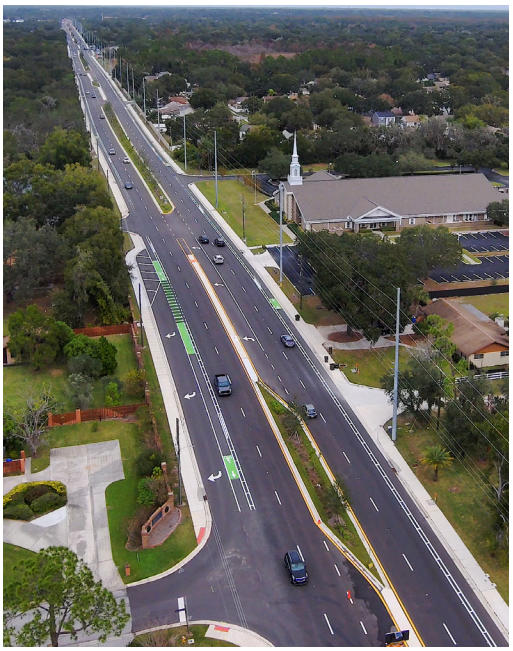
# Adopted Budget

# FY25

Hillsborough County Florida





# Board of County Commissioners



**Harry Cohen**
District 1



**Ken Hagan**
District 2
Chair



**Gwen Myers**
District 3
Vice Chair



**Christine Miller**
District 4



**Donna Cameron Cepeda**
District 5, Countywide
Chaplain



**Pat Kemp**
District 6, Countywide



**Joshua Wostal**
District 7, Countywide

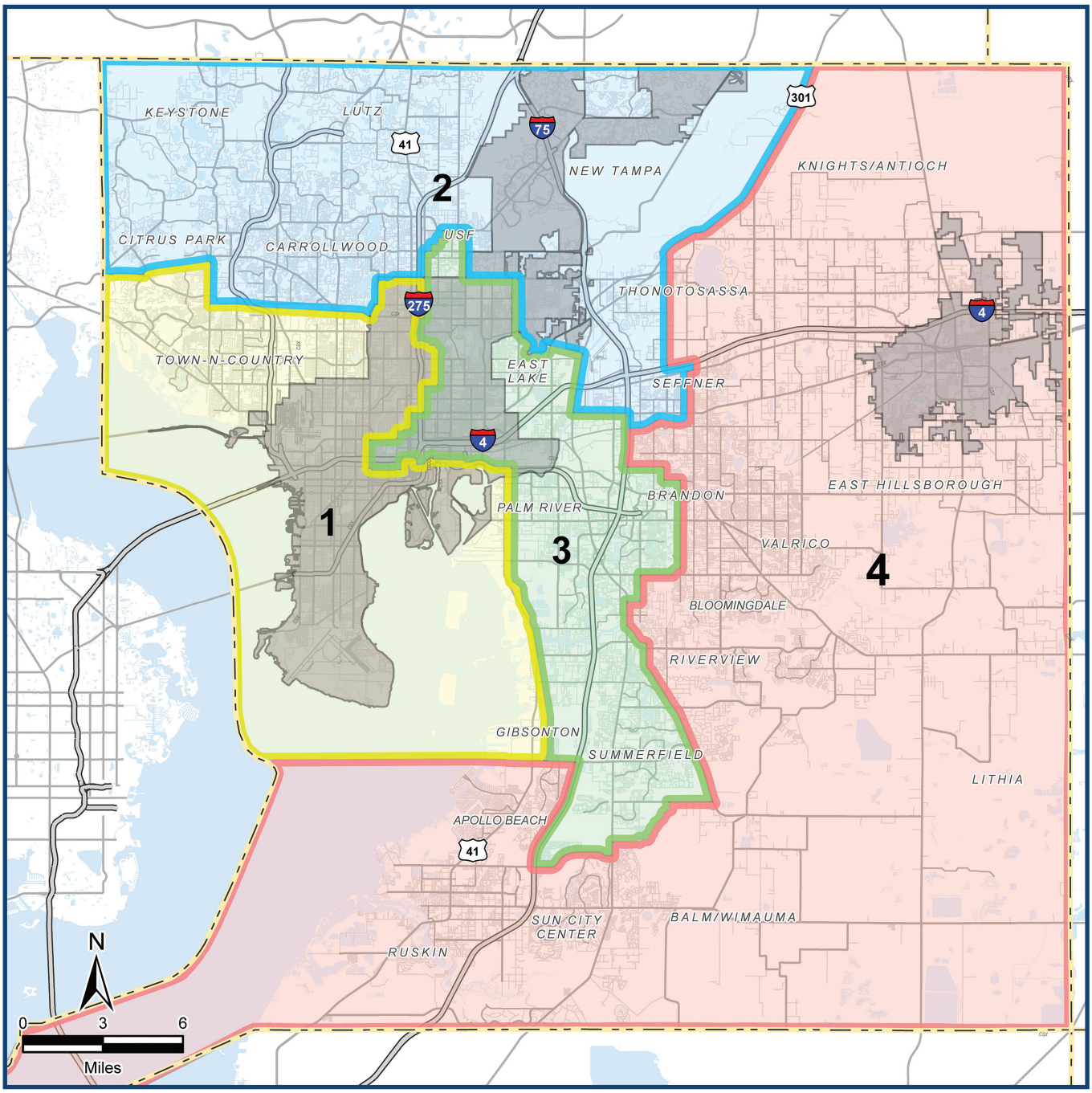
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Cover Photos
Top: The new Fire Station 46 on Rhodine Road provides enhanced services to residents in the area.

Bottom left: Hiking Spree participants enjoy a morning hike at the Alderman's Ford Conservation Park.

Bottom right: The Bell Shoals Road Widening Project between Bloomingdale Avenue and Boyette Road converted the existing two-lane, undivided rural road to a four-lane, divided urban facility. The 3.1-mile corridor has two vehicle lanes, a bike lane, and a sidewalk in both directions

# Commissioner Districts




**1** Harry Cohen

**2** Ken Hagan, Chair

**3** Gwen Myers, Vice Chair

**4** Christine Miller

**5** Donna Cameron Cepeda, Chaplain (Countywide)

**6** Pat Kemp (Countywide)

**7** Joshua Wostal (Countywide)

Hillsborough County Florida

## Accommodation Statement

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

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Hillsborough County Florida

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# Introduction

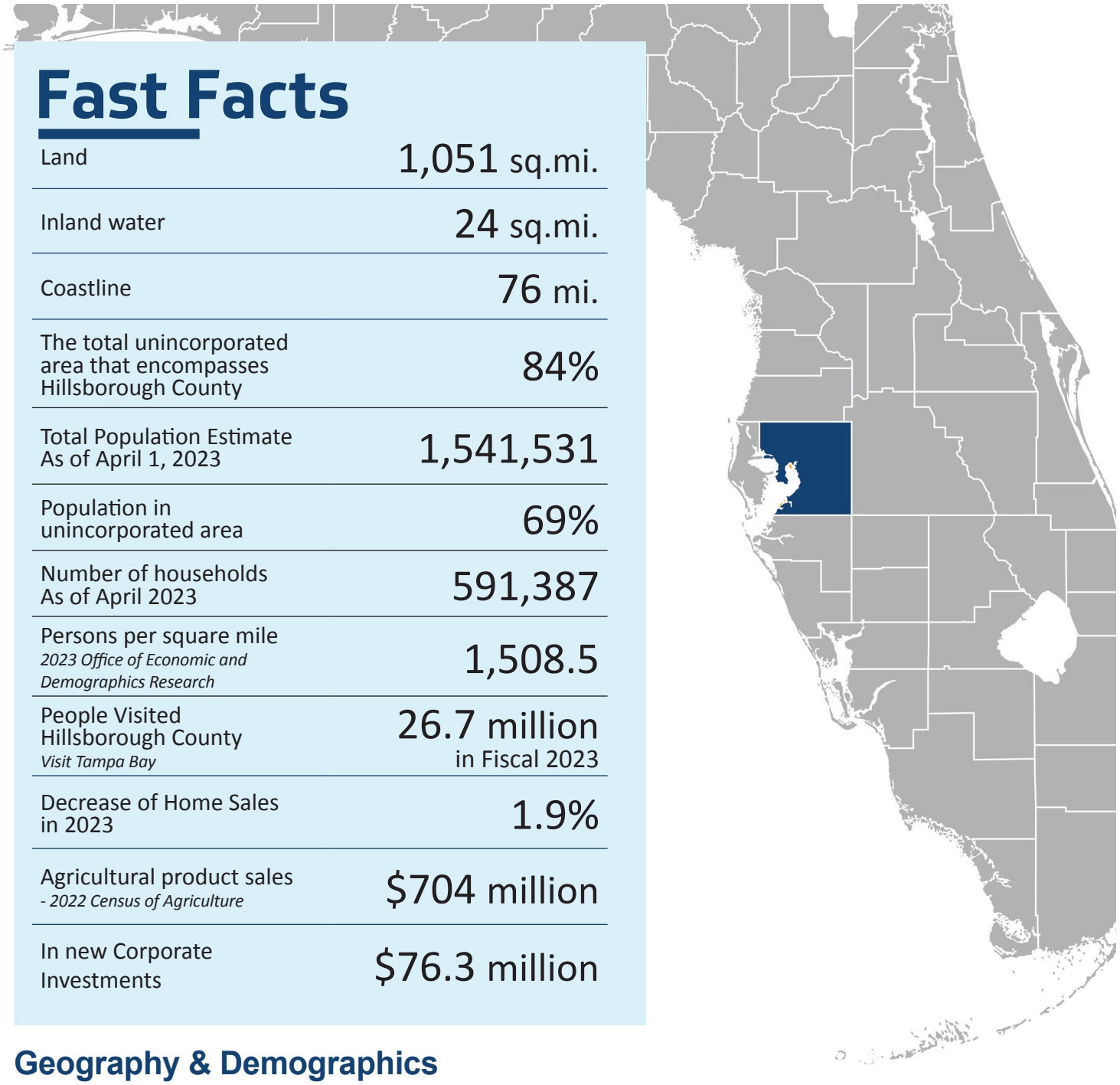


Hillsborough County Florida

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# Fast Facts

| | |
|---|---|
| Land | 1,051 sq.mi. |
| Inland water | 24 sq.mi. |
| Coastline | 76 mi. |
| The total unincorporated area that encompasses Hillsborough County | 84% |
| Total Population Estimate As of April 1, 2023 | 1,541,531 |
| Population in unincorporated area | 69% |
| Number of households As of April 2023 | 591,387 |
| Persons per square mile *2023 Office of Economic and Demographics Research* | 1,508.5 |
| People Visited Hillsborough County *Visit Tampa Bay* | 26.7 million in Fiscal 2023 |
| Decrease of Home Sales in 2023 | 1.9% |
| Agricultural product sales *- 2022 Census of Agriculture* | $704 million |
| In new Corporate Investments | $76.3 million |



## Geography & Demographics

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

The unincorporated area is 84% of the total county area. The municipalities of Tampa (the county seat), Temple Terrace, and Plant City account for the remainder. According to the latest population estimate from the University of Florida's Bureau of Economic and Business Research, the county's April 1, 2023 total population was 1,541,531 making it the fourth most populous county in the state. Of this population,1,066,961 or 69% live in the unincorporated area.

# A Rich History

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

Hillsborough County's Board of County



The old courthouse from Franklin Street, circa 1908.

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

# The County's Economy

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

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

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

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




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

# Governing the County

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



Bonnie M. Wise, County Administrator

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

### Board of County Commissioners

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

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

### The County Administrator

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

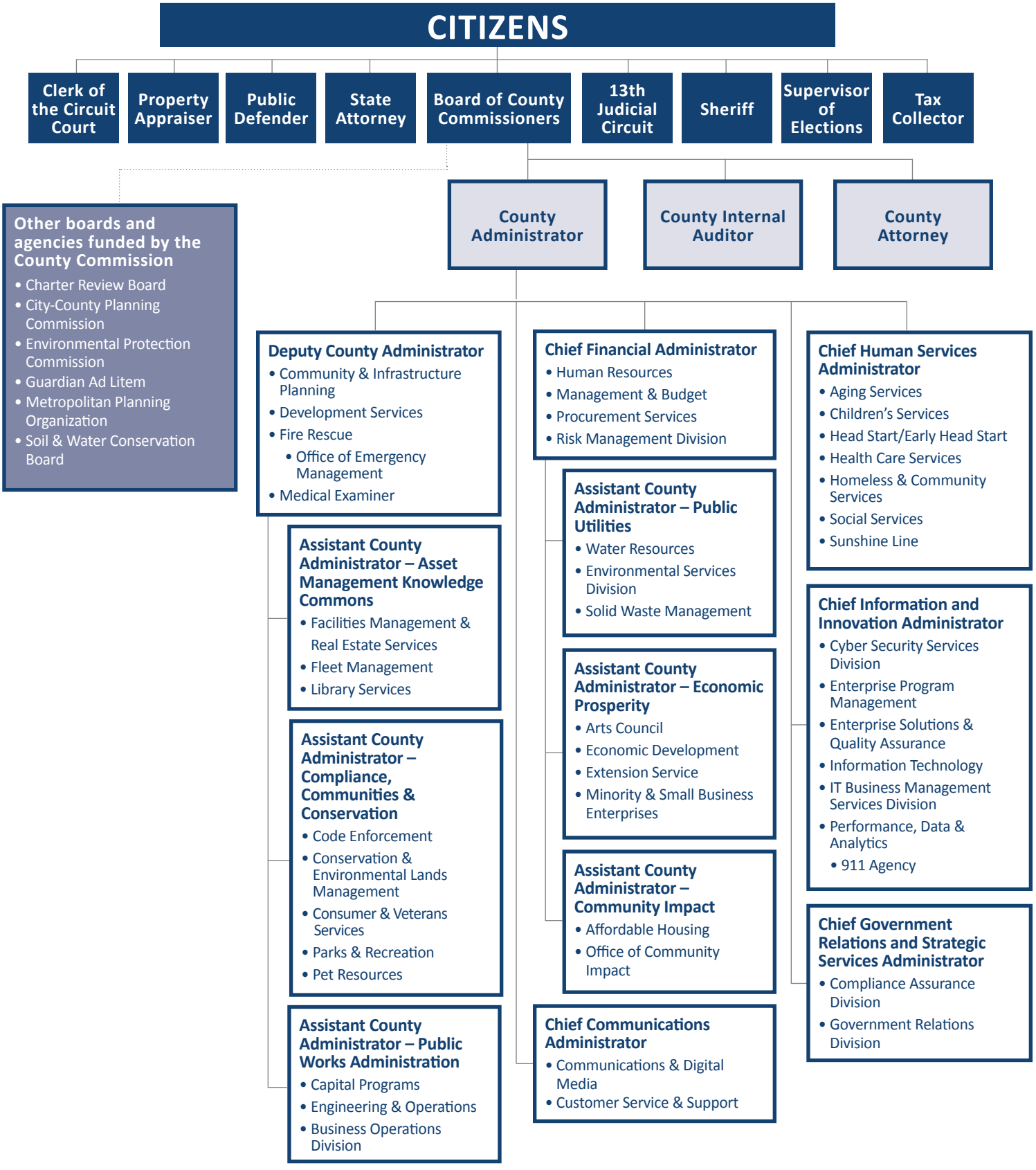
The departments under the County Administrator are responsible for providing services such as social services and public assistance to residents countywide. Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Hillsborough County such as road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

Other Government Agencies

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

# Hillsborough County Organization Chart

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



# Our Purpose

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








# Our Strategic Outcomes

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

## Community Outcomes



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



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



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



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

## Enabling Outcomes



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



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



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

# Our Operating Principles

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

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

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

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



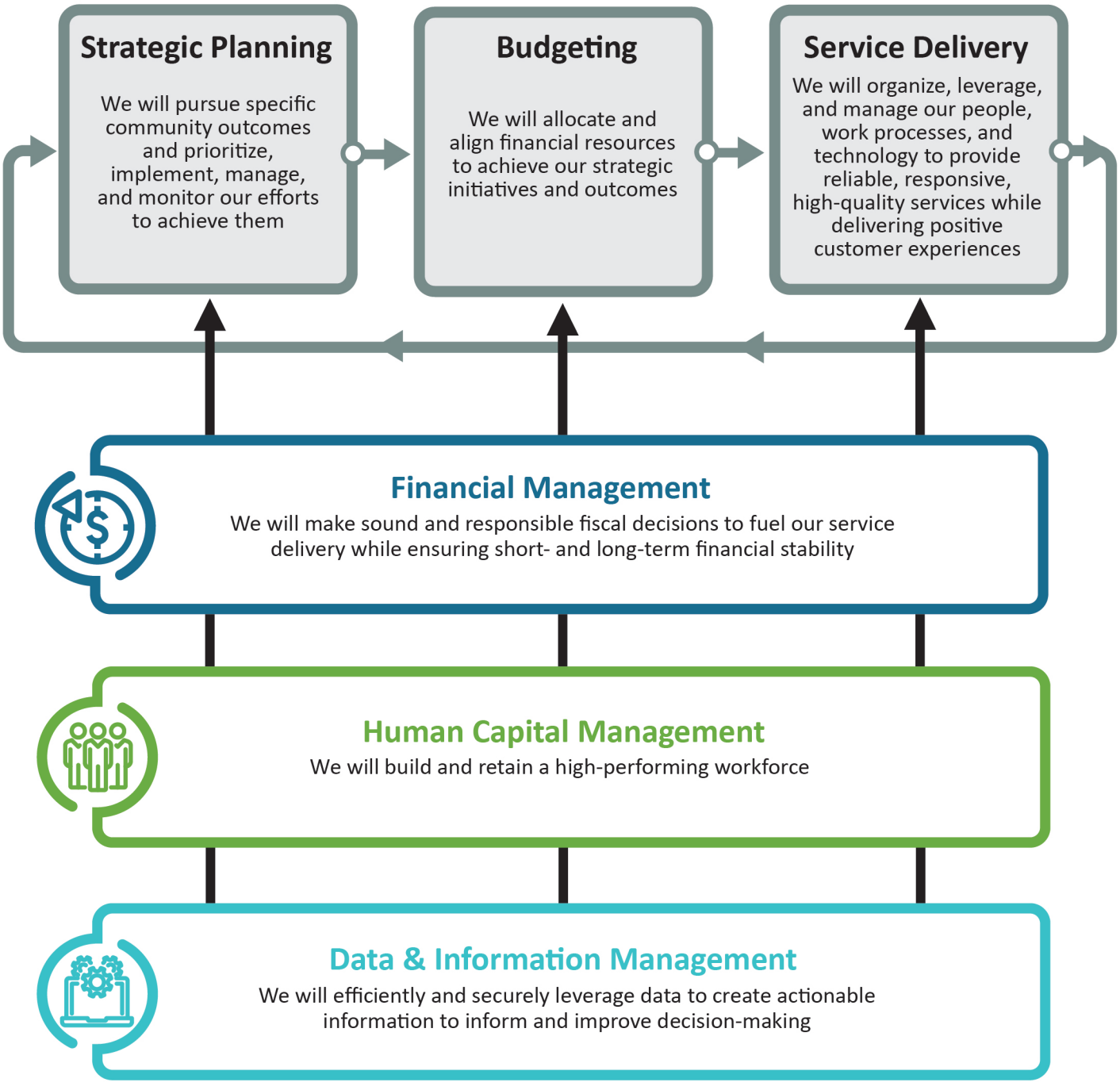






# Hillsborough County Strategic Planning Cycle

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



# Acknowledgements


**Tom Fesler,**
**Chief Financial Administrator**

**Kevin Brickey, Director**
**Management and Budget Department**

**Irma Muka, Budget Managing Director**
**Management and Budget Department**

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| **Bridgett Lattimore** | **Ray Likely** | **Tony Marcano** |
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| **Niki Patel** | **Michael Podsiad** | **Viendu Tran** |
| **Julie Wisdom** | **Brenda Wright** | |

**Cover and Divider Designs**:
**Hillsborough County Communications & Digital Media Department**

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# *Distinguished Budget Presentation Award*

**PRESENTED TO**

## Hillsborough County
## Florida

For the Biennium Beginning

**October 01, 2023**

Christopher P. Morrill

**Executive Director**

# Executive Summary



Hillsborough County Florida

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# Introduction

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

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

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

This book reflects the **Adopted Budget for FY 25**. It has five sections: *Executive Summary*, *Operations and Funding Guide*, *Capital Budget, Debt Service* and *Supplemental Information*. Financial schedules throughout this book include multi-year information for comparison.

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

The second section, *Operations and Funding Guide,* contains detailed information about the various budgetary funds and funding levels. It includes information on appropriations for individual County departments, commissions and boards funded through the Board of County Commissioners. Each department or organization page includes the organization's description, mission statement, major accomplishments, FY 25 core outcome objectives, key projects and their community value, and performance measures as well as a summary budget, a comparison of funded positions and notes explaining changes from year to year. This section also includes detailed information on reserves, non-departmental allotments, funding for non-profit organizations and interfund transfers.

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

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

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

A second book, the **Adopted Capital Improvement Program FY 25—FY 29**, presents detailed information about each project in the Capital Improvement Program.

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

Hillsborough County Florida

For more information, contact the Management & Budget Department
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Hillsborough County Florida

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**BOARD OF COUNTY COMMISSIONERS**
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Harry Cohen
Ken Hagan
Pat Kemp
Christine Miller
Gwendolyn "Gwen" Myers
Joshua Wostal
**COUNTY ADMINISTRATOR**
Bonnie M. Wise
**COUNTY ATTORNEY**
Christine M. Beck
**COUNTY INTERNAL AUDITOR**
Vacant

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

I am pleased to present the Fiscal Year 2025 Adopted Budget. The Adopted Budget focuses on our commitment to maintaining services and assets for our residents, to continued strong financial management, and to our employees, who are the key to effective service delivery.

As we prepared the FY 25 Adopted Budget, interest rates and inflation remained elevated, housing markets had slowed, and retail sales had flattened, yet the overall economy continued to exhibit surprising resilience. While inflation rates have receded from a peak of about 9%, inflation remains above the Federal Reserve's target rate. Interest rates are not expected to fall until late 2024 or early 2025, and will remain a constraint on economic activity. Economic forecasters expect growth will decelerate more in 2025 while likely avoiding a recession.

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

As we expect a more moderate growth to continue, we anticipate ongoing budgetary stress on the Unincorporated Area General Fund. This is the fund from which much of Parks & Recreation and public safety, including law enforcement and Fire Rescue services, are funded. We have also previously funded large parts of our transportation program from this same fund. These are areas where ongoing service deficiencies exist, and we are challenged to fund those deficiencies while keeping pace with rising demand and costs. The difficulty of funding transportation within the Unincorporated Area General Fund or from other sources has hindered our ability to fund transportation improvements to alleviate current deficiencies or meet new transportation demands of an expanding population.

We continue to consider innovative ways of meeting the challenge in the Unincorporated Area General Fund. The Countywide General Fund has experienced more modest financial challenges. To focus on public safety and transportation, particularly benefiting the Unincorporated Area General Fund, the FY 25 Adopted Budget includes three related initiatives to employ creative funding strategies. The first initiative is a property tax millage "swap." The proposed Countywide General Fund operating millage includes a 0.1 mill reduction, while the Unincorporated Area General Fund includes a 0.1 mill increase. For properties located in the Unincorporated Area, this results in no net change in the combined property tax bill, while in the cities it is a net decrease of 0.1 mills. Countywide

General Fund revenue is reduced about $16.8 million, and Unincorporated Area revenue is increased about $10 million. The Board ultimately adopted an FY 25 Countywide millage rate of 5.6026 mills incorporating a further reduction of 0.0283 mills.

The second and third revenue initiatives for FY 25 both employ new uses for Indigent Care Sales Surtax revenue. This surtax funds health care for indigent persons, and surtax revenue has grown substantially in recent years. These second and third revenue initiatives employ $15.7 million of surtax revenue to aid the funding of health care for Hillsborough County Jail inmates and $5 million to assist the funding of Fire Rescue services, both appropriate for indigent populations. Inmate health care is required by law, and is currently funded within the Countywide General Fund. Utilizing the $15.7 million of surtax revenue for jail inmate health care costs helps offset the 0.1 mill revenue reduction in the Countywide General Fund.

These three related initiatives benefit public safety while also contributing to the financial sustainability of the Unincorporated Area General Fund. The pressure and challenges of population growth and increasing service demands will remain, and we will continue to seek other opportunities to enhance public safety and financial sustainability.

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

Within the past couple of years, the County has benefitted from greater-than-expected increases in sales tax and interest revenues, creating some unique one-time funding opportunities. The FY 25 Adopted Budget reflects one-time capital investments in public safety, including a new fire station, three replacement stations, and additional rescue units in support of Fire Rescue's creative plans to reduce response times. Further, the Adopted Budget addresses other capital improvements, such as additional funding for transportation, including roadway pavement preservation; bridges and trails; sidewalks; jail maintenance; and park improvements.

Rapid population growth reflects Hillsborough County's status as a desirable place to live and work. However, this growth creates challenges requiring creative solutions in partnership with residents. In FY 26, we will continue prioritizing efforts to further improve Fire Rescue's response times. In addition, we anticipate that an enhanced focus on law enforcement will be necessary, as the jail population and response times have seen recent increases. We will also continue to examine opportunities for the County's various service areas and related funding strategies and growth issues.

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

Respectfully submitted,

Bonnie M. Wise

Bonnie M. Wise

County Administrator

# Budget Overview

Hillsborough County's Adopted Budget for Fiscal Year 2025 (FY 25) totals $10.331 billion; by contrast the FY 24 Adopted Budget was $9.033 billion. This is the second year of the fifteenth biennial budget adopted by the Board of County Commissioners (Board). The FY 25 budget was adopted by the Board on September 19, 2024, for the period of October 1, 2024, through September 30, 2025.

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

**Guiding Principles**

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

The Adopted Budget for FY 25 represents a balanced, equitable plan to provide our residents with vital services. As we move into FY 25, we will continue to seek opportunities to improve the way we deliver service and continue to help grow our economy.

The County's FY 25 budget was developed in a conservative manner and designed with a focus on the following areas: public and employee health and safety, maintenance of critical assets, maintenance of reserves, investing in County employees, and funding for critical deficiencies for Fire Rescue, Parks, Water/Sewer, Transportation and Stormwater.

During preparation of the budget, available resources were evaluated to determine the viability of the FY 25 budget. This process identified that overall resources would increase from FY 24 but at a reduced rate of growth. July 1st property taxable values for FY 25 as provided by the Hillsborough County Property Appraiser are about 7.0% higher than FY 24, significantly slower than FY 23 and FY 24 growth of 15.3% and 11.6% respectively. Other revenues, such as sales tax, which recovered strongly in FY 21 and FY 22 from significant FY 20 pandemic-related declines, are expected to be nearly flat in FY 25. Expectations of slower economic growth in 2025 could result in even slower FY 25 revenue growth. Economic conditions are also impacting our expenditure expectations with high inflation driving larger annual cost increases than in recent years.

The FY 25 budget is balanced within available resources. The County seeks to identify ways to be more sustainable, and to identify revenues and efficiencies to address ever increasing service needs created by a growing population. Consequently, the Board has taken actions to maintain and enhance services to residents. Some of these actions include approving water, wastewater, and reclaimed water service rate increases of 5% per year for a period of seven years, commencing on October 1, 2025. In addition, during FY 23 the Board approved Building and Construction Services fee increases through a phased approach that began in September 2023.

Three significant revenue initiatives are included in the Adopted FY 25 Budget. The first is a property tax millage "swap". The proposed Countywide General Fund operating millage includes a 0.1 mill reduction, while the Unincorporated Area General Fund includes a 0.1 mill increase. For properties located in the Unincorporated Area this results in no net change in the combined property tax bill, while in the cities it is a net decrease of 0.1 mills. Countywide General Fund property revenue is reduced about $15.7 million and Unincorporated Area revenue is increased about $9.4 million. The challenges of meeting increasing service demands, particularly for public safety services, in the Unincorporated Area as population grows has been an ongoing budget discussion topic during recent years. The Countywide General Fund has experienced more modest financial challenges.

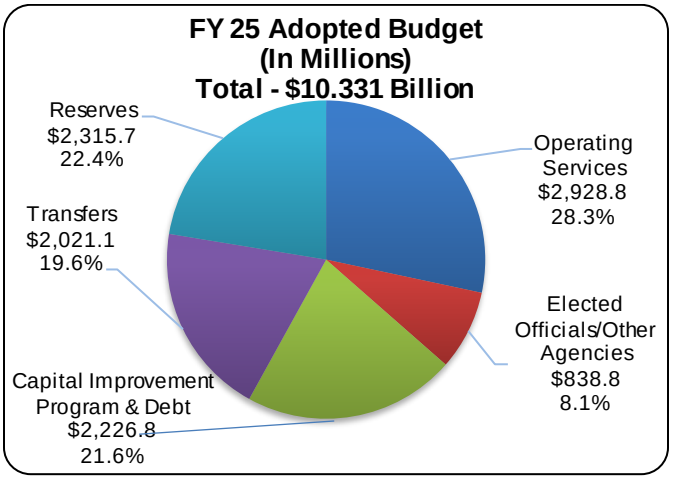
The second and third revenue initiatives for FY 25 both employ new uses for Indigent Care Sales Surtax revenue. This surtax funds health care for indigent persons and surtax revenue has grown substantially in recent years. The second and third revenue initiatives employ $15.7 million of surtax revenue to aid the funding of health care for Hillsborough County Jail inmates and $5 million to aid the funding of Fire Rescue services, both for appropriate indigent populations. The $15.7 million for jail inmate health costs helps offset the 0.1 mill revenue reduction in the Countywide General Fund.

# Budget Overview

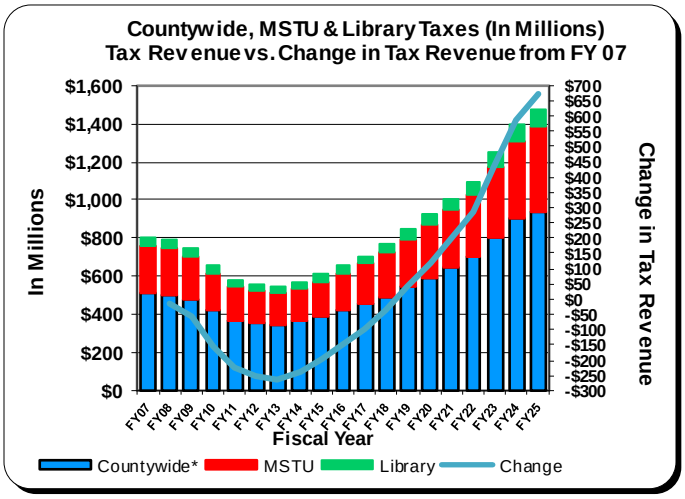
## Budget in Brief

The County's Adopted Budget for FY 25 totals $10.331 billion, a $1.298 million increase over the Adopted FY 24 budget of $9.033 billion. Some significant changes include:

- $550.8 million increase in transfers among accounting funds;
- $333.4 million increase in Capital Outlay. Additional information is found within the Capital Budget section;
- $165.5 million increase in Grants and Aids. This is related to increased appropriations for the Hillsborough County School Board impact fee distributions, and the new Hospital Directed Payment Program;
- $95.4 million increase in Sheriff's budget to fund service continuation;
- $9.8 million decrease in funding to Constitutional Officers other than the Sheriff;
- $5.0 million increase to fund the operation of six (6) Fire Rescue roving peak-time rescue units for high call demand areas of the County;
- $3.5 million for a new Unauthorized Public Camping and Sleeping legislation;
- $1.1 million for 8 new Fire Rescue positions to staff a rescue unit previously approved in FY 24;
- $14.0 million increase in reserves. This is attributed mainly to Internal Service Funds (General Liability, Catastrophic Disaster Recovery and Employee Group Health).




It is the operating budget that is most impacted by changes in the property tax base and sales tax collections, as these are the primary funding sources. The FY 25 budget reflects increased revenue levels from Ad Valorem Property Taxes and sales taxes. Estimated FY 25 operating property tax revenue is $673.0 million above the previous peak of FY 07. For many years after FY 07 revenue was very constrained due to primarily three events. The first event was legislative action to require a millage reduction and restrict future millage increases. The second event was voter approval of Amendment One, increasing homestead exemption amounts and limiting assessed value increases on non-homestead properties to 10%. The third event was the Great Recession and associated decline in property values brought on by a collapse in the housing market. The following chart reflects these changes and the recovery in later years.




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

A prime challenge for today's public and private employers is attracting and retaining employees in a labor market characterized by low unemployment rates, numerous job openings and rising wages. In order to retain and recruit employees the Adopted Budget includes funding for pay adjustments to meet market challenges. It also includes funding for employee health plan cost increases. In addition, the Adopted budget includes funding to address impacts related to recent Fair Labor Standards Act (FLSA) changes that started to become effective through a phased approach on July 1, 2024.

# Budget Overview

## Operating Budget

The FY 25 operating budget includes $2,928.8 million for services delivered primarily by County Administrator departments as well as $838.8 million to fund Elected Officials and Other Agencies.

General fund property tax revenues will continue to increase in FY 25 but at a slower pace. This recurring increase is helping fund Constitutional Officer increases, statutory mandates, contractual increases, and payments to Community Redevelopment Agencies for incremental ad valorem taxable value growth in designated community redevelopment areas.

## Capital Budget

The Adopted Capital Budget for FY 25 is $2,025.4 million while the FY 24 Adopted budget was $1,615.1 million. This represents a $410.3 million increase from the prior year's capital budget. The budget reflects ongoing expenditures of both one-time funding carried forward from previous years, and new FY 25 capital funding in support of service levels and operations. More information can be found in the Capital Budget section.

The FY 25 Capital Budget includes:

- $28.0 million for new Sun City North, Progress Village South and Sligh/Anderson Road fire stations;
- $61.0 million for replacement of Armdale, Gunn Highway, Palm River, Thonotosassa, West Hillsborough, Brandon, and Midway fire stations;
- $8.7 million for sixteen (16) additional fully equipped Rescue Units that will be added to high demand stations;
- $9.4 million for Public Safety Operations Center (PSOC) Renovations;
- $30.0 million for Sheriff's Operations Center Relocation;
- $29.0 million for Jail Maintenance;
- $12.7 million for African American Art & Cultural Center;
- $21.8 million for Brandon Library Replacement;
- $19.0 million for Thonotosassa Library Replacement;
- $10.5 million for Thonotosassa Park Improvement/ Expansion;
- $7.2 million for Branchton Regional Park;
- $1.7 million for Apollo Beach Nature Preserve Improvements;
- $12.2 million for Upper Tampa Bay Trail IV;
- $62.6 million for Bridge and Guardrail Improvements;
- $46.2 million for Sidewalk Repairs and Improvements;
- $69.5 million for Roadway Pavement Preservation;
- $108.8 million for Intersection Improvements;
- $769.7 million for Water/Wastewater Improvements;
- $145.7 million for Solid Waste Improvements;
- $90.1 million for Stormwater Improvements.

## Summary of Changes Between Proposed and Adopted Budget

The Recommended FY 25 budget was $10.154 billion, the Adopted FY 25 budget is 10.331 billion. This represents an increase of $177.2 million. Some significant changes include the following:

- $4.5 million decrease in Personnel Expenditures mainly due to American Rescue Plan (ARP) funds being realigned from Personnel Expenditures to Operating Expenditures, so these funds are better utilized during FY 25;
- $3.3 million increase in Operating Expenditures due to realignments from Capital Outlay;
- $29.9 million increase in Capital Outlay funding, due to FY 24 unspent funds being carried forward to FY 25, and new FY 25 capital purchases including fleet equipment, other capital equipment, and software;
- $100.3 million increase in Grants and Aids due to realignments and grant carry forward adjustments;
- $32.7 million increase in Budget Transfers to Constitutional Officers. This is due to funds being realigned within the Capital Improvement Program from Capital Outlay to Budget Transfers to Constitutional Officers;
- $103.5 million decrease in reserves mainly related to Enterprise Funds and Internal Service Funds;
- $119.0 million increase in transfers, attributed to Enterprise Funds, Debt Funds, Transportation Trust Funds and CW Special Revenue Funds.

## Planning

Revenue growth has slowed. A return to more moderate growth will likely continue budgetary stress for the Unincorporated Area General Fund. This is the fund from which much of Parks and Recreation and Public Safety, including Law Enforcement and Fire Rescue service, is funded. This fund also previously funded large parts of our transportation program. These are areas where ongoing service deficiencies exist, and the County is challenged to fund those deficiencies while keeping pace with rising demand and costs. The millage swap and use

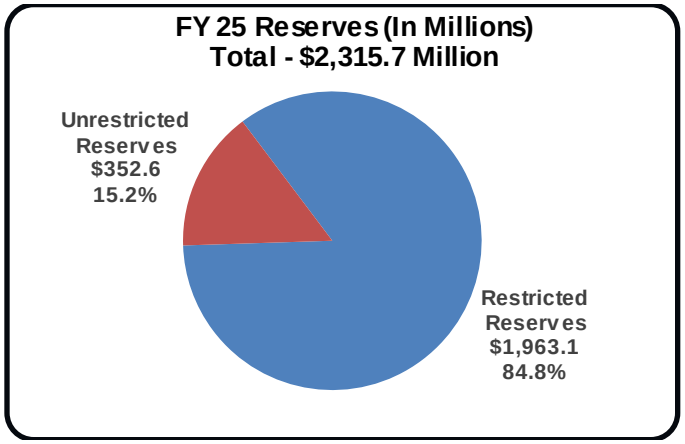
of Indigent Care Surtax revenue for appropriate populations served by Inmate Health Care and Fire Rescue are included in the Adopted Budget as creative ways to alleviate some of that stress.

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

### Other Factors Considered in the FY 25 Budget

**Reserves** – Our reserve strategy remains sound, maintaining reserves to meet various objectives, including adhering to best practices; complying with statutory, bond covenant, actuarial and other regulations; and providing a safeguard for unexpected circumstances. FY 25 reserves total $2,315.7 million, of which, $352.6 million are unrestricted reserves, with the remaining $1,963.1 million as restricted reserves.

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



# Short-Term Factors Affecting The Budget

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

The FY 14 through FY 20 Adopted Budgets reflected a return to revenue growth after deep recession. The FY 21 budget reflected significant economic and revenue impacts of the pandemic emergency while maintaining service delivery. The Adopted FY 22 budget continued to recognize the impact of the pandemic and the gathering economic recovery as it receded. The Adopted FY 23 and FY 24 Budgets reflected higher costs as inflation and supply chain issues worsened as well as an emphasis on investing in County staff. The Adopted FY 25 Budget continues that emphasis on investing in County staff as well as maintaining our assets and financial stability as the economy slows.

## ECONOMIC FACTORS

After pandemic lockdowns caused a 28.1% decline in second quarter 2020 US Gross Domestic Product (GDP) growth turned strongly positive, 35.2%, in the third quarter before slowing to 4.4% in the fourth quarter. Average annual GDP fell 2.2% in 2020, the second largest decline since 1946. Economic growth in the 2021 accelerated to 6.1%, the largest increase since 1984. Growth faltered in early 2022 amid higher inflation, the unwinding of pent-up consumer demand and war in Ukraine before regaining momentum to finish 2022 at 2.5%. Growth for 2023 showed surprising resilience at 2.9% even as inflation, though slowing, remained stubbornly high and higher interest rates slowed housing and retail markets. First quarter 2024 growth, however, weakened amid those constraints to 1.6%. Growth has climbed to 2.8% for the third quarter.

As interest rates climbed and housing and retail sales slowed, recession fears rose but have, so far, not materialized as the economy has exhibited surprising resilience. The median forecast from the National Association for Business Economics (NABE) expects 2024 growth to be 2.0%, achieving a soft landing before slowing to 1.8% for 2025. Downside risks, however, do remain as still high interest rate negatively impact slowing housing and retail markets. NABE forecasters lowered inflation forecasts for 2024 to 2.9% and 2.3% for 2025, still above the Fed's 2.0% target. (See later sections in the Executive Summary entitled "Major County Revenues" and "Economic Indicators" for more detail).

## USES OF FUNDS

### The Operating Budget

A key component of the budget is the operating budget which includes expenditures on personnel compensation, operating expenses and equipment (also referred to as capital outlay). The operating budget is a primary focus as it funds the cost of day-to-day services to County residents. The operating budget also includes pass-throughs that now account for an increasing share of the operating budget and a significant share of the annual increase in the operating budget.

With that caveat, it still represents the best focus for comparison of how the budget is changing over time, ignoring the spending down of borrowed funds for projects and the occasional fluctuations in debt service requirements resulting from debt refinancing and other activity.

There are factors that drive up the operating budget even in times of tight resources. One is continuing population growth as shown in the section titled "Economic Indicators." A second is inflation. In some program areas, demand for specific services far outstrips the overall population growth. Increasingly, the County works to improve the collection of performance measures to identify these high levels of demand for County services and to track performance in meeting the demands.

In September 2021 County Administration presented to the BOCC options to use the American Rescue Plan funding received from the Federal Government to aid state and local governments with pandemic response and recovery. The approved high-level plan was incorporated in the Adopted FY 22 through FY 24 budgets and continues in the Adopted FY 25 budget.

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

- The labor market continues to present retention and recruiting difficulties for many private and public employers. The Adopted FY 25 budget includes funding for compensation adjustments reflecting a continuing commitment to investing in our County staff.

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

# Short-Term Factors Affecting The Budget

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

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

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

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

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

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

- Operating budgets supported by the County's two major tax funds declined during FY 08 through FY 13 due to Legislative actions and worsening economic conditions. This trend reversed in FY 14, and the FY 14 budget reflected an overall increase in available resources. FY 25 will experience moderating growth in available resources as property taxes grow at a slower rate, coupled with more rapid cost increases in a high inflation environment and tight labor markets.

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

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

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

### The Capital Budget

A separate summary presenting details on FY 25 projects appears in the back of this document. The entire capital improvement program (CIP) can be reviewed in the volume containing the **Capital Improvement Program FY 25 - FY 29**.

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

Other key points regarding the capital budget are:

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

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

- The capital program continues to reflect one percent of ad valorem revenues from the Countywide General Fund being set aside to maintain existing County facilities. For FY 25 two and one-half percent from the unincorporated Area General Fund of ad valorem revenues are set aside for maintenance.

# Short-Term Factors Affecting The Budget

### Debt Service

When financial conditions were appropriate, existing debt has been refinanced or defeased to lower interest expense. Detail on the County's debt capacity and debt obligations appears in a separate section of this FY 25 Adopted Budget document.

### Transfers

Transfers are non-economic transactions necessary within a complex accounting system, used to transfer monies from one fund to another. Including them in the budget has the effect of overstating the amount of funds available to provide services. By definition, a transfer reflected as a "source" must have a counterbalancing transfer reflected as a "use." For example, a transfer from the General Fund to a specific grant is a "use" in the General Fund while the grant fund will show a like dollar amount as a "source," both amounts of which are reflected in the total County budget although no new funds are actually available to fund additional services.

### Reserves

Reserves reflect funds set aside to meet a variety of Board actions and specific purposes. Some reserves are established as a requirement when the County borrows funds. Others are set aside to meet actuarial requirements – such as in the County's self-insured employee health insurance and workers compensation insurance programs. Some are created to allow the BOCC to fund contingencies that arise during the year – with the full expectation that most or all of these contingency funds could be appropriated during the year.

During FY 99, the BOCC adopted a policy that uses any excess fund balance in the County's two major operating funds to, in part, build reserves for catastrophic emergencies and set aside reserves for previously unfunded liabilities. A third use for excess fund balance was meeting industry fleet replacement standards.

The BOCC adopted a second policy intended to fund a stabilization reserve in each of the two major operating funds that over an 8-year period would be 5% of expenditures (exclusive of other reserves). The 5% stabilization reserve was achieved ahead of schedule as a result of strong growth in revenues and sound financial management.

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

### Organizational Budgets

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

# Long-Term Financial Planning

## PLANNING FOR SUSTAINABILITY

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

## LONG TERM FINANCIAL PLANNING

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

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

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

- On an annual basis, the County's Economist produces a Pro Forma Analysis combining current policies and practices with expectations of future economic conditions to project the County's General Funds financial position five years out into the future. The model also includes sensitivity analysis which allows for changing assumptions. An indicated surplus or deficit in the General Funds frames the budget process for the following fiscal year. The FY 23 – FY 28 five-year Pro Forma with related graphs appears in the Supplemental Information section of this document. The Pro Forma incorporates slower ad valorem revenue growth for FY 24 and FY 25 due to higher mortgage rates and home prices restraining the housing market and slower growing sales tax revenues compared to FY 22 and FY 23 as economic growth moderates. Revenue in later years is expected to grow at more historical rates. Expenditures are expected to grow with population demands and rising costs which are currently more acute due to high inflation. While the Pro Forma indicates the Countywide General Fund is in a good position to sustain these cost increases, the Unincorporated Area General Fund continues to be under stress to keep pace with demands, particularly in the areas of Fire Rescue, Parks, and Transportation. The Pro Forma frames the beginning of the budget process and the related availability of funds. As a result, the Unincorporated Area General Fund, particularly, is budgeted with those constraints in mind.

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

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

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

## LONG TERM PRIORITIES

The County's long-term priorities are:

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

# Basis of Budgeting

## THE BASIS OF ACCOUNTING

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

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

## THE BASIS OF BUDGETING

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

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

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

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

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

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

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

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

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

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

# The Process of Adopting the Budget

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

## BIENNIAL (TWO-YEAR) BUDGETING

The biennial budget process used to develop this document was adopted by the BOCC in 1995. While Florida Statutes require an annual process to adopt the budget, local governments are not prohibited from developing a budget plan for a second year. In this way, when it is time to legally adopt the second year of the budget plan, the process of preparing the adopted budget requires much less staff time to update the original plan. The update process accommodates necessary changes during each year as unplanned circumstances arise. Opportunities for public input are included in the abbreviated update process. In 2023, the BOCC adopted its fifteenth biennial budget for FY 24 and FY 25.

## SPECIFIC LEGAL REQUIREMENTS

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

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

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

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

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

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

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

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

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

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

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

## ADOPTING THE FY 25 BUDGET

In addition to complying with specific legal requirements for budget adoption and levying property taxes, the County's budget process consists of four distinct phases.

***The Planning Phase*** began October 1, 2023 with a review of the FY 24 budget process and consideration of comments from the review of prior budget documents by the Government Finance Officers Association (GFOA). The County received GFOA's *Distinguished Budget Presentation Award* for the FY 24 - FY 25 Biennial Budget. The planning phase included the preparation of budget instructions, examples, and training materials.

# The Process of Adopting the Budget

***The Preparation Phase*** began with February delivery of budget instructions to departments. The instructions highlighted the County's focus on sustainability. One workshop and two public hearings will be held during this year's budget process. During these workshops and public hearings, as well as during regular meetings, the Board of County Commissioners discusses budget priorities and strategies and goals for the coming fiscal year.

- Although Florida Statutes allow most Constitutional Officers to submit their budgets on June 1st, the Board approved a resolution, as allowed by Florida statutes, requiring the Sheriff, Clerk of the Circuit Court, and the Supervisor of Elections to submit their budgets by May 1st.

***The Review Phase*** consisted of a review of department and agency budget submissions by the County Administrator, the Budget Office, and the Executive Team. This phase also included several meetings with each commissioner to identify their needs and to communicate the needs of County departments and agencies.

***The Public Adoption Phase*** began with the formal presentation of the **County Administrator's Recommended Budget for FY 25** at the BOCC's regular July 17, 2024, meeting. The public process of review, change, and formal adoption will conclude in mid-September. The public hearings in September are required by State law. Three important milestones will occur during the adoption phase:

- Proposed millage rates for FY 25 will be set at the July 31st Board Budget Reconciliation Workshop. The Property Appraiser uses these proposed millage rates to prepare Truth-in-Millage (TRIM) notices that are mailed in mid-August. A TRIM notice advises a property owner of how tax rates proposed by local taxing authorities, combined with the current taxable value of that property, will affect the taxes assessed on that property. The TRIM notice is the official notification of the time and place of the first State-required public hearing to adopt the tentative millage rates and tentative budget for each taxing authority.

- The first of two State required public budget hearings will be held on September 12, 2024. After hearing public testimony, the BOCC will adopt the tentative millage rates and a tentative FY 25 budget.

- The BOCC will adopt the FY 25 budget and millage rates at a second public hearing on September 19, 2024. As required by statute, the second public hearing will be advertised in the Tampa Bay Times, a newspaper of general circulation with a published notice containing detailed information of the tentative millage rates and the tentative budget.

# The Process of Adopting the Budget

## BUDGET PROCESS MILESTONES

### *Planning*

- **October - December 2023 -** Staff reviews the previous biennial budget process, comments from GFOA reviewers, and Board policies.

### *Preparation*

- **February 23, 2024—**Budget submissions due from all organizations except Constitutional Officers
- **March 27, 2024—**Budget Workshop - Budget Overview
- **April 24, 2024 —**Budget Workshop Budget – Solid Waste
- **May 1, 2024—**Budget submissions due from Sheriff, Clerk, and Supervisor of Elections
- **May 8, 2024—**Budget Workshop Budget – Public Safety (HSCO and Fire Rescue) and Health Care Services
- **June 1, 2024—**Budget submission due from Property Appraiser

### *Review*

- **February-June—**County Administrator review of proposed budgets and decision units with Management and Budget Department staff and Departments
- **April-May—**Budget meetings with commissioners to discuss budget priorities.
- **June 1, 2024—**Preliminary tax roll information from the Property Appraiser's Office available.

