



**Hillsborough
County Florida**

SURTAX PERFORMANCE AUDIT OF

Hillsborough County, Florida

DELIVERABLE #6: FINAL REPORT

August 28, 2024

McConnell Jones

Overview of Performance Audit Findings

Hillsborough County

August 27, 2024

HILLSBOROUGH COUNTY REPORT DIGEST

Overall, across 24 Areas, the County Met Expectations in 18 Areas and Partially Met Expectations in 6 Areas.

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the County Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (6)	Met	6	0	0
Structure or design of the program (2)	Met	2	0	0
Alternative methods of providing program services or products (3)	Met	3	0	0
Goals, objectives, and performance measures (4)	Partially Met	0	4	0
Accuracy or adequacy of public documents, reports, and requests prepared by the County (5)	Met	4	1	0
Compliance with appropriate policies, rules, and laws (4)	Met	3	1	0
All Areas (24)		18	6	0

Results in Brief-----

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, McConnell & Jones LLP conducted a performance audit of the Hillsborough County programs within the administrative unit(s) that will receive funds through the referendum provided for by an ordinance enacted by the Hillsborough County Board of Commissioners on April 17, 2024. The performance audit included an examination of the issues identified below.

- The economy, efficiency, or effectiveness of the program.
- The structure or design of the program to accomplish its goals and objectives.
- Alternative methods of providing program services or products.
- Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
- The accuracy or adequacy of public documents, reports, and requests

prepared by the County, or which relate to the program.

- Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six (6) issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that Hillsborough County met expectations in five (5) areas and partially met expectations in one (1) area. Of the 24 total subtasks, the audit determined that the County met 18 subtasks and partially met six (6) subtasks.

A summary of audit findings by issue area is presented below. A more detailed overview of the findings can be found in the Executive Summary.

Findings by Issue Area-----

Economy, Efficiency, or Effectiveness of the Program

The MJ Team reviewed County departments associated with the surtax and determined that all program managers use various reports and data on a regular basis and that

the information is adequate to monitor program performance and costs. All programs are periodically evaluated using performance information and other reasonable criteria to assess performance and costs. We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs and determined that administrators took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. The MJ Team evaluated each program based on reasonable measures, including accepted industry standards and best practices, when available.

The MJ Team reviewed a sample of projects across all program areas and determined they were completed well, at a reasonable cost, on time and within budget.

Finally, both the County and Sheriff's Office have written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. Therefore, overall, this task is met.

The structure or design of the program to accomplish its goals and objectives

The programs for Transportation & Public Works, Public Safety, Public Facilities, and Public Utilities all have organizational structures with clearly defined units, minimizing overlapping functions and excessive administrative layers, and have lines of authority that minimize administrative costs. Additionally, these same programs demonstrated staffing levels that are in line with accepted industry standards and best practices. Therefore, the MJ Team determined that the overall rating for staffing levels is met.

Alternative methods of providing services or Products

Program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determined if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings. Program administrators have also assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. Lastly, program administrators identified possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities. Therefore, overall, this task is met.

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Although most program-level goals and objectives are clearly stated and measurable, they do not always address key aspects of the program's performance and cost. While certain program goals and objectives are consistent with the County's strategic outcomes, the County has not documented a comprehensive strategic plan to provide more enhanced direction regarding countywide goals and objectives.

Program performance measures and standards do not evaluate program cost and do not directly relate to stated program goals and objectives for some program areas. Internal controls are in place to provide reasonable assurance that program goals and objectives will be met; however, some documented policies and procedures

and standard operating procedures are not signed or dated or have not been reviewed in over five (5) years for two (2) program areas. Therefore, overall, this task is partially met.

The accuracy or adequacy of public documents, reports, and requests prepared by the County which relate to the program

The County demonstrated it has financial and non-financial information systems that provide useful, timely, and accurate information to the public. Program performance and cost information is readily available and easy to locate. The County has processes in place to ensure program performance and cost information provided to the public is accurate and complete. However, while infrequently, clerical errors sometimes occur. The County should regularly train staff on data entry protocols and the importance of ensuring accuracy in reporting both narrative and financial data.

Procedures are in place to ensure reasonable and timely actions are taken to correct any erroneous and/or incomplete program information disseminated in public documents and the County provides adequate public notice when corrections are necessary. Lastly, the County demonstrated that it takes reasonable and timely actions to correct any erroneous and/or incomplete program information when the need arises. Therefore, overall, this task is met.

Compliance of the program with appropriate policies, rules, and laws

The County has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. The process consists of full-time legal staff responsible for providing transactional and

governance legal services to the Board of County Commissioners and County departments. The County Attorney's Office reviews all contracts requiring board approval for compliance with legal requirements and board policy. The County stays abreast of federal and state legislative changes through its Government Relations & Strategic Services department and membership in professional associations and contracts with lobbyists to provide representation at federal and state level.

The County maintains an infrastructure with program internal controls including independent annual external audits, internal audit risk assessments and periodic monitoring and status reports to the BOCC, capital improvement project planning and budgeting processes, and purchasing and contract management practices.

The County monitors corrective actions taken in response to audit recommendations; however, corrective actions were not monitored and completed for recommendations in the 2022 surtax performance audit to review and revise policies and procedures not updated in over five (5) years.

Finally, the County took reasonable and timely actions to determine whether planned uses of the surtax were in compliance with applicable state laws, rules, and regulations. The County Attorney's Office drafted the surtax ordinance, and ensured that it complied with applicable law before it was enacted by the BOCC. Therefore, overall, this task is partially met.



TRANSMITTAL LETTER

August 28, 2024

Ms. Bonnie M. Wise, County Administrator
Hillsborough County, Florida
601 E. Kennedy Blvd.
26th Floor
Tampa, Florida 33602

Dear Ms. Wise:

McConnell & Jones LLP (the “MJ Team”) is pleased to submit our final report of the performance audit of Hillsborough County. Pursuant to s. 212.055(11), *Florida Statutes*, the Office of Program Policy Analysis and Government Accountability (OPPAGA) selected the MJ Team to conduct a performance audit of the program areas related to Transportation & Public Works, Public Safety, Public Facilities, and Public Utilities programs associated with the discretionary sales surtax.

Phil Dover, PE, Dover Engineering, PLLC, based in Tequesta, Florida, served as technical advisor for the project.

We conducted this performance audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

The objective of the audit was to fulfill the requirements of s. 212.055(11) *Florida Statutes*. This statute requires that Florida local governments, with a referendum on the discretionary sales surtax undergo a performance audit conducted of the program associated with the proposed sales surtax adoption. The audit must be conducted at least 60 days before the referendum is held. OPPAGA is charged with procuring and overseeing the audit. The primary county departments that expend Local Option Sales Tax funds, which are the subject of the performance audit.

The objectives of the audit are consistent with the requirements of the statute, which are to evaluate the program associated with the proposed sales surtax adoption based on the following criteria:

1. The economy, efficiency, or effectiveness of the program



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2. The structure or design of the program to accomplish its goals and objectives
3. Alternative methods of providing services or products
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County, which relate to the program
6. Compliance of the program with appropriate policies, rules, and laws

We developed a work plan outlining the procedures to be performed to achieve the above audit objectives. Those procedures and the results of our work are summarized in the Executive Summary and discussed in detail in the body of the report.

Based upon the procedures performed and the results obtained, the audit objectives have been met. We conclude that, except for the findings discussed in the report and based upon the work performed, the departments that expend funds have sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in s. 212.055(11) *Florida Statutes*.

McConnell + Jones LLP

McConnell & Jones LLP
Houston, Texas

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EXECUTIVE SUMMARY



Hillsborough
County Florida

HILLSBOROUGH COUNTY OVERVIEW

Hillsborough County (the County), located on the Gulf Coast of Florida, is home to a population of 1,459,762 per the 2020 Census. Established in 1834, Hillsborough County is now the fourth most populous county in Florida. The County’s seat, and largest city is Tampa, and is part of the Tampa–St. Petersburg–Clearwater Metropolitan Statistical Area. Hillsborough County is governed by a Board of County Commissioners (BOCC) comprised of seven District Commissioners. Of the seven District Commissioners, four are elected from single-member districts and three are elected county wide. Additionally, The BOCC appoints a County Administrator who is responsible for preparing and annual budget and monitoring the effectiveness of services provided by the County.

HILLSBOROUGH BUDGET SUMMARY

Each year the County develops a budget in accordance with Chapters 129, and 200 of the *Florida Statutes*. Chapter 129 guides overall budget development and administration, while Chapter 200 provides specific directions for the annual levy of property taxes and the corresponding budget adoption timeline. The County operates on an October 1 to September 30 Fiscal Year.

The General Fund is the primary operating fund and is the default fund used to account for and report all financial resources not required to be accounted for and reported in another fund. The County maintains a General Fund for countywide expenditures and a General Fund for the unincorporated areas of the County. In **Figure ES-1**, the two (2) General Funds are combined.

2024 All Funds Revenue Budget

Figure ES-1 presents Hillsborough County’s Fiscal Year 2024 revenues of from all sources of approximately \$9 billion. About 30 cents of every revenue dollar goes to the General Fund, exclusive of fund balances. The next highest sources of revenue are Water Resource Services and Special Purpose Revenue, which comprise 16 percent and 13 percent, respectively, of revenue from all sources, exclusive of fund balance.

Fund	Revenues	Fund Balance	Total Sources of Funds	Revenue Percentage
General	\$1,598,113,602	\$550,054,386	\$2,148,167,988	30%
Water Resource Services	866,469,889	782,317,933	1,648,787,822	16%
Special Purpose	675,519,628	545,337,384	1,220,857,012	13%
Solid Waste Resource Services	489,177,276	238,023,163	727,200,439	9%
Other Governmental Funds	477,061,395	439,875,706	916,937,101	9%
Sales Tax Revenue	389,169,206	183,126,008	572,295,214	7%
Internal Service	250,313,506	323,403,046	573,716,552	5%

Fund	Revenues	Fund Balance	Total Sources of Funds	Revenue Percentage
Intergovernmental Grants	247,108,260	72,242,759	319,351,019	5%
County Transportation	246,240,252	277,369,876	523,610,128	5%
Infrastructure Surtax Projects	58,749,732	115,883,337	174,633,069	1%
COVID Relief Funds	4,302,507	203,637,055	207,939,562	<1%
Total	\$5,302,225,253	\$3,731,270,653	\$9,033,495,906	100%

FIGURE ES-1: Hillsborough County’s Fiscal Year 2024 budgeted revenue from all sources totals \$9 billion.
 Source: Hillsborough County Fiscal Year 2024 Adopted Budget Book-Budget Summary by Major Fund.

Figure ES-2 presents the County’s Fiscal Year 2024 budgeted General Fund revenues by source. Property taxes make up 82 percent of General Fund revenue while the next highest category is charges for services at 7 percent.

Fund	Revenues	Percentage
Taxes	\$1,316,610,136	82%
Charges for Services	117,629,679	7%
Other Financing Sources	79,731,591	5%
Intergovernmental Revenue	44,978,453	3%
Miscellaneous Revenues	32,376,264	2%
Fines & Forfeitures	6,127,396	0%
Permits, Fees, & Assessments	660,083	0%
Total General Fund Revenue	\$1,598,113,602	100%
Fund Balance	\$550,054,386	
Total General Fund Sources	\$2,148,167,988	

FIGURE ES-2: Property taxes make up the bulk of Hillsborough County’s Fiscal Year 2024 budgeted revenue at 82 percent of total budgeted revenue of approximately \$1.6 billion.
 Source: Hillsborough County Fiscal Year 2024 Adopted Budget Book-Budget Summary by Major Fund.

2024 General Fund Expenditure Budget

Figure ES-3 presents Hillsborough County’s Fiscal Year 2024 budgeted expenditures by category. Transfers to Constitutional Officers comprise 33 percent of the \$2.1 billion expenditure budget while Personnel Services comprise 20 percent.

Fund	Revenues	Percentage
Transfers to Constitutional Officers	\$718,876,238	33%
Personnel Services	431,500,033	20%
Reserves and Refunds	414,669,672	19%
Operating Expenditures	245,595,156	11%
Transfers	206,917,250	10%
Grants & Aids	123,040,964	6%

Fund	Revenues	Percentage
Capital Outlay	7,568,675	0%
Total General Fund Expenditures	\$2,148,167,988	100%

FIGURE ES-3: Transfers to Constitutional Officers and personnel costs make up more than half of the County’s Fiscal Year 2024 General Fund expenditures.

Source: Hillsborough County Fiscal Year 2024 Adopted Budget Book-Budget Summary by Major Fund.

DISCRETIONARY SALES SURTAX

According to the State of Florida Department of Revenue website, a half-cent infrastructure tax program funded by a discretionary sales surtax (DSS) is imposed by most Florida counties and applies to most transactions subject to sales tax. The State of Florida Department of Revenue collects and distributes the sales surtax to counties and municipalities based on the state’s sales tax formula.

Each county is responsible for administering the funds it receives. On April 17, 2024, the Hillsborough Board of County Commissioners (BOCC) voted five (5) to two (2) to send to referendum a proposed one-half cent sales tax for voter approval on November 5, 2024.

In accordance with section s. 212.055(2), *Florida Statutes*, (2021), proceeds of the sales surtax may be used by the County, the municipalities, and the School Board for infrastructure for transportation & public works, public safety, public facilities, public utilities and public schools.

Figure ES-4 Identifies the County departments that will engage with surtax fund programs and how the funds will be used.

Program	Responsible Departments	Surtax Uses
<i>Transportation & Public Works</i>	Public Works Administration (PWA) <ul style="list-style-type: none"> • Capital Programs Department • Engineering & Operations Department • Business Operations Division 	Plan, finance, construct, reconstruct, renovate, and improve roads, bridges, stormwater improvements, and related infrastructure specifically with respect to the following: <ul style="list-style-type: none"> • Road repair/repavement • Bridge repair/replacement • Sidewalk repair • Intersection safety • Safety and mobility • Congestion reduction • Signal replacement • Stormwater infrastructure enhancements

Program	Responsible Departments	Surtax Uses
<i>Public Safety</i>	<ul style="list-style-type: none"> County Administration: Deputy County Administrator Fire Rescue: Administration Fire Rescue: Office of Emergency Management County Sheriff’s Office 	Purchase or construct equipment or infrastructure related to jails, criminal justice computer systems, fire stations and apparatus, and emergency management resources.
<i>Public Facilities</i>	Facilities Management & Real Estate (FMRE)	Fund various capital projects to construct, enhance, and or improve parks, libraries, equipment, and public facilities such as its ERP (enterprise resource planning) system, jails, courts, and its major repair, replacement, and renovation of capital assets (R3M) program.
<i>Public Utilities</i>	Public Utilities Administration <ul style="list-style-type: none"> Water Resources Department 	Construct, enhance, repair, and or improve its water/wastewater resources and its utility and water system infrastructure, which is managed by the Water Resources Department (WRD).

FIGURE ES-4: *Uses of the sales surtax and administering department.*
 Source: *Surtax Ordinance No, 24-03 and the MJ Team Interviews.*

GOVERNANCE IMPLICATIONS OF SURTAX PASSAGE

Under Florida state law, Hillsborough County’s BOCC is responsible for administration of the surtax funds, if the referendum passes.

Various assistant county administrators who report to the county administrator oversee the Public Works Administration, Fire Rescue and Office of Emergency Management, Facilities Management & Real Estate Services, and Public Utilities departments, which will be the primary beneficiaries of the surtax funds should the referendum pass. The Sheriff is an elected official responsible for law enforcement within the County and will also be a beneficiary of the potential surtax funds. The Hillsborough County Clerk of Courts will receive the surtax funds from the state while the Office of Management and Budget (OMB), which reports to the OMB Director, will oversee and control surtax expenditures.

AUDIT OBJECTIVE

In accordance with s. 212.055(11), *Florida Statutes*, and Government Auditing Standards, the certified public accountant must conduct a performance audit of the Hillsborough County program areas within the administrative unit(s) that will receive funds through the referendum.

The performance audit must include a review of program areas for Hillsborough County related to the infrastructure for transportation & public works, public safety, public facilities, public utilities and public schools. Five (5) percent of the proceeds shall be distributed to the public schools which is a separate entity excluded from this performance audit.

Audit fieldwork must include interviews with program administrators, review of relevant documentation, and other applicable methods to complete the assessment of the six (6) research tasks.

PROJECT SCOPE

Figure ES-4 provides an overview of the County departments that were included in the audit scope as well as surtax fund uses. The performance audit was conducted in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*. Those standards require that the audit be conducted in a manner to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. The MJ Team believes that the evidence obtained provides a reasonable basis for our observations and conclusions.

METHODOLOGY

The MJ Team began fieldwork with a kickoff meeting on June 12, 2024, where the MJ Team discussed the project scope, process, timeline, and priorities. Audit team members conducted a total of over 21 individual interviews with management and executive-level staff during the fieldwork period. Each of the group interviews had varying management team members in attendance depending on their involvement with a particular research task.

During the interviews, management team members' roles were discussed along with processes and procedures the County follows to address the six (6) research tasks and underlying subtasks. The MJ Team initiated multiple follow-up contacts with nearly all County management team members to clarify information outlined in processes, procedures, and management reports the County provided to address the research tasks. Performance audit team members reviewed and analyzed extensive, relevant operational and financial data to document and report findings and conclusions.

SUMMARY OF RESULTS

Figures ES-5 through ES-10 present a summary of the overall results of this performance audit. As required in the contract between OPPAGA and the MJ Team, this report includes an analysis of six (6) research tasks, containing 24 subtasks. The MJ Team’s assessment of six (6) administrative units against the subtasks revealed that 18 of the 24 subtasks were met and six (6) were partially met.

RESEARCH TASK 1 – The Economy, Efficiency, or Effectiveness of the Program.

Finding Summary: Overall, Hillsborough County met Task 1

Overall, Hillsborough County met expectations for Research Task 1.

The MJ Team reviewed County departments associated with the surtax and determined that all program managers use various reports and data on a regular basis and that the information is adequate to monitor program performance and costs. All programs are periodically evaluated using performance information and other reasonable criteria to assess performance and costs. We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs and determined that administrators took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. The MJ Team evaluated each program based on reasonable measures, including accepted industry standards and best practices, when available.

The MJ Team reviewed a sample of projects across all program areas and determined they were completed well, at a reasonable cost, on time and within budget.

Finally, both the County and Sheriff’s Office have written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

**FIGURE ES-5
SUMMARY OF HILLSBOROUGH COUNTY RESEARCH RESULTS**

RESEARCH RESULTS						
1. The Economy, Efficiency, or Effectiveness of the Program.						
Research Subtask	Transportation & Public Works	Public Safety	Public Facilities	Public Utilities	Overall Conclusion	Recommendation
1.1	Met	Met	Met	Met	Met	None.
1.2	Met	Met	Met	Met	Met	None.
1.3	Met	Met	Met	Met	Met	None.
1.4	Met	Met	Met	Met	Met	None.
1.5	Met	Met	Met	Met	Met	None.
1.6	Met	Met	Met	Met	Met	None.

RESEARCH TASK 2 – The Structure or Design of the Program to Accomplish its Goals and Objectives.

Finding Summary: Overall, Hillsborough County meets Task 2

Overall, Hillsborough County met expectations for Research Task 2.

The programs for Transportation & Public Works, Public Safety, Public Facilities, and Public Utilities all have organizational structures with clearly defined units, minimizing overlapping functions and excessive administrative layers, and have lines of authority that minimize administrative costs. Additionally, these same programs demonstrated staffing levels that are in line with accepted industry standards and best practices. Therefore, the MJ Team determined that the overall rating for staffing levels is met.

FIGURE ES-6

SUMMARY OF HILLSBOROUGH COUNTY RESEARCH RESULTS

RESEARCH RESULTS						
2. The Structure or Design of the Program to Accomplish its Goals and Objectives.						
Research Subtask	Transportation & Public Works	Public Safety	Public Facilities	Public Utilities	Overall Conclusion	Recommendation
2.1	Met	Met	Met	Met	Met	None.
2.2	Met	Met	Met	Met	Met	None.

RESEARCH TASK 3 – Alternative methods of providing services or products.

Finding Summary: Overall, Hillsborough County Met Task 3

Overall, Hillsborough County met expectations for Research Task 3.

Program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determined if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings. Program administrators have also assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. Lastly, program administrators identified possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities.

FIGURE ES-78

SUMMARY OF HILLSBOROUGH COUNTY RESEARCH RESULTS

RESEARCH RESULTS						
3. Alternative methods of providing services or products.						
Research Subtask	Transportation & Public Works	Public Safety	Public Facilities	Public Utilities	Overall Conclusion	Recommendation
3.1	Met	Met	Met	Met	Met	None.
3.2	Met	Met	Met	Met	Met	None.
3.3	Met	Met	Met	Met	Met	None.

RESEARCH TASK 4 – Goals, Objectives, and Performance Measures used by the Program to Monitor and Report Program Accomplishments.

Finding Summary: Overall, Hillsborough County partially meets Task 4

Overall, Hillsborough County partially met expectations for Research Task 4.

Although most program-level goals and objectives are clearly stated and measurable, they do not always address key aspects of the program’s performance and cost. While certain program goals and objectives are consistent with the County’s strategic outcomes, the County has not documented a comprehensive strategic plan to provide more enhanced direction regarding countywide goals and objectives.

Program performance measures and standards do not evaluate program cost and do not directly relate to stated program goals and objectives for some program areas. Internal controls are in place to provide reasonable assurance that program goals and objectives will be met; however, some documented policies and procedures and standard operating procedures are not signed or dated or have not been reviewed in over five (5) years for two (2) program areas.

FIGURE ES-8

SUMMARY OF HILLSBOROUGH COUNTY RESEARCH RESULTS

RESEARCH RESULTS						
4. Goals, Objectives, and Performance Measures used by the Program to Monitor and Report Program Accomplishments.						
Research Subtask	Transportation & Public Works	Public Safety	Public Facilities	Public Utilities	Overall Conclusion	Recommendation
4.1	Met	Partially Met	Met	Met	Partially Met	Public Safety Establish program-level goals and objectives that address key aspects of the program’s cost and not only program performance.
4.2	Partially Met	Partially Met	Partially Met	Partially Met	Partially Met	Develop a strategic plan to support the strategic outcomes and ensure that departments align their goals, objectives, and performance measures with the County’s plan.
4.3	Met	Partially Met	Partially Met	Partially Met	Partially Met	Determine and implement the appropriate performance measures to monitor program performance and cost. Document the target versus actual results and explain significant variances.
4.4	Met	Met	Partially Met	Partially Met	Partially Met	Ensure that Standard Operating Procedures are documented, reviewed periodically, and updated as needed.

RESEARCH TASK 5 – The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County which Relate to the Program.

Finding Summary: Overall, Hillsborough County met Task 5

Overall, Hillsborough County meets expectations for Research Task 5.

The County demonstrated it has financial and non-financial information systems that provide useful, timely, and accurate information to the public. Program performance and cost information is readily available and easy to locate. The County has processes in place to ensure program performance and cost information provided to the public is accurate and complete. However, while infrequently, clerical errors sometimes occur. The County should regularly train staff on data entry protocols and the importance of ensuring accuracy in reporting both narrative and financial data.

Procedures are in place to ensure reasonable and timely actions are taken to correct any erroneous and/or incomplete program information disseminated in public documents and the County provides adequate public notice when corrections are necessary. Lastly, the County demonstrated that it takes reasonable and timely actions to correct any erroneous and/or incomplete program information when the need arises.

**FIGURE ES-9
SUMMARY OF HILLSBOROUGH COUNTY RESEARCH RESULTS**

RESEARCH RESULTS		
5. The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County which Relate to the Program.		
Research Subtask	Overall Conclusion	Recommendation
5.1	Met	None.
5.2	Met	None.
5.3	Partially Met	Regularly train staff on data entry protocols and the importance of ensuring accuracy in reporting both narrative and financial data.
5.4	Met	None.
5.5	Met	None.

RESEARCH TASK 6 – Compliance of the Program with Appropriate Policies, Rules, and Laws.

Finding Summary: Overall, Hillsborough County Met Task 6

Overall, Hillsborough County met expectations for Research Task 6.

The County has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. The process consists of full-time legal staff responsible for providing transactional and governance legal services to the Board of County Commissioners and County departments. The County Attorney's Office reviews all contracts requiring board approval for compliance with legal requirements and board policy. The County stays abreast of federal and state legislative changes through its Government Relations & Strategic Services department and membership in professional associations and contracts with lobbyists to provide representation at federal and state level.

The County maintains an infrastructure with program internal controls including independent annual external audits, internal audit risk assessments and periodic monitoring and status reports to the BOCC, capital improvement project planning and budgeting processes, and purchasing and contract management practices.

The County monitors corrective actions taken in response to audit recommendations; however, corrective actions were not monitored and completed for recommendations in the 2022 surtax performance audit to review and revise policies and procedures not updated in over five (5) years.

Finally, the County took reasonable and timely actions to determine whether planned uses of the surtax were in compliance with applicable state laws, rules, and regulations. The County Attorney's Office drafted the surtax ordinance, and ensured that it complied with applicable law before it was enacted by the BOCC.

**FIGURE ES-10
SUMMARY OF HILLSBOROUGH COUNTY RESEARCH RESULTS**

RESEARCH RESULTS		
6. Compliance of the Program with Appropriate Policies, Rules, and Laws.		
Research Subtask	Overall Conclusion	Recommendation
6.1	Met	None.
6.2	Met	None.

RESEARCH RESULTS

6. Compliance of the Program with Appropriate Policies, Rules, and Laws.

Research Subtask	Overall Conclusion	Recommendation
6.3	Partially Met	Implement processes to ensure that corrective actions are taken for recommendations in external evaluations or audits on a timely basis such as open recommendations agreed upon in the 2022 surtax performance audit to update key policies and procedures.
6.4	Met	None.

RESEARCH TASK 1

SCOPE

The MJ Team evaluated all subtasks for all programs that will benefit from the surtax. For Subtask 1.6, it was not necessary to evaluate the programs separately because the County's procurement policies and procedures are universal and apply to all County departments. However, the MJ Team evaluated procurement policies and procedures for the County and the Sheriff's Office separately because the Sheriff's Office is a separately elected constitutional office.

FINDING SUMMARY

THE ECONOMY, EFFICIENCY, OR EFFECTIVENESS OF THE PROGRAM.

Overall, Hillsborough County met expectations for Research Task 1.

The MJ Team reviewed County departments associated with the surtax and determined that all program managers use various reports and data on a regular basis and that the information is adequate to monitor program performance and costs. All programs are periodically evaluated using performance information and other reasonable criteria to assess performance and costs. We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs and determined that administrators took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. The MJ Team evaluated each program based on reasonable measures, including accepted industry standards and best practices, when available.

The MJ Team reviewed a sample of projects across all program areas and determined they were completed well, at a reasonable cost, on time and within budget.

Finally, both the County and Sheriff's Office have written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 1.1 – Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost.

OVERALL CONCLUSION

Overall, Hillsborough County (the "County") met expectations for Subtask 1.1. Each of the programs reviewed met the subtask. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

TRANSPORTATION & PUBLIC WORKS

The County's public works program falls under the purview of Public Works Administration (PWA). PWA consists of the Capital Programs Department, Engineering & Operations Department, and Business Operations Division. PWA administers the County's transportation and stormwater operations. Should the referendum pass, the County will use surtax funds to plan, finance, construct, reconstruct, renovate, and improve roads, bridges, stormwater improvements, and related infrastructure specifically with respect to the following:

- Road repair/repavement
- Bridge repair/replacement
- Sidewalk repair
- Intersection safety
- Safety and mobility
- Congestion reduction
- Signal replacement
- Stormwater infrastructure enhancements

To address the requirements of all subtasks related to Transportation & Public Works, the MJ Team conducted a joint interview with individuals in the following positions:

- Assistant County Administrator, Public Works
- Director of Engineering Operations
- Director of Capital Programs
- Director Business Operations Division

During the interview, the MJ Team discussed management reports and data that program administrators use regularly to monitor transportation program performance and costs. The MJ Team requested examples of this information for further review and analysis. The information provided is outlined and discussed below.

Cloud-based Workorder System Reports

PWA uses a cloud-based asset management system designed specifically for government agencies. The system provides functionality and reporting capabilities that enable governments to monitor performance and track assets efficiently and cost-effectively. Information can be grouped, filtered, and sorted within the system or downloaded into a spreadsheet for further analysis using pivot tables and spreadsheet capabilities. Examples of reports available in the system include the following:

- **Open Work Order Reports**-provides administrators with information that enables them to identify and monitor open work order leading to problem tracking and timely

resolution. There is also a corresponding closed work order report. Data fields on the reports include:

- Work order number
 - Issue date
 - Status (Open/Closed)
 - Problem description
 - Maintenance unit
 - Activity code
 - Assigned to
 - Priority
 - Status (Complete, Work in Progress, To Be Scheduled, Future Planning)
- **Actual Work Report Summary**-enables administrators to identify and monitor work performed in response to work orders. This information enables management to achieve positive outcomes related to responsiveness and thoroughness with respect to asset management and maintenance. Data fields on the report include:
 - Work order activity
 - Date work was done/entered
 - Work order module, e.g., Transportation/Stormwater
 - Labor - time worked
 - Equipment - time equipment was used
 - Material - quantity of materials used in units of each
 - Contractor - time worked
 - Miscellaneous - Other costs
 - Work quantity - measured by hours, tons, bags, square feet, acres, each, linear feet, or cubic yards

Figure 1-1 is an illustration of the Actual Work Order Summary. It shows 61.5 labor hours and 166 units of material for the Transportation module for June 16th through the 24th 2024.

G: ACTUAL WORK REPORT SUMMARY

From 06/16/24 to 06/22/24 Adm. System = 0000113

Activity	Date	Location	Module	Labor	Equip	Mat	Contr	Misc	Wk Qty	WO # See Detail Rpt	Acct #
0000113 - South Service Unit			05 - SUPPORT / MANAGEMENT								
0501 - GENERAL ADMINISTRATIVE	06/17/2024		TRANSP	10:00	0:00	0.0	0.0	0.0	10.0		
0501 - GENERAL ADMINISTRATIVE	06/17/2024		TRANSP	0:00	0:00	18.0	0.0	0.0	0.0		
0501 - GENERAL ADMINISTRATIVE	06/17/2024		TRANSP	0:00	0:00	4.0	0.0	0.0	0.0		
0501 - GENERAL ADMINISTRATIVE	06/17/2024		TRANSP	0:00	0:00	5.0	0.0	0.0	0.0		
0501 - GENERAL ADMINISTRATIVE	06/17/2024		TRANSP	0:00	0:00	30.0	0.0	0.0	0.0		
0501 - GENERAL ADMINISTRATIVE	06/17/2024		TRANSP	0:00	0:00	46.0	0.0	0.0	0.0		
0501 - GENERAL ADMINISTRATIVE	06/18/2024		TRANSP	11:30	0:00	0.0	0.0	0.0	11.5		
0501 - GENERAL ADMINISTRATIVE	06/18/2024		TRANSP	0:00	0:00	20.0	0.0	0.0	0.0		
0501 - GENERAL ADMINISTRATIVE	06/18/2024		TRANSP	0:00	0:00	21.0	0.0	0.0	0.0		
0501 - GENERAL ADMINISTRATIVE	06/20/2024		TRANSP	20:00	0:00	0.0	0.0	0.0	20.0		
0501 - GENERAL ADMINISTRATIVE	06/21/2024		TRANSP	20:00	0:00	0.0	0.0	0.0	20.0		
0501 - GENERAL ADMINISTRATIVE	06/21/2024		TRANSP	0:00	0:00	13.0	0.0	0.0	0.0		
0501 - GENERAL ADMINISTRATIVE	06/21/2024		TRANSP	0:00	0:00	9.0	0.0	0.0	0.0		
				61:30	0:00	166.0	0.0	0.0	61.5 HR		
0000113 - South Service Unit			05 - SUPPORT / MANAGEMENT								
0504 - INSPECTIONS	06/16/2024		STORM	3:00	3:00	0.0	0.0	0.0	3.0		
0504 - INSPECTIONS	06/17/2024		TRANSP	20:30	20:30	0.0	0.0	0.0	20.5		
0504 - INSPECTIONS	06/18/2024		TRANSP	29:30	29:30	0.0	0.0	0.0	29.5		
0504 - INSPECTIONS	06/20/2024		TRANSP	27:00	27:00	0.0	0.0	0.0	27.0		

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FIGURE 1-1: The Actual Work Report Summary enables program administrations to monitor operations and costs thereby resulting in greater efficiencies and cost control.
Source: Hillsborough County Public Works Administration.

Top 10 Report

The Top Ten report shows the ten (10) work activities by work order type. It provides the work description, count of work orders, total labor hours, and total costs. The MJ Team examined a Top Ten report showing a comparison of May 2023 Top Ten activities to those of May 2024. This type of information enables program administrators to achieve effective outcomes by spotting and responding to positive or negative trends through a year-over-year analysis. This information can be presented in tables showing details or graphically for greater visual impact.

The graphic in **Figure 1-2** shows the top ten (10) work orders for May 2024 by labor hour. One can see at a glance that tree and brush trim by hand incurred more labor hours than any other work activity and costs roughly the same as road resurfacing work.

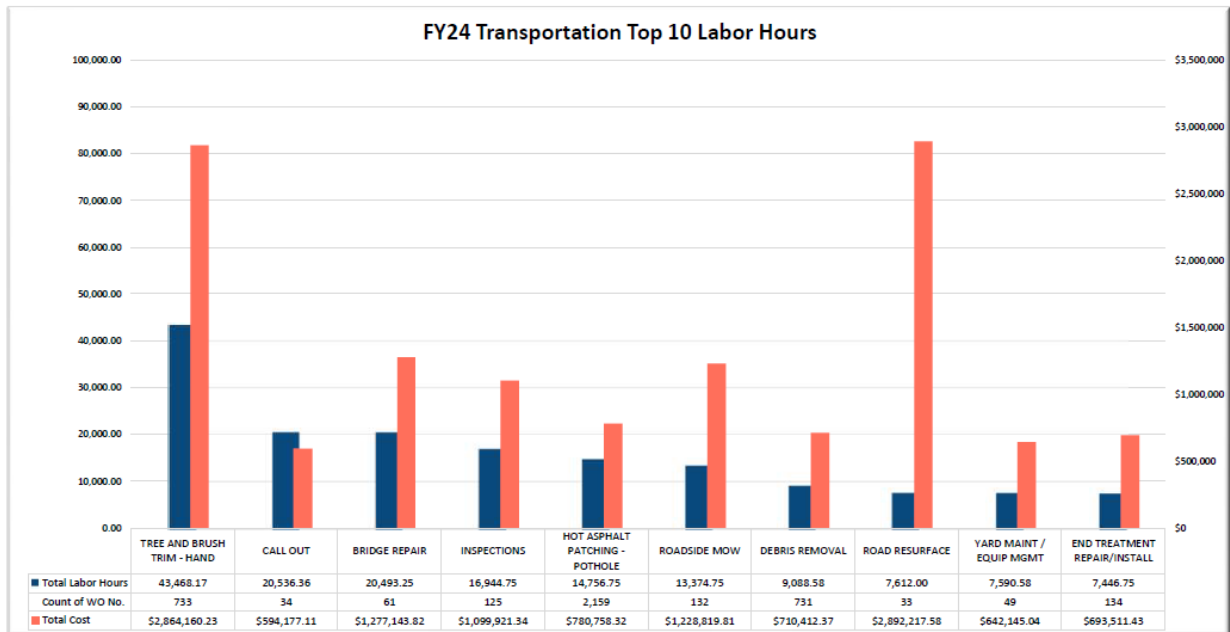


FIGURE 1-2: Top ten information can be presented graphically to enhance comprehension of complex data quickly and easily.

Source: Hillsborough County Public Works Administration, May 2024 Top-ten Report.

Operations and Cost Reports

PWA produces a variety of other reports that program managers use regularly to monitor program performance and cost. The MJ Team examined the reports and determined them to be adequate, thereby achieving the subtask objective. **Figure 1-3** provides a brief description of these reports.

Report Name	Purpose	Frequency	Outcome
Transportation Maintenance Division (TMD) Summary Report	Shows monthly totals of work activities for the quarter/year measured against the annual plan	Quarterly and annually	Informed, data-driven decision making
Budget Variance	Summarizes the number and percentage of stormwater and transportation projects on budget and not on budget.	Monthly	Proactive response to over budget projects
Schedule Variance	Summarizes the number and percentage of stormwater and transportation projects on schedule and not on schedule.	Monthly	Proactive response to off-schedule projects
Top 20	List of the top 20 capital projects comparing baseline quarterly spending projections to actual	Updated quarterly	Tighter control through prioritized tracking of projected-to-actual capital costs

Report Name	Purpose	Frequency	Outcome
<i>Customer Service Request Intake</i>	Tracks customer service requests by type of cases, department, and priority and offers customizable metric-tracking dashboards	Monthly	Determine if teams are meeting service level agreement requirements

FIGURE 1-3: PWA administrators use a wealth of reports to manage program performance and costs.
 Source: Hillsborough County Public Works Administration.

PUBLIC SAFETY

Hillsborough’s Public Safety Program involves services related to the security of persons and property. For purposes of the surtax audit, such services include the following:

- Fire Rescue
- Emergency Management
- Law Enforcement

Hillsborough County Fire Rescue (HCFR or Fire Rescue) falls under the purview of the Deputy County Administrator who reports to the County Administrator and includes the Office of Emergency Management (OEM). Should the referendum pass, HCFR will use surtax funds for vehicles, equipment, and new fire stations.

The Sheriff’s Office is an elected official responsible for law enforcement within the County. Should the referendum pass, Sheriff’s Office will use surtax funds for jail expansion and improvements, vehicles and equipment, training center improvements, equipment and facility improvements, and court facilities.

To address the requirements of all subtasks as they relate to Public Safety, the MJ Team conducted an interview with individuals in the following positions:

- Deputy County Administrator
- Director Fire Rescue
- Division Director Office of Emergency Management
- County Sheriff

The MJ Team also conducted a separate interview with individuals in the following Sheriff’s Office positions to discuss Subtask 1.1 as it relates to law enforcement:

- Colonel of Support Operations
- Colonel over Jail Operations
- Captain over Professional Standards
- Program Coordinator- Professional Standards

During the interviews, the MJ Team discussed management reports and data that program administrators use regularly to monitor Public Safety Program performance and costs. The MJ

Team requested examples of this information for further review and analysis. The information that the MJ Team requested from the Public Safety units is discussed below.

Fire Rescue

During interviews, the MJ Team learned that Fire Rescue command staff meet on the third Tuesday of every month to discuss financial and operational performance information. While formal meeting minutes are not maintained, the MJ Team examined the recurring meeting invitation as evidence supporting the assertion that the meetings are held. The MJ Team also examined HCFR financial and operational information that program administrators use to monitor program performance and cost. This information is discussed below.

Financial Results & Trends

This report is a monthly presentation of Fire Rescue financial results. The MJ Team reviewed the May 2024 presentation noting that the first slide provided management with insight into current year financial results against the budget, forecast, and prior year results. The report provides year-to-date actual revenue and expenditure totals as well as full year projections.

- current year-to-date revenue and expenditures for Unincorporated Area General Operating Fund and Countywide General Operating Fund compared to the same period for the previous year
- amount of change from prior year
- percentage of actual-to-budgeted revenue and expenditures-current year and prior year
- current and prior year forecast
- current year budget
- difference between forecast and budget-current and prior year
- percentage of forecast-to-budget-current and prior year

Figure 1-4 presents the second slide in the May 2024 presentation. It shows Fire Rescue transport service trends by service type. The first panel shows that while advanced life support level 2 (ALS 2) services remained flat from 2017 to 2024, basic life support (BLS) and advanced life support level 1 (ALS 1) services peaked in 2021.

The second panel compares service totals year-to-date compared to the prior year and current year forecast. The comparison is made for Fiscal Years 2018 through 2024. The third panel compares transports by levels of service, which are defined below:

- **Basic Life Support (BLS)** - a set of medical procedures that first responders, healthcare providers, and others use to maintain life functions during an emergency to treat life-threatening emergencies like cardiac arrest, respiratory distress, or obstructed airways.
- **Advanced Life Support Level 1 (ALS 1)** - a service provided by fire rescue that involves transporting a patient by ground ambulance and providing medically necessary supplies and services.

- **Advanced Life Support Level 2 (ALS 2)** - a set of emergency services and supplies provided by ground ambulance to stabilize critical patients and prepare them for transport to a hospital.

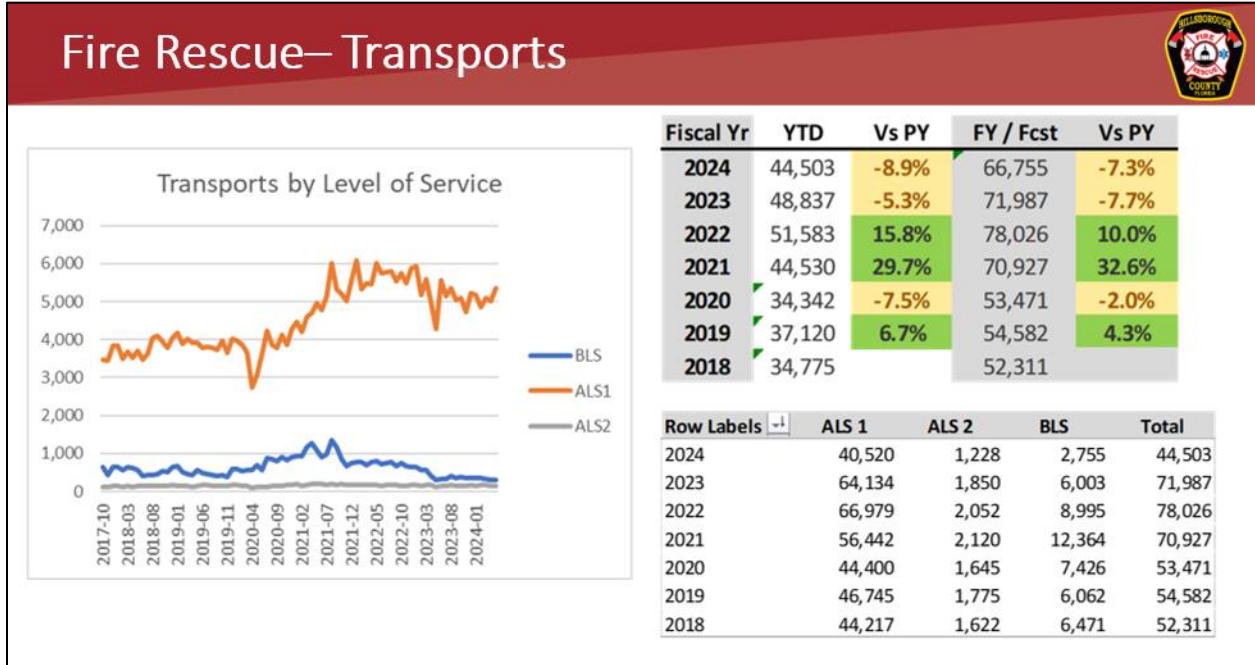


FIGURE 1-4: The Financial Results and Trends presentation provides multi-year financial and operational information that Fire Rescue administrators use each month to manage program performance and costs. Source: HCFR-May 2024 Financial Results and Trends presentation.

The next slide in the presentation shows overtime by month for 2022, 2023, and 2024. The last slide shows budgeted, actual, committed, and available funds for equipment replacement/modernization along with actual and committed spend by vendor.

Incident Dashboard

Fire Rescue program administrators use dashboards from the dispatch system to visualize and monitor trends in fire and emergency incident responses throughout the County. The dashboards provide actual information against which program administrators compare against benchmarks and key performance indicators. Information can be filtered by battalion, station, response zone, shift, call type, call date, and whether or not calls were cancelled. **Figure 1-5** provides an illustration of an incident dashboard.

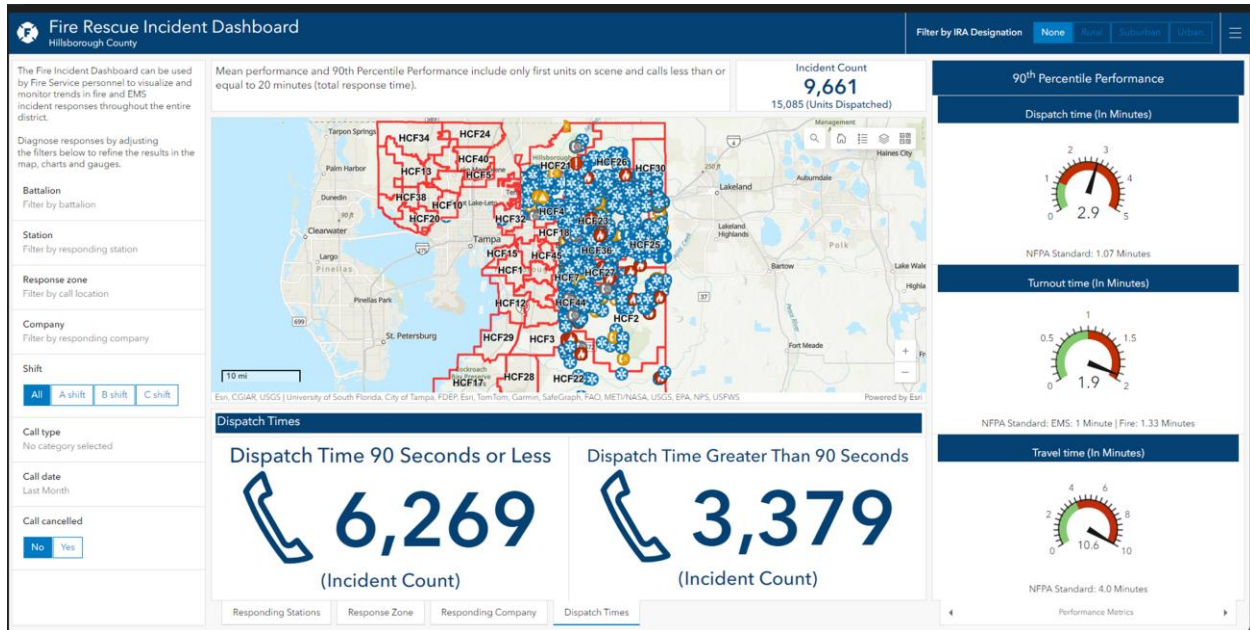


FIGURE 1-5: Incident dashboards provide Fire Rescue administrators with performance statistics and visual images of where incidents are occurring throughout the County.
Source: Fire Rescue Incident Dashboard.

Emergency Management

Quarterly Grant Reports

Each quarter, the County submits a report to the Florida Division of Emergency Management (FDEM) for expenditures made under the emergency management performance grant (EMPG) program. The EMPG is a grant program administered through the Federal Emergency Management Agency (FEMA) and the U.S. Department of Homeland Security (DHS). The grants provide funding to assist governments with preparing for all-hazards emergencies. The EMPG program provides funds for activities such as developing emergency management capabilities and stockpiling critical emergency supplies.

The Florida Division of Emergency Management (FDEM) is responsible for coordinating Florida’s EMPG grant funds. FDEM awards these funds to counties to help them implement and manage their emergency management programs. The MJ Team reviewed the County’s third quarter report submitted to FDEM on April 11, 2024. Emergency Management (EM) program administrators use the report not only to satisfy grant requirements, but also to receive reimbursement of expenditures and track spending under the grant as well as communicate grant outcomes for the period.

Figure 1-6 illustrates the financial and programmatic information provided in the report. It shows first and second quarter expenditures in the “Organization” category, total expenditures, and remaining balance. It also shows the amount being claimed for reimbursement for Quarter 2.

EMPG ALLOCATION CATEGORIES	BUDGETED ALLOCATIONS	Q1 CLAIM	Q2 CLAIM	Q3 CLAIM	Q4 CLAIM	CUMULATIVE EXPENDED FUNDS	REMAINING BALANCE
1. PLANNING	\$0.00					\$0.00	\$0.00
2. ORGANIZATION	\$275,119.05	\$51,290.65	\$62,397.92			\$113,688.57	\$161,430.48
3. EQUIPMENT	\$0.00					\$0.00	\$0.00
4. TRAINING	\$0.00					\$0.00	\$0.00
5. EXERCISE	\$0.00					\$0.00	\$0.00
6. MGMT AND ADMIN (up to 5%)	\$14,479.95	\$14,479.95				\$14,479.95	\$0.00
TOTAL	\$289,599.00	\$65,770.60	\$62,397.92	\$0.00	\$0.00	\$128,168.52	\$161,430.48

AMOUNT OF REIMBURSEMENT FOR THIS CLAIM: \$ 62,397.92

QUARTERLY STATUS REPORT
The most significant activities that OEM has been engaged in this quarter have been starting the 2024 strategic plan and preparing for Hurricane Season. We have participated in county/regional healthcare coalition meetings as well as a myriad of exercises and activations including the City of Tampa MCI Exercise Hotwash, Gasparilla Children’s Parade, and Parade of Pirates COT Activations, MacDill AirFest TTX and Full-Scale Exercise, and the 2024 MacDill AirFest Activation. We also hosted G-489, G-288, G-300, G-557, and G-205, and attended the FDEM DEMES Mutual Aid training and EM Day at the Capital. Attended RDSTF (Tampa Bay Domestic Security Task Force)

FIGURE 1-6: *The Office of Emergency Management submits quarterly reports of financial and programmatic information to FDEM under FEMA’s EMPG grant program.*

Source: Hillsborough County Office of Emergency Management.

Quarterly Meeting Presentation

OEM managers meet bi-weekly and quarterly to review the financial results of the program. Because disasters are episodic, quarterly meetings to discuss routine operations is reasonable. The MJ Team reviewed OEM’s second quarter financial report noting that it presented the following information. OEM program administrators use this information regularly to monitor program performance and costs:

- Summary and detail of total operating expenses showing:
 - Description
 - 2024 Budget
 - Year-to-date expenditures
 - Percentage of Year-to-date expenditures
 - Year’s forecast
 - Actual vs. budget
 - Percentage of actual vs. budget
- Capital project summary showing:
 - Project number
 - Project name
 - Budget
 - Committed costs
 - Actual costs
 - Available balance

OEM program administrators also meet at least bi-weekly to discuss operational and financial matters. **Figure 1-7** present meetings by month during Fiscal Year 2023 through June 2024.

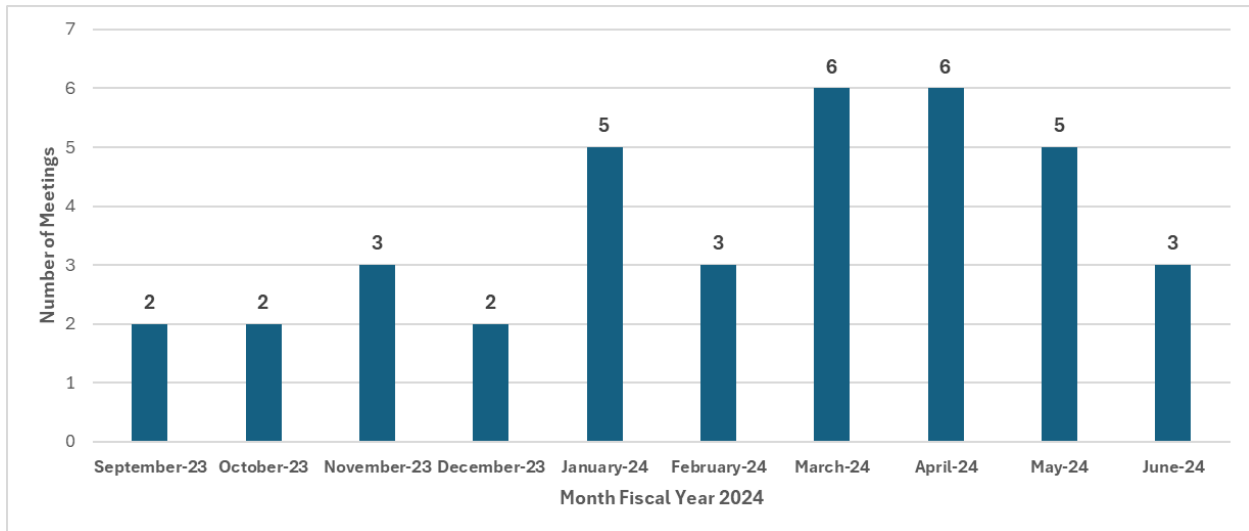


FIGURE 1-7: Office of Emergency Management staff meet regularly to discuss program operations and financial matters.

Source: Hillsborough County Office of Emergency Management.

Sheriff’s Office

The Sheriff’s Office uses an asset management system to manage its fleet, facilities, consumables, equipment, property and infrastructure. This system provides information that MJ Team examined to determine that law enforcement program managers use reports and data regularly to monitor program performance and costs.

The Sheriff’s Office staff told the MJ Team that the chief financial officer meets with the sheriff and members of their staff every Tuesday to discuss the budget. While no official minutes of the meeting are maintained, the MJ Team examined calendar meeting notices supporting that they are scheduled.

Budget vs. Actual-Projects

The Sheriff’s Office staff review budget-to-actual capital project reports on an ongoing basis as costs are incurred. Examples of the types of capital expenditures the reports tracks are as follows:

- Data center additions
- Network equipment replacements
- Storage capacity upgrades
- Interview room
- Video storage

- Emergency generators

The report allows the Sheriff's Office staff to keep track of every important element of a project's status and cost. Sample fields from the report include the following:

- Project Description
- Start Date
- Project Manager
- Status
- Ledger Account
- Spend Category
- Cost Center
- Fund
- Fund Source
- Original Budget
- Amended Budget
- Year-to-date Actuals, Commitments, and Obligations
- Total Spend
- Remaining Budget

Fleet Management Reports

The Sheriff's Office program administrators use reports from the asset management system to track fleet information such as vehicles in the shop, vehicles at outside vendors, fuel deliveries, and work orders. The reports are available from the system in real time and program managers access it at least weekly and on an as needed basis. Reports on the status of vehicle repairs enable program administrators to know where each vehicle is and how long it has been in the shop. This information is critical to positive outcomes related to vehicle performance and reliability during law enforcement operations.

An illustration of the Current Shop Status Summary report is shown in **Figure 1-8**. It shows the status, location, and class of vehicles thereby giving program administrators a high-level understanding of vehicle repair status. The Sheriff's Office program administrators can generate other reports that include the type, reason, date, status, and cost of repairs for not only vehicles but also communications equipment.

Shop Summary

 Range: 6/1/2024 to 6/30/2024
 Shop(s): FLEET001

Current Shop Summary Status

FLEET001 - FLEET MAINTENANCE					
Class	Assets In Shop				Assets at Outside Vendor
	Assigned to Repair	SR Open	Finished	Pending	WO Open
0633	6	0	5	1	0
0914	1	0	1	0	0
0925	7	0	7	0	0
0937	2	0	2	0	0
1112	4	0	4	0	6
1216	1	0	1	0	1
1332	3	0	3	0	1
1341	15	0	15	0	6
1342	11	0	11	0	5
1418	4	0	4	0	1
1420	12	0	12	0	10
1520	74	0	73	1	40

FIGURE 1-8: The Sheriff’s Office’s asset management system allows program administrators to monitor the current status of vehicles that are being repaired either in the shop or by an outside vendor.
 Source: Hillsborough County Sheriff’s Office.

Figure 1-9 presents the Outside Vendor Work Order Report. This report drills down on the Current Shop Summary Status report and shows, for each vehicle, the vendor, work order number, and the date the work order was opened. This report allows program administrators to know where each vehicle is located and how long it has been there.

Shop Summary

Range: 6/1/2024 to 6/30/2024

Outside Vendor Work Orders

FLEET001 - FLEET MAINTENANCE				
Asset	Vendor	Work Order	Date Opened	
1112 - < 8500 GVW CYCLES MOTORCYCLES LAW ENFORCEMENT				
000114449		13291 - BRANDON HARLEY DAVIDSON SHOP	FLEET001-2024-74	06/12/2024
000114447	2.00	13291 - BRANDON HARLEY DAVIDSON SHOP	FLEET001-2024-74	06/12/2024
AS-2024-000588		13291 - BRANDON HARLEY DAVIDSON SHOP	FLEET001-2024-74	06/12/2024
AS-2024-000586	4.00	13291 - BRANDON HARLEY DAVIDSON SHOP	FLEET001-2024-74	06/12/2024
AS-2023-001963		13291 - BRANDON HARLEY DAVIDSON SHOP	FLEET001-2024-74	06/12/2024
AS-2023-001965	6.00	13291 - BRANDON HARLEY DAVIDSON SHOP	FLEET001-2024-74	06/12/2024
1216 - < 8500 GVW LIGHT VEHICLES CARTS ALL TERRAIN VEHICLE				
000106904		255727 - ART DESIGNED TINT PLUS DBA	FLEET001-2024-30	03/05/2024
1332 - < 8500 GVW AUTOMOBILE INTERMEDIATE SEDAN				
000112719		255672 - THE TIRE CHOICE DBA	FLEET001-2024-77	06/17/2024
1341 - < 8500 GVW AUTOMOBILE FULL SIZE COUPE				
000111044		244151 - BREWINGTON TOWING AND RECOVERY LLC	FLEET001-2024-74	06/11/2024
000114660	2.00	256845 - THE ELITE TOTAL CAR CARE INC	FLEET001-2024-63	05/15/2024
AS-2023-000557		255672 - THE TIRE CHOICE DBA	FLEET001-2024-76	06/14/2024
000114674	4.00	255672 - THE TIRE CHOICE DBA	FLEET001-2024-81	06/26/2024
000114674		255672 - THE TIRE CHOICE DBA	FLEET001-2024-82	06/27/2024
AS-2023-007382	6.00	255672 - THE TIRE CHOICE DBA	FLEET001-2024-70	06/03/2024
1342 - < 8500 GVW AUTOMOBILE FULL SIZE SEDAN				
AS-2024-000013		14307 - DIXIE PAINT & BODY SHOP INC	FLEET001-2024-66	05/24/2024
AS-2024-000022	2.00	256845 - THE ELITE TOTAL CAR CARE INC	FLEET001-2024-81	06/26/2024
000111048		256845 - THE ELITE TOTAL CAR CARE INC	FLEET001-2024-82	06/27/2024
000106518	4.00	13236 - AUTO GLASS DISCOUNT	FLEET001-2024-46	04/10/2024
000107258		260363 - ADVANTAGE TRANSPORT LLC	FLEET001-2024-83	06/28/2024
AS-2024-000011		13236 - AUTO GLASS DISCOUNT	FLEET001-2024-78	06/20/2024

FIGURE 1-9: The Outside Vendor Work Order Report drills down to individual vehicles to enable program administrators to know where vehicles are and how long they have been in repair.
 Source: Hillsborough County Sheriff’s Office.

Fuel is a critical component of any effective fleet management operation. The Sheriff’s Office program administrators use the Fuel Deliveries report to monitor the volume and cost of fuel deliveries. **Figure 1-10** illustrates a portion of the June 2024 Fuel Deliveries report that shows deliveries to Depot #1 and Depot #2-Tank 1. There are four depots and three other locations that are not visible on the excerpt.

Fuel Deliveries JUNE 2024								
	Delivery Date	Volume (OPW)	Volume TC (OPW)	Volume (Inv)	Volume Difference	Vendor	Invoice #	Invoice Total
D1	6/3/2024	1,985.00	1,952.84	1,975.10	9.90	Pro Energy	295264	\$5,468.23
	6/6/2024	2,263.25	2,220.31	2,265.00	-1.75	Pro Energy	295574	\$6,114.70
	6/10/2024	3,068.51	3,015.71	3,059.00	9.51	Pro Energy	295751	\$8,258.15
	6/13/2024	2,679.67	2,626.29	2,663.10	16.57	Pro Energy	295958	\$7,288.97
	6/17/2024	2,970.09	2,921.83	2,958.80	11.29	Pro Energy	296175	\$8,086.71
	6/20/2024	2,210.52	2,172.86	2,186.00	24.52	Pro Energy	296357	\$6,120.71
	6/24/2024	2,783.27	2,743.29	2,765.80	17.47	Pro Energy	296599	\$7,761.26
	6/27/2024	2,486.40	2,440.66	2,461.90	24.50	Pro Energy	296837	\$6,995.17
	6/28/2024	1,497.01	1,468.25	1,477.80	19.21	Pro Energy	296918	\$4,225.93
D2 - tank 1	6/3/2024	1,968.42	1,932.37	8,372.00	-6,403.58	Pro Energy	295268	\$22,916.85
	6/6/2024	2,248.22	2,195.99	3,732.40	-1,484.18	Pro Energy	295576	\$10,030.80
	6/10/2024	2,865.65	2,815.73	8,368.00	-5,502.35	Pro Energy	295754	\$22,433.96
	6/13/2024	1,471.62	1,444.07	8,262.00	-6,790.38	Pro Energy	295961	\$22,431.14
	6/17/2024	1,682.79	1,653.13	5,439.20	-3,756.41	Pro Energy	296176	\$14,807.19
	6/20/2024	989.66	974.65	8,192.00	-7,202.34	Pro Energy	296361	\$22,709.97
	6/24/2024	1,474.90	1,449.89	8,379.00	-6,904.10	Pro Energy	296602	\$23,335.66
	6/26/2024	1,485.56	1,456.78	3,646.60	-2,161.04	Pro Energy	296758	\$10,269.34
	6/28/2024	1,970.72	1,930.82	4,531.80	-2,561.08	Pro Energy	296919	\$12,814.51

FIGURE 1-10: The Fuel Deliveries report allows program administrators to track the volume and cost of fuel by depot and tank.

Source: Hillsborough County Sheriff’s Office.

The Sheriff’s Office program administrators use the FuelMaster management report to track fuel as it goes from the depot into individual law enforcement vehicles. The MJ Team examined the June 2024 FuelMaster report illustrated in **Figure 1-11**. The report tracks every element of effective fuel management down to the hose used and the odometer reading at the time of fueling.

Trans Date	Site ID	Vehicle ID	User ID	Odometer	Hose	Quantity	Division	Cust ID	Notes
6/1/24 0:12	0003	117695	259133	15,762	1	14.70	RETAIL THEFT UNIT	0000RTU00	
6/1/24 0:36	0005	118792	263167	17,193	1	10.90	DISTRICT4	00004Z000	
6/1/24 0:45	0001	254510	254510	7,933	1	9.70	SID	0000GES00	UC deputy/vehicle
6/1/24 0:48	0001	114779	114779	35,324	6	11.30	GSB	0000AM000	
6/1/24 0:51	0005	118824	252155	5,938	1	11.50	DISTRICT4	00004Z000	
6/1/24 0:56	0001	119894	263693	462	6	13.20	DISTRICT2	00002Z000	
6/1/24 0:57	0001	116028	148391	22,241	1	20.20	DISTRICT2	00002Z000	
6/1/24 1:08	0004	118990	190488	1,115	1	10.40	DISTRICT3	00003Z000	
6/1/24 1:11	0007	114755	261775	27,061	1	14.60	DISTRICT2	00002Z000	
6/1/24 1:34	0001	118797	118797	8,468	6	10.70	JAIL 3	0000TR000	
6/1/24 1:43	0004	117980	003747	9,742	1	7.00	DISTRICT3	00003Z000	
6/1/24 1:54	0007	117626	126323	11,417	1	13.70	DISTRICT2	00002Z000	
6/1/24 2:06	0003	117930	261482	5,806	1	12.90	DPS	0000LZ000	
6/1/24 2:33	0003	114776	195362	34,318	1	18.90	DISTRICT2	00002Z000	
6/1/24 2:34	0004	117715	263280	22,040	1	14.70	DISTRICT3	00003Z000	
6/1/24 2:51	0004	117646	253802	13,517	1	16.40	DISTRICT3	00003Z000	
6/1/24 3:12	0001	116288	113377	14,941	2	21.20	DISTRICT4	00004Z000	
6/1/24 3:55	0005	112487	264041	19,099	1	11.40	DISTRICT4	00004Z000	
6/1/24 4:05	0005	115739	260292	42,600	1	10.00	DISTRICT4	00004Z000	

FIGURE 1-11: The FuelMaster report provides detailed fuel consumption information on every vehicle and driver that fills up at the fuel depot.

Source: Hillsborough County Sheriff's Office.

PUBLIC FACILITIES

The County's Facilities Management & Real Estate (FMRE) department manages the County's Public Facilities. FMRE is organized into the following divisions:

- Repair & Preservation
- Business Operations
- Operations & Maintenance
- County Properties
- Support Services
- Real Property

While PWA builds the County's facilities; Public Facilities maintains them. Public Facilities maintain various buildings and facilities including libraries, fire stations, child and adult care facilities, courthouses, warehouses, fleet operations, and administrative offices. Should the referendum pass, the County will use surtax dollars to fund various capital projects to construct, enhance, and or improve parks, libraries, equipment, and public facilities such as its jails, courts, and its major repair, replacement, and renovation of capital assets (R3M) program.

The R3M program exists to repair, replace, renovate, and maintain the County's physical assets. The R3M program protects the County's investment in infrastructure, reduces the maintenance backlog, minimizes waste, controls and reduces costs, and ensures public buildings and facilities are kept in good and safe condition.

To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed the FMRE Director. During the interview, the MJ Team learned that FMRE staff meet the first Thursday of every month to discuss operations, and the second Monday of every

month to discuss the R3M and real property programs. While formal meeting minutes are not maintained, the MJ Team examined the recurring meeting invitation as evidence supporting the assertion that the meetings are held.

The MJ Team also examined financial and operational information and determined that program administrators use such information to monitor program performance and cost. This information is discussed below.

Quarterly Performance Brief

Each quarter, FMRE program administrators prepare a Performance Management Brief rich with performance goals and indicators. The brief enables FMRE program administrators to measure targeted against actual performance while linking results to overall strategy and outcomes. The MJ Team reviewed the Fiscal Year 2024 brief and summarized its features in **Figure 1-12**.

Performance Measure	Strategic Outcomes	Target
<i>Facility Condition Index (FCI)</i>	Enhance Public Safety, High-Quality Community Assets, Customer Commitment	Goal below 0.05 is good, above 0.1 is poor
<i>Services Satisfaction Index (SSI)</i>	Customer Commitment, Organizational Excellence, Dedication to Professionalism & Integrity	Goal of 3 out of 5 or meets expectations
<i>Facilities Operating Cost (FOC) Cleaning, Maintenance, Security & Utilities</i>	Enhance Public Safety, High-Quality Community Assets, Customer Commitment	Goal ≤ Industry standards: International Facility Management Association (IFMA) 2022= \$10.65/SF-
<i>Facilities Utilization Index (FUI) Utilization rate of assigned cubicles/offices</i>	High-Quality Community Assets, Organizational Excellence	Goal ≥ 80% of allocated positions
<i>Project Delivery Rate (PDR)</i>	Enhance Public Safety, High-Quality Community Assets, Success through Teamwork	Goal ≥ 90% on-time & on-budget
<i>Prompt Payment Act (PPA)</i>	Customer Commitment, Organizational Excellence	Goal Process/Submit 90% w/in 30 cal. days; Payment w/in 45 cal. Days
<i>Property Lease Portfolio Management</i>	Enhance Public Safety, High-Quality Community Assets, Success through Teamwork	Goal 90% on time renewal

FIGURE 1-12: The Quarterly Performance Management Brief enables FMRE administrators to collect, analyze, and evaluate whether programs and operations are on track to achieve strategic goals.

Source: Facilities Management & Real Estate Services Performance Management Brief-Second Quarter-FY 2024.

Asset Management System Reports

Public Facilities uses an enterprise asset management (EAM) system to track the assets under its purview. The system provides information that program administrators use to ensure

successful, efficient, and cost-effective operations. The system generates reports that allow program administrators to monitor work orders, staff time, and departmental cost allocations. Program managers review these reports during monthly meetings to determine if there are any anomalies that need to be addressed. Standard reports include the following:

- **Employee Hours** – The total hours worked by an employee on a specific work order.
- **Priority 1 & 2 Work Orders** – Emergency work requests that require immediate attention.
- **Project Work Orders** – Requests involving multiple trades require a budget.
- **E-Business Suite Purchase Order Receipts** – Invoice data entered into the enterprise asset management (EAM) system, specifically for the receipting of invoices.
- **30-60-90 Day Report** – A list of work orders reporting the details of the number of days a work order has been opened and not yet completed.

Quarterly Cost Allocation Analysis

Public Facilities staff extract detailed workorder information from the EAM system that enables them to perform cost analysis and allocation. This information allows program administrators to not only understand and classify work order details, but also to allocate work order costs to the departments that place work orders. Properly allocating work order costs is essential for accurate financial reporting. Departments administrators rely on accurate cost information to manage their budgets and make proper business decisions. The following data can be extracted from the EAM system for cost analysis and allocations:

- Work Order#
- Work Order Description
- Date Reported
- Date Completed
- Cost Code
- Status
- Department
- Job Type
- Region
- Asset
- Asset Description
- Location
- Labor Hours
- Labor Cost
- Material Cost (storeroom or P-card purchases)
- EBS Material cost (purchases made via purchase orders)
- Service Cost
- Total Cost

Figure 1-13 provides an example of the type of cost allocation analysis program administrators perform on work order data. Program administrator notes can be seen on the report.

2024 Q2 Cost Allocation Analysis	
Department	Q2 Total Expense
CS	\$ 4,795.81
FAC	\$ 503,291.00
HS	\$ 1,797.80
PARKS	\$ 47,221.80
Grand Total	\$ 557,106.41

The total expenses for Q2 amounted to **\$557,106.41**, with labor costs representing the highest portion at **57.4%** of the total, followed by material costs at **41.9%**.

Department	Labor Cost	Department	Service Cost
CS	\$ 4,510.41	CS	\$ -
FAC	\$ 275,844.80	FAC	\$ 3,543.90
HS	\$ 1,450.32	HS	\$ -
PARKS	\$ 38,035.01	PARKS	\$ -
Grand Total	\$ 319,840.54	Grand Total	\$ 3,543.90

Department	Material Cost	Department	EBS Material cost
CS	\$ 285.40	CS	\$ -
FAC	\$ 167,929.81	FAC	\$ 55,972.49
HS	\$ 347.48	HS	\$ -
PARKS	\$ 3,976.79	PARKS	\$ 5,210.00
Grand Total	\$ 172,539.48	Grand Total	\$ 61,182.49

Department	Labor Hours	Department	Work Orders
CS	151	CS	86
FAC	9,747	FAC	2,858
HS	42	HS	32
PARKS	1,373	PARKS	412
Grand Total	11,312	Grand Total	3,388

FIGURE 1-13: Public Facilities program administrators use work order reports to allocate costs to benefiting departments.
 Source: 2024 Quarter 2 Cost Analysis Report.

Employee Work Orders

Public Facility program administrators also extract information on employee work order hours from the EAM system. The following data can be extracted from the analysis of employee work order hours.

- Work Order#
- Work Order Description
- Activity
- Trade
- UserID
- Name
- Hours Type
- Hours
- Date
- Department
- Equipment
- Equip_Desc
- Location
- Occupant
- Work_region

Figure 1-14 provides an example of the type of employee labor hours information program administrators use to manage employee time charged to work orders by department. Program administrator notes can be seen on the report regarding 27,572 work order hours and 15,694 work orders for the second quarter of 2024.

Employee Work Order Hours			
Department	Work Hours	Department	Work Orders
CS	394	CS	252
FAC	15,685	FAC	5,905
HS	826	HS	441
PARKS	10,667	PARKS	9,096
Grand Total	27,572	Grand Total	15,694

In Q2 2024, employees logged a total of **27,572** hours on work orders, encompassing both regular and overtime hours, across **15,694** work orders.

FIGURE 1-14: Public Facilities program administrators use employee work order hour reports to manage labor performance and costs.
Source: 2024 Quarter 2 Cost Analysis Report.

PUBLIC UTILITIES

Public Utilities falls under the purview of the County’s Public Utilities Administration, which consists of the following departments:

- Environmental Services
- Solid Waste
- Water Resources

Should the referendum pass, the County will use surtax dollars to construct, enhance, repair, and or improve its water/wastewater resources and its utility and water system infrastructure, which is managed by the Water Resources Department (WRD).

WRD is responsible for providing quality water, wastewater and reclaimed water services to the unincorporated areas of Hillsborough County. Facilities that are operated and maintained include treatment plants, pumping stations, metering devices, transmission piping, and above ground permanent fixtures.

The operations and activities of the water and wastewater system, including customer service, engineering, operations, and maintenance, are accounted for in an Enterprise Fund. Annual rate studies help determine water and wastewater fees, which the County sets at levels to recover operating expenses and debt service similar to private businesses.

To address the requirements of all subtasks related to Public Utilities, the MJ Team interviewed the individuals in the following positions:

- Assistant County Administrator, Public Utilities
- Director Water Resources
- Chief Financial Administrator

During the interview, the MJ Team learned that Public Utilities staff meet on the third Thursday of every month to discuss operations and the capital improvement program (CIP). We also examined meeting agendas and notes taken during the January and February 2024 monthly CIP meeting as evidence that such meetings do in fact occur. Moreover, we examined meeting invitations to the monthly budget meeting to discuss budget versus actual expenditures.

The financial and operational information that the MJ Team reviewed demonstrates that program administrators use reports and data to monitor program performance and cost. This information is discussed below.

Monthly and Quarterly CIP Update

WRD administrators meet monthly to discuss the CIP. Division directors meet bi-weekly to discuss department issues and solutions. There is also a joint quarterly CIP meeting that includes management from other Public Utility Divisions as well as FMRE administrators. The MJ Team examined the January and February monthly reports and the Fiscal Year 2024 first and second quarterly report. We also examined the Fiscal 2023 end of year report. Each of these reports provided a wealth of information on the CIP program that program administrators use to monitor program performance and costs.

Figure 1-15 provides an overview of the topics discussed at the January 2024 monthly meetings.

Meeting Name/Date	Presentation Topics	Number of Slides
<i>Water Resources Department CIP Monthly Status Meeting – February 2024</i>	<ul style="list-style-type: none"> • Program Status Overview & KPIs • CIP Procurement Stage • Series 21 Bonds • Alternative Funding Sources • Reminders • Project Status Update by Facility and Program 	10
<i>Hillsborough County Joint CIP Update-FY24 Q1 & Q2 Report – April 2024</i>	<ul style="list-style-type: none"> • FY 24 Update <ul style="list-style-type: none"> ○ Accomplishments ○ Expenditure Summary 	38

Meeting Name/Date	Presentation Topics	Number of Slides
	<ul style="list-style-type: none"> ○ On Budget On Schedule ● Special Revenues ● Minority/Small Business Enterprise Programs ● Challenges and Initiatives 	

FIGURE 1-15: Public Utilities program administrators meet monthly and quarterly to discuss the County’s CIP program.

Source: February and April 2024 CIP update reports.

Capital Project and Construction Management Reports

Public Utilities (and Capital Programs Department) uses a system that provides capital project and construction management information that enables program administrators to effectively manage operations and the CIP program. The system has robust functionality that provides business process and task automation as well as being a single project management solution and data repository. Examples of system features include the following:

- **Document Manager** – consolidates all essential project documents in a centralized location for easy access. Documents are automatically updated from attachments across various business processes (BP) or can be manually uploaded as needed. This streamlined approach ensures efficient document management and facilitates quick retrieval of necessary information.
- **Ad Hoc Reports** – user-defined reports across a number of options such as pay item quantities, project summaries, log reports, project completion/outcome metrics, project payment tracking dashboard.
- **CIP Menu** – Each project features a left navigation pane that facilitates streamlined management of purchase orders, revisions, schedule updates, project deliveries, and closeouts. **Figure 1-16** provides a screenshot of the CIP Menu for the Bell Shoals Road Widening project. The notation highlights the area of the system where various project-specific information can be accessed.

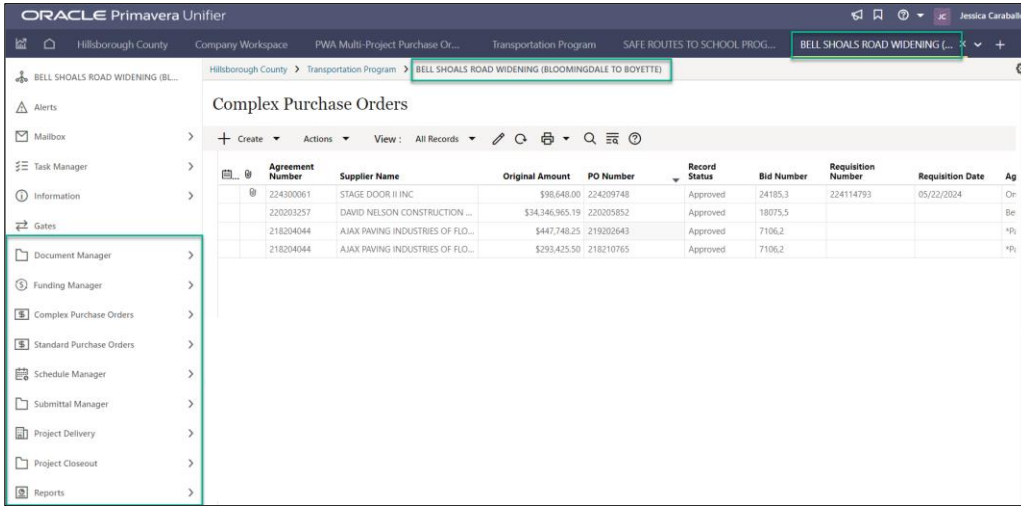


FIGURE 1-16: The CIP Menu provides program administrators with a wealth of information on specific projects. Source: Screenshot from the capital project and construction management system used by Capital Programs and Water Resources Departments.

- Dashboards** – All Public Utilities assets are assigned a “risk” score based on physical condition, process condition, and consequence of failure. The risk score is then used to help define repair and replacement project requests (operating and capital funded). **Figure 1-17** provides a dashboard showing pump station performance. The resolution of the dashboard illustrated below is poor because the original dashboard was posted into this report as a picture and has low resolution. However, the original dashboards are clear and provide program administrators with a visual image of pump station performance and condition.



FIGURE 1-17: Dashboards provide Public Utilities program administrators with visual images of utility asset performance and condition. Source: Screenshot from the capital project and construction management system.

SUBTASK 1.2 – Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 1.2. Each of the programs reviewed met the subtask. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

TRANSPORTATION & PUBLIC WORKS

As mentioned in Subtask 1.1, Transportation & Public Works are reviewed together since PWA oversees the County's transportation operations. The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1.

During the interview, the MJ Team discussed whether the administrators periodically evaluate programs using performance information and other reasonable criteria to assess program performance and cost. The MJ Team requested various information for further review and analysis. The information provided by PWA and reviewed by the MJ Team demonstrates that PWA periodically evaluates its operations using performance information and other criteria to assess program performance and cost. This information is outlined and discussed below.

Florida Department of Transportation Bridge Assessment

Every two (2) years, the Florida Department of Transportation (FDOT) inspects all bridges in Florida that are on the National Bridge Inventory (NBI). The Federal Highway Administration (FHWA) compiles the NBI, which is a database of information on all bridges and tunnels in the United States. Accordingly, every bridge in Hillsborough County that is on the NBI is inspected every two (2) years. FDOT performed the County's most recent bridge inspection in 2024.

FDOT is responsible for inspecting and rating most of the bridges in Florida. County governments are the next largest group responsible for bridge maintenance. FDOT hires consulting engineers to inspect and rate county bridges, while the responsibility for maintaining the bridges remains with the County government. FDOT uses the following terminology and ratings to define a bridge's condition.

Structurally Deficient – bridge should undergo a series of repairs or replacement within the next six (6) years. FDOT's policy is to repair or replace all the structurally deficient state-owned bridges during that time. FDOT recommends that local governments follow the same schedule for their structurally deficient bridges. According to FDOT's 2024 Quarterly Report, one (1) Hillsborough County bridge was structurally deficient.

Functionally Obsolete – bridge does not meet current road design standards. For example, some bridges are "functionally obsolete" because they were built at a time

when lane widths were narrower than the current standard. According to FDOT’s 2024 Quarterly Report, 40 Hillsborough County bridges were functionally obsolete.

Sufficiency Rating – used to help determine whether a bridge that is structurally deficient or functionally obsolete should be repaired or just replaced. A rating of 100 represents a perfect bridge (entirely sufficient for its current use). A rating of 0 is the worst possible bridge (entirely insufficient for its current use). The sufficiency ratings for bridges are part of a formula used by the FHWA when it allocates federal funds to the states for bridge replacement. According to FDOT’s 2024 Quarterly Report, 99 percent of Hillsborough County’s bridges had a sufficiency rating over 50.1 with 85 percent having a rating greater than 75.

Health Index – measures the overall condition of a bridge. The health index typically includes 10 to 12 different elements that FDOT evaluates. A lower health index means that more work would be required to improve the bridge to an ideal condition. A health index below 85 generally indicates that some repairs are needed, although it doesn't mean the bridge is unsafe. A low health index may also indicate that it would be more economical to replace the bridge than to repair it. According to FDOT’s 2024 Quarterly Report, 92 percent of Hernando County’s bridges had a health index over 50.1 with 75 percent having a rating greater than 75.

FDOT maintains bridge information for all Florida counties on its website. **Figures 1-18A** through **1-18D** provide an overview of Hillsborough County’s bridges from FDOT’s Third Quarter 2024 report and demonstrates that the County’s bridges are evaluated periodically.

The tables show that 49 percent of Hillsborough County’s bridges are more than 40 years old. FDOT inspected 63 percent of Hillsborough County’s bridges in 2023 and assigned a high sufficiency rating to 85 percent of the County’s bridges. FDOT also assigned a high health index rating to 75 percent of the County’s NBI bridges.

Hillsborough County does not own and maintain all bridges within its borders. For example, FDOT owns and maintains some bridges while municipalities own and maintain others. Only those bridges designated “County Highway Agency” are included in the analysis below.

Hillsborough County Bridge Age		
Range	Number	Percent
0-10 Years	27	10%
11-20 Years	23	9%
21-30 Years	49	19%
31-40 Years	33	13%
41-50 Years	42	16%
>50 Years	85	33%
Total	259	100%

FIGURE 1-18A: Nearly half of Hillsborough County’s bridges are more than 40 years old.
 Source: Florida Bridge Information-2024 3rd Quarter Report.

FDOT Inspections of Hillsborough County Bridges		
Year	Number	Percent
2022	19	7%
2023	164	63%
2024	76	29%
Total	259	100%

FIGURE 1-18B: FDOT inspected 63 percent of Hillsborough County’s bridges in 2023.
 Source: Florida Bridge Information-2024 3rd Quarter Report.

Hillsborough County Bridges Sufficiency Rating		
Rating	Number	Percent
0-25	0	0%
25.1-50	2	1%
50.1-75	36	14%
>75	221	85%
Total	259	100%

FIGURE 1-18C: FDOT assigned a high sufficiency rating to 85 percent of Hillsborough County’s bridges.
 Source: Florida Bridge Information-2024 3rd Quarter Report.

Hillsborough County Bridges Health Index		
Rating	Number	Percent
0-25	1	0%
25.1-50	21	8%
50.1-75	43	17%
>75	194	75%
Total	259	100%

FIGURE 1-18D: FDOT assigned a high health index rating to 75 percent of Hillsborough County’s bridges.
 Source: Florida Bridge Information-2024 3rd Quarter Report.

County Small Bridge Inspections

The County contracts with an engineering consulting firm to conduct inspections of smaller bridges within the County that are not on the NBI. These are referred to as “non-qualified bridges. The County has 30 non-qualified bridges in its bridge program that are inspected on a 2-year schedule like NBI bridges. PWA staff inspect these bridges on a routine basis.

Figure 1-19 presents a sample of three of the engineering consultant’s “non-qualified” bridge inspection reports reviewed by the MJ Team.

Hillsborough County “Non-Qualified” Bridge Inspections		
Name/Number	Inspection Date	Number of Repair Recommendations
Lakeshore Drive over Keene Lake Canal #NVE202 (104202)	04/15/2024	5
Gunn Highway Pedestrian Overpass #NTR045	04/22/2024	7
Memorial Connector Bridge #NTR041	04/30/2024	8
Total		20

FIGURE 1-19: The County’s bridge consultant made 20 repair recommendations in three (3) inspection reports reviewed by the MJ Team.

Source: Hillsborough County Bridge Inspection Reports, April 2024.

Pavement Condition Assessment

The County maintains a network of paved roadways comprising 7,475 traffic lane-miles (3,475 centerline-miles). To ensure the roadways are maintained at optimal functionality and safety, the County assesses each road once every three years and assigns a pavement condition ranking based on identified defects. Informed decisions about essential repairs and maintenance are then made to preserve the integrity of the road network.

The County’s road inspection consulting firm has been inspecting its roads since 2020.

Figure 1-20 illustrates the distribution of last inspection dates for County roadway sections across different quarters. Nearly 70 percent of lane miles the consultant inspected were inspected after April 2022.

Quarter	Inspected Lane Miles	Percentage
October-December 2020	1,081	14%
January-March 2021	1,020	14%
April-June 2021	0	0%
July-September 2021	0	0%
October-December 2021	93	1%
January-March 2022	101	1%
April-June 2022	1,445	19%
July-September 2022	1,160	16%
October-December 2022	0	0%
January-March 2023	20	0%
April-June 2023	0	0%
July-September 2023	1,489	20%
October-December 2023	1,066	14%
Total	7,475	100%

FIGURE 1-20: The County’s road consultant has inspected 7,475 lane miles of the County’s roads since 2020.

Source: Hillsborough County Fiscal Year 2023 Pavement Inspection Report, April 2024.

The County’s pavement management program incorporates a pavement condition index (PCI) to rate the condition of its road system. The PCI helps the County execute optimum, effective strategies to cost effectively maintain its road network in a safe and serviceable condition over time. The PCI is a numerical index between 0 and 100. Many municipalities use it to measure the condition of their road infrastructure thereby reaping the benefits of leveraging limited financial resources while improving overall road conditions.

Originally developed by the Army Corps of Engineers to rate the condition of airfield pavement, the PCI was later modified by the American Society for Testing and Material (ASTM), which is an international standards organization that develops technical standards for a wide range of materials, products, systems, and services.

Figure 1-21 provides road condition categories by PCI rating that the County uses to assess road pavement conditions.

Simplified Definition	Simplified PCI Color Legend	Full PCI Color Legend	PCI Range	PCI Ratings and Definition
GOOD	[Dark Green]	[Dark Green]	86 - 100	<u>GOOD</u> : Pavement has minor or no distresses and should require only routine maintenance.
		[Light Green]	71 - 85	<u>SATISFACTORY</u> : Pavement has scattered low-severity distresses that should require only routine maintenance.
FAIR	[Yellow]	[Yellow]	56 - 70	<u>FAIR</u> : Pavement has a combination of generally low- and medium-severity distresses. Near-term maintenance and repair needs may range from routine to major.
POOR	[Red]	[Pink]	41 - 55	<u>POOR</u> : Pavement has low-, medium-, and high-severity distresses that probably cause some operational problems. Near-term M&R needs ranges from routine to major.
		[Red]	26 - 40	<u>VERY POOR</u> : Pavement has predominantly medium- and high-severity distresses that cause considerable maintenance and operational problems. Near-term M&R needs will be major.
		[Dark Red]	11 - 25	<u>SERIOUS</u> : Pavement has mainly high-severity distresses that cause operational restrictions. Immediate repairs are needed.
		[Grey]	0 - 10	<u>FAILED</u> : Pavement deterioration has progressed to the point that safe operations are no longer possible. Complete reconstruction is required.

FIGURE 1-21: The pavement condition index (PCI) enables PWA program administrators to rate pavement conditions and maintain roads in optimum condition.

Source: Hillsborough County Fiscal Year 2023 Pavement Inspection Report, April 2024.

PUBLIC SAFETY

As mentioned in Subtask 1.1, the Public Safety program includes the Sheriff's Office. The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1.

During the interview, the MJ Team discussed whether public safety administrators periodically evaluate programs using performance information and other reasonable criteria to assess program performance and cost. The MJ Team requested various information for further review and analysis. The information provided by public safety administrators and reviewed by the MJ Team demonstrates that public safety administrators are periodically evaluating operations using performance information and other criteria to assess program performance and cost.

The Public Safety units from which the MJ Team requested this information, and the data reviewed, are discussed below.

Fire Rescue

Public Protection Classification Rating

The Insurance Services Organization (ISO) provides information through the Public Protection Classification (PPC) system that rates fire departments and assigns them a public protection classification ranging from one (1) to ten (10) Class 1 represents superior property fire protection, while Class 10 indicates that a property's access to available fire suppression resources does not meet ISO's minimum criteria.

Most insurance company's base rates off of ISO ratings or a combination of ratings and other risks. Fire departments lower ISO ratings by improving fire and emergency services to meet community needs. Improving fire protection in a community could also lower property insurance rates for home and business owners.

By classifying communities' ability to suppress fires, the PPC helps communities evaluate their fire-protection services. The program provides an objective standard that helps fire departments plan and budget facilities, equipment, and training. By securing lower fire insurance premiums for communities with better public protection, the PPC program provides incentives and rewards for communities that choose to improve their firefighting services.

To evaluate a community's fire protection services, ISO staff visit the community to conduct an on-site survey of its emergency communications system, fire department, and water supply facilities.

Fire Rescue, in conjunction with the Water Department, underwent an ISO evaluation and rating in August of 2018. The ISO report, issued in January 2019, determined Fire Rescue's rating to be 03/10. The first rating (3) applies to properties within five (5) road miles of a fire station and 1,000 ft of a creditable water supply. The second rating (10) applies to properties within 5 road miles of a fire station but beyond 1,000 ft of a creditable water supply.

The rating of 3/10 is based upon credits earned in different categories. Of a possible 105.5, Fire Rescue earned 74.40. ISO evaluators assign credits in three general categories: (1) Emergency Communications; (2) Fire Department; and (3) Water Supply. Scores are assigned to specific criteria within each category to determine the total credits.

Fire Rescue is planning to undergo another ISO evaluation in August 2024 in hopes of improving its ISO score after making improvements to its fire response operation. The evaluations occur at the request of the jurisdiction, in this case, the County.

Figure 1-22 presents the ISO rating system. The ISO evaluation demonstrates that Fire Rescue is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

Rating Category	Possible Credits
Emergency Reporting	3
Telecommunications	4
Dispatch Circuits	3
Emergency Communication Total	10
Engine Companies	6
Reserve Pumpers	0.5
Pump Capacity	3
Ladder/Service Companies	4
Reserve Ladder/Service Trucks	0.5
Deployment Analysis	10
Company Personnel	15
Training	9
Operational Considerations	2
*Fire Department Total	50
Supply System	30
Hydrant Size, Type, & Installation	3
Inspection & Flow Testing of Hydrants	7
Water Supply Total	40
Total Credits	100

FIGURE 1-22: ISO’s scoring matrix consists of three categories and specific rating criteria within each category. Source: ISO Public Protection Classification Report, January 21, 2019.

The PPC scale is shown in **Figure 1-23**. Fire Rescue’s score is highlighted. The information demonstrates that Fire Rescue program administrators periodically evaluate programs using performance information and other reasonable criteria to assess program performance and cost.

PPC or ISO Rating	Points
1	90 or more
2	80-89.99
3	70-79.99
4	60-60.99
5	50-59.99
6	40-49.99
7	30-39.99
8	20-29.99
9	10-19.99
10	0-9.99

FIGURE 1-23: Fire Rescue underwent an ISO evaluation and received a score of 3 on a scale of 1-10.
 Source: ISO Public Protection Classification Report, January 21, 2019.

Emergency Medical Services Evaluation

The Florida Department of Health Bureau of Emergency Medical Services (EMS) is responsible for the licensure and oversight of emergency medical technicians and paramedics in the state. s. 401.31, *Florida Statutes* requires EMS to inspect licensees periodically and randomly for compliance with state requirements and EMS rules and regulations. The statute requires EMS to conduct inspection without impeding care. EMS can revoke the license of any licensee that refuses to allow an inspection.

On March 20, 2024, EMS conducted a compliance monitoring site survey of Fire Rescue. The MJ Team reviewed the report noting that it was separated into the following inspections:

- **Basic Life Support Vehicle- All items met inspection criteria**
- **Advanced Life Support Vehicle-All items met inspection criteria.**

EMS evaluators summarized their report as follows:

- **Records and Facilities:** Very well organized and clean facilities
- **Records Supplemental:** All personnel records in order and up to date.
- **ALS Inspection: Equipment clean and was a well-stocked engine.** Knowledgeable crew and a pleasure to interact with.
- **BLS Inspection:** In order and well stocked

Upon completion of an inspection, EMS may request an inspection corrective action statement from a licensee stating that any violation found during the inspection has been corrected. However, since there were no deficiencies noted, EMS issued the letter in **Figure 1-24**. Only pertinent portions of the letter are shown. The information demonstrates that HCFR program administrators evaluate programs at the discretion of EMS using performance information and other reasonable criteria to assess program performance and cost.

Hillsborough County Fire Rescue #2906
9450 East Columbus Dr.
Tampa, Florida 33619

Dear Chief Carnell,

Congratulations on your outstanding Compliance Monitoring site survey conducted on 03/20/2024, by the Bureau of Emergency Medical Services. Your vehicles and service records were outstanding, and we found no deficiencies during our visit. Thank you for being a role model of excellence as an EMS provider in the state of Florida.

Also, please extend my sincere gratitude to your staff for their assistance and overall contribution to your service and the community. Your continued support of emergency medical services is deeply appreciated.

FIGURE 1-24: No deficiencies were identified during Fire Rescue’s EMS compliance monitoring evaluation.
Source: Post assessment letter from the Bureau of Emergency Medical Oversight.

Hillsborough County Emergency Management Division

Capability Assessment

Section 27P of the Florida Administrative Code (FAC) establishes the Division of Emergency Management. This division is responsible for various aspects of emergency management in Florida, including the following:

- Comprehensive Emergency Management Plans (27P-2)
- Review of Local Emergency Management Plans (27P-6)
- Hazard Mitigation Grant Program (27P-22)
- Hazardous Materials (27P-14)
- Funding for County Emergency Management Agencies (27P-19)

Each county must develop and maintain a County Comprehensive Emergency Management Plan (CEMP) that addresses all phases of emergency management, including preparedness, response, recovery, and mitigation. The Florida Division of Emergency Management (FDEM) is responsible for reviewing and approving these plans to ensure they meet state and federal requirements. FDEM conducts the reviews on a four (4) year cycle.

The capability assessment is a vital part of the overall review of the CEMP that evaluates a county’s ability to carry out critical functions during an emergency or disaster situation. There are three (3) rating areas in the assessment; satisfactory, needs improvement or deficient. A satisfactory rating requires no action.

Those areas indicated as needing improvement are essentially recommendations for improving a certain aspect of the particular function. A rating indicating an area of the function, or the overall function that is deficient, must be corrected by the date agreed upon by FDEM and the

county in accordance with the FAC, which requires that deficiencies be corrected, or a work plan developed, to correct the deficiency prior to receiving a notice of compliance.

FDEM conducted the County’s Emergency Management Division’s capability assessment in August 2023. **Figure 1-25** summarizes the results from FDEM’s report. The information demonstrates that OEM program administrators periodically evaluate programs using performance information and other reasonable criteria to assess program performance and cost.

Assessed Category	Number of Criteria	Satisfactory	Needs Improvement	Deficient
<i>A. Notification & Warning (Emergency Workers)</i>	5	5	0	0
<i>B. Communications</i>	5	4	1	0
<i>C. Emergency Operations Center Operations</i>	8	7	1	0
<i>D. Emergency Public Information/ Public Information</i>	5	5	0	0
<i>E. Impact Assessment (Human Needs)</i>	1	1	0	0
<i>F. Damage Assessment (PA, IA and SBA)</i>	4	4	0	0
<i>G. Mass Care/Health & Medical/Food & Water</i>	4	4	0	0
<i>H. Evacuation</i>	4	4	0	0
Total	36	34	2	0
Percentage	100%	94%	6%	0%

FIGURE 1-25: Emergency management met 94 percent of FDEM’s capability assessment criteria.
 Source: Florida Department of Emergency Management Capability Assessment Report, August 2023.

After Action Evaluation

Hurricane Ian made landfall in Cayo Costa, Florida as a category 4 storm on September 23, 2022. Wind and rain were prevalent in Hillsborough County. After the emergency, OEM produced an after-action report and improvement plan. OEM produces an after-action report after all emergencies. The Ian after action report, cited here as an example, outlines the lessons learned and areas where improvements are needed. The improvement plan assigns tasks and responsibilities and describes how improvements will be implemented. This approach promotes program sustainability and growth and allows OEM to monitor program performance. Improvement plans are living documents and are updated monthly until all improvement recommendations are closed.

The Ian after action evaluation aligned 25 incident objectives with 14 capabilities. The 25 objectives were rated as follows:

- Performed without Challenges
- Performed with Some Challenges
- Performed with Major Challenges
- Unable to be Performed

Figure 1-26 shows how the 25 incident objectives were rated based on 14 capabilities. OEM assigned performance ratings for each capability based on observations made during the hurricane. Most objectives were performed with some challenges, but none were performed with major challenges or could not be performed. The information demonstrates that OEM program administrators periodically evaluate programs using performance information and other reasonable criteria to assess program performance and cost.

Core Capability	Performed without Challenges	Performed with Some Challenges	Performed with Major Challenges	Unable to be Performed
Critical Transportation/ Mass Care Services		2		
Environmental response/ Health & Safety	1			
Logistics & Supply Chain Management	2	1		
Mass Care Services/ Operational Coordination		1		
Operational Communication	1			
Operational Communication/ Coordination	1	1		
Operational Communication/ Coordination/ Critical Transportation/ Mass Care Services		1		
Operational Communication/Operational Coordination	1			
Operational Coordination		5		
Operational Coordination Logistics & Supply Chain Management		1		
Operational Coordination/ Infrastructure Systems	1			
Planning		2		
Situational Assessment		2		
Mass Care Services	1	1		
Total	8	17	0	0

FIGURE 1-26: *The Hurricane Ian After Action Report rated the success of 25 emergency management objectives of which 8 were performed with no challenges and 17 were performed with some challenges.*

Source: Office of Emergency Management Hurricane Ian After Action Report/Improvement Plan.

Sheriff's Office

Commission on Accreditation for Law Enforcement Agencies

The Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA), was created in 1979 as a credentialing authority through the joint efforts of law enforcement's major executive associations. CALEA Accreditation program seals are reserved for use by those public safety agencies that have demonstrated compliance with CALEA Standards and have been awarded CALEA Accreditation by the Commission. The CALEA certification process demonstrates that the Sheriff's Office is evaluated periodically using performance information and other reasonable criteria to assess program performance and cost.

In 2020, the Sheriff's Office contracted to become a national law enforcement accredited agency through CALEA. Of the two types of accreditation CALEA offers, the Sheriff's Office chose to seek the Advanced Law Enforcement Accreditation, which requires fulfillment of 380 standards and enhances best practices and accountability through policy and service delivery.

During the three-year Self-Assessment phase, Sheriff's Office updated all policies to meet CALEA standards, after which the accreditation process continued and required a remote file review, an on-site assessment, and going in front of the CALEA Commission for questions and review.

CALEA staff conducted the initial web-based file review from February 24, 2023, to March 4, 2023. The accreditation team reviewed Sheriff's Office's electronic filing program as well as the following six (6) focus areas:

- Use of force
- Recruitment and selection
- Patrol Operations
- Training Division
- Internal Affairs
- Traffic Enforcement

On March 6, 2023, CALEA assessed Sheriff's Office operations against 461 standards. The results were as follows:

- Mandatory Compliance-The Sheriff's Office complied with all 321 mandatory standards
- Other Than Mandatory Compliance-The Sheriff's Office complied with all 49 nonmandatory standards.
- Elected standards-The Sheriff's Office complied with all 6 of the standards they elected for assessment.
- Not Applicable-85 of the standards were not applicable.

In April 2023, CALEA staff visited the Sheriff's Office to review the facility, interview members of the department, participate in ride along, and meet members of the community. CALEA's compliance report included the web-based and site-based reviews. CALEA approved the report

on July 29, 2023, and awarded Sheriff’s Office Advanced Law Enforcement Accreditation as evidenced by the certificate in **Figure 1-27**.



FIGURE 1-27: The Sheriff’s Office received its accreditation from CALEA in July 2023.
Source: Hillsborough County Sheriff’s Office.

In May 2024, CALEA completed the Sheriff’s Office’s first-year reaccreditation, which included a review of 235 of the 467 standards from the CALEA Standards for Law Enforcement Manual as well as four areas-of-interest Zoom interviews. These interviews were with members of the Professional Standards Bureau, the Communications Center, Property and Evidence Management, and Response to an Active Threat and Critical Incidents Team. Results were that 234 standards were in compliance with one standard requiring corrective action. The standard issue was corrected and approved by CALEA. All areas of interest Zoom interviews were completed and were found to be following all applicable CALEA standards.

CALEA accreditation represents the Sheriff’s Office’s dedication to continued professionalism by complying with state-of-the-art standards that address policy and procedure, administration, operations, and support services to continue to enhance public service delivery. The CALEA

annual review process demonstrates that the Sheriff’s Office’s operations uses performance information and other reasonable criteria to assess program performance and cost.

Florida Model Jail Standards review

Beginning in 2023, Florida correctional facilities have both announced and unannounced facility inspections for the Florida Model Jail Standards review through the Florida Sheriff’s Association (FSA) in accordance with Florida *Statutes 951.2302*. The goal of the inspections is to assess the conditions of the facility, the treatment of inmates, and the overall operations of the detention center. Throughout the audit, the intentions of the Florida Model Jail Standards inspectors are to identify areas for improvement (if any) and to ensure the facility is operating in a fair and lawful manner. A report of the review is provided to the agency post-inspection.

Figure 1-28 provides a summary of The MJ Team’s review of detention and medical inspection reports for 2022, 2023, and 2024. This information demonstrates that Sheriff’s Office operations are evaluated periodically using performance information and other reasonable criteria to assess program performance and cost.

Type of Review	Report Date	Results
Florida Model Jail Standards Annual Medical Inspection	November 3, 2022	No serious violations. One notable violation for which corrective action was taken.
Florida Model Jail Standards Annual Jail Inspection	November 8, 2022	No Serious or Notable Violations
Florida Model Jail Standards Annual Jail Inspection	April 25, 2023	No Serious or Notable Violations
Annual Announced Medical Inspection	May 3, 2023	No issues noted
Annual Unannounced Inspection	October 4, 2023	No issues noted
Annual Medical Inspection	April 24, 2024	No issues noted
Florida Model Jail Standards Annual Jail Inspection	April 30, 2024	No issues noted

FIGURE 1-28: *The Sheriff’s Office received only one notable violation in three years of jail inspections. Source: Jail inspection reports, 2022, 2023, and 2024.*

PUBLIC FACILITIES

The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1. During the interview, the MJ Team discussed whether the administrators periodically evaluate programs using performance information and other reasonable criteria to assess program performance and cost. The MJ Team requested various information for further review and analysis. The information provided is outlined and discussed below and demonstrates that public facilities programs are evaluated periodically using performance information and other reasonable criteria to assess program performance and cost.

APWA Accreditation

The American Public Works Association (APWA) supports public works professionals by promoting professional excellence and public awareness through education, advocacy, and knowledge exchange. APWA's Accreditation Program provides an opportunity for agencies to earn an accreditation after completion of an evaluation and review process. The evaluation and best practice review process serves to provide a means of formally verifying and recognizing public works agencies for compliance with the recommended practices set forth in the Public Works Management Practices Manual.

Figure 1-29 provides evidence of FMRE's APWA accreditation indicating that the program is periodically evaluated.

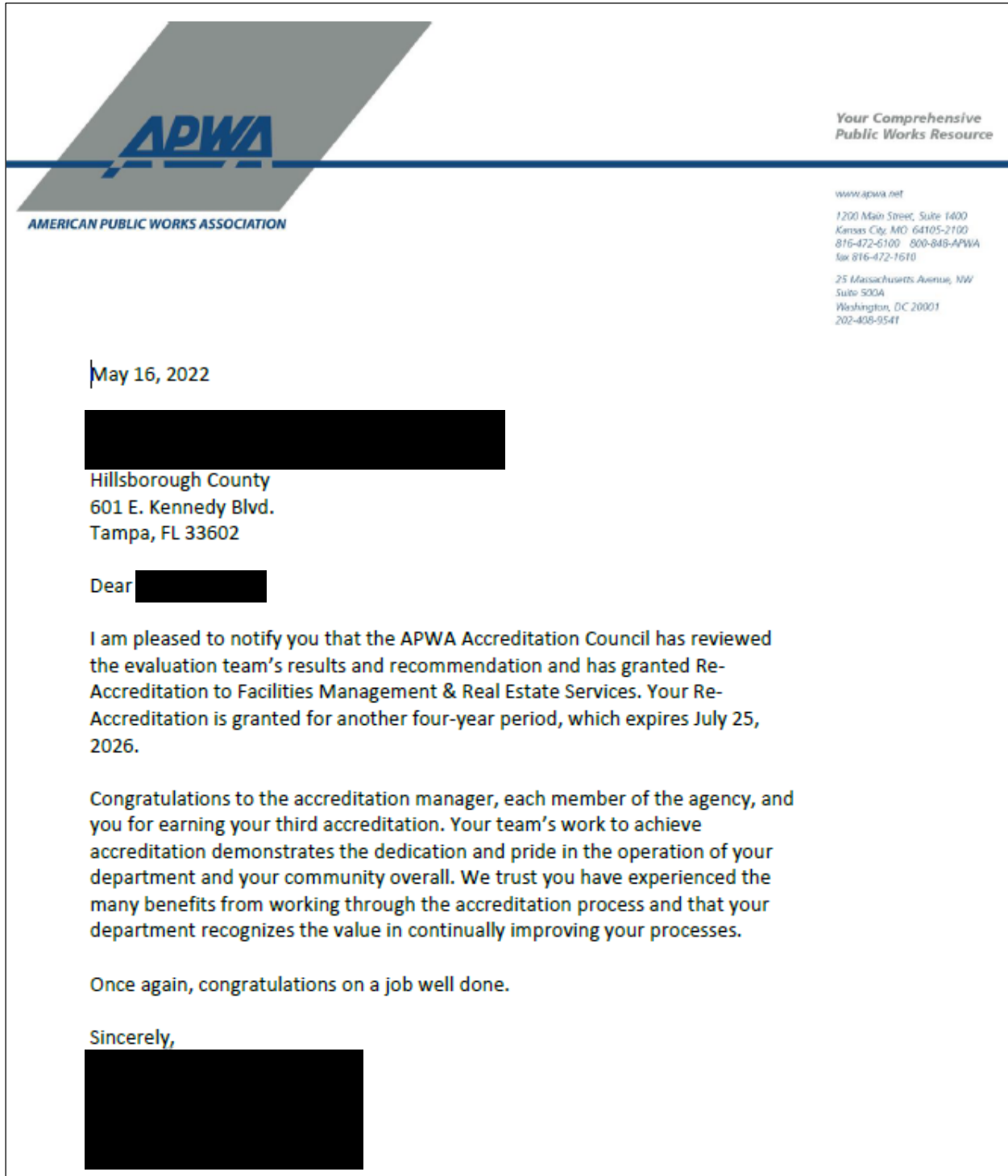


FIGURE 1-29: The FMRE is APWA certified as of May 2022 through July 2026.
Source: APWA Accreditation Letter, May 16, 2022.

Facility Condition Assessment

Public Facilities program administrations use a facility management software to manage and maintain data on the County’s facilities. The platform centralizes asset and facility information and provides a means of tracking what facility spaces are due for inspection. This information enables program administrators to evaluate maintenance and repair needs for each facility and take appropriate action to ensure they are kept in optimum condition.

The MJ Team examined the Facility Overview Report (FOR) from the facility management software. This report calculates a facilities condition index (FCI) that program administrators use to evaluate a facility’s overall condition based on the components within the facility that are scheduled for replacement.

Figure 1-30 provides an example of a FOR of a HCFR facility located at #14 N. Hillsborough.

FCI Cost is taken from the Renewal Cost column. The Renewal Cost is identified for projects coming due in the upcoming year. The FCI is the FCI Cost/Current Replacement Value.