### *Public Adoption*

- **July 17, 2024—**County Administrator will deliver the **Recommended Budget for FY 25** and the **Recommended Capital Improvement Program FY 25 - FY 29** to the Board of County Commissioners.
- **Budget Workshops During Adoption Phase:**
  July 31, 2024—Budget Reconciliation and Setting of TRIM millage rates
- **Mandatory Public Hearings**
  **September 12, 2024—**First State Required Public Hearing to adopt tentative millage rates and a tentative budget.

  **September 19, 2024—**Second State Required Public Hearing to adopt final millage rates and the FY 25 operating and capital budgets.

# Procedures for Amending the Budget

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

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

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

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

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

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

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

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

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

Hillsborough County Florida

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

# Budget Summary

| Fiscal Year | FY 22 Actual | FY 23 Actual | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **PROPERTY TAX RATES (In Mills)** | | | | |
| Countywide [1] | 5.7913 | 5.7913 | 5.7913 | 5.6630 |
| Library District [2] | 0.5583 | 0.5583 | 0.5583 | 0.5583 |
| General Purpose MSTU [3] | 4.4004 | 4.4004 | 4.4004 | 4.5004 |
| **VALUE OF 1 MILL (In Millions of $)** [4] | | | | |
| Countywide | $ 122.4 | $ 140.8 | $ 157.2 | $ 168.1 |
| Library District | 117.8 | 135.0 | 150.5 | 160.6 |
| Unincorporated | 73.8 | 84.1 | 93.7 | 100.3 |
| **BUDGET SUMMARY (In Millions of $)** [5] | | | | |
| Operating Program | $ 2,344.8 | $ 2,662.2 | $ 3,467.2 | $ 3,767.6 |
| Capital Improvement Program [6] | 274.2 | 296.1 | 1,615.1 | 2,025.4 |
| Debt Service [7] | 139.3 | 176.3 | 179.1 | 201.4 |
| Reserves & Refunds [8] | 195.5 | 0,000.5 | 2,301.7 | 2,315.7 |
| **MAJOR ORGANIZATION OPERATING BUDGET (In Millions of $)** | | | | |
| Board of County Commissioners | $ 3.8 | $ 3.9 | $ 4.7 | $ 4.9 |
| County Administrator | 1,264.3 | 1,464.5 | 2,085.6 | 2,294.7 |
| County Attorney | 8.8 | 10.0 | 10.8 | 11.3 |
| Elected Officials | 596.4 | 654.0 | 735.4 | 776.2 |
| Judicial | 10.7 | 11.0 | 14.3 | 15.0 |
| Boards, Commissions & Agencies | 26.6 | 28.5 | 43.0 | 43.8 |
| Non-Departmental [9] | 434.1 | 490.4 | 573.4 | 621.8 |
| | $ 2,344.8 | $ 2,662.2 | $ 3,467.2 | $ 3,767.6 |
| **CAPITAL IMPROVEMENT PROGRAM (In Millions of $)** | | | | |
| Fire | $ 9.5 | $ 4.6 | $ 89.0 | $ 147.6 |
| Government Facilities | 37.7 | 53.1 | 142.9 | 187.8 |
| Libraries | 4.9 | 5.8 | 48.0 | 59.7 |
| Parks | 33.2 | 43.9 | 166.7 | 191.8 |
| Solid Waste | 2.5 | 3.1 | 160.8 | 145.7 |
| Stormwater | 22.8 | 14.3 | 86.9 | 90.1 |
| Transportation | 91.3 | 80.5 | 364.7 | 433.0 |
| Water/Wastewater & Reclaimed Water | 72.3 | 90.8 | 556.2 | 769.7 |
| **Total Programs Budget** | **$ 274.2** | **$ 296.1** | **$ 1,615.1** | **$ 2,025.4** |
| Carryforward[10] | 0.0 | 0.0 | 0.0 | |
| **Total Capital Budget** | **$ 274.2** | **$ 296.1** | **$ 1,615.1** | **$ 2,025.4** |

*Detail may not add to totals because of rounding.*

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

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

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

*[4] Based on taxable assessed values as of July 1.*

*[5] Excludes interfund transfers, which represent accounting entries to move monies from one fund to another.*

*[6] Reflects budget for capital projects included in the County Capital Improvement Program. These amounts can include both capital and operating expenditures, and may differ from total capital expenditures shown in other schedules.*

*[7] Debt service amount reflects debt service capital and interest payments only; it includes other expenses associated with debt.*

*[8] Reserves are budgeted but not expended. Actual expenditures for the operating budget, capital budget, or debt service may include drawdown of reserves. Actual expenditures shown in previous years reflect refunds.*

*[9] Reflects expenditures that are not allocable to a single department.*

*[10] Reflects projects balance carried forward from prior year.*

# FY 25 Budget Summary by Major Fund

| | COUNTYWIDE GENERAL | UNINCORP-ORATED AREA GENERAL | COUNTYWIDE SPECIAL PURPOSE | SALES TAX REVENUE [4] | INTERGOVERN-MENTAL GRANTS | COUNTY TRANSPORT-ATION |
|---|---|---|---|---|---|---|
| **Fund Balances (Beginning of Year)** | **$486,175,776** | **$200,828,512** | **$647,882,914** | **$206,150,423** | **$50,923,831** | **$328,993,820** |
| **REVENUES BY SOURCE:** | | | | | | |
| Taxes | $944,940,159 | $450,419,606 | $191,523,344 | $258,993,362 | $0 | $36,874,315 |
| Permits, Fees, & Assessments | 574,983 | 0 | 251,648,797 | 0 | 0 | 58,061,095 |
| Intergovernmental Revenue | 1,276,500 | 46,040,939 | 16,731,374 | 156,757,878 | 223,640,264 | 51,066,615 |
| Charges for Services | 89,554,728 | 44,256,937 | 9,509,807 | 0 | 182,000 | 1,979,438 |
| Fines and Forfeitures | 1,110 | 6,321,960 | 486,991 | 0 | 0 | 0 |
| Miscellaneous Revenues | 25,189,129 | 6,736,511 | 30,278,276 | 5,360,000 | 3,636,496 | 10,281,000 |
| Other Financing Sources [1] | 742,568 | 74,187,804 | 309,052,395 | 13,247,000 | 39,338,020 | 172,849,782 |
| **Total Revenues and Other Financing Sources** | **1,062,279,177** | **627,963,757** | **809,230,984** | **434,358,240** | **266,796,780** | **331,112,245** |
| **Total Revenues and Balances** | **$1,548,454,953** | **$828,792,269** | **$1,457,113,898** | **$640,508,663** | **$317,720,611** | **$660,106,065** |
| **APPROPRIATIONS:** | | | | | | |
| Personnel Services | $195,440,708 | $272,150,823 | $16,256,983 | $387,263 | $62,968,182 | $45,988,610 |
| Operating Expenditures | 142,069,832 | 104,106,114 | 92,374,287 | 330,598 | 131,319,751 | 49,074,021 |
| Capital Outlay | 3,998,801 | 3,667,729 | 6,359,688 | 0 | 23,358,034 | 300,304,129 |
| Debt Service [3] | 0 | 94,633 | 0 | 0 | 0 | 0 |
| Grants and Aids | 99,669,980 | 1,808,215 | 549,249,272 | 145,050,454 | 89,388,751 | 21,680,927 |
| Other Uses | 0 | 0 | 0 | 0 | 7,712,006 | 0 |
| Transfers | 257,779,905 | 99,583,809 | 270,211,280 | 320,298,360 | 2,637,723 | 89,257,198 |
| Transfers to Constitutional Officers | 536,549,261 | 203,781,195 | 22,142,785 | 528,773 | 0 | 293,233 |
| **Total Expenditures/Expenses** | **1,235,508,487** | **685,192,518** | **956,594,295** | **466,595,448** | **317,384,447** | **506,598,118** |
| Reserves and Refunds | 312,946,466 | 143,599,751 | 500,519,603 | 173,913,215 | 336,164 | 153,507,947 |
| **Total Appropriated Expenditures and Reserves** | **$1,548,454,953** | **$828,792,269** | **$1,457,113,898** | **$640,508,663** | **$317,720,611** | **$660,106,065** |

1. Other financing sources are net of a 5% reduction of revenues as required by Florida Law. These reductions will offset other financing sources, and in certain funds, result in a negative number in this category.

2. This category includes Unicorporated Area Special Revenue Funds, Library Tax District Special Revenue Funds, Discretely Presented Component Unit Funds ( City-County Planning Commission), Debt Service Funds, Capital Project Funds, BOCC General Agency Funds and Local Assistance Program Fund.

3. Debt Service as shown on this schedule reflects only costs charged to a debt account as defined by the Florida Uniform Accounting System. It excludes debt related costs charged to operating expense accounts, such as consulting fees.

4. Includes Transportation Surtax.

5. Due to new definitions for Fiduciary and Agency Funds, some funds previously identified as Agency Funds are reported in Water/Wastewater Resources Funds.

# FY 25 Budget Summary by Major Fund

| | INFRA-STRUCTURE SURTAX PROJECTS | OTHER GOVERN-MENTAL FUNDS [2] | WATER RESOURCE SERVICES[5] | SOLID WASTE RESOURCE SERVICES | INTERNAL SERVICE | COVID RELIEF FUNDS | TOTAL |
|---|---|---|---|---|---|---|---|
| **Fund Balances (Beginning of Year)** | **$172,661,169** | **$502,366,862** | **$675,195,341** | **$200,523,034** | **$371,495,119** | **$165,231,451** | **$4,008,428,252** |
| **REVENUES BY SOURCE:** | | | | | | | |
| Taxes | $0 | $123,792,516 | $0 | $0 | $0 | $0 | $2,006,543,302 |
| Permits, Fees, & Assessments | 0 | 80,518,045 | 15,208,669 | 225,000 | 0 | 0 | 406,236,589 |
| Intergovernmental Revenue | 0 | 46,532,757 | 47,548,602 | 0 | 140,369 | 0 | 589,735,298 |
| Charges for Services | 0 | 6,073,824 | 423,457,398 | 208,383,247 | 204,791,317 | 0 | 988,188,696 |
| Fines and Forfeitures | 0 | 99,183 | 62,440 | 0 | 0 | 0 | 6,971,684 |
| Miscellaneous Revenues | 3,146,000 | 11,460,856 | 29,878,160 | 6,651,489 | 19,386,474 | 3,388,090 | 155,392,481 |
| Other Financing Sources [1] | 55,134,189 | 373,951,049 | 739,060,546 | 352,482,226 | 39,799,624 | (169,404) | 2,169,675,799 |
| **Total Revenues and Other Financing Sources** | **58,280,189** | **642,428,230** | **1,255,215,815** | **567,741,962** | **264,117,784** | **3,218,686** | **6,322,743,849** |
| **Total Revenues and Balances** | **$230,941,358** | **$1,144,795,092** | **$1,930,411,156** | **$768,264,996** | **$635,612,903** | **$168,450,137** | **$10,331,172,101** |
| **APPROPRIATIONS:** | | | | | | | |
| Personnel Services | $0 | $62,925,962 | $97,814,572 | $18,430,402 | $11,433,024 | $0 | $783,796,529 |
| Operating Expenditures | 10,000 | 136,741,342 | 211,234,552 | 187,411,779 | 185,765,888 | 1,334,866 | 1,241,773,030 |
| Capital Outlay | 174,266,158 | 346,188,425 | 723,757,124 | 147,693,849 | 65,920,000 | 133,664,364 | 1,929,178,301 |
| Debt Service [3] | 650,000 | 128,129,506 | 34,578,707 | 34,462,250 | 0 | 0 | 197,915,096 |
| Grants and Aids | 0 | 81,841,148 | 0 | 0 | 0 | 16,111,789 | 1,004,800,536 |
| Other Uses | 0 | 0 | 0 | 0 | 0 | 0 | 7,712,006 |
| Transfers | 419,715 | 102,573,338 | 609,020,682 | 266,745,213 | 2,550,000 | 0 | 2,021,077,223 |
| Transfers to Constitutional Officers | 6,432,665 | 59,456,761 | 0 | 0 | 0 | 0 | 829,184,673 |
| **Total Expenditures/Expenses** | **181,778,538** | **917,856,482** | **1,676,405,637** | **654,743,493** | **265,668,912** | **151,111,019** | **8,015,437,394** |
| Reserves and Refunds | 49,162,820 | 226,938,610 | 254,005,519 | 113,521,503 | 369,943,991 | 17,339,118 | 2,315,734,707 |
| **Total Appropriated Expenditures and Reserves** | **$230,941,358** | **$1,144,795,092** | **$1,930,411,156** | **$768,264,996** | **$635,612,903** | **$168,450,137** | **$10,331,172,101** |

# FY 25 Budget Summary by Major Fund and Department

| | COUNTYWIDE GENERAL | UNINCORP-ORATED AREA GENERAL | COUNTYWIDE SPECIAL PURPOSE | SALES TAX REVENUE [4] | INTERGOVERN-MENTAL GRANTS | COUNTY TRANSPORT-ATION |
|---|---|---|---|---|---|---|
| **BOARD OF COUNTY COMMISSIONERS** | | | | | | |
| Board of County Commissioners | $ 3,847,292 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| County Internal Audit | 1,004,682 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL BOCC** | **4,851,974** | **0** | **0** | **0** | **0** | **0** |
| **COUNTY ATTORNEY** | **11,319,935** | **0** | **0** | **0** | **0** | **0** |
| **COUNTY ADMINISTRATOR** | | | | | | |
| Affordable Housing Services | 27,035,746 | 1,180,388 | 0 | 0 | 51,819,674 | 0 |
| Aging Services | 12,638,696 | 0 | 0 | 0 | 18,685,235 | 0 |
| Arts Council Division | 1,125,376 | 0 | 0 | 0 | 57,000 | 0 |
| Capital Programs | 2,263,250 | 1,410,036 | 0 | 0 | 0 | 4,753,383 |
| Childrens Services | 5,231,074 | 0 | 3,325 | 0 | 5,186,060 | 0 |
| Code Enforcement | 6,038,011 | 9,837,903 | 63,351 | 0 | 0 | 0 |
| Communications & Digital Media | 7,771,092 | 0 | 0 | 0 | 0 | 0 |
| Community & Infrastructure Planning | 925,000 | 0 | 0 | 0 | 0 | 3,210,263 |
| Conservation & Enivronmental Lands Management | 19,812,773 | 1,627,613 | 282,498 | 0 | 190,929 | 0 |
| Consumer and Veterans Services | 2,588,424 | 762,296 | 0 | 0 | 0 | 0 |
| County Administrator | 3,475,908 | 0 | 0 | 0 | 0 | 0 |
| Customer Service & Support | 3,566,498 | 12,159 | 0 | 0 | 0 | 0 |
| Cyber Secuity Services Division | 1,568,358 | 0 | 932,694 | 0 | 0 | 0 |
| Development Services | 114,069 | 13,920,886 | 0 | 0 | 0 | 2,519,892 |
| Economic Development | 7,541,901 | 1,030,177 | 0 | 9,934,514 | 618,554 | 0 |
| Engineering and Operations | 8,915,142 | 18,760,193 | 0 | 0 | 0 | 81,238,543 |
| Enterprise Program Management Office | 2,404,200 | 172,604 | 834,285 | 0 | 0 | 541,553 |
| Enterprise Solutions and Quality Assurance | 11,075,511 | 0 | 1,448,817 | 0 | 0 | 0 |
| Environmental Services Division | 357,412 | 0 | 0 | 0 | 0 | 0 |
| Extension Service | 2,756,249 | 0 | 0 | 0 | 194,412 | 0 |
| Facilities Management & Real Estate Services | 48,323,655 | 681,814 | 0 | 0 | 0 | 1,531,885 |
| Fire Rescue | 8,942,686 | 271,964,218 | 5,225,360 | 0 | 6,800,428 | 0 |
| Fleet Management | 0 | 0 | 0 | 0 | 0 | 0 |
| Government Relations & Strategic Services | 2,969,850 | 0 | 0 | 0 | 0 | 0 |
| Head Start - Early Head Start | 0 | 0 | 0 | 0 | 58,009,314 | 0 |
| Health Care Services | 419,383 | 0 | 502,056,098 | 0 | 25,841,792 | 0 |
| Homeless & Community Services | 9,775,226 | 0 | 0 | 0 | 0 | 0 |
| Human Resources | 8,347,878 | 0 | 0 | 0 | 209,713 | 0 |
| Information Technology | 33,891,982 | 0 | 11,206,466 | 0 | 0 | 0 |
| Library Services | 0 | 0 | 217,015 | 0 | 0 | 0 |
| Management & Budget | 4,079,933 | 0 | 4,386,952 | 0 | 1,578,022 | 0 |
| Medical Examiner | 9,665,729 | 0 | 0 | 0 | 0 | 0 |
| Minority & Small Business Enterprises | 1,334,767 | 0 | 0 | 0 | 0 | 0 |
| Office of Community Impact | 1,381,519 | 0 | 0 | 0 | 0 | 0 |
| Parks & Recreation | 3,675,035 | 44,737,552 | 0 | 0 | 0 | 0 |
| Performance Data & Analytics | 6,820,655 | 4,651,274 | 7,059,004 | 0 | 369,160 | 1,486,112 |
| Pet Resources | 10,997,916 | 0 | 467,500 | 0 | 0 | 0 |
| Procurement Services | 5,122,530 | 0 | 0 | 0 | 0 | 0 |
| Risk Management & Safety Division | 0 | 0 | 0 | 0 | 0 | 0 |
| Social Services | 6,443,386 | 0 | 0 | 0 | 24,631,777 | 0 |
| Solid Waste | 0 | 0 | 0 | 0 | 0 | 0 |
| Sunshine Line | 7,774,185 | 0 | 0 | 0 | 4,906,529 | 0 |
| Water Resources | 0 | 137,862 | 0 | 0 | 0 | 0 |
| **TOTAL COUNTY ADMINISTRATOR** | **297,171,005** | **370,886,975** | **534,183,365** | **9,934,514** | **199,098,599** | **95,281,631** |

# FY 25 Budget Summary by Major Fund and Department

| INFRA-STRUCTURE SURTAX PROJECTS | OTHER GOVERN-MENTAL FUNDS [3] | WATER RESOURCE SERVICES5 | SOLID WASTE RESOURCE RECOVERY | INTERNAL SERVICE | COVID RELIEF FUNDS | TOTAL |
|---|---|---|---|---|---|---|
| $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 3,847,292 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,004,682 |
| **0** | **0** | **0** | **0** | **0** | **0** | **4,851,974** |
| **0** | **0** | **0** | **0** | **0** | **0** | **11,319,935** |
| 0 | 45,660,404 | 0 | 0 | 0 | 0 | 125,696,212 |
| 0 | 0 | 0 | 0 | 0 | 0 | 31,323,931 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,182,376 |
| 0 | 347,203 | 0 | 0 | 0 | 0 | 8,773,872 |
| 0 | 0 | 0 | 0 | 0 | 0 | 10,420,459 |
| 0 | 0 | 0 | 0 | 0 | 0 | 15,939,265 |
| 0 | 0 | 154,257 | 0 | 0 | 0 | 7,925,349 |
| 0 | 0 | 0 | 0 | 0 | 0 | 4,135,263 |
| 0 | 375,000 | 0 | 0 | 0 | 0 | 22,288,813 |
| 0 | 0 | 0 | 0 | 0 | 0 | 3,350,720 |
| 0 | 0 | 0 | 0 | 0 | 0 | 3,475,908 |
| 0 | 0 | 0 | 0 | 0 | 0 | 3,578,657 |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,501,052 |
| 0 | 29,190,287 | 685,425 | 0 | 0 | 0 | 46,430,559 |
| 0 | 0 | 0 | 0 | 0 | 0 | 19,125,146 |
| 0 | 12,175,178 | 0 | 0 | 0 | 0 | 121,089,056 |
| 0 | 133,636 | 779,260 | 331,431 | 0 | 0 | 5,196,969 |
| 0 | 0 | 0 | 0 | 0 | 0 | 12,524,328 |
| 0 | 1,432,239 | 11,462,801 | 0 | 0 | 0 | 13,252,452 |
| 0 | 208,475 | 0 | 0 | 0 | 0 | 3,159,136 |
| 0 | 0 | 126,567 | 0 | 0 | 0 | 50,663,921 |
| 0 | 0 | 0 | 0 | 0 | 0 | 292,932,692 |
| 0 | 0 | 0 | 0 | 96,336,421 | 0 | 96,336,421 |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,969,850 |
| 0 | 0 | 0 | 0 | 0 | 0 | 58,009,314 |
| 0 | 0 | 0 | 0 | 0 | 0 | 528,317,273 |
| 0 | 0 | 0 | 0 | 0 | 0 | 9,775,226 |
| 0 | 0 | 0 | 0 | 1,955,883 | 0 | 10,513,474 |
| 0 | 600 | 0 | 0 | 0 | 0 | 45,099,048 |
| 0 | 62,413,422 | 0 | 0 | 0 | 0 | 62,630,437 |
| 0 | 0 | 0 | 0 | 0 | 0 | 10,044,907 |
| 0 | 0 | 0 | 0 | 0 | 0 | 9,665,729 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,334,767 |
| 0 | 0 | 0 | 0 | 0 | 0 | 1,381,519 |
| 0 | 0 | 0 | 0 | 0 | 0 | 48,412,587 |
| 0 | 0 | 97,502 | 24,374 | 0 | 0 | 20,508,081 |
| 0 | 0 | 0 | 0 | 0 | 0 | 11,465,416 |
| 0 | 0 | 0 | 0 | 0 | 0 | 5,122,530 |
| 0 | 0 | 0 | 0 | 2,266,222 | 0 | 2,266,222 |
| 0 | 0 | 0 | 0 | 0 | 0 | 31,075,163 |
| 0 | 0 | 0 | 203,644,502 | 0 | 0 | 203,644,502 |
| 0 | 0 | 0 | 0 | 0 | 0 | 12,680,714 |
| 0 | 204,457 | 315,845,173 | 2,273,589 | 0 | 0 | 318,461,081 |
| **0** | **152,140,901** | **329,150,985** | **206,273,896** | **100,558,526** | **0** | **2,294,680,397** |

# FY 25 Budget Summary by Major Fund and Department

| | COUNTYWIDE GENERAL | UNINCORP-ORATED AREA GENERAL | COUNTYWIDE SPECIAL PURPOSE | SALES TAX REVENUE [4] | INTERGOVERN-MENTAL GRANTS | COUNTY TRANSPORT-ATION |
|---|---|---|---|---|---|---|
| **Elected Officials** | | | | | | |
| Clerk of the Circuit Court & Comptroller | 28,101,320 | 0 | 373,479 | 0 | 0 | 0 |
| Property Appraiser | 12,853,641 | 2,332,674 | 0 | 0 | 0 | 0 |
| Public Defender | 164,679 | 0 | 2,484,407 | 0 | 0 | 0 |
| Sheriff's Office | 439,354,724 | 192,258,892 | 21,689,306 | 0 | 0 | 0 |
| State Attorney - Part I | 391,560 | 0 | 3,290,691 | 0 | 0 | 0 |
| State Attorney - Part II (Victim Assistance) | 3,221,726 | 0 | 0 | 0 | 0 | 0 |
| Supervisor of Elections | 15,897,835 | 0 | 0 | 0 | 0 | 0 |
| Tax Collector | 39,677,550 | 9,189,629 | 0 | 528,773 | 0 | 293,233 |
| **TOTAL ELECTED OFFICIALS** | **539,663,035** | **203,781,195** | **27,837,883** | **528,773** | **0** | **293,233** |
| **JUDICIAL BRANCH** | **4,017,991** | **0** | **8,865,118** | **0** | **2,087,758** | **0** |
| **BOARDS, COMMISSIONS, & AGENCIES** | | | | | | |
| Charter Review Board | 8,000 | 0 | 0 | 0 | 0 | 0 |
| Environmental Protection Commission | 14,536,936 | 0 | 2,009,524 | 0 | 7,632,214 | 0 |
| Guardian ad Litem | 694,031 | 0 | 0 | 0 | 0 | 0 |
| Hillsborough Transportation Planning Organiza | 0 | 0 | 0 | 0 | 10,162,138 | 0 |
| Planning Commission | 0 | 0 | 0 | 0 | 0 | 0 |
| Soil & Water Conservation District | 450,539 | 0 | 0 | 0 | 0 | 0 |
| Value Adjustment Board | 664,191 | 0 | 0 | 0 | 0 | 0 |
| **TOTAL BOARDS, COMMISSIONS, AND AGENCIES** | **16,353,697** | **0** | **2,009,524** | **0** | **17,794,352** | **0** |
| **NON-DEPARTMENTAL** | | | | | | |
| Capital Improvement Program [1] | 0 | 0 | 38,942,119 | 0 | 23,400,859 | 304,630,391 |
| Debt Service Accounts [2] | 0 | 0 | 0 | 0 | 0 | 0 |
| Governmental Agencies | 48,253,686 | 0 | 70,597,724 | 96,465,837 | 0 | 2,131,665 |
| Non-Departmental Allotments | 41,593,428 | 10,087,636 | 3,650,000 | 1,044,000 | 72,365,156 | 15,004,000 |
| Nonprofit Organizations | 14,503,831 | 852,903 | 297,282 | 38,323,964 | 0 | 0 |
| **TOTAL NON-DEPARTMENTAL** | **104,350,945** | **10,940,539** | **113,487,125** | **135,833,801** | **95,766,015** | **321,766,056** |
| **TRANSFERS, RESERVES, & REFUNDS** | | | | | | |
| Reserves and Refunds | 312,946,466 | 143,599,751 | 500,519,603 | 173,913,215 | 336,164 | 153,507,947 |
| Interfund Transfers | 257,779,905 | 99,583,809 | 270,211,280 | 320,298,360 | 2,637,723 | 89,257,198 |
| **TOTAL TRANSFERS, RESERVES, & REFUND** | **570,726,371** | **243,183,560** | **770,730,883** | **494,211,575** | **2,973,887** | **242,765,145** |
| **TOTAL BOCC AND CONSTITUTIONAL OFFICERS** | **$ 1,548,454,953** | **$ 828,792,269** | **$ 1,457,113,898** | **$ 640,508,663** | **$ 317,720,611** | **$ 660,106,065** |

1. Includes only costs included in the Capital Improvement Program(CIP). Excludes capital funding not associated with a CIP project.
2. Includes all costs related to debt service, not only costs associated with interest and principal payments, and includes consulting fees and other costs not classified as Debt Service under the Florida Uniform Accounting System.
3. This category includes Unicorporated Area Special Revenue Funds, Library Tax District Special Revenue Funds, Discretely Presented Component Unit Funds (City-County Planning Commission), Debt Service Funds, Capital Projects Funds, BOCC General Agency Funds, and Local Housing Assistance Program.
4. Includes Transportation Surtax.
5. Due to new definitions for Fiduciary and Agency Funds, some funds previously identified as Agency Funds are reported in Water/Wastewater Resources Funds.

# FY 25 Budget Summary by Major Fund and Department

| INFRA-STRUCTURE SURTAX PROJECTS | OTHER GOVERN-MENTAL FUNDS [3] | WATER RESOURCE SERVICES5 | SOLID WASTE RESOURCE RECOVERY | INTERNAL SERVICE | COVID RELIEF FUNDS | TOTAL |
|---|---|---|---|---|---|---|
| | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 28,474,799 |
| 0 | 545,662 | 0 | 0 | 0 | 0 | 15,731,977 |
| 0 | 0 | 0 | 0 | 0 | 0 | 2,649,086 |
| 0 | 0 | 0 | 0 | 0 | 0 | 653,302,922 |
| 0 | 0 | 0 | 0 | 0 | 0 | 3,682,251 |
| 0 | 0 | 0 | 0 | 0 | 0 | 3,221,726 |
| 0 | 0 | 0 | 0 | 0 | 0 | 15,897,835 |
| 0 | 3,530,950 | 0 | 0 | 0 | 0 | 53,220,135 |
| **0** | **4,076,612** | **0** | **0** | **0** | **0** | **776,180,731** |
| **0** | **0** | **0** | **0** | **0** | **0** | **14,970,867** |
| | | | | | | |
| 0 | 0 | 0 | 0 | 0 | 0 | 8,000 |
| 0 | 0 | 0 | 0 | 0 | 0 | 24,178,674 |
| 0 | 0 | 0 | 0 | 0 | 0 | 694,031 |
| 0 | 29,450 | 0 | 0 | 0 | 0 | 10,191,588 |
| 0 | 7,597,169 | 0 | 0 | 0 | 0 | 7,597,169 |
| 0 | 0 | 0 | 0 | 0 | 0 | 450,539 |
| 0 | 0 | 0 | 0 | 0 | 0 | 664,191 |
| **0** | **7,626,619** | **0** | **0** | **0** | **0** | **43,784,192** |
| | | | | | | |
| 180,698,823 | 495,171,006 | 703,185,263 | 145,687,134 | 0 | 133,664,364 | 2,025,379,959 |
| 660,000 | 129,668,006 | 35,048,707 | 36,037,250 | 0 | 0 | 201,413,963 |
| 0 | 26,600,000 | 0 | 0 | 0 | 0 | 244,048,912 |
| 0 | 0 | 0 | 0 | 162,560,386 | 17,446,655 | 323,751,261 |
| 0 | 0 | 0 | 0 | 0 | 0 | 53,977,980 |
| **181,358,823** | **651,439,012** | **738,233,970** | **181,724,384** | **162,560,386** | **151,111,019** | **2,848,572,075** |
| | | | | | | |
| 49,162,820 | 226,938,610 | 254,005,519 | 113,521,503 | 369,943,991 | 17,339,118 | 2,315,734,707 |
| 419,715 | 102,573,338 | 609,020,682 | 266,745,213 | 2,550,000 | 0 | 2,021,077,223 |
| **49,582,535** | **329,511,948** | **863,026,201** | **380,266,716** | **372,493,991** | **17,339,118** | **4,336,811,930** |
| | | | | | | |
| **$ 230,941,358** | **$ 1,144,795,092** | **$ 1,930,411,156** | **$ 768,264,996** | **$ 635,612,903** | **$ 168,450,137** | **$ 10,331,172,101** |

# Department Budget Summary Comparison

| | FY22 Actuals | FY23 Actuals | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **BOARD OF COUNTY COMMISSIONERS** | | | | |
| Board of County Commissioners | $ 3,017,900 | $ 3,161,197 | $ 3,737,821 | $ 3,847,292 |
| County Internal Audit | 736,056 | 723,195 | 960,797 | 1,004,682 |
| **TOTAL BOARD OF COUNTY COMMISSIONERS** | **3,753,956** | **3,884,392** | **4,698,618** | **4,851,974** |
| | | | | |
| **COUNTY ATTORNEY** | **8,826,826** | **9,970,358** | **10,797,156** | **11,319,935** |
| | | | | |
| **COUNTY ADMINISTRATOR** | | | | |
| Affordable Housing Services | 26,245,801 | 25,422,173 | 139,123,426 | 125,696,212 |
| Aging Services | 18,461,772 | 20,366,201 | 31,851,839 | 31,323,931 |
| Arts Council | 604,174 | 830,247 | 1,261,202 | 1,182,376 |
| Capital Programs | 9,740,883 | 10,469,451 | 12,746,849 | 8,773,872 |
| Children's Services | 7,098,522 | 6,654,007 | 10,791,505 | 10,420,459 |
| Code Enforcement | 12,417,146 | 12,858,499 | 15,383,209 | 15,939,265 |
| Communications & Digital Media | 5,876,724 | 6,374,485 | 7,934,801 | 7,925,349 |
| Community & Infrastructure Planning | 1,850,462 | 2,113,984 | 4,412,912 | 4,135,263 |
| Conservation & Enivronmental Lands Management | 16,674,302 | 18,315,086 | 21,811,932 | 22,288,813 |
| Consumer and Veteran Services | 2,354,502 | 2,411,096 | 2,735,256 | 3,350,720 |
| County Administrator | 3,085,554 | 3,381,531 | 3,660,608 | 3,475,908 |
| Customer Service & Support | 3,204,797 | 3,541,741 | 3,645,008 | 3,578,657 |
| Cyber Security Services Division | 1,754,434 | 1,459,663 | 2,677,056 | 2,501,052 |
| Development Services | 36,432,285 | 33,159,315 | 42,489,997 | 46,430,559 |
| Economic Development | 7,173,386 | 9,255,120 | 20,016,099 | 19,125,146 |
| Engineering and Operations | 90,066,577 | 98,260,090 | 112,611,406 | 121,089,056 |
| Enterprise Program Management Office | 3,968,022 | 3,899,197 | 5,933,333 | 5,196,969 |
| Enterprise Solutions and Quality Assurance | 8,381,401 | 7,442,104 | 12,256,667 | 12,524,328 |
| Environmental Services Division | 5,893,188 | 6,619,450 | 12,582,411 | 13,252,452 |
| Extension Service | 1,909,033 | 2,181,804 | 3,246,136 | 3,159,136 |
| Facilities Management & Real Estate Services | 37,141,644 | 40,199,259 | 48,431,299 | 50,663,921 |
| Fire Rescue | 207,479,522 | 230,438,654 | 261,338,514 | 292,932,692 |
| Fleet Management | 34,368,557 | 37,567,929 | 79,899,135 | 96,336,421 |
| Government Relations & Strategic Services | 2,427,440 | 1,963,730 | 3,181,484 | 2,969,850 |
| Head Start - Early Head Start | 43,341,640 | 40,580,524 | 64,986,256 | 58,009,314 |
| Health Care Services | 123,456,409 | 221,563,186 | 390,151,292 | 528,317,273 |
| Homeless & Community Services | 5,446,633 | 5,834,909 | 7,795,182 | 9,775,226 |
| Human Resources | 6,604,140 | 7,459,151 | 10,512,253 | 10,513,474 |
| Information Technology | 33,230,189 | 37,979,074 | 43,925,661 | 45,099,048 |
| Library Services | 45,705,633 | 49,170,863 | 61,381,031 | 62,630,437 |
| Management & Budget | 9,228,903 | 8,752,206 | 11,721,173 | 10,044,907 |
| Medical Examiner | 6,753,161 | 7,838,376 | 8,879,810 | 9,665,729 |
| Minority & Small Business Enterprises | 8,717 | 833,663 | 1,818,413 | 1,334,767 |
| Office of Community Impact | 0 | 605,916 | 1,401,166 | 1,381,519 |
| Parks & Recreation | 35,952,888 | 40,137,813 | 45,383,765 | 48,412,587 |
| Performance Data & Analytics | 15,255,807 | 15,038,865 | 20,447,203 | 20,508,081 |
| Pet Resources | 8,945,077 | 9,302,177 | 11,602,748 | 11,465,416 |
| Procurement Services | 3,692,675 | 3,666,363 | 4,890,378 | 5,122,530 |
| Risk Management & Safety Division | 1,775,944 | 1,642,882 | 2,099,976 | 2,266,222 |
| Social Services | 23,484,422 | 19,079,705 | 19,935,046 | 31,075,163 |
| Solid Waste | 133,050,765 | 164,895,610 | 199,403,779 | 203,644,502 |
| Sunshine Line | 7,524,174 | 8,747,219 | 12,471,017 | 12,680,714 |
| Water Resources | 216,243,617 | 236,189,476 | 306,784,598 | 318,461,081 |
| **TOTAL COUNTY ADMINISTRATOR** | **1,264,310,920** | **1,464,502,794** | **2,085,612,831** | **2,294,680,397** |

# Department Budget Summary Comparison

| | FY22 Actuals | FY23 Actuals | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **ELECTED OFFICIALS** | | | | |
| Clerk of the Circuit Court & Comptroller | 23,987,604 | 24,454,389 | 26,678,751 | 28,474,799 |
| Property Appraiser | 13,454,443 | 14,331,475 | 15,855,267 | 15,731,977 |
| Public Defender | 886,150 | 1,910,235 | 2,649,247 | 2,649,086 |
| Sheriff's Office | 501,823,160 | 550,253,168 | 602,667,210 | 653,302,922 |
| State Attorney - Part I | 2,376,246 | 2,529,830 | 3,687,647 | 3,682,251 |
| State Attorney - Part II (Victim Assistance) | 2,372,972 | 2,581,533 | 3,228,653 | 3,221,726 |
| Supervisor of Elections | 13,957,159 | 15,023,357 | 18,131,295 | 15,897,835 |
| Tax Collector | 37,574,165 | 42,868,509 | 62,482,058 | 53,220,135 |
| **TOTAL ELECTED OFFICIALS** | **596,431,900** | **653,952,495** | **735,380,128** | **776,180,731** |
| **JUDICIAL BRANCH** | **10,721,850** | **11,040,138** | **14,266,600** | **14,970,867** |
| **BOARDS, COMMISSIONS, & AGENCIES** | | | | |
| Charter Review Board | 0 | 0 | 0 | 8,000 |
| Environmental Protection Commission | 16,955,443 | 18,232,199 | 23,287,378 | 24,178,674 |
| Guardian ad Litem | 456,616 | 341,216 | 729,094 | 694,031 |
| Hillsborough Transportation Planning Organization | 2,619,562 | 2,562,605 | 10,902,148 | 10,191,588 |
| Planning Commission | 5,810,947 | 6,440,607 | 7,067,760 | 7,597,169 |
| Soil & Water Conservation District | 164,439 | 297,369 | 378,950 | 450,539 |
| Value Adjustment Board | 603,132 | 613,569 | 637,104 | 664,191 |
| **TOTAL BOARDS, COMMISSIONS, AND AGENCIES** | **26,610,139** | **28,487,566** | **43,002,434** | **43,784,192** |
| **NON-DEPARTMENTAL** | | | | |
| Capital Improvement Program [1] | 274,165,636 | 296,118,178 | 1,615,127,920 | 2,025,379,959 |
| Debt Service Accounts [2] | 139,283,896 | 176,275,495 | 179,144,438 | 201,413,963 |
| Governmental Agencies | 170,587,303 | 227,597,683 | 192,713,801 | 244,048,912 |
| Non-Departmental Allotments | 231,014,128 | 220,716,428 | 332,173,594 | 323,751,261 |
| Nonprofit Organizations | 32,499,902 | 42,046,484 | 48,550,502 | 53,977,980 |
| **TOTAL NON-DEPARTMENTAL** | **847,550,866** | **962,754,269** | **2,367,710,255** | **2,848,572,075** |
| **TRANSFERS, RESERVES, & REFUNDS** | | | | |
| Reserves and Refunds [3] | 195,527,100 | 521,576 | 2,301,741,775 | 2,315,734,707 |
| Interfund Transfers | 1,509,375,471 | 1,369,923,921 | 1,470,285,109 | 2,021,077,223 |
| **TOTAL TRANSFERS, RESERVES, & REFUNDS** | **1,704,902,571** | **1,370,445,497** | **3,772,026,884** | **4,336,811,930** |
| **TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS** | **$ 4,463,109,029** | **$ 4,505,037,511** | **$ 9,033,494,906** | **$ 10,331,172,101** |

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

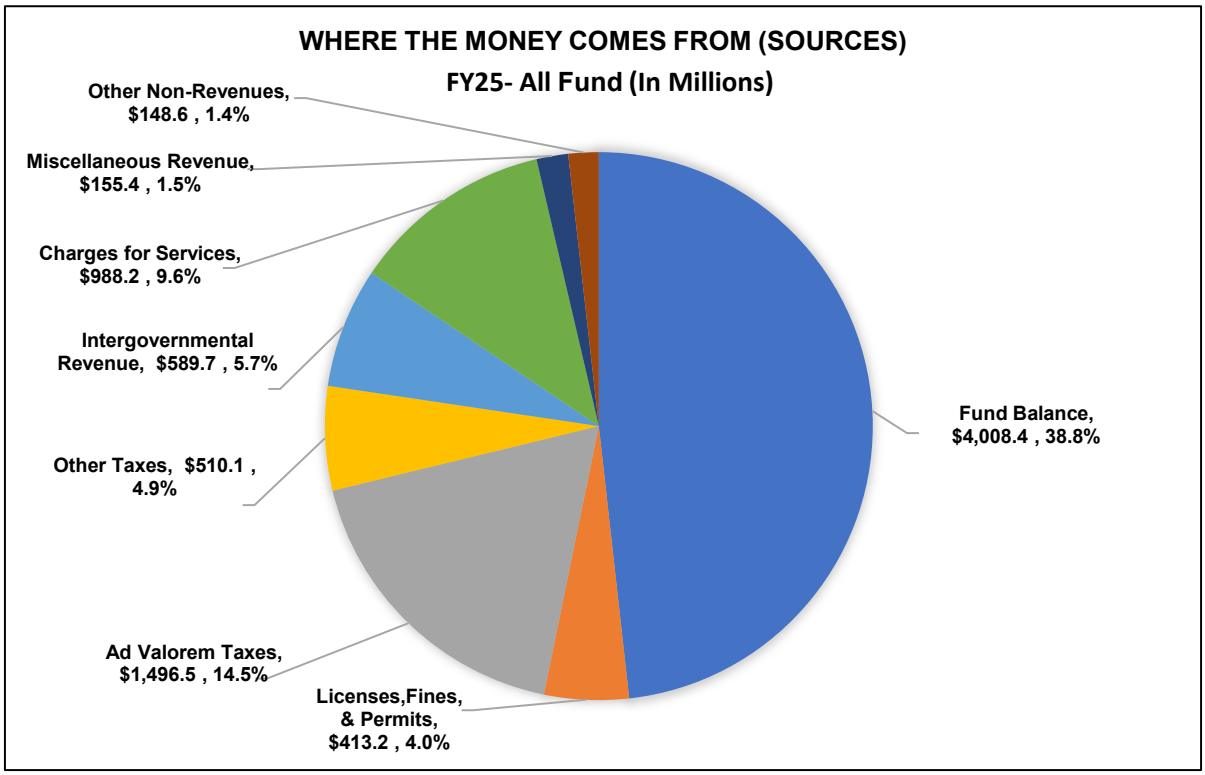
# Budget Sources and Uses of Funds

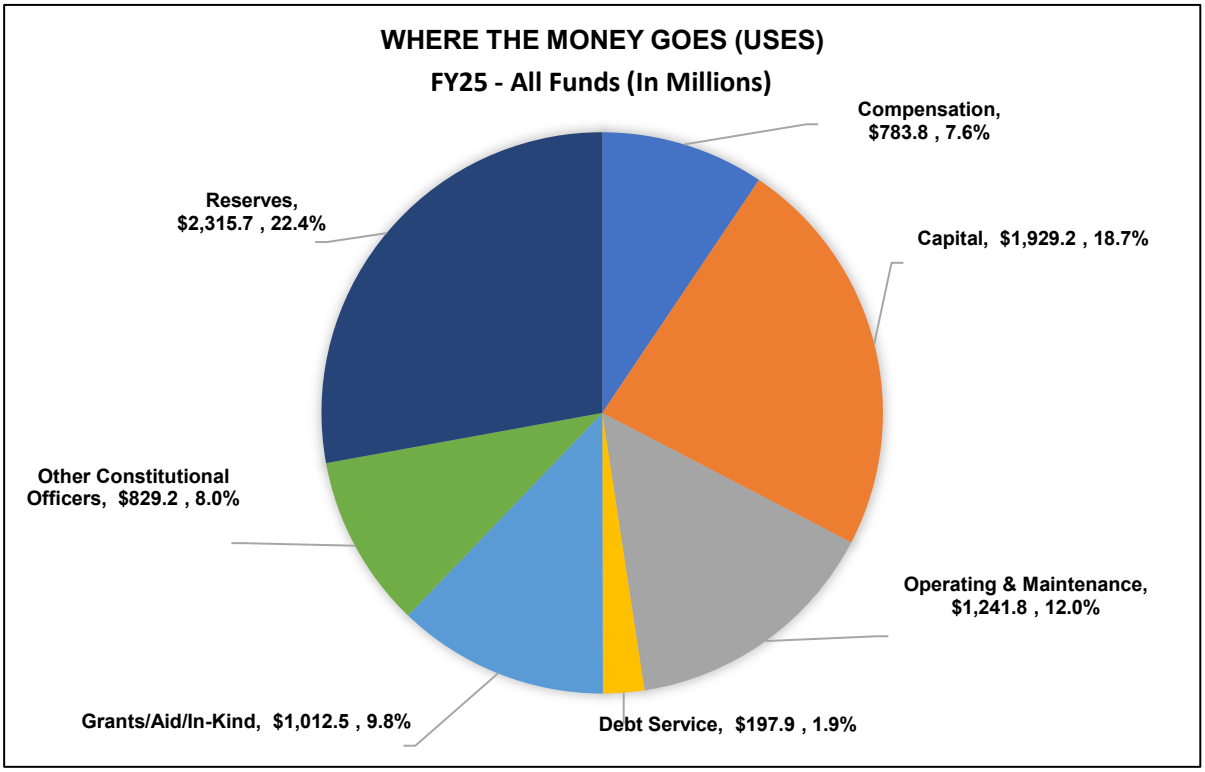
| SOURCES | FY22 Actuals | FY23 Actuals | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Fund Balance Beginning of Year | $ 3,955.4 | $ 4,087.2 | $ 3,731.3 | $ 4,008.4 |
| Revenue: | | | | |
| Ad Valorem Taxes | 1,056.1 | 1,208.4 | 1,411.3 | 1,496.5 |
| Other Taxes | 482.0 | 507.6 | 486.6 | 510.1 |
| Licenses and Permits | 201.0 | 310.1 | 347.2 | 406.2 |
| Intergovernmental Revenue | 494.7 | 451.2 | 518.3 | 589.7 |
| Charges for Services | 807.1 | 908.7 | 907.7 | 988.2 |
| Fines and Forfeits | 6.8 | 6.7 | 6.8 | 7.0 |
| Miscellaneous Revenue (Including Interest) | (12.1) | 213.4 | 115.6 | 155.4 |
| **TOTAL REVENUE** | **$ 3,035.7** | **$ 3,606.2** | **$ 3,793.4** | **$ 4,153.1** |
| Interfund Transfers | 1,509.4 | 1,369.9 | 1,470.3 | 2,021.1 |
| Other Non-Revenues [1] | 67.6 | 138.6 | 38.5 | 148.6 |
| **TOTAL AVAILABLE** | **$ 8,568.1** | **$ 9,201.9** | **$ 9,033.5** | **$ 10,331.2** |
| **USES** | | | | |
| Compensation | 556.7 | 595.5 | 746.9 | 783.8 |
| Operating & Maintenance | 753.3 | 835.6 | 1,150.2 | 1,241.8 |
| Capital | 278.0 | 300.6 | 1,595.8 | 1,929.2 |
| Debt Service [2] | 139.2 | 175.8 | 176.5 | 197.9 |
| Grants, Aids, & In-Kind | 439.4 | 579.4 | 848.5 | 1,012.5 |
| Transfers to Constitutional Officers | 591.6 | 647.7 | 743.5 | 829.2 |
| Interfund Transfers | 1,509.4 | 1,369.9 | 1,470.3 | 2,021.1 |
| Reserves and Refunds | 195.5 | 0.5 | 2,301.7 | 2,315.7 |
| **TOTAL USES** | **$ 4,463.1** | **$ 4,505.0** | **$ 9,033.5** | **$ 10,331.2** |

Detail may not add to totals because of rounding

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

# Budget Sources and Uses of Funds



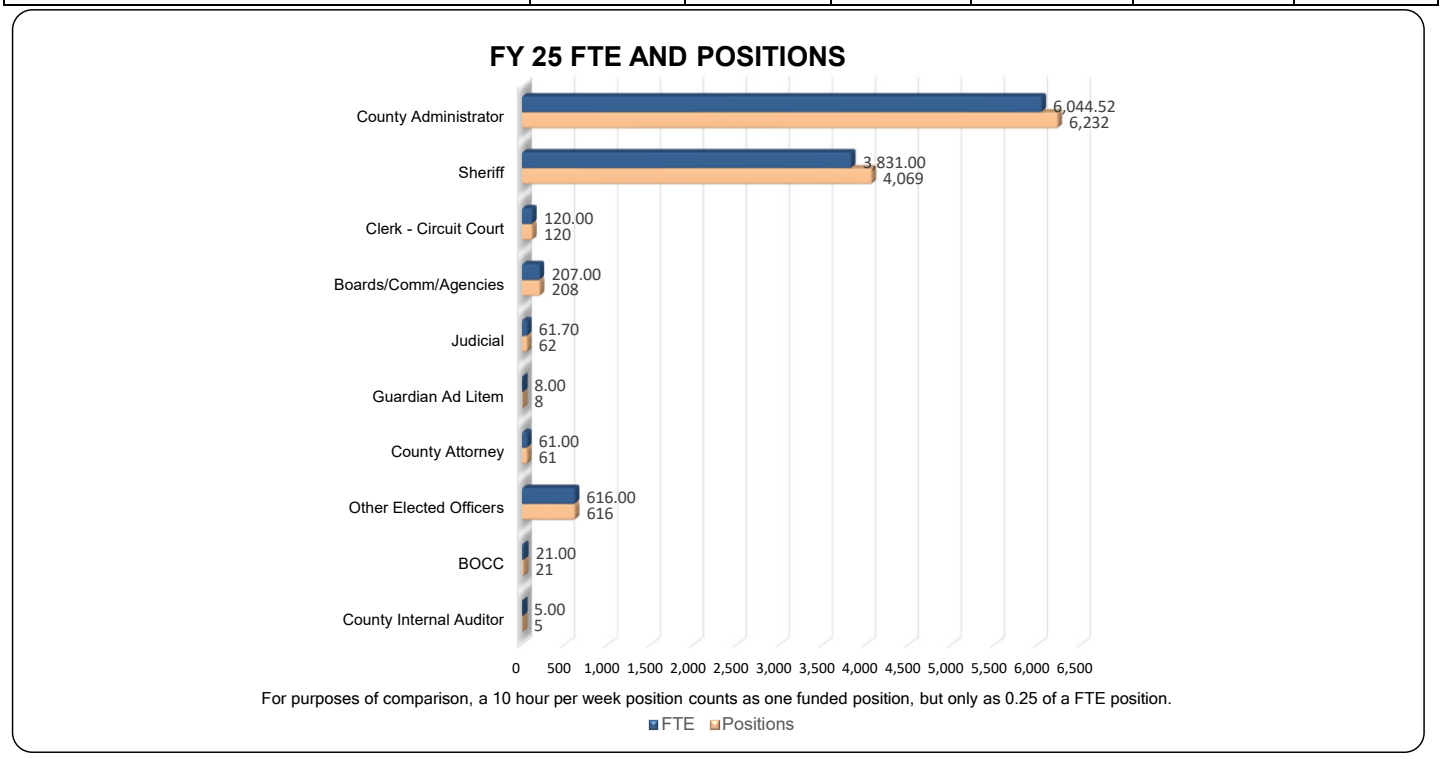




Note: Sources and Uses shown above exclude $2,021.1 billion in Tranfers In and Transfers Out, respectively.