Facility Overview Report By Facility Name

Funding Source: CM13:UNINCORPORATED FUND
Department: FIRE RESCUE
Facility: Fire Rescue, #14 N Hillsborough W/Ems
Facility Number: FR01401

Facilities are ordered by Facility Name Currency: USD

Statistics

FCI Cost:	46,818	FCI:	0.03
RI Cost:	46,818	RI:	0.03
Total Requirement Cost:		Size:	6,991 SF
Current Replacement Value:	1,412,384		

Uniformat	System Name	Lifetime (Years)	% Renew	Year Installed	Next Renewal Year	Renewal Cost	Replacement Cost
B2010 - Exterior Walls	Exterior Wall Finish - Stucco	100	65	2013	2118	53,571	82,417
B2010 - Exterior Walls	Exterior Wall Finish - Paint	10	100	2013	2023	14,006	14,006
B2011 - Exterior Wall Construction	Exterior Wall Construction - Concrete Block	100	10	1969	2118	6,941	69,411
B2021 - Windows	Windows	30	85	2013	2043	10,243	12,050
B2031 - Glazed Doors and Entrances	Glass Door - Personnel	30	85	2013	2043	1,706	2,007
B2032 - Solid Exterior Doors	Solid Exterior Doors - Metal	30	85	2013	2043	12,870	15,141
B2034 - Overhead Doors	Roll-Up Doors - Metal	30	85	2013	2043	16,834	19,805
B3011 - Roof Finishes	Roofing - Modified Bitumen w/Mineral	20	85	2013	2033	67,009	78,835
B3011 - Roof Finishes	Roofing - Sheet Metal (Standing Seam)	50	85	2013	2063	2,479	2,917
C1010 - Partitions	Interior Wall Construction - Concrete Block	100	10	2013	2118	2,603	26,028
C1010 - Partitions	Interior Wall Construction - Metal Stud	100	10	2013	2118	1,939	19,390
C3012 - Wall Finishes to Interior Walls	Interior Wall Finish - Drywall	100	10	2013	2118	1,954	19,536
C3012 - Wall Finishes to Interior Walls	Interior Wall Finish - Paint	10	100	2013	2023	31,864	31,864
C3012 - Wall Finishes to Interior Walls	Interior Wall Finish - Ceramic Tile	50	100	2013	2063	13,419	13,419
C3024 - Flooring	Flooring - Ceramic Tile	50	100	1984	2034	58,200	58,200
C3024 - Flooring	Flooring - Rubber Tile	30	100	2013	2043	3,616	3,616
C3031 - Ceiling Finishes	Ceiling Finish - Drywall	100	85	2013	2118	3,264	3,840
C3031 - Ceiling Finishes	Ceiling Finish - Paint	10	100	2013	2023	949	949
C3032 - Suspended Ceilings	Suspended Ceiling Tiles	20	100	2013	2033	23,201	23,201
D2010 - Plumbing Fixtures	Kitchen-W/Ansul (Fire Station)	20	125	2013	2033	95,598	76,479
D2010 - Plumbing Fixtures	Shower Room	20	100	2013	2033	28,570	28,570
D2010 - Plumbing Fixtures	Restroom-Single	20	100	2013	2033	34,515	34,515
D2011 - Water Closets	Sustainability- Low Flow Toilets Used ?	100	0	2013	2113	0	0

FIGURE 1-30: The Facility Overview Report shows three components in the HCFR building that are scheduled for maintenance in 2023.

Source: Facility Overview Report for facility #FR01401.

Figure 1-31 explains how Public Facilities administrators use the information in **Figure 1-30** to evaluate program performance.

Statistic	Value Per FOI Report	Explanation
FCI Cost	\$46,818	This is the total of the three bracketed items in the Replacement Cost column. This is the estimated cost to do the maintenance work.
Current Replacement Value	\$1,412,384	This is the total of the replacement cost column. It is on the last page of the report, which is not shown.
FCI	0.03	This is the facilities condition index. It is calculated by dividing the replacement costs of the building components due for maintenance by the replacement cost of all building components. The FCI enables program administrators to evaluate the relative cost of maintaining a facility's components.
Building Systems Up for Renewal in 2023:		
Exterior Wall Finish-Paint	\$14,006	This is the estimated cost of painting the exterior walls in the facility.
Interior Wall Finish-Paint	\$31,864	This is the estimated cost of painting the interior walls in the facility.
Ceiling Finish-Paint	\$949	This is the estimated cost of painting the ceiling in the facility.

FIGURE 1-31: Public Facilities administrators use information from the Facility Overview Report to identify facility components that are scheduled for maintenance.
 Source: Facility Overview Report for facility #FR01401.

Contractor Maintenance Evaluations

Public Facilities administrators hire contractors to inspect County facilities and evaluate maintenance and repair needs. Program administrators meet with the contractor to discuss maintenance needs and solutions.

Figure 1-32 provides an example of an evaluation of facility's repair needs. The MJ Team examined notations on the quarterly reports indicating that this information is discussed at quarterly meetings with contractors, which demonstrates that public facilities are periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

<u>I#</u>	<u>Site Name</u>	<u>Insp</u>	<u>Date</u>	<u>Tag Color</u>	<u>Quote #</u>	<u>Done?</u>	<u>Repair Type</u>
632	County Center	A Spr	10/15/2023	red	40403	yes	delete heads, replace painted heads, repalce cover plates
		SA Clean Agent	10/30/2023	n/a			
					40351	yes	replace flow switch
					40175	yes	jocky pump repl.
					40497	yes	replace head, inststall head
16039	East Maint Complex-Fleet	A Spr	10/10/2023	green			
16038	East Maint Complex PUD	A Spr	10/10/2023	green			
787	Falkenburg Warehouse	5 Year	11/2/2023	green			
					40238	yes	repair 1" tee
4098	Fleet Central Offices	A Spr	10/2/2023	green			
18134	Fleet Unit 2	A Spr	12/19/2023	green			
10533	IT Dept. 19, 21, 28th Floors	A Pre-A	10/28/2023	red			

FIGURE 1-32: Public Facilities hires contractors to evaluate facility maintenance needs and meets with them to discuss solutions.

Source: Fiscal Year 2024 1st Quarter Contractor Status Report.

PUBLIC UTILITIES

As mentioned in Subtask 1.1, this program involves the Water Resources Department. The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1. During the interview, the MJ Team discussed whether the administrators periodically evaluate programs using performance information and other reasonable criteria to assess program performance and cost. The MJ Team requested various information for further review and analysis. The information provided demonstrates that such assessments are made.

Water and wastewater systems are highly regulated. Accordingly, the County must submit various reports to regulatory agencies such as the Florida Department of Environmental Protection (FDEP) and the Environmental Protection Commission (EPC) to name a few. The MJ Team received more than 50 documents under this subtask to support periodic evaluation of the Public Utilities program.

Figure 1-33 summarizes a sample of five (5) evaluations of the County’s water systems. These evaluation reports provide sufficient evidence that the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

Evaluating Agency	Evaluation Type/Date	Task/Results
Florida Department of Environmental Protection	Type: Fifth Year Inspection South County Regional Advanced Wastewater Treatment Facility (AWWTF) Facility ID Number: FL0028061 Date: February 12, 2024	Task: Effluent sampling of the system Result: Facility determined to be in compliance
Florida Department of Environmental Protection	Type: Compliance Evaluation Inspection Valrico AWWTF Facility ID Number: FL0040983 Date: January 22, 2024	Task: Compliance Evaluation Inspection Result: Facility determined to be in compliance
Florida Department of Health	Type: Public Water System Re-inspection Date: July 18, 2022	Task: Water Pump Inspections Result: In compliance, three deficiencies noted and corrected
Environmental Protection Commission	Type: Sunset Plaza Shopping Center Domestic Wastewater Program: Permit No.: FLA012165 inspection Date: October 19, 2023	Task: Water Pump Inspections Result: Facility determined to be in compliance
Environmental Protection Commission	Type: Falkenburg AWWTF Domestic Wastewater Program: Permit FL0040614 Compliance Assistance Letter Date: January 5, 2024	Task: Compliance Evaluation Inspection on facility Result: Possible violations of EPC rules were observed. <i>“The purpose of is letter is to offer you compliance assistance as a means of resolving these matters.”</i>

FIGURE 1-33: *The Public Utilities program undergoes a variety of evaluations due to state and federal water quality regulations.*

Source: Public Utilities-Variou evaluation reports.

SUBTASK 1.3 – Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 1.3. Each of the programs reviewed met the subtask. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

TRANSPORTATION & PUBLIC WORKS

As mentioned in Subtask 1.1, Transportation & Public Works are reviewed together since PWA oversees the County’s transportation operations. The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1.

During the interview, the MJ Team discussed whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, and audits. The MJ Team requested various information for further review and analysis. The information provided demonstrates that reasonable and timely actions were taken as discussed below.

2022 Surtax Performance Audit

In 2022, the Office of Program Policy Analysis and Government Accountability (OPPAGA) conducted a surtax audit of Hillsborough County. The Engineering and Operations Department (EOD) and Capital Projects Department (CPD) were the components of Public Works slated to use the surtax funds. While the measure did not pass, auditors made the following observation and recommendation in their report.

Observation:

“Although, the County reports various performance measures, at least 12% of the general purpose surtax, if passed, shall be expended on bicycle or pedestrian infrastructure and related improvements that make walking and biking safer. The performance measures show no direct reference to making walking and biking safer which is a significant component of proposed expenditures.”

Recommendation 4.2:

“Ensure that performance measures such as for bicycle and pedestrian infrastructure are developed, clearly documented and monitored.”

The County updated the Capital Improvement and Mobility Elements of its Comprehensive Plan to include goals, objectives, and policies related to bicycle and pedestrian levels of service. The MJ Team examined the plan noting that it was last updated on October 12, 2023. The following excerpts from the plan provide evidence that County administrators took reasonable and timely actions to address OPPAGA’s recommendations.

Recommendation: Apply Target LOS [Level of Service] standards for planning purposes, distinct and separate from the Adopted LOS used for concurrency; to flooding and the public stormwater management system, roadways, transit service, and bicycle and pedestrian accommodations.

- *Plan for multimodal Target LOS (MMLOS) standards for transit, bicycle and pedestrian facilities on all County arterials and collectors.*
- *Provide pedestrian and bicycle facilities that meet Target LOS standard B in areas with C4 and C3T context classification, and other areas where higher pedestrian or bicycle use is expected or desired.*
- *On a periodic basis, update the Level or Quality of Service Report to include existing and anticipated capacities, multimodal levels or quality of service and other relevant metrics and publish it for public review and use.*
- *Provide pedestrian and bicycle facilities that meet Target LOS standard C in all other areas within the Urban Service Area.*
- *Provide an interconnected system of safe and convenient multimodal facilities for all travel purposes, establish and maintain quality or level of service standards within the Capital Improvement Section (CIS) for bicycle, pedestrian, transit and vehicular mobility on the multimodal transportation network.*

FDOT Bridge Inspection Repairs

The MJ Team examined evidence in the form of reports that deficiencies noted during FDOT bridge inspections were addressed. FDOT inspected bridge number 104410 on November 24, 2021, noting various deficiencies that were described in technical, bridge engineering language. The County completed repairs to the bridge in May 2023, which is a reasonable timeframe given the complexity and cost of bridge repairs. FDOT reinspected bridge 104410 on November 16, 2023. The MJ Team reviewed the reinspection report noting that the County had taken the following corrective actions:

- All Bent 2 piles have been jacketed.
- The signpost and stream gauge have been removed.
- New asphalt was installed along the roadway. All previously noted cracks, potholes, settlement, and raveled conditions in the asphalt no longer exist.
- The southeast and northeast wingwall transitions have been repaired.

Pavement Repairs

After rating its roads using the PCI, the County took action by including roads in need of repair in its Fiscal Year 2024 and 2025 capital improvement plan (CIP). The MJ Team analyzed a list of roads with low PCI values and then determined whether the roads were included in the CIP.

Figure 1-34 summarizes this analysis and demonstrates that the County took action to address roads in need of repair. It shows that 34 percent of roads in need of repair are in the CIP. This includes 68 percent of roads in poor condition and 59 percent of roads in poor condition.

PCI Range	Rating	Total	Number In CIP	Percentage
86-100	Good	0	0	
71-85	Satisfactory	0	0	

PCI Range	Rating	Total	Number In CIP	Percentage
56-70	Fair	363	63	17%
41-55	Poor	158	108	68%
26-40	Very Poor	17	10	59%
11-25	Serious	0	0	
0-10	Failed	0	0	
Total		538	181	34%

FIGURE 1-34: The County included roads in need of repair in its CIP budget.
 Source: Public Works Administration inventory of PCI values and CIP budget.

PUBLIC SAFETY

The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1. During the interview, the MJ Team discussed whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, and audits. The MJ Team requested various information for further review and analysis. The information provided demonstrates that reasonable and timely actions were taken as discussed below for each public safety component.

Fire Rescue

ISO Score Improvement Actions

As discussed in Subtask 1.2, Fire Rescue underwent an ISO evaluation in August 2018. The ISO report, issued in January 2019, gave Fire Rescue an ISO rating of 03/10. Fire Rescue was deficient by 5.6 points ($80.0 - 74.4 = 5.6$) to receive 80 points and a rating of 2. Fire Rescue was deficient by 15.6 points ($90 - 74.4 = 15.6$) to improve its rating to 1, which is the best possible rating.

To improve its ISO rating, Fire Rescue administrators developed an ISO Response Plan in February 2019 that identified deficiencies outlined in the ISO report and presented solutions to address them. Fire Rescue is planning another ISO survey for August 2024 in hopes of improving its ISO score. **Figure 1-35** provides an overview of results from the August 2018 ISO survey.

Rating Category	Possible Credits	Fire Rescue Earned Credits	Deficit
Emergency Reporting	3	3	0
Telecommunications	4	3.6	-0.4
Dispatch Circuits	3	3	0
Emergency Communication Total	10	9.6	-0.4
Engine Companies	6	5.85	-0.15
Reserve Pumpers	0.5	0	-0.5
Pump Capacity	3	3	0

Rating Category	Possible Credits	Fire Rescue Earned Credits	Deficit
Ladder/Service Companies	4	1.56	-2.44
Reserve Ladder/Service Trucks	0.5	0.32	-0.18
Deployment Analysis	10	2.64	-7.36
Company Personnel	15	11.65	-3.35
Training	9	3.18	-5.82
Operational Considerations	2	2	0
Fire Department Total	50	30.2	-19.8
Supply System	30	25.5	-4.5
Hydrant Size, Type, & Installation	3	3	0
Inspection & Flow Testing of Hydrants	7	6.81	-0.19
Water Supply Total	40	35.31	-4.69
*Divergence		-5.58	-5.58
*Community Risk Reduction	5.5	4.87	-0.63
Total Credits	105.5	74.4	-31.1

FIGURE 1-35: Fire Rescue received 74.4 credits thereby achieving an ISO rating of 3 and falling short of the lowest rating of 1 by 31.1 credits.

Source: ISO Public Protection Classification Report, January 21, 2019.

*These are additional factors that ISO appends to its evaluation calculation.

The largest deficits identified in the ISO report were in deployment analysis (-7.36) and training (-5.82). **Figure 1-36** presents Fire Rescue management’s response to these areas. Only two of the training deficiencies and improvements are shown for the sake of brevity. However, this information demonstrates that program administrators took action in response to the ISO report’s findings.

Rating Category & Description	Fire Rescue ISO Credit	Reason for Deficiency	Improvement Plan
Deployment Analysis: Examines the number and adequacy of existing engine and ladder-service companies to cover built-upon areas of the County.	2.64 out of 10 resulting in 7.36 deficit	Lack of Engine Company and truck companies in built up areas of Hillsborough County.	Strategic placement of new fire stations housing more apparatus.
Training: The following eight sub-categories comprise the training credit: 1. Facilities, and Use 2. Company Training 3. Classes for Officers 4. New Driver and Operator Training	3.18 out of 9 resulting in 5.82 deficit	Facilities & Use: ...the time and logistics involved in regular five-week in-services, for things such as EMS or company officer training limited the annual time spent physically training on the fire ground.	Increase the number of facility training opportunities to six (6), three (3) hour in-services totaling 18 hours per year. This would mean EMS training and other training modules that would not benefit from on-site fire suppression training would

Rating Category & Description	Fire Rescue ISO Credit	Reason for Deficiency	Improvement Plan
5. Existing Driver and Operator Training			be delivered via Target Solutions or other means.
6. Training on Hazardous Materials		Hazardous Materials: Lack of hazardous materials training at the company level. Historically HazMat training has been more directed toward Special Operations personnel.	Produce and assign monthly HazMat modules on Target Solutions that account for one (1) hour of training each. This will double the required six hours per year per member.
7. Recruit Training			
8. Pre-Fire Planning Inspections			

FIGURE 1-36: Fire Rescue has a plan to address the deficiencies in the ISO report to lower its ISO score. Another ISO survey is planned for August 2024.

Source: Fire Rescue ISO Response Plan, February 2, 2019.

Controlled Substances Inventory Audit

The Hillsborough County Clerk of Court & Comptroller (Auditor) conducted an audit of Fire Rescue’s controlled substances inventory. Fire Rescue responds to emergencies that sometimes require the administration of medications that are classified as controlled substances. This classification subjects such medications to stricter requirements for safeguarding and inventory control.

Accordingly, the objective of the audit was to determine the adequacy and effectiveness of the system of internal control over the storage, security, inventory, and usage of controlled substances. The audit examined the following areas.

- Controlled Substances Documentation
- Warehouse Inventory
- Vehicle Inventories

The audit report dated January 10, 2023, identified only one issue related to vehicle inventories. The Auditor concluded: *Vehicle inventory controls appear to be well designed, however improvements are needed to ensure the controls are properly carried out.* Accordingly, the Auditor made the following recommendations:

- *Fire Rescue management should work with Fire Rescue personnel to ensure complete, accurate inventories are performed and documented at every shift change and that accurate drug quantities are entered in the ePCR incident reports.*
- *Management should also consider implementing more automated processes such as a computerized log system, if feasible, to prevent non-compliance or manual entry errors.*

Fire Rescue management concurred with the recommendations and wrote a lengthy response that in summary states: *Hillsborough County Fire Rescue will take a multifaceted approach to strengthen and implement new controlled substance controls.* The targeted completion date was September 2023. This response and target date demonstrate that HCFR took reasonable and timely action to address the Auditor’s recommendations.

Emergency Management

Capability Assessment Action Plan

As discussed in Subtask 1.2, FDEM conducted a capability assessment in August 2023 to evaluate the County’s ability to carry out critical functions during an emergency or disaster situation. Two areas were identified as needing improvement. **Figure 1-37** provides a summary of the areas requiring improvement and OEM’s response.

Assessed Category: Emergency Operations Center
Criteria 3: Communication can be established with shelters, staging areas, and other critical response/recovery functions within the county in order to improve interagency coordination and communications.
Assessment: Needs Improvement
OEM’s Response: The County maintains a Continuity of Government (COG) plan that addressed how the County will function during emergencies, with each department maintaining a Continuity of Operations Plan (COOP), which formulates plans and procedures to utilize alternate facilities and resources if primary facilities are unusable. In the event of a forced evacuation of primary EOC, the OEM Director will order activation of alternate EOC. Alternate EOC has been identified and equipped but not tested or exercised.
Evidence of Implementation: Emergency Operations Center Operations Guide
Assessed Category: Communications
Criteria 5: Demonstrate ability through recent activation, exercise or provide plans/procedures for relocation and re-establishment of an alternate Emergency Operations Center (EOC), if necessary.
Assessment: Needs Improvement
OEM’s Response: Amateur Radio Emergency Service (ARES)/Radio Amateur Civil Emergency Services (RACES) has enough volunteers to provide coverage for EOC watches, battalion chief, 911 call center, and special needs shelters. Because of the size of Hillsborough County, there are approximately 57 shelters. If Hillsborough is activated for an incident, we will address the requirements for ARES/RACES and make a resource request for additional support.
Evidence of Implementation: RACES Communications Operations Plan 2023

FIGURE 1-37: OEM took remedial action to improve its CEMP in response to FDEM’s capability assessment. Source: Florida Department of Emergency Management Capability Assessment Report, August 2023.

After Action Evaluation Corrective Action Plan

Subtask 1.2 discusses the after action evaluation that OEM performed in the wake of Hurricane Ian. The MJ Team reviewed the corrective action plan that OEM prepared in response to the results of the after action evaluation. As noted in Subtask 1.2, there were 17 objectives that were performed with some challenges. From these challenges, OEM developed 42 corrective actions. The MJ Team reviewed the action plan noting that it contained the following elements:

- Core Capability
- Issue/Area for Improvement
- Proposed Corrective
- Capability (equipment, training, planning, etc.)
- Primary (department responsible)
- Organization Point of contact
- Start Date
- End Date
- Final Corrective Action

Figure 1-38 provides a summary of the corrective action plan in response to the Hurricane Ian after action report.

Category	Count of Issue/Area for Improvement	Count of Final Corrective Actions
Operational Coordination	20	20
Logistics & Supply Chain Management	9	9
Mass Care Services	4	4
Communication	3	3
Planning	3	3
Facility Management	1	1
Operational Communication	1	1
Operational Coordination/ Logistic	1	1
Grand Total	42	42

FIGURE 1-38: OEM took remedial action in response to the Hurricane Ian after action report.
 Source: OEM Hurricane Ian Corrective Action Plan.

Sheriff’s Office

CALEA Certification Correction Action

As discussed in Subtask 1.2, the Sheriff’s Office is certified through CALEA. During the Sheriff Office’s May 2024 recertification, CALEA identified the following deficiency:

*12.1.3 – Obey Lawful Orders (LE1) – ISSUE: The agency’s WD [written directive] did not include the procedures to be followed by an employee who receives a conflicting or unlawful order. **AGENCY ACTION NEEDED:** It is recommended that the agency provide an existing WD addressing the above issue to comply with the language set forth in the standard.*

***AGENCY ACTION TAKEN:** The agency revised SOP Gen 121.01, addressing the procedures to be followed by an employee receiving a conflicting or unlawful order. It is recommended that this standard be examined during future reviews to verify compliance.*

As indicated in CALEA’s report, the County revised its standard operating procedure (SOP) to address the deficiency. The MJ Team examined the former SOP Gen 121.01 dated September 27, 2023, and the revised SOP GEN 121.01 dated May 17, 2024, noting that the revised SOP contained a section on “Obedience to Order.” The new SOP, which addresses the following topics, is evidence that the Sheriff’s Office took timely and reasonable actions to address the deficiency noted in CALEA’s report:

- Unlawful Orders
- Conflicting Orders
- Unjust or Improper Orders
- Unclear Orders

Jail Inspection Correction Action

As discussed in Subtask 1.2, the County’s November 2022 Florida Model Jail Standard (FMJS) Annual Medical Inspection identified one notable violation for which the County took corrective action. While the jail inspectors concluded that no serious violations occurred, there were no notable or serious violations. However, the inspection team performed an after action review and made some observations and suggestions on how the Sheriff’s Office could improve its operation. **Figure 1-39** summarizes the inspectors’ observations and Sherriff’s Office’s actions in response.

Observation	The County’s Solution
<p>1. During the Florida Model Jail Standards (FMJS) inspection, an inspector found two ladders in the Housing Unit 9 storage area. These ladders were not being accounted for. In addition, there are several additional ladders that can be found throughout the facility that is not currently being accounted for.</p>	<p>Corporal and Lieutenant provided an inventory list of all ladders assigned to Falkenburg Road Jail. Ladders that are assigned to housing areas were added to the Key and Equipment Inventory forms and will be accounted for each shift.</p>
<p>2. Chemical bottles were found in housing areas that were generically labeled. As a result, visiting inspectors were unable to identify what chemical was being used and how an individual would be decontaminated based on our SDS database.</p>	<p>The gallon all-purpose and disinfectant bottles will keep the original manufacturer’s label. New chemicals will be printed for the inmate bath soap, the disinfectant spray bottles, and the all-purpose spray bottles that include the manufacturer and/or product name.</p>
<p>3. During the inspection, it was discovered that our policies are not being reviewed annually.</p>	<ul style="list-style-type: none"> • Corporal ... advised that specific policies will be batched and forwarded to designated individuals on December 1, 2022. Those individuals will be responsible for reviewing their listed policies and responding to ... with any updates. • Corporal ...advised that she submitted a memorandum requesting that a Procedural Officer position be created. The Procedural Officer will be solely responsible for

Observation	The County's Solution
<p>4. In 2023, all jails and prisons will be subjected to an announced and an unannounced inspection each year. How do we prepare for the unannounced inspection?</p>	<p>reviewing and updating all Department of Detention Services policies on an annual basis.</p> <ul style="list-style-type: none"> • A memorandum was submitted requesting that a formal inspection team be developed to maintain accreditation standards throughout our facilities and the complexities associated with future inspections. • Random pods and all service areas (kitchen, servery, laundry, engineering) will be inspected by Sheriff's Office FMJS inspectors on a monthly basis. [The servery is a designated area where the food is prepared for delivery to the inmates.] Surprise mock inspections will be conducted in all occupied areas by Sheriff's Office FMJS inspectors on a quarterly basis. Monthly and quarterly mock inspection results will be forwarded to DDS command staff via email.
<p>5. During the 2022 inspection, visiting inspectors advised that we were not in compliance with FMJS standard 5.3.b which states "Dangerous felons shall not be housed with misdemeanants. However, non-dangerous felons may be housed with misdemeanants." Many of the issues surfaced when inspectors noticed the varying wristbands that were assigned to our inmate population.</p>	<ul style="list-style-type: none"> • Captain ... developed a Microsoft Word Document that will be attached to our current classification policy. In addition, Jail Services Coordinator was contacted via email regarding this concern. His response is listed below: <p><i>Ideally, a facility would incorporate an objective classification system that among other considerations, considers the inmates history of violence both in and out of detention. Then those factors are considered during housing assignments. The issue brought about discussion when inspectors saw the various custody color bands in the housing units. In reality the custody level alone may not point to "dangerous".</i></p> <p><i>"Whenever possible" also concedes that many jails don't have the capacity and housing to fully separate inmates by custody alone.</i></p> <p><i>As I recall your policies included 60 day custody/classification reviews, and placement in administrative confinement for those who act out. This met the minimum standard in our assessment.</i></p> <p>Based on his response, no further action is needed at this time.</p>
<p>On-shift staffing levels were critically low on the day of the FMJS inspection. This created potential safety concerns as staff members would not have been able to adequately respond to various emergencies throughout the facility.</p>	<ul style="list-style-type: none"> • Shift commanders will be notified of any scheduled inspection dates. Shift commanders will be asked to block off spots on their days off calendar to accommodate the inspection and to prevent staffing shortages.

FIGURE 1-39: The Sheriff's Office responded to recommendations made in the 2022 Florida Model Jail Standard Annual Medical Inspection after action report.
Source: Jail inspection reports, 2022.

PUBLIC FACILITIES

The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1. During the interview, the MJ Team discussed whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, and audits. The MJ Team requested various information for further review and analysis. The information provided demonstrates that reasonable and timely actions were taken in response to reports and evaluations as discussed below.

Contractor Maintenance Evaluation Action

As discussed in Subtask 1.2, the County hires contractors to inspect its facilities and meets with them to discuss needs and solutions. **Figure 1-40** is an excerpt from the Fiscal Year 2024 first quarter report. Notations can be clearly seen that demonstrate the County’s actions to address facility repair needs.

I#	Site Name	Insp	Date	Tag Color	Quote #	Done?	Repair Type	Done?	Follow Up/Notes
634	Zack/Twiggs Garage	Q Sprink	1/21/2024	red	40803		replace pump		R3M Project to replace pump
636	Annex	Q Sprink	1/21/2024	green					
2241	Edgecomb Courthouse	Q Sprink	1/19/2024	green					
11197	Edgecomb Court, 6th floor	n/a							
7404	Main Courthouse	Q Sprink	1/20/2024	green					
7990	Plant City Courthouse	Q Sprink	1/16/2024	green					
635	Public Defenders Office	Q Sprink	1/21/2024	green					
14803	Athenia Joyner Library	Q Sprink	2/6/2024	green					
3115	Bloomington Library	Q Sprink	1/24/2024	green					
781	Brandon Library	Q Sprink	2/6/2024	green					
1627	C Blythe Andrews Library	Q Sprink	2/6/2024	red	41803	no			See email correspondence and supporting documents
779	Jan Platt Library	Q Sprink	2/7/2024	red	41104				
856	Jimmie B Keel Library	Q Sprink	1/24/2024	yellow			5yr, sched in Apr		

FIGURE 1-40: Public Facilities administrators take action to address facility maintenance needs identified in meetings with contractors.

Source: Fiscal Year 2024 1st Quarter Contractor Status Report.

Moreover, MJ examined the referenced documents, which included invoices, quotes, and email correspondence. This information, an example of which is presented in **Figure 1-41**, provides evidence that the County took action to address maintenance needs discussed in meetings with contractors.

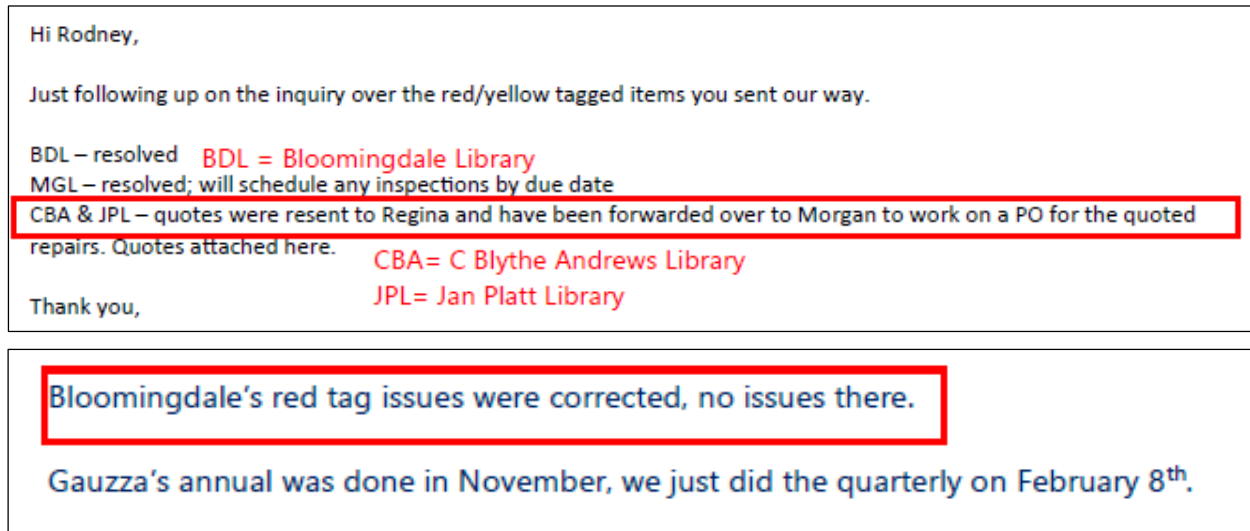


FIGURE 1-41: Public Facilities administrators took action on red and yellow tagged facility maintenance needs.
Source: Public Facilities.

Fire Sprinkler Contract Audit

The Hillsborough County Internal Auditor's Office (IAO) conducted an audit of the County's Fire Sprinkler Inspection, Testing, Maintenance, and Repairs contract (Sprinkler Contract). The objective of the audit was to determine if the fire protection contractor complied with the terms of the Sprinkler Contract and to determine and assess Sprinkler Contract management activities in the following three (3) areas:

1. Facility and Equipment Inventory
2. Vendor Work Performance Validation
3. Fiscal Management

The audit report, dated December 20, 2023, identified three (3) issues, only two of which resulted in recommendations because the third, invoice processing, was found to be satisfactory. In response to the findings, the County developed a corrective action plan containing the following elements:

- Audit Comment number
- Recommendation number
- Management Response
- Target Completion Date
- Audit Team's Comments

There were 11 recommendations and 11 management responses that arose from two (2) core comments: (1) Inventory list validation and (2) Vendor work performance validation, and quarterly maintenance reports review. To determine whether program administrators took

taken reasonable and timely actions to address the issues in the report, the MJ Team judgmentally selected three recommendations and management responses and compared the targeted completion dates to the date of the report to test timeliness.

As explained in **Figure 1-42**, the implementation intervals are reasonable given FMRE’s response. It is reasonable that adding other departments’ assets to the management system and reorganizing reporting relationships will take some time.

Abbreviated Recommendation/Response	Report Date: 12/20/2023	
	Targeted Action Date	Months to Action
Recommendation: Recommendation 1: Require vendor to provide quarterly maintenance reports. Response 1: Vendor began providing quarterly written reports as of October 2023.	10/23/2023	-2
Recommendation 2: Implement controls to validate that equipment inspections were completed and comply with contract and regulatory standards. Response 2: The entire year is scheduled in the asset management system for FMRES managed facilities. Once the self-managed departments and their *maintenance embeds are reassigned, those facilities inspections will also be added to the system.	10/01/2024	10
Recommendation 3: Use embedded employees who work at a job site outside of FMRES and report functionality to FMRES to increase efficiency and allow for greater flexibility in scheduling and completing Fire Sprinkler contract work. Response 3: The internal audit included several County departments that have maintenance personnel under their departmental leadership. These departments are not obligated to follow FMRES Fire sprinkler procedures and do not provide FMRES with reports or scheduling information for their facilities. As a result, their inspection information cannot be found in the Facilities Asset management system (EAM). Going forward, the intent is to consolidate these maintenance resources through the assistance and collaboration of the executive staff and HR director. Maintenance personnel would report to the FMRES Department and work onsite with their respective departments. Direct FMRES oversight will standardize training, approach and incorporate the FMRES Fire Sprinkler SOP and timely submittals into the asset management system.	10/01/2024	10

FIGURE 1-42: *The County’s implementation of Fire Sprinkler audit recommendation is reasonably timely given the nature of the response.*

Source: Fire Sprinkler Audit Report, December 20, 2023.

*Embeds are maintenance staff assigned specifically to a given department to facilitate its maintenance needs.

PUBLIC UTILITIES

The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1. During the interview, the MJ Team discussed whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, and audits. The MJ Team requested various information for further review and analysis. The information provided demonstrates that reasonable and timely actions were taken in response to reports and evaluations as discussed below.

Environmental Protection Commission Evaluation Action

As discussed in Subtask 1.2, the Environmental Protection Commission (EPC) performs compliance evaluation inspections on the County's wastewater treatment facilities. As noted in Subtask 1.2, EPC noted violations of EPC rules during an inspection of the Falkenburg Advanced Wastewater Treatment Facility (AWWTF). In its January 5, 2024, report, the EPC stated the following:

During this inspection, possible violations of Chapter 1-1 and 1-5, Rules of the EPC, were observed. The purpose of this letter is to offer you compliance assistance as a means of resolving these matters.

Please see the attached inspection report for a full account of Agency observations and be advised this Compliance Assistance Letter is part of an agency investigation preliminary to agency action in accordance with Sections 14-18 of the EPC Act.

We request you review the items of concern noted in the attached inspection report and respond in writing within 15 days of receipt of this Compliance Assistance Letter. Your written response should either:

- 1. Describe what you have done to resolve the issue,*
- 2. Provide information that either mitigates the concerns or demonstrates them to be invalid, or*
- 3. Arrange for one of our inspectors to visit your facility to review the items and/or offer suggested actions to return to compliance without enforcement.*

It is the Agency's desire that you are able to document compliance or corrective actions concerning the possible violations identified in the attached inspection report so that this matter can be closed without enforcement. Your failure to respond promptly in writing (or by e-mail) may result in the initiation of formal enforcement proceedings.

In a letter to the EPC dated January 19, 2024, the Public Utilities project manager responded to the issues raised in the EPC's January 5, 2024, report. **Figure 1-43** provides a summary of EPC's findings and the project manager's responses, which demonstrate that program administrators took timely actions to address deficiencies in EPC's report.

EPC Finding	County Response
<p>1. Plant influent flow is normally measured by a Krohne mag-meter located upstream of the headworks; however, facility staff indicated that the Krohne mag-meter has been inoperable since June 2022. A temporary strap-on flow meter has been installed upstream of the headworks to measure plant influent flow accordingly. Corrective action: In your response, please propose an action plan and timeline to address replacing the faulty Krohne mag-meter located upstream of the headworks.</p>	<p>Replacing the Krohne Mag-Meter will require bypass of influent flow to isolate the mag-meter. This project is still in the planning phase and an estimated completion date has not been determined. Please note that the use of a strap on mag flow meter does comply with the requirements of the permit.</p>
<p>2. Minor vegetation was observed along various oxidation ditches and anoxic basins. Please continue to regularly remove all vegetation along oxidation ditches and anoxic basins accordingly. Minor vegetation was observed along the northwest clarifier’s skimmer arm. Please remove accordingly. Minor vegetation was observed along the top of the most northern deep bed filter. Please remove accordingly.</p>	<p>Vegetation is periodically removed around the entire facility. Specialized equipment is required to remove vegetation from more remote spots including the middle of the aeration trains and the clarifiers. These areas are cleared of vegetation on an as needed basis but typically bi-monthly. All vegetation mentioned in this inspection report will be removed by January 23, 2024.</p>
<p>3. On September 4, 2023, approximately 1,000 gallons of raw sewage and approximately 990,000 gallons of partially treated effluent was discharged to the environment, caused by the blanket on three clarifiers overflowing and blinding the filters. The effluent was partially contained onsite. EPC staff responded onsite to the reported September 4th plant spill and corresponded with FDEP staff on our findings. In your response, explain any operational adjustments made to minimize major overflow events in the future.</p>	<p>The County provided training on preventing blanket overflows on January 17, 2024. In addition, the County is evaluating adding digital blanket monitors connected to SCADA [supervisory control and data acquisition] to provide an early detection of issues in the clarifiers.</p>

FIGURE 1-43: Public Utilities administrators took timely actions to address findings noted in the EPC’s inspection of one of its wastewater facilities.

Source: Environmental Protection Commission Compliance Evaluation Report, January 5, 2024.

Water Meter Reading Audit

The Hillsborough County Internal Auditor’s Office (IAO) conducted an audit of the County’s water meter reading to billing process. Mature internal control levels refer to the degree of development and effectiveness of an organization’s internal control systems. The objective of the audit was to assess the maturity of the water meter reading to billing process management activities in the following four areas:

1. Oracle CCS Meter Inventory (CCS stands for customer cloud service)
2. Meter Read, Transmittal, and Reporting
3. Water Bill Calculation
4. Water Bill Adjustment

The audit report, dated May 15, 2024, identified seven (7) issues, only six (6) of which resulted in recommendations because one, water bill accuracy validation, was found to be satisfactory.

Management concurred with each of the six (6) recommendations and provided comments regarding issues raised in the following areas:

- Meter Installation and Inventory Validation-2 Findings
- Meter Read & Transmittal Validation/Meter Read and Billing Exception Reporting & Review-1 Finding
- Water Bill Adjustment Validation-3 Findings

The targeted action date is September 30, 2024, for four of the findings and December 31, 2024, for the remaining two. The MJ Team judgmentally selected three recommendations and management responses to review for reasonableness and timeliness.

Figure 1-44 provides abbreviated content from the report and demonstrates that management’s implementation plans are reasonable and timely given the nature of what needs to occur to implement the auditor’s recommendations.

Abbreviated Recommendation/Response	Targeted Implementation
<p>Recommendation: Develop standard operating procedures (SOPs) detailing the process for physical smart meter installation, data files, Oracle integration, and issue resolution.</p> <p>Response: The division will work with all relevant stakeholders to create, update, and publish SOPs and swim lane process maps to guide and streamline the meter installation process.</p>	December 31, 2024
<p>Recommendation: Refine and enhance configurations and reporting to ensure that Oracle contains valid, relevant, and actionable To/Do tasks to increase the efficiency and effectiveness of the water meter to billing process.</p> <p>Response: Oracle is partnering with the division to develop solutions to To/Do notifications. An Oracle business analyst will be assigned to review our processes and determine the best path forward.</p>	September 30, 2024
<p>Recommendation: Minimize time and expense in administering the adjustment policy by promoting water conservation and smart water practices, and incentivize customers to proactively resolve water issues.</p> <p>Response: Formal business process documents will be written specifying customer eligibility conditions and credit calculation processing in late 2024. Policy updates will be recommended to leadership that promote conservation best practices in 2025. Staff will work on sharing and enhancing citizen’s education during the calendar years 2025-2026.</p>	December 31, 2024

FIGURE 1-44: *The County’s implementation of water meter to billing audit findings has not yet occurred; however, management’s explanations are reasonable given the nature of the work to be done.*

Source: Water Meter Reading to Billing Process Audit Report, May 15, 2024.

SUBTASK 1.4 – Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 1.4. Each of the programs reviewed met the subtask. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

TRANSPORTATION & PUBLIC WORKS

As mentioned in Subtask 1.1, Transportation & Public Works are reviewed together since PWA oversees the County’s transportation operations. The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1.

During the interview, the MJ Team discussed evaluating Transportation & Public Works program performance and cost. The MJ Team requested various information to enable us to evaluate program performance and costs based on reasonable measures including accepted industry standards and best practices. The information provided formed a sufficient basis for evaluation and is outlined and discussed below.

Peer County Bridge Comparisons

As discussed in Subtask 1.2, every two (2) years, FDOT inspects every bridge in Florida that is on the NBI. FDOT maintains a bridge inventory on its website. Each quarter FDOT publishes bridge information for Florida counties. The MJ Team used data from FDOT’s third quarter 2024 report to compare Hillsborough County bridge conditions to those of selected peer counties.

People use bridges and usage results in deterioration. Therefore, a reasonable inference can be made that there is a direct correlation between population and the number of bridges (bridge use) and bridge condition. This relationship forms the basis of our peer county selection methodology.

We obtained FDOT’s bridge inventory of all Florida counties and calculated a bridges per capita factor for each county. We then sorted the list in descending order and identified the five counties with higher bridges per capita factor than Hillsborough and the five (5) counties with a lower factor. We then selected the five (5) counties that had the lowest deviation from Hillsborough’s factor as peers. **Figure 1-45** presents the results of the peer selection.

County	Number of Bridges	2023 Population	Bridges per 10,000 capita	Deviation from Hillsborough	Selected for Peer Comparison
Sarasota	111	469,013	2.37	0.68	No
Clay	47	232,439	2.02	0.34	No
Osceola	86	437,784	1.96	0.28	No

County	Number of Bridges	2023 Population	Bridges per 10,000 capita	Deviation from Hillsborough	Selected for Peer Comparison
St. Johns	59	320,110	1.84	0.16	Yes
Polk	140	818,330	1.71	0.02	Yes
Hillsborough	259	1,535,564	1.69	0.00	Yes
Citrus	28	166,696	1.68	-0.01	Yes
Gilchrist	3	19,587	1.53	-0.16	Yes
Lee	125	834,573	1.50	-0.19	Yes
Sumter	22	151,565	1.45	-0.24	No
Palm Beach	220	1,533,801	1.43	-0.25	No

FIGURE 1-45: The MJ Team selected Hillsborough County peers based on bridge and population counts. Sources: Bridge count: [Third Quarter FDOT Bridge Report-2024](#). Population: [U.S. Census Bureau, Population Division -Annual Estimates of the Resident Population for Counties in Florida: April 1, 2020 to July 1, 2023](#).

Figure 1-46 presents a comparison of Hillsborough County’s NBI bridge statistics with its peer counties and shows the following on a scale of 1 best and 6 worst:

- The County’s bridges are relatively new, ranking number 3 in average age.
- Structural sufficiency ranks a 2 among the six (6) peers.
- Average bridge health ranks a 5 among the six (6) peers.
- The County has more functionally obsolete bridges than the peer counties.
- The County has less than one percent of structurally deficient bridges while all peer counties, except Lee County, have no structurally deficient bridges.

Factors	Hillsborough	St. Johns	Polk	Citrus	Gilchrist	Lee	Hillsborough Rank to Peers 1 is best, 6 is worst
Average Bridge Age in Years	38	29	48	43	48	36	3
Average Bridge Sufficiency	85.9	89.1	85.4	80.1	82.6	84.1	2
Average Bridge Health	83.6	89.4	78.6	94.1	84.8	91.6	5
Functionally Obsolete	40	2	23	9	1	23	6
Percentage FO	15%	3%	16%	32%	33%	18%	3
Structurally Deficient	1	0	0	0	0	2	2
Percentage SD	<1%	0%	0%	0%	0%	2%	2

FIGURE 1-46: Hillsborough County’s bridges are younger than three of the peers, but the health of its bridges is lower than four of the peers.

Source: [Third Quarter FDOT Bridge Report-2024](#).

Professional Association Memberships

Professional associations bring together people who share a common profession, interest, or field of study. Membership and participation in these organizations can be used to assess a program’s potential effectiveness because of a member’s exposure and access to industry standards, best practices, and networking opportunities. Professional associations offer the following benefits to their members.

- **Networking opportunities:** Professional associations organize events, conferences, workshops, and online forums where members can meet, interact, and exchange ideas with peers, mentors, experts, and potential employers or collaborators.
- **Professional development:** Professional associations provide access to training, certification, accreditation, and continuing education programs that help members enhance their skills, knowledge, and credentials.
- **Resources and information:** Professional associations offer various resources and information to their members, such as publications, newsletters, journals, databases, directories, research reports, best practices, standards, and guidelines.
- **Recognition and awards:** Professional associations recognize and celebrate the achievements and contributions of their members and their profession through various awards, honors, scholarships, and grants.

The County is a member of the Florida Association of Counties (FCA). The MJ Team found evidence in travel expense reports that PWA staff attended various professional association conferences. **Figure 1-47** presents professional associations to which individual PWA staff belong.

Organization	Number of PWA Members	Membership Expiration
American Public Works Association (APWA)	23	07/31/2025
Florida Stormwater Association	110	12/31/2024
National Institute of Governmental Purchasing	8	01/31/2025
Institute of Transportation Engineers	3	12/31/2024
Association of State Floodplain Managers	5	12/31/2025

FIGURE 1-47: PWA staff belong to a number of professional associations that provide them with the opportunity to network with like-minded professionals and share best practices.
 Sources: Public Works Administration

Road and Stormwater Best Practices

The MJ Team identified the road maintenance best practices shown in **Figure 1-48**. The sources of the best practices are listed in the table. We also reviewed and validated the documentation listed in support of management’s assertions that the best practices are used.

Road Maintenance and Stormwater Best practice	Does County Implement Best Practice?	Describe How County Implements Best Practice	Supporting Documentation
<p>1. <i>Clean road surfaces regularly to prevent debris accumulation to help maintain road safety and prolong the lifespan of the pavement.</i></p> <p>Source: Understanding the Importance of Asphalt Paving and Road Maintenance Sweeping</p> <p>Scholars International Institute of Technology- an online institute offering certified online courses in the fields of Computing, IT and technical studies.</p>	Yes	Public Works Department (PWD) Policy and Procedure Street Sweeping Contract Work and Litter Contract Work	<ul style="list-style-type: none"> Street Cleaning Guidelines Two mowing contracts
<p>2. <i>Control vegetation growth to minimize the risk of root damage to pavement.</i></p> <p>Source: Vegetation Control for Safety: A Guide for Local Highway and Street Maintenance Personnel.</p> <p>US Department of Transportation Federal Highway Administration</p>	Yes	PW has a Tree Trimming Contract; sidewalk contracts that include root pruning; modified Approved Street Trees to remove Oaks with aggressive root growth.	<ul style="list-style-type: none"> Tree trimming and removal services contract
<p>3. <i>Perform visual pavement inspections and document distress such as cracks, potholes, and rutting.</i></p> <p>Source: Best Management Practices for Routine Road Maintenance</p> <p>Oregon Department of Transportation</p>	Yes	PW annually performs visual pavement inspections per ASTM D6433	<ul style="list-style-type: none"> FDOT technical manuals PWA Stormwater technical manual
<p>4. <i>Use a distress guide to identify specific issues and solutions.</i></p> <p>Source: Distress Identification Manual for the Long-Term Pavement Performance Program</p> <p>US Department of Transportation-Federal Highway Administration</p>	Yes	PW uses ASTM D6433 to define and identify types and severity of distresses.	<ul style="list-style-type: none"> American Society for Testing and Materials (ASTM) D6433-Standard Practice for Roads and Parking Lots Pavement Condition Index Surveys
<p>5. <i>Use the Pavement Surface Evaluation and Rating (PASER) system developed by the University of Wisconsin for visual pavement condition assessment.</i></p> <p>Source: Pavement Surface Evaluation and Rating</p> <p>Michigan Infrastructure Council-Michigan-based organization whose mission is to cultivate partnerships that strengthen Michigan's Infrastructure to provide the foundation for public and environmental health, economic prosperity, and quality of life.</p>	Yes	PW annually performs visual pavement inspections per ASTM D6433.	<ul style="list-style-type: none"> American Society for Testing and Materials (ASTM) D6433-Standard Practice for Roads and Parking Lots Pavement Condition Index Surveys
<p>6. <i>Use the pavement condition index (PCI) to rate pavement surface conditions and to provide an objective and rational basis for determining maintenance and repair needs and priorities.</i></p>	Yes	PW annually performs visual pavement	<ul style="list-style-type: none"> American Society for Testing and Materials (ASTM)

Road Maintenance and Stormwater Best practice	Does County Implement Best Practice?	Describe How County Implements Best Practice	Supporting Documentation
<p><i>Source: Standard Practice for Roads and Parking Lots Pavement Condition Index Surveys</i></p> <p>ASTM International-a global standards setting organization</p>		inspections per ASTM D6433 and uses the reported PCI values to guide future maintenance repairs and annual work plans.	D6433- <i>Standard Practice for Roads and Parking Lots Pavement Condition Index Surveys</i>
<p>7. <i>Use deflection testing, a non-destructive testing technique, to determine the structural adequacy of pavement and to assess its capability of handling future traffic loads.</i></p> <p><i>Source: Deflection Testing Guidelines</i></p> <p>Federal Highway Administration</p>	Yes	PW uses Falling Weight Deflectometer testing to assess structural adequacy of pavement and its capability of handling future traffic loads.	<ul style="list-style-type: none"> American Society for Testing and Materials (ASTM) D4695-03-<i>Standard Guide for General Pavement Deflection Measurements</i>
<p>8. <i>Inspect and clean drainage systems regularly to prevent waterlogging.</i></p> <p><i>Source: Best Management Practices for Routine Road Maintenance</i></p> <p>Oregon Department of Transportation</p>	Yes	PW investigates and evaluates approx. 800-900 locations annually and drainage systems are certified periodically for proper operation and maintenance. Evaluations and work are done in accordance with various design and technical manuals, as well as under any necessary SWFWMD permitting.	<ul style="list-style-type: none"> FDOT technical manuals PWA Stormwater technical manual
<p>9. <i>Avoid discharging equipment rinsing water directly into storm drains; use the sanitary sewer system to prevent pollutants from entering waterways.</i></p> <p><i>Source: National Menu of Best Management Practices (BMPs) for Stormwater</i></p> <p>U.S. Environmental Protection Agency: National Pollutant Discharge Elimination System (NPDES)</p>	Yes	Areas are provided at all hardened PW facilities to perform equipment rinse out with water reclamation capabilities.	<ul style="list-style-type: none"> Fleet wash specifications and scope of services Hardened maintenance facility site plans Blank purchase order for fleet washing services
<p>10. <i>Reschedule pesticide application during inclement weather to prevent runoff of pesticides into stormwater systems.</i></p> <p><i>Source: Pesticide Permitting-Frequent Questions</i></p> <p>U.S. Environmental Protection Agency: National Pollutant Discharge Elimination System (NPDES)</p>	Yes	Specialized Services does not spray herbicide during rain events or when wind speed is over 10 mph. Once rain has subsided, spray can resume in 1 hr. When inclement	<ul style="list-style-type: none"> Milestone Herbicide label, which provides precautionary statements, user safety recommendations, and precautions and restrictions

Road Maintenance and Stormwater Best practice	Does County Implement Best Practice?	Describe How County Implements Best Practice	Supporting Documentation
		weather is forecasted throughout the day or wind speeds are predicted above 10 mph, all spraying operations halt until the following day. The application instructions for each herbicide administered are followed exactly as the label states.	

FIGURE 1-48: The MJ Teams’ Transportation & Public Works Best practices.
 Source: PWA management responses.

PUBLIC SAFETY

The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1. During the interview, the MJ Team discussed evaluating Public Safety programs. The MJ Team requested various information to enable us to evaluate program performance and costs based on reasonable measures including accepted industry standards and best practices. The information provided formed a sufficient basis for evaluation and is outlined and discussed below for each component of Public Safety.

Fire Rescue

Performance Standards

The National Fire Protection Association (NFPA) is a global nonprofit dedicated to eliminating death, injury, property, and economic loss due to fire, electrical, and related hazards. NFPA develops and maintains hundreds of codes and standards that are widely used to ensure fire safety and prevention. Fire departments use NFPA codes and standards to develop performance metrics and benchmarks to improve their fire rescue operations.

Fire Rescue is no exception. Each quarter Fire Rescue program administrators produce a report that compares Fire Rescue’s performance against NFPA standards. **Figure 1-49** summarizes the NFPA performance standards that Fire Rescue program administrators use in their quarterly reports.

Performance Measure Description	Performance Standard
1. First unit on scene, Urban, Fire and/or Medical, Include “B” calls “B” stands for the call signal “bravo,” which are calls that are not in need of advance life support.	< 6 minutes

Performance Measure Description	Performance Standard
2. First unit on scene, Suburban, Fire and/or Medical, Include “B” calls	< 7 minutes
3. First unit on scene, Rural, Fire and/or Medical, Include “B” calls,	< 10 minutes
4. First unit on scene, all areas, Fire and Medical	<8 minutes
5. First Rescue/EP on scene, Medical, all areas, Include “B” calls “EP” stands for paramedic engine, which is an engine with at least one paramedic on board.	< 7 minutes
6. First Rescue on scene, Medical, all areas, Include “B” calls	< 9 minutes
7. Emergency Dispatch Center call processing times	within 90 seconds

FIGURE 1-49: Each quarter, HCFR compares its operations statistics to NFPA standards.

Source: HCFR Quarterly Report-Q2 Fiscal Year 2024.

As shown in the above figure, the quarterly report has seven (7) groups of performance measures: one (1) group related to the first rescue unit on scene with a paramedic; one (1) group related to the emergency dispatch center (EDC); and five groups related to the first unit on scene. The MJ Team selected the first rescue unit on scene with a paramedic group, the EDC group, and one (1) first unit on scene group, selected randomly. This method resulted in the selection of performance measures 1, 5, and 7 for comparative analysis of performance standard against actual performance.

Figure 1-50 presents the performance measure comparative analysis for Fiscal Year 2023 third quarter, Fiscal Year 2024 first quarter, and Fiscal Year 2024 second quarter. The figure shows actual results against the performance standard across the three quarters. The evaluation column explains the results of the quarterly comparison in terms of the extent to which the actual results met standard. For example, less than six minutes is the standard for the first unit on scene for urban, fire and/or medical calls, including “B” calls, which are calls not in need of advance life support. During the fourth quarter of FY2023, 38.47 percent of calls measured from the time of dispatch to the time the unit arrived on scene met the standard. The average actual time was 7 minutes and 26 seconds. Across all three quarters, nearly 40 percent of calls in this category met the standard.

Performance Measure Description	FY-2023 Q4	FY2024 Q1	FY2024 Q3	Evaluation of Actual Performance to Standard
1. First unit on scene, Urban, Fire and/or Medical, Include “B” calls	Standard = < 6 min	Standard = < 6 min	Standard = < 6 min	
-Measured from Dispatched to On Scene	38.47% met standard → Average time	38.54% met standard →	38.78% met standard →	Nearly 40 percent met standard

Performance Measure Description	FY-2023 Q4	FY2024 Q1	FY2024 Q3	Evaluation of Actual Performance to Standard
	= 7 min 26 sec	Average time = 7 min 25 sec	Average time = 7 min 25 sec	
-Measured from Call Received to On Scene	17.16% met standard → Average time = 9 min 20 sec	17.39% met standard → Average time = 9 min 16 sec	17.37% met standard → Average time = 9 min 17 sec	A little more than 17% met standard
-EDC call processing time (average)	1 min 26 sec	1 min 24 sec	1 min 24 sec	Consistent at less than 1.5 minutes, which meets the standard of within 90 seconds
5. First Rescue/ ⁽¹⁾ EP on scene, Medical, all areas, Include "B" calls	Standard = < 7 minutes	Standard = < 7 minutes	Standard = < 7 minutes	
-Measured from Dispatched to On Scene	55.41% met standard → Average time = 7 min 24 sec	55.40% → met standard Average time = 7 min 24 sec	55.29% met standard → Average time= 7 min 29 sec	A little more than half met standard
-Measured from Call Received to On Scene	31.89% met standard → Average time = 9 min 19 sec	32.36% met standard → Average time = 9 min 15 sec	31.78% met standard → Average time= 9 min 20 sec	Roughly a third met standard
-EDC call processing time (average)	1 min 27 sec	1 min 25 sec	1 min 25 sec	Consistent at less than 1.5 minutes, which meets the standard of within 90 seconds
7. Emergency Dispatch Center (EDC) call processing times	Standard = Within 90 seconds	Standard = Within 90 seconds	Standard = Within 90 seconds	
-Percentage that met standard	64.5% met standard	66.9% met standard	65.5% met standard	Average 65.7%
-Total calls	36,250	35,378	35,589	Average 35,739
-Over 90 seconds	12,862	11,682	12,279	Average 12,274
-Under 90 seconds	23,388	23,696	23,310	Average 23,465

FIGURE 1-50: Each quarter, HCFR compares its operations statistics to NFPA standards.

Source: HCFR Quarterly Performance Measure Reports.

EP stands for Paramedic Engine, an engine with at least one paramedic on board.

Professional Associations

Fire Rescue staff are members of the following professional associations.

- **APCO International** – association of public safety communications professionals that provided emergency communications expertise, professional development, technical assistance, advocacy and outreach.
- **Florida Fire Marshal's Office & Inspectors Association** – provides leadership in life safety strategies through inspections, investigations, public education, and code management.
- **International Association of Fire Chiefs** – represents firefighter and emergency responder leadership through association of leading experts in firefighting, emergency medical services, terrorism response, hazardous materials spills, natural disasters, search and rescue, and public safety policy.

The MJ Team found evidence in a travel schedule and various travel expense reports that staff attended various conferences and workshops. The travel schedule showed 27 individuals attending or scheduled to attend 37 events during Fiscal Year 2024.

Emergency Management

Emergency Management Best Practices

The MJ Team identified the emergency management best practices shown in **Figure 1-51**. We also reviewed and validated the documents listed in support of management’s assertions that the best practices are used.

Emergency Management Best Practices	Does County Implement Best Practice?	Describe How County Implements Best Practice	List and describe supporting documentation
Emergency Management			
1. Develop and maintain emergency operations plans that address various hazards and scenarios. Source: Federal Emergency Management Agency	Yes	OEM maintains a Master Plans Tracker. This tracker is comprised of all the annexes, plans, standard operating guides (SOG), and standard operating procedures that are in the HC OEM library.	OEM Live Master Plans Tracker
2. Regularly test, review, and update emergency operations plans, considering changes in staffing, services, and community needs. Source: Federal Emergency Management Agency	Yes	OEM maintains the Integrated Preparedness Plan (IPP). This plan combines efforts across the Integrated Preparedness Cycle to help organizations and jurisdictions prepare for threats and hazards.	2024-2027 IPP Calendar
3. Establish clear communication channels among response agencies,	Yes	The Communication, Notification, and Warning System Plan (CNWSP) details how OEM delivers timely	<ul style="list-style-type: none"> • CNWSP Plan • Emergency Management

Emergency Management Best Practices	Does County Implement Best Practice?	Describe How County Implements Best Practice	List and describe supporting documentation
<p>local government, and community partners.</p> <p>Source: Federal Emergency Management Agency</p>		<p>and accurate alert notifications and warnings to emergency responders and the public. It also details OEM’s mass notification system, which includes various communication groups utilized to communicate with partners and the community.</p>	<p>Disaster Guide 2024</p>
<p>4. Conduct joint exercises and drills to enhance coordination and interoperability.</p> <p>Source: Federal Emergency Management Agency</p>	Yes	<p>The IPP described above also lists all training and exercise, to include joint trainings and exercises with multiple partners/jurisdictions.</p>	<p>IPP Calendar</p>
<p>5. Engage the public through educational programs, workshops, and social media.</p> <p>Source: Federal Emergency Management Agency</p>	Yes	<p>Hillsborough County engages the public through educational programs, workshops and social media. The County implements public educational programs workshops and social media initiatives that contribute positively to our community or target audience.</p>	<p>Emergency Management inventory</p>
<p>6. Promote disaster preparedness, risk reduction, and community involvement.</p> <p>Source: Federal Emergency Management Agency</p>	Yes	<p>The County promotes disaster preparedness, risk reduction, and community involvement by disseminating information from collaboration among stakeholders, including government agencies, to coordinate disaster response and recovery efforts effectively.</p>	<p>Emergency Management Disaster Guide 2024</p>

FIGURE 1-51: *The MJ Teams’ Fire, Emergency Management, and Law Enforcement Best Practices.*
Sources: [Federal Emergency Management Agency](#), OEM management.

Professional Associations and Conferences

OEM staff enhance their skills and exposure to best practices by being members of various professional associations and attending conferences and workshops. Being familiar with and implementing industry best practices helps ensure that OEM is providing the most current information to the community. Memberships and a sample of conferences are shown below:

- International Association of Emergency Managers** – educational organization that promotes the principles of emergency management and provides members with information, networking, and professional development opportunities.

- **Florida Emergency Preparedness Association** – provides an educational network between emergency managers and their partners at the federal, state, county, municipal, tribal, volunteer, and private industry level, on critical emergency management issues.
- **Community Emergency Response Team (CERT)** – Conference August 15-17, 2024, Cape Coral, Florida
- **Florida Emergency Preparedness Association** – Mid-year meeting and work session-July 24-26, 2024, Cape Coral, Florida

The MJ Team found evidence in a travel schedule and various travel expense reports that staff attended various conferences and workshops. The travel schedule showed 18 individuals attending or scheduled to attend 18 events during Fiscal Year 2024.

Sheriff's Office

Standard Operating Procedures

Standard operating procedures (SOPs) are a best practice for law enforcement agencies because they can help keep officers safe, protect the community, and build trust. When properly developed and implemented, they can provide officers with the guidance and structure they need to respond to challenging situations in a consistent, decisive, and legal way. They can also help promote professional conduct and confidence among staff.

The MJ Team reviewed Sheriff's Office's SOPs noting that they are an evaluation tool that can be used to measure effectiveness and performance. They also help program managers set expectations while providing structure, guidance, and performance guidelines for Sheriff's Office's law enforcement operations. **Figure 1-52** presents a sample of the Sheriff Office's SOPs.

Standard Operating Procedure	Purpose
<i>DPS 601.051-Field Training Program</i>	Defines guidelines for the Department of Patrol Services Field Training Program, which has been developed and implemented to assist in meeting the Sheriff's Office responsibility of maintaining the strictest levels of performance requirements and the highest standards of professionalism.
<i>DIS 465.00-Duties and Responsibilities of The Behavioral Resources Unit</i>	Establishes guidelines for the responsibilities of the Behavioral Resources Unit within the Forensic and Support Services Division of the Department of Investigative Services, which is an interdisciplinary unit whose mission is to identify at-risk community members to provide intervention and guidance to community services and case management assistance. The goal is to mitigate risk within the community while safeguarding those who are most in need of services.
<i>Peer Support Team and Chaplain Programs</i>	Defines guidelines for providing assistance for Sheriff's Office employees and their family member(s) who may be in need of emotional and pastoral support due to traumatic personal problems and/or problems concerning their family members.
<i>Critical Incident Stress Management</i>	Defines guidelines regarding Critical Incident Stress Management and a therapeutic and educational intervention process designed to minimize the

Standard Operating Procedure	Purpose
	impact of critical incidents on Sheriff’s Office employees. It involves peer group support during, immediately after, and in the days following a critical incident.
<i>Use of Force</i>	Provides guidelines for the use of force by sworn personnel of the Sheriff’s Office in accordance with Sheriff’s Office standard operating procedures, and federal and state. Sworn personnel shall use force that is objectively reasonable, necessary, and proportional to a subject’s resistance or present threat.

FIGURE 1-52: *Standard Operating Procedures provide a framework for evaluating Sheriff’s Office effectiveness because they provide structure, direction, and provide management with a framework for setting performance expectations.*

Source: Sheriff’s Office in response to data requests.

PUBLIC FACILITIES

The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1. During the interview, the MJ Team discussed evaluating public facility programs. The MJ Team requested various information to enable us to evaluate program performance and costs based on reasonable measures including accepted industry standards and best practices. The information provided formed a sufficient basis for evaluation of public facilities and is outlined and discussed.

Professional Association Memberships

Public Facility staff are members of the following professional associations. The MJ Team examined evidence of attendance to various conferences and workshops:

- **International Facility Management Association (IFMA)** – association that helps facility managers grow professionally through career development, education, networking, and leadership training.
- **American Public Works Association (APWA)** – supports public works professionals by promoting professional excellence and public awareness through education, advocacy, and knowledge exchange.
- **Florida Water & Pollution Control Operators Association (FWPCOA)** – association of members who are engaged in the production, treatment, and distribution of drinking water; the collection, treatment, and disposal of wastewater; and/or the collection and treatment of stormwater.
- **Florida Facilities Information Sharing Group (FFIN)** – informal group of facilities professionals specific to Florida. Members ask questions and share information through an email forum. Members meet annually to share best practices and to network.

The MJ Team found evidence in a schedule of workshops attended, certificates of attendance, and workshop brochures that staff attended various conferences and workshops. The workshops schedule showed 16 individuals attended 6 events during Fiscal Year 2024.

Public Facility Best Practices

The MJ Team identified the public facility best practices shown in **Figure 1-53**. We also reviewed and validated the documents listed in support of management’s assertions that the best practices are used.

Public Facility Best Practices	Does County Implement Best Practice?	Describe How County Implements Best Practice	List and describe supporting documentation
<p><i>Benchmarking against industry standards, such as the International Facilities Management Association, and participating in information sharing groups like the Florida Facilities Information Sharing Group (FFIN)</i></p> <p>Source: International Facility Management Association</p>	Yes	<ul style="list-style-type: none"> FMRES benchmarks regularly and with more than one standard. Two examples include: <ol style="list-style-type: none"> FMRES is a member of the International Facilities Management Association, which provides industry-standard benchmarking to measure against such as unit costs. FMRES is a member of an information-sharing group in Florida, FFIN. This gives the opportunity to share and compare best practices with other Facilities Management groups in Florida. 	<ul style="list-style-type: none"> International Facilities Management Association Benchmarking Document. Example of FFIN emails and responses.
<p><i>Maintaining certifications and keeping track of all assets, including facilities, equipment, and natural features.</i></p> <p>Source: International Facility Management Association</p>	Yes	<ul style="list-style-type: none"> FMRES tracks assets and maintains certifications. New buildings are inspected, and all assets are identified and put into the enterprise asset management (EAM) system. FMRES seeks certification with the American Public Works Association (APWA) every four years. 	<ul style="list-style-type: none"> EAM assets report. EAM Preventative maintenance schedule Capital assets report Fleet vehicle assets report
<p><i>Regular updates to the asset inventory and evaluations of asset conditions to prioritize repairs or replacements</i></p> <p>Source: International Facility Management Association</p>	Yes	<ul style="list-style-type: none"> FMRES updates inventories and prioritizes repairs. When a new building comes online, FMRES does an evaluation and adds it to the EAM and the Facility Condition Assessment (VFA) system. EAM automatically creates a Preventive Maintenance (PM) schedule for buildings. VFA also creates a schedule for projects to be completed when large repairs or replacements are due so they can be prioritized based on actual inspections and age of the asset or item. 	<ul style="list-style-type: none"> Facilities Checklist. EAM Preventative maintenance schedule. Example of VFA report for Fire Rescue #14.
<p><i>Developing a budget that covers both capital costs and ongoing operating expenses.</i></p>	Yes	<ul style="list-style-type: none"> FMRES develops budgets for both operating and capital needs. Budget requests are sent to the Office of Management Budget 	<ul style="list-style-type: none"> County Fiscal Year 2024 Budget Capital improvement

Public Facility Best Practices	Does County Implement Best Practice?	Describe How County Implements Best Practice	List and describe supporting documentation
Source: International Facility Management Association		(OMB) each year for review and any approvals are included in the annual BOCC budget process.	program Book excerpt for R3M capital projects

FIGURE 1-53: *The MJ Teams’ Public Facility Best Practices.*

Sources: [International Facility Management Association](#) and Public Facilities staff.

PUBLIC UTILITIES

The MJ Team conducted a joint interview with individuals listed for this program in Subtask 1.1. During the interview, the MJ Team discussed evaluating public utility programs. The MJ Team requested various information to enable us to evaluate program performance and costs based on reasonable measures including accepted industry standards and best practices. The information provided formed a sufficient basis for evaluation and is outlined and discussed.

Professional Associations and Conferences/Workshops

Public Utility staff are members of the following professional associations:

- **American Water Works Association (AWWA)** – international, nonprofit, scientific and educational society dedicated to providing total water solutions assuring the effective management of water.
- **Water Environment Federation** – not-for-profit technical and educational organization that provides water quality professionals with the latest in water quality education, training, and business opportunities.
- **National Association of Clean Water Agencies** – engaged with legislative, regulatory, and legal advocacy on clean water issues and technical resources for water management, sustainability, ecosystem protection, and member utilities advocacy.

The MJ Team found evidence in brochures of professional association events, certificates of completion and attendance, and a staff training logbook that staff attended conferences and workshops given by these professional associations.

Public Utility Best Practices

The MJ Team compiled the water resources best practices shown in **Figure 1-54**. We also reviewed and validated the documentation listed in support of management’s assertions that the best practices are used.

Water Resource Best Practices	Does County Implement Best Practice?	Describe How County Implements Best Practice	List and describe supporting documentation
<p>1. Identify essential stakeholders and community members involved in water resource planning.</p> <p>Source: U.S. Environmental Protection Agency-Source Water Protection Practices</p>	Yes	For Septic to Sewer implementation the key stakeholders are the residents/future customers that will be impacted by the conversion. Other stakeholders include FDEP, EPC, and County staff.	Documentation from community outreach events associated with Septic to Sewer Conversions.
<p>2. Develop locally driven source water protection plans.</p> <p>Source: U.S. Environmental Protection Agency-Source Water Protection Practices</p>	Yes	Local source water protection plans were developed and incorporated in the Land Development Code (LDC) and Comprehensive Plan. The program is implemented by the Environmental Services Division.	Land Development Code Part 3.05.00, Comprehensive Plan (pg. 89, 111-113), and created/adopted protection maps.
<p>3. Consider Memorandums of Understanding (MOUs) between counties/municipalities and public water systems.</p> <p>Source: U.S. Environmental Protection Agency-Source Water Protection Practices</p>	Yes	The Water Resources Department has multiple MOUs/Interlocal agreements with Tampa Bay Water, City of Tampa, City of Temple Terrace, City of Plant City, and Pasco County. These are used to ensure full understanding of our operational relationships.	Copies of many MOUs/Interlocal Agreements are saved in the Folder called 1.4.6 MOU-Interlocal Agreements
<p>4. Incorporate water resources protection language into comprehensive or master planning documents.</p> <p>Source: U.S. Environmental Protection Agency-Source Water Protection Practices</p>	Yes	Water resource protection language was developed and incorporated in the Comprehensive Plan. The program is implemented by the Environmental Services Division.	Comprehensive Plan pg. 89, 11-113.
<p>5. Define specific objectives, goals, and measures related to water resource protection.</p> <p>Source: U.S. Environmental Protection Agency-Source Water Protection Practices</p>	Yes	The Water Resources Department Mission Objective is to “Reliably and efficiently provide safe drinking water, wastewater treatment, and reclaimed water services in a fiscally and environmentally responsible manner.”	Copy of the strategic plan is saved in Task 4 as document 4.1.

FIGURE 1-54: The MJ Teams’ Water Resources Best Practices.

Sources: [U.S. Environmental Protection Agency-Source Water Protection Practices](#) and Public Utilities Staff.

SUBTASK 1.5 – Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 1.5. The Transportation & Public Works, Public Safety, Public Facilities, and Public Utilities programs that will benefit from the surtax met the subtask. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

The period for selection was projects completed in Fiscal Years 2022, 2023 and 2024. Selections were made discerningly, considering the completed or substantially completed projects with the largest budget for each program area.

TRANSPORTATION & PUBLIC WORKS

Public Works Administration (PWA) manages the County's transportation and stormwater operations. Should the referendum pass, the County will use surtax funds to plan, finance, construct, reconstruct, renovate, and improve roads, bridges, stormwater improvements, and related infrastructure such as sidewalk repair, safety and mobility improvement, signal replacement, and congestion reduction.

To address the requirements of all subtasks related to Transportation & Public Works, the MJ Team interviewed the following individuals:

- Assistant County Administrator, Public Works
- Director of Engineering Operations
- Director of Capital Programs
- Director Business Operations Division

During the interviews, the MJ Team discussed the project file information maintained to monitor that projects are completed well, timely, and within budget. We requested relevant information to enable us to evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

Examples of reports and information requested are outlined below:

- Vendor bid tabulations
- Excel spreadsheets for tracking and monitoring project and contractor costs
- Contractor task orders

- Inspection reports
- Closeout reports

Figure 1-55 presents the sample of projects selected for review.

Project	Turkey Creek Road Improvements from MLK Blvd to Sydney Road C69625000	Orient Road/Sligh Avenue Traffic Signal C63520000	Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette) C69112000
Project Information			
Budget	\$14,606,000	\$2,445,000	\$73,782,000
Fiscal Year	FY2024	FY2023	FY2024
Spent	\$12,247,914	\$2,074,152	\$39,670,470
Status	Ongoing	Complete	Complete
Basis for Vendor Selection	Lowest responsive and responsible bidder	Lowest responsive and responsible bidder	Lowest responsive and responsible bidder
Original Contract	\$11,265,510	\$1,427,532	\$38,931,176
Net Change Order	CO1 added \$530,004.21 due to an increase in the cost of materials, resulting in 0 Days added to the contract. CO2 added \$420,665.53 due to field conditions and replacement of stormwater culvert, resulting in 120 days to the contract. CO3 added \$31,734.48 due to adding an underdrain to address groundwater intrusion, debris removal and soil conditions resulting 54 days added to the contract.	CO1 added \$151,791.26 due to additional work (lane shift, drainage, video detection system, survey, access gate and landscaping), resulting in 192 days added to the contract. CO2 added \$508,976 due to material supply chain delays and unforeseen work during construction, adding 212 days to the contract. CO3 subtracted \$14,147 due to adjustment in project costs, resulting in no change in the number of days.	CO1 added no additional cost nor days to the contract. changes to work. CO2 added \$245,663 and 241 days due to damage during construction. CO3 added \$176,300 and 38 days to the contract due to utility conditions. CO4 added \$317,330 and 36 days to the contract due to weather delays.
Contract Sum	\$12,247,914	\$2,074,152	\$39,670,470
Notice to Proceed By	08/27/2021	07/12/2021	11/18/2019
Date Approved by Board	06/16/2021	04/21/2021	11/02/2019
Completion Date	N/A as this is ongoing	07/15/2023	05/16/2024

Project	Turkey Creek Road Improvements from MLK Blvd to Sydney Road C69625000	Orient Road/Sligh Avenue Traffic Signal C63520000	Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette) C69112000
Target Completion Date	874 calendar days after NTP (680 per original contract and 174 added from change orders) - 12/28/2023	734 days after NTP (330 per original contract and 404 added from change orders) – 7/15/2023	1,440 calendar days after NTP (1,125 days per the original contract and 315 added from change orders) – 10/27/2023
Certificate of Substantial Completion Date	N/A as this is ongoing	06/15/2023	03/22/2024
Final Completion Date per Certification of Completion Letter	N/A as this is ongoing	07/15/2023	05/16/2024
Audit Assessment			
Reasonable Costs?	Yes, the contract sum is less than the engineering estimate provided, \$13,172,000	No, the project exceeded the provided engineering estimate of \$1,013,206	Yes, project cost was within 10% of the engineering estimate of \$39,500,000
Completed within Budget?	Pending final completion; amount earned to date is below budgeted amount of \$14,606,000	Yes, project was under budget amount of \$2,445,00.	Yes, project was under budget amount of \$73,782,000
Completed Timely?	No. Contractor is past the target final completion date.	Yes, completed on the approved final completion date.	No, final completion date exceeds the target date
Completed Well?	N/A as this is ongoing	Yes, per final invoice application documentation	Yes, per final invoice application documentation

FIGURE 1-55: Sample of transportation & public works projects.
 Source: Hillsborough County Public Works department.

While the Turkey Creek Road and Bell Shoals Road projects were not completed timely, they are both of reasonable cost and under budget. While the Turkey Creek project is still ongoing, we anticipate the project will be completed as well as Bell Shoals; this is based on the positive progress reports the County has provided.

The Orient Road / Sligh Avenue project, while completed at a cost that exceeded the original estimate, was completed under budget, timely and well. Thus, transportation has demonstrated they have met expectations for this subtask.

PUBLIC SAFETY

Public Safety includes Law Enforcement (Sheriff’s Office), Fire Rescue, and Emergency Management. Should the referendum pass, the County will use surtax funds to purchase or construct equipment or infrastructure related to jails, criminal justice computer systems, fire stations and apparatus, and emergency management resources.

To address the requirements of all subtasks as they relate to Public Safety, the MJ Team conducted an interview with the following individuals:

- Deputy County Administrator
- Director Fire Rescue
- Division Director Office of Emergency Management
- County Sheriff

During the interviews, the MJ Team discussed the project file information maintained to monitor that projects are completed well, timely, and within budget. We requested relevant information to enable us to evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

Examples of reports and information requested are outlined below:

- Vendor bid tabulations
- Excel spreadsheets for tracking and monitoring project and contractor costs
- Contractor task orders
- Inspection reports
- Closeout reports

Figure 1-56 presents the sample of projects selected for review.

Project	Fire Apparatus and Equipment for New Fire Stations C91206000	Rhodine Fire Station #46 C91203000
Project Information		
Budget	\$4,500,000	\$5,159,090
Fiscal Year	FY2023	FY2023
Spent	\$2,267,261	\$5,145,366
Status	Complete	Complete
Basis for Vendor Selection	Sole Source vendor SS-23-24304 for equipment; lowest responsive and responsible bidder for apparatus installation.	Lowest responsive and responsible bidder.
Original Contract	\$2,267,261	\$5,031,081
Net Change Order	None	CO1 pertained to another fire station project and had no

Project	Fire Apparatus and Equipment for New Fire Stations C91206000	Rhodine Fire Station #46 C91203000
		effect on the Rhodine project. CO2 added 363 days to the contract due to labor shortages, material delays and supply chain issues. CO3 added \$114,285, resulting in an added 72 days for the same issues.
Contract Sum	\$2,267,261	\$5,145,366
Notice to Proceed By	09/07/2022	05/07/2021
Date Approved by Board	09/07/2022	04/07/2021
Completion Date	5/9/2023.	07/11/2023
Target Completion Date	180 days from the NTP – 03/01/2023	795 days from NTP (360 from original contract plus 435 added from change orders) – 07/11/2023
Certificate of Substantial Completion Date	Was not provided by the County.	05/05/2023
Final Completion Date per Certification of Completion Letter	05/09/2023	07/11/2023
Audit Assessment		
Reasonable Costs?	Yes, the apparatus installation was completed below the initial assessment. The vendor for the fire equipment is a sole source.	Yes, cost was within 10% of engineering estimate of \$4,831,581.
Completed within Budget?	Yes, the projects were completed below the budget of \$4,500,000.	Yes, project was completed below budget of \$5,200,000.
Completed Timely?	The equipment contract is on as-needed basis. The fire apparatus contract was completed two months after target date.	Yes, project was completed by the completion date of 07/11/2023.
Completed Well?	Yes, per final invoice documentation	Yes, per final construction invoice documentation.

FIGURE 1-56: Sample of public safety projects.
 Source: Hillsborough County Public Works department.

The new Rhodine Fire station project demonstrated that it met all four elements of the subtask; it was completed at a reasonable cost, within budget, on the adjusted final completion date and well per the provided final closeout reports.

The Fire Apparatus and Equipment for New Fire Stations project was established to equip new stations like Rhodine. The purchase order awarded for the station equipment for this project is for two years on an as-needed basis, starting in September 2022. As for the apparatus installation, it was completed well and at a reasonable cost. The MJ team determined, that the project was completed two months past the targeted date. The County staff indicated these facilities are all critical 24-hour occupied facilities that could not be shut down during fire alarm replacements. County staff availability dictated when each station was scheduled, resulting in the ultimate completion date of 5/9/23, versus the initial 3/6/23 milestone in the purchase order. Finally, it is noted that both contracts are well under the \$4,500,000 allotment. Based on the evidence provided, the MJ team has determined Public Safety has met the requirements of this subtask.

PUBLIC FACILITIES

The County’s Facilities Management & Real Estate (FMRE) department manages the County’s Public Facilities. Should the referendum pass, the County will use surtax dollars to fund various capital projects to construct, enhance, and or improve parks, libraries, equipment, and public facilities such as its), jails, courts, and its R3M program.

To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed the FMRE Director. During the interview, the MJ Team discussed the project file information maintained to monitor that projects are completed well, timely, and within budget. We requested relevant information to enable us to evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

Examples of reports and information requested are outlined below:

- Vendor bid tabulations
- Excel spreadsheets for tracking and monitoring project and contractor costs
- Contractor task orders
- Inspection reports
- Closeout reports

Figure 1-57 presents the sample of projects selected for review.

Project	Fendig Library Renovation C76034000	New Tampa Performing Arts Center C83259000
Project Information		
Budget	\$3,750,000	\$8,830,000
Fiscal Year	FY2024	FY2023
Spent	\$1,848,988	\$7,358,665
Status	Ongoing	Complete

Project	Fendig Library Renovation C76034000	New Tampa Performing Arts Center C83259000
Basis for Vendor Selection	Lowest responsive and responsible bidder	No basis for vendor selection was provided
Original Contract	\$818,145	\$7,316,000
Net Change Order	Seven (7) revisions, totaling \$1,030,843 were added	CO1 added \$40,571 and 141 days to the contract due to unforeseen revisions in the work plan. CO2 added \$8,424 and 135 days to the contract due to delays. CO3 decreased the contract by \$3,159 and added 109 days to the contract
Contract Sum	\$1,848,988	\$7,361,836
Notice to Proceed By	03/15/2021	07/14/2021
Date Approved by Board	01/06/2021	05/05/2021
Completion Date	Pending certification of final completion	10/06/2023
Target Completion Date	956 days from NTP (260 from original contract and 696 added from change orders) – 07/01/2024	780 days from NTP (395 from original contract and 385 from change orders) – 10/02/2023
Certificate of Substantial Completion Date	05/23/2024	03/10/2023
Final Completion Date per Certification of Completion Letter	Certificate of Final Completion is not available	10/06/2023
Audit Assessment		
Reasonable Costs?	No, costs exceeded \$872,256 engineering estimate	Yes, the project is within 10% of the engineering estimate of \$7,083,438
Completed within Budget?	Yes, final invoice amount is less than the budget	Yes, the project was completed under the budget of \$8,830,000
Completed Timely?	Yes, the project met the substantial completion date, the final completion certificate is not available yet	No, the final completion date was past the contracted date of 10/02/2023
Completed Well?	Yes, per substantial completion checklist, final completion checklist is not available yet	Yes, per final inspection report

FIGURE 1-57: Sample of public facilities projects.
 Source: Hillsborough County Public Works department.

The MJ team did not receive the closing documentation from the County for the Fendig Library Renovation; it is not available currently. Subsequently, our analysis showed the project surpassed the original estimate but remained under the budgeted allotment and was completed timely and well.

Our review of the new Tampa Performing Arts Center revealed that the project was completed after the targeted date but met its cost and budget goals. Additionally, the final inspection and final invoice provided verified the project was completed well. Based on the available elements of the audit, Public Facilities has met expectations for this subtask.

PUBLIC UTILITIES

Public Utilities Administration manages public utility projects and operations including environmental services, solid waste operations, and water resources. Should the referendum pass, the County will use surtax dollars to construct, enhance, repair, and or improve its water/wastewater resources and its utility and water system infrastructure, which is managed by the Water Resources Department (WRD).

To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed the FMRE Director.

- Assistant County Administrator, Public Utilities
- Director Water Resources
- Chief Financial Administrator

During the interview, the MJ Team discussed the project file information maintained to monitor that projects are completed well, timely, and within budget. We requested relevant information to enable us to evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

Examples of reports and information requested are outlined below:

- Vendor bid tabulations
- Excel spreadsheets for tracking and monitoring project and contractor costs
- Contractor task orders
- Inspection reports
- Closeout reports

Figure 1-58 presents the sample of projects selected for review.

Project	Northwest Regional Water Reclamation Facility Expansion C10745000	South County Repump Expansion C3200100
Budget	\$206,383,000	\$6,587,000
Fiscal Year	FY2020	FY2022
Spent	\$167,650,688	\$3,230,478

Project	Northwest Regional Water Reclamation Facility Expansion C10745000	South County Repump Expansion C3200100
Status	Complete	Complete
Basis for Vendor Selection	Lowest responsive and responsible bidder	Lowest responsive and responsible bidder
Original Contract	\$181,444,362	\$3,371,000
Net Change Order	CO1 added 83 days (delay in requested design changes in site layout and permitting with Army COE. CO2 added \$11,731,144 for equipment and new operations and admin facility and 14 days added due to Hurricane Irma. CO3 added 187 days for new construction line and Hurricane Dorian. CO4 reduced by \$25,524,817 because of unused equipment and added 7 days due to excessive rain.	CO1 reduced cost by 140,000 and add 105 days due to unused allowance and COVID/weather delays
Contract Sum	\$167,650,688	\$3,231,000
Notice to Proceed By	03/27/2016	12/07/2020
Date Approved by Board	03/23/2016	10/07/2020
Completion Date	Ongoing	March 2024
Target Completion Date	1,636 days after NTP (360 per original contract and 291 days added from change orders) – 9/23/2020	470 from NTP (365 from original contract plus 105 days from change order) – 03/22/2022
Certificate of Substantial Completion Date	12/15/2019	02/08/2022
Final Completion Date per Certification of Completion Letter	09/23/2020	03/21/2022
Reasonable Costs?	Yes, this project was completed below the project estimate of \$190,201,243	Yes, the project was completed at below the pre-construction estimate of \$3,254,867
Completed within Budget?	Yes, this project was completed below budget of \$206,383,000	Yes, the project was completed below the budget of \$6,587,000
Completed Timely?	Yes, this project was completed by 09/23/2020	Yes, the project was completed before the final completion date of 03/22/2022
Completed Well?	Yes, per final payment application documentation	Yes, per the final payment application documentation

FIGURE 1-58: Sample of public utilities projects.
 Source: Hillsborough County Public Works department.

Both the Northwest Regional Water Reclamation Facility Expansion and South County Repump Expansion project demonstrated complete compliance with all the tested elements. As shown in the table above, each project was completed below the initial estimates, under the budget allotment and by the final completion date from the BOCC. Additionally, the MJ team reviewed the closing documentation, which disclosed no issues with the final payment or outstanding issues. Therefore, Public Utilities met the requirements for this subtask.

SUBTASK 1.6 – Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 1.6. Both the County and Sheriff’s Office provided sufficient evidence that their written policies and procedures take maximum advantage of competitive procurement, volume discounts, and special pricing arrangements. To reach this conclusion, the MJ Team interviewed County and Sheriff’s Office procurement staff and examined purchasing policies and procedures and related procurement documentation.

We evaluated procurement policies and procedures for the County and Sheriff’s Office. It was not necessary to evaluate the other programs separately because the County’s procurement policies and procedures are universal and apply to all County departments.

ANALYSIS

The Procurement Services Department (“Procurement Services”) provides centralized procurement support to County departments and other designated County agencies and offices that elect to use Procurement Services. The mission of Procurement Services is to provide for the procurement of commodities and services in a timely and cost-effective manner and in accordance with the BOCC’s Procurement Policy.

To address the requirements of this subtask for the County, the MJ Team interviewed the County procurement services director. Based on information obtained from interview and data requested during the interview, the MJ Team determined that the County has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. The information the County provided is outlined and discussed below.

Procurement Policies and Procedures

The County provided the BOCC procurement policy, dated October 17, 2021, to the MJ Team. Additionally, the County provided a comprehensive procurement manual, updated November 24, 2021.

Figure 1-59 provides an overview of provisions in the policy and procurement manual that are relevant to the subtask.

Subtask Requirement	Policy or Manual Section	Key Provisions
<i>Take maximum advantage of competitive procurement</i>	Policy Chapter 1- General Provisions	<ul style="list-style-type: none"> To provide increased economy in County procurement activities and to maximize to the fullest extent practicable the purchasing value of public funds of the County. To foster effective broad-based competition within the free enterprise system and maintain an open and competitive environment.
	Manual Chapter 2- Methods of Procurement	<ul style="list-style-type: none"> Formal Bids are used to procure commodities and services exceeding \$50,000. Sole source procurements are ones in which the needed commodity or service is only available from one source or when it is determined by the director of procurement services that other methods of procurement are not feasible or not advantageous to the County.
<i>Volume discounts</i>	Policy Chapter 1- General Provisions	<ul style="list-style-type: none"> To obtain in a cost-effective and responsive manner the goods, services, and construction required by County agencies in order for those agencies to better serve this County’s residents and businesses.
	Manual Chapter 1 - Introduction, Responsibilities and Functions of Procurement	<ul style="list-style-type: none"> Explore the possibilities of buying in sufficient quantities to take full advantage of quantity discounts.
<i>Special pricing agreement</i>	Policy Chapter 10- Intergovernmental Relations-	<ul style="list-style-type: none"> Unless prohibited by law, the Director of Procurement shall also have the authority to utilize, or “piggyback” competitively awarded contracts or procurements from other governmental agencies
	Manual Chapter 12- Cooperative Purchasing Programs	<ul style="list-style-type: none"> Piggybacking is a form of intergovernmental cooperative purchasing in which a public purchaser requests competitive sealed bids, enters into a contract, and arranges, as part of the contract, for other public purchasing entities to purchase from the selected Vendor under the same terms and conditions as itself.

FIGURE 1-59: Hillsborough County’s written procurement procedures enable the County to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

Source: Hillsborough County Procurement Policy and Procurement Manual.

Purchasing cooperatives

The County participates in the following purchasing cooperatives, as documented in the County’s Procurement Manual:

- State of Florida** – If Procurement Services or Requesting Department identifies an existing State Contract that would meet the needs of the Requesting Department, that contract

may be used in lieu of conducting a procurement. In addition, Procurement Services may identify State of Florida contracts for use by Requesting Departments, as appropriate.

- **Alliances** – Hillsborough County Governmental Purchasing Council (“GPC”) and Tampa Bay Area Cooperative Purchasing Council.
- **Authorized Purchasing Cooperatives**– US Communities, Florida Sheriff’s Association (FSA), National Association of State Procurement Officials (NASPO), National Joint Powers Alliance (NJPA), Texas Department of Information Resources, National Intergovernmental Purchasing Alliance (National IPA) and the National Purchasing Partners Government (NPPGov).

Special Pricing Arrangements

As evidence that the County takes advantage of special pricing arrangements, The MJ Team examined email communication requesting direct purchase from owner to the vendor to save sales tax on the amount of \$328,673 in equipment for the Consolidated and Hardened Maintenance Facilities – South Unit. The savings would amount to \$19,845.

PUBLIC SAFETY

The Sheriff’s Office has a separate procurement function since it is a separate constitutional office. The Sheriff’s Office will use surtax funds primarily to renovate and/or construct jails and other capital improvement projects related to law enforcement infrastructure. As a member of the FSA, the Sheriff’s Office receives favorable pricing off a state contract negotiated by the FSA.

HCS’s written purchasing policy is effective September 2023, and its guidelines and procedures are effective May 16, 2023. The guidelines and procedures document states the following:

“Provides an open, fair, and competitive process for obtaining goods and services...”

There are no statutory requirements that a sheriff purchases goods by competitive bid. s. 30.53 *Florida Statutes* states: *“The independence of the sheriffs shall be preserved concerning the purchase of supplies and equipment...”*

Florida attorney general opinions are not binding, they serve as interpretations of statutes. Accordingly, the MJ Team reviewed attorney general opinion [AGO 78-122](#) on this issue. It stated the following:

“In the absence of statutory requirement for competitive bidding, sheriffs are not required by law or public policy to enter into competitive bidding in making purchases of goods, supplies, and equipment. Sheriffs may, but are not required to, utilize a system of competitive bids when purchasing goods, supplies, and equipment for their offices and may expend reasonable amounts of public funds to advertise for and secure such bids.”

Moreover, the guidelines and procedures document states the following:

“All goods, supplies, equipment, and services having a projected annual spend over \$100,000 by vendor or commodity type will be purchased utilizing the formal competitive procurement process.”

Special Pricing Arrangements

As evidence that Sheriff’s Office takes advantage of special pricing arrangements, the MJ Team examined “piggyback” contracts that were provided. Piggybacking is the use of a contract by another agency that was not, itself, a party to the original solicitation and contract award.

Figure 1-60 provides an overview of these contracts.

Pricing Arrangement	Contract Name	Description
<i>Piggyback contracts</i>	NASPO	<ul style="list-style-type: none"> • HP – print services • Fed Ex – courier services • Satellite Tracking of People - monitoring • NetSync – Data communications
	Omnia	<ul style="list-style-type: none"> • Daikin – Chiller maintenance • Home Depot – discounted supplies • Konica Minolta- managed print services
	Sourcewell	<ul style="list-style-type: none"> • Radio, fleet and warehouse inventory services • OSPI (learning) platform

FIGURE 1-60: *Examples of Hillsborough piggyback contracts.*
 Source: Hillsborough County Sheriff’s Office.

RESEARCH TASK 2

SCOPE

The MJ Team evaluated both two (2) subtasks that comprise Research Task 2.

The MJ Team divided subtasks 2.1 and 2.2 into separate program areas to assess the structure or design of the program to accomplish its goals and objectives of each program area that will benefit from the surtax proceeds. The program areas include Transportation & Public Works, Public Safety, Public Facilities, and Public Utilities.

FINDING SUMMARY

THE STRUCTURE OR DESIGN OF THE PROGRAM TO ACCOMPLISH ITS GOALS AND OBJECTIVES.

Overall, Hillsborough County meets this research objective. The programs for Transportation & Public Works, Public Safety, Public Facilities, and Public Utilities all have organizational structures with clearly defined units, minimizing overlapping functions and excessive administrative layers, and have lines of authority that minimize administrative costs. Additionally, these same programs demonstrated staffing levels that are in line with accepted industry standards and best practices. Therefore, the MJ Team determined that the overall rating for staffing levels is met.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 2.1 – Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 2.1. The Transportation & Public Works, Public Safety, Public Facilities, and Public Utilities programs that will benefit from the surtax met the subtask. The organizational structure for the Transportation & Public Works, Public Safety, and Public Utilities programs are designed such that each program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs. This analysis led the MJ Team to arrive at our conclusion that this subtask meets expectations. Each relevant area is analyzed below:

ANALYSIS

Based on the MJ Team's review and analysis, the program areas below have clearly defined organizational units and minimize overlapping functions.

Hillsborough County’s organizational structure reflects the framework of how tasks are assigned, managed, and coordinated to ensure programs are executed efficiently and cost-effectively. The County’s organizational structure also determines the duties and responsibilities of various departments and employees as well as its information flow and decision-making procedures.

The MJ Team used the Society of Human Resource Management (SHRM) span of control indicators as an assessment resource. SHRM is the world’s largest human resource professional society devoted to human resource management and has more than 300,000 members.

We compared the recommended span of control ratio for directors, managers, lower-level manager and supervisory levels using SHRM guidelines. The recommended span of control ratio for higher-level directors and managers is between 1:2 and 1:9 or slightly higher. The span of control ratio for lower-level managers and supervisors is 1:15 to 1:20. Several factors influence span of control guidelines, as described below:

- **Organizational size.** Large departments tend to have a narrow span of control, whereas smaller departments often have a wider span of control. This difference is usually due to the costs involved with more managers and the financial resources available to an organization.
- **Workforce skill level.** The complexity or simplicity of the tasks performed by the employees will affect the number of desirable direct reports. Generally, routine tasks involving repetition will require less supervisory control of a manager, allowing a wider span of control, whereas complex tasks or dynamic workplace conditions may be best suited for a narrower span of control, where managers can provide more individualized attention.
- **Director’s and Manager’s responsibilities.** Departments and organizational units’ expectations allow managers to be effective with the number of direct reports they have, especially related to individual responsibilities, departmental planning, and training. For example, executives often have fewer direct reports than other managers in the organization.

ORGANIZATION STRUCTURE

To address the requirements of this subtask, the MJ Team interviewed the Director of Human Resources, Director of Public Works, Library Director, Fire Rescue Chief, Director of Emergency Management, Director of Parks and Recreation, and Director of General Services Division.

The County provided its high-level organizational chart as shown in **Figure 2-1**.

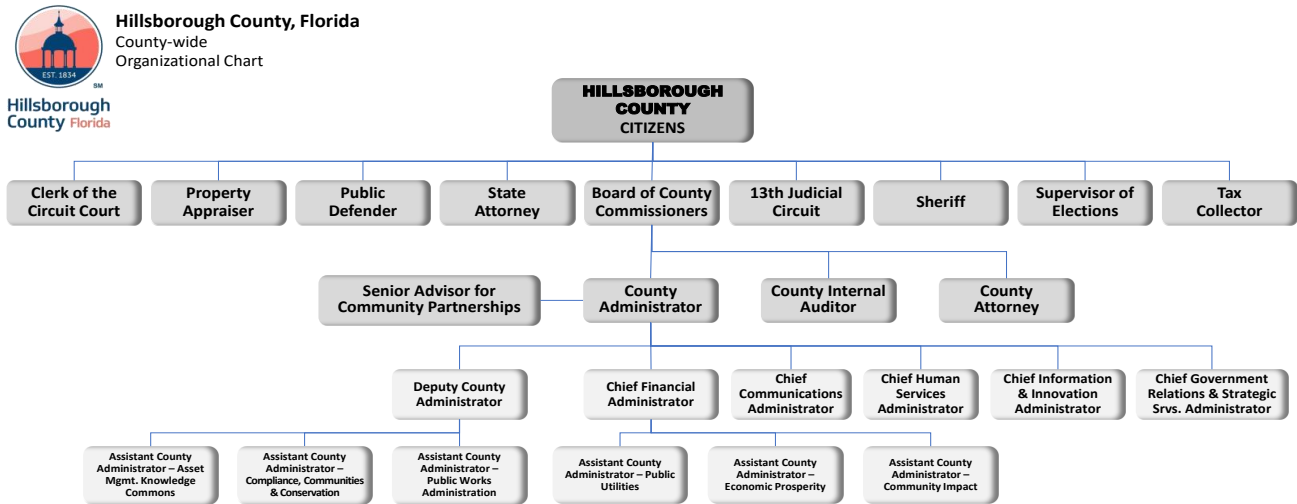


FIGURE 2-1: Hillsborough County, Public Works.
Source: Hillsborough County.

Using SHRM performance indicators, we reviewed the management span of control to determine if the number of direct reports to management is appropriate and if the layers of management are reasonable.

We also assessed the organizational charts for each of the program areas as outlined below.

TRANSPORTATION & PUBLIC WORKS

The County’s public works program falls under the purview of Public Works Administration, which consists of:

- Capital Programs Department
- Engineering & Operations Department
- Business Operations Division

To address the requirements of all subtasks related to Transportation & Public Works, the MJ Team conducted a joint interview with individuals in the following positions:

- Assistant County Administrator, Public Works
- Director of Engineering Operations
- Director of Capital Programs
- Director Business Operations Division

Span of Control

Based on the organizational charts provided and as shown in **Figure 2-2** below, current staff reporting relationships meet SHRM span-of-control guidelines. SHRM best practices guidelines recommend a maximum span of control of nine (9) direct reports to each managerial supervisor. The MJ Team also reviewed the lower-level organizational charts and found them all

to be in line with SHRM span of control guidelines. The current director level organization chart shows a span of control is one (1) to three (3), which is within the SHRM guidelines.

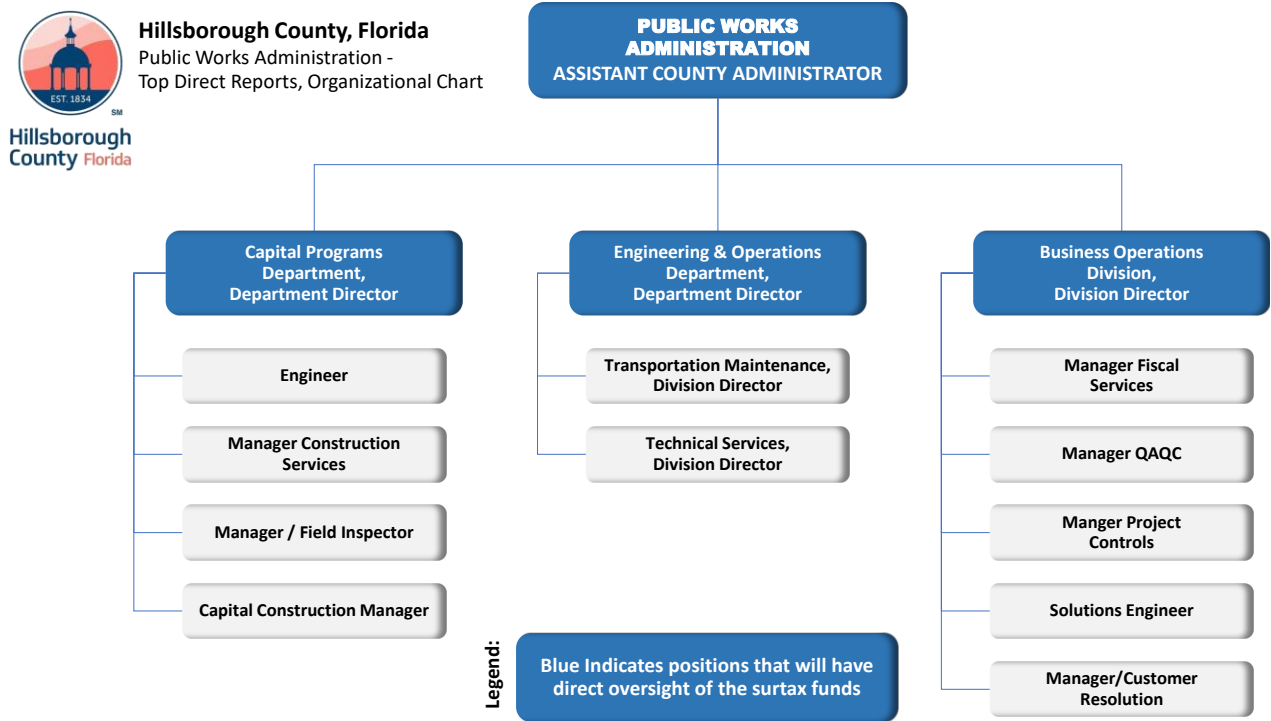


FIGURE 2-2: Hillsborough County, Public Works Administration, Top Direct Reports Organizational Chart.
Source: Hillsborough County.

Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the County’s high-level organizational structure, we reviewed a summary of the department’s primary job functions and tenure with the County in the current position that will have oversight of the surtax funds. Based on our review of the department and related job descriptions, there are no overlapping functions and there are very limited administrative functions.

Figure 2-3 shows that management level staff have been employed with the County for an average of 11.25 years and have been in their current position for an average of 6.25 years.

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
<i>Public Works/ Assistant County Administrator</i>	15 Years	3 Years	<ul style="list-style-type: none"> Oversees Engineering and Operations, Capital Programs, Business Operations 	1:3
<i>Director, Capital Programs</i>	10 Years	10 Years	<ul style="list-style-type: none"> Oversees department wide responsibility for all department functions and services. 	1:4

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
			<ul style="list-style-type: none"> Communicates program performance, needs and challenges to administration. Ensures all functions have necessary resources and training to ensure performance. 	
<i>Director, Engineering & Operations Department</i>	12 years	6 years	<ul style="list-style-type: none"> Directs and oversees all transportation engineering functions including asset management, project planning and project development. Directs and oversees all transportation operations, maintenance and repair functions for roadways, bridges, sidewalks, traffic signals. 	1:2
<i>Business Operations Division Director</i>	8 Years	6 Years	<ul style="list-style-type: none"> Directs professional, technical and external consultant staff to accomplish business operation services functions including the following: Monitors and reports the Capital Improvement Program delivery processes. Develops performance measures and process improvements. Administers the management of operating and capital budgets. Prepares contract capacity, grants and diversity target reports for transportation, stormwater and architectural services programs. Supports innovation and technology development efforts Oversees Public Works customer service and business administration teams. 	1:5

FIGURE 2-3: Department direct reports and primary job functions.
 Source: Department management.

PUBLIC SAFETY

Hillsborough’s Public Safety program involves services related to the security of persons and property. For purposes of the surtax audit, such services include the following:

- Law Enforcement – Sheriff’s Office

- Fire Rescue – Deputy County Administrator/Fire
- Emergency Management – Deputy County Administrator/Fire

To address the requirements of all as they relate to Public Safety, the MJ Team conducted an interview with individuals in the following positions to discuss the financial aspects of law enforcement:

- Deputy County Administrator
- Director Fire Rescue
- Division Director Office of Emergency Management
- County Sheriff

Span of Control

Based on the organizational charts provided and as shown in **Figure 2-4** below, current staff reporting relationships meet SHRM span-of-control guidelines. The MJ Team also reviewed the lower-level organizational charts and found them all to be in line with SHRM span of control guidelines. The current organization chart shows a span of control is one (1) to six (6), which is within the SHRM guidelines.

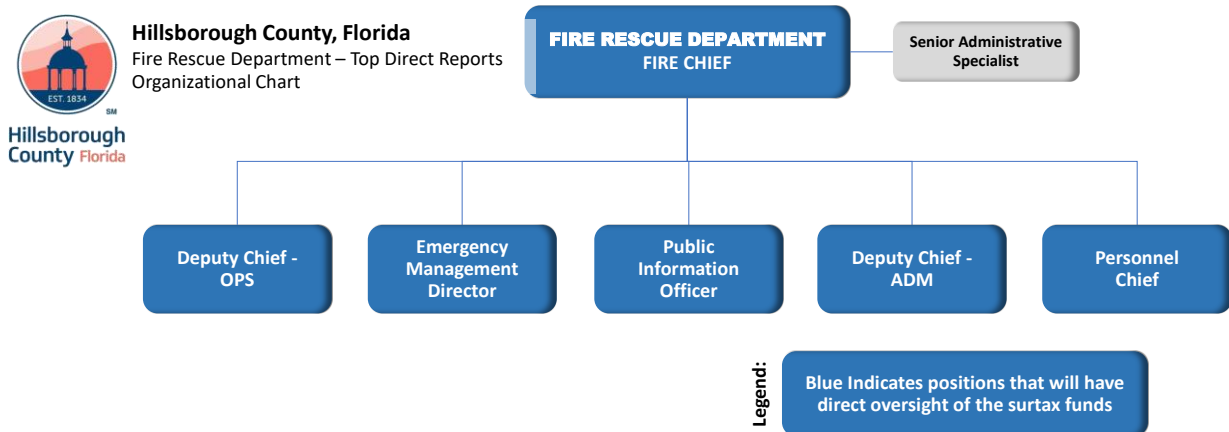


FIGURE 2-4: Hillsborough County, Fire Rescue Department, Top Direct Reports Organizational Chart.
Source: Hillsborough County.

Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the County’s high-level organizational structure, we have reviewed a summary of the department’s primary job functions and tenure with the County in the current position that will have oversight of the surtax funds. **Figure 2-5** shows that management level staff have been employed with the County for an average of 24 years and have been in their current position for an average of two (2) years.

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
<i>Director of Fire Rescue</i>	8 Years	1 Year	<ul style="list-style-type: none"> • Administrates and coordinates departmental activities through the supervision of officers and review of their activities • Establishes department policies, procedures, and regulations, including those pertaining to firefighting, fire prevention, inspection, fire investigation, advanced life support and basic life support operating standards within the limitation of applicable laws, regulations, and policies. • Prepares and administrates the department’s annual budget, including recommendations for increases in facilities, such as additional fire stations, equipment, and personnel. 	1:6
<i>Deputy Chief of Operations</i>	38 Years	1 Year	<ul style="list-style-type: none"> • Oversees the Operations Branch which consists of the following divisions: the Field Operations Division, the Special Operations Division (A subdivision of the Operations Division), the Rescue Division. • Directs all fire rescue emergency activities. • Oversees special operations units that work together to respond to incidents involving unusual situations that the average fire response unit is not trained or equipped to address. • Manages all facets of Emergency Medical Services (EMS). 	1:5
<i>Emergency Management Director</i>	5 Years	5 Years	<ul style="list-style-type: none"> • Manages the Office of Emergency Management (OEM) which is the local management center for all of Hillsborough County, including the cities of Tampa, Plant City, and Temple Terrace. • Plans and coordinates the evacuation and sheltering of County residents in the event of a natural or manmade disaster • Plans and coordinates response actions, recovery, and continuity of government in the aftermath of a major disaster. 	1:5
<i>Public Information Officer</i>	20 Years	1 Year	<ul style="list-style-type: none"> • Provides Hillsborough County Fire Rescue with media/public relations counsel, planning, implementation, training, and oversight. • Provides media representatives with accurate and timely information about Fire Rescue programs and public safety services/actions. 	1:0

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
			<ul style="list-style-type: none"> Responds to major fire and rescue operations and assumes an on-scene command role within the incident command system. Provides on-scene supervision of firefighters and paramedics. 	
<i>Deputy Chief of Administration</i>	36 Years	1 Year	<ul style="list-style-type: none"> Oversees the management of several of the department's administration areas. This includes the Fire Prevention Division which is responsible for carrying out fire inspection, fire plan reviews, public education, and fire investigation. Provides department-wide training activities to maintain compliance with local, state, and federal requirements. 	1:5
<i>Personnel Chief</i>	38 Years	2 Years	<ul style="list-style-type: none"> Plans, organizes, and directs daily operations of the department Personnel division. Serves as a member of the department's executive staff, assuming the role of the Assistant Fire Chief or Fire Chief, as necessary. Develops strategic planning, conducts programmatic research and develops department policy. Establishes and maintains effective working relationships with internal and external agencies and the public. Ensures compliance with collective bargaining agreements. Responds to major incidents in a command role, reviews and/or recommends budget items related to service delivery enhancement, directs recruit and promotional processes on behalf of the department. 	1:3

FIGURE 2-5: *Department direct reports and primary job functions.*
 Source: Department management.