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

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

| Organization | FY 21 Adopted | FY 22 Adopted | FY 23 Adopted | FY24 Adopted | FY25 Adopted | Changes FY 24 to FY25 |
|---|---|---|---|---|---|---|
| **County Administrator - Funded FTE** | **5,708.74** | **5,782.23** | **5,892.94** | **5,951.96** | **6,044.52** | **92.57** |
| Funded Positions | 5,921 | 5,979 | 6,088 | 6,135 | 6,232 | 97 |
| **Sheriff - Funded FTE** | **3,649.00** | **3,649.00** | **3,587.00** | **3,807.00** | **3,831.00** | **24.00** |
| Funded Positions | 4,038 | 4,038 | 4,072 | 4,072 | 4,069 | -3 |
| **Clerk of the Circuit Court/VAB - Funded FTE** | **107.00** | **107.00** | **109.00** | **121.00** | **120.00** | **-1.00** |
| Funded Positions | 107 | 107 | 109 | 121 | 120 | -1 |
| **Boards, Commissions, and Agencies - Funded FTE** | **201.00** | **199.00** | **202.50** | **202.50** | **207.00** | **4.50** |
| Funded Positions | 201 | 200 | 203 | 204 | 208 | 4 |
| **Judicial - Funded FTE** | **61.70** | **62.70** | **62.70** | **61.70** | **61.70** | **0.00** |
| Funded Positions | 62 | 63 | 63 | 62 | 62 | 0 |
| **Guardian Ad Litem - Funded FTE** | **7.00** | **8.00** | **8.00** | **8.00** | **8.00** | **0.00** |
| Funded Positions | 7 | 8 | 8 | 8 | 8 | 0 |
| **County Attorney - Funded FTE** | **61.50** | **62.00** | **62.00** | **61.00** | **61.00** | **0.00** |
| Funded Positions | 62 | 62 | 62 | 61 | 61 | 0 |
| **Other Elected Officers - Funded FTE** | **588.10** | **589.10** | **589.50** | **603.00** | **616.00** | **13.00** |
| Funded Positions | 589 | 590 | 590 | 603 | 616 | 13 |
| **Board of County Commissioners - Funded FTE** | **21.00** | **21.00** | **21.00** | **21.00** | **21.00** | **0.00** |
| Funded Positions | 21 | 21 | 21 | 21 | 21 | 0 |
| **County Internal Auditor - Funded FTE** | **5.00** | **5.00** | **5.00** | **5.00** | **5.00** | **0.00** |
| Funded Positions | 5 | 5 | 5 | 5 | 5 | 0 |
| **Total Funded FTE's** | **10,410.04** | **10,485.03** | **10,539.64** | **10,842.16** | **10,975.22** | **133.07** |
| Total Funded Positions | 11,013.00 | 11,073.00 | 11,221.00 | 11,292.00 | 11,402.00 | 110.00 |



# Budget by Program

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

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

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

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

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

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

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

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

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

For example, to increase the allocation to economic environment and housing in the **All Funds – FY 25** chart by one percentage point would require an added $48.9 million increase in funding. A $48.9 million shift to economic environment and housing in the **Unincorporated Area General Fund** would require an 8.90 percentage point shift in priorities from one or more other program areas because each percentage point shift in that fund equals only $5.5 million.

Hillsborough County Florida

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

# Program Descriptions

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

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

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

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

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

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

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

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

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

# Program Descriptions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# Program Descriptions

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

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

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

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

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

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

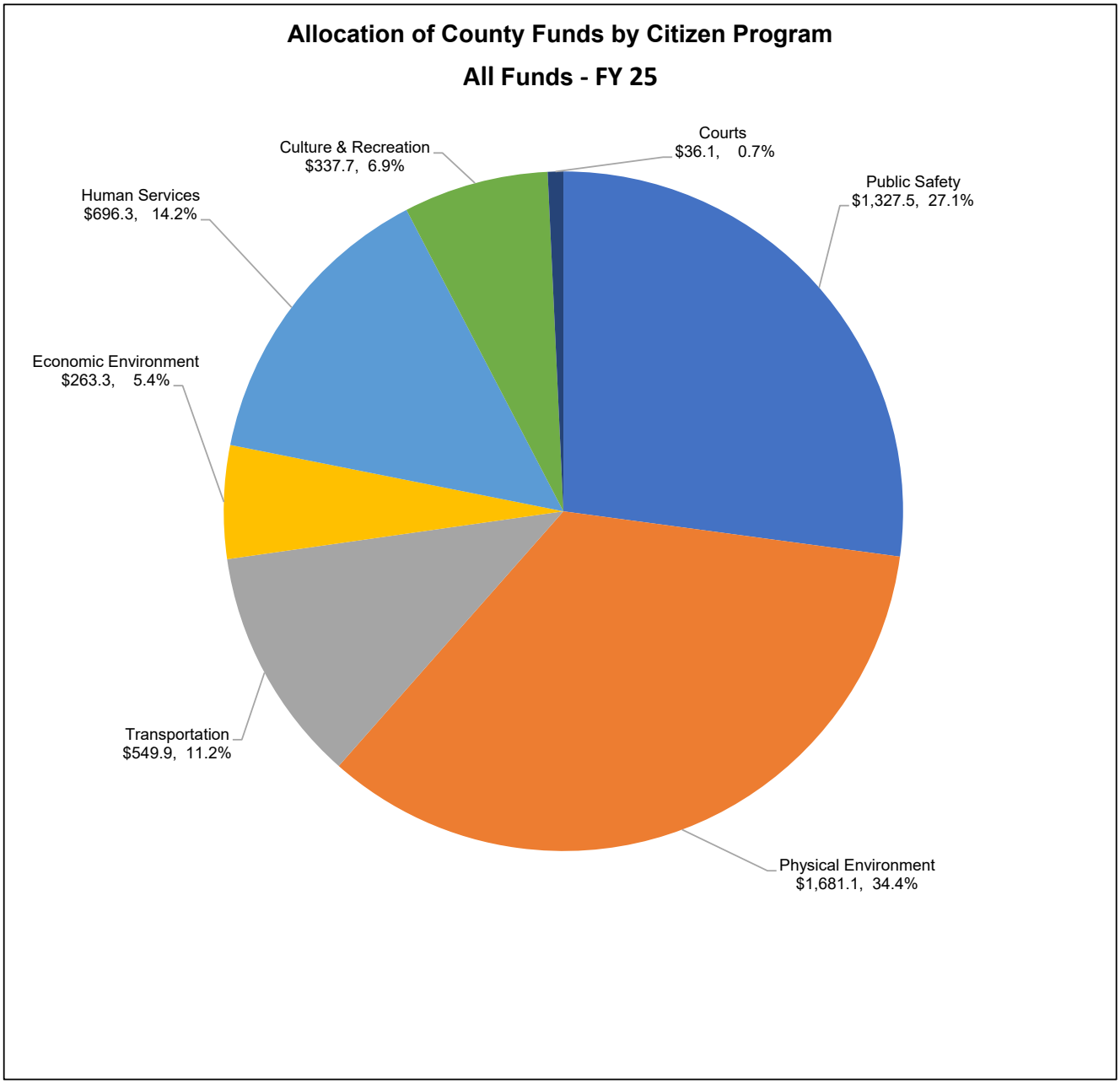
- **Reserves and Refunds** – reserves represent non-spendable budgetary appropriations. Before reserves can be expended, they must be appropriated for a specific use by the Board of County Commissioners. Reserves are used to provide a mechanism to meet unanticipated costs relating to normal operations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

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

# Budget By Program
# All Funds

| Program | FY22 Actuals | FY23 Actuals | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Public Safety** | | | | |
| Law Enforcement | $ 308,969,502 | $ 343,020,055 | $ 380,206,148 | $ 422,146,380 |
| Fire Control | 168,275,668 | 181,894,729 | 283,460,871 | 360,052,428 |
| Ambulance and Rescue | 41,929,376 | 45,590,411 | 41,282,190 | 46,991,452 |
| Detention/Corrections | 196,650,853 | 215,979,764 | 260,023,798 | 299,068,255 |
| Public Safety Protective Inspections | 36,477,265 | 31,274,057 | 40,209,959 | 43,654,486 |
| Emergency & Disaster Relief Services | 92,757,449 | 77,388,759 | 99,711,530 | 98,486,210 |
| Medical Examiner | 6,610,068 | 7,960,795 | 11,194,310 | 11,930,229 |
| Consumer Affairs | 983,958 | 1,055,118 | 1,144,085 | 1,190,150 |
| Other Public Safety | 18,570,305 | 18,305,862 | 41,150,244 | 43,955,859 |
| | **871,224,444** | **922,469,550** | **1,158,383,135** | **1,327,475,449** |
| **Physical Environment** | | | | |
| Conservation & Resource Management | 23,970,614 | 26,371,044 | 112,463,158 | 113,961,203 |
| Flood Control | 40,706,176 | 36,205,153 | 108,818,104 | 113,856,380 |
| Physical Environment/Solid Waste | 140,086,956 | 172,157,517 | 366,333,324 | 352,149,790 |
| Sewer/Wastewater Services | 227,070 | 116,332 | 0 | 0 |
| Water/Sewer Combination Services | 289,897,456 | 329,998,123 | 869,697,620 | 1,100,754,110 |
| Other Physical Environment | 856,420 | 653,665 | 2,609,466 | 425,000 |
| | **495,744,692** | **565,501,834** | **1,459,921,672** | **1,681,146,483** |
| **Transportation** | | | | |
| Road & Street Facilities | 170,640,894 | 163,456,004 | 461,596,887 | 533,396,450 |
| Transport Transit Systems | 1,556,831 | 346,754 | 19,547,913 | 16,153,262 |
| Other Transportation | 1,858,375 | 535,886 | 1,363,392 | 354,026 |
| | **174,056,100** | **164,338,644** | **482,508,192** | **549,903,738** |
| **Economic Environment** | | | | |
| Employment Opportunity & Development | 3,160,880 | 516,660 | 900,000 | 750,000 |
| Industry Development | 53,029,071 | 91,931,813 | 141,055,385 | 132,474,321 |
| Veterans Services | 1,270,129 | 1,311,682 | 1,432,226 | 1,814,758 |
| Housing & Urban Development | 23,305,031 | 21,365,899 | 139,458,527 | 125,452,664 |
| Other Economic Environment | 5,509,122 | 6,425,215 | 3,922,347 | 2,789,584 |
| | **86,274,233** | **121,551,269** | **286,768,485** | **263,281,327** |
| **Human Services** | | | | |
| Health | 119,144,969 | 133,073,074 | 228,172,808 | 253,836,978 |
| Mental Health | 12,253,301 | 10,669,190 | 31,699,219 | 35,388,017 |
| Human Services Public Assistance | 14,597,144 | 15,987,145 | 16,832,434 | 30,030,877 |
| Hospital Services | 0 | 84,276,246 | 125,100,000 | 229,898,726 |
| Other Human Services | 91,034,625 | 93,774,133 | 155,791,098 | 147,144,948 |
| | **237,030,039** | **337,779,788** | **557,595,559** | **696,299,546** |
| **Culture/Recreation** | | | | |
| Libraries | 51,073,721 | 55,670,299 | 110,047,617 | 123,098,713 |
| Parks & Recreation | 75,975,331 | 82,771,392 | 148,670,639 | 175,765,390 |
| Cultural Services | 5,492,104 | 47,310,931 | 9,902,884 | 9,017,053 |
| Special Recreation Facilities | 3,959,087 | 4,087,159 | 10,105,017 | 4,427,381 |
| Other Culture/Recreation | 2,659,781 | 5,061,447 | 19,645,789 | 25,357,268 |
| | **139,160,024** | **194,901,228** | **298,371,946** | **337,665,805** |
| **Courts** | | | | |
| Court Related Services | 20,610,581 | 24,595,422 | 36,208,998 | 36,067,799 |
| | **20,610,581** | **24,595,422** | **36,208,998** | **36,067,799** |
| **Total Citizen Programs** | **$ 2,024,100,113** | **$ 2,331,137,735** | **$ 4,279,757,987** | **$ 4,891,840,147** |
| **General Government Services** | | | | |
| Legislative | 3,203,281 | 3,318,806 | 4,100,840 | 4,210,311 |
| Executive | 3,715,905 | 3,961,739 | 5,116,108 | 4,931,408 |
| Financial & Administrative | 257,274,556 | 271,492,173 | 348,995,542 | 353,045,795 |
| Legal Counsel | 9,079,663 | 10,151,547 | 11,427,156 | 11,949,935 |
| Comprehensive Planning | 22,817,230 | 25,786,351 | 39,815,193 | 40,231,486 |
| Debt Service | 139,205,104 | 175,803,795 | 176,535,083 | 197,820,463 |
| Other General Government | 298,810,606 | 312,930,518 | 395,720,113 | 490,330,626 |
| | **734,106,345** | **803,444,929** | **981,710,035** | **1,102,520,024** |
| **Non-Expenditure Disbursements** | | | | |
| Transfers | 1,509,375,471 | 1,369,923,921 | 1,470,285,109 | 2,021,077,223 |
| Reserves & Refunds | 195,527,100 | 530,926 | 2,301,741,775 | 2,315,734,707 |
| | **1,704,902,571** | **1,370,454,847** | **3,772,026,884** | **4,336,811,930** |
| **Grand Total** | **$ 4,463,109,029** | **$ 4,505,037,511** | **$ 9,033,494,906** | **$ 10,331,172,101** |

# Budget By Program
# All Funds




**Each 1% equals $48.9 million**
**Total funding equals $4.89 billion**

Programs include the following:

**Courts -** Defense, Prosecution, Records, Court Services

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

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

**Human Services -** Health, Public Assistance, Social Services

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

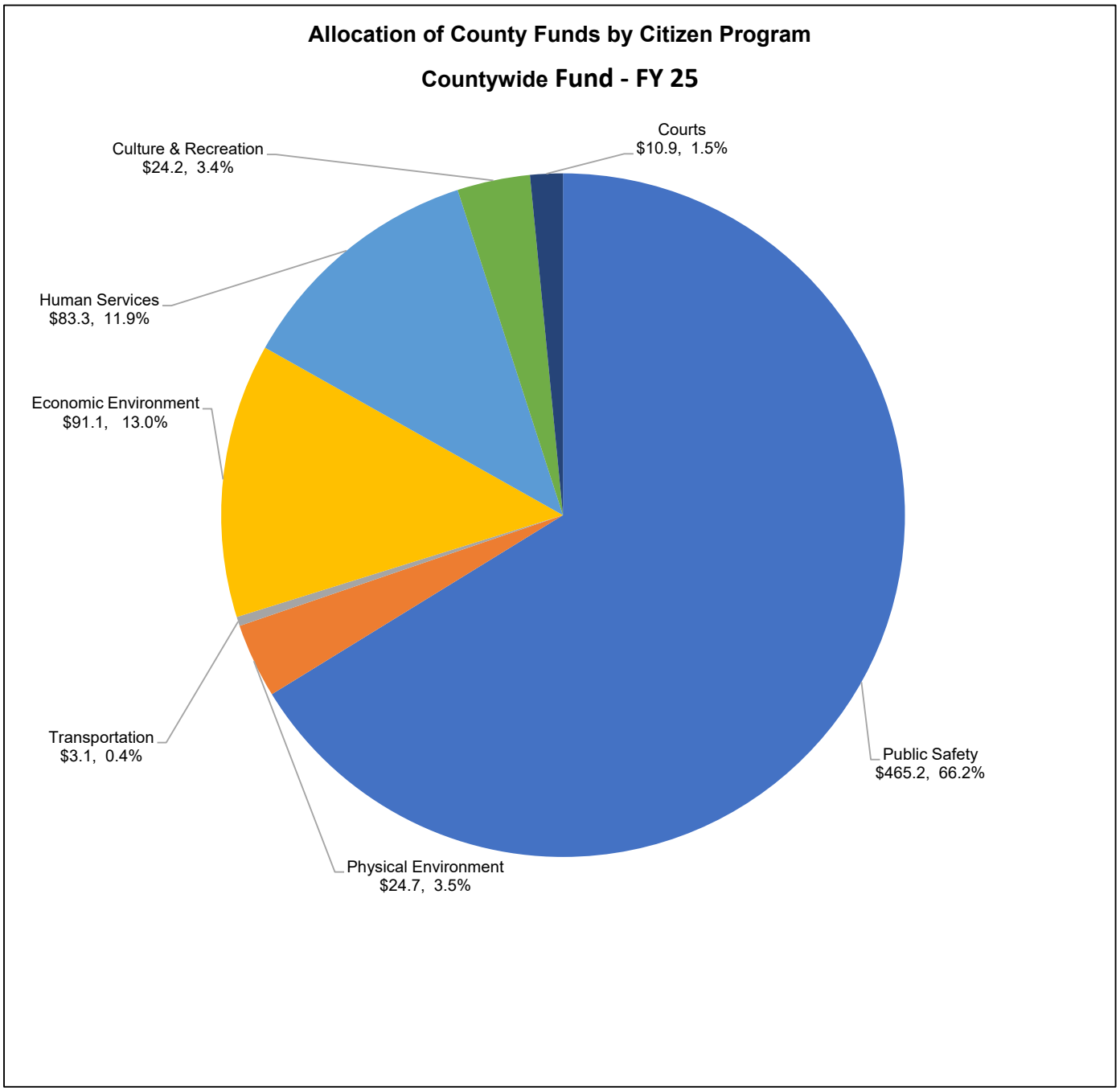
**Public Safety-** Law Enforcement, Detention, Fire Control, Ambulance & Rescue, Medical Examiner, Consumer Affairs Disaster Relief

**Transportation-** Surface Transportation, Transit

# Budget By Program
# Countywide Funds

| Program | FY22 Actuals | FY23 Actuals | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Public Safety** | | | | |
| Law Enforcement | $ 145,613,813 | $ 162,615,654 | $ 194,727,200 | $ 224,592,473 |
| Fire Control | 29,298 | 1,919 | 5,036,109 | 5,036,109 |
| Ambulance and Rescue | 1,983 | 287 | 0 | 0 |
| Detention/Corrections | 192,403,530 | 206,905,407 | 221,832,885 | 214,765,001 |
| Public Safety Protective Inspections | 2,665,160 | 2,707,410 | 3,044,385 | 3,254,666 |
| Emergency & Disaster Relief Services | 1,685,860 | 2,135,809 | 3,100,070 | 3,915,932 |
| Medical Examiner | 6,597,183 | 7,958,388 | 8,894,310 | 9,680,229 |
| Consumer Affairs | 859,632 | 925,077 | 1,080,605 | 1,057,967 |
| Other Public Safety | 2,181,822 | 2,227,901 | 2,884,805 | 2,886,010 |
| | **352,038,281** | **385,477,852** | **440,600,369** | **465,188,387** |
| **Physical Environment** | | | | |
| Conservation & Resource Management | 17,336,061 | 19,157,170 | 24,045,894 | 23,913,692 |
| Flood Control | 95,961 | 110,654 | 653,170 | 239,182 |
| Physical Environment/Solid Waste | 11,615 | 13,080 | 8,000 | 8,000 |
| Sewer/Wastewater Services | 0 | 237 | 0 | 0 |
| Water/Sewer Combination Services | 249 | 8,261 | 170,026 | 170,000 |
| Other Physical Environment | 0 | 498,823 | 155,000 | 390,000 |
| | **17,443,886** | **19,788,225** | **25,032,090** | **24,720,874** |
| **Transportation** | | | | |
| Road & Street Facilities | 1,193,533 | 898,949 | 1,910,411 | 2,296,124 |
| Transport Transit Systems | 1,186,968 | 346,316 | 3,841,953 | 434,000 |
| Other Transportation | 274,747 | 234,370 | 1,074,377 | 324,866 |
| | **2,655,248** | **1,479,635** | **6,826,741** | **3,054,990** |
| **Economic Environment** | | | | |
| Employment Opportunity & Development | 3,160,880 | 516,660 | 900,000 | 750,000 |
| Industry Development | 24,105,356 | 46,266,639 | 70,459,923 | 59,393,914 |
| Veterans Services | 1,270,129 | 1,309,775 | 1,432,226 | 1,814,758 |
| Housing & Urban Development | 8,275,875 | 6,932,294 | 33,078,793 | 27,010,524 |
| Other Economic Environment | 4,894,978 | 5,518,264 | 3,220,431 | 2,135,431 |
| | **41,707,218** | **60,543,632** | **109,091,373** | **91,104,627** |
| **Human Services** | | | | |
| Health | 16,659,874 | 17,147,560 | 23,264,573 | 22,436,769 |
| Mental Health | 207,120 | 179,260 | 260,000 | 260,000 |
| Human Services Public Assistance | 6,354,250 | 7,528,819 | 9,614,260 | 10,923,543 |
| Other Human Services | 32,877,681 | 34,543,931 | 49,700,977 | 49,677,317 |
| | **56,098,925** | **59,399,570** | **82,839,810** | **83,297,629** |
| **Culture/Recreation** | | | | |
| Libraries | 671,293 | 809,839 | 283,000 | 283,000 |
| Parks & Recreation | 11,372,023 | 12,786,296 | 17,133,746 | 17,227,038 |
| Cultural Services | 11,454 | 24,307 | 350,400 | 350,400 |
| Special Recreation Facilities | 3,609,087 | 3,737,159 | 9,255,017 | 3,577,381 |
| Other Culture/Recreation | 1,542,816 | 2,078,398 | 2,361,031 | 2,763,696 |
| | **17,206,673** | **19,435,999** | **29,383,194** | **24,201,515** |
| **Courts** | | | | |
| Court Related Services | 8,245,513 | 8,845,902 | 10,592,471 | 10,850,112 |
| | **8,245,513** | **8,845,902** | **10,592,471** | **10,850,112** |
| **Total Citizen Programs** | **$ 495,395,744** | **$ 554,970,815** | **$ 704,366,048** | **$ 702,418,134** |
| **General Government Services** | | | | |
| Legislative | 3,203,281 | 3,318,806 | 4,100,840 | 4,210,311 |
| Executive | 3,715,905 | 3,961,739 | 5,116,108 | 4,931,408 |
| Financial & Administrative | 128,949,257 | 138,354,019 | 188,692,880 | 184,681,255 |
| Legal Counsel | 9,079,118 | 10,151,547 | 11,427,156 | 11,949,935 |
| Comprehensive Planning | 747,764 | 650,854 | 1,224,000 | 1,241,361 |
| Debt Service | 0 | 250 | 0 | 0 |
| Other General Government | 44,375,902 | 50,309,685 | 67,437,679 | 68,296,178 |
| | **190,071,227** | **206,746,900** | **277,998,663** | **275,310,448** |
| **Non-Expenditure Disbursements** | | | | |
| Transfers | 100,171,380 | 120,998,456 | 147,329,554 | 257,779,905 |
| Reserves & Refunds | 6,298 | 9,350 | 279,521,388 | 312,946,466 |
| | **100,177,678** | **121,007,806** | **426,850,942** | **570,726,371** |
| **Grand Total** | **$ 785,644,649** | **$ 882,725,521** | **$ 1,409,215,653** | **$ 1,548,454,953** |

# Budget By Program
# Countywide Funds




**Each 1% equals $7.0 million**
**Total funding equals $702.4 million**

Programs include the following:

**Courts -** Defense, Prosecution, Records, Court Services

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

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

**Human Services -** Health, Public Assistance, Social Services

**Physical Environment-** Stormwater, Land Conservation, Environmental Protection

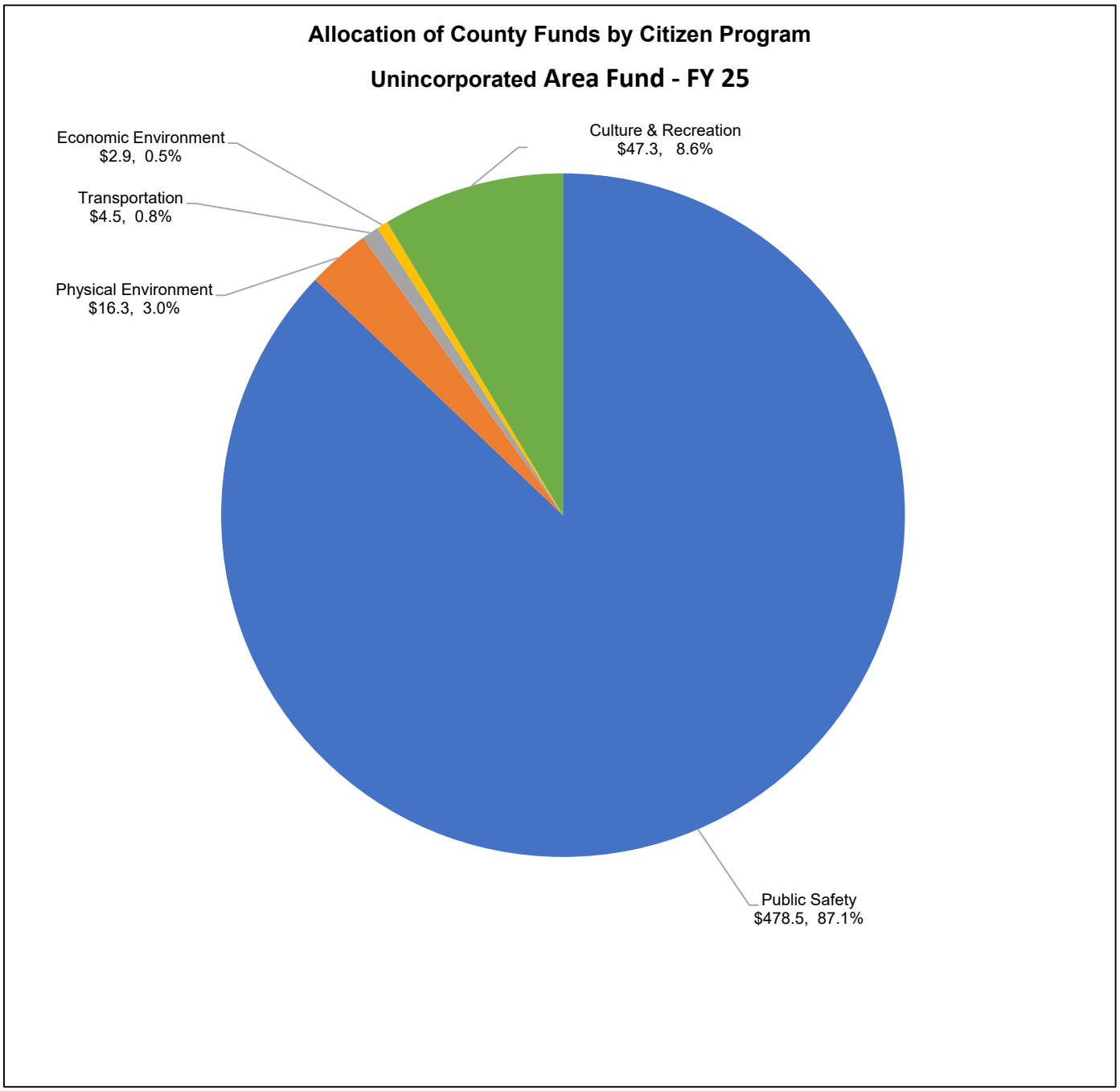
**Public Safety-** Law Enforcement, Detention, Medical Examiner, Consumer Affairs Disaster Relief

**Transportation-** Surface Transportation, Transit

# Budget By Program
# Unincorporated Area Funds

| Program | FY22 Actuals | FY23 Actuals | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Public Safety** | | | | |
| Law Enforcement | $ 161,192,106 | $ 177,686,636 | $ 183,499,773 | $ 192,258,892 |
| Fire Control | 156,549,560 | 171,231,453 | 181,024,038 | 203,736,431 |
| Ambulance and Rescue | 38,339,376 | 45,536,284 | 41,199,993 | 41,898,875 |
| Public Safety Protective Inspections | 9,648,129 | 9,608,722 | 12,798,390 | 12,833,671 |
| Emergency & Disaster Relief Services | 346,683 | 412,341 | 533,101 | 552,734 |
| Medical Examiner | 12,884 | 2,407 | 0 | 0 |
| Consumer Affairs | 86,329 | 92,435 | 776 | 68,832 |
| Other Public Safety | 4,160,385 | 4,851,271 | 22,630,077 | 27,149,419 |
| | **370,335,453** | **409,421,549** | **441,686,148** | **478,498,854** |
| **Physical Environment** | | | | |
| Conservation & Resource Management | 369 | 165 | 200,000 | 200,000 |
| Flood Control | 11,774,838 | 13,819,675 | 14,594,464 | 15,779,733 |
| Physical Environment/Solid Waste | 11,010 | (3,843) | 24,000 | 24,000 |
| Water/Sewer Combination Services | 97,968 | 105,962 | 255,302 | 256,904 |
| Other Physical Environment | 706,420 | 4,842 | 2,454,466 | 35,000 |
| | **12,590,605** | **13,926,801** | **17,528,232** | **16,295,637** |
| **Transportation** | | | | |
| Road & Street Facilities | 3,765,857 | 4,258,328 | 4,479,952 | 4,485,378 |
| Other Transportation | 3,357 | 0 | 0 | 0 |
| | **3,769,214** | **4,258,328** | **4,479,952** | **4,485,378** |
| **Economic Environment** | | | | |
| Industry Development | 722,371 | 1,099,947 | 1,751,024 | 1,026,024 |
| Veterans Services | 0 | 1,906 | 0 | 0 |
| Housing & Urban Development | 813,699 | 1,141,031 | 1,318,402 | 1,180,388 |
| Other Economic Environment | 614,143 | 700,528 | 701,916 | 654,153 |
| | **2,150,213** | **2,943,412** | **3,771,342** | **2,860,565** |
| **Human Services** | | | | |
| Other Human Services | 587,875 | (187,500) | 0 | 0 |
| | **587,875** | **(187,500)** | **0** | **0** |
| **Culture/Recreation** | | | | |
| Libraries | 0 | 850 | 0 | 0 |
| Parks & Recreation | 36,551,985 | 40,278,103 | 43,956,312 | 47,012,701 |
| Cultural Services | 200,130 | 200,000 | 200,000 | 200,000 |
| Other Culture/Recreation | 7,452 | 25,000 | 35,000 | 55,000 |
| | **36,759,567** | **40,503,953** | **44,191,312** | **47,267,701** |
| **Courts** | | | | |
| Court Related Services | 495 | 1,830 | 3,000 | 3,000 |
| | **495** | **1,830** | **3,000** | **3,000** |
| **Total Citizen Programs** | **$ 426,193,422** | **$ 470,868,374** | **$ 511,659,986** | **$ 549,411,135** |
| **General Government Services** | | | | |
| Financial & Administrative | 8,437,078 | 9,519,207 | 16,027,940 | 18,673,534 |
| Comprehensive Planning | 9,975,430 | 10,461,397 | 12,842,254 | 13,490,216 |
| Other General Government | 4,753,414 | 4,977,037 | 3,686,175 | 4,033,824 |
| | **23,165,922** | **24,957,641** | **32,556,369** | **36,197,574** |
| **Non-Expenditure Disbursements** | | | | |
| Transfers | 43,876,162 | 46,079,343 | 59,587,696 | 99,583,809 |
| Reserves & Refunds | 3,102 | 7,327 | 135,148,284 | 143,599,751 |
| | **43,879,264** | **46,086,670** | **194,735,980** | **243,183,560** |
| **Grand Total** | **$ 493,238,608** | **$ 541,912,686** | **$ 738,952,335** | **$ 828,792,269** |

# Budget By Program
# Unincorporated Area Funds




**Each 1% equals $5.5 million**
**Total funding equals $549.4 million**

Programs include the following:

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

**Economic Environment -** Industry Development, Housing

**Physical Environment-** Stormwater

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

**Transportation-** Surface Transportation, Transit

# Capital Improvement Program Budget
# Sources and Uses of Funds

(in Millions of $)

| SOURCES [1] | FY 22 Actuals [1] | FY 23 Actuals [1] | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| ARP Funds | $11.5 | $28.9 | $152.8 | $133.7 |
| Boat Fees | 0.0 | 0.3 | 0.3 | 0.5 |
| Community Invest. Tax | 9.3 | 8.6 | 139.6 | 180.7 |
| Enterprise Fees | 31.6 | 30.1 | 338.4 | 463.7 |
| Financing | 96.1 | 149.9 | 379.6 | 345.2 |
| Gas Taxes | 7.9 | 3.4 | 17.9 | 16.9 |
| General Revenues | 34.4 | 39.5 | 226.3 | 424.3 |
| Grants & County Match | 39.3 | 1.9 | 48.8 | 105.3 |
| Impact Fees | 6.5 | 7.4 | 56.1 | 93.9 |
| Library Fund | 5.2 | 5.9 | 47.9 | 59.7 |
| Mobility Fees | 7.0 | 5.8 | 109.5 | 102.8 |
| Other | 7.7 | 3.9 | 34.0 | 33.7 |
| Stormwater Fees | 17.8 | 10.4 | 64.1 | 65.1 |
| **TOTAL SOURCES** | **$274.2** | **$296.1** | **$1,615.1** | **$2,025.4** |

| USES | FY 22 Actuals | FY 23 Actuals | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| Fire | $9.5 | $4.6 | $89.0 | $147.6 |
| Government Facilities | 37.7 | 53.1 | 142.9 | 187.8 |
| Libraries | 4.9 | 5.8 | 48.0 | 59.7 |
| Parks | 33.2 | 43.9 | 166.7 | 191.8 |
| Solid Waste | 2.5 | 3.1 | 160.8 | 145.7 |
| Stormwater | 22.8 | 14.3 | 86.9 | 90.1 |
| Transportation | 91.3 | 80.5 | 364.7 | 433.0 |
| Water & Wastewater | 72.3 | 90.8 | 556.2 | 769.7 |
| **TOTAL USES** | **$274.2** | **$296.1** | **$1,615.1** | **$2,025.4** |

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

# Debt Service Budget Summary

| (Millions) | FY 22 Actual | FY 23 Actual | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **DEBT SERVICE BUDGET** | | | | |
| Principal | $ 68.0 | $ 71.4 | $ 77.9 | $ 78.5 |
| Interest Payments, except capitalized [1] | 52.8 | 50.5 | 50.5 | 51.6 |
| **Total Principal & Interest** | **120.8** | **121.9** | **128.4** | **130.1** |
| Debt Administration Expenses [2] | 0.7 | 1.0 | 2.6 | 1.4 |
| Principal Payment Defeased Debt [3] | 0.0 | 0.0 | 0.0 | 0.0 |
| Redemption of Debt | 0.0 | 0.0 | 0.0 | 0.0 |
| Redemption of Short term Loans | 17.7 | 52.9 | 45.5 | 66.3 |
| Interfund Short term Loans | | | | |
| Sub Total | **$ 139.2** | **$ 175.8** | **$ 176.5** | **$ 197.8** |
| Other Debt Services Costs and Fees [4] | 0.1 | 0.5 | 2.6 | 3.6 |
| **Net Debt Service Funding** | **$ 139.3** | **$ 176.3** | **$ 179.1** | **$ 201.4** |
| *(not including Commercial Paper rollovers)* | | | | |
| **COUNTY DEBT OUTSTANDING BY TYPE:** *(As of Fiscal Year End)* | | | | |
| General Obligation Debt | $ 100.5 | $ 150.5 | $ 149.8 | $ 144.0 |
| Self-Supporting Debt [1] | 614.7 | 596.6 | 690.8 | 1,094.1 |
| Non Self-Supporting Debt | 710.0 | 639.0 | 591.0 | 544.8 |
| **TOTAL COUNTY DEBT OUTSTANDING** *(As of Fiscal Year End)* | **$ 1,425.2** | **$ 1,386.1** | **$ 1,431.6** | **$ 1,782.8** |

Notes:

1 Amounts shown include Special Assessment debt but do not include County contributions to the Tampa Sports Authority for debt service on the outstanding bonds of the Authority.

2 Includes fees paid for trustees, paying agent and registrar services, remarketing and Letter of Credit fees.

3 The principal amount of outstanding bonds placed in irrevocable escrow for payment when due or callable. Does not include principal payments made from Commercial Paper rollover notes which are shown separately below.

4 Includes debt issuance costs, tax liability consultant services and assessment collection services. Under Florida Uniform Accounting Standards (UAS), these costs are not classified as debt service, but as operating costs. They are shown here to provide full disclosure of all debt related costs.

# Major County Revenues

Hillsborough County relies on a several revenue sources to finance ongoing operations and construction activities. These sources of revenue include various taxes, special assessments, fines and forfeitures, fees, shared intergovernmental funding, federal, state, local and private grants, and charges for services (fees). Of these, the major revenues consist of ad valorem (property) taxes, federal and state grants, user fees funding the County's solid waste and water and wastewater utilities, fuel taxes on gasoline and diesel fuel to help fund roadway construction and maintenance, permit fees to pay for building permit and inspection programs, sales tax and other revenue shared with counties by the State of Florida, business license fees, and parks and recreation fees.

Various factors impact revenues from year to year. These include changes in overall county-wide and unincorporated area population, changes in specific service populations and associated demand for related services, overall economic trends which can contribute to increases or decreases in real disposable income (which measures residents' after-tax buying power, adjusted for inflation), changes in taxable property values, and inflation. State legislative action can also significantly impact revenues.

Economic downturns decrease real disposable income, making it more difficult for residents to pay property taxes, and results in consumers and businesses buying fewer goods which reduces revenue from sales taxes. Less real disposable income and/or higher gas prices can result in fewer miles being driven by residents, which reduce fuel tax revenue. Less disposable income negatively impacts home sales, reducing both demand for new construction and existing home resales, lowering County revenue associated with these activities. Lower real disposable income can also reduce revenues associated with tourism, as there are fewer out-of-state visitors, and those that do visit stay for shorter periods of time. Fewer visitors negatively impact revenue sources such as the tourist development tax, sales taxes and fuel taxes.

Each March and August, the Florida Legislature's Office of Economic & Demographic Research (EDR) publishes statewide revenue projections from the Florida Revenue Estimating Conference (REC). The REC provides estimates of revenue and/or the tax base for the Local Government Half-Cent Sales Tax, Indigent Care Surtax, Community Investment Surtax, Communications Services Tax, Tourist Development Tax, various State collected fuel taxes, and the State's County Revenue Sharing program (which is based on the sales tax and a cigarette tax). Early statewide REC estimates are provided on the State's fiscal year basis (July 1 – June 30). These are converted by staff to the County's fiscal year (October 1 – September 30) and are then applied to local revenues.

Projecting County revenues based on State forecasts is just one of several forecasting methods used to project County revenues. In addition to using the REC estimates, Management and Budget Department staff forecasts revenues using various trend forecasting methods including moving average models, year-to-date rate of growth trend, year-to-date monthly averages, regression analysis models, and calculating the average of the various estimates generated by these methods.

In addition to the Revenue Estimating Conference's state-wide forecasts, during mid- to late summer each year the Florida Department of Revenue (DOR) provides specific local guidance on revenues and/or the tax base for the Local Government Half-Cent Sales Tax, Indigent Care Surtax, Community Investment Surtax, Communications Services Tax, Tourist Development Tax, various State-collected fuel taxes and the State's County Revenue Sharing program. When appropriate, County revenue forecasts are updated using these localized DOR estimates, and normally serve as the basis for final revenue estimates for the budget adopted in September.

Estimates of revenues are gathered from a variety of sources, including professional organization forecasts, state forecasts, and federal forecasts. Operating departments, agencies, and Constitutional Officers provide estimates of revenue from program related fees (charges for services), state and federal grants, licenses and permits, fines, and assessments. Their forecasts are based on past trends, current conditions, and forecasts of future conditions.

In preparing the FY 25 budget, staff noted a small range among revenue forecast results from the various forecasting methods and consequently used the average of the various forecasts, after dropping the high and low forecast estimates for most non-grant major revenues such as sales tax-based revenues and fuel tax revenues. FY 25 estimates generally reflect improving economic activity that is expected to continue through 2025.

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

### Ad Valorem Taxes

In modern times, property taxes, also called *ad valorem* taxes, have traditionally been the major source of revenue for local governments.[1] In Hillsborough County these taxes comprise the single largest component of all current year's revenues – 36.0% in FY 25.

Ad valorem property tax revenues depend upon two components - the ad valorem tax rate, expressed as a millage rate (a mill is $1 per $1,000) set by each taxing authority, and the *taxable* value of property, established by the Property Appraiser.

[1] Section 9(a), Article VII, Florida Constitution

# Major County Revenues

Taxable value is the assessed value of real and personal property less any exemptions, such as a homestead exemption or a senior exemption. By statute, the County can assess no more than 10 mills for countywide purposes and 10 mills for services in the unincorporated area. Millages required to pay debt service on voter approved debt do not count against these caps.

Hillsborough County levies a property tax on all property within the County, including property within municipalities, for services provided countywide. This tax, referred to as the *Countywide Ad Valorem Tax*, is deposited in the County's Countywide Operating General Fund to fund programs having countywide benefit. Examples of Countywide tax funded programs include services to children and the elderly, emergency management and emergency dispatch functions, jail operations provided by the Sheriff's Office, Medical Examiner, economic development, and animal control and spay/neuter services. With a non-debt related countywide millage rate of 5.6026 mills, FY 25 revenue prior to the 5% statutory reduction is projected to be $941 million.

Hillsborough County also levies a *Municipal Services Taxing Unit (MSTU) Ad Valorem Tax* to fund municipal type services provided in the unincorporated area of the County. This tax is only assessed on property in unincorporated areas of the County and is deposited in the Unincorporated Area General Fund. Proceeds from this tax may only be used to provide services in the unincorporated area of the County.[2] Examples of MSTU tax funded services are unincorporated area fire rescue and ambulance services, law enforcement services provided by the Sheriff's Office, and code enforcement services. Since the three municipalities assess their own property tax to provide municipal services, including fire rescue and police services, within their own boundaries, the County only assesses residents outside of the municipalities for these and other unincorporated area services. With a non-debt related unincorporated area (Municipal Services Taxing Unit, or MSTU) millage rate of 4.4745 mills, FY 25 revenue prior to the 5% statutory reduction is projected to be $449 million.

To fund operations of the city-county library system, the County levies a third property tax called the *Special Library District Ad Valorem Tax*. This tax applies only to property in the City of Tampa and in unincorporated areas of the County. The Cities of Temple Terrace and Plant City operate their own libraries, although they receive funding from the County system to establish a coordinated system for all County residents. With a library services millage rate of 0.5583 mills, FY 25 revenue prior to the 5% statutory reduction is projected to be $90 million.

The County also levies separate property taxes to meet annual debt service requirements for payment of voter approved general obligation bonds. This millage does not count against the ten mill caps previously discussed. The FY 25 budget includes a countywide millage of 0.0604 mills for voter approved general obligation debt for the acquisition of environmentally sensitive land and an unincorporated area millage of 0.0259 for voter approved debt for additional park facilities located in the unincorporated area. FY 24 combined revenue prior to the 5% statutory reduction is projected to be $13 million

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

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

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

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

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

# Major County Revenues

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

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

Several factors constrain annual growth in assessed property values:

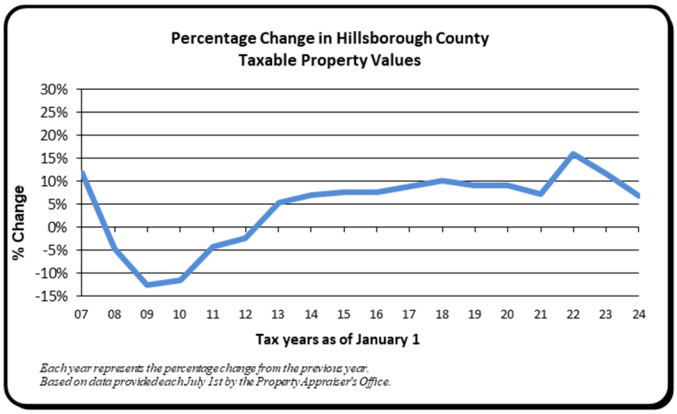
- Amendment 10 of the Florida Constitution, known as the Save Our Homes (SOH) constitutional amendment, was approved by voters in 1992. This amendment took effect January 1, 1995 and limits annual increases in assessed values for homesteaded properties to the lesser of 3% or the rise in the Consumer Price Index. The FY 24 SOH limit is 3.0%.

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

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

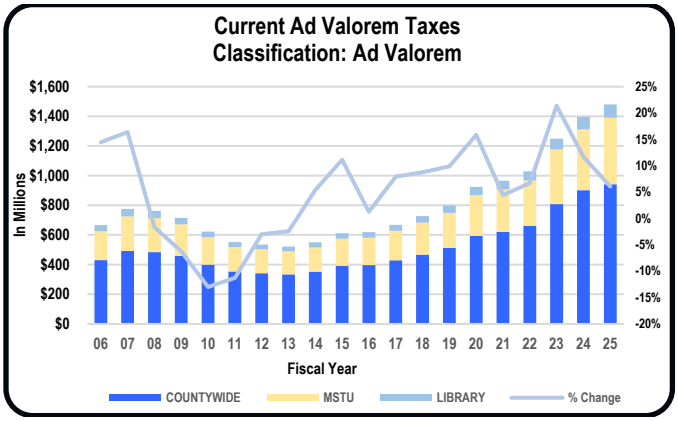
For a given ad valorem tax rate (millage), an increase in taxable values will result in higher County ad valorem tax revenues. Conversely, a decrease in taxable values will result in lower ad valorem revenues. As the chart below shows, taxable values fluctuate over time – the sharp decline from 2007 to 2009 reflects a combination of factors – new State legislation and voter approved referenda capping growth in assessed values, a collapse in real estate prices, and the resulting weakening economy. It is only since 2013 that taxable values have rebounded; 2013 taxable values increased 2.88% from 2012, and FY 15 values increased an additional 8.5%. FY 16 taxable values increased by 7.7%, and FY 17 values increased an additional 7.6%. FY 18 taxable values increased by 8.9%, with FY 19 taxable values increasing by 10.2%. FY 20 taxable value increased 9.2%, FY 21 taxable values increased 9.1% and FY 22 taxable values increased 7.3%. FY 23 Taxable values increased 16.1% and FY 24 taxable values increased 6.8%.

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




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

# Major County Revenues




(Note: All graphs show FY 07 – FY 23 actual revenue and budgeted FY 24– FY 25 revenue

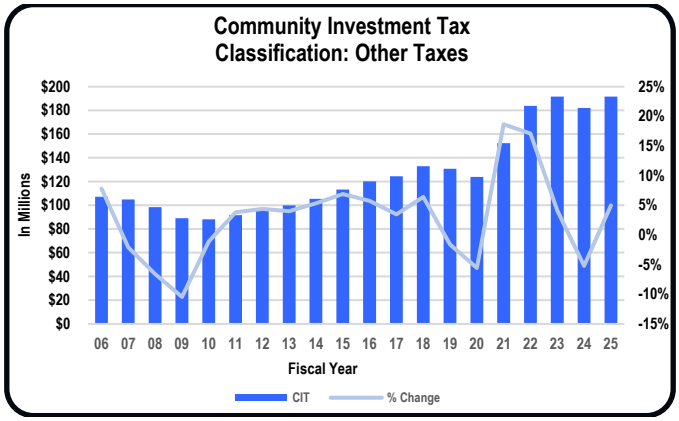
Total BOCC millage rates and associated budgeted ad valorem taxes were reduced from FY 08 through FY 13 due to mandated millage rollback and property tax reforms previously discussed. Starting in FY 14, ad valorem tax revenues started to increase due primarily to the recovery in the economy and the real estate markets. In FY 25, Countywide millage was reduced by 0.12830 mills while MSTU millage was increased 0.1 mills.

### Non-Ad Valorem Taxes

Non-ad valorem taxes include receipts from non-ad valorem sources such as certain types of locally imposed fuel and sales taxes, the Communications Services Tax, certain lawyer and occupational license taxes, and Tourist Development Taxes. Non-ad valorem taxes account for 12.3% of FY 25 revenues.

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

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




As previously discussed, staff prepares short and long term projections of sales surtax revenues based on various trend analyses, state forecasts, and economic conditions. The FY 25 estimates reflect the average of the various forecast results after dropping the high and low results.