PUBLIC FACILITIES

The County's Facilities Management & Real Estate (FMRE) department manages the County's Public Facilities. FMRE is organized into the following divisions:

- Repair & Preservation
- Business Operations
- Operations & Maintenance
- County Properties
- Support Services

- Real Property

To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed:

- Facilities Management & Real Estate Services (FMRE) Director

Span of Control

Based on the organizational charts provided and as shown in **Figure 2-6** below, current staff reporting relationships meet SHRM span-of-control guidelines. SHRM best practices guidelines recommend a maximum span of control of nine (9) direct reports to each director level staff member. The MJ Team also reviewed the lower-level organizational charts and found them all to be in line with SHRM span of control guidelines. The current organization chart shows a span of control is one (1) to seven (7), which is within the SHRM guidelines.

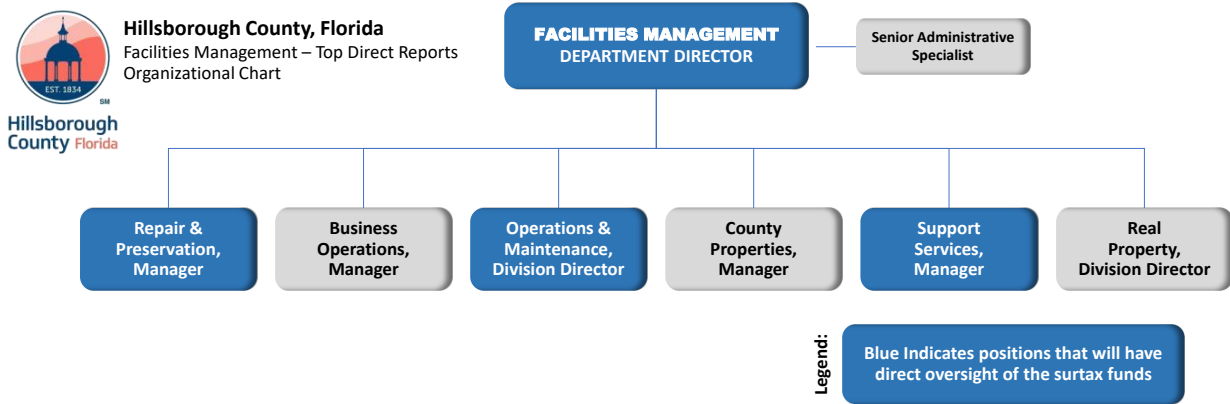


FIGURE 2-6: Hillsborough County, Facilities Management, Top Direct Reports Organizational Chart. Source: Hillsborough County.

Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the County’s high-level organizational structure, we have reviewed a summary of the department’s primary job functions and tenure with the County in the current position that will have oversight of the surtax funds. **Figure 2-7** is pending analysis showing that most of the management level staff have been employed with the County for an average of nearly 13 years and employed in their current positions for an average of 5.5 years.

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
Facilities Management & Real Estate Director	5 Years	5 Years	<ul style="list-style-type: none"> • Directs and oversees all facilities maintenance functions for county-owned buildings and properties, including preventative maintenance, support services (janitorial, land care, etc.), and the major repair, replacement, and renovation of capital assets (R3M) program. 	1:7

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
			<ul style="list-style-type: none"> Directs and oversees Real Property acquisition, disposal, and management, including technical services, surplus sales, general real estate support, and public private partnerships in support of new or existing facilities and properties. 	
<i>Repair & Preservation Manager</i>	27 years	7 years	<ul style="list-style-type: none"> Manages the Facility Condition Assessment data/VFA software, which is the comparative indicator of the overall asset's current condition. Oversees the scheduled systems and component ranking system and forms the annual repair, replacement, renovation, and maintenance (R3M) projects. 	1:4
<i>Operations & Maintenance</i>	11 Years	9 Years	<ul style="list-style-type: none"> Manages the facilities operations, maintenance, and repair service effort for approximately 460 county buildings totaling over 6 million square feet of space using in-house AFSCME employees and contractor workforce. 	1:6
<i>Support Services Manager</i>	8 Years	1 Year	<ul style="list-style-type: none"> Oversees the Custodial, land care, and pressure washing of the County-owned buildings which ensures the longevity of the assets. 	1:3

FIGURE 2-7 Department direct reports and primary job functions.
 Source: Department management.

PUBLIC UTILITIES

Public Utilities falls under the purview of the County’s Public Utilities Administration, which consists of the following departments:

- Environmental Services
- Solid Waste
- Water Resources – Water Resources Department

To address the requirements of all subtasks related to Public Utilities, the MJ Team interviewed the individuals in the following positions:

- Assistant County Administrator, Public Utilities
- Director Water Resources
- Chief Financial Administrator

Span of Control

Based on the organizational charts provided and as shown in **Figure 2-8** below, current staff reporting relationships meet SHRM span-of-control guidelines. SHRM best practices guidelines

recommend a maximum span of control of nine (9) direct reports to each director. The span of control for Public Utilities Administrator is one (1) to three (3) and for the Water Resources Director it is one (1) to five (5), both falls within the SHRM guideline. The MJ Team also reviewed the lower-level organizational charts and found them all to be in line with SHRM span of control guidelines.

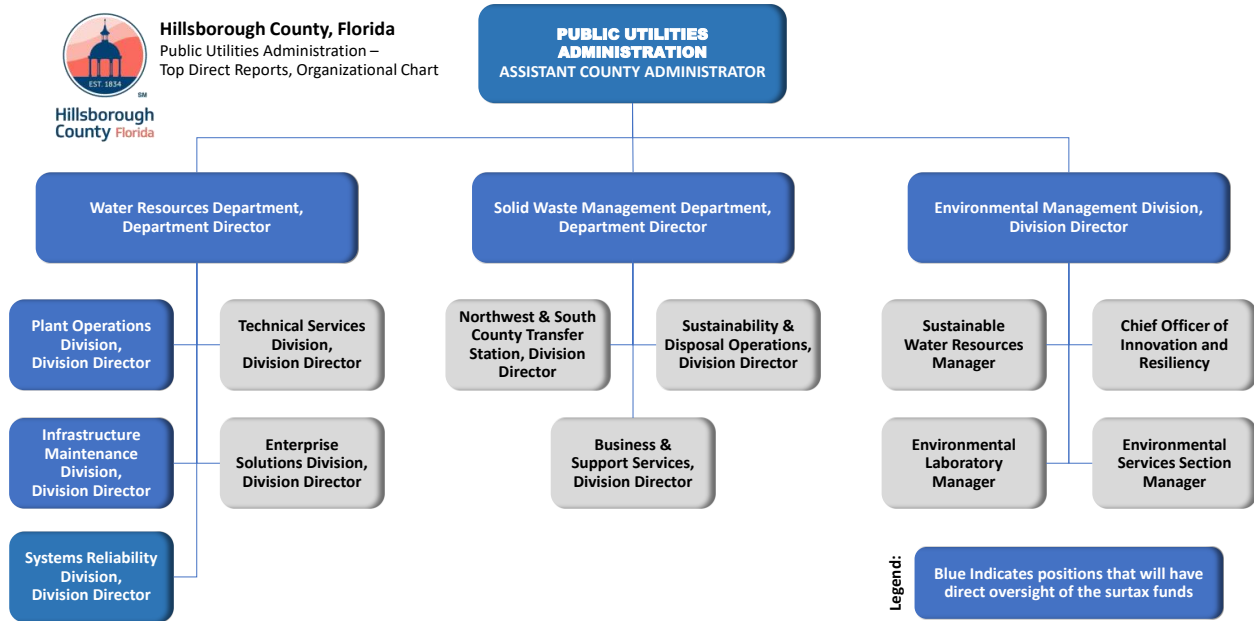


FIGURE 2-8: Hillsborough County, Public Utilities Administration, Top Direct Reports Organizational Chart.
Source: Hillsborough County.

Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the County’s high-level organizational structure, we have reviewed a summary of the department’s primary job functions and tenure with the County in the current position that will have oversight of the surtax funds. **Figure 2-9** is showing that most of the management level staff have been employed with the County for an average of nearly 19 years and in their current position for an average of 3.36 years.

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
<i>Assistant County Administrator of Public Utilities</i>	26 Years	5 Years	<ul style="list-style-type: none"> Oversees the Water Resources operations and Solid Waste Operations. 	1:3
<i>Water Resources Department Director</i>	2 Years	2 Years	<ul style="list-style-type: none"> Directs and oversees all operations and maintenance of existing water resources systems to ensure the reliable delivery of drinking water, collection and treatment of wastewater and distribution of reclaimed 	1:6

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
			water to the residents in the urban service area in accordance with Federal and State regulations. <ul style="list-style-type: none"> • Directs and oversees all engineering functions including asset management, project planning and project development. • Directs and oversees all financial functions to ensure the needs of the enterprise fund are met through consumption-based user fees. 	
<i>Solid Waste Management Department Director</i>	21 years	1 year	<ul style="list-style-type: none"> • Oversees department wide responsibility for all department functions and services. • Communicates program performance, needs and challenges to administration. 	1:3
<i>Environmental Management Division Director</i>	20 years	5 years	<ul style="list-style-type: none"> • Responsibilities include the management, administration, coordination and direct oversight of all aspects of the Division to ensure compliance with Federal, State and Local Regulations and preserve public health and safety. 	1:4
<i>Plant Operation Division Director</i>	30 Years	5 Years	<ul style="list-style-type: none"> • Directs the Plant Operations Division which consists of the county-wide operation of water and wastewater treatment plants and reclaimed water distribution. Division encompasses Plant Operations Leadership, Plant Managers, Utilities Plant Operations staff, Process Control Engineer(s), and Administrative Staff. Responsibilities include the management, administration, coordination and direct oversight of all aspects of the Division to ensure compliance with Federal, State and Local Regulations and preserve public health and safety. 	1:4
<i>Infrastructure Maintenance Division Director</i>	8 Years	3 Years	<ul style="list-style-type: none"> • Directs the Infrastructure Maintenance Division which is responsible for all pipes, valves, manholes and other appurtenances associated with the distribution of drinking water, collection of wastewater and distribution of reclaimed water. • Ensures compliance with Federal and State regulatory requirements associated with these functions. • Develops and manages the budgets associated with the corresponding facilities. 	1:5
<i>System Reliability Division Director</i>	24 Years	2.5 Years	<ul style="list-style-type: none"> • Directs the Systems Reliability Division which encompasses Plant Maintenance, Pump Station 	1:6

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
			Maintenance, Facilities Maintenance, Safety & Training, and SCADA and Instrumentation Control Systems. <ul style="list-style-type: none"> • Administers, coordinates, and oversees all division activities in adherence to Federal, State, and Local regulations. • Formulates and recommends strategic, technical, and operational input to the Department Director to enhance the maintenance, reliability, and operation of Department assets. 	

FIGURE 2-9 Department direct reports and primary job functions.
 Source: Department management.

SUBTASK 2.2 – Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 2.2. The Transportation & Public Works, Public Safety, Public Facilities, and Public Utilities programs that will benefit from the surtax met the subtask. Useful workload productivity models and/or management reports and vacancy rates that were in line with industry standards were provided by all program areas. This data led the MJ Team to arrive at our conclusion that this subtask meets expectations. Each relevant area is analyzed below.

ANALYSIS

Based on the MJ Team’s review and analysis, staffing levels are reasonable based on program workload and accepted industry standards and best practices for turnover and vacancy rates for Transportation & Public Works, Public Utilities, and Public Safety programs.

TRANSPORTATION & PUBLIC WORKS

To address the requirements of all subtasks related to Transportation & Public Works, the MJ Team interviewed the following staff: Public Works Assistant County Administrator, Director of Engineering & Operations, and the Director of Business Operations Division.

The MJ Team also reviewed workload, vacancy, and turnover data to determine the department's productivity, effectiveness and efficiency.

Workload Productivity

Figure 2-10 presents management reports the Transportation & Public Works program uses to measure workload productivity for assigned staff. Management uses the reports to evaluate the total number of staff assigned and to balance staff workloads on individual projects. Project managers also use the reports monthly to monitor project complexity, budgets, cost, and make adjustments to staff assignments as necessary. The data in the workload productivity report is adequate for the County to determine that staffing levels are reasonable.

Data Date 7/1/2024
 Capital Programs PM Assignments

Program Summary

Program	PD&E	Design	Land	Construction	Total	Project Count
Stormwater	\$ 1,501,420	\$ 13,144,238	\$ 2,101,257	\$ 83,542,917	\$ 100,289,832	126
Transportation	\$ 24,840,166	\$ 80,888,090	\$ 158,367,600	\$ 798,208,163	\$ 1,062,304,018	185
Total	\$26,341,585.40	\$94,032,327.96	\$160,468,856.76	\$881,751,079.52	\$1,162,593,849.64	311

Program Summary - Architecture

Program	PD&E	Design	Land	Construction	Total Estimate	Project Count
Fire Services	\$ 250,640	\$ 4,396,683	\$ 2,948,795	\$ -	\$ 7,596,119	9
Government Facilities	\$ 16,000	\$ 4,187,052	\$ 8,245,436	\$ 700,000	\$ 13,148,488	35
Library Services	\$ 50,000	\$ 2,188,496	\$ 1,784,729	\$ -	\$ 4,023,225	4
Park Facilities	\$ 113	\$ 2,236,330	\$ 1,893,069	\$ -	\$ 4,129,512	23
Total	\$ 316,753	\$ 13,008,562	\$ 14,872,029	\$ 700,000	\$ 28,897,344	71

Design PM Summary

Project Manager	PD&E	Design	Land	Construction	Project Count
Amanda Elia Sotomayor	\$ 4,928,538	\$ 12,975,817	\$ 44,230,183	\$ 91,663,836	7
Carmen Rodriguez	\$ 1,256,445	\$ 7,236,244	\$ 21,373,895	\$ 32,443,045	15
Irina Aubain	\$ 612,975	\$ 7,417,204	\$ 6,500,558	\$ 36,651,081	21
Manuel Santos	\$ 5,247,274	\$ 12,386,380	\$ 5,701,829	\$ 207,744,112	17
Michaud Burgos	\$ 294,767	\$ 2,267,834	\$ 239,463	\$ 9,297,778	17
Peter DeGolian	\$ 112,685	\$ 3,893,406	\$ 123,030	\$ 27,550,723	22
Phillip Haas	\$ 5,611,108	\$ 17,094,458	\$ 36,152,946	\$ 126,148,275	11
Phong Nguyen	\$ 594,297	\$ 2,803,941	\$ 1,015,092	\$ 10,022,358	21
Steffanie Workman	\$ 6,854,493	\$ 18,816,085	\$ 44,103,365	\$ 229,820,086	20
Vanessa Hernandez	\$ 168,936	\$ 2,603,028	\$ 702,422	\$ 8,461,863	20
Grand Total	\$ 25,681,517	\$ 87,494,398	\$ 160,142,783	\$ 779,803,159	171

Construction PM Summary

Project Manager	PD&E	Design	Land	Construction	Project Count
Alexander Rivera	\$ -	\$ -	\$ -	\$ 3,647,844	8
Anjana Swann	\$ 41,447	\$ 723,797	\$ 4,818	\$ 23,031,471	73
Dana Mackey	\$ -	\$ 1,016,976	\$ -	\$ 11,409,759	6
Ken Spillet	\$ -	\$ -	\$ -	\$ 9,290,965	25
Matt Lewis	\$ -	\$ 322,080	\$ 8,000	\$ 20,030,931	2
Michael Hall	\$ 287,887	\$ 2,784,854	\$ 2,352	\$ 23,647,596	9
Pierre Valles	\$ 330,735	\$ 1,690,223	\$ 310,904	\$ 10,682,616	16
Robert Swain	\$ -	\$ -	\$ -	\$ 206,739	1
Grand Total	\$ 660,069	\$ 6,537,930	\$ 326,074	\$ 101,947,921	140

Architecture PM Summary

Project Manager	PD&E	Design	Land	Construction	Total Estimate	Project Count
Amy Jarman	\$ 66,000	\$ 5,145,678	\$ 1,784,729	\$ -	\$ 6,996,408	15
Angelica Cordero	\$ -	\$ 781,205	\$ -	\$ -	\$ 781,205	7
Brian Laverty	\$ -	\$ 388,994	\$ -	\$ -	\$ 388,994	7
Mansour Dowrani-Yazdi	\$ 150,640	\$ 3,888,683	\$ 2,948,795	\$ -	\$ 6,988,118	7
Nutan Kulkarni	\$ 113	\$ 2,317,702	\$ 1,893,069	\$ -	\$ 4,210,884	23
William Hand	\$ 100,000	\$ 486,300	\$ 8,245,436	\$ 700,000	\$ 9,531,736	12
Grand Total	\$ 316,753	\$ 13,008,562	\$ 14,872,029	\$ 700,000	\$ 28,897,344	71

*Excludes projects completed, closeout, cancelled

FIGURE 2-10: Transportation & Public Works Workload Reports.
 Source: Hillsborough County Business Operation Division.

Turnover and Vacancies

Figure 2-11 shows the Transportation & Public Works program had a total headcount of 487 full-time equivalent (FTE) employees. The program had an average turnover rate of 7.63% and an average vacancy rate of 5.95%. The average turnover and vacancy rates are within SHRM's suggested guideline of 10%. Low turnover and vacancy rates typically demonstrate a stable workforce. Therefore, the MJ Team assessed that turnover and vacancy rates for this program were successfully met.

Public Works Department	FTE Count	Turnover Rate	# of Vacancies	Vacancy Rate
<i>Engineering & Operations</i>	387	12.90%	31	8.01%
<i>Capital Programs</i>	50	4.00%	4	8.00%
<i>Business Operations</i>	50	6.00%	1	2.00%
<i>Total FTC/Vacancy Count, Turnover and Vacancy %</i>	487	7.63%	29	5.95%

FIGURE 2-11: Public Works FTE Count, Vacancies, and Vacancy Rates.
 Source: Hillsborough County.

PUBLIC SAFETY

To address the requirements of all subtasks related to Public Safety, the MJ Team interviewed the following staff: Deputy County Administrator, Director of Fire Rescue, and Director of Emergency Management.

The MJ Team reviewed workload, turnover, and vacancy data to determine the department’s productivity, effectiveness and efficiency.

Workload and Productivity

Figure 2-12 presents the workload productivity model used by the Public Safety program. The model is used monthly to measure the efficiency of specific job tasks assigned by reviewing the quantity of tasks completed and the time (hours) taken to complete the tasks. The data in the workload productivity report is adequate for the County to determine that staffing levels are reasonable.

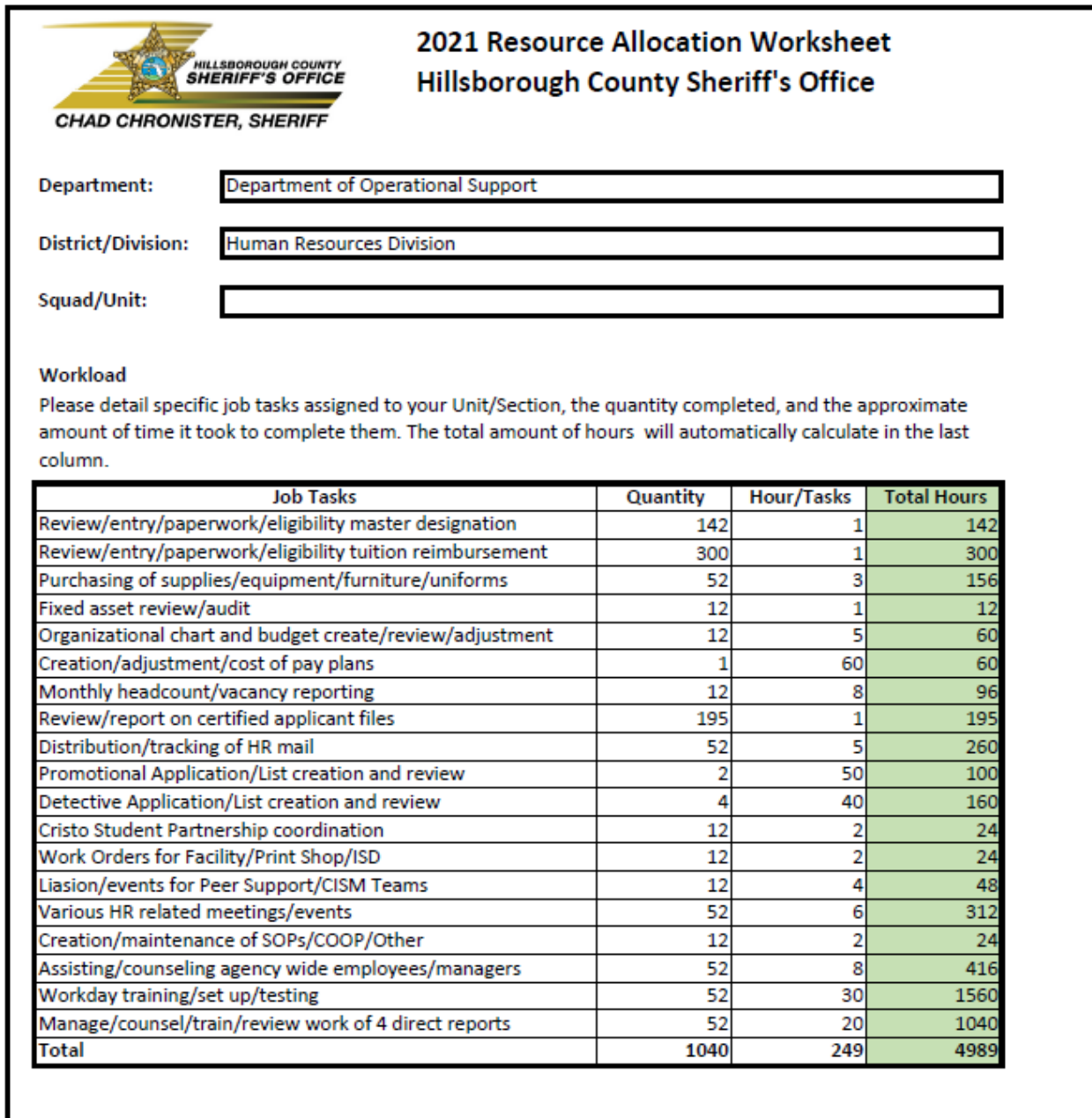


FIGURE 2-12: Public Safety Staff Workload Productivity Model.
Source: Hillsborough County Business Operation Division.

Turnover and Vacancies

Figure 2-13 shows the Public Safety program had a total headcount of 1,279 full-time equivalent (FTE) employees. The program had an average turnover rate of 5.12% and an average vacancy rate of 2.3%. The average turnover rate and vacancy rate are within SHRM’s suggested guideline of 10%. Low turnover and vacancy rates typically demonstrate a stable workforce. Therefore, the MJ Team assessed that turnover and vacancy rates for this program were successfully met.

Public Safety Department	FTE Count	Turnover Rate	# of Vacancies	Vacancy Rate
<i>Fire Rescue</i>	1,258	5.50%	30	2.40%
<i>Office of Emergency Management</i>	21	4.70%	0	0.00%
<i>Total FTC/Vacancy Count, Turnover and Vacancy %</i>	1,279	5.12%	30	2.30%

FIGURE 2-13: Public Works FTE Count, Vacancies, and Vacancy Rates.

Source: Hillsborough County.

PUBLIC FACILITIES

To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed the following staff: Director of Facilities Management & Real Estate Services.

The MJ Team reviewed workload, vacancy, and turnover data to determine the department's productivity, effectiveness and efficiency.

Workload and Productivity

Figures 2-14A and **2-14B** present a sample workload productivity report used by the Public Facilities program. The report measures the number of work orders processed, a description of the work orders to be completed, the staff member(s) assigned to complete the job, the number of work orders completed by staff member(s), and the date and time the work was completed. The data in the workload productivity report is adequate for the County to determine that staffing levels are reasonable.

Work Order	Work Order Description	Trade	Staff UserID
423028	The window seals and windows needs be to be cleaned. Thank you	SUPPORT	X
415617	Station 20 - Trees near the South side of parking lot-need to be trimmed up. 1 s	SUPPORT	X
417072	FY24 Quarterly Support Services Inspection-CUESTAS	SUPPORT	X
417070	FY24 Quarterly Support Services Inspection-SIGUENZA la vieja	SUPPORT	X
417063	FY24 Quarterly Support Services Inspection-Harrelljo	SUPPORT	X
417667	Head Start Semi Annual Buff & Coat Floor Inspection North	SUPPORT	X
405823	FY24 1 Quarter Support Services Labor Hours -Jefferson	SUPPORT	X
417074	FY24 Quarterly Support Services Inspection -KRAMER	SUPPORT	X
422835	Big broken tree branches need to be cut up after storm	SUPPORT	X
417072	FY24 Quarterly Support Services Inspection-CUESTAS	SUPPORT	X
417070	FY24 Quarterly Support Services Inspection-SIGUENZA la vieja	SUPPORT	X
417063	FY24 Quarterly Support Services Inspection-Harrelljo	SUPPORT	X
417074	FY24 Quarterly Support Services Inspection -KRAMER	SUPPORT	X
417066	FY24 Quarterly Support Services Inspection-KINDREW	SUPPORT	X
417068	FY24 Quarterly Support Services Inspection-SAVAGE	SUPPORT	X
417074	FY24 Quarterly Support Services Inspection -KRAMER	SUPPORT	X
417074	FY24 Quarterly Support Services Inspection -KRAMER	SUPPORT	X
422884	Plam tree in the rear of the building has died and all the branches has fallen	SUPPORT	X
417072	FY24 Quarterly Support Services Inspection-CUESTAS	SUPPORT	X
422831	Electric gate not working at Church Park HS	SUPPORT	X
422801	Branches and debris in parking lot areas 813-853-1128	SUPPORT	X
417063	FY24 Quarterly Support Services Inspection-Harrelljo	SUPPORT	X
417070	FY24 Quarterly Support Services Inspection-SIGUENZA la vieja	SUPPORT	X
417066	FY24 Quarterly Support Services Inspection-KINDREW	SUPPORT	X

FIGURE 2-14A: Public Facilities staff workload statistics.

Source: Hillsborough County Business Operation Division.

Hours	Date	Dept	Location	Work_region
1	8/8/2024	HS	4901 E FOWLER AVENUE	HS-NORTH
0.5	8/8/2024	FAC	7020 W HILLSBOROUGH AVENUE	SS-LAND
8	8/8/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
8	8/8/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
8	8/8/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
1	8/8/2024	HS	3402 N 22ND STREET	HS-NORTH
8	8/8/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
8	8/7/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
2	8/7/2024	HS	11210 E BROADWAY AVENUE	HS-SOUTH
8	8/7/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
8	8/7/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
8	8/7/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
1	8/7/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
8	8/7/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
8	8/7/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
1	8/6/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
8	8/6/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
0.5	8/6/2024	FAC	201 S 14TH AVENUE	SS-LAND
8	8/6/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
2	8/6/2024	HS	5631 WEBB ROAD	HS-NORTH
0.5	8/6/2024	FAC	3402 N 22ND STREET	SS-LAND
8	8/6/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
8	8/6/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL
0.5	8/6/2024	FAC	700 E TWIGGS STREET	SS-CENTRAL

FIGURE 2-14B: Public Facilities staff workload statistics, contd.
 Source: Hillsborough County Business Operation Division.

Turnover and Vacancies

Figure 2-15 shows the Public Facilities program had a total headcount of 536 full-time equivalent (FTE) employees. The program had an average turnover rate of 14.13%. The MJ Team noted that the vacancy rate 9.9% is within SHRM's recommended guideline of 10%. The County demonstrated effective management of turnover rates by achieving a vacancy rate that is within the SHRM guideline. Therefore, the MJ Team assessed that turnover and vacancy rates for this program were successfully met.

Public Facilities Department	FTE Count	Turnover Rate	# of Vacancies	Vacancy Rate
<i>Facilities Management & Real Estate</i>	202	11.40%	27	13.40%
<i>Conservation & Environmental Land</i>	157	14.60%	12	7.60%
<i>Parks & Recreation</i>	177	16.40%	14	7.90%
<i>Total FTC/Vacancy Count, Turnover and Vacancy %</i>	536	14.13%	53	9.90%

FIGURE 2-15: Public Works FTE Count, Vacancies, and Vacancy Rates.
 Source: Hillsborough County.

PUBLIC UTILITIES

To address the requirements of all subtasks related to Public Utilities, the MJ Team interviewed the following staff: Director of Water Resources, Assistant County Administrator for Public Utilities, and Assistant County Administrator, Compliance, Community & Conservation.

The MJ Team reviewed workload, vacancy, and turnover data to determine the department’s productivity, effectiveness and efficiency.

Workload and Productivity

Figure 2-16 presents the management report used by the Public Utilities program to measure workload productivity for project managers. The report reviews the projects assigned to each manager, the original budget and cost, and the current phase of the project. The report is primarily used to track budget to actual expenses for each project and serves as a tool to ensure project managers are controlling the cost of the projects that they are responsible for overseeing. The data in the workload productivity report is adequate for the County to determine that staffing levels are reasonable.

Project Manager	Project ID	Project Name	Original Budget	Actual Expense Cost	Project Phase
X	C10138000	Countywide Major Wastewater Pump Stations R	\$ 207,049,179.00	\$ 52,162,887.00	Ongoing
X	C10745000	Regional Wastewater Treatment Plant R&R Mas	\$ 161,299,136.00	\$ 42,428,838.00	Ongoing
X	C31945000	Utility Relocation (Master Project)	\$ 174,486,642.00	\$ 15,176,456.00	Ongoing
X	C10768000	Low Pressure Sewer System (LPS5) (Master Proj)	\$ 26,405,517.00	\$ 14,562,071.00	Ongoing
X	C30116000	Water Treatment R&R (Master Project)	\$ 45,635,476.00	\$ 12,506,543.00	Ongoing
X	C10171000	Countywide Wastewater Forcemain R&R (Maste	\$ 347,314,054.00	\$ 4,492,139.00	Ongoing
X	C31978000	Public Utilities Telemetry / Data Network and Su	\$ 13,111,221.00	\$ 3,720,658.00	Ongoing
X	C10795000	Reclaimed Water Pump Station & Remote Telem	\$ 15,892,745.00	\$ 2,954,635.00	Ongoing
X	C31979000	Countywide Non-Urgent Facility R&R (Master Pr	\$ 12,684,784.00	\$ 2,213,166.00	Ongoing
X	C19017000	RWTM Extensions to New Developments and R	\$ 14,280,573.00	\$ 1,642,884.00	Ongoing
X	C32021000	Palm River Service Area Purchase and Connectio	\$ 120,000,000.00	\$ -	Ongoing
X	C31977000	Countywide Water Transmission / Distribution L	\$ 324,458,612.00	\$ 11,030,454.00	Ongoing
X	C10340000	COUNTYWIDE WATER & WASTEWATER EXTENS	\$ 3,000,000.00	\$ -	Ongoing
X	C10327000	Countywide Aquifer Recharge Program (MP) (SB	\$ 38,000,000.00	\$ 6,900.00	Ongoing
X	C101710-20005	Wastewater Pipeline Sliplining FY20	\$ 3,228,487.00	\$ 2,164,273.00	Construction
X	C319770-24004	Oakmont Self Storage Pipe Oversizing			Closeout
X	C101710-24007	Wastewater FM Pipe Oversizing (Teco Corridor f	\$ 320,000.00		Planning
X	C101380-24044	Stone Dr PS Upgrade & Falkenburg FM Diverge t	\$ 1,700,000.00		Planning
X	C101710-22003	FY22 Manhole Inspection & Rehabilitation	\$ 1,000,000.00	\$ 1,148,107.00	Closeout
X	C101710-23002	FY23 Manhole Inspection & Rehabilitation Progr	\$ 2,500,000.00	\$ 222,557.00	Ongoing

FIGURE 2-16: Public Utilities staff workload statistics, contd.

Source: Hillsborough County Water Resources Department

Turnover and Vacancies

Figure 2-17 shows the Public Utilities program had a total headcount of 693 full-time equivalent (FTE) employees. The program had an average turnover rate of 13.5% and an average vacancy rate of 1.4%. While the average turnover rate exceeds SHRM’s suggested guideline of 10% the program’s vacancy rate is exceptionally low at 1.4%, because the department has nearly 700 employees. The County has demonstrated effective management of turnover by maintaining such a low vacancy rate for this program. Therefore, the MJ Team assessed that turnover and vacancy rates for this program were successfully met.

Public Utilities Department	FTE Count	Turnover Rate	# of Vacancies	Vacancy Rate
<i>Water Resources</i>	693	13.50%	10	1.40%
<i>Total FTC/Vacancy Count, Turnover and Vacancy %</i>	693	13.50%	10	1.40%

FIGURE 2-17: Public Works FTE Count, Vacancies, and Vacancy Rates.
 Source: Hillsborough County.

RESEARCH TASK 3

SCOPE

The program areas analyzed include Transportation, Public Works, Public Safety, Public Facilities and Public Utilities. Transportation falls under the purview of Public Works for providing safe and efficient road maintenance, bridges, traffic signals, and street signs. It is for this reason that the evaluation of Transportation & Public Works has been combined for Task 3.

FINDING SUMMARY

ALTERNATIVE METHODS OF PROVIDING SERVICES OR PRODUCTS.

Overall, Hillsborough County met expectations for Research Task 3.

Program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determined if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings. Program administrators have also assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. Lastly, program administrators identified possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 3.1 – Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 3.1 in each of the program areas. Based on information provided by the County, the MJ Team has determined that all program administrators have reasonable processes in place to formally evaluate existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

TRANSPORTATION & PUBLIC WORKS

To address the requirements of all subtasks related to Transportation & Public Works, the MJ Team interviewed the following staff:

- Department Director, Engineering and Operations
- Department Director, Capital Programs
- Division Director Transportation Maintenance
- Public Works Projects Coordination Manager
- Division Director Business Operations for Public Works
- Assistant County Administrator, Public Works Administration
- The County provided the following information that the MJ Team analyzed and assessed: The County provided documentation comparing costs for in-house paving versus contracted paving. In-house paving costs including labor, equipment and materials totaled \$167,000 per linear mile versus \$277,000 per linear mile for similar contracted services. Consequently, the County maximizes in house paving and contracts out paving they are not able to perform in a reasonable time frame.
- The County provided documentation comparing in-house right-of-way mowing costs versus contracted mowing costs. In house mowing costs are \$132 per acre compared to an average cost for contracted mowing of \$63 per acre. Consequently, the County contracts out right-of-way mowing.

Based on the information provided the MJ Team concluded that program administrators have formally evaluated existing in-house and alternative services for Transportation & Public Works and Subtask 3.1 is met. Should the referendum pass, the County will use allocated funds to Transportation & Public Works for improving existing roadways and intersections, improving and maintaining drainageways, repairing and extending sidewalks, improving in-house capability for tasks currently outsourced to consultants, and replacing traffic signals.

PUBLIC SAFETY

To address the requirements of all subtasks related to Public Safety, the MJ Team conducted a joint interview with individuals in the following positions:

- Fiscal Manager, Hillsborough County Fire Rescue
- Deputy Co-administrator
- Division Director, Business Operations, Public Works Administration
- Fire Chief, Hillsborough County Fire Rescue
- Hillsborough County Emergency Management Director

Based on the information provided MJ concluded that program administrators have formally evaluated existing in-house and alternative services for Public Safety and Subtask 3.1 is met.

The County provided the following information that the MJ Team analyzed and assessed:

- The County provided documentation about changing emergency ambulance services, specifically Basic Life Services (BLS) from being provided in-house to contracted services to improve response times and save on fuel costs. By making this change, the County was able to provide a higher level of service (faster response time) for Advanced Life Services (ALS) that requires a higher level of care than BLS. According to the County, this change will ultimately lower operational costs by reducing the staffing and equipment requirements to serve both BLS and ALS together without lowering performance standards.

PUBLIC FACILITIES

To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed individuals in the following positions:

- Facilities Management & Real Estate Director
- Director of Conservation & Environmental Land Management
- Park Services & Athletics Manager
- Business Manager for Compliance Communities & Conservation
- Director of Hillsborough County Parks & Recreation Department
- Business Operations Analyst for Public Facilities

Based on the information provided MJ concluded that program administrators have formally evaluated existing in-house and alternative services for Public Facilities and Subtask 3.1 is met.

The County provided the following information that the MJ Team analyzed and assessed:

- The County provided documentation on using in-house services for County facilities versus contracted services indicating that out of a \$36 million budget, approximately \$18 million is spent yearly on each of the services. The documentation also includes contracted services are used frequently on large, complex tasks where County staff do not have the expertise or number of staff to handle the project and also on repetitive tasks and tasks that required specialty certification of individuals that County staff do not possess. Examples of specialty certification include elevator repair, pest services, electrical switchgear repair, professional engineering and exhaust hood repair. A hybrid of in house and contracted services includes locksmith services and janitorial services. For janitorial services, the County's experience has shown that it is less costly to outsource when large numbers of staff are required for after-hours work. No data was provided for locksmith services.

PUBLIC UTILITIES

To address the requirements of all subtasks related to Public Utilities, the MJ Team interviewed the Assistant County Administrator, Public Utilities Administrator, and Water Resources Director.

Based on the information provided MJ concluded that program administrators have formally evaluated existing in-house and alternative services for Public Utilities and Subtask 3.1 is met. The County provided the following information that the MJ Team analyzed and assessed:

- The Water Resources Department under the purvey of the Public Utilities is responsible for reading approximately 200,000 water meters each month. The County has historically contracted out meter reading for some outlying areas that County staff cannot efficiently reach due to staffing issues. About 57 percent of the meters are manually read with the remaining 43 percent automatically read using AMI (Automated Metering Infrastructure). To improve performance and reduce costs the County is undergoing an initiative to replace all manual meters with AMI (Advance Meter Infrastructure) over the next eight (8) years. This changeover will eventually eliminate all outsourced meter reading.

SUBTASK 3.2 – Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 3.2 in each of the program areas. Based on information provided by the County, the MJ Team has determined that County program administrators evaluate the effectiveness of contracted and privatized services and potential cost savings, where applicable. Our assessment is that this subtask is met. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

TRANSPORTATION & PUBLIC WORKS

To address the requirements of all subtasks related to Transportation & Public Works, the MJ Team interviewed individuals in the following positions:

- Department Director, Engineering and Operations
- Department Director, Capital Programs
- Division Director Transportation Maintenance
- Public Works Projects Coordination Manager

- Division Director Business Operations for Public Works
- Assistant County Administrator Public Works Administration

Based on the information provided the MJ Team concluded program administrators have assessed contracted services to verify effectiveness and cost savings and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. Consequently Subtask 3.2 is met for Transportation & Public Works.

The County provided the following information that the MJ Team analyzed and assessed:

- The County provided documentation about collecting and reporting the condition of various public works assets for meeting GASB (Governmental Accounting Standards Board) compliance. The County's assets specifically identified include pavement, sidewalks, bridges, stormwater and traffic. The asset condition assessment was being performed by consultants but because of inconsistent results and not meeting reporting deadlines, the County reevaluated outsourcing and is in the process of performing these services in house.

This example demonstrates that contracted services were assessed, and changes were made to improve performance and meet compliance deadlines.

PUBLIC SAFETY

To address the requirements of all subtasks as they relate to Public Safety, the MJ Team conducted a joint interview with individuals in the following positions:

- Fiscal Manager, Hillsborough County Fire Rescue
- Deputy County Administrator
- Division Director, Business Operations, Public Works Administration
- Fire Chief, Hillsborough County Fire Rescue
- Hillsborough County Emergency Management Director

Based on the information provided the MJ Team concluded program administrators have assessed contracted services to verify effectiveness and cost savings and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. Consequently Subtask 3.2 is met for Public Safety. The County provided the following information that the MJ Team analyzed and assessed:

- The documentation provided describes that the Sheriff's Office continually assesses the effectiveness of outsourced services. An example provided includes changing the Sheriff's Office vehicle parts warehouse responsibilities from using in-house staff to order, stock, and maintain the parts to outsourcing to NAPA, a nationwide parts supplier. This change was effective in increasing efficiency and decreasing costs by utilizing NAPA's nationwide Sourcwell contract so that parts can be obtained in a shorter time period, which is critical to returning sheriff's vehicles to service. The contract was later amended to include two-way radio parts.

PUBLIC FACILITIES

To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed individuals in the following positions:

- Facilities Management & Real Estate Director
- Director of Conservation & Environmental Land Management
- Park Services & Athletics Manager
- Business Manager for Compliance Communities & Conservation
- Director of Hillsborough County Parks & Recreation Department
- Business Operations Analyst for Public Facilities

Based on the information provided MJ concluded program administrators have assessed contracted services to verify effectiveness and cost savings and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. Consequently, Subtask 3.2 is met for Public Facilities. The County provided the following information that the MJ Team analyzed and assessed:

- The County provided documentation on changes made to mowing bid documents when bids received exceeded the County's budget for these services. Evaluation of the bids received determined the bid for countywide mowing required bidders to move their field staff across the County each week increasing travel mileage, time, and costs. Using aerial photos and maps, County staff were able to create zones to efficiently bundle County facilities within each zone resulting in reduced travel mileage, time, and costs. The mowing contracts were rebid using zoning resulting in a savings of \$743,744 over a five (5) year contract.

PUBLIC UTILITIES

To address the requirements of all subtasks related to Public Utilities, the MJ Team interviewed the Assistant County Administrator, Public Utilities Administrator, and Water Resources Director.

Based on the information provided MJ concluded program administrators have assessed contracted services to verify effectiveness and cost savings and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. Consequently Subtask 3.2 is met for Public Utilities. The County provided the following information that the MJ Team analyzed and assessed:

- The County provided documentation on how changes were made to improve utilities project management. The number of County utilities staff responsible for managing projects today is 68 percent of Fiscal Year 2019 totals. During this same time frame, the utilities budget has increased from \$289 million to \$2.34 billion causing critical capital projects to be delayed for lack of project management. The County made the decision to outsource project management and, although it has been a slow process due to contract

staff training and resolving network issues, value is being realized by the County by enabling capital improvement projects to move forward.

SUBTASK 3.3 – Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 3.3 in all project areas. Based on information provided by the County, the MJ Team has determined that program administrators have identified possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities.

ANALYSIS

To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is discussed separately below.

TRANSPORTATION & PUBLIC WORKS

To address the requirements of all subtasks related to Transportation & Public Works, the MJ Team interviewed staff in the following positions:

- Department Director, Engineering and Operations
- Department Director, Capital Programs
- Division Director Transportation Maintenance
- Public Works Projects Coordination Manager
- Division Director Business Operations for Public Works
- Assistant County Administrator Public Works Administration

Based on the information provided the MJ Team has determined that program administrators have identified possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities. Consequently Subtask 3.3 is met for Transportation & Public Works. The County provided the following information that the MJ Team has analyzed and assessed:

- The County provided documentation about a sidewalk grinding project where contract changes were made to reduce costs. The County advertised a sidewalk grinding project in May 2023, and the recommended bid contained pricing of \$30 per linear foot. The County discovered a City of Orlando sidewalk grinding contract with similar requirements at a

cost of \$8.95 per linear foot. The County will ultimately develop their own contract for these services should analysis show cost savings by doing so; however, until then, significant cost savings are being realized using Orlando's piggyback contract. This example demonstrates that the County identified a possible opportunity for an alternative service delivery method that reduced program costs without significantly affecting the quality of services based on a review of similar programs in peer entities.

PUBLIC SAFETY

To address the requirements of all subtasks as they relate to Public Safety, the MJ Team conducted a joint interview with individuals in the following positions:

- Fiscal Manager, Hillsborough County Fire Rescue
- Deputy County Administrator
- Division Director, Business Operations, Public Works Administration
- Fire Chief, Hillsborough County Fire Rescue
- Hillsborough County Emergency Management Director

Based on the information provided the MJ Team has determined that program administrators have identified possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities. Consequently Subtask 3.3 is met for Public Safety. The County provided the following information that the MJ Team analyzed and assessed:

- The County provided documentation consisting of a Fire Rescue presentation to the BOCC exploring alternative service delivery models beyond new stations alone to meet the region's increasing demands for service. The County coordinated with Miami Dade and Palm Beach Counties during the development of the alternative service model to understand their solutions for similar sized communities. Twenty-seven (27) new fire stations are planned to be constructed, but funding restrictions typically allow only one (1) to two (2) stations every three (3) years to be constructed. Additional hardships include lower millage rates for reduced funding and increased emergency call volumes. The County's multifaceted solution includes:
 - Increase ambulance crew to three (3) and eliminate fire truck responses to all but fire related issues.
 - Deploy roving ambulances in high demand areas
 - Add emergency units in high demand areas
 - Change the patient transport policy to use the closest hospital

This example demonstrates that the County is identifying possible opportunities for alternative service delivery methods that reduce program costs without significantly affecting the quality of

services. Dollars saved whether by outsourcing, using in-house services, or finding creative ways to work more efficiently are dollars that can be used to meet other needs.

PUBLIC FACILITIES

To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed individuals in the following positions:

- Facilities Management & Real Estate Director
- Director of Conservation & Environmental Land Management
- Park Services & Athletics Manager
- Business Manager for Compliance Communities & Conservation
- Director of Hillsborough County Parks & Recreation Department
- Business Operations Analyst for Public Facilities

Based on the information provided the MJ Team has determined that program administrators have identified possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities. Consequently Subtask 3.3 is met for Public Facilities.

The County provided documentation that the MJ Team assessed cleaning services where the County uses both in-house and contracted custodial services. In-house staff are used to clean critical facilities like the County Center, Courts, and Public Safety Operations that have a high volume of public traffic and need daytime cleaning. It is more cost efficient to use contract services for the after-hours cleaning in lieu of paying overtime for in-house staff where there are a large number of buildings that need to be cleaned in a short time frame (e.g., 5pm to 11pm or midnight). This response by the County was made available to the City of Lake Wales that originally posted the question regarding how other counties decide to use in-house versus contracted cleaning services. The question was posted to the FFIN (Florida Facilities Information Network) where facilities management can post questions to a statewide bulletin board for facility professionals. Because of its size, the County usually answers questions posted by other counties; however, occasionally the County also posts questions. Regardless of the questions posted to FFIN, this activity demonstrates that the County is employing a unique free service to collaborate with peer communities on common issues. Such collaboration could lead to identifying opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services.

PUBLIC UTILITIES

To address the requirements of all subtasks related to Public Utilities, the MJ Team interviewed the Assistant County Administrator, Public Utilities Administrator, and Water Resources Director.

Public Utilities provided the following information that the MJ Team has reviewed and assessed.

The County provided documentation about implementation of AMI (Automated Metering Infrastructure). Most surrounding municipalities are also adopting advanced metering technology to assist with water consumption measurement, monitoring, and management. AMI promises enhanced efficiency in water management, accurate billing based on actual usage, early leak detection, consumer water conservation awareness, and reduced operational costs for utilities. The Water Resources Department under the purview of Public Utilities conducted pilot testing, collaborated with other communities already using AMI, and researched industry standards prior to implementing AMI. The County's solution uses AMI by a vendor that features a low-frequency wave network with robust redundancies. This solution is ideal for disaster preparedness, consistent utility billing, and customer service operations.

The Water Resources Department is refocusing efforts to accelerate the implementation of the AMI technology, which will assist with cost savings measures as well as ensuring water is correctly billed. Implementation of AMI technology demonstrates that the County identified an opportunity for an alternative service delivery method that has the potential to reduce program costs and improve the quality of services, based on a review of similar programs in peer entities. Consequently, Subtask 3.3 is met for Public Utilities.

RESEARCH TASK 4

SCOPE

All program areas were analyzed for each subtask in Task 4. The program areas are Transportation & Public Works, Public Safety, Public Facilities, and Public Utilities.

FINDING SUMMARY

GOALS, OBJECTIVES, AND PERFORMANCE MEASURES USED BY THE PROGRAM TO MONITOR AND REPORT PROGRAM ACCOMPLISHMENTS.

Overall, Hillsborough County partially meets this research objective.

Although most program-level goals and objectives are clearly stated and measurable, they do not always address key aspects of the program's performance and cost. While certain program goals and objectives are consistent with the County's strategic outcomes, the County has not documented a comprehensive strategic plan to provide more enhanced direction regarding countywide goals and objectives.

Program performance measures and standards do not evaluate program cost and do not directly relate to stated program goals and objectives for some program areas. Internal controls are in place to provide reasonable assurance that program goals and objectives will be met; however, some documented policies and procedures and standard operating procedures are not signed or dated or have not been reviewed in over five (5) years for two (2) program areas.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 4.1 – Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program's performance and cost.

OVERALL CONCLUSION

Overall, Hillsborough County partially met expectations for Subtask 4.1. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax.

We determined the following resulting in an overall rating of met for this subtask:

- Transportation & Public Works includes objectives to ensure on-time and within budget delivery of projects and design and construction to support the annual capital improvement which represent the key aspects of program performance and cost. Thus, this subtask is met for Transportation & Public Works.

- Within the Public Safety program, only Fire has an objective relevant to both the key aspects of program performance and cost. Thus, this subtask is partially met for Public Safety.
- Public Facilities includes an objective to ensure on-time and within budget delivery of projects which represents two (2) key aspects of program performance and cost. Thus, this subtask is met for Public Facilities.
- The Public Utilities program includes an objective referring to program performance and cost effectiveness. Thus, this subtask is met for Public Utilities.

To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

TRANSPORTATION & PUBLIC WORKS

Public Works Administration (PWA) manages the County's transportation and stormwater operations. Should the referendum pass, the County will use surtax funds to plan, finance, construct, reconstruct, renovate, and improve roads, bridges, stormwater improvements, and related infrastructure such as sidewalk repair, safety and mobility improvement, signal replacement, and congestion reduction.

To address the requirements this subtask related to Transportation & Public Works, the MJ Team interviewed the following individuals:

- Assistant County Administrator, Public Works
- Director of Engineering Operations
- Director of Capital Programs
- Director Business Operations Division

During the interviews, the MJ Team discussed the documented goals, objectives and performance measures.

Public Works Capital Programs oversees the project development, design, and construction of the County's Capital Improvement Program for transportation, stormwater, and facilities such as parks, libraries, and fire stations. The department is also responsible for the inspection of developer construction, including subdivision infrastructure, public-contributed assets in County right of way, and commercial property improvements. One objective refers to Vision Zero. At the core of the worldwide Vision Zero movement is the belief that death and injury on city streets is preventable – in other words, that traffic crashes aren't accidents but include many contributing factors — roadway design, speeds, behaviors, technology, and policies. Vision Zero sets a clear goal of achieving safe mobility for all by eliminating all traffic fatalities and severe injuries. Goals and objectives documented in the adopted budget follow in

Figure 4-1.

Public Works' Capital Improvement Program	Clearly Stated	Measurable	Address Key Aspect of Program Performance	Address Key Aspect of Program Cost
Ensure on-time and within budget delivery of projects to address the needs of the community.	Yes	Yes	Yes	Yes
Improve infrastructure safety assets that would help achieve the County's Vision Zero goals.	Yes	Yes	Yes	No
Provide timely and accurate response to inquiries from residents about active Capital Improvement Projects.	Yes	Yes	Not applicable	Not applicable

FIGURE 4-1: Program Goals and Objectives.
 Source: FY2024 Adopted Budget.

Public Works' Engineering & Operations department operates, maintains, manages, and engineers county roadway systems and rights of way to provide: 1) functional roads, sidewalks, and trails for safe travel, 2) stormwater systems to convey runoff and reduce flooding, and 3) mosquito management to protect public health. Core goals and objectives documented in the adopted budget follow in **Figure 4-2**.

Public Works' Engineering and Operations	Clearly Stated	Measurable	Address Key Aspect of Program Performance	Address Key Aspect of Program Cost
Engineering & Operations aims to develop transportation and stormwater infrastructure projects for advancement to design and construction, thereby supporting the annual capital improvement program, improving safety and mobility, reducing vulnerability, and preserving transportation and stormwater infrastructure assets.	Yes	Yes	Yes	Yes
Successfully report and maintain more than 75 new acres of newly created wetland mitigation near the Citrus Park and Paseo al Mar, and connect an additional 20 stormwater pump stations to the secure SCADA network.	Yes	Yes	Not applicable	Not applicable

FIGURE 4-2: Program Goals and Objectives.
 Source: FY2024 Adopted Budget.

In addition to the departmental information documented in the adopted budget, the Public Works Administration (PWA) Department developed and maintains a departmental strategic plan. Goals and performance measures documented in the strategic plan follow in **Figure 4-3**.

Goals Per Public Works Administration Strategic Plan	Examples of Performance Measures Per Public Works Strategic Plan
<i>Core Business</i>	
1. Safe, Resilient Transportation Systems	<ul style="list-style-type: none"> • % of roadway miles in poor or worse condition (PCI 55 or lower) • % of pothole repairs completed/closed on time (within 72 hours/3 days) • % of complex traffic safety investigations completed within 120 days
2. Robust Stormwater Systems	<ul style="list-style-type: none"> • % of routine stormwater investigations completed within 45 days • % ditch and pipe cleaning actual v. plan linear fee
3. Mitigated Mosquito-Based Impacts	<ul style="list-style-type: none"> • Acres adulticide applied • Acres larvicide applied
4. Successful Capital Projects	<ul style="list-style-type: none"> • % of projects completed on time • % of projects completed on budget
<i>Stakeholders</i>	
5. Highly Satisfied & Informed Customers & Stakeholders	<ul style="list-style-type: none"> • Total number of open service requests • Customer service satisfaction rating
<i>Employees</i>	
6. High Performing Workforce	<ul style="list-style-type: none"> • % of training hours per employee • % of total positions vacant
<i>Financials</i>	
7. Strong Budget and Financial Performance	<ul style="list-style-type: none"> • % budget to actual – operating spent % • Payment cycle times (days) – construction • Payment cycle times (days) – construction PW fiscal only

FIGURE 4-3: Goals and Example Performance Measures

Source: Hillsborough County Public Works Administration's Strategic Plan, March 2024.