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

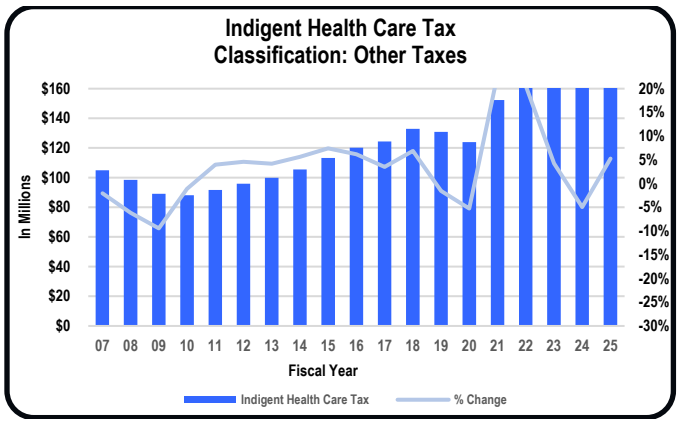
**Indigent Care and Trauma Center Sales Surtax -** The Indigent Care and Trauma Center Sales Surtax[4] funds Hillsborough County's nationally acclaimed Indigent Health Care Program and was initially authorized by the State in 1984. Extended twice, the sunset provision was permanently removed in 2003.

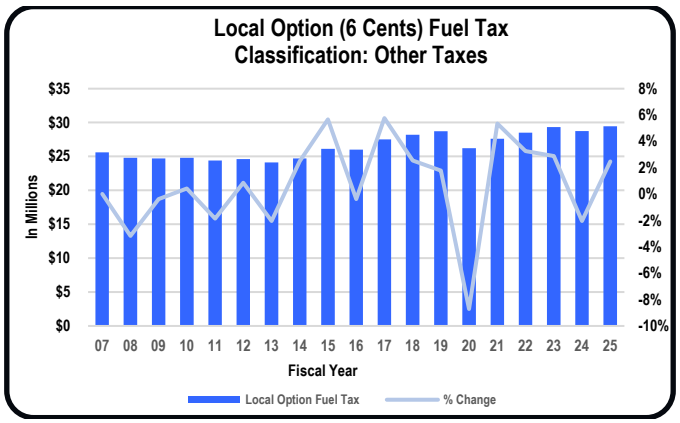
The chart for this tax reflects revenues since FY 07. Since the tax is assessed similarly to the Local Government Infrastructure Surtax (CIT), revenue trends, barring rate changes, other structural tax changes and audit adjustments, will mirror the CIT.

[3] Section 212.055(2), Florida Statutes

[4] Section 212.055(4), Florida Statutes

# Major County Revenues




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

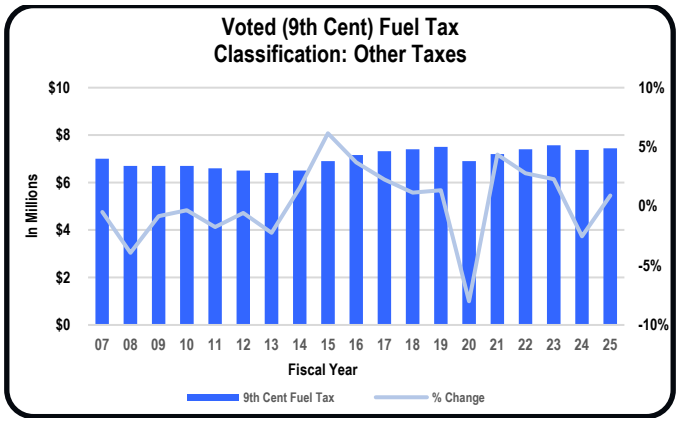
Fuel taxes levied by the County are shared among the County and its three municipalities. These taxes reflect a fixed assessment per gallon of fuel; therefore, associated revenues correlate strictly to the number of gallons of fuel sold, not to the price of fuel. When fuel prices increase, demand, along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

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

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

Reflecting projections of continued varying fuel prices through the end of 2025, FY 25 fuel tax revenue is projected to increase 2.1% above FY 24.

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

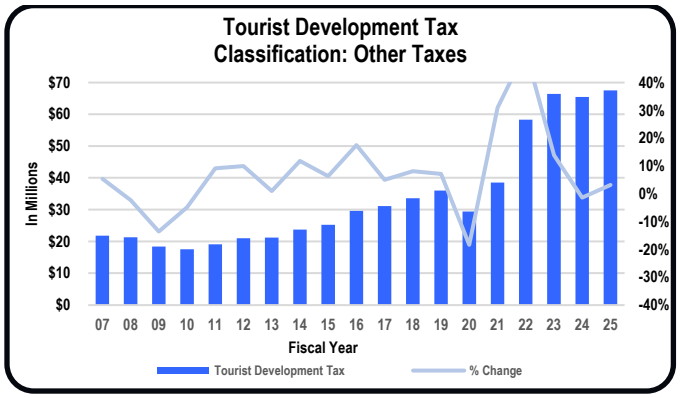



**Local Option Tourist Development Tax[7] -** This tax, authorized by the State and levied by BOCC vote, is imposed primarily on tourist related resorts and facilities and provides funding for tourism and economic development. Proceeds are used to fund debt service and capital improvements for Raymond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

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

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

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



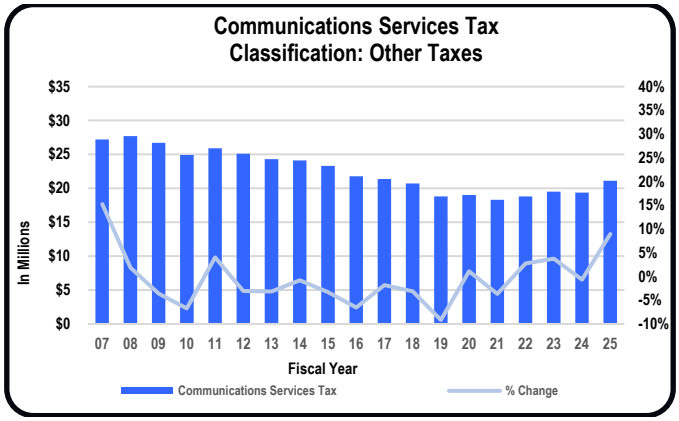

Based on forecasts provided by the Economic Development Department, tourist development tax revenue is projected to increase 3.2% in FY 25 as increased national economic conditions and increased tourism support more travel and improved local occupancy rates.

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

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

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

Communications Services Tax revenue continues to reflect the rapid change occurring in the communications industry. New technologies, such as mobile phones, internet and wireless, are changing the way we use telephones, computers and television. Some of these technologies and arrangements are not currently taxable, and some, such as Voice over Internet Protocol (VOIP), and internet streaming of television programs and movies, continue to supplant taxable services. As the chart below reflects, revenues have been declining annually since FY 11. FY 25 revenue is projected to increase by 8.9%.




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

The FY 25 estimates reflect the average of the various forecast results after dropping the high and low results.

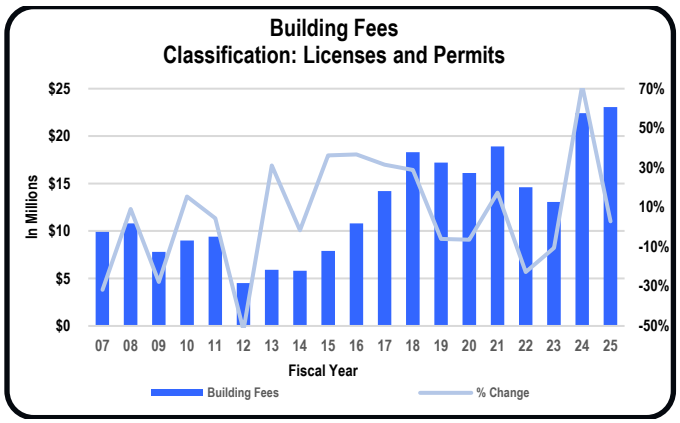
### Licenses and Permits

Fees from licenses and permits will provide 9.8% of total FY25. Although contributing only a small amount to County revenues, these fees merit mention due to their relationship to the regulatory functions of County government and their usefulness in helping gauge activity of growth in related segments of the County's economy.

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

[8] Section 202.19(1), Florida Statutes

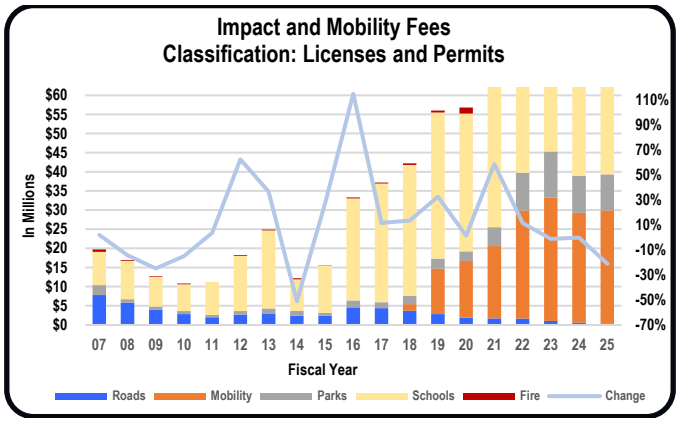
# Major County Revenues




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

FY 12 revenue was $4.5 million, reflecting a temporary 50% decrease in permit fee rates approved by the Board of County Commissioners on September 8, 2011. The reduction was intended to help encourage economic development and applied to construction related permit applications and applications for service filed between October 1, 2011 and December 31, 2012. Rates returned to FY 11 levels on January 1, 2013, resulting in higher revenue. Revenues increased to $8.4 million for FY 14 due to the continued improvement in the economy and a decrease in the inventory of homes for sale from a high of 15 months to 4 months in mid-FY 13. FY 15 revenues declined to $6.8 million, a 20.1% reduction, despite BOCC approval to lower permit fee rates to draw down excess reserves, strong permitting demand was reflected in FY 15 revenue, which grew by 36.2% to $7.9 million. FY 16 revenues increased to $10.8 million, or 36.7%, with FY 17 revenues increasing to $14.2 million, or 31.5%. FY 18 revenues increased to $18.3 or 29% and FY 20 revenues decreased by 6.4%. FY 21 Permit fees increased 17.4%. FY 22 Permit Fees decreased by 22.8%. FY 23 Permit Fees are projected to increase 16.3%. The FY 25 revenues are projected to increase 2.9%, forecasts are based on the expert judgment of Development Services staff regarding projected permitting activity and an anticipated rate increase.

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




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

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

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

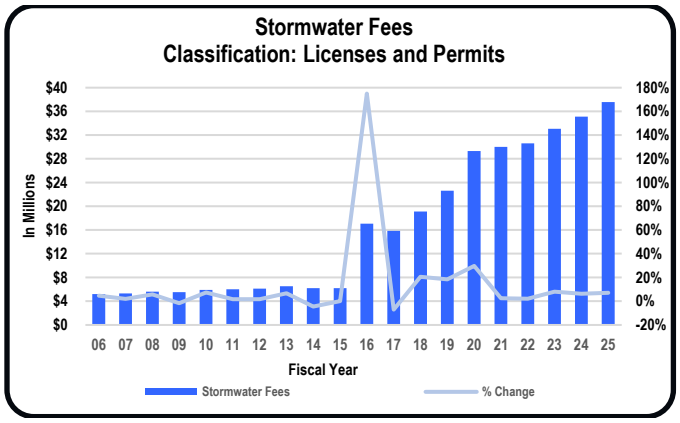
Mobility fees apply to any development for which a completed building permit application is submitted. Completed building permit applications submitted prior to the effective date of January 1, 2017 are grandfathered in and are subject to paying roadway impact fees. Only roadway impact fees are being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

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

# Major County Revenues

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

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



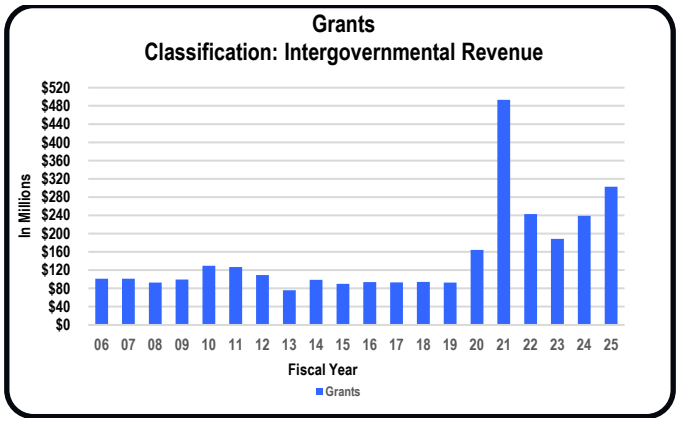

FY 25 revenues are expected to increase 7.0%. Forecasts are based on property tax roll data provided by the Property Appraiser and Public Works staff projections.

### Intergovernmental Revenues

The County is projected to receive 14.2% of FY 25 revenue from intergovernmental sources such as federal and state grants and State levied taxes shared with local governments. The two largest components of this category are Federal Grants, which represent 30.3% of intergovernmental revenues and the Local Government Half-Cent Sales Tax, which represents 26.2% of intergovernmental revenues. Other revenues in this category include county revenue sharing and various restricted revenues collected by the State and shared with local jurisdictions.

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

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




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

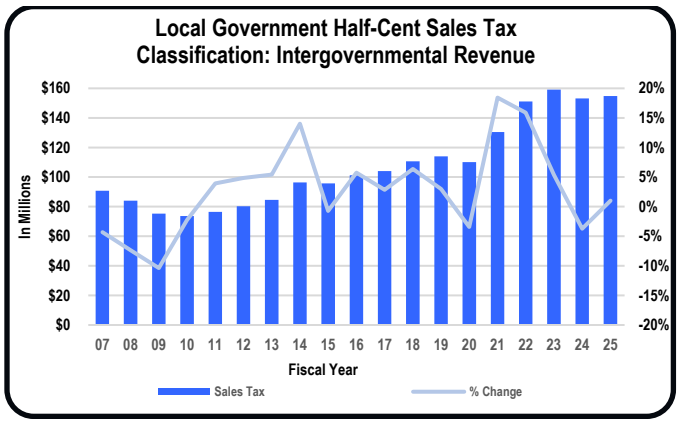
The chart above reflects actual grant revenue received through FY 23 and forecast revenue for FY 24 and FY 25.

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

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

# Major County Revenues

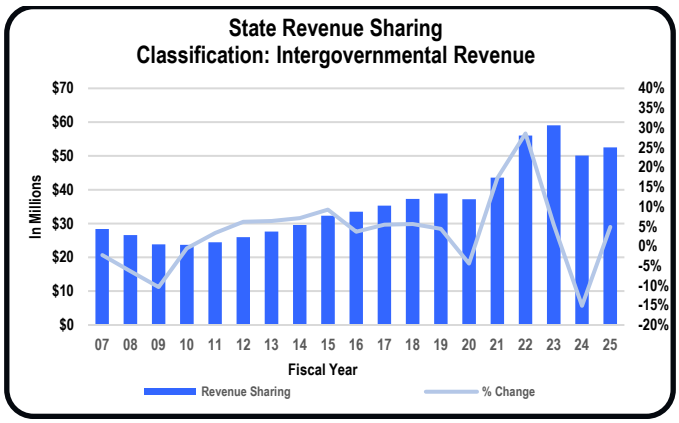
of revenue for the County since its inception in FY 83 and has historically been the largest state shared revenue. The impact of the recession and lower consumer spending can be seen starting in FY 08 and continuing into FY 10, during which period annual revenue declined a total of 20.1%.




As consumer spending rose with a stronger economy and renewed job growth, half-cent sales tax revenue has risen each year since FY 11. FY 14 reflects a one-time audit adjustment associated with an accounting change, resulting in a one-time increase of $7.3 million. Excluding this adjustment, FY 15 revenue increased 5.7% above FY 14. Continuing economic growth increased half-cent growth by 18.4% in FY 21 and 15.9% in FY 22. FY 23 Revenues increased 5.3%. FY 24 is projected to decline by 3.7%, while FY 25 is projected to increase 1.0% Forecasts were developed using the average of the various forecast techniques after dropping the high and low forecast results.

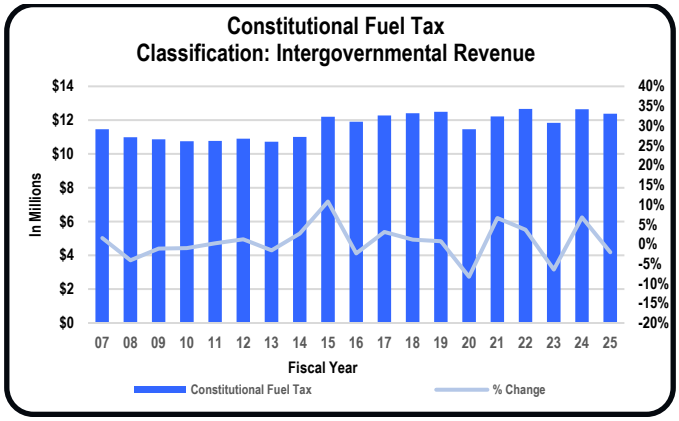
The second important State revenue source is the State Revenue Sharing Program[10]. This revenue is comprised of proceeds from a one-cent State cigarette tax and 2.25% of State sales tax revenue. State Revenue Sharing projections closely track half-cent sales tax forecasts.

A weakening economy, with its associated impact on consumer spending, resulted in reductions in revenue from FY 07 through FY 10. Increased spending associated with an improving economy is evident starting in FY 11, when state revenue sharing revenue increased 3.3%. FY 15 actual revenue rose 9.3% over FY 14. FY 16 actual revenue exceeded FY 15 revenue by 3.7%, while FY 17 reflected a 5.4% increase. FY 20 reflected a decline of 4.4% while FY 21 increased 17.2%. FY 22 increased by 28.6%, and FY 23 increased 5.4%%. A strengthening economy in FY 25 is expected increase revenue by 4.9%,




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

As the associated chart shows, revenues from this tax have remained within a relatively narrow range since FY 06. The increase in FY 15 was the result of a one-time accounting adjustment. FY 16 revenue decreased 2.4%, and FY 17 increase by 3.0%. FY 18 revenue reflects growth of 1.1%. FY21 revenues increased 6.6% and FY 22 revenue increased by 3.6%. The FY 25 Projection reflects a decrease of 2.1%. The forecasts were developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.




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

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

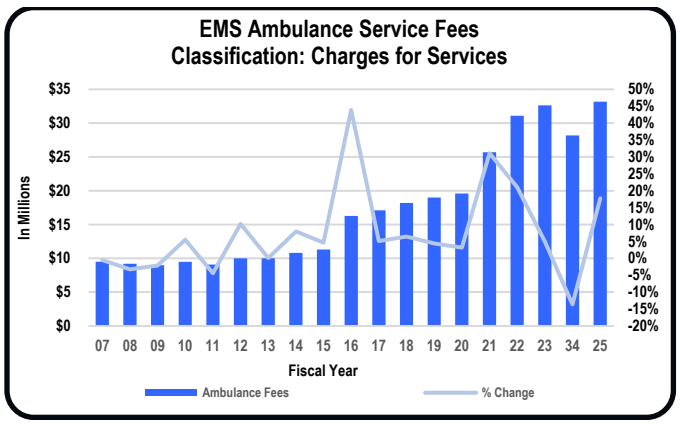
gasoline taxes and road network impact fees, is used to support road network maintenance and improvements.

This fuel tax generally mirrors the Constitutional Fuel Tax, and the revenue outlook is similar. FY 22 revenue was $5.6 million, and FY 23 revenue was $5.8 million. FY25 revenue is projected to be $5.5 million. The forecast was developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.

### Charges for Services

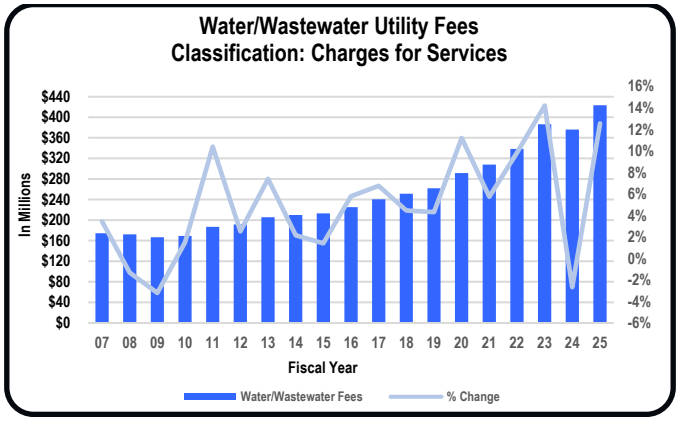
*Charges for Services* comprise 23.8% of FY 25 budgeted revenue, the largest component is water/wastewater and solid waste utility user charges, which represent 63.9% of total FY 25 charges for services. Internal service charges for services rendered by a central service department to other departments represents another 5.1% of FY 25 charges for services. Examples of internal service charges include charges for fleet services and allocation of central service department costs funded from the countywide general fund to all other funds. Other charges are assessed for such services as ambulance transports, special recreation programs, fees for housing federal prisoners, various inspections, environment and physical resource fees, health and human services fees, and a myriad of other fees that generate relatively small amounts of revenue. In preparing the County's annual budget, departments whose operations are supported by these fees provide estimates of anticipated revenue. Departments rely upon past trends and their accumulated expert knowledge to project revenues.

One example of this type of revenue is *EMS Ambulance Service Fees.* As the graph illustrates, these fees have been a steady source of revenue since FY 06. FY 15 through FY 18 actuals reflect an increase in ambulance rates approved by the Board of County Commissioners in 2014. FY21 actual reflects a growth of 31.1%. FY 22 increased by 21.0% and FY 23 increased by 4.9%. FY 24 is projected to increase 13.6%, while FY 25 is projected to increase by 17.8%. Annual growth is associated with continued strong population growth in the County. Revenue estimates are provided by the Fire Rescue Department and are based on a five-year trend analysis and expert judgment.




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

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



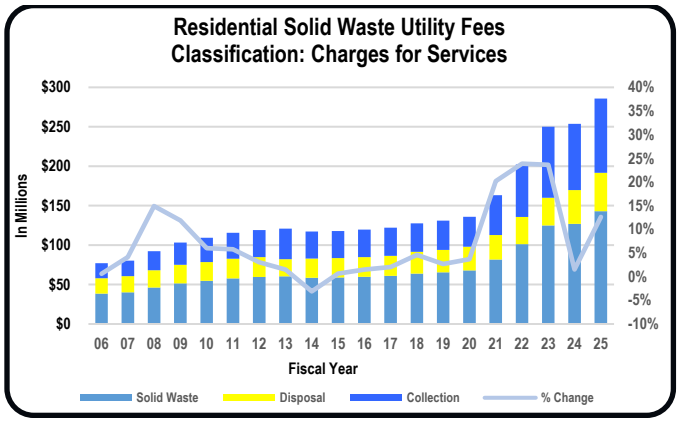

The Water/Wastewater chart shows that overall revenues from user, base and service charges remained relatively flat from FY 06 through FY 10. Reflecting the improving economy and associated growth in the housing market, revenues from FY 11 through FY 14 increased an average of 6.0% per year. FY 15 revenue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

# Major County Revenues

increased by 11.2% and 5.7%. FY 22 increased by 9.8%. FY 23 revenue increased 14.2%. FY 24 revenues are projected to decline by 2.7% and FY 25 revenues are projected to increase by 12.6%, reflecting both population growth and annual rate indexing that went into effect on June 1, 2015. Estimates are provided by Public Utilities based on a rate model which is validated by an independent consultant.

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

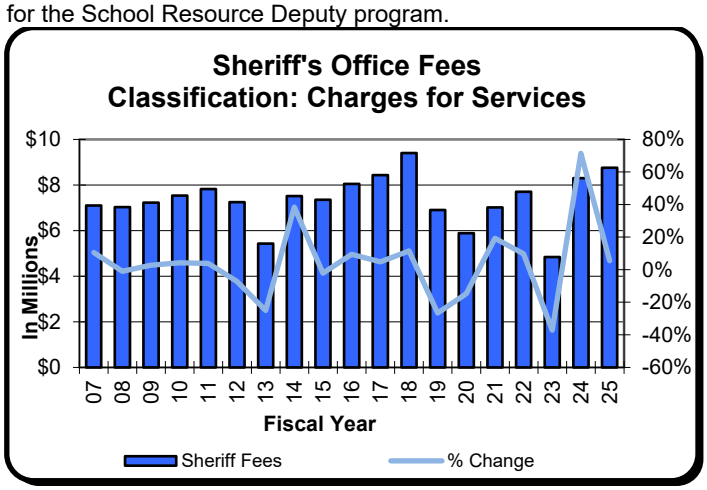
The solid waste collection and disposal assessments were initially approved by the Board of County Commissioners (BOCC) on November 13, 1996 and went into effect on October 1, 1997. The assessment replaced the annual fee residents previously paid directly to collectors for curbside service. Franchise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




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

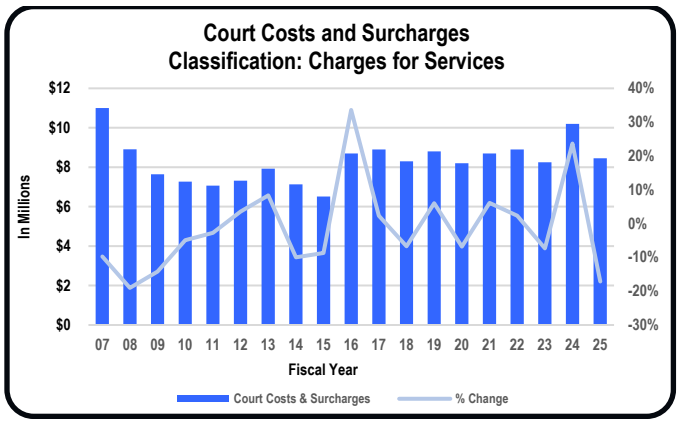
Revenues for FY 20 increased 3.7% primarily to population growth and disposal rate increase. FY 21 revenues increased 20.2%, while FY 22 and FY 23 revenues increased 23.9% and 23.6%, respectively. The FY 24 and FY 25 revenues are projected to increase 1.5% and 12.6%. Estimates are provided by the Public Utilities Department based on a detailed rate model that incorporates expert staff judgment and existing property tax rolls.

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




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

# Major County Revenues




The Clerk of the Circuit Court develops the estimates for these fees using state forecasts and expert judgment, along with a five year trend analysis of similar fees. In the 2008 legislative session, the Legislature repealed the Documentary Stamp Tax Return requirement. The associated 1% administrative fee was no longer assessed as of FY 09. This factor, combined with a weakening real estate market, resulted in weaker revenues since FY 08. Annual fluctuations in transactions subject to these fees between FY 11 and FY 16 are reflected in annual revenue collected. The increase in FY 17 is attributable to 3 new court fees initiated by the Florida Legislature in 2016. FY22 Revenues increased 2.3%. FY 23 Revenues decreased 7.3%. FY 24 revenues are projected to grow 23.7%, while FY 25 Revenues are projected to decrease by 17.1%.

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

### Fines and Forfeitures

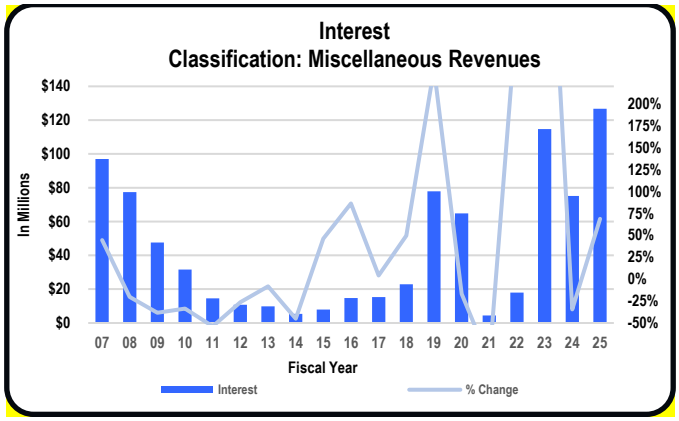
*Fines and Forfeitures* comprise only 0.2% for FY 25 projected revenues. Prior to July 1, 2004, these revenues consisted mainly of court, local ordinance and library fines. However, State legislation related to Article V implementation redirected court fines to the Clerk of the Circuit Court to carry out court-related functions. This resulted in an estimated ongoing annual revenue reduction of over $1.0 million.

### Miscellaneous Revenues

*Miscellaneous Revenues* account for 3.7% of projected FY 25 revenues. While still at near historical lows, improving interest rates for FY 25 will result in increased interest revenues as reflected on the chart below. In addition to interest, this category also includes rental income, reimbursement of prior year expenditures, sale of surplus equipment, property and land, and contributions and donations. Prior year actuals also reflect the net change in the fair value of investments, as required by governmental accounting standards. The County does not currently budget for unrealized changes in the value of its investments, but they are reflected in its financial statements, and they impact future budgets through changes in the fund balance brought forward each year.

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

County projections on interest earnings are 400 basis points (4.0%) in FY 25 as compared to 300 basis points (3.0%) in FY 24. FY 25 interest revenues are projected to be $126.7 million.




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

# County Revenues by Source

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted | % Total FY25 |
|---|---|---|---|---|---|
| **Taxes** | | | | | |
| Ad Valorem Taxes | $ 1,056,118,163 | $ 1,208,433,405 | $ 1,411,266,723 | $ 1,496,451,361 | 36.0% |
| Communications Services Tax | 18,842,437 | 19,502,095 | 19,368,072 | 21,100,219 | 0.5% |
| Community Investment Tax | 183,740,828 | 191,479,729 | 181,969,406 | 191,490,344 | 4.6% |
| Indigent Healthcare Surtax | 183,733,605 | 191,477,215 | 181,969,406 | 191,490,344 | 4.6% |
| Local Option Six-Cents Fuel Tax | 28,504,870 | 29,323,215 | 28,722,361 | 29,432,015 | 0.7% |
| Ninth-Cent Gas Tax | 7,381,673 | 7,568,496 | 7,386,109 | 7,442,300 | 0.2% |
| Tourist Development Tax | 58,335,785 | 66,375,618 | 65,536,908 | 67,503,018 | 1.6% |
| Other Taxes | 1,445,356 | 1,894,137 | 1,602,439 | 1,633,701 | 0.0% |
| **Total Taxes** | **1,538,102,715** | **1,716,053,909** | **1,897,821,424** | **2,006,543,302** | **48.3%** |
| | | | | | |
| **Licenses & Permits** | | | | | |
| Building Permits | 14,668,294 | 13,053,344 | 22,403,601 | 23,044,115 | 0.6% |
| Fire Impact Fees | 2,591,874 | 2,139,371 | 2,494,679 | 2,023,195 | 0.0% |
| Parks Impact Fees | 9,891,898 | 12,027,038 | 9,620,924 | 9,385,280 | 0.2% |
| School Impact Fees | 58,268,295 | 52,111,316 | 57,976,125 | 37,083,250 | 0.9% |
| Transportation Impact Fees | 45,885,587 | 53,838,650 | 47,006,302 | 43,774,453 | 1.1% |
| Special Assessments - Capital Improvemen | 27,863,578 | 27,162,489 | 32,552,119 | 23,711,816 | 0.6% |
| Special Assessments - Stormwater | 30,551,906 | 33,054,113 | 35,131,634 | 37,560,892 | 0.9% |
| Special Assessments - Public Service | - | 103,334,401 | 125,000,000 | 214,000,000 | 5.2% |
| Special Assessments - Street Lighting | 9,862,055 | 11,856,148 | 13,606,326 | 14,286,642 | 0.3% |
| Other Licenses & Permits | 1,449,008 | 1,502,338 | 1,361,410 | 1,366,946 | 0.0% |
| **Total Licenses & Permits** | **201,032,494** | **310,079,208** | **347,153,120** | **406,236,589** | **9.8%** |
| | | | | | |
| **Intergovernmental Revenue** | | | | | |
| *State Shared Revenues* | | | | | |
| Constitutional Fuel Tax | 12,663,091 | 11,843,218 | 12,644,663 | 12,381,109 | 0.3% |
| County Fuel Tax | 5,521,641 | 5,752,567 | 5,513,671 | 5,503,014 | 0.1% |
| Local Government Half-Cent Sales Tax | 151,094,106 | 159,142,671 | 153,247,454 | 154,757,874 | 3.7% |
| Shared State General Revenues | 2,179,604 | 2,039,402 | 1,451,500 | 1,416,869 | 0.0% |
| Shared State Restricted Revenue | 10,550,367 | 10,945,605 | 10,121,105 | 11,223,345 | 0.3% |
| State Revenue Sharing | 56,049,991 | 59,046,513 | 50,112,898 | 52,543,639 | 1.3% |
| Other Culture & Recreation | 2,354,917 | 2,312,134 | 2,250,004 | 2,250,004 | 0.1% |
| Other Intergovernmental Revenues | 11,427,448 | 11,578,569 | 44,194,004 | 46,723,488 | 1.1% |
| | 251,841,165 | 262,660,677 | 279,535,299 | 286,799,342 | 6.9% |
| *Intergovernmental Grants* | | | | | |
| Federal Grants | 224,390,702 | 169,016,435 | 174,741,277 | 178,505,696 | 4.3% |
| Federal Payments In Lieu Of Taxes | 1,125 | 1,205 | - | - | 0.0% |
| State Grants | 17,109,044 | 21,095,762 | 54,166,950 | 114,985,374 | 2.8% |
| Local Grants | 1,384,329 | (1,550,200) | 9,865,016 | 9,444,886 | 0.2% |
| | 242,885,200 | 188,563,203 | 238,773,243 | 302,935,956 | 7.3% |
| **Total Intergovernmental Revenue** | **$ 494,726,365** | **$ 451,223,880** | **$ 518,308,542** | **$ 589,735,298** | **14.2%** |

# County Revenues by Source

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted | % Total FY25 |
|---|---|---|---|---|---|
| **Charges for Services** | | | | | |
| *Water/Wastewater Utility Fees* | | | | | |
| Water/Reclaimed Water Utility Fees | 163,946,239 | 187,302,839 | 174,103,161 | 192,584,821 | 4.6% |
| Wastewater Utility Fees | 161,843,247 | 185,553,151 | 187,706,207 | 214,736,891 | 5.2% |
| Water/Wastewater Combination Fees | 12,375,864 | 13,420,760 | 14,165,166 | 15,837,974 | 0.4% |
| | 338,165,350 | 386,276,751 | 375,974,534 | 423,159,686 | 10.2% |
| *Solid Waste Fees* | | | | | |
| Solid Waste Collection/Disposal Fees | 141,111,005 | 178,899,342 | 183,145,744 | 194,943,726 | 4.7% |
| Solid Waste Recycling Revenue | 19,232,732 | 26,161,322 | 18,082,732 | 13,415,521 | 0.3% |
| Solid Waste Hardship/Assistance Credit | 11,010 | 11,670 | 24,000 | 24,000 | 0.0% |
| | 160,354,747 | 205,072,334 | 201,252,476 | 208,383,247 | 5.0% |
| *Other User Fees* | | | | | |
| Ambulance Fees | 31,178,027 | 32,627,561 | 28,180,000 | 33,184,000 | 0.8% |
| Court Costs & Surcharges | 8,883,524 | 8,248,817 | 10,238,284 | 8,453,701 | 0.2% |
| Sheriff's Office Fees | 7,705,340 | 4,842,625 | 8,262,987 | 8,756,225 | 0.2% |
| Public Safety Fees | 4,162,975 | 4,917,224 | 3,779,311 | 4,182,465 | 0.1% |
| Environment & Physical Resource Fees | 6,442,787 | 6,020,728 | 6,200,965 | 5,456,976 | 0.1% |
| Transportation Fees | 3,032,193 | 4,104,793 | 3,749,929 | 4,357,592 | 0.1% |
| Health & Human Services Fees | 24,592,838 | 23,304,820 | 25,832,916 | 25,274,528 | 0.6% |
| Culture & Recreation Fees | 4,726,563 | 4,851,375 | 4,899,314 | 5,056,513 | 0.1% |
| Economic Environment Fees | - | 163,975 | 84,150 | 84,150 | 0.0% |
| Internal Service Charges | 42,416,944 | 46,873,515 | 48,000,000 | 50,500,000 | 1.2% |
| Other User Fees | 175,451,724 | 181,393,550 | 191,278,133 | 211,339,613 | 5.1% |
| | 308,592,915 | 317,348,983 | 330,505,989 | 356,645,763 | 8.6% |
| **Total Charges for Services** | **$ 807,113,013** | **$ 908,698,068** | **$ 907,732,999** | **$ 988,188,696** | **23.8%** |
| | | | | | |
| **Fines & Forfeits** | **6,821,542** | **6,670,135** | **6,823,780** | **6,971,684** | **0.2%** |
| | | | | | |
| **Miscellaneous Revenue** | | | | | |
| Interest | 17,925,358 | 114,682,422 | 75,051,426 | 126,715,160 | 3.1% |
| Other Miscellaneous Revenue | (29,986,727) | 98,754,989 | 40,540,417 | 28,677,321 | 0.7% |
| **Total Miscellaneous Revenue** | **$ (12,061,369)** | **$ 213,437,411** | **$ 115,591,843** | **$ 155,392,481** | **3.7%** |
| **Total Revenue** | **$ 3,035,734,759** | **$ 3,606,162,611** | **$ 3,793,431,708** | **$ 4,153,068,050** | **100.0%** |

# Millage Comparison

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

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

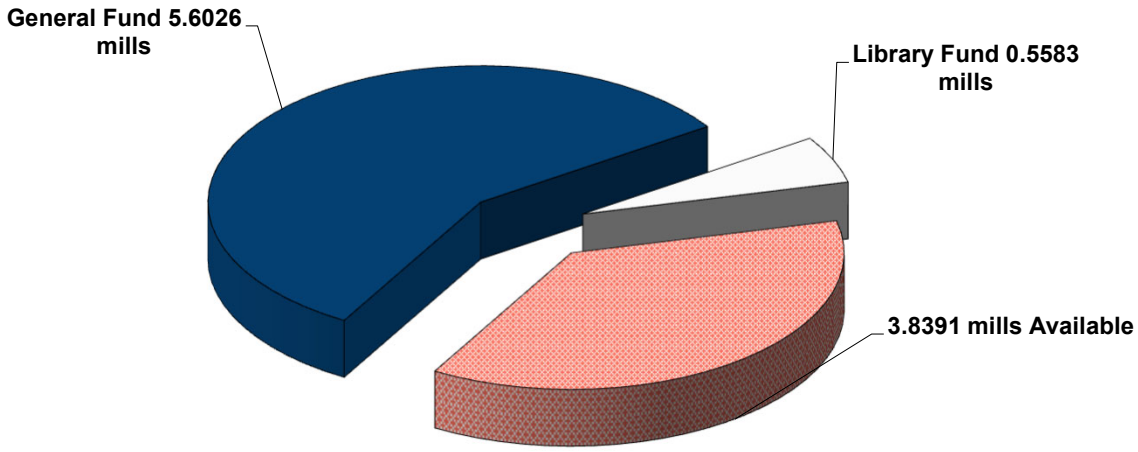
# Millage Comparison

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

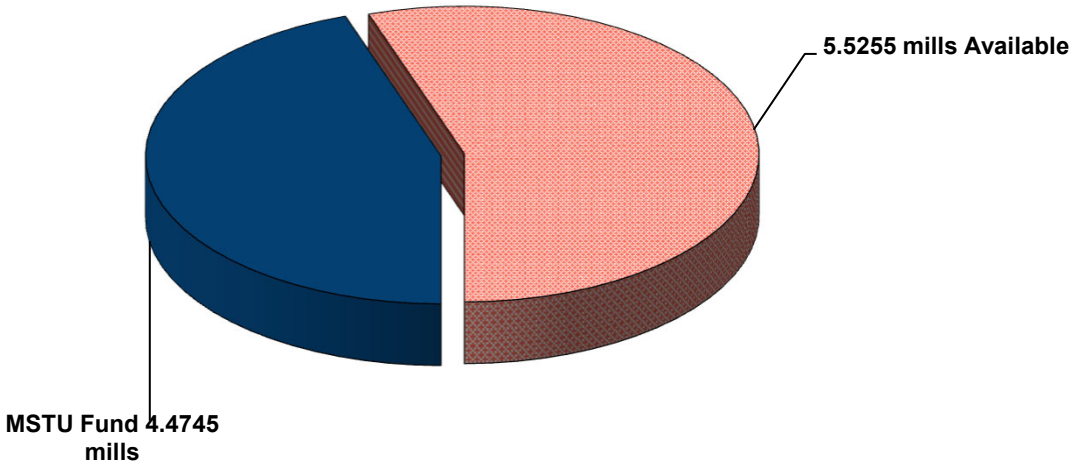
| **TAXABLE PROPERTY VALUES** | FY 24 | FY 25 |
|---|---|---|
| COUNTYWIDE | | |
| Value of Existing Property | $152,668,530,227 | $163,967,646,531 |
| Value of New Construction | 4,571,189,100 | 3,970,481,929 |
| Total Taxable Value | $157,239,719,327 | $167,938,128,460 |
| ELAPP DEBT SERVICE | | |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

# Millage Comparison

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




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



# Basic Information on Property Taxes

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

## EXEMPTIONS

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

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

## COMPUTING PROPERTY TAXES

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

***Example***:

| | |
|---|---|
| Assessed Value of Property | $165,000 |
| **Minus** Exemptions: | |
| First Homestead Exemption | -25,000 |
| Second Homestead Exemption | -25,000 |
| **Equals** Taxable Value of Property | $115,000 |
| **Divide** the Taxable Value of Property by $1,000 | $115 |
| **Multiply** $115 by the FY 25 Adopted countywide millage rate | 5.6026 |
| **Equals** the amount of countywide property tax levied on property | **$644.30** |

## THE AGGREGATE ROLLED-BACK RATE

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

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

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

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

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

# Basic Information on Property Taxes

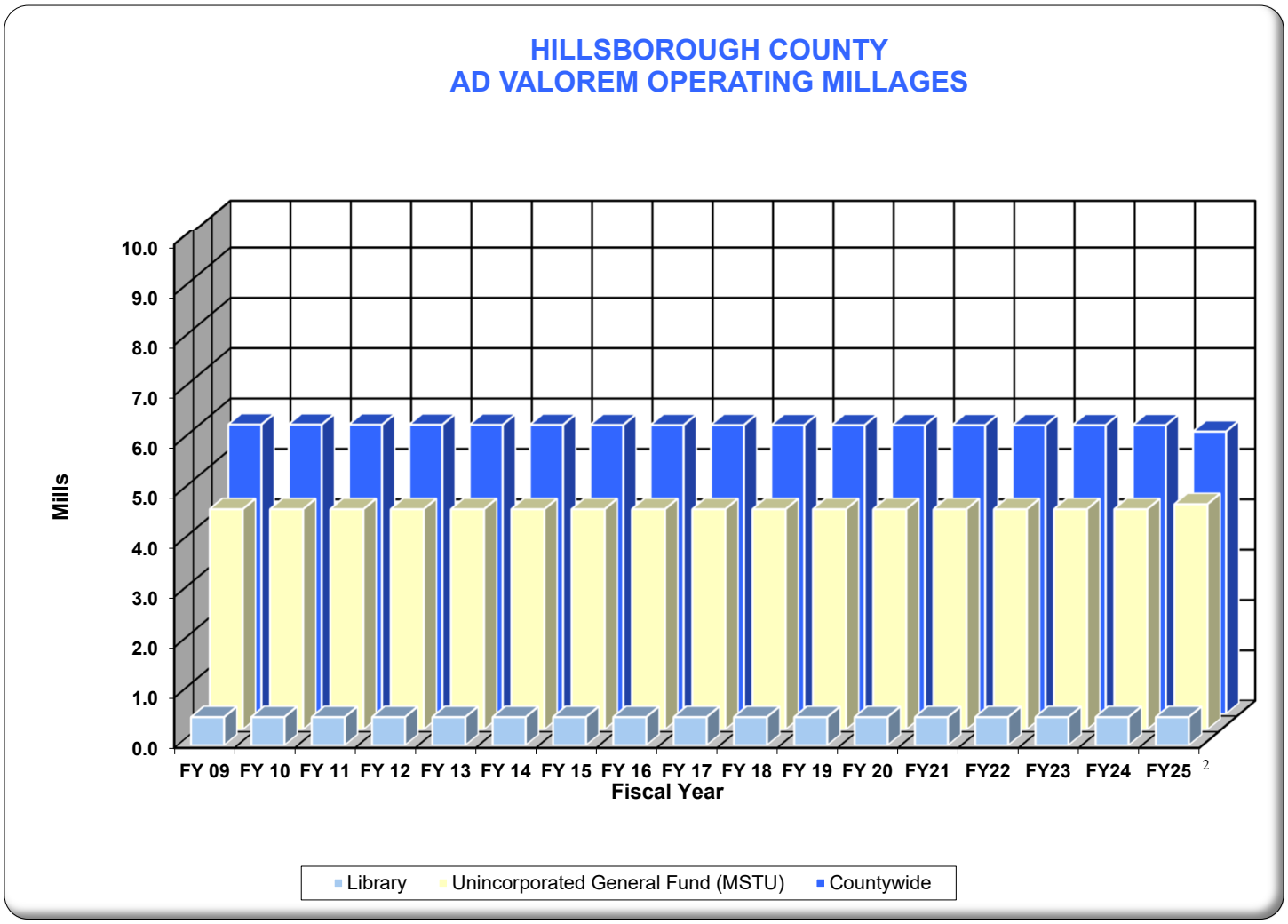
***EXAMPLE OF CALCULATION OF THE ESTIMATED AGGREGATE ROLLED-BACK RATE*** [1]

**Amount of Property Taxes Assessed in the Previous Year for the General Revenue Fund, MSTU, and Library District Less Payments to Tax Increment Financing Districts = $1,365,474,500**

**Divided by**

**Amount of Taxable Value of Countywide Property Less New Construction and Less Dedicated Tax Increment Values in the Current Year = $159,174,947,941**

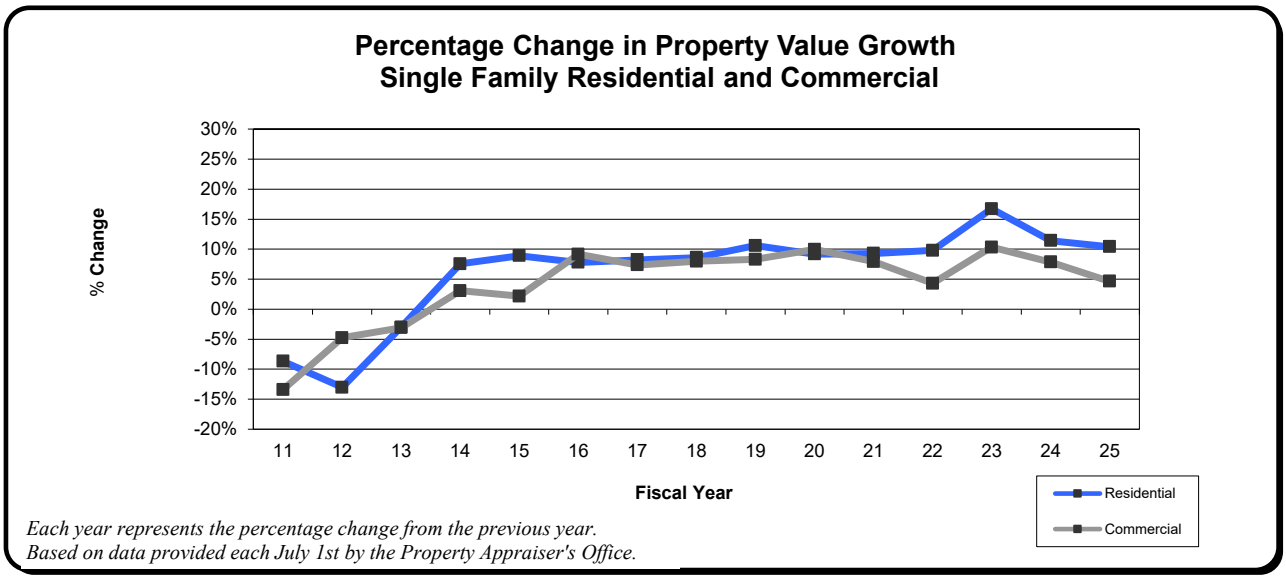
**The result of this calculation is the Aggregate Rolled-Back Rate of 8.5785 Mills or $8.58 per $1,000 of Taxable Value**




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

[2] FY 25 reflects a 0.100 mill swap between Countywide and Unincorporated Area General Fund (MTSU). Also, FY 25 reflects an additional 0.0283 mill reduction in Countywide.

# Changes in Taxable Values by Property Classification



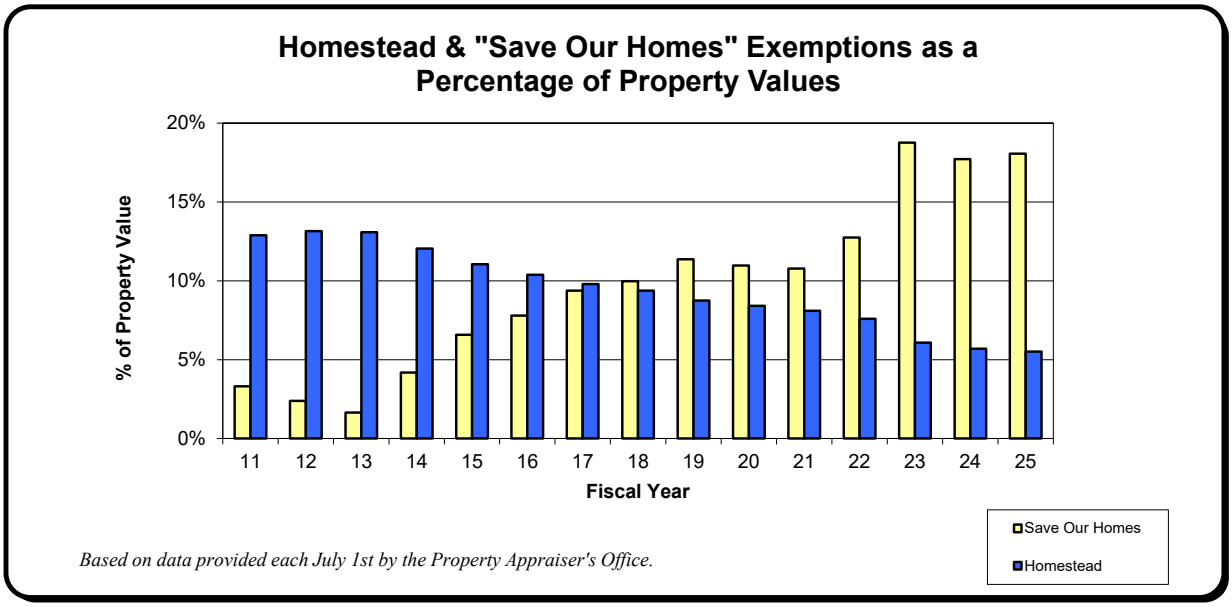

*Each year represents the percentage change from the previous year.*
*Based on data provided each July 1st by the Property Appraiser's Office.*

## Real Property Value Changes by Fiscal Year

| | Single Family Residential | Percent Change | Other Residential | Percent Change | Commercial Property | Percent Change |
|---|---|---|---|---|---|---|
| **FY 11** | 29,953,253,770 | -8.68% | 8,471,705,956 | -21.40% | 13,004,472,215 | -13.42% |
| **FY 12** | 28,528,801,337 | -13.02% | 8,319,781,336 | -1.79% | 12,382,858,678 | -4.78% |
| **FY 13** | 27,669,609,104 | -3.01% | 8,178,200,222 | -1.70% | 12,001,773,800 | -3.08% |
| **FY 14** | 29,759,828,385 | 7.55% | 8,834,123,507 | 8.02% | 12,369,456,398 | 3.06% |
| **FY 15** | 32,413,326,378 | 8.92% | 9,737,466,602 | 10.23% | 12,637,185,161 | 2.16% |
| **FY 16** | 34,943,064,891 | 7.80% | 10,776,277,983 | 10.67% | 13,794,390,404 | 9.16% |
| **FY 17** | 37,817,808,556 | 8.23% | 12,035,185,007 | 11.68% | 14,812,306,845 | 7.38% |
| **FY 18** | 41,073,218,173 | 8.61% | 13,581,839,931 | 12.85% | 15,996,564,906 | 8.00% |
| **FY 19** | 45,434,858,223 | 10.62% | 15,433,388,551 | 13.63% | 17,324,512,154 | 8.30% |
| **FY 20** | 49,606,552,717 | 9.18% | 17,204,385,107 | 11.48% | 19,050,497,113 | 9.96% |
| **FY 21** | 54,215,673,537 | 9.29% | 19,259,930,991 | 11.95% | 20,563,040,570 | 7.94% |
| **FY 22** | 59,528,781,162 | 9.80% | 21,574,122,927 | 12.02% | 21,446,225,502 | 4.30% |
| **FY 23** | 69,498,404,301 | 16.75% | 25,212,175,709 | 16.86% | 23,661,929,223 | 10.33% |
| **FY 24** | 77,434,972,287 | 11.42% | 29,292,789,736 | 16.19% | 25,521,882,042 | 7.86% |
| **FY25** | 85,500,091,746 | 10.42% | 29,314,560,369 | 0.07% | 26,708,773,003 | 4.65% |

| | Industrial Property | Percent Change | All Others | Percent Change | Total | Percent Change |
|---|---|---|---|---|---|---|
| **FY 11** | 3,994,332,744 | -12.38% | 2,258,313,613 | -14.40% | 57,682,078,298 | -12.33% |
| **FY 12** | 3,790,689,960 | -5.10% | 2,139,229,808 | -5.27% | 55,161,361,119 | -4.37% |
| **FY 13** | 3,629,873,686 | -4.24% | 2,091,759,025 | -2.22% | 53,571,215,837 | -2.88% |
| **FY 14** | 3,686,015,706 | 1.55% | 2,142,673,418 | 2.43% | 56,792,097,414 | 6.01% |
| **FY 15** | 3,535,088,664 | -4.09% | 2,315,976,287 | 8.09% | 60,639,043,092 | 6.77% |
| **FY 16** | 3,871,607,485 | 9.52% | 2,420,588,585 | 4.52% | 65,805,929,348 | 8.52% |
| **FY 17** | 4,153,593,720 | 7.28% | 2,546,249,066 | 5.19% | 71,365,143,194 | 8.45% |
| **FY 18** | 4,495,872,336 | 8.24% | 2,791,329,779 | 9.63% | 77,938,825,125 | 9.21% |
| **FY 19** | 5,005,530,582 | 11.34% | 2,712,497,672 | -2.82% | 85,910,787,182 | 10.23% |
| **FY 20** | 5,615,393,941 | 12.18% | 2,940,147,489 | 8.39% | 94,416,976,367 | 9.90% |
| **FY 21** | 6,234,011,403 | 11.02% | 3,103,518,282 | 5.56% | 103,376,174,783 | 9.49% |
| **FY 22** | 6,981,578,453 | 11.99% | 3,196,023,247 | 2.98% | 112,726,731,291 | 9.05% |
| **FY 23** | 8,246,379,714 | 18.12% | 3,899,465,745 | 22.01% | 144,395,489,524 | 28.09% |
| **FY 24** | 9,509,613,346 | 36.21% | 3,865,768,972 | 20.96% | 145,625,026,383 | 29.18% |
| **FY 25** | 10,749,695,597 | 30.36% | 3,963,435,307 | 1.64% | 156,236,556,022 | 8.20% |

# Major Tax Exemptions as a Percentage of Property Values




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

## Exemption Percentages by Fiscal Year

| | Homestead Exemption | Percent Value | Save Our Homes Capped Value | Percent Value | Total Just Value |
|---|---|---|---|---|---|
| **FY 11** | 12,060,696,636 | 12.89% | 3,095,016,986 | 3.31% | 93,536,916,919 |
| **FY 12** | 11,691,712,610 | 13.16% | 2,115,377,944 | 2.38% | 88,874,185,134 |
| **FY 13** | 11,331,635,284 | 13.08% | 1,424,903,045 | 1.64% | 86,627,296,537 |
| **FY 14** | 11,211,929,982 | 12.05% | 3,886,149,714 | 4.18% | 93,048,519,146 |
| **FY 15** | 11,164,864,607 | 11.06% | 6,645,231,427 | 6.58% | 100,956,959,399 |
| **FY 16** | 11,379,234,666 | 10.39% | 8,548,286,690 | 7.80% | 109,546,502,173 |
| **FY 17** | 11,683,785,946 | 9.80% | 11,183,151,399 | 9.38% | 119,262,935,375 |
| **FY 18** | 12,159,990,461 | 9.38% | 12,931,703,458 | 9.98% | 129,579,530,251 |
| **FY 19** | 12,633,735,556 | 8.75% | 16,408,452,011 | 11.37% | 144,359,931,974 |
| **FY 20** | 13,097,548,218 | 8.42% | 17,072,682,812 | 10.98% | 155,515,806,716 |
| **FY21** | 13,555,560,530 | 8.11% | 18,036,792,699 | 10.79% | 167,233,133,437 |
| **FY22** | 14,012,399,772 | 7.60% | 23,525,049,626 | 12.75% | 184,455,453,727 |
| **FY23** | 14,257,006,381 | 6.08% | 43,984,103,276 | 18.77% | 234,393,365,874 |
| **FY24** | 14,572,434,181 | 5.70% | 45,279,868,593 | 17.72% | 255,480,002,052 |
| **FY25** | 14,908,595,248 | 5.52% | 48,830,936,711 | 18.07% | 270,280,908,844 |

| | Governmental Exemption | Percent Value | Institutional Exemption | Percent Value | Total Just Value |
|---|---|---|---|---|---|
| **FY 11** | 7,546,502,188 | 8.07% | 3,090,445,552 | 3.30% | 93,536,916,919 |
| **FY 12** | 7,287,453,720 | 8.20% | 2,979,434,475 | 3.35% | 88,874,185,134 |
| **FY 13** | 7,390,147,182 | 8.53% | 3,070,061,016 | 3.54% | 86,627,296,537 |
| **FY 14** | 7,491,569,124 | 8.05% | 3,237,801,671 | 3.48% | 93,048,519,146 |
| **FY 15** | 7,620,845,796 | 7.55% | 3,391,141,487 | 3.36% | 100,956,959,399 |
| **FY 16** | 7,909,061,680 | 7.22% | 3,621,891,843 | 3.31% | 109,546,502,173 |
| **FY 17** | 8,240,613,466 | 6.91% | 3,825,479,910 | 3.21% | 119,262,935,375 |
| **FY 18** | 8,682,731,491 | 6.70% | 4,000,103,773 | 3.09% | 129,579,530,251 |
| **FY 19** | 9,277,533,432 | 6.43% | 4,553,993,190 | 3.15% | 144,359,931,974 |
| **FY20** | 9,914,479,566 | 6.38% | 4,968,279,162 | 3.19% | 155,515,806,716 |
| **FY21** | 10,611,634,093 | 6.35% | 5,294,324,224 | 3.17% | 167,233,133,437 |
| **FY22** | 11,331,145,243 | 6.14% | 5,729,538,194 | 3.11% | 184,455,453,727 |
| **FY23** | 12,285,379,121 | 5.24% | 6,402,546,706 | 2.73% | 234,393,365,874 |
| **FY24** | 13,576,403,183 | 5.31% | 7,606,171,718 | 2.98% | 255,480,002,052 |
| **FY25** | 14,611,800,244 | 5.41% | 8,322,312,179 | 3.08% | 270,280,908,844 |

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

| | FY 19 Adopted | FY 20 Adopted | FY 21 Adopted | FY 22 Adopted | FY 23 Adopted | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|---|---|---|
| TAXES LEVIED COUNTYWIDE | | | | | | | |
| BOCC - General Fund | $659.05 | $659.05 | $659.05 | $659.05 | $659.05 | $659.05 | $644.30 |
| BOCC - General Obligation Debt | $6.95 | $6.95 | $6.95 | $6.95 | $6.95 | $6.95 | $6.95 |
| Southwest Florida Water Mgmt District *+ | $33.98 | $33.98 | $30.69 | $29.15 | $25.99 | $23.49 | $21.95 |
| School Board (incl. General Oblig. Debt)* | $897.96 | $897.96 | $835.38 | $818.86 | $768.18 | $756.00 | $754.32 |
| Children's Board * | 52.77 | 52.77 | $52.77 | $52.77 | $52.77 | $52.77 | $52.77 |
| Port Authority* | 13.23 | 13.23 | $11.41 | $10.75 | $9.66 | $8.86 | $8.86 |
| **TOTAL COUNTYWIDE TAXES** | **$1,663.94** | **$1,663.94** | **$1,596.25** | **$1,577.54** | **$1,522.60** | **$1,507.12** | **$1,489.15** |
| TAXES LEVIED WITHIN SPECIFIC AREAS | | | | | | | |
| Library District | $64.20 | $64.20 | $64.20 | $64.20 | $64.20 | $64.20 | $64.20 |
| Municipal Services Taxing Unit (MSTU) ** | $503.07 | $503.07 | $503.07 | $503.07 | $503.07 | $503.07 | $514.57 |
| MSTU Parks General Obligation Debt ** | $2.98 | $2.98 | $2.98 | $2.98 | $2.98 | $2.98 | $2.98 |
| Hillsborough Area Regional Transit* | $57.50 | $57.50 | $57.50 | $57.50 | $57.50 | $57.50 | $57.50 |
| **TOTAL TAXES WITHIN SPECIFIC AREAS** | **$627.75** | **$627.75** | **$627.75** | **$627.75** | **$627.75** | **$627.75** | **$639.25** |
| **TOTAL AD VALOREM TAXES** | **$2,291.69** | **$2,291.69** | **$2,224.01** | **$2,205.29** | **$2,150.35** | **$2,134.87** | **$2,128.40** |
| $ change from preceding year: | ($29.23) | $0.00 | ($67.69) | ($18.72) | ($54.94) | ($15.48) | ($6.48) |
| % change from preceding year: | (1.3%) | 0.0% | (3.0%) | (0.8%) | (2.6%) | (0.7%) | (0.3%) |

Notes:

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

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

Assumptions:

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

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

# Economic Indicators

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

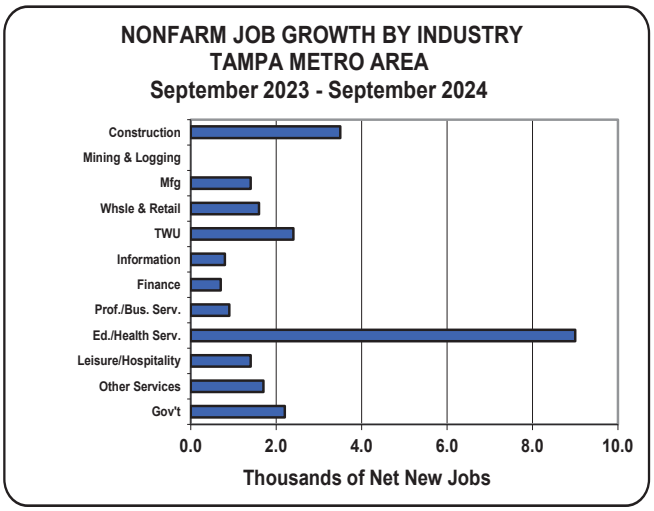
After pandemic lockdowns caused a 28.1% decline in second quarter 2020 US Gross Domestic Product (GDP) growth turned strongly positive, 35.2%, in the third quarter before slowing to 4.4% in the fourth quarter. Average annual GDP fell 2.2% in 2020, the second largest decline since 1946. Economic growth in the 2021 accelerated to 6.1%, the largest increase since 1984. Growth faltered in early 2022 amid higher inflation, the unwinding of pent-up consumer demand and war in Ukraine before regaining momentum to finish 2022 at 2.5%. Growth for 2023 showed surprising resilience at 2.9% even as inflation, though slowing, remained stubbornly high and higher interest rates slowed housing and retail markets. First quarter 2024 growth, however, weakened amid those constraints to 1.6%. Growth has climbed to 2.8% for the third quarter.

In early 2022, the Federal Reserve began to raise interest rates to fight high inflation. This restrained growth as well as inflation. Higher prices and interest rates reduced the pace of consumer spending and home sales. In late September 2024 the Fed lowered its target interest rate by 50 basis points as inflation has eased.

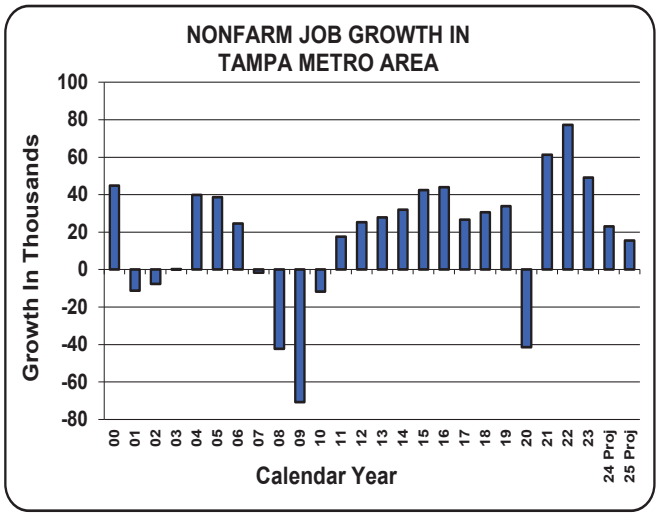
As interest rates climbed and housing and retail sales slowed, recession fears rose but have, so far, not materialized as the economy has exhibited surprising resilience. The median forecast from the National Association for Business Economics (NABE) expects 2024 growth to be 2.0%, achieving a soft landing before slowing to 1.8% for 2025. Downside risks, however, do remain as still high interest rate negatively impact slowing housing and retail markets. NABE forecasters lowered inflation forecasts for 2024 to 2.9% and 2.3% for 2025, still above the Fed's 2.0% target.

Employment suffered greatly during the pandemic shutdowns with record unemployment compensation claims as a result. The US lost 1.4 million nonfarm jobs in March 2020 compared to February, followed by a further loss of 20 million jobs in April 2020. US nonfarm jobs quickly rose as states began to reopen their economies in May 2020 and rose strongly through mid-2023. The very strong labor market has resulted in retention and recruiting difficulties which is also resulting in higher wage increases. The labor market has shown some signs of moderation since late 2023 as slower economic growth has slightly dampened labor demand. The NABE median forecast expects job gains will also slow, as economic growth slows, from monthly gains of 399,000 in 2022 and 251,000 in 2023 to 166,000 in 2024 and 120,000 in 2025.

Metro Tampa has enjoyed monthly job gains compared to a year ago since April 2021. Job growth during 2022 and 2023 was broad based at 5.5% and 3.3% respectively. Growth was led by the tourism and hospitality industry. Retail Trade, Education and Health and Professional/Business Services also posted strong gains. Growth has slowed in 2024. Metro Tampa's September 2023 to September 2024 1.7% job gain compares to the US gain of 1.5%. Florida jobs posted a 2.2% increase. Job growth is slowing and modest weakness in information industries, finance and professional and business services is now appearing. The University of Central Florida forecasts 1.5% job gains for Tampa Bay in 2024 followed by a 1.0% increase in 2025. This is down from 3.3% in 2023.




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

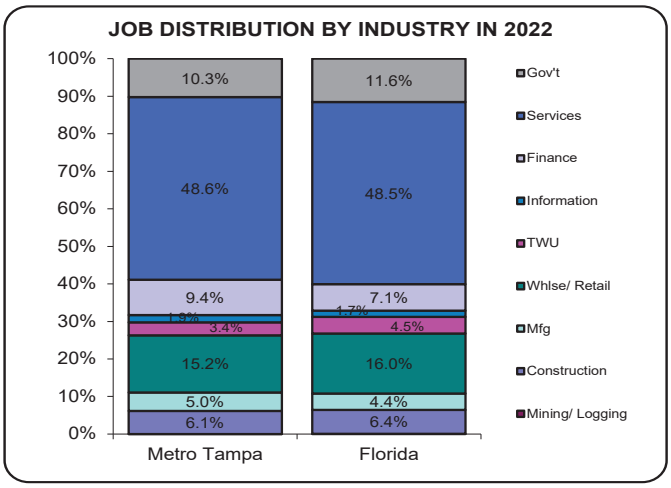



*Source: Florida Department of Economic Opportunity, Labor Market Statistics Center and Institute for Economic Competitiveness, University of Central Florida*

Unemployment rates declined since the end of pandemic lockdowns through mid-2023 and remain very low even as they show signs of modestly increasing. Hillsborough County's September 2024 rate is 3.5%, compared to 3.2% in September 2023. September 2024's Florida rate is 3.4%. The US rate is 3.9%.

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

# Economic Indicators




Note: TWU = Transportation, Warehousing & Utilities

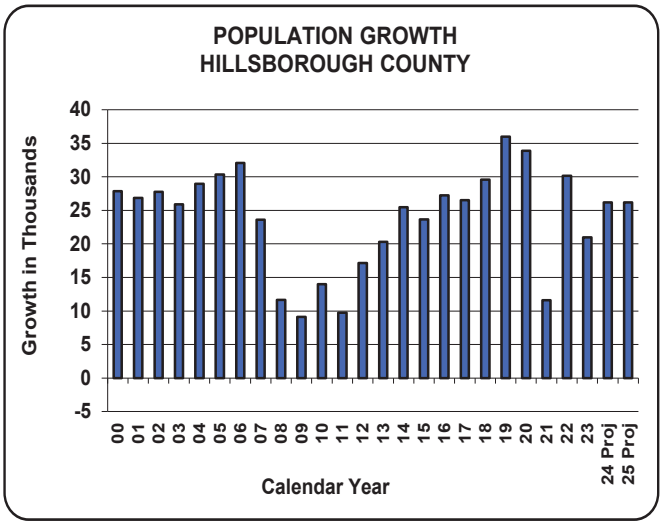
*Source: Florida Department of Economic Opportunity, Labor Market Statistics Center*

### LARGEST HILLSBOROUGH EMPLOYERS, 2023

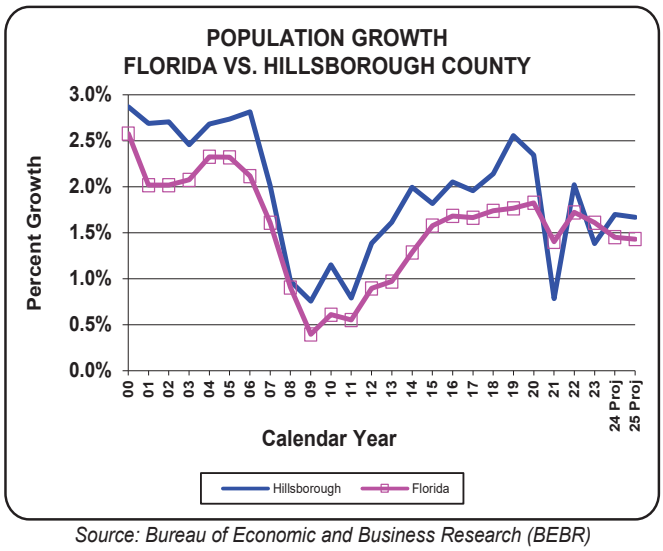
| | |
|---|---|
| MacDill Air Force Base | 31,000 |
| Baycare Health System | 29,402 |
| Publix | 27,000 |
| Hillsborough County School District | 23,750 |
| HCA West Florida Division | 17,000 |
| University of South Florida | 14,980 |
| AdventHealth West Florida Division | 12,000 |
| Hillsborough County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

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

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



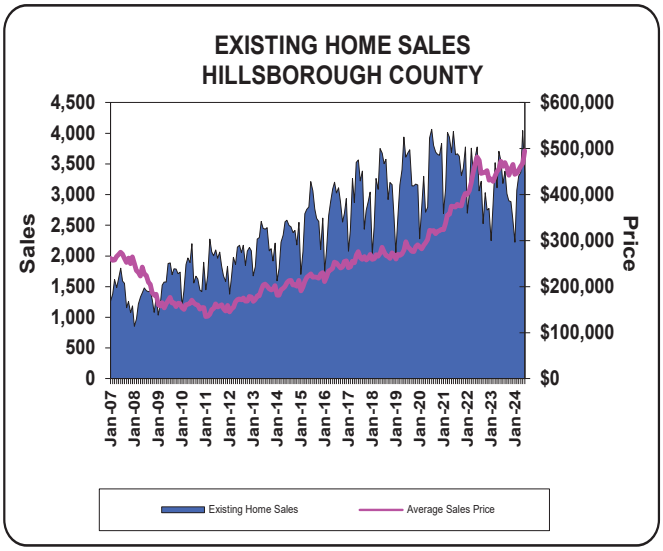

*Source: Bureau of Economic and Business Research (BEBR)*




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

Population growth is, in turn, a primary factor driving housing markets and retail sales as well as job growth. Greater Tampa Association of Realtors (GTAR) reports 2022 home sales fell 12.5% and 2023 sales fell 1.74% amid high prices and rising mortgage rates. Sales for the first seven months of 2024 have turned positive with a 2.5% gain compared to 2023. July 2024 average home sales price rose only 0.1% above July 2023. Sales are likely to remain flat.

# Economic Indicators




*Source: Greater Tampa Association of Realtors*

Rising inventories and months of supply are slowing price gains in Florida and Hillsborough.

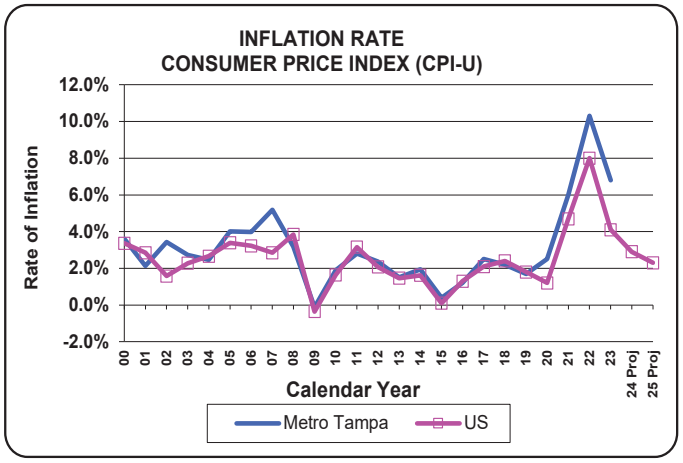
**LARGEST HILLSBOROUGH PROPERTY TAXPAYERS, FY 23**

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

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

Pandemic shutdowns hit consumer spending severely in the spring of 2020. Taxable Sales in Hillsborough County rose on a year ago basis from 2010 before falling 17.6% in April 2020 and 24.8% in May 2020. FY 21 taxable sales grew 17.5%, followed by an FY 22 gain of 16.2%. Sales rose strongly through 2022. Taxable sales growth in 2023 moderated to 5.6%. High inflation and interest rates, and lower consumer confidence appear to be impacting the pace of sales growth. Taxable sales for the FY 24 fell 0.1%.

US inflation jumped to 4.7% in 2021 and rose again to 8.0% for 2022. High consumer demand, chronic supply chain problems and high fuel prices have driven persistent inflation and caused the Federal Reserve to combat it with higher interest rates. While the rate of inflation peaked at 9.1% (not seasonally adjusted) in June 2022 and declined to 4.1% for 2023 it remains persistently higher than the Federal Reserve's target of 2.0%. The National Association for Business Economics expects inflation to drop to 2.6% for 2024 before falling to 2.3% for 2025.




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

# Financial Policies and Procedures

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

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

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

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

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

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

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

## POLICIES AND GUIDELINES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

the implications for concept of growth management.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

revenue which may be appropriated pursuant to Section 129.06(2)(f), Florida Statutes, that combined exceed the budgeted beginning fund balance for the next fiscal year.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

time (non-recurring) sources to fund continuing (recurring) uses, postpone expenditures, intentionally underestimate expenditures or overstate revenues, or use external borrowing for operational requirements.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

    **Responsibility**: It is the responsibility of each department

and organization to comply with this policy.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

44. **Reserve for Contingency—BOCC Policy 03.02.05.00**: It is the policy of the Board of County Commissioners (BOCC) to reduce the draw downs on the Reserve for Contingencies to only those re- quests that meet one or more of the following criteria:

    1) could not be reasonably anticipated during the budget process for the current year and without funding would result in material financial penalty or detriment to the County;
    2) are the result of new unfunded/federal mandates that require immediate funding;
    3) would not be part of any County competitive funding program in the following year, and/or;
    4) are offset by unbudgeted revenues that cannot be appropriated in the current year.

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

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

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

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

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

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

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

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

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

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

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

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

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

    **Responsibility**: Debt Management Department.

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

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

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

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

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

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

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

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

49. **Guidelines for Use of Phosphate Severance Taxes—BOCC Policy 03.04.24.00:**
    - It is the intent that phosphate severance tax revenue be separately accounted for in the County's accounting structure so that a clear record of receipts, balances, interest earnings, and uses may be maintained. Under the County's accounting structure, this requires maintaining revenues and recording expenditures within a separate fund.
    - While several uses have previously been identified as eligible uses of this tax, it is the policy of this Board that the funds be used for phosphate-related purposes. Pursuant to this policy, phosphate-related purposes shall consist of or be similar to such uses as restoration of phosphate lands for appropriate and lawful public reuse, mitigation or remediation of environmental damage or harm caused or likely to be caused by phosphate mining or its related and intended activity, or repair or improvement of public infrastructure directly damaged or likely to be damaged from such phosphate activities. Any expenditure of phosphate severance tax revenue not covered by the above definition will require a super-majority vote of the Board of County Commissioners.
    - To prevent any abuse of these funds and interest thereof, any new use of phosphate revenue, will be reviewed by the County Attorney's Office and then presented to the Board of County Commissioners as a County Administrator recommendation in a staff report on the regular agenda for Board concurrence. No new use will be included in any recommended budget or budget amendment presented to the Board without prior approval.

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

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

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

    The limitation provided in this policy, shall not apply to the proposed amounts to be budgeted for each of the respective funds for: mandates imposed by the State of Florida or the Federal Government; funding directly provided to the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector; or funding necessary to satisfy all contractual obligations and commitments approved by the BOCC prior to the approval of this policy by the BOCC.
    Any deviation or amendment to this policy shall require a supermajority vote of the BOCC after a duly noticed public hearing prior to consideration of such deviation or amendment.
    **Purpose:** To establish a fiscal policy of the Board of

County Commissioners ("BOCC") that will restrict future growth in the areas of the proposed annual Budget that are primarily funded with ad valorem taxes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

apply to projects funded by Tourist Development Taxes, economic development projects pursuant to Section 288.075 Florida Statutes or projects that are governed by other applicable Board Policies or Agreements.

**Procedures:**

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

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

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

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

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

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

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

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

4.3 Monitoring and Agreement for the Capital Funding/Project

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

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

4.3.3 In addition to other appropriate conditions, the Agreement with the applicable agency shall include the

following specific provisions:

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

**Purpose**: To establish a uniform procedure for submission, review and approval of capital funding requests from applicable outside agencies and for administration of such funding, if approved.
**Responsibility**: It is the responsibility of the Management and Budget Department, the Fiscal and Support Services Department – Infrastructure and Development Services and the Fiscal and Support Services Department – Public Safety and Community Services using input from other appropriate departments under the direction of the County Administrator, to implement this policy.

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

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

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

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

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

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

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

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

The Utility System funds and BAN may be refinanced with long-term, fixed rate assessment district bonds. Funding,

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

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

**Definitions**:

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

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

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

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

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

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

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

**Definitions**:

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

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

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

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

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

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

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

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

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

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

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

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

# Calculation of Statutory Operating Budget

| | FY 22 Adopted | FY 23 Adopted | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **Total Budget** | **$7,482.7** | **$8,495.6** | **$9,033.5** | **$10,331.2** |
| **Reductions:** | | | | |
| Internal Service Funds (Net of Transfers) | 446.9 | 488.1 | 571.2 | 633.1 |
| Trust and Agency Funds (Net of Transfers) | 1.4 | 10.9 | 13.6 | 13.1 |
| Debt Redemption, Defeasance and Commercial Paper Rollovers | 18.8 | 84.0 | 45.5 | 66.3 |
| Transfers | 1,397.4 | 1,512.3 | 1,470.3 | 2,021.1 |
| Capital Budget (Net of Reserves) | 1,157.1 | 1,954.8 | 1,615.1 | 2,025.4 |
| Capital Reserves | 307.1 | 135.8 | 195.5 | 366.1 |
| **Total Reductions** | 3,328.8 | 4,185.9 | 3,911.2 | 5,125.1 |
| **Statutory Operating Budget[(1)]** | **$4,153.9** | **$4,309.7** | **$5,122.3** | **$5,206.1** |

*Detail may not add to totals because of rounding.*

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

*Notes:*

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

# Estimating the County's Ending Fund Balance

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

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

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

On a budgetary basis State law requires a balanced budget, so a significant portion of the adopted budget is placed in reserves. Since these adopted reserves cannot be expended until they are first appropriated by amendment of the adopted budget, the reserves reflect an assumption of ending fund balance. In fact, sufficient reserves are included to ensure adequate funds are available at the beginning of the next fiscal year to meet payments. A schedule of reserves by fund is in the operations section of this document. FY 25 reserves total $2.4 billion.

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

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

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

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

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

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

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

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

The final column, which reflects a somewhat conservative projection of ending fund balance on September 30th is column one plus column two, less column three. The total for all funds is $3.6 billion for FY 25.

Best budget practices require disclosure when there is a significant change in fund balance (defined as an increase or decline by more than 10%) in a major fund or in the aggregate fund balance total for nonmajor funds.

As defined in the Annual Comprehensive Financial Report (ACFR) for Hillsborough County, the County's major funds include the Countywide General Fund, the Unincorporated Area General Fund, the Sales Tax Revenue Fund, the Intergovernmental Grants Fund, the County Transportation Trust Fund, the Infrastructure Surtax Fixed Project Fund, the Water Resource Services System Fund and the Solid Waste Resource Recovery Fund. All other funds shown in the following schedules are classified as non-major, and each year's aggregate change in fund balance for non-major funds is indicated at the end of each year's discussion.

# Estimating the County's Ending Fund Balance

For FY 25, the following major funds are estimated to have an actual fund balance change of more than 10% (as indicated on the schedule following this narrative):

- Countywide general Fund – During FY 25, the fund balance is projected to decrease by $57.0 million, or 11.7%.
    - This decrease was driven by increased transfers to Catastrophic Disaster recovery fund and Countywide Construction Fund.
    - Increased Sheriff Costs for personnel and capital outlay.
- Unincorporated Area general Fund – During FY 25, the fund balance is projected to decrease by $26.3 million, or 13.1%.
    - Driven by increased personnel costs, including overtime, Fair labor Standards Act and Florida Retirement System
    .
- Countywide Special Revenue Fund – During FY 25, the fund balance is projected to decrease $84.1 million, or 13.0%.
    - The decrease was driven the by a $ 64.5 million distribution of School Impact fees to the Hillsborough County School Board for construction of new schools.
    - Also contributing to the decrease was a $15.7 million transfer from Indigent Healthcare fund to Countywide General Fund for jail healthcare costs and a transfer of $5.0 million to Unincorporated Area General fund for Fire Rescues indigent patients.
- Unincorporated Special Revenue Fund – During FY 25, the fund balance is projected to decrease by $28.9 million, or 21.7%.
    - One of the drivers was R3M project for All Peoples Park Hardening project.
    - Public Art project
    - Indirect cost charges to the Building Fund
- Sales tax Revenue Fund – FY 25 fund balance is projected to decrease $43.6 million, or 20.6%.
    - The primary driver was increases in inter fund transfers to the Unincorporated Area Construction Fund.
- Library District Fund – FY25 anticipates a decrease of $24.8 million or 23.4%. The decrease is primarily due to various capital improvements.
    - Carry forward construction in progress costs of $43 million plus additional costs of $17 million. New equipment purchases of $19.8 million.
    - Increased Maintenance Costs.
- Water & Wastewater Funds – FY 25 anticipates a decrease of $132.8 million 0r 19.7%.
    - Funding for carry forward of construction in progress.
    - Additional costs of $368 million
        - South County one water campus
        - Palm River Service Area Purchase and Connection (MP)
        - Valrico Improvements (Permitted Capacity)
- Fleet Service Fund – FY 25 anticipates a decrease of $40.8 million or 58.6%. This drawdown primarily represents an increase in budgeted fleet replacement costs and fuel costs.
- County Self Insurance fund anticipates an increase in Fund Balance of $40.7 million, or 13.5%.
    - Internal Service fee revenues increase with costs remaining steady.

The aggregate fund balance for non-major funds is estimated to decrease by 9.8% in FY 25.
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# FY 25 Estimated Ending Fund Balance

| Descripton | Beginning Fund Balance | Revenues and Sources | Expend/ Uses | Ending Fund Balance | Change | Percent Change |
|---|---|---|---|---|---|---|
| **General Fund** | | | | | | |
| Countywide General Fund | $ 486,175,776 | $ 1,115,954,533 | $ 1,172,908,487 | $ 429,221,822 | $ (56,953,954) | -11.7% |
| Unincorporated Area General Fund | 200,828,512 | 655,652,555 | $681,917,518 | 174,563,549 | (26,264,963) | -13.1% |
| Subtotal | 687,004,288 | 1,771,607,088 | 1,854,826,005 | 603,785,371 | (83,218,917) | -12.1% |
| **Special Revenue Funds** | | | | | | |
| Countywide Special Revenue Funds | 647,882,914 | 822,501,558 | 906,644,295 | 563,740,177 | (84,142,737) | -13.0% |
| Unincorporated Area Special Revenue Fund[1] | 133,182,662 | 128,962,319 | 157,888,011 | 104,256,970 | (28,925,692) | -21.7% |
| Discretely Presented Component Units Fund | - | 7,674,473 | 7,626,619 | 47,854 | 47,854 | 0.0% |
| Sales Tax Revenue Fund[1] | 206,150,423 | 450,754,376 | 466,595,448 | 190,309,351 | (15,841,072) | -7.7% |
| Intergovernmental Grants Fund[2] | 50,923,831 | 266,928,592 | 267,384,447 | 50,467,976 | (455,855) | N/A |
| Transporation Surtax Trust Fund | - | 0 | 0 | 0 | 0 | N/A |
| County Transportation Trust Fund[1] | 328,993,820 | 337,295,121 | 304,894,118 | 361,394,823 | 32,401,003 | 9.8% |
| Local Housing Assistance Program Fund[2] | - | 45,660,404 | 45,660,404 | 0 | 0 | N/A |
| Library Tax District Fund[1] | 105,842,099 | 111,594,615 | 136,386,784 | 81,049,930 | (24,792,169) | -23.4% |
| Infrastructure Surtax Fixed Project Fund[2] | 172,661,169 | 58,437,489 | 121,778,538 | 109,320,120 | (63,341,049) | N/A |
| Covid Relief | 165,231,451 | 3,388,090 | (18,888,981) | 187,508,522 | 22,277,071 | N/A |
| Subtotal | 1,810,868,369 | 2,233,197,037 | 2,395,969,683 | 1,648,095,723 | (162,772,646) | -9.0% |
| **Debt Service Funds** [3] | | | | | | |
| P&R GO Ref Bnds 2002 Sk Fd-20024000 | 3,955,302 | 2,705,975 | 730,069 | 5,931,208 | 1,975,906 | N/A |
| ELAPP Series 2009/2019 Bds Sk Fd-20029003 | 0 | 0 | 0 | 0 | 0 | N/A |
| ELAPP Series 2019 Bds Sk Fd | 6,226,483 | 7,204,664 | 5,597,851 | 7,833,296 | 1,606,813 | N/A |
| Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd | 510,270 | 1,161,110 | 1,333,486 | 337,894 | (172,376) | N/A |
| 4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001 | 3,515,461 | 620,000 | 2,302,924 | 1,832,537 | (1,682,924) | N/A |
| 5th Cent TDT 06A/16 Ref Rev Bds | 2,482,297 | 1,397,122 | 2,076,319 | 1,803,100 | (679,197) | N/A |
| CIP Ref Rev Bds Series 06/16 Sk Fd-20038004 | 2,780,797 | 30,000 | 2,709,297 | 101,500 | (2,679,297) | N/A |
| CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001 | 10,025,932 | 7,282,365 | 9,871,750 | 7,436,547 | (2,589,385) | N/A |
| CIP Rev Bds 12/17 Note Sk Fd-20054001 | 1,309,282 | 6,480,084 | 6,675,738 | 1,113,628 | (195,654) | N/A |
| CST Series 2015 Bonds Sk Fd | 2,897,603 | 4,879,120 | 4,046,700 | 3,730,023 | 832,420 | N/A |
| CP Note Redev Seed Money Sinking Fd | 0 | 0 | 0 | 0 | 0 | N/A |
| CIT Series 2015 Refunding Revenue Bonds | 18,781,129 | 20,401,296 | 20,191,625 | 18,990,800 | 209,671 | N/A |
| CIT Series 2018 Sk Fd | 5,721,167 | 7,981,992 | 6,959,375 | 6,743,784 | 1,022,617 | N/A |
| CP Note Sk Fd-Stadium Impr Notes-20044004 | 6,473,762 | 4,418,088 | 10,366,150 | 525,700 | (5,948,062) | N/A |
| CP Note Sk Fd-Arena Impr-20044005 | 60,252 | 11,887,000 | 10,700,000 | 1,247,252 | 1,187,000 | N/A |
| CIP Half Cent Series 2020 Sk Fd | 1,719,230 | 50,000 | 1,766,730 | 2,500 | (1,716,730) | N/A |
| Transportation MP Bds DS | 1,546,746 | 8,875,844 | 9,420,490 | 1,002,100 | (544,646) | N/A |
| M2Gen Proj Rev/Sinking Fd-DS0155 Note 37 | 67,581 | 1,106,719 | 1,173,000 | 1,300 | (66,281) | N/A |
| M2Gen Proj Rev/Sinking Fd-DS0169 Note 39 | 50,677 | 390,223 | 440,000 | 900 | (49,777) | N/A |
| CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd | 1,850,681 | 2,018,292 | 2,101,210 | 1,767,763 | (82,918) | N/A |
| Half Cent Transportation Plan | 83,842 | 56,798,067 | 56,787,067 | 94,842 | 11,000 | N/A |
| CIP Series 2019 Sk Fd Total | 1,376,960 | 4,923,678 | 5,029,088 | 1,271,550 | (105,410) | N/A |
| CP Non-Taxable Note SK FD | 0 | 0 | 0 | 0 | 0 | N/A |
| CP (Taxable) Series 2017 Sk Fd | 8,890 | 0 | 8,890 | 0 | (8,890) | N/A |
| Arena Non-Ad Ref Rev Bds 05/15 Note Sk Fd | 2,344,512 | 1,428,526 | 1,163,625 | 2,609,413 | 264,901 | N/A |
| Lithia Pinecrest CP Debt Service | 0 | 0 | 0 | 0 | 0 | N/A |
| CIP CP Notes Fd 30022 Sk Fd | 0 | 0 | 0 | 0 | 0 | N/A |
| Big Bend Rd FDOT Loan Sk Fd | 4,243 | 3,945,608 | 3,902,702 | 47,149 | 42,906 | N/A |
| ELAPP Series 2023 Bds Sk Fd | 3,576,053 | 3,245,639 | 3,221,977 | 3,599,715 | 23,662 | N/A |
| ELAPP 2023 CP Notes Sk Fd | 55,855 | 2,501 | 58,356 | 0 | (55,855) | N/A |
| Subtotal | 77,425,007 | 159,233,913 | 168,634,419 | 68,024,501 | (9,400,506) | N/A |

# FY 25 Estimated Ending Fund Balance

| Descripton | Beginning Fund Balance | Revenues and Sources | Expend/ Uses | Ending Fund Balance | Change | Percent Change |
|---|---|---|---|---|---|---|
| **Capital Projects Funds**[2] | | | | | | |
| Countywide Capital Projects Fund | 74,956,950 | 77,994,659 | 97,441,661 | 55,509,948 | (19,447,002) | N/A |
| Unincorporated Area Capital Projects Fund | 39,589,228 | 84,343,742 | 109,374,675 | 14,558,295 | (25,030,933) | N/A |
| Court Facil Imprvments Non-Bd Proj Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| CST Series 2015 Project Fund | 1,223 | 0 | 1,223 | 0 | (1,223) | N/A |
| BP Oil Spill Proceeds Prj Fd | 9,104,811 | 0 | 104,811 | 9,000,000 | (104,811) | N/A |
| Half Cent CIP Bonds (2020) Project Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| Non Ad Val Bonds (2019) Project Fund | 250,000 | 0 | (3,750,000) | 4,000,000 | 3,750,000 | N/A |
| NextGeneration911 Capital Project Fund | 0 | 0 | 0 | 0 | 0 | N/A |
| Environmental Lands Acq & Protect Fund | 56,654,902 | 1,313,900 | 19,994,787 | 37,974,015 | (18,680,887) | N/A |
| Commercial Paper & Credit Capacity Fund | 294,719 | 28,203,851 | 16,334,288 | 12,164,282 | 11,869,563 | N/A |
| Subtotal | 180,851,833 | 191,856,152 | 239,501,445 | 133,206,540 | (47,645,293) | N/A |
| **Enterprise Funds** | | | | | | |
| Solid Waste System Enterprise Fund [1] | 200,523,034 | 578,504,949 | 586,743,493 | 192,284,490 | (8,238,544) | -4.1% |
| Water & Wastewater Utility Enterprise Fund | 675,195,341 | 1,278,646,149 | 1,411,405,637 | 542,435,853 | (132,759,488) | -19.7% |
| Subtotal | 875,718,375 | 1,857,151,098 | 1,998,149,130 | 734,720,343 | (140,998,032) | -16.1% |
| **Internal Service Fund** | | | | | | |
| Fleet Services Fund[1] | 69,621,240 | 53,569,971 | 94,336,421 | 28,854,790 | (40,766,450) | -58.6% |
| County Self Insurance Fund | 301,873,879 | 211,997,571 | 171,332,491 | 342,538,959 | 40,665,080 | 13.5% |
| Subtotal | 371,495,119 | 265,567,542 | 265,668,912 | 371,393,749 | (101,370) | 0.0% |
| **Agency Funds** | | | | | | |
| Noncommitment Debt Service Funds [3] | 5,065,261 | 8,499,000 | 9,238,800 | 4,325,461 | (739,800) | N/A |
| Subtotal | 5,065,261 | 8,499,000 | 9,238,800 | 4,325,461 | (739,800) | N/A |
| | | | | | | |
| **Total** | **$4,008,428,252** | **$6,487,111,830** | **$6,931,988,394** | **$3,563,551,688** | **($444,876,564)** | **-11.1%** |

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

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

# Operating & Funding Guide



Hillsborough County Florida

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

# Budget by Fund

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

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

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

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

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

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

# Hillsborough County Major Funds

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

**Governmental Funds**

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

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

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

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

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

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

**County Transportation Fund—**To account for motor fuel taxes, state revenue sharing, and various grant funds designated to finance road and street construction, maintenance, and other transportation projects.
builders and others for funding home purchases, new home construction, existing home renovation, and for the payment of matching funds needed to obtain grants.