Transportation & Public Works's budget summary and strategic plan include program-level goals and objectives which are clearly stated and measurable. The performance measures address the on-time and within budget delivery of capital projects which represent two (2) key aspects of program performance and cost. Thus, this subtask is met for Transportation & Public Works.

PUBLIC SAFETY

Public Safety includes Law Enforcement (Sheriff's Office), Fire Rescue, and Emergency Management. Should the referendum pass, the County will use surtax funds to purchase or

construct equipment or infrastructure related to jails, criminal justice computer systems, fire stations and apparatus, and emergency management resources.

To address the requirements of all subtasks as they relate to Public Safety, the MJ Team conducted an interview with the following individuals:

- Deputy County Administrator
- Director Fire Rescue
- Division Director Office of Emergency Management
- County Sheriff

During the interviews, the MJ Team discussed the documented goals, objectives and performance measures.

Hillsborough County Fire Rescue (Fire Rescue)

Fire Rescue preserves and protects life and property by providing quality, timely emergency services and by enhancing public safety through public education, fire prevention, and emergency planning. Core goals and objectives documented in the adopted budget follow in **Figure 4-4**.

Fire Rescue and Emergency Management	Clearly Stated	Measurable	Address Key Aspect of Program Performance	Address Key Aspect of Program Cost
Continue to remain fiscally responsible by managing expenditures and increasing collections for inspections and ambulance fees. Continue to leverage the State program, which allows for additional cost recovery for ambulance transports, and Federal and State grants to fund personnel, equipment, and programs.	Yes	Yes	Yes	Yes
Update and implement Fire Rescue’s Master Plan, which includes the addition of over 20 new stations. The Master Plan projects current and future facility needs from 2024 to 2034, identifying and prioritizing new fire station demands to support the current and projected populations of unincorporated Hillsborough County.	Yes	Yes	Yes	Yes
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,	Yes	No; goal is too general	Yes	No

Fire Rescue and Emergency Management	Clearly Stated	Measurable	Address Key Aspect of Program Performance	Address Key Aspect of Program Cost
consolidation and implementation of a logistics and inventory management solution is required.				

FIGURE 4-4: Program Goals and Objectives.
Source: FY2024 Adopted Budget.

In addition to the departmental information documented in the adopted budget, Fire Rescue (HCFR) maintains a Capital Facilities Master Plan (Plan) last updated in 2023 for the 2024-2034 period. The purpose of the plan is to identify current and future gaps in the Fire/Rescue coverage, to prioritize station improvements necessary to fill those gaps, and to define a decision-making process to allocate resources to those gaps. The benefits of the plan include:

- A roadmap to provide acceptable levels of emergency response based on National Fire Protection Association (NFPA) standards including response times related to the deployment of fire suppression and emergency medical operations.
- Lower insurance rates in a community with a good Public Protection Classification Survey grade.
- Community esteem by maintaining accreditation through the Center for Public Safety Excellence.

Departmental goals mentioned in the Plan consist of:

- **Response Times:** HCFR adopted total response goals based off NFPA 1710 Standards of Coverage to evaluate their level of service and aspire to meet those goals department-wide. For fire calls, HCFR has adopted an eight-minute response time for the arrival of the first unit on scene. For medical calls, HCFR has adopted an eight-minute response time goal for all medical responses.
- **Strategic Facility Acquisition and Cost:** Proposed fire stations listed in the Plan are prioritized in order of benefit to the community subject to the opportunity to construct the facilities. Factors to consider include readily available land and community support. Funding strategies include allocation from the General Fund, impact fees, grant funding, and partnerships.
- **Accreditation:** A goal is to attain the Commission on Fire Accreditation International (CFAI) accreditation.

Emergency Management maintains a program strategic plan for the period 2024-2027 in addition to the departmental information documented in the adopted budget. The department’s strategic plan serves as a roadmap to implementing improvements based on the Emergency Management Accreditation Program (EMAP) Standard and in is harmony

particularly with the facilitative leadership component of the County’s strategic outcomes. The plan includes the following 12 goals:

1. Program Administration and Evaluation
2. Hazard Identification, Risk Assessment, and Consequence Analysis
3. Hazard Mitigation
4. Prevention
5. Operational Planning and Procedures
6. Incident Management
7. Resource Management, Mutual Aid and Logistics
8. Communications and Warning
9. Facilities and Technology
10. Training
11. Exercises, Evaluations, and Corrective Actions
12. Emergency Public Education and Information

Goal 9, Facilities and Technology of the strategic plan consists of the following objectives, implementation strategies, and target dates as listed in **Figure 4-5**. Performance measures or key performance indicators are not listed in the plan.

Goal 9: Facilities & Technology	
Objective 9.1 OEM will maintain primary and alternate functions for conducting Emergency Management activities at an appropriate level of readiness.	Target Date
1. Maintain a formal and documented process for the testing and maintenance of equipment and technology.	On-Going
2. Conduct annual exercises to be held at the main and alternate facilities.	On-Going
3. Ensure technology upgrades and integration is happening on a continuous basis.	On-Going
4. Implement a method and schedule for testing, evaluation, maintenance, and revision for procedures identified above.	On-Going
5. Initiate the planning for the new warehouse.	On-Going
Objective 9.2 OEM will ensure effective and efficient 24/7 operations of the Emergency Operations Center (EOC).	Target Date
1. Update the current EOC guidelines to include job aids to assist EOC participants in operating equipment, software, and technology utilized during an activation.	Annually
2. Update and maintain phone lists and guidelines.	On-Going
3. Test operational procedures and guidelines.	On-Going
4. Ensure printed documents are available for the EOC floor.	April
5. EOC technology upgrade.	2024

FIGURE 4-5: Program Goals and Objectives.

Source: Hillsborough County Emergency Management Department’s Strategic Plan. 2024-2027.

Within the Public Safety program, only Fire has an objective relevant to both the key aspects of program performance and cost. Thus, this subtask is partially met for Public Safety.

SHERIFF’S OFFICE

The mission of the Hillsborough County Sheriff’s Office is to serve, protect, and defend the community while preserving the rights and dignity of all. The Sheriff’s Office incorporates its goals and objectives into the County’s overall budget and strategic plan. This integrated approach ensures alignment with the County’s priorities. Core goals and objectives documented in the adopted budget follow in **Figure 4-6**.

Sheriff’s Office	Clearly Stated	Measurable	Address Key Aspect of Program Performance	Address Key Aspect of Program Cost
Public Safety – Reduce criminal activity and conditions that foster crime and fear of crime.	Yes	Yes	No	No
Traffic Safety – Reduce traffic crashes and unsafe driving behavior through education and enforcement.	Yes	Yes	Not applicable	Not applicable
Child and Elder Protection – Safeguard, protect, and promote the well-being of Hillsborough County children and elderly populations.	Yes	No	Not applicable	Not applicable

FIGURE 4-6: Program Goals and Objectives.

Source: FY2024 Adopted Budget.

In addition to the goals and objectives in the adopted budget, the Sheriff’s Office maintains a 2023-27 strategic plan with five goals as follows supported by objectives and key performance indicators. Based on a review of the performance indicators and objectives, overall the program goals are clearly stated and measurable but do not address program cost. The five goals included in the strategic plan include the following:

1. Enhance and implement strategies to reduce crime
2. Implement and expand programs to promote crime prevention
3. Engage the whole community
4. Provide effective detention programs and services
5. Recruit, hire, train, retain and promote diverse, high-quality personnel that reflect the diversity of Hillsborough County

Within the Public Safety program, only Fire has an objective relevant to the key aspects of program performance and cost. Thus, this subtask is partially met for Public Safety.

PUBLIC FACILITIES

The County’s Facilities Management & Real Estate (FMRE) department manages the County’s Public Facilities. Should the referendum pass, the County will use surtax dollars to fund various capital projects to construct, enhance, and or improve parks, libraries, equipment, and public facilities such as its jails, courts, and its R3M program.

To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed the FMRE Director.

During the interview, the MJ Team discussed the documented goals, objectives and performance measures.

The Facilities Management & Real Estate Services (FMRES) department provides a full range of services, including facility maintenance, custodial, parking, energy programs, security, leasing, major building repairs, and property management for Hillsborough County-owned facilities for all Board of County Commissioner (BOCC) departments, agencies, Courts, Constitutional Officers, and 501c3 nonprofit partners. In addition, the department manages the County’s surplus assets and performs records management. Core goals and objectives documented in the adopted budget follow in **Figure 4-7**.

Facilities Management	Clearly Stated	Measurable	Address Key Aspect of Program Performance	Address Key Aspect of Program Cost
Ensure the County’s facilities and related assets are properly maintained and operational for staff and for effective, efficient, and enhanced service delivery to the residents of Hillsborough County. Proper care of facilities extends their life, thus helping to keep costs down for taxpayers.	Yes	Yes	Yes	No
Implement and facilitate throughout the County options that allow departments and partners in County facilities to efficiently utilize allocated space safely, securely, and sustainably.	No	No	Not applicable	Not applicable
Ensure on-time and within budget delivery of services and projects in order to address the needs and expectations of County government staff and the community. Provide real property services to the County departments, partners, and others as required on time and in an efficient matter.	Yes	Yes	Yes	Yes

FIGURE 4-7: Program Goals and Objectives.
 Source: FY2024 Adopted Budget.

Public Facilities includes an objective to ensure on-time and within budget delivery of projects which represents two (2) key aspects of program performance and cost. Thus, this subtask is met for Public Facilities.

PUBLIC UTILITIES

Public Utilities Administration manages public utility projects and operations including environmental services, solid waste operations, and water resources. Should the referendum pass, the County will use surtax dollars to construct, enhance, repair, and or improve its water/wastewater resources and its utility and water system infrastructure, which is managed by the Water Resources Department (WRD).

To address the requirements of all subtasks related to Public Utilities, the MJ Team interviewed the following individuals:

- Assistant County Administrator, Public Utilities
- Director Water Resources
- Chief Financial Administrator

During the interviews, the MJ Team discussed the documented goals, objectives and performance measures. Core goals and objectives documented in the adopted budget follow in **Figure 4-8**.

Public Utilities – Water Resources	Clearly Stated	Measurable	Address Key Aspect of Program Performance	Address Key Aspect of Program Cost
Water Resources will deliver high-quality potable water, collect and consolidate wastewater services, and distribute reclaimed water to support current and future customers for a sustainable economy.	Yes	Yes	Yes	No
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.	Yes	Yes	Yes	No
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.	Yes	Yes	Yes	Yes

FIGURE 4-8: Program Goals and Objectives.
 Source: FY2024 Adopted Budget.

The Water Resources Department maintains a program strategic plan dated January 27, 2021, in addition to the departmental information documented in the adopted budget. Goals included in the strategic plan follow.

- **Goal 1: Embracing Innovation:** Integrate technology and innovation to improve and support efficient core services.
- **Goal 2: Maintaining Levels of Service:** Maintain a high level of service for the people of Hillsborough County through sustainable operations while embracing a culture of safety and investing in employees and organizational resources.
- **Goal 3: Providing Stellar Customer Service:** Provide stellar customer service internally and externally at all levels.
- **Goal 4: Supporting Our Community:** Build high-quality department assets to support the community through fiscal responsibility, green practices, and industry-leading methods.
- **Goal 5: Increase Public Awareness:** Increase public awareness of our fiscal and environmental stewardship through community outreach.

Goal 4, Support Our Community of the strategic plan consists of the following objectives and key indicators as indicated in **Figure 4-9**.

Goal 4: Support Our Community				
Build high-quality Department assets to support the community through fiscal responsibility, green practices, and industry-leading methods.				
Objective	Enterprise Services Division	Field Maintenance Services Division	Plant Operations Division	Technical Services Division
1. Develop and maintain asset management practices	Strive for convenient billing <ul style="list-style-type: none"> • Provide accurate billing • Encourage paperless billing 	Increase team members' public awareness and accountability for county standards and specification on all improvements and infrastructure projects. Evaluate, procure, and use the best products and services at their best value.	Evaluate the cost of operations on an annual basis. Confirm allocation of financial resources by comparing the department's risk assessment with the project prioritization tool.	Identify community needs through proper planning and project development Provide design assistance to projects prioritized from planning Organize and implement a CIP to build the prioritized community needs <ul style="list-style-type: none"> • Construct approved capital improvement program as adopted by the Office of Management and Budget • Provide efficient project management • Conduct efficient project closeouts Develop a program to approve, inspect and accept contributed assets
2. Document a list of long-term asset needs			Track maintenance and useful life for equipment.	

Goal 4: Support Our Community				
Build high-quality Department assets to support the community through fiscal responsibility, green practices, and industry-leading methods.				
Objective	Enterprise Services Division	Field Maintenance Services Division	Plant Operations Division	Technical Services Division
			Track cost effectiveness of technology.	
3. Engage in Research and Development projects				
4. Evaluate energy efficiency and environmental responsible technology		Use technology to improve efficient/ green practices.	Look at ways to improve sustainability	
5. Identify collaboration efforts and require feedback			Partner with academia	

FIGURE 4-9: Goals and Objectives, Goal 4.

Source: Hillsborough County Water Resources Department’s Strategic Plan.

Overall goals and objectives are clearly stated and measurable in the adopted budget. The Public Utilities program includes a goal in the adopted budget which addresses cost-effectiveness for program cost. The Plant Operations Division of the strategic plan refers to evaluating the cost of operations on an annual basis and the Technical Services Division refers to constructing an approved capital improvement program as adopted by the Office of Management and Budget which would a budget and delivery timeline. Thus, this subtask is met for Public Utilities.

RECOMMENDATION 4.1 – Establish program-level goals and objectives that address key aspects of the program’s cost and not only program performance.

SUBTASK 4.2 – Review program-level goals and objectives to ensure that they are consistent with the county’s strategic plan.

OVERALL CONCLUSION

Overall, Hillsborough County partially met expectations for Subtask 4.2. The County lacks a complete strategic plan which makes this subtask partially met. The County does not develop distinct goals and objectives at the county wide level, opting rather for a broad vision and seven

(7) strategic outcomes (objectives) while departments develop their internal goals and objectives.

In addition, departmental goals and objectives in the FY2024 adopted budget do not include a cross-reference to the name of the relevant County's strategic outcomes to ensure that departments are considering the County's strategic outcomes in developing their goals, objectives, and performance measures.

All program areas including Transportation & Public Works, Public Safety, Public Facilities and Public Utilities have at least one (1) objective consistent with the County's strategic outcomes.

To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed in **Figure 4-11**.

ANALYSIS

Although the County does not maintain a comprehensive strategic plan, the FY2024 adopted budget includes seven (7) strategic outcomes (objectives) which consist of four (4) community outcomes and three (3) enabling outcomes. The County does not develop distinct goals and objectives at the County-wide level, opting rather for a broad vision and seven strategic outcomes. Instead, departments should maintain strategic plans with goals and objectives which align with the County's strategic outcomes.

The County's FY2024-25 Adopted Budget states that strategic outcomes (objectives) are the impacts facilitated to advance the community's well-being. Community outcomes are external and affect residents and visitors, while enabling outcomes internally underpin and help to actualize community outcomes. To achieve these outcomes, the 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. The community and enabling outcomes (objectives) are listed in **Figure 4-10**.

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.

FIGURE 4-10: Hillsborough County strategic plan outcomes.
Source: Hillsborough County FY2024 Adopted Budget.

However, a County-wide strategic plan would offer several significant benefits:

1. **Unified Vision:** It sets a clear, community-driven vision for the next 10-20 years, ensuring that all stakeholders are working towards common goals¹.
2. **Alignment and Integration:** The plan helps align and integrate various issue-specific and department-specific plans, creating a cohesive approach to county development².
3. **Prioritization of Initiatives:** It provides a framework for prioritizing county initiatives over the next 3-5 years, ensuring that resources are allocated effectively to the most critical areas.
4. **Measurable Outcomes:** The plan includes measurable outcomes and metrics, allowing the county to track progress and communicate achievements to the community.
5. **Community Engagement:** It fosters inclusive engagement by involving diverse community voices in the planning process, ensuring that the plan reflects the needs and aspirations of all residents.
6. **Data-Driven Decisions:** By using data-driven insights, the plan helps develop evidence-based strategies that are more likely to succeed.

7. Equity Focus: Many strategic plans apply a racial and social equity lens to ensure that all community members benefit from county initiatives.

These benefits collectively enhance the county’s ability to create a thriving, equitable, and sustainable community.

The MJ Team considered the County strategic outcomes for Financial Soundness & Accountability and Quality Community Assets as the most relevant regarding the program areas. Thus, we determined if departments included goals and objectives which aligned with the County’s strategic outcomes as shown in **Figure 4-11**.

Departmental Objectives That Align With County Strategic Outcomes							
County Strategic Outcome	Transportation & Public Works	Engineering & Operations	Public Safety-Fire	Public Safety-Emergency Management	Public Safety-Sheriff	Public Facilities	Utilities-Water
County Strategic Outcome #1: 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.	Ensure on-time and within budget delivery of projects to address the needs of the community.	See outcome #2.	Continue to remain fiscally responsible by managing expenditures and increasing collections for inspections and ambulance fees.	See outcome #2.		Ensure on-time and within budget delivery of services and projects.	Water Resources will deliver high-quality potable water, collect and consolidate wastewater services, and distribute reclaimed water to support current and future customers for a sustainable economy.
County Strategic Outcome #2: 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.	Improve infrastructure safety assets that would help achieve the County’s Vision Zero goals.	Develop transportation and stormwater infrastructure projects improving safety and mobility,		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 etc.			

Departmental Objectives That Align With County Strategic Outcomes							
County Strategic Outcome	Transportation & Public Works	Engineering & Operations	Public Safety-Fire	Public Safety-Emergency Management	Public Safety-Sheriff	Public Facilities	Utilities-Water
County Strategic Outcome #1 – Health & Safety					Public safety.		

FIGURE 4-11: County Strategic Outcomes versus Departmental Objectives.
 Source: Hillsborough Count FY2024 Adopted Budget and MJ Analysis.

TRANSPORTATION & PUBLIC WORKS

In addition, the MJ Team reviewed Public Works Administration’s Strategic Plan dated March 1, 2024, which includes the following seven goals in **Figure 4-12**. The PWA Strategic Plan lacks corresponding objectives for each goal. All goals in PWA’s Strategic Plan align with the County’s Strategic Outcomes.

Goals Per Public Works Administration Strategic Plan	Relevant County Strategic Outcome
<i>Core Business</i>	
Safe, Resilient Transportation Systems	Quality Community Assets
Robust Stormwater Systems	Quality Community Assets
Mitigated Mosquito-Based Impacts	Health and Safety
Successful Capital Projects	Financial Soundness and Accountability
<i>Stakeholders</i>	
Highly Satisfied & Informed Customers & Stakeholders	Positive Experiences
<i>Employees</i>	
High Performing Workforce	High Performing Workforce
<i>Financials</i>	
Strong Budget and Financial Performance	Financial Soundness and Accountability

FIGURE 4-12: Defined Goals, Public Works Administration’s Strategic Plan, March 2024.
 Source: Hillsborough Count FY2024 Adopted Budget and MJ Analysis.

The program has at least one (1) objective in the FY2024 Adopted Budget that is consistent with the County’s strategic outcomes. Yet, the County lacks a strategic plan with county wide goals and objectives aligned with the seven strategic outcomes. Thus, this subtask is partially met.

PUBLIC SAFETY

Public Safety includes Law Enforcement (Sheriff’s Office), Fire Rescue, and Emergency Management. Fire Rescue and Emergency Management and the Sheriff’s Office have at least one (1) objective that is consistent with strategic outcomes.

Yet, the County lacks a strategic plan with county wide goals and objectives aligned with the seven strategic outcomes. Thus, this subtask is partially met.

PUBLIC FACILITIES

The program has at least one (1) objective that is consistent with strategic outcomes. Yet, the County lacks a strategic plan to support the strategic outcomes. Thus, this subtask is partially met.

PUBLIC UTILITIES

The program has at least one (1) objective that is consistent with strategic outcomes. Yet, the County lacks a strategic plan with county wide goals and objectives aligned with the seven (7) strategic outcomes. Thus, this subtask is partially met.

RECOMMENDATION 4.2 – Develop a strategic plan to support the strategic outcomes and ensure that departments align their goals, objectives, and performance measures with the County’s plan.

SUBTASK 4.3 – Review the measures and standards the county uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.

OVERALL CONCLUSION

Overall, Hillsborough County partially meets expectations for Subtask 4.3. This subtask is met for Transportation & Public Works. This subtask is partially met for Public Safety, Public Facilities, and Public Utilities because program performance measures and standards do not evaluate program cost and do not directly relate to stated program goals and objectives. There is no reported variance between the actual and target (only current year actual and future projections) to assess if performance measures were met in the current year adopted budget book. Thus, this subtask is partially met overall.

To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

TRANSPORTATION & PUBLIC WORKS

Public Works Administration (PWA) manages the County’s transportation and stormwater operations. To address the requirements of all subtasks related to Transportation & Public Works, the MJ Team interviewed the following individuals:

- Assistant County Administrator, Public Works

- Director of Engineering Operations
- Director of Capital Programs
- Director Business Operations Division

During the interviews, the MJ Team discussed the documented goals, objectives and performance measures.

Public Works’ Capital Program

Goals and objectives reported in Subtask 4.1 include:

- Ensure on-time and within budget delivery of projects to address the needs of the community.
- Improve infrastructure safety assets that would help achieve the County’s Vision Zero goals.
- Provide timely and accurate response to inquiries from residents about active Capital Improvement Projects.

Performance measures documented in the adopted budget follow in **Figure 4-13**. The adopted budget typically includes the actual outcomes for the prior year. However, performance measures for actual FY2023 outcomes were omitted from the FY2024-25 budget; thus, the FY2023 actuals were subsequently provided by the applicable department.

Public Works’ Capital Program - Performance Measure	FY22 Projected per FY2023 Budget	FY 22 Actual	FY 23 Projected	FY 23 Actual per Department	FY 24 Projected	FY25 Projected
Repair sidewalks (linear feet) to increase pedestrian safety	57,000	37,561	60,000	70,824	50,000	30,000
Culverts (linear feet) to repair and/or replace	17,500	12,615	12,000	8,090	12,000	12,000
Roadways resurfaced (lane miles)	220	121	200	125	150	100

FIGURE 4-13: Departmental Performance Measures Reported in the Adopted Budget.

Source: Hillsborough County FY2024 Adopted Budget and FY2023 Adopted Budget and Public Works Department.

Public Works’ Engineering & Operations

Goals and objectives reported in Subtask 4.1 include:

- Develop transportation and stormwater infrastructure projects for advancement to design and construction, thereby supporting the annual capital improvement program,

improving safety and mobility, reducing vulnerability, and preserving transportation and stormwater infrastructure assets.

- Successfully report and maintain more than 75 new acres of newly created wetland mitigation near the Citrus Park and Paseo al Mar, and connect an additional 20 stormwater pump stations to the secure SCADA network.

Performance measures documented in the adopted budget follow in **Figure 4-14**. The adopted budget typically includes the actual outcomes for the prior year. However, performance measures for actual FY2023 outcomes were omitted from the FY2024-25 budget; thus, the FY2023 actuals were subsequently provided by the applicable department.

Public Works' Engineering & Operations - Performance Measure	FY22 Projected	FY 22 Actual	FY 23 Projected	FY23 Actual	FY 24 Projected	FY25 Projected
Conduct stormwater maintenance (linear feet), including ditch maintenance, pipe repair and replacement	710,000	575,000	650,000	512,375	650,000	650,000
Localized roadway pavement repairs (lane miles)	24	14	13	8	13	13
Mosquito fish distributed	Performance Measure Not Used in FY2023 Budget	17,200	18,500	23,770	19,000	20,500
Catch basin larvicide treatments (briquettes)	Performance Measure Not Used in FY2023 Budget	11,188	25,000	17,787	30,000	35,000

FIGURE 4-14: Departmental Performance Measures Reported in the Adopted Budget.
 Source: Hillsborough County FY2024 and FY2023 Adopted Budget and Public Works Department.

In addition to the performance measures in the budget, Public Works' Technical Service Division (TSD) maintains numerous key performance indicators (KPIs) in departmental files. The spreadsheets include columns with the target quantities or percentages and the monthly actual outcomes. Analysis of program costs and if completed on schedule and within budget are reported in the department's strategic plan updates. Some of the other KPIs reported by TSD include the following.

- Number of Stormwater, Transportation and Infrastructure Capital Improvement Projects Monitoring and Reporting
- Pedestrian and Bicyclist Network Improvement Methodologies and Project Development
- Driver Safety Methodologies and Project Development
- Major Road Pavement Project Development and Design

- Pavement Condition Assessment and Investigations
- Pavement Construction Completion
- Annual Bridge Project Development and Design
- Bridge Condition Assessment and Special Inspections
- Annual Construction Program Management
- Annual Construction Monitoring and Reporting
- Annual Sidewalk Repair CIP Administration & Reporting

Figures 4-15 through 4-18 presents performance measures included in Public Works 2024 Strategic Plan. This comprehensive list of performance measures addresses both program performance and program cost.

Successful Capital Projects

Goal	Measure	Freq	Obj	Performance v. Target
Successful Capital Projects	% of projects completed on time (per original baseline)	Qtr	↑	'23 85% Target 95%
	% of projects completed on budget (per original baseline)	Qtr	↑	'23 74% Target 95%
	% encumbrances planned v. actual - capital	Qtr	↑	'23 94% Target 96%
	% cash flow planned v. actual - capital	Qtr	↑	'23 75% Target 85%

FIGURE 4-15: Hillsborough County Successful Capital Projects, 2024.
Source: Public Works Administration’s Strategic Plan, March 2024.

Strong Budget & Financial Performance

Goal	Measure	Freq	Obj	Performance v. Target
Strong Budget & Financial Performance	% budget to actual - operating spent %	Qtr	↑	'23 89% Target 95%
	Payment cycle times (days) - construction	Qtr	↓	'23 20 Target 17
	Payment cycle times (days) - construction - PW fiscal only	Qtr	↓	'23 10 Target 7
	Payment cycle times (days) - non-construction	Qtr	↓	'23 45 Target 42
	Payment cycle times (days) - non-construction - PW fiscal only	Qtr	↓	'23 20 Target 17
	# of total transportation and/or stormwatergrants applied for	Qtr	↑	'23 5 Target 6

FIGURE 4-16: Hillsborough County Strong Budget & Financial Performance, 2024.
Source: Public Works Administration’s Strategic Plan, March 2024.

Safe, Resilient Transportation System

Goal	Measure	Freq	Obj	Performance v. Target
Safe, Resilient Transportation Systems	% of roadway miles in poor or worse condition (PCI 55 or lower)	Qtr	↓	'23 Target 28% 25%
	% of roadway miles in failed condition	Qtr	↓	'23 Target 2% 1%
	% pothole repairs completed/closed on time (within 72hrs/3days)	Qtr	↑	'23 Target 46% 80%
	% critical safety issues responded to (inspect & write work order) within 1 day	Qtr	↑	'23 Target 39% 80%
	% of routine traffic safety investigations completed within 45 days	Qtr	↑	'23 Target 51% 80%
	% of complex traffic safety investigations completed within 120 days	Qtr	↑	'23 Target 79% 80%

FIGURE 4-17: Hillsborough County Safe, Resilient Transportation System, 2024.
Source: Public Works Administration’s Strategic Plan, March 2024.

Robust Stormwater System

Goal	Measure	Freq	Obj	Performance v. Target
Robust Stormwater Systems	% of routine stormwater investigations completed within 45 days	Qtr	↑	'23 Target 93% 96%
	% of complex stormwater investigations completed within 120 days	Qtr	↑	'23 Target 76% 80%
	% ditch and pipe cleaning actual v. plan linear feet	Qtr	↑	'23 Target 71% 80%
	% mowing actual v. plan acres	Qtr	↑	'23 Target 51% 80%

FIGURE 4-18: Hillsborough County Robust Stormwater System, 2024.
Source: Public Works Administration’s Strategic Plan, March 2024.

In addition to the performance measures presented above, Transportation & Public Works prepares monthly budget variance and schedule variance reports for the stormwater and transportation programs. Based on the information provided, this subtask is met for Transportation & Public Works.

PUBLIC SAFETY

Public Safety includes Law Enforcement (Sheriff’s Office), Fire Rescue, and Emergency Management. To address the requirements of all subtasks as they relate to Public Safety, the MJ Team conducted an interview with the following individuals:

- Deputy County Administrator
- Director Fire Rescue
- Division Director Office of Emergency Management
- County Sheriff

During the interviews, the MJ Team discussed the documented goals, objectives and performance measures.

Fire Rescue

Goals and objectives reported in Subtask 4.1 include:

- Continue to remain fiscally responsible by managing expenditures and increasing collections for inspections and ambulance fees.
- Update and implement Fire Rescue’s Master Plan, which includes the addition of over 20 new stations.

Performance measures documented in the adopted budget follow in **Figure 4-19**. The adopted budget typically includes the actual outcomes for the prior year. However, performance measures for actual FY2023 outcomes were omitted from the FY2024-25 budget; thus, the FY2023 actuals were subsequently provided by the applicable department.

Performance Measure	FY22 Projected	FY 22 Actual	FY 23 Projected	FY23 Actual Per Department	FY 24 Projected	FY25 Projected
Percentage of Fire Rescue customers reporting a satisfied or above level of service experience	100%	98.8%	100%	98.3%	100%	100%
Percentage of viable cardiac arrest victims resuscitated	18%	24%	18%	22%	18%	18%
First unit on scene, urban, fire and/or medical, include “B” calls < 7 minutes and OMIT response times > 20 minutes	90%	17%	90%	35%	90%	90%
First unit on scene, suburban, fire and/or medical, include “B” calls < 7 minutes and OMIT response times > 20 minutes	90%	23.9%	90%	20.6%	90%	90%
First unit on scene, rural, fire and/or medical, include “B” calls < 10 minutes and OMIT response times > 20 minutes	90%	38.7%	90%	55.3%	90%	90%

FIGURE 4-19: Departmental Performance Measures Reported in the Adopted Budget.
 Source: Hillsborough County FY2024 and FY2023 Adopted Budget.

In addition to the performance measures reported in the adopted budget, Fire Rescue maintains internal departmental reports of performance outcomes as shown in **Figure 4-20**.

Fire Rescue – Quarterly Performance Measures – Quarter 4 – FY23

Period dates from 07/01/23 to 09/30/23

1. 1st unit on scene, Urban, Fire and/or Medical, Include “B” calls, < 6 minutes & OMIT response times > 20 minutes
 - a. Measured from Dispatched to On Scene..... **38.47%** → Average time = **7 min 26 sec**
 - b. Measured from Call Received to On Scene..... **17.16%** → Average time = **9 min 20 sec**
 - c. EDC call processing time (average)..... **1 min 26 sec**
2. 1st unit on scene, Suburban, Fire and/or Medical, Include “B” calls, < 7 minutes & OMIT response times > 20 minutes
 - a. Measured from Dispatched to On Scene..... **21.69%** → Average time = **9 min 36 sec**
 - b. Measured from Call Received to On Scene..... **12.70%** → Average time = **11 min 30 sec**
 - c. EDC call processing time (average)..... **1 min 25 sec**
3. 1st unit on scene, Rural, Fire and/or Medical, Include “B” calls, < 10 minutes & OMIT response times > 20 minutes
 - a. Measured from Dispatched to On Scene..... **61.90%** → Average time = **09 min 47 sec**
 - b. Measured from Call Received to On Scene..... **44.76%** → Average time = **11 min 38 sec**
 - c. EDC call processing time (average)..... **1 min 24 sec**
4. 1st unit on scene, all areas, Fire and Medical, OMIT response times > 20 minutes (Time threshold in minutes used was “8”)
 - a. Measured from Dispatched to On Scene..... **69.35%** → Average time = **7 min 30 sec**
 - b. Measured from Call Received to On Scene..... **47.47%** → Average time = **9 min 23 sec**
 - c. EDC call processing time (average)..... **1 min 26 sec**
5. First Rescue/EP on scene, Medical, all areas, Include “B” calls, < 7 minutes & OMIT response times > 20 minutes
 - a. Measured from Dispatched to On Scene..... **55.41%** → Average time = **7 min 24 sec**
 - b. Measured from Call Received to On Scene..... **31.89%** → Average time = **9 min 19 sec**
 - c. EDC call processing time (average)..... **1 min 27 sec**
6. 1st Rescue on scene, Medical, all areas, Include “B” calls, < 9 minutes & OMIT response times > 20 minutes
 - a. Measured from Dispatched to On Scene..... **71.01%** → Average time = **7 min 45 sec**
 - b. Measured from Call Received to On Scene..... **45.67%** → Average time = **10 min 0 sec**
 - c. EDC call processing time (average)..... **2 min 13 sec**
7. EDC call processing times within 90 seconds **64.5%**
 - a. Total calls **36,250**
 - b. Over 90 seconds **12,862**
 - c. Under 90 seconds **23,388**

FIGURE 4-20: Fire Rescue, Quarterly Performance Measures, FY 2023.

Source: Fire Rescue Strategic Plan.

The reported performance measures do not address program cost. Key Performance Indicators (KPIs) are essential for evaluating the effectiveness and efficiency of a county fire department. Here are some commonly used KPIs which may be useful.

1. **Response Time:** The time taken from receiving a call to arriving at the scene.
2. **Turnout Time:** The time taken for firefighters to get ready and leave the station after receiving a call.
3. **Fire Containment Time:** The time taken to contain a fire after arriving at the scene.
4. **Number of Fire Incidents:** The total number of fire-related incidents responded to within a specific period.
5. **Firefighter Injuries:** The number of injuries sustained by firefighters while on duty.
6. **Public Education and Outreach:** The number of public education sessions conducted and the number of attendees.
7. **Fire Inspections Completed:** The number of fire safety inspections conducted within the community.

8. Customer Satisfaction: Feedback from the community regarding the fire department’s services.

Emergency Management

Goals and objectives reported in Subtask 4.1 include:

- Continue to enhance operational effectiveness and improve the delivery of Emergency Management services to a more diverse, at-risk population.

Performance measures for Emergency Management Services provided by the department follow in **Figure 4-21**. The adopted budget typically includes performance measures for each department. However, no performance measures are in the FY24-25 budget for Emergency Management; thus, all projected and actual outcomes were subsequently provided by the applicable department.

Performance Measure-Emergency Management	FY22 Projected	FY 22 Actual	FY 23 Projected	FY23 Actual	FY 24 Projected	FY25 Projected
Citizen Outreach Events	100%	64.3%	100%	51.4%	100%	100%
Training and Exercises (includes virtual offerings)	100%	548.9%	100%	64.4%	100%	100%
Healthcare plan reviews	100%	125.1%	100%	106.4%	100%	100%
Hazardous material inventory	100%	15.2%	100%	48.8%	100%	100%

FIGURE 4-21: *Departmental Performance Measures Not in the Adopted Budget.*
 Source: Hillsborough County.

Reported performance measures do not address program cost. Key Performance Indicators (KPIs) for a county emergency management office are essential for measuring the effectiveness and efficiency of their operations. Here are some common KPIs used in this field:

- 1. Response Time:** Measures the time taken to respond to an emergency from the moment it is reported.
- 2. Incident Severity:** Evaluates the seriousness of incidents to prioritize resources and actions.
- 3. Training Completion Rate:** Tracks the percentage of staff who have completed required emergency management training.
- 4. Resource Availability:** Monitors the availability and readiness of emergency resources, such as equipment and personnel.
- 5. Public Awareness and Preparedness:** Assesses the level of public awareness and preparedness through surveys and community engagement activities.

6. **Recovery Time:** Measures the time taken to restore normalcy after an emergency.
7. **Interagency Coordination:** Evaluates the effectiveness of coordination between different agencies and organizations during emergencies.

Sheriff's Office

Goals and objectives reported in Subtask 4.1 include:

- **Public Safety** – Reduce criminal activity and conditions that foster crime and fear of crime.
- **Traffic Safety** – Reduce traffic crashes and unsafe driving behavior through education and enforcement.
- **Child and Elder Protection** – Safeguard, protect, and promote the well-being of Hillsborough County children and elderly populations.

Performance measures documented in the adopted budget follow in **Figure 4-22**. The adopted budget typically includes the actual outcomes for the prior year. However, performance measures for actual FY2023 outcomes were omitted from the FY2024-25 budget; thus the FY2023 actuals were subsequently provided by the applicable department.

Performance Measure	FY 20 Actual	FY 21 Actual	FY 22 Projected	FY22 Actual Per Department	FY23 Projected	FY23 Actual Per Department
Number of 911 calls received (The COVID-19 pandemic has affected these numbers in FY 20 and FY21, which impacts the calculations for projections for future years)	497,323	532,105	567,182	480,500	605,710	529,221
Number of non-emergency calls in/out (The COVID-19 pandemic has affected these numbers in FY 20 and FY21, which impacts the calculations for projections for future years)	855,749	861,391	867,070	799,000	872,787	385,602
Number of CAD calls That Were Dispatched to Patrol Units (The COVID-19 pandemic has affected these numbers in FY 20 and FY21, which impacts the calculations for projections for future years)	278,633	279,776	280,925	740,806	282,078	884,893

FIGURE 4-22: *Departmental Performance Measures Reported in the Adopted Budget.*
 Source: Hillsborough County FY2024 and FY2023 Adopted Budget and Sheriff's Office.

Performance measures do not address program cost. Key Performance Indicators (KPIs) for a sheriff's office can help measure the effectiveness and efficiency of various operations. Here are some common KPIs used in law enforcement:

1. **Response Time:** Average time taken to respond to emergency calls.
2. **Crime Rate:** Number of reported crimes per 1,000 residents.
3. **Case Clearance Rate:** Percentage of cases solved or closed.

4. **Community Engagement:** Number of community events attended or organized.
5. **Use of Force Incidents:** Number and type of use of force incidents.
6. **Arrest Rate:** Number of arrests made per month or year.
7. **Training Hours:** Average number of training hours per officer.
8. **Public Satisfaction:** Survey results on community satisfaction with law enforcement services.
9. **Employee Turnover Rate:** Percentage of staff leaving the department within a year.
10. **Budget Adherence:** Comparison of actual spending versus budgeted amounts.

In summary, the program's performance measures and standards do not evaluate program cost and do not directly relate to stated program goals and objectives for Fire Rescue and the Sheriff's Office such as managing expenditures and increasing collections such as reduce criminal activity. In addition, no performance measures were documented in the adopted budget book for Emergency Management.

There is no reported variance between the actual and projected (only current year actual and future projections) to assess if performance measures were met. Thus, this subtask is partially met for Public Safety.

PUBLIC FACILITIES

The County's Facilities Management & Real Estate (FMRE) department manages the County's Public Facilities. To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed the FMRE Director. During the interview, the MJ Team discussed the documented goals, objectives and performance measures.

Goals and objectives reported in Subtask 4.1 include:

- Ensure the County's facilities and related assets are properly maintained and operational for staff and for effective, efficient, and enhanced service delivery to the residents of Hillsborough County. Proper care of facilities extends their life, thus helping to keep costs down for taxpayers.
- Implement and facilitate throughout the County options that allow departments and partners in County facilities to efficiently utilize allocated space safely, securely, and sustainably.
- Ensure on-time and within budget delivery of services and projects in order to address the needs and expectations of County government staff and the community. Provide real property services to the County departments, partners, and others as required on time and in an efficient matter.

Performance measures documented in the adopted budget follow in **Figure 4-23**. The adopted budget typically includes the actual outcomes for the prior year. However, performance measures for actual FY2023 outcomes were omitted from the FY2024-25 budget; thus, the FY2023 actuals were subsequently provided by the applicable department.

Facilities Management - Performance Measure	FY22 Budget	FY 22 Actual	FY 23 Projected	FY23 Actual Per Department	FY 24 Projected	FY25 Projected
Keeps costs to operate facilities (cleaning, maintenance, utilities, security) equal or less than annual International Facility Management Association (IFMA) industry standard of \$10.65 per square foot.	Equal to or less than annual BOMA industry standard of \$9.37/SF.	\$7.11 per SF	Equal to or less than annual IFMA industry standard of \$10.65/SF.	\$7.42 per SF	Equal to or less than annual IFMA industry standard of \$10.65/SF.	Equal to or less than annual IFMA industry standard of \$10.65/SF.
Maintain a good Facility Condition Index (FCI). The goal is to stay below 0.05, which is good. Anything above 0.1 is poor.	0.05	0.04	0.05	0.04	0.05	0.05
Services satisfaction index: Obtain a goal of 3 out of 5 or meets customer expectations.	Obtain a goal of 3.75 out of 5 meets customer expectations	Obtained a 4.74 customer service satisfaction rating.	Obtain a goal of 3.75 out of 5 or meets customer expectations.	Obtained a 4.81 customer service satisfaction rating.	Obtain a goal of 3.75 out of 5 or meets customer expectations.	Obtain a goal of 3.75 out of 5 or meets customer expectations.

FIGURE 4-23: Departmental Performance Measures Reported in the Adopted Budget.
 Source: Hillsborough County FY2024 and FY2023 Adopted Budget and Facilities Management Department.

In addition to the performance measures in the adopted budget, the department maintains a Performance Management Brief which includes the performance measures shown in **Figure 4-24**.

Facilities Management & Real Estate Services FY24 Q1 Performance Management Goals

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Performance Measures	FY 21 Actual	FY 22 Actual	FY 23 Actual	FY 24 Goals	FY 24 Q1 Actual
Facility Condition Index (FCI) (Goal below 0.05 is good, above 0.1 is poor) Strategic Outcome(s): Enhanced Public Safety, High-Quality Community Assets Core Value(s):	.04	.04	.04	≤ .05	.045
Services Satisfaction Index (SSI) (Goal of 3 out of 5 or meets expectations) Strategic Outcome(s): Core Value(s): Customer Commitment, Organizational Excellence, Dedication to Professionalism & Integrity	4.75	4.74	4.81	≥ 3.0	4.86
Facilities Operating Cost (FOC) (Cleaning, Maintenance, Security & Utilities) (Goal ≤ Industry standards, IFMA 2022= \$10.65/SF) . Maint & Repair \$3.42/Utilities \$2.69/Cleaning \$3.32/Security \$ 1.02 Strategic Outcome(s): Enhance Public Safety, High-Quality Community Assets Core Value(s): Customer Commitment	\$6.33/SF	\$6.90/SF	\$7.42/SF	≤ \$10.65/SF	\$6.09
Facilities Utilization Index (FUI) (Utilization rate of assigned cubicles/offices ≥ 80% of allocated positions) Strategic Outcome(s): High-Quality Community Assets Core Value(s): Organizational Excellence	N/A	N/A	88%	≥ 80%	92%
Project Delivery Rate (PDR) (Goal ≥ 90% on-time & on-budget) Strategic Outcome(s): Enhanced Public Safety, High-Quality Community Assets Core Value(s): Customer Commitment, Success through Teamwork	98.9%	97.9%	95.0%	90%	97%
Project Delivery Index (PDI) (Goal ≤ Industry standards, projects \$100-\$800k (15% - CA Multi-Agency CIP Benchmarking Study, 2022 Municipal Bldgs.	5.21%	6%	5%	≤15%	5%

FIGURE 4-24: Performance Management Brief, FY2024, 1st Quarter – Project Delivery Rate.
 Source: Facilities Management & Real Estate Services.

The brief includes a performance measure for facilities operating cost per square. Another cost-related performance measure is the Project Delivery Rate (PDR). The goal for the PDR metric is greater than or equal to 90 percent being on-time and within budget as presented in **Figure 4-25**. However, it is not apparent if the metric represents if projects were completed on time or within the budget.

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Facilities Management & Real Estate Services FY24 Q1 Performance Management

Objective: Project Delivery Rate (PDR)					
Goal ≥ 90% on-time & on-budget					
	1 st Qtr.	2 nd Qtr.	3 rd Qtr.	4 th Qtr.	Totals/Average
Repair & Preservation (R3M)	96% (27)				96% (27)
Space Management	100% (4)				100% (4)
Operations & Maintenance	98% (7)				98% (7)
Average	97% (44)				97% (44)

List Total \$ Value of Projects & Any Comments	
R3M: Completed 27 various projects for 1st qtr. totaling \$2.7M. FY24 Projects Completed: 27 for \$2.7 M. (Gov't Facilities- 11ea for \$800k, Parks- 9ea for \$550k and Libraries- 1ea for \$225k and CELM- 5 for \$1.1M.) Notes: MOSI Chiller #3 Replacement and Roof Replacements are scheduled for FY25.	
Space Mgmt 1st Qtr. : Soil and Water Conservation Furniture move to Old Springhead Fire Station, Economic Development Training Room Furniture (Purchase and Install), IT Inventory Relocation from Sabal Park to County Center, 24 th Floor Training Tables (Purchase and Install)	
O&M: 1st Qtr. (1) Paint (Morgan Woods) Total \$3,150.65 (1) Electrical (MOSI West) Total \$1,488.40 (2) Construction (MOSI West, Tampa Free Library) Total \$6,275.60 (1) Roofing (Apollo Beach Community Ctr. Total \$961.64. (2) Plumbing (South Maintenance. Complex, UCRC) Total \$15,315.74. Quarter total \$ 27,192.03.	
2nd Qtr. Quarter total 3rd. Qtr. Quarter total 4th Qtr. Quarter total	

FIGURE 4-25: Performance Management Brief, FY2024, 1st Quarter – Project Delivery Rate.
 Source: Facilities Management & Real Estate Services.

The program’s performance measures and standards do not clearly demonstrate if the metrics indicate on-time and within budget delivery of services and projects. Thus, this subtask is partially met for Public Facilities.

PUBLIC UTILITIES

Public Utilities Administration manages public utility projects and operations including environmental services, solid waste operations, and water resources. Should the referendum pass, the County will use surtax dollars to construct, enhance, repair, and or improve its water/wastewater resources and its utility and water system infrastructure, which is managed by the Water Resources Department (WRD).

To address the requirements of all subtasks related to Public Utilities, the MJ Team interviewed the following individuals:

- Assistant County Administrator, Public Utilities
- Director Water Resources
- Chief Financial Administrator

Goals and objectives reported in Subtask 4.1 include:

- Water Resources will deliver high-quality potable water, collect and consolidate wastewater services, 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.

During the interviews, the MJ Team discussed the documented goals, objectives and performance measures.

Performance measures documented in the adopted budget follow in **Figure 4-26**. The adopted budget typically includes the actual outcomes for the prior year. However, performance measures for actual FY2023 outcomes were omitted from the FY2024-25 budget; thus, the FY2023 actuals were subsequently provided by the applicable department.

Water Resources Department - Performance Measure	FY22 Projected	FY 22 Actual	FY 23 Projected	FY23 Actual Per Department	FY 24 Projected	FY25 Projected
Percentage of planned maintenance versus unplanned repair (planned/ unplanned).	80%/20%	80%/20%	80%/20%	80%/20%	80%/20%	80%/20%
100% of water and wastewater treatment facilities supported by back-up power.	Yes	Yes	Yes	Yes	Yes	Yes
Number of work-related injuries where injuries could have been avoided.	31	53	47	51	42	37

FIGURE 4-26: *Departmental Performance Measures Reported in the Adopted Budget.*
 Source: Hillsborough County FY2024 and FY2023 Adopted Budget and Utilities Department.

Performance measures do not address program cost. Following are some key performance indicators (KPIs) that are essential for a county water engineering department:

- 1. Water Quality Compliance:** Measures the percentage of water samples that meet regulatory standards for safety and quality.
- 2. Leakage Rate:** Tracks the percentage of water lost due to leaks in the distribution system, helping to identify areas needing repair.
- 3. Customer Service Response Time:** Measures the average time taken to respond to customer inquiries and complaints.
- 4. Water Usage per Capita:** Monitors the average water consumption per person, which can help in planning and conservation efforts.

5. **Infrastructure Condition Index:** Assesses the overall condition of water infrastructure, including pipes, pumps, and treatment facilities.
6. **Energy Efficiency:** Tracks the energy consumption of water treatment and distribution processes, aiming to reduce energy use and costs.
7. **Operational Cost per Megaliter:** Measures the cost of treating and distributing each megaliter of water, helping to control and reduce operational expenses.
8. **Water Recycling Rate:** Indicates the percentage of treated wastewater that is reused for non-potable purposes, such as irrigation or industrial processes.
9. **Incident Response Time:** Tracks the time taken to respond to and resolve incidents like pipe bursts or contamination events.
10. **Customer Satisfaction:** Surveys to gauge the satisfaction of customers with the water services provided.

Except for Transportation & Public Works, the program’s performance measures and standards do not evaluate program cost and do not directly relate to stated program goals and objectives. There is no reported variance between the actual and target (only current year actual and future projections) in the adopted budget to assess if performance measures were met and the reasons for not meeting the target when applicable. Thus, this subtask is partially met for Public Utilities, Public Safety, and Public Facilities.

RECOMMENDATION 4.3 – Determine and implement the appropriate performance measures to monitor program performance and cost. Document the target versus actual results and explain significant variances.

SUBTASK 4.4 – Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met

OVERALL CONCLUSION

Overall, Hillsborough County partially meets expectations for Subtask 4.4. The County provided policies and procedures, standard operating procedures, and other documents to provide reasonable assurance that program goals and objectives will be met. Thus, this subtask is met for Transportation & Public Works and Public Safety. However, procedures were not consistently signed or dated for Public Facilities and two (2) procedures were last updated in 2016 for Public Utilities. Without a signature and date indicating periodic review and approvals, the procedures may not be current or sufficient to use in daily operations. Therefore, the subtask is partially met for Public Facilities and Public Utilities.

To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

Examples of internal controls including standard operating procedures were provided for review to provide reasonable assurance that program goals and objectives will be met. This subtask is met for the Transportation & Public Works and Public Safety programs. Thus, this subtask is partially met for Public Facilities and Public Utilities.

TRANSPORTATION & PUBLIC WORKS

Examples of internal controls were provided, including standard operating procedures, to provide reasonable assurance that program goals and objectives will be met. Thus, this subtask is met for transportation & public works.

Public Works Administration (PWA) manages the County's transportation and stormwater operations. Should the referendum pass, the County will use surtax funds to plan, finance, construct, reconstruct, renovate, and improve roads, bridges, stormwater improvements, and related infrastructure such as sidewalk repair, safety and mobility improvement, signal replacement, and congestion reduction.

To address the requirements this subtask related to Transportation & Public Works, the MJ Team interviewed the following individuals:

- Assistant County Administrator, Public Works
- Director of Engineering Operations
- Director of Capital Programs
- Director Business Operations Division

During the interviews, the MJ Team discussed the internal controls to ensure that program goals and objectives are met. Examples of information provided follows:

- Excerpt from Annual Engineering & Operations Community Impact Report.
 1. which highlights infrastructure conditions, projects, outcomes and accomplishments related to engineering and operations. See **Figures 4-27** and **4-28**.
- Quarterly Joint CIP Update Report (CIP Update) provides program administrators an overview of the status and costs of projects in progress and projects completed including project type, number of projects started for each project type, the construction value, and number of projects completed plus projected procurements for the next six (6) months.
- Budget-to-Actual Report prepared by Business Operations staff which program administrators can use to monitor and control their costs.
- Paver Pavement Management System (PAVER) for data analysis, reporting requirements, and other pavement management tasks. The system uses road condition data to produce a pavement condition index (PCI) rating to predict current and future road maintenance and repair needs and costs.



FIGURE 4-27: FY23 Annual Engineering & Operations Community Impact Report.
Source: Hillsborough County.



FIGURE 4-28: FY 2023 Annual Engineering & Operations Community Impact Report.
Source: Hillsborough County.

- Standard Operating Procedures: Public Works maintains several established Standard Operating Policies and Procedures that are documented, reviewed, and updated annually. Additionally, the department participates in the APWA re-accreditation process every four (4) years in order to keep up with industry best practices and standards. The department provided the following information.
 - APWA Accreditation 2022 Letter dated May 16, 2022, for the four-year period ending July 25, 2026
 - PWA-0001.0 2022 Organization & Strategic Planning signed March 9, 2022, by the Division Director
 - PWA-0001.4 2022 Administration & Rule Conformance signed March 9, 2022, by the Division Director

- TMD-0001.0 2022 Standard Operating Procedure & Guidelines signed March 10, 2022, by the Division Director
- TOE-0034.0 Traffic Engineering & Operations SOP & Guidelines 2022 signed March 24, 2022, by the Technical Services Division Director and Transportation Maintenance Division Director
- PWD-0024-1 Operations & Maintenance Inspection signed March 21, 2022, by the Transportation Maintenance Division Director
- PWA Safety Manual 2022 signed December 23, 2021, by the PWA Administrator
- Introduction to the Capital Project Delivery Manual dated August 9, 2023
- Pavement Inspection – Procedure and Guideline signed September 8, 2020, by Director, Engineering and Operations
- Bridge Inspection – Procedure and Guideline signed September 8, 2020, by Director, Engineering and Operations
- Administrative Directive #CS-12, Capital Project Delivery Directives last reviewed February 22, 2010, no signature

Based on the examples of internal controls including policies and procedures, this subtask is met for transportation/public works.

PUBLIC SAFETY

Examples of internal controls including standard operating procedures, reviewed provide reasonable assurance that program goals and objectives will be met. Thus, this subtask is met for public safety.

Public Safety includes Fire Rescue, Law Enforcement (Sheriff's Office), and Emergency Management. Should the referendum pass, the County will use surtax funds to purchase or construct equipment or infrastructure related to jails, criminal justice computer systems, fire stations and apparatus, and emergency management resources.

To address the requirements of all subtasks as they relate to Public Safety, the MJ Team conducted an interview with the following individuals:

- Deputy County Administrator
- Director Fire Rescue
- Division Director Office of Emergency Management
- County Sheriff

During the interviews, the MJ Team discussed the internal controls to ensure that program goals and objectives will be met. Examples of information provided included the department's Strategic Master Plan, capital projects meeting agenda, comprehensive emergency management plan, and purchasing request with a reference to the relevant strategic goal.

Fire Rescue

Fire Rescue provided the following information the department uses to provide reasonable assurance that program goals and objectives will be met.

- 2023 Strategic Master Plan Update (Plan). The Plan is an independent study that identifies opportunity areas for new stations that would help improve the department’s ability to meet its response time goals. The purpose of the Plan is to identify current and future gaps in the Fire Rescue coverage, to prioritize station improvements necessary to fill those gaps, and to define a decision-making process to allocate resources to those gaps.
- Fire Rescue Capital Projects Agenda June 2024. This is an agenda from a monthly coordination meeting between Capital Programs, Real Estate and Fire Rescue regarding current projects and future priorities. See **Figure 4-29**.