**Proprietary Funds**

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

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

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

# Fund Accounting

The operations of the County are recorded in the following fund types for FY 22 actuals, FY 23 actuals, FY24 adopted budget, and FY 25 adopted budget:

**Governmental Funds**

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

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

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

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

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

**Proprietary Fund Types:**

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

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

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

# Budget Summary by Fund

| | Fund Title | FY 22 Actual | FY 23 Actual | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|---|
| | **GENERAL FUNDS** | | | | |
| 00003 | Countywide General Fund | $ 785,644,649 | $ 882,725,521 | $ 1,409,215,653 | $ 1,548,454,953 |
| 00050 | Unincorporated Area General Fund | 493,238,608 | 541,912,686 | 738,952,335 | 828,792,269 |
| | | **1,278,883,257** | **1,424,638,207** | **2,148,167,988** | **2,377,247,222** |
| | **SPECIAL REVENUE FUNDS** | | | | |
| 10002 | Countywide Special Revenue Funds | 323,669,819 | 454,750,069 | 1,220,857,012 | 1,457,113,898 |
| 10003 | Unincorporated Area Special Revenue Funds | 88,148,652 | 83,540,770 | 226,132,424 | 257,069,656 |
| 10004 | Transportation Trust Fund | 197,528,135 | 193,905,410 | 523,610,128 | 660,106,065 |
| 10005 | Library Tax District Special Rev Fund | 72,066,584 | 69,531,583 | 173,139,861 | 212,793,563 |
| 10006 | CIT Special Revenue Fund | 10,047,545 | 34,299,571 | 174,633,069 | 230,941,358 |
| 10008 | Grants (Not Transportation-Related) | 126,550,661 | 134,718,345 | 319,351,019 | 317,720,611 |
| 10009 | Sales Tax Revenue Fund | 329,130,311 | 366,740,455 | 572,295,214 | 640,508,663 |
| 10010 | Discretely Presented Component Units | 5,898,067 | 6,440,607 | 7,093,165 | 7,626,619 |
| 10011 | Local Housing Assistance Program Fund | 3,205,265 | 4,794,331 | 47,047,612 | 45,660,404 |
| 10012 | Transportation Surtax Trust Fund | 195,424,752 | 0 | 0 | 0 |
| | | **1,351,669,792** | **1,348,721,141** | **3,264,159,504** | **3,829,540,837** |
| | **COVID RELIEF FUNDS** | | | | |
| 10031 | Cares Act | 2,347,059 | (21,895) | 0 | 0 |
| 10032 | Cares Act interest | 68,829 | 0 | 0 | 0 |
| 10034 | Emergency Rental Assistance I 12/27/2020 | 14,835,294 | 3,513,383 | 0 | 0 |
| 10036 | American Rescue Plan 3 Act | 206,359,807 | 39,202,730 | 42,037,112 | 14,946,659 |
| 10037 | American Rescue Plan 3 Act Interest | 0 | 0 | 6,593,151 | 13,495,580 |
| 10038 | Emergency Rental Assistance II May 2021 | 34,190,272 | 13,149,361 | 3,042,750 | 1,226,262 |
| 10039 | American Rescue Plan 3 Act Revenue Recovery | 69,382,185 | 10,356,588 | 841,003 | 1,273,734 |
| 10040 | American Rescue Plan 3 Revenue Recovery Project Fund | 9,643,318 | 24,773,425 | 46,337,387 | 34,489,742 |
| 10041 | American Rescue Plan 3 Project Fund | 1,875,763 | 4,131,885 | 109,078,159 | 103,018,160 |
| 10042 | FR- CARES Act Relief Funds -P4 (PRF) | 3,515,786 | 0 | 0 | 0 |
| 10043 | ARP Local Assistance and Tribal Consistency Fund | 0 | 9,466 | 10,000 | 0 |
| | | **342,218,314** | **95,114,943** | **207,939,562** | **168,450,137** |
| | **DEBT SERVICE FUNDS** | | | | |
| 20003 | 2008 Non-AdVal Ref Rev (Whse/Shrf Fac Prj) Bnds Sk Fund | 1,327,431 | 1,327,395 | 1,665,885 | 1,667,288 |
| 20005 | 2017A/2017B 4th Ct TDT Rev Bonds Sinking Fund | 2,283,914 | 2,295,444 | 4,061,547 | 4,131,961 |
| 20006 | 2016 5th Ct TDT Ref Rev Bonds Sinking Fund | 2,078,069 | 2,076,444 | 3,652,569 | 3,876,319 |
| 20007 | 2002 Parks & Rec General Obligation Bonds Sinking Fund | 1,398,948 | 1,407,177 | 3,036,053 | 6,525,978 |
| 20010 | 2015 Court Facilities Ref Revenue Note Sinking Fund | 2,027,808 | 2,027,197 | 3,843,904 | 3,865,323 |
| 20011 | 2016 Capital Improve Program Ref Rev Bonds Sinking Fund | 2,746,100 | 2,746,350 | 2,973,999 | 2,809,297 |
| 20016 | Comm Paper Notes Sink Fund-Stadium Cap Imp Projects | 0 | 0 | 22,809,058 | 10,866,150 |
| 20017 | Comm Paper Notes Sink Fund-Arena Capital Imp Projects | 1,028,118 | 7,033,637 | 7,229,537 | 11,942,902 |
| 20023 | 2012A/2012B Comm Inv Tax Ref Rev Bds Sinking Fund | 9,841,575 | 9,830,075 | 18,774,888 | 17,291,147 |
| 20024 | 2012 Capital Improvement Program Rev Bds Sinking Fund | 6,660,793 | 6,662,672 | 7,783,614 | 7,786,266 |
| 20025 | 2015 Arena Non-AdValorem Ref Rev Note Sinking Fund | 1,150,995 | 1,150,682 | 2,377,133 | 3,760,112 |
| 20026 | 2015 Communications Svcs Tax Rev Bds Sinking Fund | 4,030,900 | 4,052,600 | 6,882,600 | 7,770,823 |
| 20029 | 2015 Comm Invest Tax Ref Rev Bonds Sinking Fund | 20,302,875 | 20,350,625 | 38,202,563 | 39,147,875 |
| 20030 | 2018 Non-Ad Valorem Rev Bds (ELAPP Proj) Sinking Fund | 5,589,554 | 5,548,541 | 11,431,569 | 13,070,914 |
| 20032 | CP (Taxable) Series 2017 Sinking Fund | 3,479,053 | 0 | 0 | 8,890 |
| 20033 | 2018 Community Investment Tax Sinking Fund | 6,809,425 | 6,769,075 | 12,365,413 | 13,692,709 |
| 20034 | Half Cent Transportation Plan Sinking Fund | 8,641,825 | 23,251,131 | 17,005,609 | 56,881,359 |
| 20035 | 2020 CIP Half Cent Sinking Fund | (5,000) | 58 | 1,988,854 | 1,766,730 |
| 20036 | 2019 CIP Sinking Fund | 4,999,688 | 4,999,688 | 6,285,529 | 6,299,088 |
| 20037 | Transportation MP Bonds DS | 9,404,338 | 9,403,588 | 10,207,114 | 10,420,490 |
| 20038 | CP Notes Fund 30022 Sk Fund | 7,505,147 | 2,887,524 | 3,889,528 | 3,947,701 |
| 20050 | ELAPP Series 2023 Bonds Sinking Fund | 0 | 59,384,527 | 5,373,898 | 6,662,281 |
| 20051 | ELAPP 2023 CP Notes Sinking Fund | 0 | 19,912,309 | 0 | 58,356 |
| 20101 | Commercial Paper Notes-M2Gen (Moffitt) Cap Proj Fund | 939,720 | 1,336,391 | 1,603,000 | 1,613,000 |
| | | **102,241,276** | **194,453,128** | **193,443,864** | **235,862,959** |

# Budget Summary by Fund

| | Fund Title | FY 22 Actual | FY 23 Actual | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|---|
| | **CAPITAL PROJECTS FUNDS** | | | | |
| 30002 | Countywide Construction Fund | 8,990,278 | 15,255,670 | 94,214,889 | 152,951,609 |
| 30003 | Unincorp Area Construction Fund | 6,008,578 | 7,493,697 | 52,557,084 | 123,932,970 |
| 30010 | Court Facil Imprvmt Non-Bd Proj Fund | 0 | 119,047 | 0 | 0 |
| 30013 | CST Ser 2015 Project Fund (PSOC) | 2,184,580 | 2,239,708 | 0 | 1,223 |
| 30015 | NextGeneration911 Capital Proj Fund | 180,162 | 0 | 0 | 0 |
| 30024 | BP Oil Spill Proceeds Project Fund | 1,849,369 | 722,651 | 9,390,638 | 9,104,811 |
| 30025 | Non Ad Val Bonds (2019) Project Fund | 34,412,165 | 9,010,334 | 10,135,865 | 250,000 |
| 30100 | Environmental Lands Acq & Protect Fund | 2,161,428 | 25,620,103 | 56,528,973 | 57,904,147 |
| 30101 | Commercial Paper & Credit Capacity Fund | 7,118,639 | 33,655,021 | 33,618,787 | 28,497,820 |
| | | **62,905,199** | **94,116,230** | **256,446,236** | **372,642,580** |
| | **ENTERPRISE (PUBLIC UTILITIES) FUNDS** | | | | |
| 40001 | Public Works Solid Waste Resource Recovery | 421,470,151 | 425,126,067 | 727,200,439 | 768,264,996 |
| 40099 | Public Utilities Water/Wastewater | 724,426,547 | 720,342,572 | 1,648,787,822 | 1,930,411,156 |
| | | **1,145,896,698** | **1,145,468,639** | **2,375,988,261** | **2,698,676,152** |
| | **INTERNAL SERVICE FUNDS** | | | | |
| 50001 | Fleet Management Fund | 34,368,557 | 37,567,929 | 128,899,067 | 123,041,261 |
| 50002 | Self-Insurance Fund | 137,540,367 | 157,573,573 | 444,817,485 | 512,571,642 |
| | | **171,908,923** | **195,141,502** | **573,716,552** | **635,612,903** |
| | **AGENCY FUNDS** | | | | |
| 61000 | Noncommitment Debt Service Funds | 7,385,570 | 7,383,720 | 13,632,939 | 13,139,311 |
| | | **7,385,570** | **7,383,720** | **13,632,939** | **13,139,311** |
| | | **$ 4,463,109,029** | **$ 4,505,037,510** | **$ 9,033,494,906** | **$ 10,331,172,101** |

# Fund Summary by Type of Expenditure

| Fund Title | FY 22 Actuals | FY 23 Actuals | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **00003: County Wide General Funds** | | | | |
| Personnel Services | $ 139,227,579 | $ 151,137,364 | $ 190,286,801 | $ 195,440,708 |
| Operating Expenditures/Expenses | 79,447,112 | 86,162,190 | 141,245,199 | 142,069,832 |
| Capital Outlay | 2,462,394 | 385,482 | 5,110,818 | 3,998,801 |
| Grants & Aids | 48,407,976 | 70,188,132 | 121,103,963 | 99,669,980 |
| Reserves & Refunds | 6,298 | 0 | 279,521,388 | 312,946,466 |
| Transfers | 100,171,380 | 120,998,456 | 147,329,554 | 257,779,905 |
| Other Non Operating | 415,921,911 | 453,853,896 | 524,617,930 | 536,549,261 |
| | 785,644,649 | 882,725,521 | 1,409,215,653 | 1,548,454,953 |
| **00050: Unincorporated Area General Funds** | | | | |
| Personnel Services | 192,563,660 | 212,614,314 | 241,213,232 | 272,150,823 |
| Operating Expenditures/Expenses | 86,132,210 | 95,115,119 | 104,349,957 | 104,106,114 |
| Capital Outlay | 222,223 | 37,514 | 2,457,857 | 3,667,729 |
| Debt Service | 0 | 0 | 0 | 94,633 |
| Grants & Aids | 1,211,276 | 1,384,728 | 1,937,001 | 1,808,215 |
| Reserves & Refunds | 3,102 | 7,327 | 135,148,284 | 143,599,751 |
| Transfers | 43,876,162 | 46,079,343 | 59,587,696 | 99,583,809 |
| Other Non Operating | 169,229,976 | 186,674,342 | 194,258,308 | 203,781,195 |
| | 493,238,608 | 541,912,686 | 738,952,335 | 828,792,269 |
| **GENERAL FUNDS TOTAL** | **1,278,883,257** | **1,424,638,207** | **2,148,167,988** | **2,377,247,222** |
| **10002: County Wide Special Revenue Funds** | | | | |
| Personnel Services | 12,246,415 | 13,329,524 | 15,332,996 | 16,256,983 |
| Operating Expenditures/Expenses | 31,981,821 | 37,637,836 | 78,798,032 | 92,374,287 |
| Capital Outlay | 2,449,633 | 1,981,618 | 6,732,648 | 6,359,688 |
| Grants & Aids | 153,616,792 | 278,503,703 | 348,907,614 | 549,249,272 |
| Reserves & Refunds | 5,387 | 84,246 | 542,741,122 | 500,519,603 |
| Transfers | 120,354,885 | 119,763,823 | 225,321,627 | 270,211,280 |
| Other Non Operating | 3,014,885 | 3,449,320 | 3,022,973 | 22,142,785 |
| | 323,669,819 | 454,750,069 | 1,220,857,012 | 1,457,113,898 |
| **10003: Unincorporated Area Special Revenue Funds** | | | | |
| Personnel Services | 16,387,875 | 16,850,439 | 18,576,631 | 19,069,364 |
| Operating Expenditures/Expenses | 19,940,881 | 18,228,561 | 50,356,091 | 58,682,552 |
| Capital Outlay | 23,510,925 | 19,474,233 | 86,171,502 | 93,831,822 |
| Debt Service | 0 | 0 | 150,000 | 171,339 |
| Reserves & Refunds | 3,910 | 13,142 | 34,603,010 | 51,281,645 |
| Transfers | 27,694,023 | 28,313,312 | 35,565,057 | 33,264,216 |
| Other Non Operating | 611,038 | 661,082 | 710,133 | 768,718 |
| | 88,148,652 | 83,540,770 | 226,132,424 | 257,069,656 |
| **10004:Transportation Trust Fund** | | | | |
| Personnel Services | 36,202,572 | 37,111,478 | 43,541,386 | 45,988,610 |
| Operating Expenditures/Expenses | 40,786,554 | 45,077,217 | 48,487,736 | 49,074,021 |
| Capital Outlay | 72,136,984 | 51,454,777 | 264,889,346 | 300,304,129 |
| Grants & Aids | 2,627,413 | 2,014,076 | 20,589,944 | 21,680,927 |
| Reserves & Refunds | 0 | 408,583 | 84,046,726 | 153,507,947 |
| Transfers | 45,577,370 | 57,628,490 | 61,775,363 | 89,257,198 |
| Other Non Operating | 197,241 | 210,789 | 279,627 | 293,233 |
| | 197,528,135 | 193,905,410 | 523,610,128 | 660,106,065 |

# Fund Summary by Type of Expenditure

| Fund Title | FY 22 Actuals | FY 23 Actuals | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **10005: Library Tax District Special Revenue Fund** | | | | |
| Personnel Services | 23,737,252 | 24,604,377 | 31,734,889 | 32,667,880 |
| Operating Expenditures/Expenses | 20,079,919 | 23,465,431 | 29,959,839 | 34,245,467 |
| Capital Outlay | 6,490,852 | 6,488,270 | 47,005,219 | 54,445,526 |
| Grants & Aids | 383,443 | 364,698 | 376,165 | 750,571 |
| Reserves & Refunds | 0 | 0 | 51,545,299 | 71,406,779 |
| Transfers | 19,697,281 | 12,720,186 | 10,320,301 | 16,967,735 |
| Other Non Operating | 1,677,837 | 1,888,620 | 2,198,149 | 2,309,605 |
| | 72,066,584 | 69,531,583 | 173,139,861 | 212,793,563 |
| **10006:CIT Special Revenue Fund** | | | | |
| Operating Expenditures/Expenses | 10,000 | 10,000 | 10,000 | 10,000 |
| Capital Outlay | 9,263,669 | 8,591,750 | 130,560,842 | 174,266,158 |
| Debt Service | 773,876 | 813,496 | 650,000 | 650,000 |
| Grants & Aids | 0 | 0 | 870 | 0 |
| Reserves & Refunds | 0 | 0 | 34,411,357 | 49,162,820 |
| Transfers | 0 | 24,884,325 | 0 | 419,715 |
| Other Non Operating | 0 | 0 | 9,000,000 | 6,432,665 |
| | 10,047,545 | 34,299,571 | 174,633,069 | 230,941,358 |
| **10008: Grants (Not Transportation-Related)** | | | | |
| Personnel Services | 35,717,660 | 38,985,714 | 67,169,172 | 62,968,182 |
| Operating Expenditures/Expenses | 38,595,795 | 55,968,846 | 111,028,796 | 131,319,751 |
| Capital Outlay | 6,606,567 | 2,809,994 | 19,029,500 | 23,358,034 |
| Grants & Aids | 37,634,115 | 33,563,104 | 84,599,496 | 89,388,751 |
| Reserves & Refunds | 0 | 0 | 301,260 | 336,164 |
| Transfers | 3,517,247 | 361,146 | 28,000,000 | 2,637,723 |
| Other Non Operating | 4,479,279 | 3,029,542 | 9,222,795 | 7,712,006 |
| | 126,550,661 | 134,718,345 | 319,351,019 | 317,720,611 |
| **10009: Sales Tax Revenue Fund** | | | | |
| Personnel Services | 145,855 | 246,445 | 488,676 | 387,263 |
| Operating Expenditures/Expenses | 116,172 | 260,068 | 278,880 | 330,598 |
| Grants & Aids | 115,281,333 | 124,356,511 | 133,741,988 | 145,050,454 |
| Reserves & Refunds | 0 | 0 | 167,697,892 | 173,913,215 |
| Transfers | 213,149,433 | 241,379,614 | 269,575,252 | 320,298,360 |
| Other Non Operating | 437,518 | 497,817 | 512,526 | 528,773 |
| | 329,130,311 | 366,740,455 | 572,295,214 | 640,508,663 |
| **10010: Discretely Presented Component Units** | | | | |
| Personnel Services | 5,325,415 | 5,829,160 | 6,392,012 | 6,901,745 |
| Operating Expenditures/Expenses | 490,532 | 611,448 | 689,153 | 711,874 |
| Capital Outlay | 0 | 0 | 12,000 | 13,000 |
| Reserves & Refunds | 82,120 | 0 | 0 | 0 |
| | 5,898,067 | 6,440,607 | 7,093,165 | 7,626,619 |
| **10011: Local Housing Assistance Program Fund** | | | | |
| Personnel Services | 341,249 | 460,610 | 4,047,666 | 4,286,973 |
| Operating Expenditures/Expenses | 5,093 | 20,408 | 101,393 | 199,566 |
| Grants & Aids | 2,858,923 | 4,313,313 | 42,898,553 | 41,173,865 |
| | 3,205,265 | 4,794,331 | 47,047,612 | 45,660,404 |

# Fund Summary by Type of Expenditure

| Fund Title | FY 22 Actuals | FY 23 Actuals | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **10012: Transportation Surtax Trust Fund** | | | | |
| Other Non Operating | 195,424,752 | 0 | 0 | 0 |
| | 195,424,752 | 0 | 0 | 0 |
| **10030: COVID Relief** | | | | |
| Personnel Services | 4,813,459 | 1,350 | 5,000,000 | 0 |
| Operating Expenditures/Expenses | 8,021,498 | 2,123,717 | 1,127,632 | 1,334,866 |
| Capital Outlay | 11,519,081 | 28,905,310 | 152,806,843 | 133,664,364 |
| Grants & Aids | 66,667,649 | 44,561,766 | 39,803,233 | 16,111,789 |
| Reserves & Refunds | 0 | 0 | 9,201,854 | 17,339,118 |
| Transfers | 251,196,627 | 19,522,800 | 0 | 0 |
| | 342,218,314 | 95,114,943 | 207,939,562 | 168,450,137 |
| **TOTAL SPECIAL REVENUE FUNDS** | **1,693,888,106** | **1,443,836,084** | **3,472,099,066** | **3,997,990,974** |
| **20103: General Obligation Bonds Sinking Funds** | | | | |
| Operating Expenditures/Expenses | 600 | 514,312 | 34,000 | 34,000 |
| Debt Service | 6,729,356 | 6,732,606 | 7,229,569 | 9,142,608 |
| Reserves & Refunds | 0 | 0 | 12,220,912 | 16,709,276 |
| Transfers | 0 | 58,804,476 | 0 | 0 |
| Other Non Operating | 258,546 | 288,851 | 357,039 | 373,289 |
| | 6,988,503 | 66,340,245 | 19,841,520 | 26,259,173 |
| **20104: Revenue Bonds Sinking Funds** | | | | |
| Operating Expenditures/Expenses | 600 | 1,200 | 116,800 | 88,000 |
| Debt Service | 79,126,332 | 93,763,885 | 77,584,582 | 83,459,495 |
| Reserves & Refunds | 0 | 0 | 47,159,948 | 44,350,763 |
| Transfers | 0 | 0 | 5,000,000 | 43,876,364 |
| | 79,126,932 | 93,765,085 | 129,861,330 | 171,774,622 |
| **20105: Commercial Paper Sinking Funds** | | | | |
| Operating Expenditures/Expenses | 369 | 6,511 | 0 | 0 |
| Debt Service | 9,246,669 | 30,492,449 | 20,069,150 | 24,893,929 |
| Reserves & Refunds | 0 | 0 | 15,900,827 | 1,787,901 |
| Transfers | 3,700,000 | 670,959 | 1,550,000 | 3,521,899 |
| | 12,947,038 | 31,169,919 | 37,519,977 | 30,203,729 |
| **20106: Direct Borrowing and Placement Note Sinking Funds** | | | | |
| Operating Expenditures/Expenses | 0 | 0 | 85,000 | 85,000 |
| Debt Service | 3,178,803 | 3,177,879 | 3,175,590 | 3,179,835 |
| Reserves & Refunds | 0 | 0 | 2,960,447 | 4,360,600 |
| | 3,178,803 | 3,177,879 | 6,221,037 | 7,625,435 |
| **DEBT SERVICE FUNDS TOTAL** | **102,241,276** | **194,453,128** | **193,443,864** | **235,862,959** |
| **30002: Countywide Construction Fund** | | | | |
| Operating Expenditures/Expenses | 5,598,238 | 2,278,824 | 17,108,245 | 20,693,001 |
| Capital Outlay | 2,510,524 | 10,432,281 | 46,030,758 | 66,404,856 |
| Grants & Aids | 881,516 | 2,294,565 | 10,972,282 | 9,963,655 |
| Reserves & Refunds | 0 | 0 | 12,103,604 | 15,509,948 |
| Transfers | 0 | 250,000 | 0 | 0 |
| Other Non Operating | 0 | 0 | 8,000,000 | 40,380,149 |
| | 8,990,278 | 15,255,670 | 94,214,889 | 152,951,609 |

# Fund Summary by Type of Expenditure

| Fund Title | FY 22 Actuals | FY 23 Actuals | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **30003: Unincorporated Area Construction Fund** | | | | |
| Operating Expenditures/Expenses | 42,118 | 866,453 | 4,702,782 | 7,392,289 |
| Capital Outlay | 3,605,829 | 1,605,456 | 31,036,570 | 80,704,498 |
| Grants & Aids | (4,833) | 550,000 | 550,000 | 1,631,424 |
| Reserves & Refunds | 0 | 0 | 11,267,856 | 14,558,295 |
| Transfers | 2,365,463 | 4,471,788 | 4,999,876 | 4,646,464 |
| Other Non Operating | 0 | 0 | 0 | 15,000,000 |
| | 6,008,578 | 7,493,697 | 52,557,084 | 123,932,970 |
| **30010: Court Facil Imprvmt Non-Bd Project Fund** | | | | |
| Transfers | 0 | 119,047 | 0 | 0 |
| | 0 | 119,047 | 0 | 0 |
| **30013: CST Bonds (2015) Project Fund (PSOC)** | | | | |
| Capital Outlay | 2,184,580 | 2,239,708 | 0 | 0 |
| Interfund Transfers | 0 | 0 | 0 | 1,223 |
| | 2,184,580 | 2,239,708 | 0 | 1,223 |
| **30015: NextGeneration 911 Capital Project Fund** | | | | |
| Operating Expenditures/Expenses | 180,162 | 0 | 0 | 0 |
| | 180,162 | 0 | 0 | 0 |
| **30024: BP Oil Spill Proceeds Project Fund** | | | | |
| Capital Outlay | 1,849,369 | 722,651 | 7,590,638 | 7,383,178 |
| Grants & Aids | 0 | 0 | 1,800,000 | 1,721,633 |
| | 1,849,369 | 722,651 | 9,390,638 | 9,104,811 |
| **30025: Non Ad Val Bonds (2019) Project Fund** | | | | |
| Operating Expenditures/Expenses | 0 | 6,385 | 0 | 0 |
| Capital Outlay | 32,377,435 | 7,431,897 | 8,171,874 | 0 |
| Grants & Aids | 2,034,730 | 1,503,269 | 1,000,000 | 0 |
| Reserves & Refunds | 0 | 0 | 963,991 | 0 |
| Transfers | 0 | 68,783 | 0 | 250,000 |
| | 34,412,165 | 9,010,334 | 10,135,865 | 250,000 |
| **30100: Environmental Lands Acquistion & Protection Fund** | | | | |
| Operating Expenditures/Expenses | 878,254 | 550,910 | 4,000,000 | 13,278,093 |
| Capital Outlay | 867,171 | 25,069,193 | 50,972,951 | 41,716,694 |
| Reserves & Refunds | 0 | 0 | 1,556,022 | 2,909,360 |
| Transfers | 416,003 | 0 | 0 | 0 |
| | 2,161,428 | 25,620,103 | 56,528,973 | 57,904,147 |
| **30101: Commercial Paper & Credit Capacity Fund** | | | | |
| Capital Outlay | 3,782,000 | 20,723,846 | 1,791,482 | 1,688,851 |
| Debt Service | 0 | 0 | 935 | 0 |
| Grants & Aids | 3,336,639 | 12,759,651 | 31,000,000 | 26,600,000 |
| Reserves & Refunds | 0 | 0 | 826,370 | 163,532 |
| Transfers | 0 | 171,524 | 0 | 45,437 |
| | 7,118,639 | 33,655,021 | 33,618,787 | 28,497,820 |
| **CAPITAL PROJECTS FUNDS TOTAL** | **62,905,199** | **94,116,230** | **256,446,236** | **372,642,580** |

# Fund Summary by Type of Expenditure

| Fund Title | FY 22 Actuals | FY 23 Actuals | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **40001: Public Works Solid Waste Resource Recovery** | | | | |
| Personnel Services | 13,126,216 | 14,029,364 | 18,785,414 | 18,430,402 |
| Operating Expenditures/Expenses | 124,078,016 | 150,352,819 | 178,694,565 | 187,411,779 |
| Capital Outlay | 3,069,464 | 8,243,552 | 169,922,601 | 147,693,849 |
| Debt Service | 10,368,399 | 11,186,807 | 34,307,250 | 34,462,250 |
| Reserves & Refunds | 1,532 | 7,366 | 130,955,704 | 113,521,503 |
| Transfers | 270,826,525 | 241,306,160 | 194,534,905 | 266,745,213 |
| Other Non Operating | 0 | 0 | 0 | 0 |
| | 421,470,151 | 425,126,067 | 727,200,439 | 768,264,996 |
| **40099: Public Utilities Water/Wastewater** | | | | |
| Personnel Services | 68,353,948 | 71,309,681 | 93,428,667 | 97,814,572 |
| Operating Expenditures/Expenses | 145,682,713 | 163,635,738 | 194,300,688 | 211,234,552 |
| Capital Outlay | 83,458,265 | 92,679,041 | 513,821,530 | 723,757,124 |
| Debt Service | 22,499,025 | 22,339,242 | 26,084,707 | 34,578,707 |
| Reserves & Refunds | 0 | 0 | 396,976,752 | 254,005,519 |
| Transfers | 404,283,072 | 370,259,689 | 424,175,478 | 609,020,682 |
| Other Non Operating | 149,524 | 119,180 | 0 | 0 |
| | 724,426,547 | 720,342,572 | 1,648,787,822 | 1,930,411,156 |
| **ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL** | **1,145,896,698** | **1,145,468,639** | **2,375,988,261** | **2,698,676,152** |
| **50001: Fleet Management Fund** | | | | |
| Personnel Services | 5,611,728 | 5,948,330 | 6,580,974 | 7,011,304 |
| Operating Expenditures/Expenses | 19,112,310 | 20,263,911 | 21,680,139 | 23,405,117 |
| Capital Outlay | 9,644,519 | 11,355,688 | 51,638,022 | 65,920,000 |
| Reserves & Refunds | 0 | 0 | 48,999,932 | 26,704,840 |
| | 34,368,557 | 37,567,929 | 128,899,067 | 123,041,261 |
| **50002: Self-Insurance Fund** | | | | |
| Personnel Services | 2,859,568 | 3,017,452 | 4,368,121 | 4,421,720 |
| Operating Expenditures/Expenses | 132,130,799 | 132,405,210 | 162,281,285 | 162,360,771 |
| Capital Outlay | 0 | 0 | 11,500 | 0 |
| Reserves & Refunds | 0 | 912 | 275,606,579 | 343,239,151 |
| Transfers | 2,550,000 | 22,150,000 | 2,550,000 | 2,550,000 |
| Other Non Operating | 0 | 0 | 0 | 0 |
| | 137,540,367 | 157,573,573 | 444,817,485 | 512,571,642 |
| **TOTAL INTERNAL SERVICE FUNDS** | **171,908,923** | **195,141,502** | **573,716,552** | **635,612,903** |
| **61000: Noncommitment Debt Service Funds** | | | | |
| Operating Expenditures/Expenses | 2,340 | 600 | 750,000 | 1,331,500 |
| Debt Service | 7,282,043 | 7,282,550 | 7,283,300 | 7,282,300 |
| Reserves & Refunds | 0 | 0 | 5,024,639 | 3,900,511 |
| Other Non Operating | 101,187 | 100,570 | 575,000 | 625,000 |
| | 7,385,570 | 7,383,720 | 13,632,939 | 13,139,311 |
| **TOTAL AGENCY FUNDS** | 7,385,570 | 7,383,720 | 13,632,939 | 13,139,311 |
| **GRAND TOTAL** | **$ 4,463,109,029** | **$ 4,505,037,510** | **$ 9,033,494,906** | **$ 10,331,172,101** |

# Countywide General Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Current Ad Valorem Taxes | $ 662,200,470 | $ 772,931,390 | $ 901,125,107 | $ 940,890,159 |
| Delinquent Ad Valorem Taxes | 11,879,255 | 267,905 | 2,500,000 | 2,500,000 |
| Local Business Taxes | 1,397,416 | 1,808,382 | 1,550,000 | 1,550,000 |
| Permits, Fees & Special Assessments | 635,541 | 628,780 | 574,983 | 574,983 |
| Intergovernmental Revenue | 1,651,232 | 4,191,873 | 1,358,300 | 1,276,500 |
| Charges for Services | 75,756,846 | 75,986,952 | 78,907,937 | 89,554,728 |
| Fines and Forfeits | 18,239 | 16,400 | 1,023 | 1,110 |
| Miscellaneous Revenues | (5,987,004) | 37,221,320 | 28,625,555 | 25,189,129 |
| **Gross Revenue** | 747,551,995 | 893,053,001 | 1,014,642,905 | 1,061,536,609 |
| Less 5% required By Law | 0 | 0 | (51,339,566) | (53,675,356) |
| Interfund Transfers | 20,354,986 | 25,364,357 | 28,275,829 | 36,202,422 |
| Intrafund transfers | 18,000,000 | 14,000,000 | 6,000,000 | 6,100,000 |
| Residual Equity | 33,494,868 | 38,267,760 | 12,003,400 | 11,970,502 |
| Other | 140,586 | 155,689 | 145,000 | 145,000 |
| Fund Balance | 359,827,221 | 393,725,007 | 399,488,085 | 486,175,776 |
| | 431,817,660 | 471,512,812 | 394,572,748 | 486,918,344 |
| **Total** | $ 1,179,369,656 | $ 1,364,565,813 | $ 1,409,215,653 | $ 1,548,454,953 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Board of County Commissioners** | | | | |
| Board of County Commissioners | $ 3,017,900 | $ 3,161,197 | $ 3,737,821 | $ 3,847,292 |
| County Internal Audit | 736,056 | 723,195 | 960,797 | 1,004,682 |
| | 3,753,956 | 3,884,392 | 4,698,618 | 4,851,974 |
| **County Administrator** | | | | |
| Arts Council Division | 427,412 | 583,475 | 1,007,711 | 1,125,376 |
| Affordable Housing Services | 8,278,000 | 6,571,332 | 32,665,852 | 27,035,746 |
| Aging Services | 9,149,072 | 8,541,074 | 12,612,062 | 12,638,696 |
| Capital Programs | 1,730,258 | 1,753,269 | 2,099,531 | 2,263,250 |
| Children's Services | 4,196,944 | 4,062,318 | 5,320,871 | 5,231,074 |
| Code Enforcement | 4,232,038 | 4,601,901 | 5,467,018 | 6,038,011 |
| Communications & Digital Media | 5,767,346 | 6,253,176 | 7,785,440 | 7,771,092 |
| Community & Infrastructure Planning | 117,088 | 116,389 | 895,000 | 925,000 |
| Conservation & Environmental Lands Management | 14,644,491 | 16,101,066 | 19,839,068 | 19,812,773 |
| Consumer and Veterans Services | 1,919,533 | 1,955,948 | 2,223,031 | 2,588,424 |
| County Administrator | 3,085,554 | 3,381,531 | 3,660,608 | 3,475,908 |
| Customer Service & Support | 811,529 | 1,303,703 | 3,545,008 | 3,566,498 |
| Cyber Security Services Division | 1,004,492 | 1,327,634 | 1,668,876 | 1,568,358 |
| Development Services | 0 | (369) | 111,449 | 114,069 |
| Economic Development | 4,795,802 | 4,616,283 | 7,528,294 | 7,541,901 |
| Engineering and Operations | 6,121,173 | 5,927,358 | 9,867,369 | 8,915,142 |
| Enterprise Program Management Office | 1,549,196 | 1,709,099 | 2,247,216 | 2,404,200 |
| Enterprise Solutions and Quality Assurance | 7,843,917 | 7,226,040 | 10,715,476 | 11,075,511 |

# Countywide General Fund

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Environmental Services Division | $ 0 | $ 0 | $ 363,764 | $ 357,412 |
| Extension Service | 1,662,298 | 1,928,471 | 2,937,405 | 2,756,249 |
| Facilities Management | 34,816,167 | 38,411,812 | 46,244,934 | 48,323,655 |
| Fire Rescue | 2,010,552 | 2,435,253 | 8,051,194 | 8,942,686 |
| Government Relations & Strategic Services | 2,427,440 | 1,963,730 | 3,181,484 | 2,969,850 |
| Head Start - Early Head Start | 0 | (87) | 0 | 0 |
| Health Care Services | 269,251 | 337,415 | 197,571 | 419,383 |
| Homeless & Community Services | 5,446,633 | 5,834,909 | 7,795,182 | 9,775,226 |
| Human Resources | 5,081,515 | 5,946,525 | 8,306,137 | 8,347,878 |
| Information Technology | 23,899,761 | 26,181,877 | 32,307,469 | 33,891,982 |
| Management & Budget | 3,127,966 | 3,301,492 | 4,092,112 | 4,079,933 |
| Medical Examiner | 6,753,161 | 7,838,376 | 8,879,810 | 9,665,729 |
| Minority & Small Business Enterprises | 8,717 | 833,663 | 1,818,413 | 1,334,767 |
| Office of Community Impact | 0 | 605,916 | 1,401,166 | 1,381,519 |
| Parks & Recreation | 1,139,543 | 1,850,503 | 3,900,403 | 3,675,035 |
| Performance Data & Analytics | 4,710,394 | 4,896,214 | 6,738,291 | 6,820,655 |
| Pet Resources | 8,698,542 | 9,029,267 | 11,135,248 | 10,997,916 |
| Procurement Services | 3,437,323 | 3,664,048 | 4,890,378 | 5,122,530 |
| Social Services | 5,410,482 | 7,199,448 | 7,777,951 | 6,443,386 |
| Sunshine Line | 5,117,407 | 5,753,612 | 7,727,796 | 7,774,185 |
| Water Resources | 0 | 0 | 0 | 0 |
| | 189,690,996 | 204,043,671 | 297,006,588 | 297,171,005 |
| **County Attorney** | | | | |
| County Attorney | 8,826,826 | 9,970,358 | 10,797,156 | 11,319,935 |
| **Elected Officials** | | | | |
| Sheriff | 337,968,810 | 369,518,483 | 416,557,335 | 455,054,724 |
| Clerk of the Circuit Court | 23,987,604 | 24,454,389 | 26,346,508 | 28,101,320 |
| Public Defender | 3,784 | 68,069 | 165,202 | 164,679 |
| State Attorney - Part I | 281,353 | 334,928 | 391,560 | 391,560 |
| State Attorney - Part II (Victim Assistance) | 2,372,972 | 2,581,533 | 3,228,653 | 3,221,726 |
| Property Appraiser | 11,012,501 | 11,713,897 | 12,959,375 | 13,633,358 |
| Supervisor of Elections | 13,957,159 | 15,023,357 | 18,131,295 | 15,897,835 |
| Tax Collector | 28,392,704 | 32,530,201 | 49,986,313 | 39,790,847 |
| | 417,976,888 | 456,224,856 | 527,766,241 | 556,256,049 |
| **Judicial** | 3,103,607 | 3,114,676 | 3,717,626 | 4,017,991 |
| **Boards, Commissions & Agencies** | | | | |
| Charter Review Board | 0 | 0 | 0 | 8,000 |
| Value Adjustment Board | 603,132 | 613,569 | 637,104 | 664,191 |
| Environmental Protection Commission | 11,250,831 | 11,954,998 | 14,353,069 | 14,536,936 |
| Soil and Water Conservation Board | 164,439 | 297,369 | 378,950 | 450,539 |
| Guardian Ad-litem Program | 456,616 | 341,216 | 729,094 | 694,031 |
| | 12,475,018 | 13,207,153 | 16,098,217 | 16,353,697 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 0 | (150) | 0 | 0 |
| Governmental Agencies | 22,241,449 | 40,420,167 | 62,090,366 | 48,253,686 |
| Major Maintenance & Repair | 0 | (4,801) | 0 | 0 |
| Non-Departmental Allotments | 15,174,627 | 15,753,338 | 44,498,009 | 41,593,428 |
| NonProfit Organizations | 12,223,605 | 15,113,404 | 15,691,890 | 14,503,831 |
| | 49,639,681 | 71,281,959 | 122,280,265 | 104,350,945 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 6,298 | 0 | 279,521,388 | 312,946,466 |
| Transfers | 100,171,380 | 120,998,456 | 147,329,554 | 257,779,905 |
| | 100,177,677 | 120,998,456 | 426,850,942 | 570,726,371 |
| **Total** | $ 785,644,649 | $ 882,725,521 | $ 1,409,215,653 | $ 1,548,454,953 |

# Unincorporated Area General Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Current Ad Valorem Taxes | $ 304,750,270 | $ 352,640,575 | $ 409,935,029 | $ 448,919,606 |
| Delinquent Ad Valorem Taxes | 5,166,115 | 74,148 | 1,500,000 | 1,500,000 |
| Permits, Fees & Special Assessments | 10,600 | 707,435 | 85,100 | 0 |
| Intergovernmental Revenue | 49,967,379 | 53,169,829 | 43,620,153 | 46,040,939 |
| Charges for Services | 41,849,869 | 43,433,948 | 38,721,742 | 44,256,937 |
| Fines and Forfeits | 5,646,786 | 5,510,656 | 6,126,373 | 6,321,960 |
| Miscellaneous Revenues | (2,255,320) | 14,912,076 | 3,750,709 | 6,736,511 |
| **Gross Revenue** | 405,135,699 | 470,448,667 | 503,739,106 | 553,775,953 |
| Less 5% required By Law | 0 | 0 | (25,218,889) | (27,688,798) |
| Interfund Transfers | 85,891,789 | 103,596,962 | 105,887,784 | 100,876,602 |
| Intrafund transfers | 1,000,000 | 1,000,000 | 3,339,366 | 1,000,000 |
| Residual Equity | 9,660,607 | 3,570,722 | 638,667 | 0 |
| Fund Balance | 138,482,980 | 146,932,466 | 150,566,301 | 200,828,512 |
| | 235,035,376 | 255,100,150 | 235,213,229 | 275,016,316 |
| **Total** | $ 640,171,075 | $ 725,548,817 | $ 738,952,335 | $ 828,792,269 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Affordable Housing Services | $ 818,726 | $ 1,141,053 | $ 1,318,402 | $ 1,180,388 |
| Capital Programs | 1,386,076 | 1,406,476 | 1,720,823 | 1,410,036 |
| Code Enforcement | 8,147,457 | 8,218,992 | 9,853,487 | 9,837,903 |
| Communications & Digital Media | (13,327) | (10,904) | 0 | 0 |
| Conservation & Environmental Lands Management | 1,842,668 | 2,019,584 | 1,146,911 | 1,627,613 |
| Consumer and Veterans Services | 434,569 | 455,147 | 512,225 | 762,296 |
| Customer Service & Support | 1,936,082 | 2,235,338 | 0 | 12,159 |
| Development Services | 10,072,768 | 10,650,598 | 13,267,171 | 13,920,886 |
| Economic Development | 737,078 | 1,286,547 | 1,028,314 | 1,030,177 |
| Engineering and Operations | 14,119,879 | 16,486,679 | 17,322,182 | 18,760,193 |
| Enterprise Program Management Office | 0 | 0 | 181,047 | 172,604 |
| Environmental Services Division | 502 | 0 | 0 | 0 |
| Facilities Management | 376,833 | 470,441 | 632,495 | 681,814 |
| Fire Rescue | 198,642,015 | 220,901,954 | 243,938,141 | 271,964,218 |
| Parks & Recreation | 34,813,345 | 38,287,310 | 41,483,362 | 44,737,552 |
| Performance Data & Analytics | 3,826,224 | 3,794,630 | 4,536,075 | 4,651,274 |
| Social Services | 587,875 | (187,500) | 0 | 0 |
| Water Resources | 528 | 188 | 137,862 | 137,862 |
| | 277,729,298 | 307,156,533 | 337,078,497 | 370,886,975 |
| **Elected Officials** | | | | |
| Sheriff | 161,039,465 | 177,485,365 | 183,499,145 | 192,258,892 |
| Property Appraiser | 1,980,999 | 2,123,495 | 2,349,275 | 2,332,674 |
| Tax Collector | 6,209,512 | 7,065,482 | 8,409,888 | 9,189,629 |
| | 169,229,976 | 186,674,342 | 194,258,308 | 203,781,195 |

# Unincorporated Area General Funds

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Non-Departmental Allotments | $ 2,400,071 | $ 1,995,142 | $ 11,301,647 | $ 10,087,636 |
| NonProfit Organizations | 0 | 0 | 1,577,903 | 852,903 |
| | 2,400,071 | 1,995,142 | 12,879,550 | 10,940,539 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 3,102 | 7,327 | 135,148,284 | 143,599,751 |
| Transfers | 43,876,162 | 46,079,343 | 59,587,696 | 99,583,809 |
| | 43,879,264 | 46,086,670 | 194,735,980 | 243,183,560 |
| **Total** | $ 493,238,608 | $ 541,912,686 | $ 738,952,335 | $ 828,792,269 |

# Countywide Special Revenue Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Local Option Taxes | $ 183,733,605 | $ 191,477,215 | $ 181,969,406 | $ 191,490,344 |
| Local Business Taxes | 30,470 | 35,680 | 33,000 | 33,000 |
| Permits, Fees & Special Assessments | 58,840,586 | 156,005,243 | 183,536,136 | 251,648,797 |
| Intergovernmental Revenue | 16,606,449 | 16,693,477 | 16,131,374 | 16,731,374 |
| Charges for Services | 9,913,355 | 10,025,565 | 11,254,017 | 9,509,807 |
| Fines and Forfeits | 889,587 | 851,901 | 544,150 | 486,991 |
| Miscellaneous Revenues | 2,696,547 | 43,668,053 | 30,304,900 | 30,278,276 |
| **Gross Revenue** | 272,710,599 | 418,757,134 | 423,772,983 | 500,178,589 |
| Less 5% required By Law | 0 | 0 | (13,438,227) | (13,270,574) |
| Interfund Transfers | 33,234,788 | 42,163,038 | 45,745,663 | 76,730,479 |
| Intrafund transfers | 109,631,315 | 109,973,238 | 219,347,661 | 245,192,490 |
| Residual Equity | 1,041,893 | 1,396,451 | 91,548 | 400,000 |
| Fund Balance | 343,505,886 | 436,454,663 | 545,337,384 | 647,882,914 |
| | 487,413,883 | 589,987,390 | 797,084,029 | 956,935,309 |
| **Total** | $ 760,124,482 | $ 1,008,744,524 | $ 1,220,857,012 | $ 1,457,113,898 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Children's Services | $ 1,314 | $ 0 | $ 2,375 | $ 3,325 |
| Code Enforcement | 37,650 | 37,606 | 62,704 | 63,351 |
| Conservation & Environmental Lands Management | 177,154 | 166,149 | 260,024 | 282,498 |
| Consumer and Veterans Services | 400 | 0 | 0 | 0 |
| Cyber Security Services Division | 749,942 | 132,029 | 1,008,180 | 932,694 |
| Development Services | 58,062 | 96,044 | 0 | 0 |
| Enterprise Program Management Office | 751,118 | 605,680 | 1,712,268 | 834,285 |
| Enterprise Solutions and Quality Assurance | 537,484 | 216,065 | 1,448,817 | 1,448,817 |
| Environmental Services Division | 82,324 | 173,711 | 0 | 0 |
| Fire Rescue | 238,034 | 313,059 | 226,014 | 5,225,360 |
| Head Start - Early Head Start | 0 | (567) | 0 | 0 |
| Health Care Services | 110,907,185 | 208,578,782 | 363,986,929 | 502,056,098 |
| Information Technology | 9,252,431 | 11,794,046 | 11,541,592 | 11,206,466 |
| Library Services | 167,576 | 185,530 | 229,184 | 217,015 |
| Management & Budget | 2,931,129 | 3,256,207 | 4,295,354 | 4,386,952 |
| Performance Data & Analytics | 5,144,520 | 5,234,724 | 7,462,867 | 7,059,004 |
| Pet Resources | 246,535 | 272,910 | 467,500 | 467,500 |
| Social Services | 1,283,333 | 0 | 0 | 0 |
| Water Resources | 0 | 0 | 1,000,000 | 0 |
| | 132,566,193 | 231,061,975 | 393,703,808 | 534,183,365 |

# Countywide Special Revenue Funds

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Elected Officials** | | | | |
| Sheriff | $ 2,814,885 | $ 3,249,320 | $ 2,610,730 | $ 21,689,306 |
| Clerk of the Circuit Court | 0 | 0 | 332,243 | 373,479 |
| Public Defender | 882,366 | 1,842,166 | 2,484,045 | 2,484,407 |
| State Attorney - Part I | 2,094,894 | 2,194,902 | 3,296,087 | 3,290,691 |
| | 5,792,145 | 7,286,388 | 8,723,105 | 27,837,883 |
| **Judicial** | 7,093,212 | 7,478,955 | 8,698,060 | 8,865,118 |
| **Boards, Commissions & Agencies** | | | | |
| Environmental Protection Commission | 1,702,059 | 1,982,499 | 1,714,548 | 2,009,524 |
| | 1,702,059 | 1,982,499 | 1,714,548 | 2,009,524 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 351,757 | 1,265,000 | 6,300,857 | 6,068,677 |
| Governmental Agencies | 48,798,731 | 77,455,957 | 5,601,533 | 70,597,724 |
| Major Maintenance & Repair | 2,986,082 | 4,247,892 | 24,105,070 | 32,873,442 |
| Non-Departmental Allotments | 4,019,367 | 4,123,336 | 3,650,000 | 3,650,000 |
| NonProfit Organizations | 0 | 0 | 297,282 | 297,282 |
| | 56,155,938 | 87,092,184 | 39,954,742 | 113,487,125 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 5,387 | 84,246 | 542,741,122 | 500,519,603 |
| Transfers | 120,354,885 | 119,763,823 | 225,321,627 | 270,211,280 |
| | 120,360,273 | 119,848,069 | 768,062,749 | 770,730,883 |
| **Total** | $ 323,669,819 | $ 454,750,069 | $ 1,220,857,012 | $ 1,457,113,898 |

# Unincorporated Area Special Revenue Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Other General taxes | $ 18,842,437 | $ 19,502,095 | $ 19,368,072 | $ 21,100,219 |
| Local Business Taxes | 17,470 | 50,075 | 19,439 | 50,701 |
| Permits, Fees & Special Assessments | 57,682,412 | 60,248,095 | 69,615,138 | 72,148,045 |
| Intergovernmental Revenue | 0 | 25,028 | 0 | 0 |
| Charges for Services | 3,578,334 | 3,482,728 | 5,088,698 | 4,668,073 |
| Fines and Forfeits | 112,908 | 78,494 | 57,794 | 67,183 |
| Miscellaneous Revenues | (1,427,589) | 3,979,219 | 1,643,616 | 3,472,280 |
| **Gross Revenue** | 78,805,972 | 87,365,736 | 95,792,757 | 101,506,501 |
| Less 5% required By Law | 0 | 0 | (4,789,639) | (5,075,325) |
| Interfund Transfers | 6,783,032 | 9,170,234 | 11,328,900 | 14,662,375 |
| Intrafund transfers | 8,783,624 | 8,185,227 | 15,576,023 | 12,793,443 |
| Residual Equity | 239,482 | 262,035 | 0 | 0 |
| Other | 0 | 0 | 2,728,672 | 0 |
| Fund Balance | 78,743,975 | 85,207,433 | 105,495,711 | 133,182,662 |
| | 94,550,113 | 102,824,929 | 130,339,667 | 155,563,155 |
| **Total** | $ 173,356,085 | $ 190,190,665 | $ 226,132,424 | $ 257,069,656 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Capital Programs | $ 176,484 | $ 460,213 | $ 727,166 | $ 347,203 |
| Conservation & Environmental Lands Management | 9,989 | 0 | 375,000 | 375,000 |
| Customer Service & Support | 7,500 | 2,700 | 100,000 | 0 |
| Development Services | 23,913,132 | 19,859,184 | 25,938,920 | 29,190,287 |
| Engineering and Operations | 6,417,259 | 7,061,224 | 10,906,982 | 12,175,178 |
| Enterprise Program Management Office | 320,407 | 253,484 | 153,294 | 133,636 |
| Environmental Services Division | 924,444 | 906,000 | 1,510,976 | 1,432,239 |
| Extension Service | 70,892 | 71,928 | 114,319 | 208,475 |
| Information Technology | 0 | 0 | 600 | 600 |
| Water Resources | 10,000 | 2,500 | 204,457 | 204,457 |
| | 31,850,107 | 28,617,233 | 40,031,714 | 44,067,075 |
| **Elected Officials** | | | | |
| Tax Collector | 611,038 | 661,082 | 710,133 | 768,718 |
| | 611,038 | 661,082 | 710,133 | 768,718 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 24,565,821 | 18,947,528 | 103,927,993 | 115,759,957 |
| Debt Service Accounts | 0 | 0 | 260,000 | 171,339 |
| Major Maintenance & Repair | 3,423,753 | 6,988,472 | 11,034,517 | 11,756,706 |
| | 27,989,574 | 25,936,000 | 115,222,510 | 127,688,002 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 3,910 | 13,142 | 34,603,010 | 51,281,645 |
| Transfers | 27,694,023 | 28,313,312 | 35,565,057 | 33,264,216 |
| | 27,697,933 | 28,326,454 | 70,168,067 | 84,545,861 |
| **Total** | $ 88,148,652 | $ 83,540,770 | $ 226,132,424 | $ 257,069,656 |

# Transportation Trust Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Local Option Taxes | $ 35,886,542 | $ 36,891,711 | $ 36,108,470 | $ 36,874,315 |
| Permits, Fees & Special Assessments | 55,747,641 | 65,694,798 | 60,612,628 | 58,061,095 |
| Intergovernmental Revenue | 51,702,725 | 19,579,454 | 28,771,693 | 51,066,615 |
| Charges for Services | 1,514,650 | 1,619,019 | 1,584,766 | 1,979,438 |
| Fines and Forfeits | 0 | 1,980 | 0 | 0 |
| Miscellaneous Revenues | (3,883,410) | 11,494,716 | 4,950,018 | 10,281,000 |
| **Gross Revenue** | 140,968,149 | 135,281,678 | 132,027,575 | 158,262,463 |
| Less 5% required By Law | 0 | 0 | (5,998,175) | (6,182,876) |
| Interfund Transfers | 35,139,701 | 42,223,473 | 67,006,349 | 127,093,169 |
| Intrafund transfers | 45,127,004 | 51,193,636 | 53,204,503 | 51,939,489 |
| Residual Equity | 77,385 | 93,978 | 0 | 0 |
| Fund Balance | 248,158,026 | 271,942,129 | 277,369,876 | 328,993,820 |
| | 328,502,116 | 365,453,216 | 391,582,553 | 501,843,602 |
| **Total** | $ 469,470,265 | $ 500,734,894 | $ 523,610,128 | $ 660,106,065 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Capital Programs | $ 6,448,065 | $ 6,849,493 | $ 8,199,329 | $ 4,753,383 |
| Community & Infrastructure Planning | 1,733,374 | 1,997,595 | 3,517,912 | 3,210,263 |
| Customer Service & Support | 449,687 | 0 | 0 | 0 |
| Development Services | 1,917,986 | 2,023,118 | 2,491,311 | 2,519,892 |
| Engineering and Operations | 63,366,876 | 68,727,548 | 74,514,873 | 81,238,543 |
| Enterprise Program Management Office | 456,117 | 431,381 | 551,394 | 541,553 |
| Facilities Management | 1,486,819 | 1,207,284 | 1,429,259 | 1,531,885 |
| Information Technology | 77,997 | 3,152 | 76,000 | 0 |
| Performance Data & Analytics | 1,156,579 | 1,012,848 | 1,591,044 | 1,486,112 |
| | 77,093,500 | 82,252,420 | 92,371,122 | 95,281,631 |
| **Elected Officials** | | | | |
| Tax Collector | 197,241 | 210,789 | 279,627 | 293,233 |
| | 197,241 | 210,789 | 279,627 | 293,233 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 72,402,130 | 51,390,732 | 268,013,465 | 304,630,391 |
| Governmental Agencies | 2,257,550 | 2,014,076 | 2,119,825 | 2,131,665 |
| Non-Departmental Allotments | 343 | 321 | 15,004,000 | 15,004,000 |
| | 74,660,024 | 53,405,128 | 285,137,290 | 321,766,056 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 408,583 | 84,046,726 | 153,507,947 |
| Transfers | 45,577,370 | 57,628,490 | 61,775,363 | 89,257,198 |
| | 45,577,370 | 58,037,073 | 145,822,089 | 242,765,145 |
| **Total** | $ 197,528,135 | $ 193,905,410 | $ 523,610,128 | $ 660,106,065 |

# Library Tax District Special Revenue Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Current Ad Valorem Taxes | $ 62,041,626 | $ 72,217,438 | $ 84,007,083 | $ 89,621,746 |
| Delinquent Ad Valorem Taxes | 1,113,250 | 34,963 | 200,000 | 200,000 |
| Intergovernmental Revenue | 600,621 | 729,133 | 916,805 | 1,763,865 |
| Charges for Services | 102,745 | 148,504 | 305,150 | 305,150 |
| Fines and Forfeits | 64,857 | 94,598 | 32,000 | 32,000 |
| Miscellaneous Revenues | (866,880) | 3,673,660 | 741,801 | 2,704,119 |
| **Gross Revenue** | 63,056,220 | 76,898,296 | 86,202,839 | 94,626,880 |
| Less 5% required By Law | 0 | 0 | (4,264,302) | (4,643,151) |
| Intrafund transfers | 19,697,281 | 12,680,286 | 10,320,301 | 16,967,735 |
| Residual Equity | 505,999 | 589,075 | 0 | 0 |
| Fund Balance | 50,901,142 | 62,094,058 | 80,881,023 | 105,842,099 |
| | 71,104,422 | 75,363,419 | 86,937,022 | 118,166,683 |
| **Total** | $ 134,160,642 | $ 152,261,716 | $ 173,139,861 | $ 212,793,563 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Library Services | $ 45,538,056 | $ 48,985,333 | $ 61,151,847 | $ 62,413,422 |
| | 45,538,056 | 48,985,333 | 61,151,847 | 62,413,422 |
| **Elected Officials** | | | | |
| Property Appraiser | 403,740 | 432,572 | 478,566 | 477,728 |
| Tax Collector | 1,274,097 | 1,456,048 | 1,719,583 | 1,831,877 |
| | 1,677,837 | 1,888,620 | 2,198,149 | 2,309,605 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 4,844,395 | 5,644,945 | 46,062,680 | 57,609,095 |
| Major Maintenance & Repair | 309,014 | 292,499 | 1,861,585 | 2,086,927 |
| | 5,153,409 | 5,937,444 | 47,924,265 | 59,696,022 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 51,545,299 | 71,406,779 |
| Transfers | 19,697,281 | 12,720,186 | 10,320,301 | 16,967,735 |
| | 19,697,281 | 12,720,186 | 61,865,600 | 88,374,514 |
| **Total** | $ 72,066,584 | $ 69,531,583 | $ 173,139,861 | $ 212,793,563 |

# Community Investment Tax Revenue Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Miscellaneous Revenues | $ (1,092,928) | $ 3,584,396 | $ 1,521,604 | $ 3,146,000 |
| **Gross Revenue** | (1,092,928) | 3,584,396 | 1,521,604 | 3,146,000 |
| Less 5% required By Law | 0 | 0 | (76,081) | (157,300) |
| Interfund Transfers | 35,246,373 | 40,184,877 | 57,304,209 | 54,871,774 |
| Intrafund transfers | 0 | 19,548,003 | 0 | 419,715 |
| Fund Balance | 52,473,483 | 76,579,382 | 115,883,337 | 172,661,169 |
| | 87,719,855 | 136,312,262 | 173,111,465 | 227,795,358 |
| **Total** | $ 86,626,927 | $ 139,896,658 | $ 174,633,069 | $ 230,941,358 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 9,263,669 | $ 8,591,750 | $ 139,561,712 | $ 180,698,823 |
| Debt Service Accounts | 783,876 | 823,496 | 660,000 | 660,000 |
| | 10,047,545 | 9,415,246 | 140,221,712 | 181,358,823 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 34,411,357 | 49,162,820 |
| Transfers | 0 | 24,884,325 | 0 | 419,715 |
| | 0 | 24,884,325 | 34,411,357 | 49,582,535 |
| **Total** | $ 10,047,545 | $ 34,299,571 | $ 174,633,069 | $ 230,941,358 |

# Grants (Not Transportation-Related)

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Intergovernmental Revenue | $ 109,585,169 | $ 108,821,170 | $ 208,171,120 | $ 223,640,264 |
| Charges for Services | 180,331 | 180,856 | 182,000 | 182,000 |
| Fines and Forfeits | 30 | 175 | 0 | 0 |
| Miscellaneous Revenues | 6,608,752 | 3,369,672 | 2,230,120 | 3,636,496 |
| **Gross Revenue** | 116,374,281 | 112,371,873 | 210,583,240 | 227,458,760 |
| | | | | |
| Less 5% required By Law | 0 | 0 | (75,163) | (131,812) |
| Interfund Transfers | 18,363,019 | 34,511,129 | 23,377,388 | 29,757,826 |
| Intrafund transfers | 243,722 | 360,309 | 4,000,000 | 2,000,000 |
| Other | 4,479,279 | 3,029,542 | 9,222,795 | 7,712,006 |
| Fund Balance | 28,798,971 | 41,708,059 | 72,242,759 | 50,923,831 |
| | 51,884,990 | 79,609,039 | 108,767,779 | 90,261,851 |
| **Total** | $ 168,259,271 | $ 191,980,912 | $ 319,351,019 | $ 317,720,611 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Arts Council Division | $ 176,762 | $ 246,772 | $ 253,491 | $ 57,000 |
| Affordable Housing Services | 13,943,811 | 12,915,457 | 58,091,560 | 51,819,674 |
| Aging Services | 9,312,699 | 11,825,127 | 19,239,777 | 18,685,235 |
| Children's Services | 2,900,263 | 2,591,689 | 5,468,259 | 5,186,060 |
| Conservation & Environmental Lands Management | 0 | 28,287 | 190,929 | 190,929 |
| Economic Development | 326,376 | 370,180 | 589,451 | 618,554 |
| Engineering and Operations | 42,088 | 57,282 | 0 | 0 |
| Extension Service | 175,844 | 181,404 | 194,412 | 194,412 |
| Facilities Management | 365,043 | 2,266 | 0 | 0 |
| Fire Rescue | 3,073,136 | 6,788,389 | 9,123,165 | 6,800,428 |
| Head Start - Early Head Start | 43,341,640 | 40,581,178 | 64,986,256 | 58,009,314 |
| Health Care Services | 12,279,974 | 12,646,989 | 25,966,792 | 25,841,792 |
| Human Resources | 3,885 | 1,720 | 204,257 | 209,713 |
| Management & Budget | 3,170,168 | 2,194,521 | 3,333,707 | 1,578,022 |
| Performance Data & Analytics | 318,862 | 0 | 0 | 369,160 |
| Social Services | 16,202,732 | 12,058,291 | 12,147,095 | 24,631,777 |
| Sunshine Line | 2,406,767 | 2,993,607 | 4,743,221 | 4,906,529 |
| | 108,040,050 | 105,483,159 | 204,532,372 | 199,098,599 |
| | | | | |
| **Judicial** | 525,032 | 446,508 | 1,850,914 | 2,087,758 |
| | | | | |
| **Boards, Commissions & Agencies** | | | | |
| Environmental Protection Commission | 4,002,552 | 4,294,701 | 7,219,761 | 7,632,214 |
| Metropolitan Planning Organization | 2,614,562 | 2,562,605 | 10,876,743 | 10,162,138 |
| | 6,617,115 | 6,857,307 | 18,096,504 | 17,794,352 |
| | | | | |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 6,114,001 | 1,672,176 | 18,083,967 | 23,400,859 |
| Non-Departmental Allotments | 1,737,217 | 19,898,050 | 48,486,002 | 72,365,156 |
| | 7,851,218 | 21,570,227 | 66,569,969 | 95,766,015 |

# Grants (Not Transportation-Related)

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | $ 0 | $ 0 | $ 301,260 | $ 336,164 |
| Transfers | 3,517,247 | 361,146 | 28,000,000 | 2,637,723 |
| | 3,517,247 | 361,146 | 28,301,260 | 2,973,887 |
| **Total** | $ 126,550,661 | $ 134,718,345 | $ 319,351,019 | $ 317,720,611 |

# Sales Tax Revenue Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Local Option Taxes | $ 242,076,613 | $ 257,855,346 | $ 247,506,314 | $ 258,993,362 |
| Intergovernmental Revenue | 153,094,110 | 161,142,675 | 155,247,458 | 156,757,878 |
| Miscellaneous Revenues | (1,619,255) | 6,453,748 | 2,211,072 | 5,360,000 |
| **Gross Revenue** | 393,551,468 | 425,451,769 | 404,964,844 | 421,111,240 |
| | | | | |
| Less 5% required By Law | 0 | 0 | (15,795,638) | (16,396,136) |
| Interfund Transfers | 0 | 0 | 0 | 29,643,136 |
| Fund Balance | 114,001,616 | 178,422,772 | 183,126,008 | 206,150,423 |
| | 114,001,616 | 178,422,772 | 167,330,370 | 219,397,423 |
| **Total** | $ 507,553,084 | $ 603,874,541 | $ 572,295,214 | $ 640,508,663 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Economic Development | $ 1,314,129 | $ 2,982,111 | $ 10,870,040 | $ 9,934,514 |
| | 1,314,129 | 2,982,111 | 10,870,040 | 9,934,514 |
| | | | | |
| **Elected Officials** | | | | |
| Tax Collector | 437,518 | 497,817 | 512,526 | 528,773 |
| | 437,518 | 497,817 | 512,526 | 528,773 |
| | | | | |
| **Non-Departmental Organizations** | | | | |
| Governmental Agencies | 93,952,934 | 94,947,833 | 91,902,077 | 96,465,837 |
| Non-Departmental Allotments | 0 | 0 | 754,000 | 1,044,000 |
| NonProfit Organizations | 20,276,297 | 26,933,080 | 30,983,427 | 38,323,964 |
| | 114,229,231 | 121,880,913 | 123,639,504 | 135,833,801 |
| | | | | |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 167,697,892 | 173,913,215 |
| Transfers | 213,149,433 | 241,379,614 | 269,575,252 | 320,298,360 |
| | 213,149,433 | 241,379,614 | 437,273,144 | 494,211,575 |
| | | | | |
| **Total** | $ 329,130,311 | $ 366,740,455 | $ 572,295,214 | $ 640,508,663 |

# Discretely Presented Component Units

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Charges for Services | $ 1,174,093 | $ 1,193,005 | $ 780,075 | $ 890,075 |
| Fines and Forfeits | 50 | 0 | 0 | 0 |
| Miscellaneous Revenues | (4,785,006) | 40,586 | 50,082 | 67,000 |
| **Gross Revenue** | (3,610,863) | 1,233,591 | 830,157 | 957,075 |
| Less 5% required By Law | 0 | 0 | (41,508) | (47,854) |
| Interfund Transfers | 4,621,663 | 5,215,974 | 6,296,472 | 6,717,398 |
| Fund Balance | 4,895,232 | 7,965 | 8,044 | 0 |
| | 9,516,895 | 5,223,940 | 6,263,008 | 6,669,544 |
| **Total** | $ 5,906,032 | $ 6,457,530 | $ 7,093,165 | $ 7,626,619 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Boards, Commissions & Agencies** | | | | |
| Hillsborough County Planning Commission | $ 5,810,947 | $ 6,440,607 | $ 7,067,760 | $ 7,597,169 |
| Metropolitan Planning Organization | 5,000 | 0 | 25,405 | 29,450 |
| | 5,815,947 | 6,440,607 | 7,093,165 | 7,626,619 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 82,120 | 0 | 0 | 0 |
| | 82,120 | 0 | 0 | 0 |
| **Total** | $ 5,898,067 | $ 6,440,607 | $ 7,093,165 | $ 7,626,619 |

# Local Housing Assistance Program Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Intergovernmental Revenue | $ 11,427,448 | $ 9,031,202 | $ 44,093,304 | $ 44,768,892 |
| Miscellaneous Revenues | 7,554,503 | 1,067,618 | 2,954,308 | 891,512 |
| **Gross Revenue** | 18,981,951 | 10,098,820 | 47,047,612 | 45,660,404 |
| Interfund Transfers | 510 | 0 | 0 | 0 |
| Fund Balance | 5,262,624 | 21,039,821 | 0 | 0 |
| | 5,263,134 | 21,039,821 | 0 | 0 |
| **Total** | $ 24,245,085 | $ 31,138,640 | $ 47,047,612 | $ 45,660,404 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Affordable Housing Services | $ 3,205,265 | $ 4,794,331 | $ 47,047,612 | $ 45,660,404 |
| | 3,205,265 | 4,794,331 | 47,047,612 | 45,660,404 |
| **Total** | $ 3,205,265 | $ 4,794,331 | $ 47,047,612 | $ 45,660,404 |

# COVID Relief Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Intergovernmental Revenue | $ 99,878,586 | $ 76,495,146 | $ 0 | $ 0 |
| Miscellaneous Revenues | 592,436 | 8,492,501 | 4,528,955 | 3,388,090 |
| **Gross Revenue** | 100,471,022 | 84,987,647 | 4,528,955 | 3,388,090 |
| Less 5% required By Law | 0 | 0 | (226,448) | (169,404) |
| Intrafund transfers | 251,196,627 | 19,522,800 | 0 | 0 |
| Fund Balance | 68,380 | 9,517,715 | 203,637,055 | 165,231,451 |
| | 251,265,007 | 29,040,515 | 203,410,607 | 165,062,047 |
| **Total** | $ 351,736,029 | $ 114,028,162 | $ 207,939,562 | $ 168,450,137 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Fire Rescue | $ 3,515,786 | $0 | $0 | $0 |
| Social Services | 0 | 9,466 | 10,000 | 0 |
| | 3,515,786 | 9,466 | 10,000 | 0 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 11,519,081 | 28,905,310 | 152,806,843 | 133,664,364 |
| Non-Departmental Allotments | 75,986,820 | 46,677,367 | 45,920,865 | 17,446,655 |
| | 87,505,901 | 75,582,677 | 198,727,708 | 151,111,019 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 9,201,854 | 17,339,118 |
| Transfers | 251,196,627 | 19,522,800 | 0 | 0 |
| | 251,196,627 | 19,522,800 | 9,201,854 | 17,339,118 |
| **Total** | $ 342,218,314 | $ 95,114,943 | $ 207,939,562 | $ 168,450,137 |

# General Obligation Bonds Sinking Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Current Ad Valorem Taxes | $ 8,810,672 | $ 10,263,657 | $ 11,953,704 | $ 12,772,050 |
| Delinquent Ad Valorem Taxes | 156,503 | 3,330 | 45,800 | 47,800 |
| Miscellaneous Revenues | (38,748) | 114,849 | 102,664 | 279,000 |
| **Gross Revenue** | 8,928,427 | 10,381,836 | 12,102,168 | 13,098,850 |
| | | | | |
| Less 5% required By Law | 0 | 0 | (605,108) | (654,943) |
| Residual Equity | 79,854 | 91,809 | 0 | 0 |
| Transfers | 0 | 0 | 0 | 57,428 |
| Other | 0 | 59,327,616 | 0 | 0 |
| Fund Balance | 4,500,290 | 6,520,068 | 8,344,460 | 13,757,838 |
| | 4,580,143 | 65,939,493 | 7,739,352 | 13,160,323 |
| **Total** | $ 13,508,571 | $ 76,321,329 | $ 19,841,520 | $ 26,259,173 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Elected Officials** | | | | |
| Property Appraiser | $ 57,203 | $ 61,511 | $ 68,051 | $ 67,934 |
| Tax Collector | 201,343 | 227,340 | 288,988 | 305,355 |
| | 258,546 | 288,851 | 357,039 | 373,289 |
| | | | | |
| **Non-Departmental Organizations** | | | | |
| Debt Service Accounts | 6,729,956 | 7,246,918 | 7,263,569 | 9,176,608 |
| | 6,729,956 | 7,246,918 | 7,263,569 | 9,176,608 |
| | | | | |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 12,220,912 | 16,709,276 |
| Transfers | 0 | 58,804,476 | 0 | 0 |
| | 0 | 58,804,476 | 12,220,912 | 16,709,276 |
| | | | | |
| **Total** | $ 6,988,503 | $ 66,340,245 | $ 19,841,520 | $ 26,259,173 |

# Revenue Bonds Sinking Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Delinquent Ad Valorem Taxes | $ 2 | $ 0 | $ 0 | $ 0 |
| Miscellaneous Revenues | 187,666 | 1,815,721 | 1,068,424 | 1,750,844 |
| **Gross Revenue** | 187,668 | 1,815,721 | 1,068,424 | 1,750,844 |
| Less 5% required By Law | 0 | 0 | (53,422) | (87,542) |
| Interfund Transfers | 77,553,849 | 93,398,475 | 84,527,635 | 104,079,834 |
| Other | 0 | 0 | 5,000,000 | 15,000,000 |
| Fund Balance | 42,254,639 | 40,869,224 | 39,318,693 | 51,031,486 |
| | 119,808,488 | 134,267,700 | 128,792,906 | 170,023,778 |
| **Total** | $ 119,996,156 | $ 136,083,420 | $ 129,861,330 | $ 171,774,622 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Debt Service Accounts | $ 79,126,932 | $ 93,765,085 | $ 77,701,382 | $ 83,547,495 |
| | 79,126,932 | 93,765,085 | 77,701,382 | 83,547,495 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 47,159,948 | 44,350,763 |
| Transfers | 0 | 0 | 5,000,000 | 43,876,364 |
| | 0 | 0 | 52,159,948 | 88,227,127 |
| **Total** | $ 79,126,932 | $ 93,765,085 | $ 129,861,330 | $ 171,774,622 |

# Commercial Paper Sinking Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Miscellaneous Revenues | $ (297,582) | $ 668,642 | $ 395,650 | $ 738,000 |
| **Gross Revenue** | (297,582) | 668,642 | 395,650 | 738,000 |
| | | | | |
| Less 5% required By Law | 0 | 0 | (19,783) | (36,900) |
| Interfund Transfers | 10,548,077 | 25,927,166 | 17,821,996 | 19,373,288 |
| Other | 2,200,000 | 0 | 2,750,000 | 1,688,851 |
| Fund Balance | 20,169,870 | 19,673,328 | 16,572,114 | 8,440,490 |
| | 32,917,947 | 45,600,494 | 37,124,327 | 29,465,729 |
| **Total** | $ 32,620,366 | $ 46,269,136 | $ 37,519,977 | $ 30,203,729 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Debt Service Accounts | $ 9,247,038 | $ 30,498,960 | $ 20,069,150 | $ 24,893,929 |
| | 9,247,038 | 30,498,960 | 20,069,150 | 24,893,929 |
| | | | | |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 15,900,827 | 1,787,901 |
| Transfers | 3,700,000 | 670,959 | 1,550,000 | 3,521,899 |
| | 3,700,000 | 670,959 | 17,450,827 | 5,309,800 |
| | | | | |
| **Total** | $ 12,947,038 | $ 31,169,919 | $ 37,519,977 | $ 30,203,729 |

# Direct Borrowing and Placement Note Sinking Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Charges for Services | $ 544,766 | $ 553,847 | $ 210,526 | $ 210,526 |
| Miscellaneous Revenues | (30,707) | 69,937 | 74,292 | 121,000 |
| **Gross Revenue** | 514,059 | 623,784 | 284,818 | 331,526 |
| Less 5% required By Law | 0 | 0 | (14,241) | (16,576) |
| Interfund Transfers | 2,466,693 | 2,718,785 | 4,220,740 | 3,115,292 |
| Fund Balance | 3,070,750 | 2,872,698 | 1,729,720 | 4,195,193 |
| | 5,537,443 | 5,591,483 | 5,936,219 | 7,293,909 |
| **Total** | $ 6,051,501 | $ 6,215,267 | $ 6,221,037 | $ 7,625,435 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Debt Service Accounts | $ 3,178,803 | $ 3,177,879 | $ 3,260,590 | $ 3,264,835 |
| | 3,178,803 | 3,177,879 | 3,260,590 | 3,264,835 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 2,960,447 | 4,360,600 |
| | 0 | 0 | 2,960,447 | 4,360,600 |
| **Total** | $ 3,178,803 | $ 3,177,879 | $ 6,221,037 | $ 7,625,435 |

# Countywide Construction Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Interfund Transfers | $ 16,500,000 | $ 30,789,605 | $ 25,981,000 | $ 77,994,659 |
| Intrafund transfers | 0 | 119,047 | 0 | 0 |
| Fund Balance | 40,444,436 | 47,954,158 | 68,233,889 | 74,956,950 |
| **Total** | $ 56,944,436 | $ 78,862,810 | $ 94,214,889 | $ 152,951,609 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 8,990,278 | $ 15,005,670 | $ 82,111,285 | $ 137,441,661 |
| | 8,990,278 | 15,005,670 | 82,111,285 | 137,441,661 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 12,103,604 | 15,509,948 |
| Transfers | 0 | 250,000 | 0 | 0 |
| | 0 | 250,000 | 12,103,604 | 15,509,948 |
| **Total** | $ 8,990,278 | $ 15,255,670 | $ 94,214,889 | $ 152,951,609 |

# Unincorporated Area Construction Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Miscellaneous Revenues | $ 0 | $ 6,001,111 | $ 0 | $ 0 |
| **Gross Revenue** | 0 | 6,001,111 | 0 | 0 |
| Interfund Transfers | 16,817,469 | 12,657,441 | 13,877,876 | 84,342,519 |
| Intrafund transfers | 0 | 0 | 0 | 1,223 |
| Fund Balance | 12,089,087 | 22,897,979 | 38,679,208 | 39,589,228 |
| | 28,906,556 | 35,555,420 | 52,557,084 | 123,932,970 |
| **Total** | $ 28,906,556 | $ 41,556,531 | $ 52,557,084 | $ 123,932,970 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 3,643,115 | $ 3,021,909 | $ 36,289,352 | $ 104,728,211 |
| | 3,643,115 | 3,021,909 | 36,289,352 | 104,728,211 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 11,267,856 | 14,558,295 |
| Transfers | 2,365,463 | 4,471,788 | 4,999,876 | 4,646,464 |
| | 2,365,463 | 4,471,788 | 16,267,732 | 19,204,759 |
| **Total** | $ 6,008,578 | $ 7,493,697 | $ 52,557,084 | $ 123,932,970 |

# BP Oil Spill Proceeds Project Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Fund Balance | $ 11,908,661 | $ 10,059,293 | $ 9,390,638 | $ 9,104,811 |
| **Total** | $ 11,908,661 | $ 10,059,293 | $ 9,390,638 | $ 9,104,811 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 1,849,369 | $ 722,651 | $ 9,390,638 | $ 9,104,811 |
| | 1,849,369 | 722,651 | 9,390,638 | 9,104,811 |
| **Total** | $ 1,849,369 | $ 722,651 | $ 9,390,638 | $ 9,104,811 |

# Non Ad Valorem Bonds (2019) Project Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Miscellaneous Revenues | $ (653,525) | $ 576,609 | $ 1,414,500 | $ 0 |
| **Gross Revenue** | (653,525) | 576,609 | 1,414,500 | $0 |
| Less 5% required By Law | 0 | 0 | (70,725) | 0 |
| Fund Balance | 49,781,658 | 14,715,968 | 8,792,090 | 250,000 |
| | 49,781,658 | 14,715,968 | 8,721,365 | 250,000 |
| **Total** | $ 49,128,133 | $ 15,292,577 | $ 10,135,865 | $ 250,000 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 34,412,165 | $ 8,941,551 | $ 9,171,874 | $ 0 |
| | 34,412,165 | 8,941,551 | 9,171,874 | 0 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 963,991 | 0 |
| Transfers | 0 | 68,783 | 0 | 250,000 |
| | 0 | 68,783 | 963,991 | 250,000 |
| **Total** | $ 34,412,165 | $ 9,010,334 | $ 10,135,865 | $ 250,000 |

# Environmental Lands Acquisition & Protect Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Miscellaneous Revenues | $ (23,742) | $ 797,342 | $ 536,403 | $ 1,293,101 |
| **Gross Revenue** | (23,742) | 797,342 | 536,403 | 1,293,101 |
| | | | | |
| Less 5% required By Law | 0 | 0 | (26,820) | (64,655) |
| Interfund Transfers | 0 | 39,070,658 | 0 | 20,799 |
| Fund Balance | 42,083,397 | 39,898,228 | 56,019,390 | 56,654,902 |
| | 42,083,397 | 78,968,886 | 55,992,570 | 56,611,046 |
| **Total** | $ 42,059,656 | $ 79,766,228 | $ 56,528,973 | $ 57,904,147 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 1,745,425 | $ 25,620,103 | $ 54,972,951 | $ 54,994,787 |
| | 1,745,425 | 25,620,103 | 54,972,951 | 54,994,787 |
| | | | | |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 1,556,022 | 2,909,360 |
| Transfers | 416,003 | 0 | 0 | 0 |
| | 416,003 | 0 | 1,556,022 | 2,909,360 |
| | | | | |
| **Total** | $ 2,161,428 | $ 25,620,103 | $ 56,528,973 | $ 57,904,147 |

# Commercial Paper & Credit Capacity Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Miscellaneous Revenues | $ (12,698) | $ 39,286 | $ 9,348 | $ 15,000 |
| **Gross Revenue** | (12,698) | 39,286 | 9,348 | 15,000 |
| | | | | |
| Less 5% required By Law | 0 | 0 | (467) | (750) |
| Interfund Transfers | 3,700,000 | 739,743 | 1,550,000 | 1,688,851 |
| Other | 4,100,000 | 31,800,000 | 31,000,000 | 26,500,000 |
| Fund Balance | 411,597 | 1,080,260 | 1,059,906 | 294,719 |
| | 8,211,597 | 33,620,002 | 33,609,439 | 28,482,820 |
| **Total** | $ 8,198,899 | $ 33,659,288 | $ 33,618,787 | $ 28,497,820 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | $ 3,782,000 | $ 20,723,846 | $ 1,791,482 | $ 1,688,851 |
| Debt Service Accounts | 0 | 0 | 935 | 0 |
| Governmental Agencies | 3,336,639 | 12,759,651 | 31,000,000 | 26,600,000 |
| | 7,118,639 | 33,483,497 | 32,792,417 | 28,288,851 |
| | | | | |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 826,370 | 163,532 |
| Transfers | 0 | 171,524 | 0 | 45,437 |
| | 0 | 171,524 | 826,370 | 208,969 |
| | | | | |
| **Total** | $ 7,118,639 | $ 33,655,021 | $ 33,618,787 | $ 28,497,820 |

# Public Works Solid Waste Resource Recovery Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Permits, Fees & Special Assessments | $ 225,000 | $ 300,000 | $ 225,000 | $ 225,000 |
| Charges for Services | 160,354,747 | 205,072,334 | 201,252,476 | 208,383,247 |
| Fines and Forfeits | 303 | 245 | 0 | 0 |
| Miscellaneous Revenues | (4,114,626) | 11,746,932 | 2,203,967 | 6,651,489 |
| **Gross Revenue** | 156,465,424 | 217,119,511 | 203,681,443 | 215,259,736 |
| Less 5% required By Law | 0 | 0 | (10,184,072) | (10,762,987) |
| Intrafund transfers | 270,826,525 | 241,306,160 | 194,534,905 | 266,745,213 |
| Other | 10,963,324 | (235,811) | 101,145,000 | 96,500,000 |
| Fund Balance | 187,939,967 | 204,725,088 | 238,023,163 | 200,523,034 |
| | 469,729,816 | 445,795,438 | 523,518,996 | 553,005,260 |
| **Total** | $ 626,195,240 | $ 662,914,949 | $ 727,200,439 | $ 768,264,996 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Enterprise Program Management Office | $ 273,531 | $ 264,803 | $ 320,700 | $ 331,431 |
| Environmental Services Division | 131,469 | 3,078 | 0 | 0 |
| Facilities Management | 515 | 0 | 0 | 0 |
| Management & Budget | (360) | 0 | 0 | 0 |
| Performance Data & Analytics | 19,931 | 16,385 | 23,785 | 24,374 |
| Procurement Services | 31,256 | 237 | 0 | 0 |
| Solid Waste | 133,049,014 | 164,895,697 | 199,403,779 | 203,644,502 |
| Water Resources | 4,267,369 | 4,343,622 | 5,602,150 | 2,273,589 |
| | 137,772,724 | 169,523,822 | 205,350,414 | 206,273,896 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 2,483,372 | 3,101,311 | 160,832,166 | 145,687,134 |
| Debt Service Accounts | 10,385,999 | 11,187,407 | 35,527,250 | 36,037,250 |
| | 12,869,371 | 14,288,719 | 196,359,416 | 181,724,384 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 1,532 | 7,366 | 130,955,704 | 113,521,503 |
| Transfers | 270,826,525 | 241,306,160 | 194,534,905 | 266,745,213 |
| | 270,828,057 | 241,313,526 | 325,490,609 | 380,266,716 |
| **Total** | $ 421,470,151 | $ 425,126,067 | $ 727,200,439 | $ 768,264,996 |

# Public Utilities Water/Wastewater Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Permits, Fees & Special Assessments | $ 19,442,614 | $ 18,104,332 | $ 23,785,062 | $ 15,208,669 |
| Intergovernmental Revenue | 0 | 1,282,763 | 19,823,335 | 47,548,602 |
| Charges for Services | 338,388,933 | 386,474,996 | 376,272,246 | 423,457,398 |
| Fines and Forfeits | 88,781 | 115,687 | 62,440 | 62,440 |
| Miscellaneous Revenues | (4,989,337) | 33,019,285 | 10,902,437 | 29,878,160 |
| **Gross Revenue** | 352,930,991 | 438,997,062 | 430,845,520 | 516,155,269 |
| Less 5% required By Law | 0 | 0 | (20,551,109) | (22,905,334) |
| Interfund Transfers | 0 | 0 | 0 | 420,000 |
| Intrafund transfers | 404,283,072 | 370,259,689 | 424,175,478 | 609,020,682 |
| Other | (16,919,900) | 1,772,547 | 32,000,000 | 152,525,198 |
| Fund Balance | 1,619,093,688 | 1,634,961,304 | 782,317,933 | 675,195,341 |
| | 2,006,456,861 | 2,006,993,541 | 1,217,942,302 | 1,414,255,887 |
| **Total** | **$ 2,359,387,852** | **$ 2,445,990,603** | **$ 1,648,787,822** | **$ 1,930,411,156** |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Communications & Digital Media | $ 122,705 | $ 132,214 | $ 149,361 | $ 154,257 |
| Development Services | 470,337 | 530,739 | 681,146 | 685,425 |
| Engineering and Operations | (700) | 0 | 0 | 0 |
| Enterprise Program Management Office | 617,653 | 634,749 | 767,414 | 779,260 |
| Enterprise Solutions and Quality Assurance | 0 | 0 | 92,374 | 0 |
| Environmental Services Division | 4,754,448 | 5,536,661 | 10,707,671 | 11,462,801 |
| Facilities Management | 96,267 | 107,456 | 124,611 | 126,567 |
| Management & Budget | 0 | (14) | 0 | 0 |
| Performance Data & Analytics | 79,298 | 84,064 | 95,141 | 97,502 |
| Procurement Services | 224,096 | 2,078 | 0 | 0 |
| Solid Waste | 1,751 | (87) | 0 | 0 |
| Water Resources | 211,965,720 | 231,843,166 | 299,840,129 | 315,845,173 |
| | 218,331,576 | 238,871,025 | 312,457,847 | 329,150,985 |
| **Elected Officials** | | | | |
| Tax Collector | 149,524 | 119,180 | 0 | 0 |
| | 149,524 | 119,180 | 0 | 0 |
| **Non-Departmental Organizations** | | | | |
| Capital Improvement Programs | 79,115,466 | 88,800,078 | 488,809,483 | 703,185,263 |
| Debt Service Accounts | 22,546,909 | 22,292,600 | 26,368,262 | 35,048,707 |
| | 101,662,375 | 111,092,678 | 515,177,745 | 738,233,970 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 396,976,752 | 254,005,519 |
| Transfers | 404,283,072 | 370,259,689 | 424,175,478 | 609,020,682 |
| | 404,283,072 | 370,259,689 | 821,152,230 | 863,026,201 |
| **Total** | **$ 724,426,547** | **$ 720,342,572** | **$ 1,648,787,822** | **$ 1,930,411,156** |

# Fleet Management Funds

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Charges for Services | $ 42,383,824 | $ 46,873,623 | $ 48,000,000 | $ 50,500,000 |
| Miscellaneous Revenues | (132,675) | 3,188,944 | 1,605,478 | 2,999,000 |
| **Gross Revenue** | 42,251,149 | 50,062,567 | 49,605,478 | 53,499,000 |
| Less 5% required By Law | 0 | 0 | (2,480,274) | (149,950) |
| Interfund Transfers | 48,403 | 93,610 | 35,031 | 70,971 |
| Other | (1,248,689) | 1,112,585 | 0 | 0 |
| Fund Balance | 86,297,314 | 92,979,620 | 81,738,832 | 69,621,240 |
| | 85,097,028 | 94,185,815 | 79,293,589 | 69,542,261 |
| **Total** | $ 127,348,177 | $ 144,248,383 | $ 128,899,067 | $ 123,041,261 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Fleet Management | $ 34,368,557 | $ 37,567,929 | $ 79,899,135 | $ 96,336,421 |
| | 34,368,557 | 37,567,929 | 79,899,135 | 96,336,421 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 48,999,932 | 26,704,840 |
| | 0 | 0 | 48,999,932 | 26,704,840 |
| **Total** | $ 34,368,557 | $ 37,567,929 | $ 128,899,067 | $ 123,041,261 |

# Self Insurance Fund

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

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Intergovernmental Revenue | $ 212,646 | $ 62,129 | $ 175,000 | $ 140,369 |
| Charges for Services | 131,370,519 | 133,652,690 | 145,173,366 | 154,291,317 |
| Miscellaneous Revenues | 2,200,525 | 17,365,197 | 13,765,940 | 16,387,474 |
| **Gross Revenue** | 133,783,690 | 151,080,016 | 159,114,306 | 170,819,160 |
| | | | | |
| Less 5% required By Law | 0 | 0 | (2,511,035) | (1,299,808) |
| Interfund Transfers | 10,765,950 | 11,000,000 | 44,000,000 | 38,628,411 |
| Intrafund transfers | 2,550,000 | 2,950,000 | 2,550,000 | 2,550,000 |
| Other | (38,999) | (361,862) | 0 | 0 |
| Fund Balance | 216,725,959 | 226,246,234 | 241,664,214 | 301,873,879 |
| | 230,002,910 | 239,834,372 | 285,703,179 | 341,752,482 |
| **Total** | $ 363,786,600 | $ 390,914,388 | $ 444,817,485 | $ 512,571,642 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Administrator** | | | | |
| Human Resources | $ 1,518,740 | $ 1,510,906 | $ 2,001,859 | $ 1,955,883 |
| Risk Management & Safety Division | 1,775,944 | 1,642,882 | 2,099,976 | 2,266,222 |
| | 3,294,684 | 3,153,788 | 4,101,835 | 4,222,105 |
| | | | | |
| **Non-Departmental Organizations** | | | | |
| Non-Departmental Allotments | 131,695,683 | 132,268,874 | 162,559,071 | 162,560,386 |
| | 131,695,683 | 132,268,874 | 162,559,071 | 162,560,386 |
| | | | | |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 912 | 275,606,579 | 343,239,151 |
| Transfers | 2,550,000 | 22,150,000 | 2,550,000 | 2,550,000 |
| | 2,550,000 | 22,150,912 | 278,156,579 | 345,789,151 |
| | | | | |
| **Total** | $ 137,540,367 | $ 157,573,573 | $ 444,817,485 | $ 512,571,642 |

# Noncommitment Debt Service Funds

This debt service fund group accounts for the payment of principal, interest and other debt servicing costs on the County's Series 2021 Wastewater Impact Fee Assessment Special Assessment Revenue Bonds. This bond issuance was undertaken in order to provide funding for certain capital improvements to the Public Utilities Water/Wastewater System.

| Revenues by Source | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Permits, Fees & Special Assessments | $ 8,448,099 | $ 8,390,525 | $ 8,719,073 | $ 8,370,000 |
| Miscellaneous Revenues | 366 | 4,177 | 0 | 129,000 |
| **Gross Revenue** | 8,448,466 | 8,394,701 | 8,719,073 | 8,499,000 |
| Less 5% required By Law | 0 | 0 | (435,954) | (424,950) |
| Other | 998,675 | 1,228,225 | 0 | 0 |
| Fund Balance | (6,275,794) | (4,214,223) | 5,349,820 | 5,065,261 |
| | (5,277,119) | (2,985,998) | 4,913,866 | 4,640,311 |
| **Total** | $ 3,171,347 | $ 5,408,704 | $ 13,632,939 | $ 13,139,311 |