Fire Rescue Capital Projects Agenda Items June 21, 2024

1. Land Acquisition/Surplus - Emergency Response/Future Fire Stations:

Emergency Response High Priority:

a) Columbus Dr. & Falkenberg (2019-150): Closed 05/21

- Folio #'s 067977-0500 (TBW) and 065474-0000 (County)
- Exchange successfully closed on 05/21/24.
- Plat recorded on 05/16/2024, Plat Bk 147/145.

General Notes: 27.4-acre portion of TBW (067977-0500), to allow for expansion of Emergency Management operations, overflow parking and other County use. Transaction included County providing 2 exchange parcels totaling 16.1 acres to TBW (2.6 and 13.5) & shared use of wetland mitigation areas.

FIGURE 4-29: Excerpt from Planning Meeting Agenda.
Source: Hillsborough County.

- National Association of State EMS Officials (NASEMSO) National Model EMS Clinical Guidelines adopted March 12, 2024, by HCFR
- Standard Operating Guidelines-Suppression Operations, no date and no signature page, Table of Contents Only Policies and Procedures Manual-HCFR Rules and Regulations, no date and no signature page, Table of Contents Only
- Strategies to Improve Response Times – presentation dated February 21, 2024
- Financial Spreadsheet – 15 Years of Station Cost Projections and Capital Projects by Priority
- Master Plans Tracker Spreadsheet – Due dates for revisions of Strategic Plan, Comprehensive Emergency Plan, and other management reports

Office of Emergency Management

The Office of Emergency Management provided the following information the department uses to provide reasonable assurance that program goals and objectives will be met.

- **Comprehensive Emergency Management Plan**
 - The Comprehensive Emergency Management Plan (CEMP) is the County’s principal document for describing how the County will engage its collective resources and coordinate with its municipalities to respond to a major incident or disaster. The CEMP is designed to guide response efforts to any and all hazards. The CEMP is always in effect and elements can be implemented at any time providing for a scaled response to emergency and disaster events.
 - The CEMP provides guidance to all County departments as well as to municipalities, nongovernmental organizations (NGOs), volunteer organizations, and private entities that may be asked to provide assistance in an emergency. The CEMP is structured so that agencies can respond under individual authorizations or as part of a functional team in a collaborative effort.
 - The scope of this plan is not tactical, nor does it focus on incident command and response at the field level. Rather, the CEMP addresses overall coordination of the County’s response to an emergency, disaster, or event.
- **Purchasing Request**
 - Purchasing requests for capital expenditures are aligned with the County’s strategic outcomes. See **Figure 4-30** for an example of a purchase request requiring reference to strategic outcomes.

DECISION UNIT WITH PERFORMANCE MEASURES FORM (BF002)

FY 25

DU Type:	Desired	Priority #:	8	Strategic Purpose:	Strategy 2 -Enhanced Public Safety
DU Title:	OEM - Delivery Vehicles				
Function or Service:	Emergency Service Delivery	Organization:	Board of County Commissioners		
		Department:	Fire Rescue		
Desired Outcome(s):	To fund Emergency Management request for two vehicles to support logistics operations.				
Impact on FY 25:					
The Office of Emergency Management (OEM) is requesting funding for two vehicles, a sprinter delivery van and a F650 with 20sf of storage and a liftgate. OEM needs adequate vehicle support for current and future operations in support of OEM planning, mitigation, response and recovery from emergency events. The requested vehicles will provide transportation capabilities to move OEM staff, supplies and equipment for deployment. OEM supports many requests for supplies and resources in the event of a disaster from a number of different areas, these include services for the elderly, such as Assisted Living Facilities, as well as other departmental agencies.					

FIGURE 4-30: Example of Purchase with Reference to Strategic Outcome.

Source: Hillsborough County.

- Office of Emergency Management – 2022 Hurricane Ian After Action Report and Improvement Plan

Sheriff's Office

The Sheriff's Office provided the following information the department uses to provide reasonable assurance that program goals and objectives will be met.

- Strategic plan for the years 2023-27, which describes the long-term goals, objectives and performance indicators related to reducing crime, crime prevention, community engagement, detention programs, and retaining diverse and high-quality personnel.
- Fiscal Management SOP dated February 23, 2023, which provides guidelines for monitoring the annual budget, accounting for revenues, supervision and control of expenditures, and the purchase of supplies, equipment, and services.
- Procurement Policy dated September 2023, which documents requirements for submitting purchase requisitions, procurement thresholds, and the procurement process.
- Annual Report which highlights the mission, vision, and key outcomes and accomplishments for each division.
- Purchasing Department Performance Measures: The Purchasing Department tracks key performance indicators (KPIs) related to requisition, purchase order, and agreement processing, including cost analysis.

PUBLIC FACILITIES

Although examples of internal controls including procedures to meet program goals were provided, some procedures lack the date or approval signature and may not represent current business practices. Thus, this subtask is partially met for Public Facilities.

The County's Facilities Management & Real Estate (FMRE) department manages the County's Public Facilities. Should the referendum pass, the County will use surtax dollars to fund various capital projects to construct, enhance, and or improve parks, libraries, equipment, and public facilities such as its ERP system (enterprise resource planning), jails, courts, and its R3M program.

To address the requirements of all subtasks related to Public Facilities, the MJ Team interviewed the FMRE Director.

During the interview, the MJ Team discussed internal controls to ensure that program goals and objectives are met. Examples of information provided follows:

Facilities Management

Facilities Management provided the following information the department uses to provide reasonable assurance that program goals and objectives will be met.

- Facilities Management & Real Estate Services (FMRES) Procedures Manual, Updated July 2024. The purpose of the manual is to inform County and Constitutional Courts employees of the services that the FMRES Department provides to its customers and corresponding policies and procedures. (no signature)

- The Repair & Preservation division of FMRES is responsible for managing the R3M program which includes major repair, replacement, renovation, and maintenance services. R3M project requests shall be subject to Board Policy 03.02.02.00, which establishes the funding threshold between a R3M project and a major repair, renovation or replacement capital project. Section 5.1.6 Repair and Maintenance Quality includes the following requirements:
 - The R3M Manager is responsible for the quality control of all R3M projects.
 - R3M Project Managers shall perform routine construction inspection and technical oversight of construction contractors to ensure quality work is conducted per plans, specs, and applicable codes for all R3M projects.
 - Upon completion of a project, the Project Manager shall distribute copies of warranties, equipment lists, and maintenance procedures to the FMRES Operations and Maintenance Section.
- SOP Priority 1 & 2 Work Orders: The purpose of this SOP is to show users how to use the Weblink program for Creating and Approving Work Orders in Weblink. The department can pull the priority work orders to monitor for trends or areas of concern to notify management of potential issues. (no signature or date)
- SOP How to Run Cost Allocation: The purpose of this SOP is to demonstrate how FMRES tracks the work in order to monitor and control costs. (no signature or date)
- Facilities Management & Real Estate Services: Customer Procedures Manual, Update July 2024 (no signature)

Although examples of internal controls including procedures to meet program goals were provided, some procedures lack the date or approval signature and may not represent current business practices. Thus, this subtask is partially met for Public Facilities.

PUBLIC UTILITIES

Although examples of internal controls including procedures to meet program goals were provided, the regulatory policy and standard operating procedure were last reviewed in October 2016 and may not represent current business practices. Thus, this subtask is partially met for Public Utilities.

Public Utilities Administration manages public utility projects and operations including environmental services, solid waste operations, and water resources. Should the referendum pass, the County will use surtax dollars to construct, enhance, repair, and or improve its water/wastewater resources and its utility and water system infrastructure, which is managed by the Water Resources Department (WRD).

To address the requirements of all subtasks related to Public Utilities, the MJ Team interviewed the following individuals:

- Assistant County Administrator, Public Utilities

- Director Water Resources
- Chief Financial Administrator

During the interviews, the MJ Team discussed the internal controls to ensure that program goals and objectives will be met. Water Resources provided the following information the department uses to provide reasonable assurance that program goals and objectives will be met.

- Water, Wastewater and Reclaimed Water Technical Specifications
 - Water Resources Technical Design Standards prepared to provide engineering and construction data and recommendations applicable to the design and construction of water, wastewater, and reclaimed water utilities designed and constructed.
 - These standards apply to Hillsborough County Public Utilities Water Resources Department facilities. The Hillsborough County Public Works Standard Specifications for Construction provides standards for all work outside the scope of specifications attached hereto.
- Meeting agendas for project reviews and planning
 - The meeting agendas are representative of the recurring project planning and scoring meetings held by the department's Operations, Planning and Asset Management Sections. During these meetings, staff discuss current and pending projects and any issues that need to be addressed. Staff indicated that information gathered during these meetings is used to update dynamic risk models and to quantify project prioritization scoring. Recurring meetings include Project Planning and Maintenance meetings and Project Prioritization and Scoring Committee meetings. Project prioritization is quantified using the various metrics discussed during the project scoring committee meetings and the results documented in a project scoring form. See **Figure 4-31** for a meeting agenda excerpt.

Project Planning and Maintenance Meeting Agenda – South Water



FIGURE 4-31: Excerpt from Planning Meeting Agenda.
Source: Hillsborough County.

- Water Resources Department – Safety Loss & Prevention Manual dated May 1, 2023, from the Safety Manager.
- Annual Consumer Confidence Report, Calendar Year 2023 – annual water quality report.
- Monthly CIP Meeting are held to discuss the project status. See **Figure 4-32** for example of meeting notes.

Project Name	Team	Proj. Mgr.	Proj. Phase	Schedule Risk	Budget Risk	Project Group	Notes
Fallenburg Structural Rehabilitation	Bradley Warholak	Hertson, Richard	Design	🟢	🟢	Fallenburg	Engineer on site Feb 8 to measure structural issues and prioritize repairs. Rescoping.
Maintenance Facility (NW Service Area)	Jim Hunsberger	Hunsberger, Jim	Design	🟢	🟢	NWRRWF	Programming sheets have been received and forwarded to the architect.
Operations Building (NWRRWF)	Jim Hunsberger	Hunsberger, Jim	Design	🟢	🟢	NWRRWF	Programming sheets have been received and forwarded to the architect.
Northwest RRWF Access Road from Citrus Park Dr.	David Page	Sizer, Kelly	Design	🟢	🟡	NWRRWF	Design is moving forward and will be procured with C32016 utilizing OMAA. EPC ERP Preapp meeting 2/22/24
Northwest RRWF Odor Control	Jim Hunsberger	Hunsberger, Jim	Procurement for Construction	🟢	🟢	NWRRWF	Site visit with procurement and potential bidders held on January 16, 2024. Bid close Date scheduled for February 16, 2024.
Turbine Power to Fawn Ridge WTP	David Page	Sizer, Kelly	Design	🟡	🟡	NWRRWF	Design is moving forward and will be procured with C10313 utilizing OMAA. EPC ERP Preapp meeting 2/22/24
NWRRWF System Improvements / Expansion (Sludge Dewatering Facility)	David Page	Sizer, Kelly	Design	🟢	🟡	NWRRWF	Project is complete. Retroactive COR2 Final with BA is currently being routed for review to place on BOCC agenda.
Balm Rd Super Pump Station & Force mains	One Water Program	Mora, Libeth	Procurement for Design	🟢	🟢	One Water Program	Part of the One Water - South WW Conveyance and Treatment Project. See update on C10301.
South County Reclaimed Water Pipeline Corridor - One Water	One Water Program	Mora, Libeth	Procurement for Design	🟢	🟢	One Water Program	Part of the One Water - South WW Conveyance and Treatment Project. See update on C10301.
South County Wastewater Pipeline Corridor - One Water	One Water Program	Mora, Libeth	Procurement for Design	🟢	🟢	One Water Program	Part of the One Water - South WW Conveyance and Treatment Project. See update on C10301.
South County One Water Campus AIRWTF	One Water Program	Mora, Libeth	Procurement for Design	🟢	🟢	One Water Program	Pending BOCC's authorization to begin negotiations with the highest-ranked firm. A BA is required to move available funds under C10309 to this CIP for the purchase of the 200-Ac from Solid Waste.

FIGURE 4-32: Excerpt of Meeting Notes Regarding Construction in Progress.
Source: Hillsborough County.

- Project status is monitored on an ongoing basis. See **Figure 4-33** for a current project status example.

Project financial info as of 07-Feb-24 *											
Projects w/ Ongoing Activity (Only)			Team and PM Info (w/ PDF Links)				Data from Primavera				
Activity Numbr	CIP Number	Project Name	Team (Resp. Proj. Mgr.)	Resp. Proj. Mgr.	Master Acct./standalone Proj. Mgr.	Proj. Type	Proj. Phase	Current Activity	Current Activity Start Date	Current Activity Finish Date	Estimate At Completion
70138000	C10138000	Countywide Major Wastewater Pump Stations Refurbish (Master Project)	David Page	Floyr, Pamela	Elazer, Estelita	Master	Master	Project Development, Management & Oversight			\$ 55,241,921
701380-18005	C10138000	CD for PUMP STATION ELECTRICAL PANEL/SQADA UPGRADES	David Page	Floyr, Pamela	Elazer, Estelita	Sub-Project	Ongoing	Construction	20-Apr-18 A	29-Jul-24	\$ 2,998,591
701380-18014	C10138000	PUMP STATION FALL HAZARD INSTALL	David Page	Floyr, Pamela	Elazer, Estelita	Sub-Project	Construction	Construction	30-Jul-19 A	02-Sep-24	\$ 864,122
701380-21003	C10138000	Wastewater Pump Stations R&R Program Engineering Services	David Page	Floyr, Pamela	Elazer, Estelita	Sub-Project	Ongoing	Planning	01-Feb-24	30-May-24	\$ 113,700
701380-22011	C10138000	Miller Mac Super MCC Full Replacement	David Page	Floyr, Pamela	Elazer, Estelita	Sub-Project	Construction	Construction	16-Sep-23 A	01-Mar-24	\$ 151,410
701380-23027	C10138000	Naturesway Pump Station	David Page	Floyr, Pamela	Elazer, Estelita	Sub-Project	Closeout	Closeout	19-Dec-23 A	02-Feb-24	\$ 1,500

FIGURE 4-33: Example of Report to Monitor Project Status.

Source: Hillsborough County.

- Regulatory Policy #DW-001 effective October 28, 2016 (no signature or approval date). Policy serves as guidance to County employees for an appropriate response whenever a total chlorine residual is found in the drinking water distribution system that does not meet the regulatory requirement of 0.6 mg/L.
- Standard Operating Procedures #5.6A effective November 1, 2016 (initialed January 18, 2017).

Although examples of internal controls including procedures to meet program goals were provided, the regulatory policy and standard operating procedure were last reviewed in October 2016 and may not represent current business practices. Thus, this subtask is partially met for Utilities.

RECOMMENDATION 4.4 – Ensure that Standard Operating Procedures are documented, reviewed periodically, and updated as needed.

RESEARCH TASK 5

SCOPE

The MJ Team did not divide Research Task 5 into separate program areas because the County's management of public information is universal across all subtasks and applies to all County departments.

FINDING SUMMARY

THE ACCURACY OR ADEQUACY OF PUBLIC DOCUMENTS, REPORTS, AND REQUESTS PREPARED BY THE COUNTY WHICH RELATE TO THE PROGRAM.

Overall, Hillsborough County meets this objective. The County demonstrated it has financial and non-financial information systems that provide useful, timely, and accurate information to the public. Program performance and cost information is readily available and easy to locate. The County has processes in place to ensure program performance and cost information provided to the public is accurate and complete. However, while infrequently, clerical errors sometimes occur. The County should regularly train staff on data entry protocols and the importance of ensuring accuracy in reporting both narrative and financial data.

Procedures are in place to ensure reasonable and timely actions are taken to correct any erroneous and/or incomplete program information disseminated in public documents and the County provides adequate public notice when corrections are necessary. Lastly, the County demonstrated that it takes reasonable and timely actions to correct any erroneous and/or incomplete program information when the need arises.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 5.1 – Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 5.1. County-wide and for all programs that will benefit from the surtax funds, financial and non-financial information systems are in place that provide useful, timely, and accurate information to the public. To reach this conclusion, the MJ Team conducted relevant interviews and reviewed supporting documentation to the subtask.

ANALYSIS

To address the requirements of this subtask, the MJ Team conducted a joint interview with the individuals in the following positions:

- Chief Communications Administrator
- Director of Management and Budget
- Business Operations Division Director
- Chief Financial Administrator
- Director of Capital Programs

The County also provided the following information to inform our conclusion:

- Link to the County website
- Multiple examples of financial and non-financial information

Hillsborough County’s Communications & Digital Media Department is responsible for providing financial and non-financial communications to the public. The department’s major responsibilities include promoting vital County programs utilizing traditional and modern methods of communication such as the website and social media news releases, and special events along with crafting key messaging for its services, responding to media needs, and broadcasting news on its internal cable broadcast television station (HTV).

Figure 5-1 provides sample financial and non-financial information that has informed our conclusion.

Sample Documents Available to the Public on the Website	
Financial Information	Description/Purpose
<i>Adopted Budget Fiscal Year 2024-2025</i>	<p>Hillsborough County Adopted budget for fiscal year 2024 totals \$9.003 billion; an increase from fiscal year 2023 which, which was \$8.496 billion. In line with previous practices, this budget reaffirms the County’s commitment to maintaining its financial strength and ability to shape its future through efficient and effective policies and practices.</p> <p>This report provides a comprehensive financial plan for the upcoming year. It includes an overview of the County’s financial status, revenue projections, and expenditure plans. It covers all aspects of the County’s operations, including public safety, infrastructure, health services, community development, and much more.</p> <p>https://hcfl.gov/government/budget/budget-information/fy24-budget</p>
<i>Adopted Budget Summary Fiscal Year 2023-2024</i>	<p>This summary provides a clear and concise overview of the County’s financial plan for the fiscal year. It highlights the areas where funds will be allocated and the sources of revenue that will support these expenditures.</p> <p>https://hcfl.gov/government/budget/budget-information/fy24-budget</p>
<i>Full Cost Allocation Plans Fiscal Year 2023</i>	<p>The plans are based on financial and statistical data about the County. The detailed documents outline how the cost of shared services and resources are distributed among different departments, programs, or projects within the County.</p> <p>https://hcfl.gov/government/budget/budget-information/cost-allocation-plans</p>

Sample Documents Available to the Public on the Website

<p><i>Checkbook Registers</i></p>	<p>The Online Checkbook Register offers access to details about the Country’s expenditures which can be viewed by:</p> <ul style="list-style-type: none"> • Vendors & Agencies Spending • Departments <p>Created in collaboration with Hillsborough County’s Comptroller & Clerk of the Circuit Court, the custodian of all County records and funds, the County’s Government will ensure the public can see how funds are issued and spent.</p> <p>As the County continues working with the Clerk’s office, they will keep enhancing and expanding access to more information as they develop and refine the features of the Checkbook Register</p> <p>https://hcfl.gov/government/budget/checkbook-registers</p>
<p><i>Capital Improvement Plan (2024-2029)</i></p>	<p>The County’s financial plan of proposed capital projects, their costs, and timing over a six-year period in the first year of the biennial budget, and over a five-year period in the second year of the biennial. It is designed to meet the County’s infrastructure needs in a strategic and efficient matter.</p> <p>This six-year period started with the fiscal year that begun October 1, 2023, and is continuing through the fiscal year ending September 30, 2029. The CIP totals \$3,7 billion. It is designed to outline the County’s plans for major capital projects over a multi-year period.</p> <p>The County categorizes capital improvements into eight programs which are:</p> <ul style="list-style-type: none"> • Fire Services • Government Facilities • Solid Waste Enterprise • Stormwater • Transportation • Water Enterprise <p>Funds from CIP allow the County to use financing and one-time revenue sources to complete critical projects. Capital planning determines which capital projects should be funded in the CIP. The public has several opportunities to be involved in capital planning.</p> <p>https://hcfl.gov/government/budget/budget-information/fy24-budget</p>
<p><i>Hillsborough County Annual Comprehensive Financial Report (ACFR) 2023</i></p>	<p>The Annual Comprehensive Financial Report (ACFR) is a set of financial statements for governmental entities that complies with the accounting requirements established by the Governmental Accounting Standards Board (GASB). This document is found on the Hillsborough County Clerk’s Office website.</p>
<p><i>Hillsborough County Popular Annual Financial Report (PAFR) Summary 2023</i></p>	<p>The Popular Annual Financial Report (PAFR) is a condensed version of the ACFR that makes it easier for readers to understand and digest more complex information contained in the County’s financial statements. A popular annual financial report (PAFR) is a way to communicate selected financial data to a broad audience (some governments issue annual reports that focus on the results of operations and services provided not financial information, therefore, should not be confused with PAFRs).</p>

Sample Documents Available to the Public on the Website

Non-Financial Information	Description/Purpose
<p><i>Budget & CIP Meetings</i></p>	<p>These are live in-person and virtual meetings that allow the public to sign up and speak at Budget and CIP hearings. The meetings provide a platform for the public to voice their opinions, concerns, and suggestions regarding the County’s financial decisions.</p> <p>A sign-up form is required to be filled out for someone to be able to speak. The Board Chairman call on speakers by name. The public can speak at some of the following meetings that are held:</p> <ul style="list-style-type: none"> • BOCC Meeting • BOCC Land Use Meeting • Environmental Protection Commission Meeting • Land Development Code Meeting <p>https://hcfl.gov/government/meeting-information/sign-up-to-speak-at-a-meeting/speak-at-a-budget-and-cip-hybrid-public-hearing</p>
<p><i>Capital Improvement Program Viewer</i></p>	<p>The County’s website features a search tool that helps users find specific Capital Improvement Projects. Additionally, they can access timelines that outline the expected start and completion dates, as well as the current phase of development for each project. The tool also offers a breakdown of financial allocations, showing how funds are distributed and spent across different aspects of the project.</p> <p>https://experience.arcgis.com/experience/38d429232aef403d873afafdc7f1eed7/</p>
<p><i>American Recovery Act Recovery Plan Performance Reports (ARC) 2023</i></p>	<p>This plan was adopted by the board of Commissioners on September 1, 2021, and amended through June 30, 2022. It was structured to be consistent with the funding objective of the American Rescue Plan Act (ARPA).</p> <p>It includes a set of guiding principles that are designed to instruct use of the funds over the next three (3) years.</p> <p>https://hcfl.gov/government/budget/american-recovery-act-recovery-plan-performance-reports</p>
<p><i>Community Investment Tax Accountability Report</i></p>	<p>A half-percent sales tax approved by Hillsborough County voters in September 1996 and expires November 30, 2026. Sales tax was established to fund the capital improvement projects and capital equipment in the County as well as the cities of Plant City, Tampa, and Temple Terrace. This report provides a detailed account of the investment activities within the County.</p> <p>https://hcfl.gov/government/budget/budget-information/community-investment-tax</p>
<p><i>Public Meeting Agenda & Minutes</i></p>	<p>These meetings are held to provide a platform for the public to discuss and address local issues, share information, and make decisions that affect the community. These meetings and events ensure transparency, foster accountability, and promote community involvement.</p> <p>The County ensures that every public meeting, an agenda detailing the expected topics is provided to the speakers. Additionally, minutes are recorded to keep everyone informed about the discussions and decisions made, whether they attended or not.</p> <p>https://hcfl.gov/events?range%5B_start_date%5D=1720414800000%3A</p>

Sample Documents Available to the Public on the Website

<p><i>GeoHub /GIS</i></p>	<p>Geographic information System (GIS) provides the public with access to a wide range of geographic data and mapping tools. It allows them to explore interactive maps, analyze spatial data, and access various GIS services. Different types of data are recorded into this system such as:</p> <ul style="list-style-type: none"> • Boundary datasets • Locations such as parks, schools, hospitals, and libraries • County assets which include roads, sidewalks, and stormwater • Informative datasets such as road closures and zoning hearings <p>https://hcfl.gov/about-hillsborough/open-data-and-gis/geohub</p>
<p><i>News and Social Media</i></p>	<p>The public information office distributes news to the public through a variety of avenues from news releases to social media accounts such as Facebook, Instagram, Twitter, Nextdoor, YouTube, and LinkedIn. The County also has a system known as the Hillsborough County Florida (HCFL) Alert which is designed to keep people informed of emergencies and everyday events. Friday 5 is a site that allows the public to keep up with the latest headlines.</p> <p>https://hcfl.gov/about-hillsborough/connect-with-us-hillsboroughfl</p>

FIGURE 5-1: Current financial and nonfinancial information available on the website and through social media sources.
Sources: Compiled by the MJ Team.

SUBTASK 5.2 – Determine whether the public has access to program performance and cost information that is readily available and easy to locate.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 5.2. County-wide and for all programs the County has procedures in place to ensure the public has access to program performance and cost information that is readily available and easy to locate. To reach this conclusion, the MJ Team conducted relevant interviews and reviewed supporting documentation for the subtask.

ANALYSIS

individuals in the following positions:

- Chief Communications Administrator
- Director of Management and Budget
- Business Operations Division Director
- Chief Financial Administrator
- Director of Capital Programs

The MJ team also examined the performance and cost data on the County’s website and identified multiple examples of projects that address this subtask. **Figure 5-2** shows a snapshot of how to access projects found on the Capital Improvement Plan viewer and provides direct links to obtain information quickly.

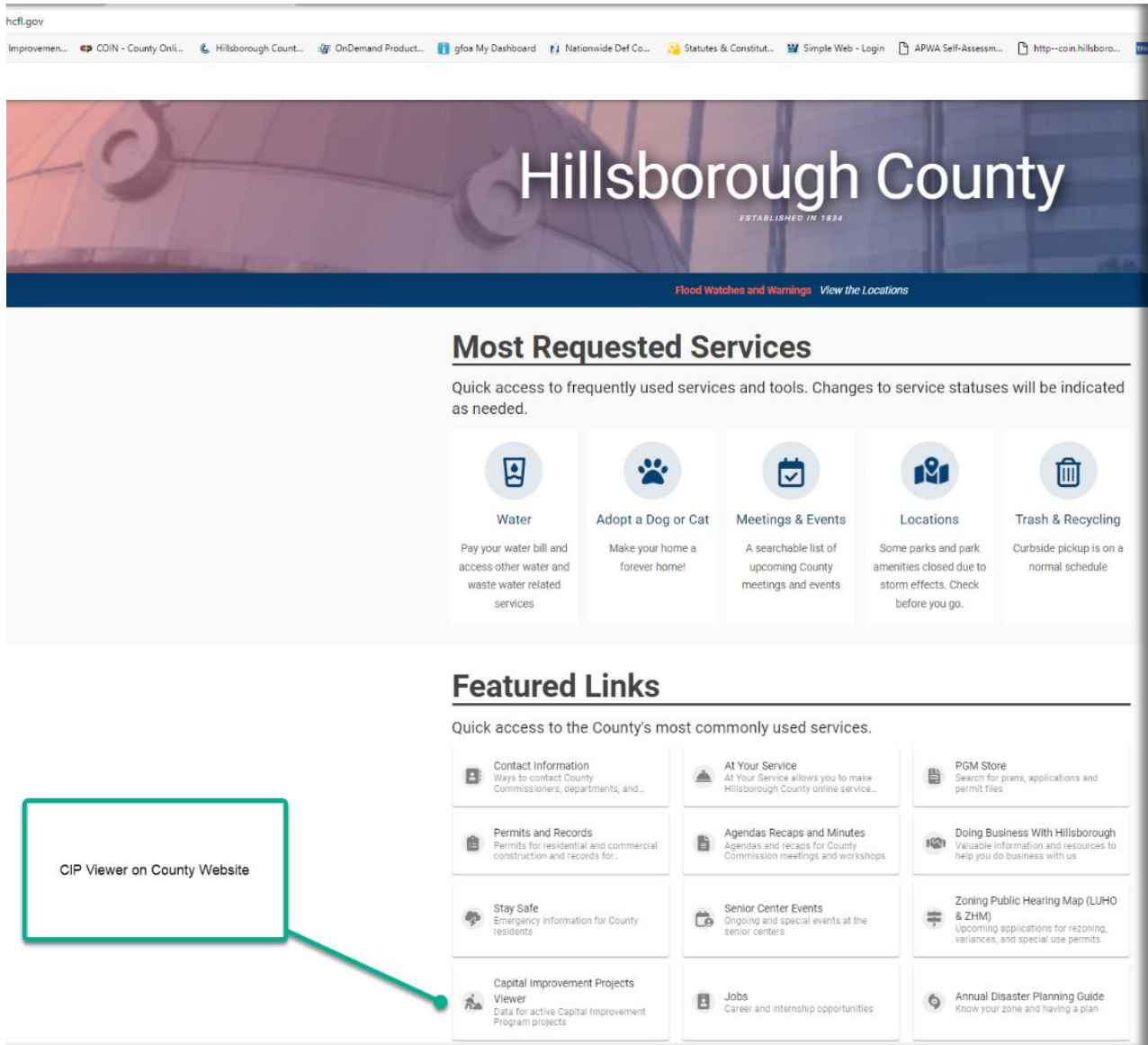



FIGURE 5-2: Snapshot of projects found on the Capital Improvement Plan viewer.
Sources: Hillsborough County’s website.

Figure 5-3 displays examples of program and cost information found on the County’s website.



19th Avenue NE Widening - US 41 to US 301 (PDandE Only)

Capital Improvement Program Project Fact Sheet

Project Number: 69640000

Quick Facts

- Community Area: Ruskin
- Project Type: Roadway Corridor Improvements
- Current Project Phase: Planning
- Commissioner District: District 4

Estimated Project Schedule

- Project Development (Planning) Completion - Mid 2024
- Design/Land Acquisition Completion - N/A
- Procurement Completion - TBD
- Construction Completion - TBD

Funding Source

May include: Bonds, Financing and Mobility Fees
Design, Land and Construction Phases are Unfunded.

Current Phase

Study	Planning	Design	Procurement	Construction
-------	----------	--------	-------------	--------------

Project Cost Estimate

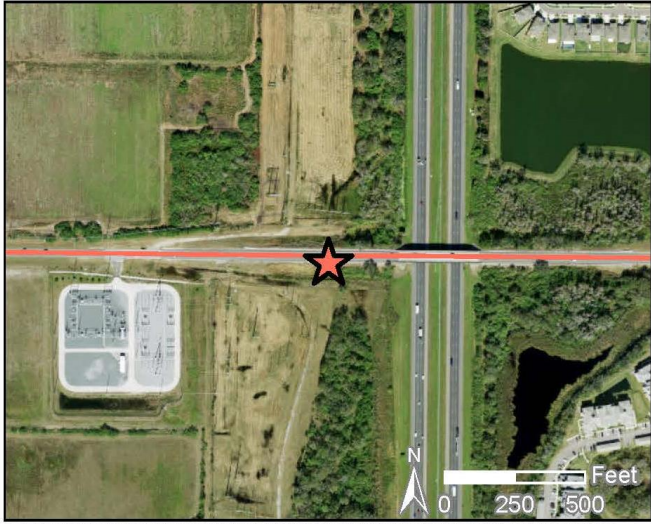
- Total: \$2,843,565
- Planning: \$2,843,565
- Design and Land: \$
- Construction: \$

Project Description

- This project includes Project Development and Environmental Study (Planning) for the Corridor Improvement of 19th Avenue NE, a 2-lane undivided road, from US 41 to US 301 to 4-lanes.
- Also being studied is the enhancement of pedestrian, bicycle, and bus facilities.

Project Objectives

- Reduce traffic congestion and improve safety for drivers, pedestrians and bicyclists.
- Increase access to transit and alternative transportation while preserving infrastructure assets.



Questions?

Phillip Haas
Project Manager
(813) 635-5400

Data Date : June 2024
 Note: The cost and schedule data shown here are the County's current best estimates and are subject to change. Changes (if any) are updated once a month.

NOTE: Every reasonable effort has been made to assure the accuracy of this map. Hillsborough County does not assume any liability arising from use of this map. THIS MAP IS PROVIDED WITHOUT WARRANTY OF ANY KIND, either expressed or implied, including, but not limited to, the implied warranties of merchantability and fitness for a particular purpose.

SOURCES: This map has been prepared for the inventory of real property found within Hillsborough County and is compiled from recorded deeds, plats, and other public records. It is based on BEST AVAILABLE data.

Users of this map are hereby notified that the aforementioned public primary information sources should be consulted for verification of the information contained on this map.

FIGURE 5-3: Examples of Program and Cost information found on the County’s website.
Source Hillsborough County’s website.

Figure 5-4 provides an example of a project profile found on the County’s website that shows the budget status and that the project is on schedule.

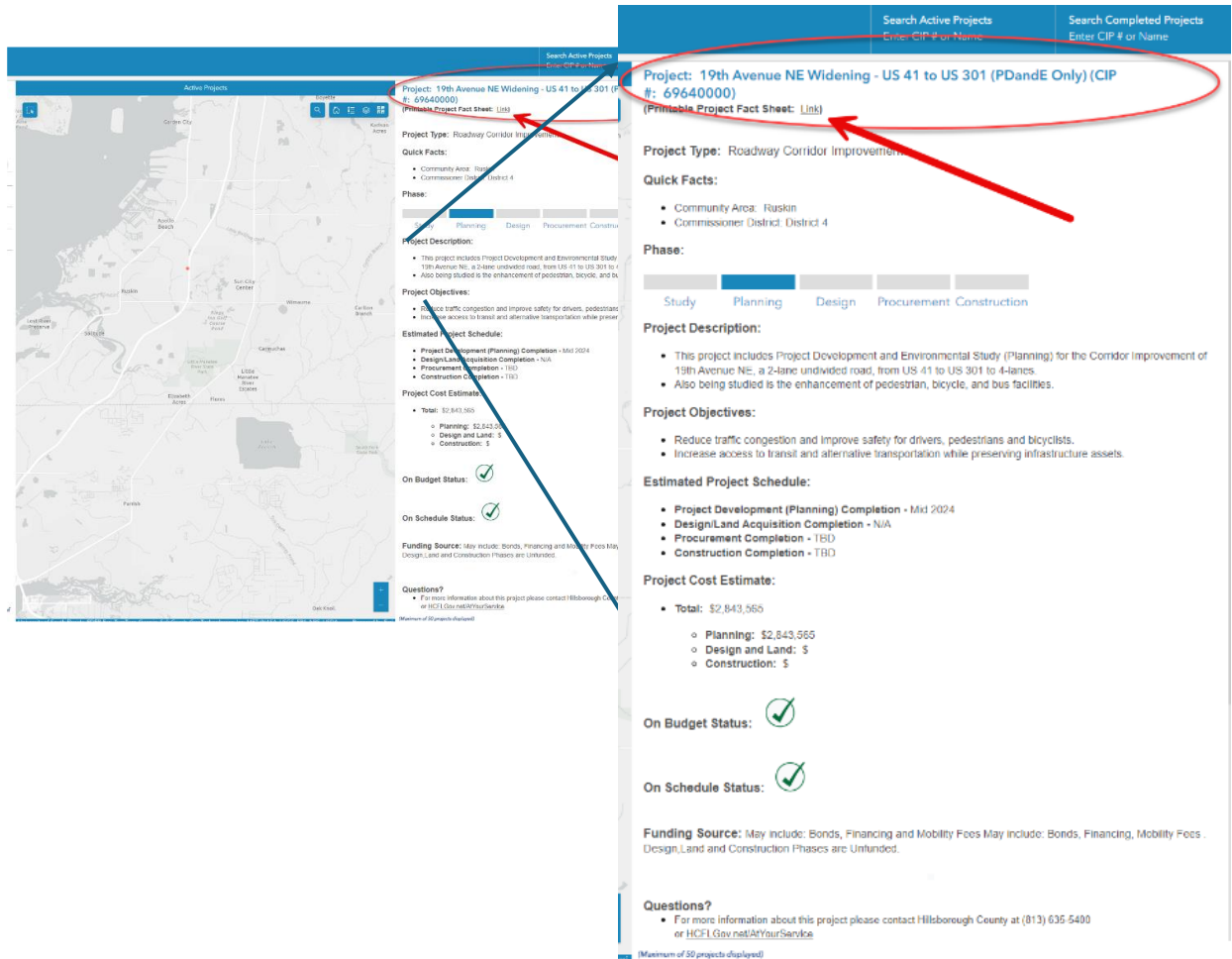


FIGURE 5-4: Example of project profile found on the County’s website that shows the budget status and that the project is on schedule.
Source Hillsborough County’s website.

SUBTASK 5.3 – Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.

OVERALL CONCLUSION

Overall, Hillsborough County partially met expectations for Subtask 5.3. County-wide and for all programs the County has processes and procedures in place to ensure the accuracy and completeness of any program performance and cost information provided to the public. Despite these processes and procedures, clerical errors were identified in the FY 24 Adopted Budget Book. Once the County was notified, the errors were corrected the same day. No

additional errors were identified in the large volume of financial or program-related information and all other information reviewed in the budget document was correct.

To reach this conclusion, the MJ Team conducted relevant interviews and reviewed supporting documentation to the subtask.

ANALYSIS

To address the requirements of this subtask, the MJ Team conducted a joint interview with the individuals in the following positions:

- Director of Management and Budget
- Business Operations Division Director
- Chief Financial Administrator

The documents reviewed related to Subtask 5.3 included the following:

- Capital Improvement Plan 2024-2029
- Capital Improvement Program Viewer
- Budget Development and Monitoring Controls
- Current Budget Instructions for 2023-24
- Documented Budget Planning Process
- Formal/written process for ensuring that data in financial statements and capital budgets are accurate/correct

BUDGET TO ACTUAL RESULTS FOR THE BUDGET PERIOD

The Hillsborough County Board Policy 03.05.11.00 – Budget Development and Monitoring Controls requires that the County prepare a quarterly budget for actual financial reports to be placed on the Board’s consent agenda.

- The financial reports include as part of this agenda item meet this requirement.
- The first report provides budget to actual results by major fund type.
- The second report provides budget to actual results by County Administrator Department.

The period covered by these reports represents results approximately 75% of the way into the County’s fiscal year. Actual expenditure levels may not approximate this 75% due to various factors and timing issues. The Management and Budget Department is available to respond to any questions and provide explanations to the County Commission or members of the public upon request to ensure accuracy and completeness of program and cost information.

Abbreviated Process for Adopting the Budget

The preparation phase begins with the February delivery of budget instructions to departments. The instructions highlight the County’s focus on sustainability. One (1) workshop

and two (2) public hearings are held during the budget process. During these workshops and public hearings, as well as during regular meetings, the Board of County Commissioners discuss budget priorities and strategies and goals for the coming fiscal year.

The review phase consists of a review of department and agency budget submissions by the County Administrator, the Budget Office, and the Executive Team. This phase also includes several meetings with each commissioner to identify their needs and to communicate the needs of County departments and agencies.

The public adoption phase begins with the formal presentation of the County Administrator's Recommended Budget for the fiscal year at the Board of the County Commissioner's regular July meeting. The public process of review, change, and formal adoption concludes in mid-September. Public hearings in September are required by state law.

Multiple cross-checks of the budget documentation are performed by staff to ensure all information is correct prior to final approval.

Capital Improvement Program Planning Process

The County provides residents with the Adopted Capital Improvement Program (CIP) for a six-year period. The current period began with the fiscal year beginning October 1, 2023, and continues through the fiscal year ending September 30, 2029. The Adopted FY 24 – FY 29 CIP totals \$3.7 billion.

The CIP is the County's financial plan of proposed capital projects, their costs, and timing over a six-year period in the first year of the biennial budget, and over a five-year period in the second year of the biennial budget. The CIP is designed to meet County infrastructure needs in a strategic and efficient manner. Community sustainability, environmental considerations and changing conditions demand that the CIP be reviewed and updated annually.

The CIP 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.

- 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 CIP 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 and the public. Proposed capital projects are reviewed for compliance with the adopted comprehensive plan as part of the budget adoption process.
- Capital planning includes extensive program and cost information that is transparent to the public throughout the budgeting process.

Despite the procedures and processes the County has in place to ensure the accuracy and completeness of any program performance and cost data provided to the public, clerical errors were identified by the MJ Team in a few places in the FY 24 Adopted Budget Book, as noted in **Figure 5-5** and **Figure 5-6**. The MJ Team notified the County of the errors, and they were corrected the same day. It should also be noted that no errors were identified in the large volume of financial or program-related formation and all other information reviewed in the budget document was correct.

Should read FY22 and FY23 Accomplishments

Capital Programs

(813) 635-5400 | HCFLGov.net/PublicWorks

Capital Programs oversees the project development, design, and construction of the County's Capital Improvement Program for transportation, stormwater, and facilities such as parks, libraries, and fire stations. The department is also responsible for the inspection of developer construction, including subdivision infrastructure, public-contributed assets in County right of way, and commercial property improvements.

See Error: **FY 21 and FY 22 Accomplishments:**

- Successful delivery of the Transportation, Stormwater, and Architecture Services Capital Programs, including \$191 million in expenditures in FY 22 on projects providing for improved transportation facilities, government facilities (including a library and parks), sidewalks, bike lanes, and stormwater drainage systems.
- Successfully completed the construction phase of \$25.6 million Apollo Beach (Paseo Al Mar)/I-75 Extension on Aug. 26, 2022. The project included

constructing a new overpass over I-75 (connecting U.S. 41 with Paseo Al Mar Boulevard) and new bridge over Bullfrog Creek, roadway approaches, drainage improvements, highway lighting, and sidewalks.

See Error:

- Completion of over 45 architectural capital improvements totaling \$110 million in value, including the Consolidated & Hardened Maintenance Facilities at Sheldon Road, the new Traffic Operations Center, solar panels at various facilities, new fire stations in Apollo Beach, Central Brandon, and Rhodine Road, and the New Tampa Performing Arts Center.



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

Should be FY24 and FY25 Core Goals

See Error: **FY 22 and FY 23 Core Goals:**

- Ensure on-time and within budget delivery of projects to address the needs of the community.
- Improve infrastructure safety assets that would help achieve the County's Vision Zero goals.
- Provide timely and accurate response to inquiries from residents about active Capital Improvement Projects.

See Error: **FY 22 and FY 23] Key Projects:**

- Commence and complete construction of the Progress Village regional stormwater improvements, Collins Elementary School circulation improvements, and the 70th Street South bridge replacement over Delaney Creek.
- Commence and complete transportation improvement projects such as widening Bell Shoals Road between Bloomingdale Avenue and Boyette Road from a two-lane, undivided rural road to a four-lane, divided urban facility, and several intersection safety improvement projects that will provide enhanced infrastructure to help reduce congestion and increase safety.

See Error:

- Complete Waterset Sports Complex, synthetic turf fields, Branchton Park, and splash pads at Kenly, Winston, and E.P. Johnson Parks. Complete design and permitting of three new American Recovery Plan-funded fire station replacements at Armdale, Gunn Highway, and Palm River. Complete design of the New Brandon Library and the proposed new African American Arts & Cultural Center.

195 Last accomplishment and last project from the FY2023 Adopted Budget and the FY2024-25 are duplicated.

FIGURE 5-5: Sample of the FY 24 Adopted Budget Book showing clerical errors. Source Hillsborough County's website.

Code Enforcement should be shown as FY 24 instead of "FY 244" Core Goals

Code Enforcement

(813) 274-6600 | HCFLGov.net/Code

Code Enforcement consists of three sections: Code Enforcement Division, Animal Control Division, and the Regulatory Compliance Section. The department works to provide stellar customer service while protecting the health, safety, comfort, and well-being of communities, and creating a conducive atmosphere for private investment and a growing local economy.

FY 22 and FY 23

Accomplishments:

- Provided comprehensive support, sheltering assistance, and field damage assessment to Emergency Operations Center operations before, during, and after Hurricane Ian.
- Fully deployed body-worn cameras to Animal Control personnel to document and enhance investigations, support victims, and identify training opportunities.
- Surveyed sales of delta-8 products and facilitated merchant compliance and resident awareness.

See Error:

FY 244 and FY 25

Core Goals:

- Support and preserve public safety, health, and welfare through the enforcement of the County's Land Development, Property Maintenance, Animal Protection, and Business Regulations.
- Protect property values and foster community responsibility and pride.
- Assist first responders.

FY 24 and FY 25

Key Projects:

- Merchant and public outreach related to the dangers of youth/teen vaping in anticipation of establishing distance separations between retail product sales and schools.
- Collaboration with the Pet Resource Center and County Attorney's Office to revise the County's Animal Ordinance.
- Shepherding completion of adjustments to maximum towing rates and work with the industry and County Attorney's Office to update association regulations.

Innovation:

Pet owners who are cited for having a dog with aggressive propensities are required by ordinance to undertake remedial instruction. Code Enforcement replaced its 2004 VHS video that required visiting the Animal Control office in person with an updated, online Vicious Animal Citation interactive video that allows the respondent to complete the mandatory training virtually.



Code Enforcement Community Outreach officers attend the annual Public Safety Fair in Northdale.



Code Enforcement's Rapid Response Team during the Gibsonton Fight the Blight.

FIGURE 5-6: Sample of the FY 24 Adopted Budget Book showcasing errors. Source Hillsborough County's website.

Eliminating clerical errors in budget data is crucial for maintaining accuracy and reliability. Below are some best practices to consider:

- Establish clear and standardized procedures for data entry, including templates and guidelines that all team members must follow.
- Regularly train staff on data entry protocols and the importance of accuracy of both narrative and financial data.
- Maintain version control for budget documents to track changes and reduce confusion over which data set is the most current.
- Use checklists for data entry tasks to ensure that all necessary steps are followed, and nothing is overlooked.

RECOMMENDATION 5.3 – Regularly train staff on data entry protocols and the importance of ensuring accuracy in reporting both narrative and financial data.

SUBTASK 5.4 – Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the county and that these procedures provide for adequate public notice of such corrections.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 5.4. County-wide and for all programs the County has procedures in place to ensure reasonable and timely actions are taken to correct erroneous and/or incomplete information included in public documents. To reach this conclusion, the MJ Team conducted relevant interviews and reviewed supporting documentation to the subtask.

ANALYSIS

To address the requirements of this subtask, the MJ Team conducted an interview with the Chief Communications Administrator. We also reviewed the County's standard operating procedure for correcting documents disseminating to the public as shown in **Figure 5-7**.

Standard Operating Procedures for Corrections



Introduction and Purpose:

Communications & Digital Media (CDM) is charged with maintaining the County's reputation in the eyes of the public. Part of this mission is ensuring the accuracy of media broadcasts and reports, news releases issued by the County or other organizations, and any public mention of the County or its services on the internet, social media outlet, or any other form of mass communication. Upon identifying an inaccurate, incorrect, or otherwise false or objectively misleading fact in the public space, CDM will contact the author, publisher, or broadcaster of the incorrect fact/misinformation and seek an immediate correction to be published/broadcast in the same format as the original false item. Corrections should clearly identify the error and provide the correct information. If a publisher or broadcaster refuses to correct an objectively false piece of information, the director of CDM may consult with the County Attorney's office to determine whether further action is warranted.

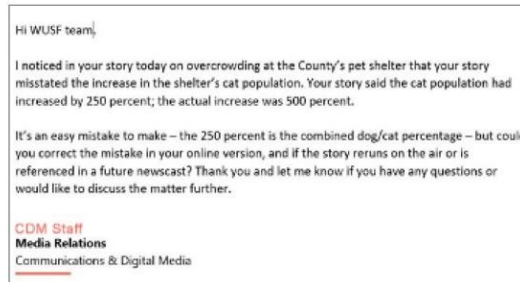
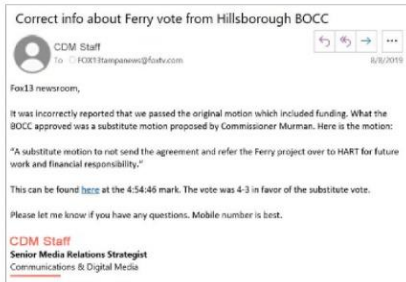
Scope and Distribution:

This standard operating procedure is for all CDM managers.

Procedures:

Upon identifying the incorrect information in the public space:

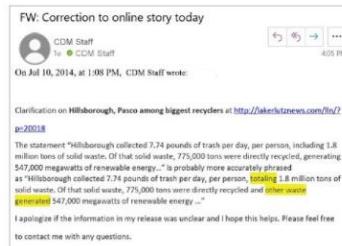
1. Preserve the broadcast or publication that contains the incorrect information.
2. Notify the director of CDM about the incorrect information.
3. Contact the broadcaster or publisher and request, in writing, a correction to be published/broadcast in the same platform as the original incorrect piece of information.
4. Preserve the broadcast or publication that contains the correction.
5. Depending upon the nature of the incorrect information, the director of CDM may deploy additional resources to correct the error(s) in the public space, including media releases, media availabilities, social campaigns, or other communications strategies as warranted.



- Examples of email communications to external media contacts seeking immediate corrections to be published/broadcast in the same format as the original false items.

Upon identifying the incorrect information published/broadcast by the County in the public space:

1. Preserve the broadcast or publication that contains the incorrect information.
2. Notify the director of CDM about the incorrect information.
3. Issue a correction in the same platform as the original incorrect piece of information. Label the item clearly as a CORRECTION in the headline. Corrections should clearly identify the error and provide the correct information. If the corrections result in printing of new materials, collect materials with incorrect information and dispose of them.
4. Preserve the broadcast or publication that contains the correction.



- Example of email communication upon identifying the incorrect information published/broadcast by the County in the public space.

SOP for Updating Web Pages, Press Releases, and Newsroom Stories

When an error is identified on Hillsborough County’s website (HCFLGov.net)
Upon identifying the incorrect information in the public space:

Web Pages

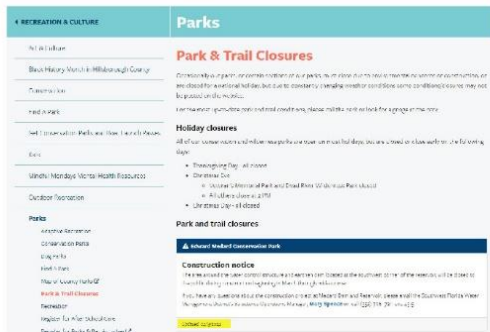
- Page-level updates are requested through and tracked by an internal platform.
- Versions of the page are preserved in the content management system (CMS) for at least one year.
- For major changes, an entirely new version of the page is created and published over the original page.
- For minor changes, revisions will be made to the original version.
- Changes are made in real-time.
- In all cases (unless otherwise requested) the URL is preserved.
- Webpages with frequently updated information, such as park closure pages or public safety information during times of crisis, incorporate the date of the most recent update.

Press Releases

- If there is a press release that needs to be updated (other than spelling errors or fixing broken links) the following procedure are followed:
- All press release updates are requested through and tracked by an internal platform.
- Versions of the release are preserved in the CMS for at least one year.
- Updated press releases are created as a NEW press release.
- If applicable, the MRS will indicate very briefly at the top of the release why the update is necessary.
- The original press release and any other releases affected, will include a note and link to new release at the top of the page:
- “This release has been updated, view the latest version.”

Newsroom stories

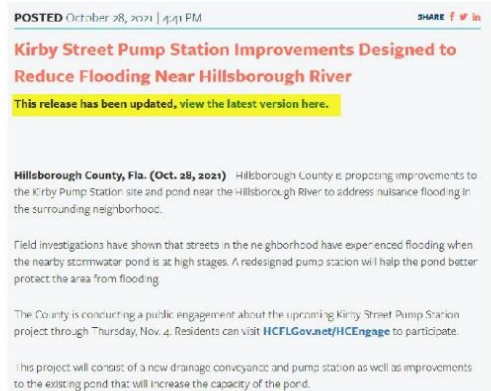
- Newsroom stories are reviewed and updated on a case-by-case-basis to determine the best option:
- All news story updates are requested through and tracked by an internal platform.
- Versions of the newsroom story are preserved in the CMS for at least one year.
 - **Option one:** Make edits made to the original story, and update the publish date to the current date. *This option is used if the story is widely linked on third party websites or if the story is marked as an Evergreen (long term relevance). This preserves the original URL.*
 - **Option two:** Create a new version of the newsroom story with the current date. *This creates a new story with a new URL. The original newsroom story may be unpublished to reduce confusion.*



■ Example of webpage with frequently updated information (park closure page) incorporating the date of the most recent update.



■ Example of newsroom story that includes the story’s most recent posted date and time.



■ Example of original press release that includes a note and link at the top of the page to a newer version of the release.

FIGURE 5-7: Standard Operating Procedure for Correcting Public Information.
Source: Hillsborough County, Communications Department & Digital Media Department.

SUBTASK 5.5 – Determine whether the county has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 5.5. County-wide and for all programs procedures are in place to take reasonable and timely actions to correct any erroneous and/or incomplete program information. To reach this conclusion, the MJ Team conducted relevant interviews and reviewed supporting documentation to the subtask.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed the Chief Communications Administrator and reviewed a copy of a date/time stamped example of a corrected new release. The County indicated that it strictly follows its processes for ensuring public documents are published free of error and therefore the need for correction rarely occurs. The news release that contained an error was corrected within one (1) day. The example of the news release that required correction was dated November 2, 2023, as shown in **Figure 5-8**. The example of the corrected news release was dated November 3, 2023, as shown in **Figure 5-9**.

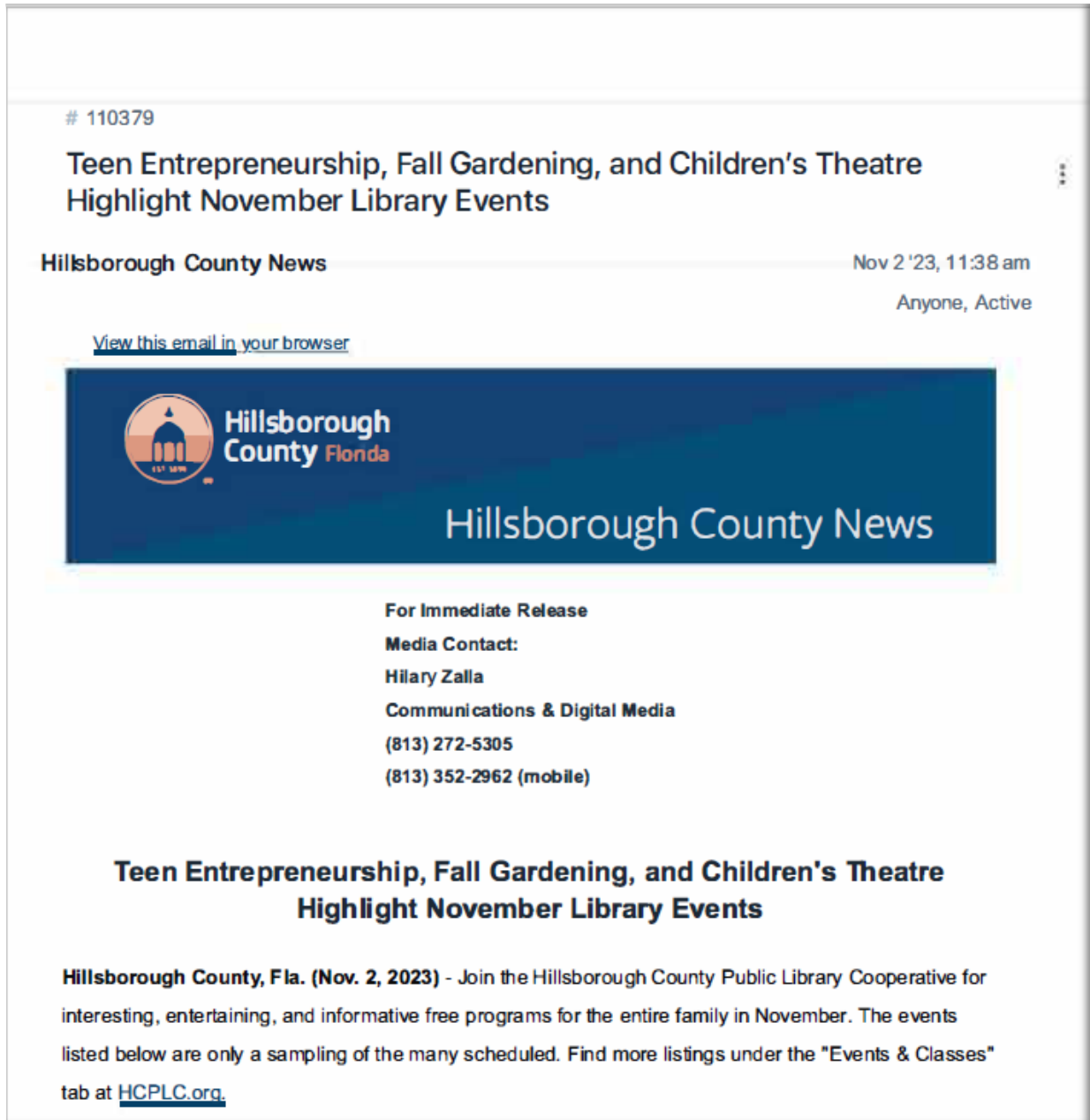


FIGURE 5-8: Example of the news release that required correction was dated November 2, 2023.
Source: Hillsborough County, Communications Department.

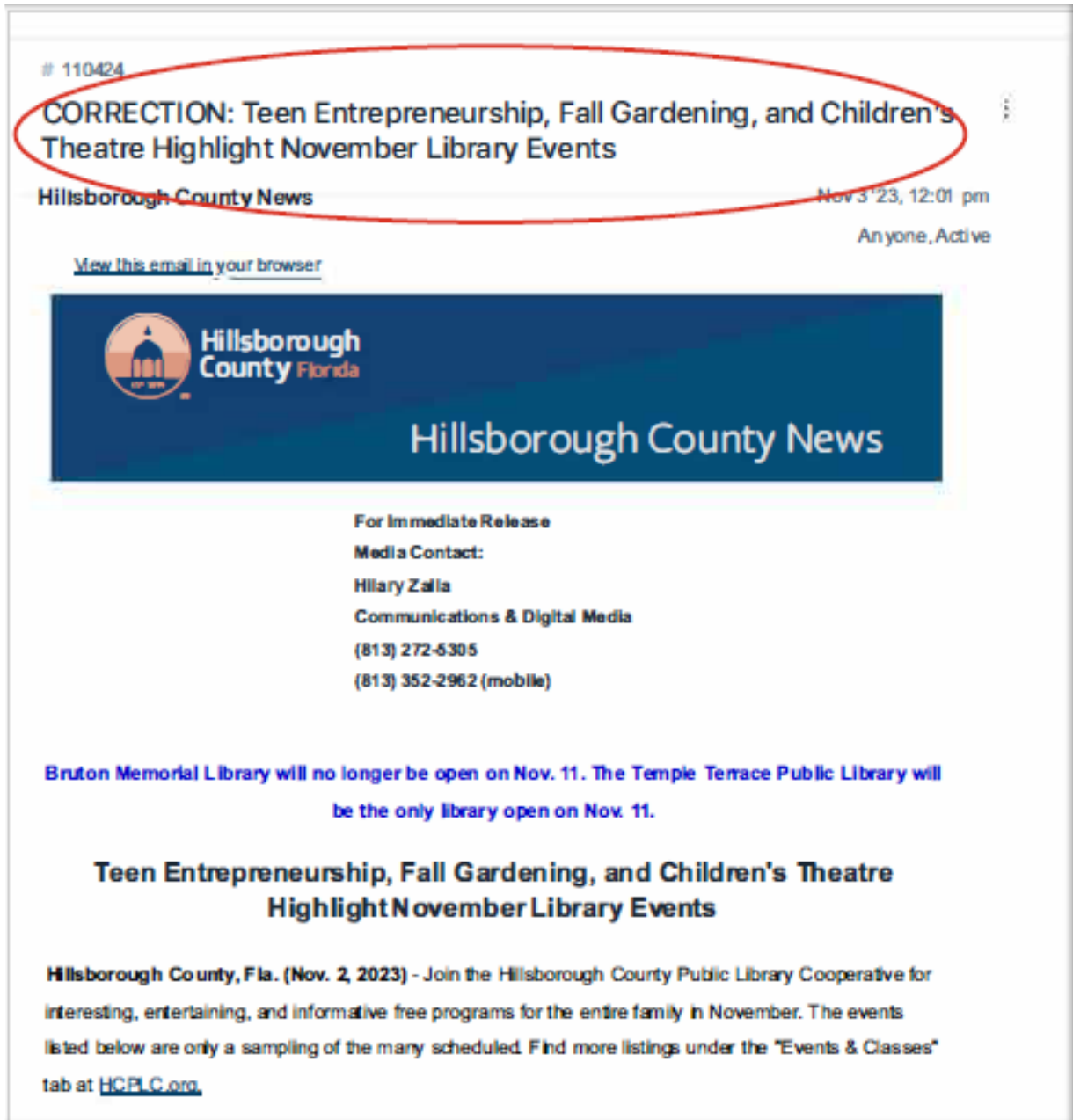


FIGURE 5-9: Example of the corrected news release was dated November 3, 2023.
Source: Hillsborough County, Communications Department.

RESEARCH TASK 6

SCOPE

The MJ Team did not divide Subtask 6.1 related to legal compliance into separate program areas because the County's compliance with federal, state, and local laws, rules, and regulations is universal and apply to all County departments. Moreover, the MJ Team did not assess the Sheriff's Office for this subtask because the chief legal counsel for the Sheriff's Office played no role in assessing compliance of the surtax with applicable laws.

The MJ Team did not divide Subtask 6.2 into separate program areas because internal controls to determine compliance with applicable state laws, rules, and regulations apply to the County as a whole.

The MJ Team did not divide Subtask 6.3 into separate program areas because taking reasonable and timely actions to address any noncompliance with applicable state laws, rules, and regulations apply to the County as a whole.

The MJ Team did not divide Subtask 6.4 related to planned uses of the surtax into separate program areas because planned uses of the surtax and its compliance with applicable state laws, rules, and regulations applies to the County as a whole, including the Sheriff's Office.

FINDING SUMMARY

COMPLIANCE OF THE PROGRAM WITH APPROPRIATE POLICIES, RULES, AND LAWS.

Overall, Hillsborough County met expectations for Research Task 6.

The County has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. The process consists of full-time legal staff responsible for providing transactional and governance legal services to the Board of County Commissioners and County departments. The County Attorney's Office reviews all contracts requiring board approval for compliance with legal requirements and board policy. The County stays abreast of federal and state legislative changes through its Government Relations & Strategic Services department and membership in professional associations and contracts with lobbyists to provide representation at federal and state level.

The County maintains an infrastructure with program internal controls including independent annual external audits, internal audit risk assessments and periodic monitoring and status reports to the BOCC, capital improvement project planning and budgeting processes, and purchasing and contract management practices.

The County monitors corrective actions taken in response to audit recommendations; however, corrective actions were not monitored and completed for recommendations in the 2022 surtax performance audit to review and revise policies and procedures not updated in over five (5) years.

Finally, the County took reasonable and timely actions to determine whether planned uses of the surtax were in compliance with applicable state laws, rules, and regulations. The County Attorney's Office drafted the surtax ordinance, and ensured that it complied with applicable law before it was enacted by the BOCC.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 6.1 – Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 6.1. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. The MJ Team did not divide Subtask 6.1 into separate program areas because the County's compliance with federal, state, and local laws, rules, and regulations is universal and apply to all County departments.

The MJ Team did not address this subtask for Sheriff's Office because, even though the sheriff is an elected official and separate constitutional office, the chief legal counsel for Sheriff's Office played no role in assessing compliance of the surtax with applicable laws.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed a Chief Assistant County Attorney, Chief Financial Administrator, Assistant County Administrator, Management and Budget Director, Manager Criminal Justice Grants Program, and the Enterprise Solutions & Quality Assurance Director.

During these interviews, we requested documentation to enable us to demonstrate that the County has processes in place to assess compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. Laws and policies relevant to the subtask include the following:

- s. 212.054 and s. 212.055-*Florida Statutes*- also known as the surtax law.
- **Ordinance No. 24-3**-authorizes that a ½ cent surtax be placed on the November 5, 2024, referendum.
- **BOCC Policy 03.03.05.00**-Community Investment Tax Financial Policies.

The information requested during the interview is discussed below and forms the basis of our conclusion that the subtask is met.

Legal Compliance Process

As illustrated in **Figure 6-1**, the County’s legal compliance process consists of five (5) spheres of activity that ensure the County complies with applicable federal, state, laws, and other regulatory requirements.



FIGURE 6-1: *The County’s Legal Compliance process is comprised of five (5) spheres of activity. Source: County Attorney’s Office staff Interviews.*

The following is a general description of each sphere.

- **Government Relations & Strategic Services (GRSS)**- provides information to the BOCC about changes in legislation that impacts the County. GRSS staff attend the legislative session each year. During the legislative session each year, GRSS staff prepare daily and weekly recaps of the Legislature’s activities and the status of House of Representatives and Senate bill status. GRSS also prepares a comprehensive legislative session summary report at the end of each legislative session outlining issues passed by the legislature.

- **Lobbyists-** The County contracts with lobbyists to represent its interest at the state and federal levels. The state lobbyist performs various services including monitoring and informing the County on state and federal legislation that impacts the County. Lobbyists also inform the County about opportunities that are in its best interest. The federal lobbyists represent the County’s interests before the legislative and executive branches of the United States government.
- **Professional Associations-** The County and the County Attorney stay abreast of federal and state legislative changes through membership in professional associations. The Florida Association of Counties (FAC) helps Florida counties serve and represent their communities through advocacy, collaboration, and education. The Florida Association of County Attorneys (FACA) provides a forum for research, advice, and discussion in the development of local government law, including technical assistance.

The County Attorney’s Office (CAO) along with outside counsel are critical components of legal compliance and are therefore discussed in more detail below.

County Attorney’s Office

The CAO represents the County in all legal matters to ensure that the County is in compliance with laws and regulations. The CAO reviewed all applicable laws, rules, and legal requirements associated with the renewal of the levy and referendum for the community investment tax (CIT) renewal and enactment of Ordinance No. 24-3 and advised the BOCC and the administration with respect to such laws, rules, and requirements. In accordance with the BOCC’s direction, the CAO also drafted Ordinance No. 24-3 and handled all regular and extraordinary notice and interagency communication requirements pertaining to the CIT renewal.

The CAO employs the county attorney plus 34 assistant attorneys, supported by administrative and paralegal staff, who work in at least 172 areas of specialization.

In addition to being members of the Florida bar, these attorneys are Board certified in City, County and Local Government Law and have memberships in various professional associations such as the Florida Association of County Attorneys (FACA), National Association of Parliamentarians, Florida Association for Women Lawyers, and the George Edgecomb Bar Association to name a few. This broad base of legal knowledge and expertise provides a solid foundation to ensure the County remains in compliance with applicable laws and rules as outlined in the subtask. The CAO organization is illustrated in **Figure 6-2**.

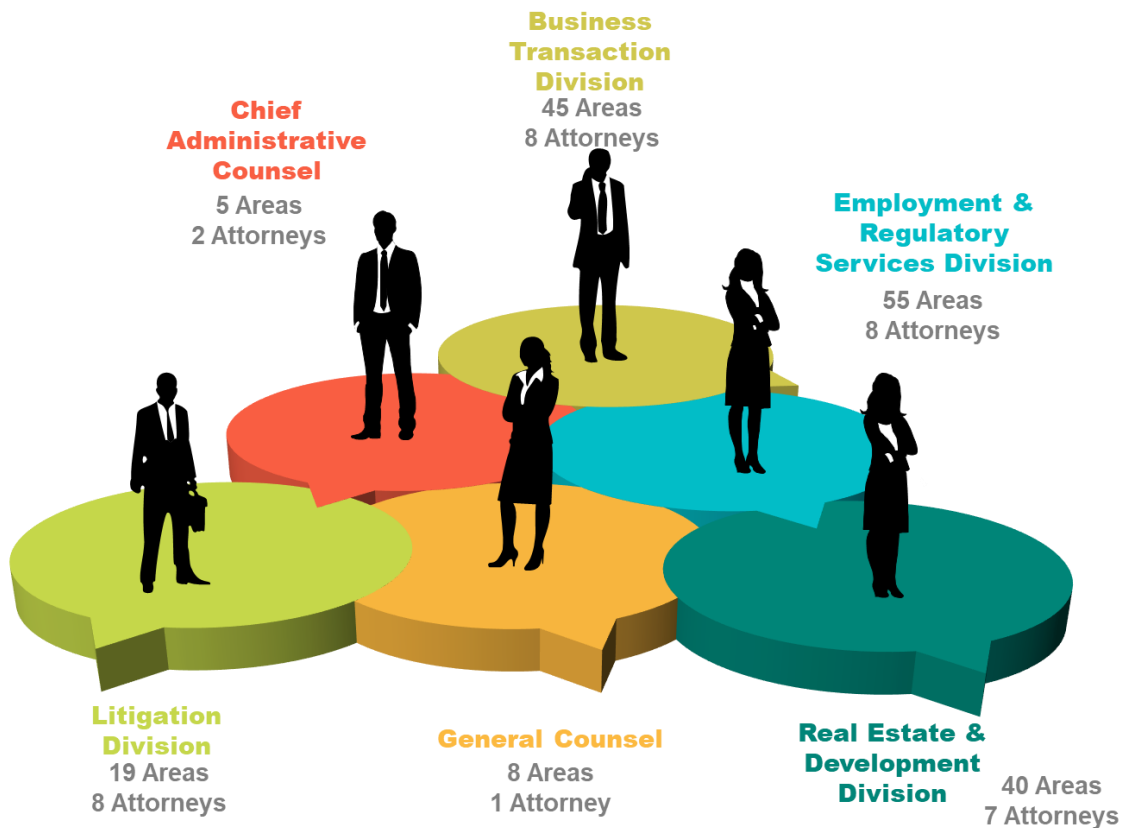


FIGURE 6-2: The County Attorney’s Office consists of 40 attorneys who work in at least 173 areas of law. Source: List of assignments provided by County Attorney’s Office.

Outside Counsel

The County obtains outside legal assistance when necessary. The County Attorney coordinates and cooperates with outside counsel should the need arise. Areas of legal specialization where outside legal assistance is required included the following:

- Administrative law
- Ethics
- Federal litigation
- Intellectual property and real estate
- Bond counsel
- Disclosure counsel
- Eminent domain
- Procurement hearing master
- Insulin pricing
- Opioid litigation

SUBTASK 6.2 – Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 6.2.

The County maintains an infrastructure with program internal controls including independent annual external audits, internal audit risk assessments and periodic monitoring and status reports to the BOCC, capital improvement project planning and budgeting processes, and purchasing and contract management practices.

To reach this conclusion, the MJ Team interviewed County management directly involved in establishing and monitoring the internal control environment and reviewed relevant supporting documentation.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed County management, the County Internal Auditor, and Clerk of Court Auditor and reviewed relevant documents including the following:

- Annual Comprehensive Financial Report and Single Audit Report
- Internal Audit Risk Assessment
- Annual Audit Plan
- Policies and Procedures

Annual External Audit

An annual Comprehensive Annual Financial Report is completed by the Clerk of the Circuit Court and County Comptroller consisting of an independent CPA firm audit results and evaluation of internal controls. During an audit of a governmental entity, independent auditors perform procedures and issue reports that address the entity's internal controls.

Since the constitutional officers are considered a part of the Hillsborough County Primary Government, the General Fund includes the general operating funds of the Sheriff, Tax Collector, Property Appraiser, Supervisor of Elections, and Clerk of Circuit Court. As a recipient of federal and state financial assistance, the County is responsible for maintaining an adequate internal control framework to ensure compliance with applicable laws and regulations related to these programs. This internal control framework is reviewed by the County's independent auditor when it conducts the annual federal and state Single Audits, which cover major federal grant programs and state grant projects, respectively. The independent auditor's Single Audit reports, including any findings and recommendations, the Schedule of Expenditures of Federal

Awards, and the Schedule of Expenditures of State Financial Assistance are available in a separately issued Single Audit Report.

The County Finance Department is responsible for supporting the Clerk's role as accountant and treasurer for the Board of County Commissioners (BOCC) as well as chief financial officer of the County as a whole. County Finance Department responsibilities include financial reporting such as the Annual Comprehensive Financial Reports (ACFRs) and coordination of the annual independent audit.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. The external auditor considered the deficiency in internal control over compliance for Finding 2023-004, which is described further in **Figure 6-3** to be a significant deficiency. The Single Audit package for the County's fiscal year ended September 30, 2022, should have been submitted to the Federal Audit Clearinghouse and Florida Auditor General by June 30, 2023, but it was submitted on September 28, 2023. The County missed the filing deadlines, making the filing for 2022 late. This is significant because it can result in the disallowance of expenditures in future awards by the grantor. In addition, the late filing results in noncompliance with the requirements of the Uniform Guidance and State of Florida Chapter 10.550.

The County's independent auditors issued the reports in connection with their audit, which are summarized in **Figure 6-3**. The reports did not indicate any repeat audit findings or findings specifically related to the program areas.

INDEPENDENT AUDITOR REPORTS FINDINGS			
Report Description	Audited Financial Statements and Supplemental Information Dated June 28, 2024 and April 2, 2024 Year Ended 9/30/2023	Audited Financial Statements and Supplemental Information Dated June 6, 2023 and August 31, 2023 Year Ended 9/30/2022	Audited Financial Statements and Supplemental Information Dated June 24, 2022 and April 30, 2022 Year Ended 9/30/2021
<i>Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</i>	<ul style="list-style-type: none"> Three (3) deficiencies in internal control (discussed below) 	<ul style="list-style-type: none"> One (1) deficiency in internal control (2022-001 discussed below) 	<ul style="list-style-type: none"> No deficiencies in internal controls that might be material weaknesses or significant deficiencies.
<i>Single Audit Report: Report on Compliance for Each Major Federal Program and State Project and On Internal Control Over Compliance Required by the Uniform Guidance and In Accordance with Chapter</i>	<ul style="list-style-type: none"> 2023-001 Reporting an Accurate Expenditures Schedule: The schedule of expenditures of federal awards and state financial assistance was not maintained and reviewed regularly resulting in an incomplete and 	<ul style="list-style-type: none"> No deficiencies in internal controls over compliance considered to be material weaknesses. 2022-001 Compliance with Prompt Payment Act: Identified invoices not 	<ul style="list-style-type: none"> Compliance in all material respects with compliance requirements, that could have a direct and material effect on federal programs and state projects.

INDEPENDENT AUDITOR REPORTS FINDINGS			
Report Description	Audited Financial Statements and Supplemental Information Dated June 28, 2024 and April 2, 2024 Year Ended 9/30/2023	Audited Financial Statements and Supplemental Information Dated June 6, 2023 and August 31, 2023 Year Ended 9/30/2022	Audited Financial Statements and Supplemental Information Dated June 24, 2022 and April 30, 2022 Year Ended 9/30/2021
10.550, Rules of the Auditor General	inaccurate schedule for the year. <ul style="list-style-type: none"> 2023-002 Revenue Recognition: A post-closing entry to reduce revenues at year-end based on revenue recognition criteria was not completely posted to the accounting system. 2023-003 Financial Reporting Reconciliation: No mitigating control or manual review in place to verify the reconciliation of financial reporting items that are automated in the financial reporting software. 2023-004 Late Reporting: The Single Audit package for the County's fiscal year ended 09/30/2022 was submitted to the Federal Audit Clearinghouse and Florida Auditor General about three months late. 	paid timely based on the Prompt Payment Act.	<ul style="list-style-type: none"> One (1) instance of noncompliance required to be reported. 2021-001 Incorrect Classification of Awards: Matching expenditures improperly classified as federal and state awards instead of as County resources.
Status	<ul style="list-style-type: none"> County developed corrective action plans with target completion dates by February 28, 2025 for 2023-002 and 2023-003 and June 2024 for 2023-001. For 2023-004, will request the Single Audit to be completed earlier to minimize the risk of late reporting. 	<ul style="list-style-type: none"> County management responded that corrective action was taken and additional staff were hired and training conducted on new accounting software. This was not a repeat finding in the subsequent FY2023 audit. 	<ul style="list-style-type: none"> County corrected error during the audit.
Single Audit Report: Schedule of Findings and Responses-Federal Awards and State Financial Assistance	<ul style="list-style-type: none"> Expenditures Schedules are fairly stated in all material respects 	<ul style="list-style-type: none"> Expenditures Schedules are fairly stated in all material respects 	<ul style="list-style-type: none"> Expenditures Schedules are fairly stated in all material respects
Repeat/Similar Audit Findings?	<ul style="list-style-type: none"> Not repeat findings. 	<ul style="list-style-type: none"> Not a repeat finding. 	<ul style="list-style-type: none"> Not a repeat finding

FIGURE 6-3: Summary of External Audit Reports Findings – Fiscal Year 2021 through Fiscal Year 2023.
 Source: Hillsborough County, Single Audit Report.

County Internal Auditor

The County Internal Auditor studies the operations of County programs and services to ensure fiscal responsibility. The Auditor is appointed by the Board of County Commissioners and advises the Board on the effectiveness of departments, policies, and procedures. The purpose is

to provide management with an objective analysis to identify strengths, weaknesses, challenges, and opportunities for improvement.

In addition to conducting internal audits, the County Internal Auditor leads the annual Risk Assessment and Audit Plan processes. To ensure the most efficient and effective utilization of County Audit resources, the County Audit Department utilizes a comprehensive risk assessment process to develop the annual audit plan.

The department also prepares an annual organization-wide annual risk assurance map. The map represents a matrix comprising a virtual representation of the organization’s risks and all the internal and external providers of assurance services that cover those risks. Senior management may use the map to ensure that risk management and internal control functions are properly aligned and effectively monitored.

The map includes risk assessments of the Public Works’ Capital Programs Department, Office of Emergency Management, Management and Budget Department, Procurement Services Department and the Sheriff’s Office. **Figure 6-4** presents an excerpt from the internal auditor’s organization-wide annual risk assurance map.

2023 Organization-Wide Risk Assurance Map			Management 1st Line					External	Provider and description of assurance activity performed.
			Capital Programs	Emergency Management	Management & Budget	Procurement Svcs	The Sheriff's Office		
Risk	Risk Name	Description							
1. External Risks									
1.1. Strategic Risks									
	1.1.06. New Project Failure	New projects are delayed or do not achieve expectations	X					CP - Capital Programs continuously monitors project schedules and budgets for capital projects. CPD communicates the risks related to schedule and budget variance as needed and ensures that further variances are minimized and projects are completed on time and on budget. IT & EMO - IIO Service Delivery Managers review, submit, create, monitor and review projects submitted through the Technology Advisory Committee (Biggers Chair; Garcia Co Chair). These may be business unit specific projects, enterprise projects or maintenance projects but all encompass technology as the root driver. ensure technology solutions deployed are meeting business needs and are refreshed and modernized. ESQA - ESQA communicates the risks when ERP-related projects are delayed, and ensures proper project plans are created and followed to prevent delays. CIAO - The CIAO may perform an assurance engagement for this risk.	
1.2. Terrorist Acts									
	1.2.02. Infrastructure Destruction	Infrastructure (property, plant, technology) destroyed		X				EM & ES - The 2020 Loss Mitigation Strategy (LMS) Plan is coordinated through appropriate state, local, and regional agencies as well as nongovernmental interest groups. The LMS Plan identifies hazards based on the history of disasters within the County and lists goals, directives, strategies, and actions for reducing future losses. Implementation of planned, pre-identified, and cost-effective mitigation measures not only helps to reduce losses to lives, property, and the environment but it also streamlines the disaster recovery process. Additionally, the County developed and is updating the Countywide Vulnerability Assessment which identifies areas of concerns and the Mitigation Handbook which provides efforts to address those vulnerabilities.	
1.3. Market Environment									
1.4. Environmental Incidents									
	1.4.03. Climate Change	Damage due to climate change			X			EM & ES - The 2020 Loss Mitigation Strategy (LMS) Plan is coordinated through appropriate state, local, and regional agencies as well as nongovernmental interest groups. The LMS Plan identifies hazards based on the history of disasters within the County and lists goals, directives, strategies, and actions for reducing future losses. Implementation of planned, pre-identified, and cost-effective mitigation measures not only helps to reduce losses to lives, property, and the environment but it also streamlines the disaster recovery process. Additionally, the County developed and is updating the Countywide Vulnerability Assessment which identifies areas of concerns and the Mitigation Handbook which provides efforts to address those vulnerabilities.	
2. Financial Risks									
2.1. Capital Availability									
	2.1.01. Liquidity Risk	Inability to convert assets to cash to meet obligations			X			M&B - The County has reserves for cash stabilization in event of a shortage of cash. The County also maintains a Catastrophic Reserve for large emergencies. Pages 376-381 of Adopted Budget Book	
	2.1.02. Concentration Risk	Exposure to illiquidity due to lack of counterparties			X			M&B - The County has reserves for cash stabilization in event of a shortage of cash. The County also maintains a Catastrophic Reserve for large emergencies. Pages 376-381 of Adopted Budget Book	

FIGURE 6-4: Excerpt from FY2023 Risk Assurance Map.

Source: Hillsborough County Internal Auditor.

Figure 6-5 presents an overview of two of the key audits completed during the past three (3) years. One report indicates the BOCC’s approval of the FY2024 annual audit plan. The second report includes an external quality assessment completed in November 2022 of the internal audit function which the department passed with the highest rating.

Audit Report Title	Examples of Internal Audit Report Results
Annual Audit Plan Report for 2024	The Annual Audit Plan (Plan) is primarily based on a comprehensive risk assessment. The report indicates that on September 5, 2023, that the County Internal Audit Committee recommended the BOCC accept the 2024 Plan. On September 20, 2023, the BOCC accepted the Plan.
External Quality Assessment Results Report	A full scope quality assessment of the internal audit function was conducted in May 2022 by an independent external assessment team. The results were that internal audit generally conforms to the International Standards for the Professional Practices of Internal Auditing and the IIA Code of Ethics which was is a pass rating.

FIGURE 6-5: Overview of Key County Internal Audit Reports.

Source: Hillsborough County Website, <https://hcfl.gov/government/leadership/county-auditor>.

Capital Improvement Project Planning and Budgeting

The Office of Management and Budget is responsible for developing and maintaining a balanced budget, monitoring, and analyzing ongoing fiscal and operational activity, and producing management documents and reports to assist leadership and the County Commissioners in financial planning and maximizing the allocation of resources. The department generates budget versus actual expenditures reports to monitor the budget status.

Contract Management

- The Purchasing and Contracts Program serves as the central purchasing office for the County and controls the County’s spend on goods, services, and construction while ensuring compliance with all applicable local, state, and federal purchasing laws in addition to County policies and procedures. The Program facilitates the procurement process (formal and informal) as well as the oversight of contracts (negotiation, issuance, administration) across the County.
- Every contractual document goes through legal review before being executed by the vendor, then it goes Legal for final review and ‘approval as to form’ before being approved/signed by the County Manager or the Commission Chair.

Policies and Procedures

- Key policies related to the potential sales surtax funds include the County’s administrative codes and departmental policies and procedures manuals.
- The County’s Administrative Procedures include the Financial Policies dated over ten (10) years ago. As shown in **Figure 6-7**, documented policies and procedures are outdated without evidence of a periodic review and update. Since the outdated procedures were

addressed in the 2022 surtax performance audit, the observation is addressed in **Subtask 6.3** regarding the timeliness of corrective actions.

Policy & Procedure	Last Review Date/ Effective Date
<i>Financial Policies and Procedures</i>	
Grants Administration	02/19/2014
Bids for Capital Improvement Projects 10% or More In Excess of Estimated Construction Costs	07/02/1980
Capital Budget and Capital Improvement Program	01/17/2001
Performance Measurement	07/08/1998
<i>Departmental Policy and Procedures</i>	
Procurement Policy	10/01/2017
Procurement Procedures Manual	10/01/2017 with revisions to Chapter 12 in track changes 11/24/2021

FIGURE: 6-7: *Key Policies and Procedures.*
 Source: Hillsborough County.

SUBTASK 6.3 – Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

OVERALL CONCLUSION

Overall, Hillsborough County partially meets expectations for Subtask 6.3. The County has not implemented corrective actions for recommendations made in the 2022 surtax performance audit.

The County maintains key policies and procedures which have not been updated or indicate evidence of review in over five (5) years. Policies and procedures represent a key internal control to document authorized management directives, support in compliance with laws and regulations, give guidance for decision-making, and streamline internal processes.

Thus, this subtask is partially met.

To reach this conclusion, the MJ Team assessed the status of corrective actions implemented for the 2022 surtax performance audit recommendations and processes conducted by the internal audit functions for the County that will provide oversight of corrective actions taken to

address noncompliance with laws, regulations, contracts, grant agreements, policies and procedures, and audits.

ANALYSIS

To address the requirements of this subtask, the MJ Team requested documentation to determine the corrective actions taken for the recommendation in the 2022 surtax performance audit for Subtask 6.2 to update outdated policies and procedures.

As a best practice, some counties schedule an annual meeting on the Board’s calendar to review and approve revisions to policies and procedures. In addition, the first page of the policy includes the last review date and the new effective date.

Figure 6-8 presents the August 2022 recommendation and management’s comments regarding no evidence of the recent review of certain policies and procedures.

Subtask 6.2 Recommendation per 2022 Surtax Performance Audit Report	Management’s Comments in 2022 Surtax Performance Audit Report
Review and update financial policies especially those over 10 years old.	To address the partially met Tasks 1.6, 4.2 and 6.2, the County will revise the relevant policies identified.

FIGURE: 6-8: *Prior Year Audit Recommendation and Planned Corrective Action.*
 Source: August 2022 Surtax Performance Audit Report.

Figure 6-9 presents the list of policies and procedures reviewed in the 2022 surtax performance audit and whether the policies and procedures have since been reviewed and/or revised. The table shows that based on the documentation provided, none of the referenced policies and procedures have been reviewed and/or updated.

Management’s response to the 2022 surtax performance audit indicated agreement with the recommendation to update the policies and procedures and that the County will document policy review dates to facilitate better tracking.

Policy & Procedure	Last Review Date/ Effective Date Per 2022 Surtax Performance Audit Report	Last Review Date/ Effective Date Per August 2024 Surtax Performance Audit Report
<i>Financial Policies and Procedures</i>		
Grants Administration	02/19/2014	Same as per 2022 Surtax Audit Report
Bids for Capital Improvement Projects 10% or More In Excess of Estimated Construction Costs	07/02/1980	Same as per 2022 Surtax Audit Report
Capital Budget and Capital Improvement Program	01/17/2001	Same as per 2022 Surtax Audit Report

Policy & Procedure	Last Review Date/ Effective Date Per 2022 Surtax Performance Audit Report	Last Review Date/ Effective Date Per August 2024 Surtax Performance Audit Report
Performance Measurement	07/08/1998	Same as per 2022 Surtax Audit Report
<i>Departmental Policy and Procedures</i>		
Procurement Policy	10/01/2017	Same as per 2022 Surtax Audit Report
Procurement Procedures Manual	10/01/2017 with revisions in track changes 11/24/2021	Same as per 2022 Surtax Audit Report

FIGURE: 6-9: Key Policies and Procedures.

Source: County Website.

<https://mediaweb.hillsboroughcounty.org/Docs/BOCC/Policies/Financial%20and%20Fiscal/03020100.PDF>.

Although the County provided examples of correspondence and proposed revisions dated in January 2023 and October 2023 to the 2017 Procurement Policy Manual and Procurement Procedures Manual, procurement is a critical function of any County, and it is essential to maintain current documented procurement policies and procedures.

Maintaining a current procurement policy and procedures manual is crucial for several reasons:

1. **Fairness and Integrity:** It ensures that all procurement activities are conducted fairly and transparently, maintaining the county’s reputation for integrity.
2. **Compliance:** It helps the county comply with relevant laws and regulations which governs the acquisition of goods and services.
3. **Consistency:** A well-maintained manual provides clear and consistent guidelines for all county offices, departments, and affiliated agencies, ensuring everyone follows the same procedures.
4. **Efficiency:** It streamlines the procurement process, making it more efficient and reducing the risk of errors or delays.
5. **Accountability:** It outlines the duties and responsibilities of those involved in procurement, promoting accountability and reducing the risk of unethical behavior.

The two-year timeframe since the prior audit during which the policies and procedures listed in **Figure 6-9** were not reviewed and/or revised, indicates that timely actions have not been completed in response to the 2022 surtax performance audit.

In addition to reviewing the status of corrective actions taken for external audit reports, the MJ Team reviewed the County internal auditor’s process for monitoring the status of management’s response to open internal audit recommendations. The County Internal Auditor follows up with management on the expected completion date in the audit report to obtain a status update and available documentation to support management’s corrective actions. To obtain sufficient evidence to support that management adequately addressed the audit comments and mitigated the risks, the County Internal Auditor performs a monitoring

engagement approximately nine months after issuing the original audit report. The monitoring engagement results are communicated to the Board of County Commissioners in a closing letter memo.

The County internal auditor issues audit closing letters to the auditee, County Attorney, and County Administrator to close out monitoring the status of management’s corrective actions. The letter states that in conformance with the Institute of Internal Auditors Standard 2500, the County internal auditor monitors the disposition of engagement results communicated to the Board of County Commissioners.

The monitoring activities are designed to ensure that management action plans have been effectively implemented or that executive management has accepted the risk of not taking action. The monitoring process is a continuation of the engagement life cycle and begins when the original final communication of engagement results is issued. Management of the area under review is responsible for addressing the County internal auditor’s reported concerns. Corrective actions were completed within a timely period.

Audit Report Title	Examples of Internal Audit Report Results	Recommendations Reported	Corrective Actions Completed
<i>Close out internal audit reports</i>			
Residential Street Lighting Program Monitoring Communication: Report #2023-06	This closing letter documents the County Internal Auditor’s notification to close the monitoring activities for the recommendations in the June 2023 audit report which includes eight (8) recommendations with target completion dates of June 1, 2023 for seven (7) recommendations to enhance standard operating procedures and internal controls. The target date was set at July 1, 2024 for one (1) recommendation which required development of a personnel cost tracking tool to allocate cost to specific programs.	Reported in the June 22, 2023, audit report which represents about one year to close out the corrective actions.	Closing letter dated 6/13/2024 indicates that management’s corrective actions achieved the desired results.
<i>Close out external auditor’s management letter recommendation</i>			
Water Resources External Auditor Repeat Audit Finding Monitoring Communication; Report #2023-02	This closing letter documents the County Internal Auditor’s notification to close the monitoring activities for a repeat audit finding based on the corrective action taken by management. The County Internal Auditor monitors and communicates audit issues reported in annual external financial audit reports of the County’s financial statements. The external auditor reported a repeat management letter observation for the	Reported in management letters for FY2019, FY2020, and FY2021. Internal Audit began monitoring in 2021. No issues reported in management	Closing letter dated 3/9/2023 Indicates that the department’s ongoing action plan is to use a consultant for an annual analysis to mitigate the risk.

Audit Report Title	Examples of Internal Audit Report Results	Recommendations Reported	Corrective Actions Completed
	fiscal years FY2019 -FY21 related to the renewal and replacement of reserves for the Water System Enterprise Fund. The closing letter states that in 2021, the County Internal Auditor’s Office began monitoring activities and having discussions with management concerning the repeat observation. Since that time, management has taken reasonable measures to address the repeat observation and mitigate risk. As such, the County Internal Auditor discontinued the monitoring activities. The issue was not a repeat finding in the FY2022 or FY2023 annual audits.	letters for FY2022 and FY2023.	

FIGURE 6-10: *Examples of Follow Up of Internal Audit Recommendations*
 Source: *Audit Reports on Clerk of County Website.*

To address the requirements of this subtask, the MJ Team obtained information from the County Internal Auditor which documents the monitoring and closing out of corrective action plans. The County Internal Auditor maintains an ongoing summary status of open action plans as shown in **Figure 6-11**.

Project	Monitoring beginning balance at 01/01/2024	Cleared by Internal Audit	Cleared by External Auditors	Expired	Removed	Added	Monitoring ending balance 12/31/2024
2024-05 Residential Street Lighting (RSL) Program Monitoring	8	8	-	-	-	-	-
2023-13 Fire Sprinkler Systems Contract Monitoring	8	-	-	-	-	-	8
2024-02 Communications and Digital Media – Website Content Management	-	-	-	-	-	3	3
2024-04 Water Meter Reading to Billing Process Monitoring	-	-	-	-	-	6	6
Total Outstanding	16	8	-	-	-	9	17

FIGURE 6-11: *Excerpt from Ongoing and Quarterly Status Report Working File – Summary.*
 Source: *Hillsborough County Internal Auditor.*

The County Internal Auditor also maintains a Quarterly Status Report for closed and open audit recommendations. **Figure 6-12** presents an excerpt from the County Internal Auditor’s Ongoing

and Quarterly Status Report listing closed action plans based on recommendations in the June 2023 Residential Street Lighting Program report.

Closed Action Plans						
Ref Number	Issue for 2024 2024-05 Residential Street Lighting (RSL) Program Monitoring	Audit Report Issued Date	Expected Completion Date	Follow Up Date	Start Monitoring Project to Close out Follow-up (365 Days)	Management Ready for Review Date
1	Audit Comment 2.1: The Division's workflow to determine special assessment rates is inefficient	6/22/2023	6/1/2023	3/22/2024	4/1/2024	4/22/2024
2	Audit Comment 2.3: The Division's SOP lacks guidance to prepare and validate (certify) the special assessment tax roll, and how to apply certain statutes, rules, and regulations.	6/22/2023	6/1/2023	3/22/2024	4/1/2024	4/22/2024
3	Audit Comment 2.4: The Division's workflow does not enable the Division to ensure special assessments are accurately levied by the Tax Collector.	6/22/2023	6/1/2023	3/22/2024	4/1/2024	4/22/2024
4	Audit Comment 2.5: The Division's workflow does not enable the Division to ensure special assessments collected and deposited by the Tax Collector are accurately posted to Program fund 10302 by County Finance.	6/22/2023	6/1/2023	3/22/2024	4/1/2024	4/22/2024
5	Audit Comment 2.6: The Division's workflow does not enable the Division to ensure \$1 million is maintained in the reserve at the end of each fiscal year.	6/22/2023	6/1/2023	3/22/2024	4/1/2024	4/22/2024
6	Audit Comment 3.1: The Division's workflow does not enable the Division to ensure that funds are only used for the sole purpose of the Program.	6/22/2023	6/1/2023	3/22/2024	4/1/2024	4/22/2024
7	Audit Comment 3.2: The Division's workflow does not enable the Division to ensure that funds are only used for the sole purpose of the Program.	6/22/2023	6/1/2023	3/22/2024	4/1/2024	4/22/2024
8	Audit Comment 3.3: The Division's workflow does not enable the Division to ensure that personnel costs are allocated to the Program.	6/22/2023	7/1/2024	3/22/2024	4/1/2024	4/22/2024

FIGURE 6-12: Excerpt from Ongoing and Quarterly Status Report Working File – Closed Action Plans.

Source: Hillsborough County Internal Auditor.

Based on the monitoring processes indicated by the County Internal Auditor, processes are in place to ensure that reasonable and corrective action will be taken to address management response to internal audit recommendations.

RECOMMENDATION 6.3 – Implement processes to ensure that corrective actions are taken for recommendations in external evaluations or audits on a timely basis such as open recommendations agreed upon in the 2022 surtax performance audit to update key policies and procedures.

SUBTASK 6.4 – Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

OVERALL CONCLUSION

Overall, Hillsborough County met expectations for Subtask 6.4. To reach this conclusion, the MJ Team conducted interviews and examined requested data. We did not divide Subtask 6.4 because subdivision of the programs is not relevant to the subtask.

The MJ Team did not address this subtask for the Sheriff's Office because, even though the sheriff is an elected official and separate constitutional office, the chief legal counsel for the Sheriff's Office played no role in assessing compliance of the surtax with applicable laws. The

County Attorney performed this function on behalf of the BOCC who approved the surtax ordinance.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed the Chief Assistant County Attorney, Chief Financial Administrator, Assistant County Administrator, Management and Budget Director, Manager Criminal Justice Grants Program, and the Enterprise Solutions & Quality Assurance Director. During the interview, we requested documentation that would enable us to determine whether program administrators had taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations. Our analysis indicates that they had.

Figure 6-13 presents a timeline of actions that demonstrate that program administrators took reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

Description	Date	Content
<i>Budget Workshop Agenda</i>	07/25/2023	<ul style="list-style-type: none"> • Discussion of Public Works capital improvement plan (CIP) needs and funding sources. • Notification that the current community investment tax (CIT) will expire in December 2026 unless extended.
<i>Budget Workshop Agenda</i>	07/25/2023	Presentation of HCFR CIP master plan
<i>BOCC Meeting</i>	01/17/2024	Discuss the reauthorization of the Community Investment Tax (CIT) in 2024. Scheduled a workshop for staff to present a timeline for when the BOCC needs to make decisions should it decide to move on the CIT.
<i>BOC Workshop-Community Investment Tax (CIT)-Overview and Renewal factors</i>	02/14/2024	Discussion of expiration of the existing surtax.
<i>BOCC Meeting</i>	03/06/2024	<ul style="list-style-type: none"> • BOCC moves to direct the County Attorney’s Office and County administration to draft an ordinance to renew the CIT tax and bring back the language to the BOCC at the April 3, 2024, meeting. • BOCC moves to direct staff to prepare a presentation on the benefits of and extended CIT for more than 10 years.
<i>BOCC Agenda Item</i>	04/03/2024	Ordinance generally providing for the renewal of the levy of, and referendum on, the half-cent Local Government Infrastructure Surtax known locally as the Community Investment Tax.
<i>BOCC Public hearing</i>	04/17/2024	Public hearing to consider enacting an ordinance generally providing for the renewal of the levy of, and referendum on, the half-cent Local Government Infrastructure Surtax known locally as the Community Investment Tax.
<i>Enactment of Ordinance No. 24-3</i>	04/17/2024	Provides for the renewal of the half-cent surtax to place on the November 5, 2024, ballot.
<i>Ordinance No. 24-3 sent to Florida Department of State</i>	04/18/2024	Filed pursuant to the provisions of s. 125.66 <i>Florida Statutes</i> .

Description	Date	Content
<i>Ordinance No. 24-3 emailed to OPPAGA</i>	04/19/2024	Filed pursuant to the provisions of s. 212.055(11) <i>Florida Statutes</i> .
<i>BOCC Agenda Item</i>	06/20/2024	Request to set a public hearing to consider the list of proposed projects for the renewed Community Investment Tax for the period December 1, 2026, through December 31, 2041.

FIGURE 6-13: County administrators took reasonable and timely action to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

Source: Information provided in satisfaction of the MJ Team’s initial data request.

Figure 6-14 presents a summary of certain surtax law provisions and allowable uses of the surtax. Figure 6-15 illustrates the types of infrastructure projects allowed by law.

CIT Overview: Florida Statute 212.055(2)

Statute Summary	Allowable Uses
<ul style="list-style-type: none"> Authorizes levy of Infrastructure Sales Surtax of 0.5 percent or 1.0 percent Hillsborough County limited to 0.5 percent since the County levies the Indigent Care Sales Surtax at 0.5 percent Levied pursuant to an Ordinance adopted by the Board by majority vote Must be approved by majority of electors through a referendum Prescribes ballot language format including a brief general description of projects Proceeds to be distributed by interlocal agreement or state formula 	<ul style="list-style-type: none"> Proceeds may be used to fund infrastructure with a useful life of at least five years Proceeds may not be used to fund operating activities Allowable uses include: <ul style="list-style-type: none"> Finance, plan, and construct infrastructure Acquire interest in land Provide loans, grants, or rebates for energy efficiency improvements Finance the closure of solid waste landfills (Also, up to 15% of proceeds may be used for economic development projects)

FIGURE 6-14: County administrators presented a summary of the surtax law and allowable uses at a February 14, 2024, BOCC workshop.

Source: Community Investment Tax-Overview & Renewal Factors, February 14, 2024, BOCC workshop presentation.

CIT-Funded Projects

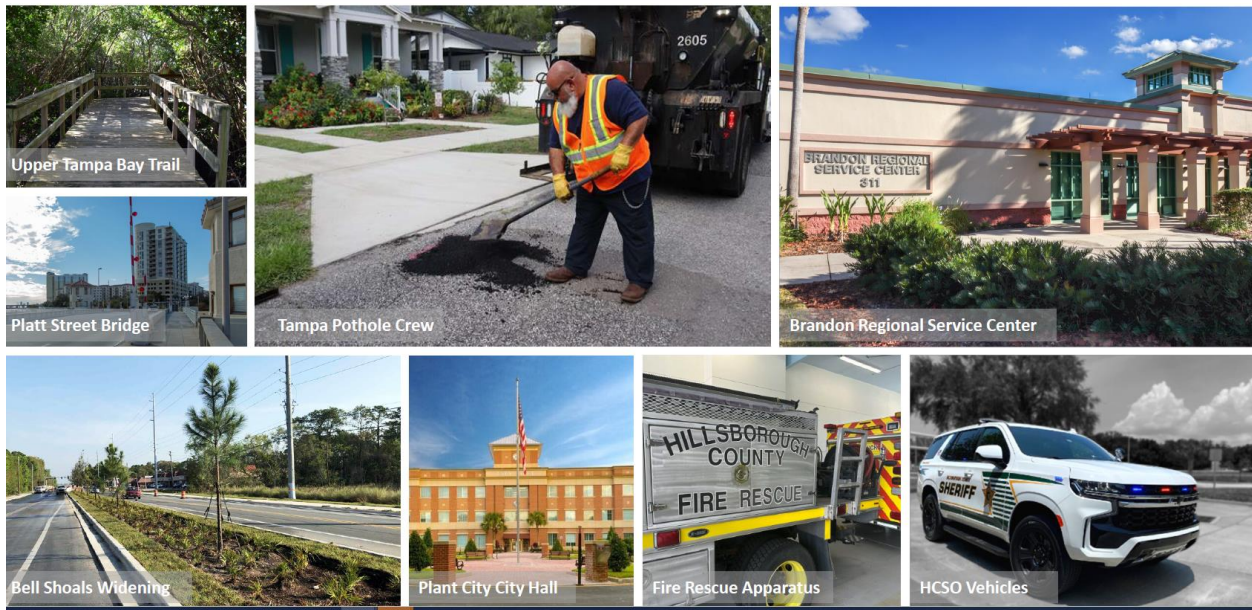


FIGURE 6-15: County administrators presented illustrations of projects that could be funded with the surtax, also known as the community investment tax (CIT).
Source: Community Investment Tax-Overview & Renewal Factors, February 14, 2024, BOCC workshop presentation.

HILLSBOROUGH COUNTY – MANAGEMENT RESPONSE



Hillsborough
County Florida

COUNTY ADMINISTRATOR

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COUNTY INTERNAL AUDITOR

Peggy Caskey

August 28, 2024

Mr. Gilbert Hopkins, CPA
McConnell Jones LLP
Certified Public Accountants
4828 Loop Central Dr., Suite 1000
Houston, TX 77081

RE: Management Response –Surtax Performance Audit Report

Dear Mr. Hopkins:

Hillsborough County welcomes the opportunity to respond to the Surtax Performance Audit Report of the program areas related to Transportation, Public Works, Public Safety, Public Facilities, and Public Utilities programs associated with the renewal of the Community Investment Tax (CIT).

This audit reviewed six areas of program delivery and 24 associated subtasks. Hillsborough County fully met 18 of the 24 subtasks and partially met the remaining 6 subtasks. To address the partially met subtasks: 4.1 through 4.4, subtask 5.3 and 6.3; the County will take into consideration the recommendations identified by McConnell Jones LLP.

We are pleased that the results of the Performance Audit validate the County's ability to deliver a full range of transportation programs and infrastructure projects to meet the needs of our residents, visitors, and businesses if voters approve the renewal of the levy of the CIT through December 31, 2041, in the general election on November 5, 2024.

We appreciate the rigorous, methodical, and timely examination of our programs by McConnell Jones LLP throughout the audit process. Hillsborough County greatly values the opportunity to have our program delivery professionally evaluated, welcomes feedback, and looks forward to fully addressing your thoughtful recommendations promptly, with actions that will ensure we meet the needs of our residents.

HCFL.GOV

Mr. Gilbert Hopkins, CPA
August 28, 2024
Page 2

Your review clearly demonstrates that the County has the resources and expertise to successfully implement programs to enhance the economy, increase public mobility and safety, and enable our residents to achieve more prosperity.

In conclusion, your audit and findings will bolster confidence in Hillsborough County government - trust that we hold dear and strive to increase every day. Thank you again for your partnership throughout this exceptional Performance Audit Report process.

Sincerely,



Bonnie M. Wise
County Administrator

Attachment

Cc: Board of County Commissioners
Christine Beck, County Attorney
Melinda Jenzarli, Acting County Internal Auditor
Cindy Stuart, Clerk of Court and Comptroller

Attachment
Hillsborough County Management Response to the Performance Audit
August 28, 2024

Research Task 4 – Goals, Objectives, and Performance Measures used by the Program to Monitor and Report Program Accomplishments.

Finding Summary: Overall, Hillsborough County partially met expectations for Task 4: Although most program-level goals and objectives are clearly stated and measurable, they do not always address key aspects of the program’s performance and cost. While certain program goals and objectives are consistent with the County’s strategic outcomes, the County has not documented a comprehensive strategic plan to provide more enhanced direction regarding countywide goals and objectives.

Program performance measures and standards do not evaluate program cost and do not directly relate to stated program goals and objectives for some program areas. Internal controls are in place to provide reasonable assurance that program goals and objectives will be met; however, some documented policies and procedures and standard operating procedures are not signed or dated or have not been reviewed in over five (5) years for two (2) program areas.

Conclusion: Partially Met

RECOMMENDATION 4.1 – Public Safety- Establish program-level goals and objectives that address key aspects of the program’s cost and not only program performance.

RECOMMENDATION 4.2 – Develop a strategic plan to support the strategic outcomes and ensure that departments align their goals, objectives, and performance measures with the County’s plan.

RECOMMENDATION 4.3 – Determine and implement the appropriate performance measures to monitor program performance and cost. Document the target versus actual results and explain significant variances.

RECOMMENDATION 4.4 – Ensure that Standard Operating Procedures are documented, reviewed periodically, and updated as needed.

Hillsborough County Response

The County concurs with the audit finding highlighting that program level goals and objectives should be clearly stated and measurable.

Hillsborough County understands the importance of a clearly defined strategic direction to guide operations, align resources, and achieve organizational goals. To that end, the County has an established Strategic Plan that was adopted by the Board of County Commissioners on May 15, 2013, and is published on HCFL.gov.

The strategic planning cycle occurs every year as part of the budget process, and it includes aligning and allocating financial resources to reach desired outcomes via Budget Decision Unit requests. As the County takes steps to update the plan where needed, Hillsborough County administration is also guided by a purpose statement, strategic outcomes, and operating principles that inform the annual strategic planning cycle. The strategic planning cycle pursues specific community outcomes by prioritizing, implementing, and monitoring efforts to achieve them. This includes aligning and allocating financial resources to reach desired outcomes. In the interest of maintaining operational flexibility and agility to meet shifting priorities, the County does not develop distinct goals and objectives at the organizational level, opting rather for broader outcomes supported by aligned department activities, plans, critical projects, and internal departmental service performance measures.

Furthermore, the County's Strategic Goals and Strategies are a mandatory section of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award that the County has consistently received since 1986.

Standard operating procedures (SOPs) are the foundation of effectively delivery services to residents. Departments are expected to maintain clear and up-to-date SOPs for their operational areas. While the County recognizes that SOPs are updated on a variable schedule, they remain effective at guiding operations.

We appreciate the recommendation and opportunity to reinforce with Departments the need to regularly review SOPs and update where and when needed.

Research Task 5 – The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County which Relate to the Program.

Finding Summary: Overall, Hillsborough County partially met expectations for SUBTASK 5.3: Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.

Conclusion: Partially Met

RECOMMENDATION 5.3 – Regularly train staff on data entry protocols and the importance of ensuring accuracy in reporting both narrative and financial data.

Hillsborough County Response

Hillsborough County concurs with the recommendation in the report that the County should “regularly train staff on data entry protocols and the importance of ensuring accuracy in reporting both narrative and financial data.” The County acknowledges that despite our staff training efforts and review procedures, data on two pages of a 527-page FY 24 Adopted Budget Document was outdated and needed to be revised. The data was updated the same day that it was identified by McConnell Jones LLP.

Hillsborough County believes that the conclusion for Research Task 5.3 could have been that it was fully met given that the issues identified in the budget document were not material. As the McConnell Jones LLP Report states, “County-wide and for all programs the County has processes and procedures in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.” This statement could lead to the conclusion that Research Task 5.3 was met.

Research Task 6 – Compliance of the Program with Appropriate Policies, Rules, and Laws.

Finding Summary: Overall, Hillsborough County partially met expectations for SUBTASK 6.3:

Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

Conclusion: Partially Met

RECOMMENDATION 6.3 – Document and implement policies and procedures to ensure corrective actions are scheduled and completed on a timely basis to address any noncompliance with laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means. In addition, complete the corrective actions addressed in the 2022 surtax performance audit to update policies and procedures.

Hillsborough County Response

Hillsborough County concurs with the findings for Research Task 6.3. Hillsborough County remains committed to evaluating and conducting comprehensive policy reviews where feasible, practical, and appropriate, including regarding the corrective actions for recommendations made in the 2022 surtax performance audit to “review and update financial policies especially those over 10 years old.” County staff regularly reviews financial policies and identifies policies that may need revision or rescission, as well as identifies the need for new policies based on new or changed intergovernmental mandates, issues of continuing policy relevance, impact to department activities, and/or at Board direction.