| Appropriations by Organization | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Elected Officials** | | | | |
| Tax Collector | $ 101,187 | $ 100,570 | $ 575,000 | $ 625,000 |
| | 101,187 | 100,570 | 575,000 | 625,000 |
| **Non-Departmental Organizations** | | | | |
| Debt Service Accounts | 7,284,383 | 7,283,150 | 8,033,300 | 8,613,800 |
| | 7,284,383 | 7,283,150 | 8,033,300 | 8,613,800 |
| **Non-Expenditure Accounts** | | | | |
| Reserves and Refunds | 0 | 0 | 5,024,639 | 3,900,511 |
| | 0 | 0 | 5,024,639 | 3,900,511 |
| **Total** | $ 7,385,570 | $ 7,383,720 | $ 13,632,939 | $ 13,139,311 |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **00002 GENERAL FUNDS** | | | | |
| **00003 Countywide General Fund** | | | | |
| 00004 Countywide General Operating Fund | $ 771,953,340 | $ 869,757,818 | $ 1,352,970,635 | $ 1,495,795,099 |
| 00005 Economic Development Activity Fund | 3,114,224 | 4,038,647 | 21,912,691 | 24,550,260 |
| 00006 Countywide Gaming Compact Fund | 2,299,085 | 2,664,146 | 2,020,171 | 1,442,900 |
| 00007 Hillsborough County Local Affordable Housing Fund | 8,278,000 | 6,264,910 | 32,312,156 | 26,666,694 |
| | **785,644,649** | **882,725,521** | **1,409,215,653** | **1,548,454,953** |
| **00050 Unincorporated Area General Fund** | | | | |
| 00051 Unincorporated Area General Operating Fund | 492,602,267 | 541,162,041 | 731,257,596 | 818,968,019 |
| 00052 Unincorporated Area Economic Development Activity Fund | 636,341 | 750,645 | 7,694,739 | 9,824,250 |
| | **493,238,608** | **541,912,686** | **738,952,335** | **828,792,269** |
| **GENERAL FUNDS TOTAL** | **1,278,883,257** | **1,424,638,207** | **2,148,167,988** | **2,377,247,222** |
| **10000 SPECIAL REVENUE FUNDS** | | | | |
| **10002 Countywide Special Revenue Funds** | | | | |
| 10100 Countywide Public Art Program Fund | 6,200 | 2,250 | 406,094 | 364,234 |
| 10101 Countywide Major Maintenance and Repair Project Fund | 3,401,360 | 5,197,742 | 36,120,132 | 48,796,612 |
| 10103 Countywide School Site Impact Fee Fund | 46,412,246 | 73,733,493 | 136,244,374 | 66,064,137 |
| 10104 Countywide School Impact Fee Interest Fund | 0 | 0 | 4,601,563 | 0 |
| 10105 Countywide Criminal Justice Education/Training Trust Fund | 1,042,145 | 1,150,780 | 3,468,393 | 3,565,045 |
| 10106 Countywide Criminal Justice Training Trust Fund | 0 | 0 | 1,795,613 | 1,822,090 |
| 10107 Countywide County Boat Registration Fee Fund | 562,220 | 556,027 | 1,396,353 | 1,326,037 |
| 10108 Countywide Sheriff's Child Protection/Training Facility Fund | 0 | 0 | 564,996 | 564,996 |
| 10109 Countywide US Marshals/DOJ Asset Forfeiture Fund | 301,130 | 301,130 | 3,898,977 | 5,193,960 |
| 10110 Countywide Drug Abuse Alternate Source Fund | 0 | 0 | 282,691 | 302,112 |
| 10111 Countywide 800Mhz Intergovernmental Radio Communication System Fund | 546,957 | 812,518 | 1,151,949 | 1,556,733 |
| 10112 Countywide Florida Contraband Forfeit Fund | 254,830 | 554,830 | 5,175,385 | 5,074,600 |
| 10113 Countywide Drug Abuse Trust Fund | 30,742 | 11,447 | 440,297 | 390,716 |
| 10114 Countywide Federal Treasury Asset Forfeiture Fund | 0 | 0 | 305,533 | 329,409 |
| 10115 Countywide Children's Advocacy Center Fund | 0 | 0 | 21,777 | 22,353 |
| 10116 Countywide Drug CT Program Administration Fund | 0 | 0 | 12,567 | 19,209 |
| 10117 Countywide State Court Innovation Fund | 1,592,374 | 1,742,083 | 2,478,186 | 2,464,362 |
| 10118 Countywide Legal Aid Fund | 1,283,333 | 916,999 | 1,100,000 | 1,100,000 |
| 10119 Countywide Teen Court/Juvenile Drivers Fund | 1,639,393 | 1,625,509 | 1,961,596 | 2,120,897 |
| 10120 Countywide Court-Related Tech Fund | 7,873,485 | 9,209,011 | 11,094,790 | 11,195,397 |
| 10121 Countywide Traffic Surcharge Trust Fund | 1,970,476 | 2,048,589 | 8,108,274 | 9,168,466 |
| 10122 Countywide Crime Prevention/Safe Neighborhoods | 847,662 | 850,238 | 1,326,009 | 1,027,015 |
| 10123 Countywide Child Support Incentive Fund | 0 | 0 | 332,243 | 373,479 |
| 10124 Countywide Florida Department of Juvenile Justice Fund | 3,178,737 | 5,013,777 | 5,134,533 | 5,650,000 |
| 10125 Countywide Victim Assistance; Crime Prevention & Youth Advocacy | 373,916 | 301,547 | 1,582,967 | 1,556,893 |
| 10126 Countywide Emergency Management Facility Plans Rev Fund | 0 | 0 | 53,789 | 56,639 |
| 10127 Countywide Local Air Pollution Control Tag Fee Trust Fund | 1,168,510 | 1,315,464 | 1,596,147 | 1,615,725 |
| 10128 Countywide Medicaid Certified Match Program | 0 | 0 | 90,525 | 97,600 |
| 10129 Countywide Indigent Health Care Services Fund | 114,694,353 | 127,210,139 | 222,293,965 | 269,216,910 |
| 10131 Countywide Pollution Recovery Fund | 122,494 | 222,919 | 892,984 | 914,950 |
| 10133 Countywide State Revenue Sharing Fund; Entitlement I & II | 7,190,060 | 5,668,785 | 9,071,321 | 15,543,124 |
| 10134 Countywide 911 Emergency Telecom Systems-Combined | 5,382,554 | 5,547,783 | 16,715,015 | 20,616,185 |
| 10135 Countywide FL Boating Improvement Program Project Fund | 86,920 | 312,900 | 1,074,440 | 1,405,249 |
| 10137 Countywide Children's Services Contributions Fund | 1,314 | 0 | 2,375 | 3,325 |
| 10138 Countywide Animal Contributions Spay/Neuter Incentive Payment Program | 246,535 | 272,730 | 735,263 | 763,931 |
| 10139 Countywide Animal Services Contributions Fund | 0 | 180 | 264,316 | 297,844 |
| 10140 Countywide Information Technology Services Project Fund | 11,003,806 | 12,420,026 | 29,327,895 | 35,364,647 |
| 10141 County Local Alcohol/Drug Training Fund | 0 | 0 | 686,750 | 802,446 |
| 10144 Countywide Safe and Sound Hillsborough Fund | 285,580 | 284,962 | 297,282 | 297,282 |
| 10145 Misdemeanor Probationary Services Fund | 1,964,390 | 2,372,324 | 3,300,000 | 3,300,000 |
| 10147 Countywide Vehicle for Hire Services Fund | 38,050 | 37,606 | 322,029 | 304,936 |
| 10148 Capital Project Private/Development Contributions (Non Transportation) | 0 | 0 | 318,864 | 574,835 |
| 10149 Countywide FL Boating Improvement Program Operating Fund | 38,935 | 34,122 | 88,199 | 89,349 |
| 10150 Countywide Phosphate Severance Tax Fund | 701,441 | 863,870 | 0 | 0 |
| 10151 Countywide State Opioid Settlement R21-078 | 0 | 0 | 19,057,403 | 37,068,431 |
| 10152 Countywide Local Participation Fund R 22-15 | 0 | 84,278,870 | 125,450,000 | 230,343,498 |
| 10900 County Law Library Board Fund | 167,576 | 185,530 | 228,950 | 216,065 |
| 10901 County Law Library Sales/Services | 0 | 0 | 234 | 950 |
| 15001 Indigent & Trauma Health Care Center Fund 10009001 | 109,260,095 | 109,693,890 | 559,983,974 | 668,171,225 |
| | **323,669,819** | **454,750,069** | **1,220,857,012** | **1,457,113,898** |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **10003 Unincorporated Area Special Revenue Funds** | | | | |
| 10200 Unincorporated Area Public Art Program Fund | 94,122 | 56,868 | 485,870 | 540,803 |
| 10201 Unincorporated Area Major Maintenance & Repair Project Fund | 4,922,430 | 8,076,104 | 20,429,700 | 27,266,409 |
| 10202 Unincorporated Area Parks Impact Fee (NW Zone) Fund | 455,433 | 812,674 | 1,753,675 | 2,122,042 |
| 10203 Unincorporated Area Parks Impact Fee (NE Zone) Fund | 227,891 | 926,420 | 4,583,680 | 5,334,970 |
| 10204 Unincorporated Area Parks Impact Fee (Cnt Zone) Fund | 1,980,442 | 1,038,433 | 5,822,762 | 7,177,227 |
| 10205 Unincorporated Area Parks Impact Fee (S Zone) Fund | 1,258,901 | 3,636,821 | 18,283,688 | 27,510,098 |
| 10206 Unincorporated Area Fire Service Impact Fee (NW Zone) Fund | 3,215 | 3,126 | 1,769,987 | 2,343,741 |
| 10207 Unincorporated Area Fire Service Impact Fee (NE Zone) Fund | 2,482 | 4,048 | 890,393 | 1,302,520 |
| 10208 Unincorporated Area Fire Service Impact Fee (Cnt Zone) Fund | 219,066 | 4,982 | 1,674,716 | 2,315,117 |
| 10209 Unincorporated Area Fire Service Impact Fee (S Zone) Fund | 104,976 | 267,362 | 6,828,283 | 8,855,812 |
| 10210 Unincorporated Area Impact Fees Administration Fund | 1,533,916 | 1,950,161 | 2,161,048 | 3,063,636 |
| 10211 Unincorporated Area Communication Services Tax Fund | 17,380,399 | 18,328,085 | 22,616,218 | 27,952,408 |
| 10212 Unincorporated Area Environmental Restoration Operating Fund | 3,027,232 | 1,367,313 | 8,959,209 | 5,844,416 |
| 10213 Unincorporated Area Local Habitat Mitigation Bank Fund | 0 | 0 | 1,432,308 | 1,266,751 |
| 10214 Unincorporated Area Building Service Division Fund | 22,693,475 | 18,157,771 | 25,088,073 | 28,055,442 |
| 10215 Unincorporated Area Land Excavation Operating/Inspection | 10,059 | 15,807 | 318,666 | 420,470 |
| 10216 Unincorporated Area Water Conservation Trust Fund | 81,342 | 74,428 | 398,729 | 382,650 |
| 10218 Unincorporated Area Stormwater Management Project Fund | 26,425,749 | 19,408,419 | 75,783,311 | 78,381,059 |
| 10219 Unincorporated Area Stormwater Management Operating Fund | 6,673,936 | 8,427,437 | 12,894,124 | 13,215,109 |
| 10223 Unincorporated Area A Environmental Restoration Projects Fund | 1,053,588 | 984,511 | 11,229,312 | 13,518,000 |
| 10224 Dana Shores Civic Assn Spec Assmt Rev Bonds 2019 Series | 0 | 0 | 2,728,672 | 200,976 |
| | **88,148,652** | **83,540,770** | **226,132,424** | **257,069,656** |
| **10004 Transportation Trust Fund** | | | | |
| 10300 Transportation Trust Fund Operating | 66,002,371 | 72,032,481 | 85,289,968 | 98,426,302 |
| 10301 Transportation Trust Fund Projects | 26,045,081 | 28,277,471 | 33,215,589 | 32,913,804 |
| 10302 Street Lighting Non-Ad Valorem Assessment Fund | 11,288,713 | 10,449,049 | 16,426,373 | 19,377,504 |
| 10305 Developer/Privately Funded Transportation Projects Fund | 3,240,265 | 598,706 | 1,914,636 | 649,460 |
| 10306 Local Voted/9th Cent Fuel Tax Project Fund | 3,300,378 | 2,005,490 | 12,049,468 | 12,008,512 |
| 10307 Road Impact Fee Zone 01 Fund | 79,705 | 190,866 | 472,861 | 468,860 |
| 10308 Road Impact Fee Zone 02 Fund | 35,128 | 13,797 | 672,807 | 587,552 |
| 10309 Road Impact Fee Zone 03 Fund | 0 | 0 | 152,484 | 164,804 |
| 10310 Road Impact Fee Zone 04 Fund | 499,972 | 220,327 | 1,855,782 | 1,743,699 |
| 10311 Road Impact Fee Zone 05 Fund | 0 | 0 | 461,669 | 495,212 |
| 10312 Road Impact Fee Zone 06 Fund | 0 | 274,395 | 357,839 | 115,318 |
| 10313 Road Impact Fee Zone 07 Fund | 214,711 | 46,434 | 2,630,576 | 2,770,827 |
| 10314 Road Impact Fee Zone 08 Fund | 1,233,643 | 258,450 | 6,403,759 | 7,221,546 |
| 10315 Road Impact Fee Zone 09 Fund | 198,010 | 64,504 | 7,558,985 | 8,895,271 |
| 10316 Road Impact Fee Zone 10 Fund | 181,771 | 23,187 | 530,556 | 577,564 |
| 10317 Constitutional Fuel Tax Fund | 14,384,441 | 12,964,052 | 15,168,123 | 14,015,828 |
| 10318 County 7th Cent Fuel Tax Fund | 4,816,813 | 5,924,352 | 7,144,945 | 6,261,313 |
| 10319 Local Voted/9th Cent Fuel Tax Revenue Fund | 6,619,307 | 7,394,595 | 7,127,618 | 7,299,393 |
| 10320 Countywide Ad Valorem Tax Transportation Fund | 1,741,905 | 3,136,089 | 23,854,660 | 67,710,804 |
| 10321 Unincorporated Area Ad Valorem Tax Transportation Fund | 10,829,465 | 4,374,710 | 23,371,489 | 46,631,605 |
| 10322 US 301 Road Widening Tier I Fund | 0 | 422,522 | 6,965,030 | 6,457,445 |
| 10323 US 301 Road Widening Tier II Fund | 0 | 0 | 935,546 | 978,642 |
| 10324 Madison Ave/US41/66th St Improvements | 0 | 0 | 78,628 | 0 |
| 10325 Lake Hutto/ Boyette and Bell Shoals Improvements | 289,525 | 0 | 0 | 0 |
| 10327 Sligh and Orient Traffic Signal Improvements | 43,277 | 0 | 18,237 | 0 |
| 10328 Falkenberg Rd and Leroy Ave Intersection Improvement | 85,006 | 0 | 0 | 0 |
| 10330 Bruce B. Downs Blvd & Richard Silver Way | 264,346 | 682,344 | 712,284 | 0 |
| 10331 Development Property Share Zone 1 | 0 | 14,063 | 6,324 | 26,261 |
| 10334 Development Property Share Zone 4 | 200,000 | 0 | 76,431 | 76,431 |
| 10336 Development Property Share Zone 6 | 0 | 34,000 | 34,000 | 0 |
| 10337 Development Property Share Zone 7 | 59,856 | 794 | 0 | 223,618 |
| 10338 Development Property Share Zone 8 | 0 | 0 | 1,680,955 | 1,680,955 |
| 10339 Development Property Share Zone 9 | 0 | 0 | 136,000 | 136,000 |
| 10340 Development Property Share Zone 10 | 0 | 0 | 86,145 | 86,145 |
| 10351 Mobility Fee Benefit District 1 Fund | 2,500,481 | 609,654 | 31,976,162 | 39,752,128 |
| 10352 Mobility Fee Benefit District 2 Fund | 1,737,062 | 4,364,260 | 36,694,600 | 44,857,180 |
| 10353 Mobility Fee Benefit District 3 Fund | 194,472 | 55,146 | 8,776,129 | 12,672,723 |
| 10354 Mobility Fee Benefit District 4 Fund | 2,967,704 | 2,052,414 | 45,199,237 | 66,308,680 |
| 10355 Mobility Fee Benefit District 5 Fund | 25,093 | 245,841 | 43,318,090 | 55,996,881 |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **10004 Transportation Trust Fund Continued** | | | | |
| 10361 Transportation MP Bonds Project Fund | 5,593,929 | 37,197,663 | 74,465,652 | 43,522,573 |
| 10364 HART Heavy Maintenance Facility Contribution Fund | 0 | 0 | 15,000,000 | 25,000,000 |
| 12404 PW12404 Kenly Elementary | 17,755 | 0 | 0 | 0 |
| 12882 Intersection Improvement-Valrico@ Sydney Traffic Signal CP0002 | 0 | 0 | 141,064 | 141,064 |
| 12883 Intersection Improvement-Mt Carmel@ Front St Traffic Signal CP0003 | 8,733 | 0 | 15,375 | 0 |
| 12884 Intersection Improvement-US 41@11th Traffic Signal CP0004 | 0 | 0 | 132,224 | 132,224 |
| 12885 Intersection Improvement-Sunlake @ Dale Mabry Hwy Traffic Signal CP0005 | 0 | 0 | 583,169 | 583,169 |
| 12887 Intersection Improvement -Gibsonton@ I-75 Traffic Signal CP0007 | 202,768 | 0 | 0 | 0 |
| 12888 Intersection Improvement -Van Dyke@ Simmons Rd Traffic Signal CP0019 | 0 | 0 | 380,195 | 380,195 |
| 12889 Big Bend Rd/South Shore Commons PD&E CP0028 | 0 | 0 | 16,220 | 44,707 |
| 12890 Bloomingdale & Providence Intersection Improvements CP0032 | 0 | 0 | 4,110 | 0 |
| 12895 Lithia/Pinecrest CP0300 | 578 | 0 | 0 | 0 |
| 12896 Madison Ave Improvements CP0301 | 0 | 0 | 119,511 | 64,452 |
| 12901 W Waters Ave & Upper Tampa Bay Trail Improvements CP0432 | 0 | 0 | 143,118 | 143,118 |
| 12903 George Rd/Hillsborough Ave Improvements CP0303 | 0 | 0 | 70,596 | 70,596 |
| 12940 PW South County Trail PD&E 19th Ave NE | 43,855 | 18,210 | 298,089 | 257,025 |
| 12942 PW Apollo Beach Extension | 5,329,838 | 0 | 0 | 0 |
| 12944 PW South Coast County Greenway Trail | 2,252,179 | (63,526) | 0 | 0 |
| 12945 PW RRFB LF Agreement | 0 | 0 | 334,000 | 334,000 |
| 12946 PW USDOT BUILD Grant | 25,000,000 | 0 | 0 | 0 |
| 12947 PW Gibsonton Dr/Fern Dr Imprv | 0 | 510 | 6,100,492 | 2,636,032 |
| 12948 PW Safe Route to Schools-Limona Elementary | 0 | 22,558 | 1,952,328 | 29,208,643 |
| 12949 PW HC CAV Transportation Project | 0 | 0 | 500,000 | 0 |
| | **197,528,135** | **193,905,410** | **523,610,128** | **660,106,065** |
| **10005 Library Tax District Special Rev Fd** | | | | |
| 10400 Library Tax District Operating Fund | 66,302,944 | 62,750,439 | 123,918,901 | 150,737,908 |
| 10401 Library Tax District Project Fund | 4,844,395 | 5,347,594 | 46,429,897 | 58,191,401 |
| 10402 Library Major Maintenance & Repair (R3M) Fund | 309,014 | 589,850 | 1,861,585 | 2,086,927 |
| 10405 Library Tax District Public Art Fund | 0 | 0 | 12,673 | 13,462 |
| 10421 LS10421-20 State Aid To Library | 10,510 | 0 | 0 | 0 |
| 10425 LS10425-22 State Aid To Library | 564,271 | 467,101 | 0 | 0 |
| 10426 LS10426-23 State Aid To Library | 0 | 376,599 | 0 | 0 |
| 10427 LS10427-21 DLIS FL American Rescue Plan Act | 35,450 | 0 | 0 | 0 |
| 10428 LS10428-24 State Aid To Lib | 0 | 0 | 916,805 | 799,295 |
| 10429 LS10429-25 State Aid to Library | 0 | 0 | 0 | 964,570 |
| | **72,066,584** | **69,531,583** | **173,139,861** | **212,793,563** |
| **10006 CIT Special Revenue Fund** | | | | |
| 10501 CIT Project Fund (Phase II 03-08) | 1,418,599 | 143,180 | 498,990 | 419,715 |
| 10502 CIT Project Fund (Ph III Feb 08 - Sept 16) | 5,397,763 | 2,488,154 | 24,244,995 | 27,420,443 |
| 10503 CIT Project Fund (Transportation Task Force) | 2,447,307 | 27,522,309 | 14,204,412 | 15,177,192 |
| 10506 Commercial Paper Notes Fund II | 783,876 | 823,496 | 2,434,320 | 1,599,726 |
| 10507 CIT Project Fund (Phase IV Nov 2021 – Nov 2026) | 0 | 3,322,432 | 133,250,352 | 186,324,282 |
| | **10,047,545** | **34,299,571** | **174,633,069** | **230,941,358** |
| **10008 Grants (Not Transportation-Related)** | | | | |
| 10702 FEMA FDEM Hurricane Irma - Disaster Events Fund | 2,554,114 | 904,551 | 1,045,137 | 146,032 |
| 10707 Brownfields PG2002/ED3220/ED3221 | 0 | 0 | 301,260 | 336,164 |
| 10708 NFL - Youth Education Towns PR2002 | 0 | 0 | 177,327 | 177,327 |
| 10709 NFL- Youth Education Towns PR2902 | 0 | 0 | 533,155 | 533,155 |
| 10710 Hurricane Dorian - Disaster Events Fund | 128,586 | 0 | 0 | 0 |
| 10711 Future Disaster Events V | 0 | 0 | 6,171,000 | 6,356,929 |
| 10727 HUD Neighborhood Stabilization | 0 | 0 | 0 | 89,933 |
| 10774 AH10774-16 HOME Investment Ptp | 0 | 0 | 116,997 | 0 |
| 10775 AH10775-17 HOME Investment Ptp | 0 | 0 | 191,851 | 15,802 |
| 10786 SP10786-19 Hillsborough Community Recidivisms | 110,741 | 54,797 | 0 | 0 |
| 10791 EL10791-19 Cockroach Bay Invasive Plant Removal | 0 | 28,287 | 190,929 | 190,929 |
| 10792 HR10792-19 Hands on Interns | 3,885 | 1,720 | 204,257 | 209,713 |
| 10793 FEMA COVID-19 – Disaster Events Fund | 1,492,596 | 33,889 | 39,073,794 | 19,241,659 |
| 10794 FEMA Hurricane Eta - Disaster Events Fund | 468,378 | 27 | 117,870 | 67,799 |
| 10795 FEMA Hurricane Elsa - Disaster Events Fund | 3,246 | 140 | 209,015 | 226,723 |
| 10796 Future Disaster Events I | 237,247 | 18,438,456 | 7,019,578 | 7,175,408 |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **10008 Grants (Not Transportation-Related) Continued** | | | | |
| 10797 Future Disaster Events II | 0 | 25,974 | 6,164,865 | 2,270,096 |
| 10798 Future Disaster Events III | 0 | 495,014 | 6,399,743 | 5,390,534 |
| 10799 Future Disaster Events IV | 0 | 0 | 6,171,000 | 8,588,629 |
| 10830 Future Disaster Events VI | 0 | 0 | 4,114,000 | 6,445,347 |
| 10833 Future Disaster Events IX | 0 | 0 | 0 | 6,152,000 |
| 10834 Future Disaster Events X | 0 | 0 | 0 | 6,152,000 |
| 10835 Future Disaster Events XI | 0 | 0 | 0 | 6,152,000 |
| 11223 SS11223-16 Community Action Program (Chase) | 982 | 0 | 0 | 0 |
| 12178 Domestic Violence Respite Services FY14 to18 | 209,866 | 179,203 | 0 | 0 |
| 12284 Envirofocus Technologies | 10,331 | 11,275 | 12,000 | 12,000 |
| 12339 EP12399 N Tampa Bay Wetland Re-eval EP3337 | 1,497 | 0 | 0 | 0 |
| 12365 AH12365-18 HOME Investment Ptp | 0 | 0 | 463,949 | 400,751 |
| 12366 AH12366-18 HUD CDBG | 0 | 58,724 | 0 | 0 |
| 12369 AH12369-19 HOME Investment Ptp | 0 | 0 | 2,135,508 | 2,136,232 |
| 12370 AH12370-19 HUD CDBG | 187,841 | 434,919 | 244,307 | 130,002 |
| 12371 AH12371-19 Emergency Solution Grant | 8,905 | 0 | 0 | 0 |
| 12393 SC12393-17 FDACS Contract for AG-BMP | 24,989 | 0 | 0 | 0 |
| 12394 SP12394-19 Domestic Violence Innovation Project | 363,303 | 56,667 | 0 | 0 |
| 12397 SP12397-19 State JAG | 329,342 | 0 | 0 | 0 |
| 12399 PW12399 WMP- Hillsborough County Peak/Volume Project | 133,534 | 5,249 | 6,520 | 3,360 |
| 12400 PW12400 WMP Duck Pond Update Project | 5,257 | 0 | 0 | 2,392 |
| 12401 PW12401 TPA Bypass Canal Trail Project | 220,826 | 103,395 | 17,799 | 0 |
| 12406 PW12406 Pemberton/Baker Canal Watershed Management | 0 | 0 | 20,041 | 167 |
| 12407 PW12407 Hillsborough River/Tampa Bypass Canal | 57,061 | 41,668 | 58,915 | 10,204 |
| 12408 PW12408-19 HC SCADA Long-Term Planning | 9,008 | 900 | 146,073 | 119,972 |
| 12459 PW12459 Flood Protection Providence Rd Improvement | 58,474 | 0 | 0 | 0 |
| 12466 PW12466 Alafia Watershed Master Plan | 17,395 | 0 | 0 | 0 |
| 12492 SS12492-18 Community Svcs Block Grant (CSBG) | (3,416) | (1,266) | 0 | 0 |
| 12494 SS12494-18 Low-Income Home Energy Assistance Program | 1,358,049 | 0 | 0 | 0 |
| 12599 JB12599-18 Florida Network For Children's Advocacy (DCF) | 385 | 0 | 0 | 0 |
| 12605 SP12605-19 SAMHSA Enhanced Jail Diversion | 20,549 | 0 | 87,995 | 0 |
| 12606 SP12606-19 COPS STOP School Violence Prevention Program | 11 | 0 | 0 | 0 |
| 12717 PW12717 N. Falkenburg Road Drainage Improvements | 777,011 | 24,274 | 160,715 | 198,715 |
| 12756 MP12756-17 Healthiest Cities & Counties Challenge | 10,000 | 10,000 | 14,136 | 14,136 |
| 12809 MP12809-20 Long Range Transportation Plan | (6,514) | 0 | 0 | 0 |
| 12816 PW12816-18 WMP- Delany Creek (N887) | 0 | 346,126 | 0 | 0 |
| 12818 PW12818-18 WMP- East Lake Watershed Management Plan Update | 2,427 | 0 | 183 | 184 |
| 12819 PW12819-18 WMP- Silver/Twin Lake (N872) | 6 | 0 | 0 | 0 |
| 12824 PW12824-18 WMP- Floodplain Redelineation (N894) | 115,046 | 27,122 | 8,140 | 11,070 |
| 12928 EP12928-19 EPC/COT – MS4 NPDES Permit Mon. Sv | 98,722 | 94,758 | 97,500 | 95,000 |
| 13012 AH13012-20 HOME Investment Ptp | 1,718,647 | 32,356 | 1,328,083 | 930,253 |
| 13013 AH13013-20 HUD CDBG | 411,332 | 284,396 | 168,740 | 20,153 |
| 13014 AH13014-20 Emergency Shelter Grant | 3,921 | 0 | 0 | 0 |
| 13016 CS13016-20 Florida Network Program | 0 | 837 | 0 | 0 |
| 13019 CX13019-20 FL-Friendly Landscaping Program | 3,214 | 0 | 0 | 0 |
| 13022 EP13022-20 Pollutant Stage System Compliance | 123,300 | 0 | 0 | 0 |
| 13028 FR13028-20 DHS Emergency Responder Training | 66,312 | 0 | 0 | 0 |
| 13034 HS13034-20 Head Start Program HHS | (82,547) | 0 | 0 | 0 |
| 13036 HS13036-20 Early Head Start Program HHS | (2,669) | 0 | 0 | 0 |
| 13040 JB13040-20 VOCA (Victim of Crime Act) | 375 | 0 | 0 | 0 |
| 13046 SP13046-20 State JAG | 319,972 | 0 | 0 | 0 |
| 13051 PW13051 56th St and Hanna Ave Drainage | 93,016 | 43,758 | 439,540 | 400,000 |
| 13052 PW13052 Gibson Ave Drainage Improvements | 319,687 | 0 | 12 | 147,621 |
| 13056 CS13056-20 Quality Early Education System | 10,343 | 0 | 0 | 0 |
| 13057 PW13057 Town N County/Hillsborough Ave Reginal Drainage Improvements | 272,939 | 62,506 | 46,953 | 41,926 |
| 13058 EP13058-20 EPC/HC - NPDES Permit Monitoring Services | 75,000 | 75,000 | 75,000 | 75,000 |
| 13061 SP13061-20 SAMHSA Enhanced Jail Diversion | 11,967 | 0 | 107,561 | 0 |
| 13067 SP13067-20 CJMHSA Reinvestment Grant | 1,096,706 | 583,560 | 0 | 0 |
| 13068 SS13068-20 CSBG - CARES ACT | 881,561 | 31,439 | 0 | 0 |
| 13069 SS13069-20 LIHEAP - CARES ACT | 12,187 | 0 | 0 | 0 |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **10008 Grants (Not Transportation-Related) Continued** | | | | |
| 13070 EL13070-20 LGSP Hydrologic Improvements Wetland Restoration | 14,974 | 3,782 | 23,512 | 20,799 |
| 13074 SP13074-20 DOJ COVID-19 ER Supplemental Fund | 34,803 | 0 | 0 | 0 |
| 13077 AH13077-20 CDBG-CV | 1,132,757 | 508,431 | 1,153,492 | 364,526 |
| 13078 AH13078-20 ESG-CV | 526,651 | 246,256 | 505,017 | 0 |
| 13079 AH13078-20 ESG-CVII | 2,771,138 | 2,165,569 | 3,551,227 | 0 |
| 13080 FR13080-20 Assistance to Firefighters Grant COVID-19 Supplemental | 45,207 | (45,207) | 0 | 0 |
| 13084 FR13084-20 Fire Prevention & Safety | 162,339 | 8,544 | 0 | 0 |
| 13085 FR13085-20 Hillsborough HM4A | 113,472 | 0 | 0 | 0 |
| 13086 FR13086-20 Hillsborough HM4B | 65,000 | 0 | 0 | 0 |
| 13087 FR13087-20 MARC4 | 4,952 | 0 | 0 | 0 |
| 13088 AH13088-20 CDBG-CV 3 | 854,207 | 1,681,896 | 4,996,883 | 2,476,401 |
| 13101 AG13101-21 Congregate Meals Title III-C1 | 559,023 | 0 | 0 | 0 |
| 13102 AG13102-21 Home Delivery Meals Title III-C2 | 670,937 | 0 | 0 | 0 |
| 13103 AG13103-21 Senior Adult Day Care III-B | 362,198 | 0 | 0 | 0 |
| 13104 AG13104-21 Homemaker Local Services Program | 90,787 | 0 | 0 | 0 |
| 13105 AG13105-21 Alzheimer Disease Initiative | 1,031,237 | 0 | 0 | 0 |
| 13107 AG13107-21 Community Care for the Elderly | 2,559,522 | 0 | 0 | 0 |
| 13108 AG13108-21 Home Care for the Elderly | 81,532 | 0 | 0 | 0 |
| 13109 AG13109-21 NSIP Nutrition Incentive Services Program | 1,210 | 0 | 0 | 0 |
| 13110 AG13110-21 Caregiver Services Title IIIE | 12,707 | 0 | 0 | 0 |
| 13112 AH13112-21 HOME Investment Ptp | 649,141 | 509,231 | 2,199,907 | 1,433,279 |
| 13113 AH13113-21 HUD CDBG | 1,324,067 | 1,865,501 | 2,953,243 | 775,239 |
| 13114 AH13114-21 Emergency Shelter Grant | 173,185 | 12,012 | 154,054 | 0 |
| 13115 CS13115-21 Emergency Shelter Care Residency | 4,464 | 0 | 0 | 0 |
| 13116 CS13116-21 Florida Network Program | 878,011 | 0 | 0 | 0 |
| 13117 CS13117-21 National School Breakfast/Lunch Program Education | 20,672 | 0 | 0 | 0 |
| 13118 CS13118-21 CCL School Readiness | 793,101 | 0 | 0 | 0 |
| 13120 EP13120-21 Air Pollution Control Title V | 228,876 | 0 | 0 | 0 |
| 13121 EP13121-21 Petro Site Cleanup FDEP Grant | 803,832 | 114,196 | 0 | 0 |
| 13122 EP13122-21 Pollutant Stage System Compliance | 395,971 | 88,064 | 0 | 0 |
| 13123 EP13123-21 National Air Toxics Trend | 103,967 | 0 | 0 | 0 |
| 13124 EP13124-21 Federal Biological Watch Program | 270,820 | 0 | 0 | 0 |
| 13125 EP13125-21 County Clean Air Program | 120,422 | 0 | 0 | 0 |
| 13126 EP13126-21 Air Monitoring Section 103 | 46,602 | 0 | 0 | 0 |
| 13127 EP13127-21 Baywide Benthic Monitoring | 8,296 | 0 | 0 | 0 |
| 13128 FR13128-21 DHS Emergency Responder Training | 19,000 | (2,778) | 0 | 0 |
| 13129 FR13129-21 HazMat Planning | 10,978 | 0 | 0 | 0 |
| 13130 FR13130-21 Emergency Management State/Local Program | 435,224 | 0 | 0 | 0 |
| 13131 FR13131-21 Emergency Management Preparedness/Assistance | 80,677 | 0 | 0 | 0 |
| 13133 HC13133-21 Ryan White Part A-HIV/AIDS Program Services | 4,557,838 | 0 | 0 | 0 |
| 13134 HS13134-21 Head Start Program HHS | 2,046,454 | (135) | 0 | 0 |
| 13136 HS13136-21 Early Head Start Program HHS | 194,671 | 0 | 0 | 0 |
| 13137 JB13137-21 Eckerd Supervised Visitation | 29,950 | (170) | 0 | 0 |
| 13138 JB13138-21 FNCAC (DCF License Plate Contributions) | 1,724 | 0 | 0 | 0 |
| 13139 JB13139-21 Florida Network for Children's Advocacy Center (FNCAC) AOG | 87,871 | 0 | 0 | 0 |
| 13141 ED13141-21 Florida SBDC at USF Small Business Development Center | 71,115 | 0 | 0 | 0 |
| 13142 JB13142-20 SAMHSA - Family Dependency Treatment Court Expansion | 24,686 | 0 | 0 | 0 |
| 13144 SL13144-21 Sunshine Line Program | 1,915,516 | 0 | 0 | 0 |
| 13146 SP13146-21 State JAG | 278,244 | 9,000 | 0 | 0 |
| 13147 SS13147-21 Emergency Home Assistance Program (EHEAP) | 198,577 | 244,550 | 180,991 | 0 |
| 13148 SS13148-21 Low-Income Home Energy Assistance Program (LIHEAP) | 6,876,273 | 6,514,621 | 525,500 | 0 |
| 13149 SS13149-21 Community Services Block Grant (CSBG) | 1,881,872 | 1,692,211 | 583,000 | 0 |
| 13151 MP13151-21 Federal Highway Administration Section 112 Planning | 1,150,844 | (14,725) | 0 | 0 |
| 13152 MP13152-21 Committee for Transportation Disadvantaged Planning | 52,043 | 0 | 0 | 0 |
| 13153 MP13153-21 Federal Transit Administration Section 5303 Planning | 144,729 | 0 | 0 | 0 |
| 13154 MP13154-21 Long Range Transportation Plan | 280,501 | 0 | 0 | 0 |
| 13157 CS13157-21 Child Daycare Licensing | 247,241 | 0 | 0 | 0 |
| 13161 SP13161-21 SAMHSA Enhanced Jail Diversion | 280,449 | 118,128 | 68,000 | 0 |
| 13162 21 BJA Marchman Act Drug Court Enhancement | 151,932 | 67,782 | 770,571 | 469,960 |
| 13163 PW13163-21 HC SCADA System | 0 | 0 | 1,800,000 | 1,800,000 |
| 13164 HC13164-21 Ending the HIV Epidemic RW Parts A | 1,283,472 | 0 | 0 | 0 |
| 13166 PW13166-21 FEMA Flood Mitigation 56th and Hanna | 88,397 | 175,483 | 5,766 | 0 |
| 13168 FR13168-21 E911 Revenue Funds | 318,862 | 0 | 0 | 0 |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **10008 Grants (Not Transportation-Related) Continued** | | | | |
| 13169 SS13169-21 LIHEAP - CARES ACT | 4,532,867 | (9,358) | 0 | 0 |
| 13170 PW13170-21 CW Floodway Update and Re-Delineation | 714,096 | 144,151 | 181,401 | 26,858 |
| 13171 FR13171-21 EMPG ARPA CARES ACT | 27,852 | 0 | 0 | 0 |
| 13172 HS13172-21 CRRSA ARP | 874,391 | 1,382,045 | 3,856,656 | 1,019,196 |
| 13174 AH13174-21 HOME ARP | 1,499 | 1,750 | 10,374,532 | 9,310,564 |
| 13175 EL13175-21 RESTORE Act Bahia Beach Costal Restoration | 3,290,720 | 0 | 1,709,280 | 1,343,250 |
| 13181 HS13181-21 Head Start & Early Head Start CRRSA & ARP | 861,979 | 0 | 0 | 0 |
| 13183 SS13183-21 EHEAP ARP Act Funds | 183,945 | 20,012 | 0 | 0 |
| 13185 FR13185-21 Hillsborough HM4A | 6,767 | 0 | 0 | 0 |
| 13187 FR13187-21 MARC4 | 131,000 | 0 | 0 | 0 |
| 13189 ED13189-21 Division of Cultural Affairs Grant | 113,557 | 0 | 0 | 0 |
| 13191 SS13191-21 Low Income Water Assistance Program (LIWAP) | 0 | 320,385 | 277,583 | 0 |
| 13192 SS13192-21 LIWAP ARP Funds | 280,817 | 1,017,734 | 0 | 0 |
| 13201 AG13201-22 Congregate Meals Title III-C1 | 638,853 | 474,825 | 0 | 0 |
| 13202 AG13202-22 Home Delivery Meals Title III-C2 | 899,577 | 1,211,246 | 0 | 0 |
| 13203 AG13203-22 Senior Adult Day Care III-B | 1,893 | 160,623 | 0 | 0 |
| 13204 AG13204-22 Homemaker Local Services Program | 24,947 | 84,405 | 0 | 0 |
| 13205 AG13205-22 Alzheimer Disease Initiative | 154,693 | 1,444,702 | 0 | 0 |
| 13207 AG13207-22 Community Care for the Elderly | 471,067 | 3,091,890 | 0 | 0 |
| 13208 AG13208-22 Home Care for the Elderly | 16,529 | 93,867 | 0 | 0 |
| 13209 AG13209-22 NSIP Nutrition Incentive Service Program | 349,898 | 38,859 | 0 | 0 |
| 13210 AG13210-22 Caregiver Services Title IIIE | 77,430 | 160,459 | 0 | 0 |
| 13211 AH13211-22 HUD CDBG | 0 | 64,370 | 1,049,870 | 1,035,015 |
| 13212 AH13212-22 HOME Investment Ptp | 782,595 | (127,587) | 2,791,678 | 3,697,845 |
| 13213 AH13213-22 HUD CDBG | 3,060,717 | 2,552,208 | 4,850,607 | 2,672,204 |
| 13214 AH13214-22 Emergency Shelter Grant | 346,113 | 271,197 | 457,034 | 16 |
| 13215 CS13215-22 Emergency Shelter Care Residency | 0 | 215,040 | 0 | 0 |
| 13216 CS13216-22 Florida Network Program | 373,660 | 920,549 | 0 | 0 |
| 13217 CS13217-22 National School Breakfast/Lunch Program Education | 1,283 | 27,832 | 0 | 0 |
| 13218 CS13218-22 CCL School Readiness | 284,798 | 524,138 | 0 | 0 |
| 13219 CX13219-22 FL-Friendly Landscaping Program | 175,844 | 1,578 | 0 | 0 |
| 13220 EP13220-22 Air Pollution Control Title V | 88,955 | 221,528 | 0 | 0 |
| 13221 EP13221-22 Petro Site Cleanup FL DEP Grant | 313,540 | 839,175 | 0 | 0 |
| 13222 EP13222-22 Pollutant Stage System Compliance | 115,734 | 439,749 | 0 | 0 |
| 13223 EP13223-22 National Air Toxics Trend | 41,296 | 106,578 | 0 | 0 |
| 13224 EP13224-22 Federal Bio Watch Program | 186,826 | 331,351 | 0 | 0 |
| 13225 EP13225-22 County Clean Air Program | 1,135,146 | 125,513 | 0 | 0 |
| 13226 EP13226-22 Air Monitoring Section 103; | 44,784 | 50,216 | 0 | 0 |
| 13227 EP13227-22 Baywide Benthic Monitoring | 33,856 | 6,144 | 0 | 0 |
| 13229 FR13229-22 HazMat Planning | 0 | 7,682 | 0 | 0 |
| 13230 FR13230-22 Emergency Management State/Local Program | 0 | 557,166 | 0 | 0 |
| 13231 FR13231-22 Emergency Management Preparedness/Assistance | 25,129 | 80,677 | 0 | 0 |
| 13232 FR13232-22 Emergency Medical Services County Grant | 72,231 | 0 | 0 | 0 |
| 13233 HC13233-22 Ryan White Part A-HIV/AIDS Program Services | 5,574,819 | 4,835,681 | 0 | 0 |
| 13234 HS13234-22 Head Start Program HHS | 32,003,142 | 43,347 | 0 | 0 |
| 13235 HS13235-22 Child Care Food Program | 725,314 | 82,502 | 0 | 0 |
| 13236 HS13236-22 Early Head Start Program HHS | 7,085,947 | (295,676) | 0 | 0 |
| 13237 JB13237-22 Eckerd Supervised Visitation | 0 | (738) | 657 | 0 |
| 13238 JB13238-22 FNCAC (DCF License Plate Voluntary Contribution) | 1,140 | 3,462 | 0 | 0 |
| 13239 JB13239-22 Florida Network for Children's Advocacy Center (FNCAC) OAG | 14,133 | 165,517 | 5,000 | 0 |
| 13240 JB13240-22 VOCA (Victim of Crime Act) | 87,194 | 7,885 | 0 | 0 |
| 13241 ED13241-22 Florida SBDC at USF Small Business | 255,261 | 50,687 | 0 | 0 |
| 13242 JB13242-21 SAMHSA - Family Depdency Treatment Expansion Year 5 of 5 | 126,403 | 126,297 | 420,000 | 0 |
| 13243 PW13243-22 76th St W Bypass Feasibility Study | 42,088 | 57,282 | 0 | 0 |
| 13244 SL13244-22 Sunshine Line Program | 491,251 | 2,257,817 | 0 | 0 |
| 13245 SP13245-22 Federal Justice Assistance | 130,590 | 15,964 | 0 | 0 |
| 13246 SP13246-22 State JAG | 0 | 254,650 | 272,150 | 0 |
| 13251 MP13251-22 Federal Highway Administration Section 112 Planning | 405,543 | 1,153,142 | 406,376 | 0 |
| 13252 MP13252-22 Committee for Transportation Disadvantaged Planning | 350 | 48,439 | 0 | 0 |
| 13253 MP13253-22 Federal Transit Administration Section 5303 Planning | 571,598 | 0 | 0 | 0 |
| 13254 MP13254-22 Long Range Transportation Plan | 5,469 | 343,690 | 399,000 | 0 |
| 13255 EP13255-22 PM2.5 ARP | 0 | 0 | 80,000 | 65,148 |
| 13257 CS13257-22 Child Daycare Licensing | 87,166 | 256,869 | 0 | 0 |
| 13258 PW13258-22 Countywide Watershed Model Migration Grant | 0 | 275,826 | 1,672,426 | 1,510,874 |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **10008 Grants (Not Transportation-Related) Continued** | | | | |
| 13259 JB13259-22 Children's Network of Hillsborough | 0 | 24,162 | 20,000 | 0 |
| 13261 SP13261-22 SAMHSA Enhanced Jail Diversion | 0 | 313,112 | 381,561 | 0 |
| 13263 FR13263-22 AFG Auto Chest Comp | 0 | 0 | 672,000 | 0 |
| 13264 HC13264-22 Ending the HIV Epidemic RW Parts A and B | 863,844 | 1,417,438 | 0 | 0 |
| 13265 FR13265-23 2022 Port Security Grant Program | 0 | 0 | 417,488 | 417,488 |
| 13266 FR13266-22 AFG Gear Extractors | 0 | 105,000 | 0 | 0 |
| 13267 SP13267-22 CJMHSA Reinvestment Grant | 193,501 | 656,245 | 1,608,819 | 873,562 |
| 13268 FR13268-22 FF Cancer Decon Equip | 0 | 13,871 | 0 | 0 |
| 13269 FR13269-22 Hillsborough County TF3 | 0 | 62,203 | 0 | 0 |
| 13270 FR13270-22 Urban Search & Rescue | 0 | 904,001 | 0 | 0 |
| 13271 FR13271-22 EMPG ARPA CARES ACT | 7,208 | 97,792 | 0 | 0 |
| 13272 FR13272-22 SAFER Grant | 1,799,788 | 3,670,951 | 4,408,388 | 1,978,604 |
| 13273 AG13273-22 American Rescue Plan RP3B | 194,221 | 0 | 349,027 | 0 |
| 13274 AG13274-22 American Rescue Plan RP3C1 | 388,494 | 0 | 688,132 | 0 |
| 13275 AG13275-22 American Rescue Plan RP3E | 45,570 | 29,271 | 22,928 | 0 |
| 13276 AG13276-22 American Rescue Plan RP3C2 | 582,740 | 494,106 | 127,650 | 0 |
| 13277 22 FL Dept of Economic Opportunity Grant | 0 | 0 | 1,650,000 | 1,037,488 |
| 13282 AG13282-22 CARES ACT Senior Adult Day Care (CA3B) | 17,784 | 0 | 0 | 0 |
| 13283 AG13283-22 CARES ACT - Senior Meals (CA3C) | 72,758 | 0 | 0 | 0 |
| 13284 AG13284-22 CARES ACT Respite Service (CA3E) | 7,093 | 0 | 0 | 0 |
| 13287 FR13287-22 MARC4 | 0 | 68,000 | 0 | 0 |
| 13288 ET13288-22 911 State Grant Program | 0 | 0 | 0 | 369,160 |
| 13289 ED13289-22 Division of Cultural Affairs Grant | 63,205 | 181,003 | 0 | 0 |
| 13290 ED13290-22 Arts Council Specialty License Plate | 0 | 25,231 | 0 | 0 |
| 13293 RE13293-22 African American Cultural Center FL State Grant (900.844 | 0 | 0 | 0 | 500,000 |
| 13301 AG13301-23 Congregate Meals Title III-C1 | 0 | 810,815 | 415,612 | 0 |
| 13302 AG13302-23 Home Delivery Meals Title III-C2 | 0 | 1,659,585 | 1,183,080 | 0 |
| 13303 AG13303-23 Senior Adult Day Care III-B | 0 | 481,620 | 726,970 | 0 |
| 13304 AG13304-23 Homemaker Local Services Program | 0 | 23,000 | 96,525 | 0 |
| 13305 AG13305-23 Alzheimer Disease Initiative | 0 | 392,296 | 1,806,400 | 0 |
| 13307 AG13307-23 Community Care for the Elderly | 0 | 628,668 | 3,324,233 | 0 |
| 13308 AG13308-23 Home Care for the Elderly | 0 | 18,573 | 92,729 | 0 |
| 13309 AG13309-23 NSIP Nutrition Incentive Service Program | 0 | 288,421 | 129,083 | 0 |
| 13310 AG13310-23 Caregiver Services Title IIIE | 0 | 237,896 | 106,045 | 0 |
| 13312 AH13312-23 HOME Investment Properties | 0 | 234,322 | 2,874,857 | 3,037,680 |
| 13313 AH13313-23 HUD CDBG | 0 | 1,834,284 | 7,130,552 | 5,221,783 |
| 13314 AH13314-23 Emergency Shelter Grant | 0 | 349,992 | 623,717 | 35,715 |
| 13315 CS13315-23 Emergency Shelter Care Residency | 0 | 66,320 | 1,122,000 | 0 |
| 13316 CS13316-23 Florida Network Program | 0 | 361,263 | 1,487,535 | 0 |
| 13317 CS13317-23 National School Breakfast/Lunch Program Education | 0 | 5,363 | 82,000 | 0 |
| 13319 CX13319-23 FL-Friendly Landscaping Program | 0 | 179,827 | 0 | 0 |
| 13320 EP13320-23 Air Pollution Control Title V | 0 | 87,148 | 265,500 | 0 |
| 13321 EP13321-23 Petro Site Cleanup FL DEP Grant | 0 | 353,006 | 1,124,533 | 0 |
| 13322 EP13322-23 Pollutant Stage System Compliance | 0 | 153,832 | 442,000 | 0 |
| 13323 EP13323-23 National Air Toxics Trend | 0 | 51,257 | 117,000 | 0 |
| 13324 EP13324-23 Federal Bio Watch Program | 0 | 165,803 | 355,700 | 0 |
| 13325 EP13325-23 County Clean Air Program | 0 | 1,259,261 | 0 | 0 |
| 13326 EP13326-23 Air Monitoring Section 103 | 0 | 44,317 | 56,000 | 0 |
| 13327 EP13327-23 Baywide Benthic Monitoring | 0 | 36,839 | 20,000 | 0 |
| 13329 FR13329-23 HazMat Planning | 0 | 0 | 384 | 0 |
| 13330 FR13330-23 Emergency Management State/Local Program | 0 | 0 | 557,166 | 0 |
| 13331 FR13331-23 Emergency Management Preparedness/Assistance | 0 | 26,451 | 105,806 | 0 |
| 13332 FR13332-23 Emergency Medical Services County Grant | 0 | 53,840 | 20,138 | 0 |
| 13333 HC13333-23 Ryan White Part A-HIV/AIDS Program Services | 0 | 5,165,369 | 10,214,591 | 0 |
| 13334 HS13334-23 Head Start Program HHS | 0 | 31,869,033 | 9,415,306 | 0 |
| 13335 HS13335-23 Child Care Food Program | 0 | 1,311,844 | 350,000 | 0 |
| 13336 HS13336-23 Early Head Start Program HHS | 0 | 6,359,199 | 2,468,397 | 0 |
| 13338 JB13338-23 FNCAC (DCF License Plate Voluntary Contribution) | 0 | 1,161 | 8,384 | 600 |
| 13339 JB13329-23 Florida Network for Children's Advocacy Center (FNCAC) OAG | 0 | 16,028 | 247,478 | 0 |
| 13340 JB13340-23 VOCA (Victim of Crime Act) | 0 | 30,784 | 22,962 | 0 |
| 13341 ED13341-23 Florida SBDC at USF Small Business | 0 | 319,492 | 123,055 | 0 |
| 13344 SL13344-23 Sunshine Line Program | 0 | 735,791 | 2,124,104 | 0 |
| 13345 SP13345-23 Federal Justice Assistance | 0 | 132,398 | 16,729 | 0 |
| 13346 SP13346-23 State JAG | 0 | 0 | 319,892 | 176,677 |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **10008 Grants (Not Transportation-Related) Continued** | | | | |
| 13348 SS13348-23 Low-Income Home Energy Assist Prg (LIHEAP) | 0 | 1,465,360 | 6,116,875 | 0 |
| 13349 SS13349-23 Community Svcs Block Grant (CSBG) | 0 | 660,119 | 2,329,000 | 0 |
| 13350 PW13350-23 Watershed BMP Alternative | 0 | 0 | 1,500,000 | 1,400,000 |
| 13351 MP13351-23 Federal Highway Administration Section 112 Planning | 0 | 517,568 | 2,707,886 | 0 |
| 13352 MP13352-23 Committee for Transportation Disadvantaged Planning | 0 | 510 | 55,736 | 0 |
| 13353 MP13353-23 Federal Transit Administration Section 5303 Planning | 0 | 411,898 | 577,200 | 0 |
| 13354 MP13354-23 Long Range Transportation Planning | 0 | 92,083 | 800,000 | 0 |
| 13355 MP13355-23 Enhanced Air Quality Monitoring | 0 | 9 | 400,000 | 389,000 |
| 13356 PW13356-23 Digital Flood Ins. Rate Map | 0 | 9 | 750,000 | 750,000 |
| 13358 RE13358-23 African American Cultural Center FL State Grant | 0 | 184,851 | 1,250,000 | 475,092 |
| 13359 JB13359-23 Children's Network of Hillsborough | 0 | 4,338 | 0 | 0 |
| 13362 PW13362-23 Shimberg Park Flood Mitigation Grant | 0 | 9 | 250,000 | 155,616 |
| 13363 PW13363-23 Crosstown Bypass Feasibility Study Grant | 0 | 9 | 100,000 | 57,746 |
| 13364 HC13364-23 Ending the HIV Epidemic RW Parts A and B | 0 | 1,228,502 | 2,500,000 | 9 |
| 13372 FR13372-23 SAFER Grant | 0 | 1,180,196 | 2,859,598 | 3,500,000 |
| 13375 EL13375-23 Rocky Brushy Creek Grant | 0 | 9 | 826,339 | 826,339 |
| 13378 CS13378-23 Domestic Violence Respite Services | 0 | 35,112 | 388,041 | 0 |
| 13389 ED13389-23 Division of Cultural Affairs Grant | 0 | 24,952 | 104,993 | 0 |
| 13390 ED13390-23 Arts Council Specialty License Plate | 0 | 15,586 | 0 | 0 |
| 13391 SS13391-23 Low Income Household Water Assistance Program (LIHWAP) | 0 | 28,000 | 1,651,500 | 0 |
| 13392 EP13392-23 EPA Section 103 Clean Air Act - IRA | 0 | 0 | 0 | 63,065 |
| 13393 RE13393-23 African American Cultural Center FL State Grant (900.841 | 0 | 0 | 0 | 5,000,000 |
| 13401 AG13401-24 Congregate Meals Title III-C1 | 0 | 0 | 1,206,882 | 611,400 |
| 13402 AG13402-24 Home Deliv Meals Title III-C2 | 0 | 0 | 2,090,907 | 1,100,877 |
| 13403 AG13403-24 Sr Adult Day Care III-B | 0 | 0 | 585,233 | 462,940 |
| 13404 AG13404-24 Homemkr Local Svc Prog | 0 | 0 | 109,352 | 107,712 |
| 13405 AG13405-24 Alzheimer Disease Initiat | 0 | 0 | 1,830,492 | 2,027,289 |
| 13407 AG13407-24 Community Care For The El | 0 | 0 | 3,604,694 | 3,601,181 |
| 13408 AG13408-24 Home Care For The Elderly | 0 | 0 | 105,290 | 137,511 |
| 13409 AG13409-24 NSIP Nutrition Incentive Svc Prog | 0 | 0 | 388,876 | 157,424 |
| 13410 AG13410-24 Caregiver Svcs Title IIIE | 0 | 0 | 249,637 | 119,443 |
| 13412 AH13412-24 HOME Investment Ptp | 0 | 0 | 3,344,920 | 3,489,491 |
| 13413 AH13413-24 HUD CDBG | 0 | 0 | 7,347,855 | 6,621,837 |
| 13414 AH13414-24 Emergency Shelter Grant | 0 | 0 | 632,550 | 404,811 |
| 13415 CS13415-24 Emerg Shelter Care Reside | 0 | 0 | 467,200 | 425,500 |
| 13416 CS13416-24 Florida Network Prog | 0 | 0 | 1,373,834 | 1,492,772 |
| 13417 CS13417-24 Natl Sch Brkfst/Lunch Prog Educ | 0 | 0 | 82,000 | 82,000 |
| 13419 CX13419-24 FL-Friendly Landscaping Prog | 0 | 0 | 194,412 | 0 |
| 13420 EP13420-24 Air Pollution Control TitV | 0 | 0 | 315,000 | 262,500 |
| 13421 EP13421-24 Petro Site Cleanup Fdep G | 0 | 0 | 1,710,725 | 1,427,237 |
| 13422 EP13422-24 Pollutant Stge Sys Compli | 0 | 0 | 554,544 | 462,468 |
| 13423 EP13423-24 National Air Toxics Trend | 0 | 0 | 154,500 | 129,270 |
| 13424 EP13424-24 Federal Bio Watch Program | 0 | 0 | 504,000 | 388,734 |
| 13425 EP13425-24 County Clean Air Program | 0 | 0 | 1,195,759 | 0 |
| 13426 EP13426-24 Air Monitoring Sec 103; | 0 | 0 | 100,000 | 58,334 |
| 13427 EP13427-24 Baywide Benthic Monitoring | 0 | 0 | 40,000 | 20,000 |
| 13429 FR13429-24 HazMat Planning | 0 | 0 | 0 | 11,072 |
| 13430 FR13430-24 Emer Mgt State/Lcl Prog | 0 | 0 | 0 | 504,882 |
| 13431 FR13431-24 Emer Mgt Prep/Assist | 0 | 0 | 0 | 79,355 |
| 13432 FR13432-24 Emer Medical Svcs Cnty Grt | 0 | 0 | 82,197 | 92,577 |
| 13433 HC13433-24 Ryan White Part A-HIV/AIDS Prog Svcs | 0 | 0 | 10,752,201 | 10,214,591 |
| 13434 HS13434-24 Head Start Prog HHS | 0 | 0 | 40,112,048 | 5,450,000 |
| 13435 HS13435-24 Child Care Food Prog | 0 | 0 | 1,433,263 | 300,000 |
| 13436 HS13436-24 Early Head Start Prog HHS | 0 | 0 | 8,550,586 | 455,000 |
| 13438 JB13438-24 FNCAC (DCF License Plate Vol Contribution | 0 | 0 | 8,384 | 9,516 |
| 13439 JB13439-24 Florida Network for Children's Advocacy Center (FNCAC) O | 0 | 0 | 247,478 | 274,083 |
| 13441 ED13441-24 Florida SBDC at USFSmall Business Development Center | 0 | 0 | 466,396 | 152,158 |
| 13443 SS13443-24 Emergency Home Assist Prog (EHEAP) | 0 | 0 | 241,323 | 246,727 |
| 13444 SL13444-24 Sunshine Line Program | 0 | 0 | 2,619,117 | 2,131,389 |
| 13445 SP13445-24 Federal Justice Assistance | 0 | 0 | 168,612 | 13,730 |
| 13446 SP13446-24 State JAG | 0 | 0 | 302,388 | 345,441 |
| 13447 SS13447-24 Emergency Home Assist Prog (EHEAP) | 0 | 74,485 | 241,323 | 0 |
| 13448 SS13448-24 Low-Income Home Energy Assist Prg (LIHEAP) | 0 | 0 | 0 | 5,293,992 |
| 13449 SS13449-24 Community Svcs Block Grant (CSBG) | 0 | 0 | 0 | 1,700,495 |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **10008 Grants (Not Transportation-Related) Continued** | 0 | 0 | | |
| 13450 JB13450-24 BJA FY 23 Veterans Treatment Court Grant | 0 | 0 | 0 | 950,000 |
| 13451 MP13451-24 Fed Hwy Adm Sec 112 Plng | 0 | 0 | 4,507,886 | 4,507,886 |
| 13452 MP13452-24 Comm for Transp Disadvantaged Plng | 0 | 0 | 58,523 | 58,523 |
| 13454 MP13454-24 Long Range Transp Plan | 0 | 0 | 950,000 | 950,000 |
| 13456 SS13456-24 LIHEAP LEE23 | 0 | 0 | 0 | 5,905,398 |
| 13459 JB13459-24 Children's Network of Hillsborough | 0 | 0 | 50,000 | 50,000 |
| 13460 SS13460-24 LIHEAP Infrastructure | 0 | 0 | 0 | 4,243,951 |
| 13464 HC13464-24 Ending the HIV Epidemic RW Parts A and B | 0 | 0 | 2,500,000 | 2,375,000 |
| 13469 FR13469-24 Hillsborough County TF3 | 0 | 0 | 0 | 216,450 |
| 13471 FR13471-24 HC EOC Improvements | 0 | 0 | 0 | 2,434,216 |
| 13478 CS13478-24 Dom Violence Respite Svcs | 0 | 0 | 465,649 | 388,040 |
| 13489 ED13489-24 Division of Cultural Affairs Grant | 0 | 0 | 127,498 | 0 |
| 13490 ED13490-24 Arts Council Specialty License Plate | 0 | 0 | 21,000 | 27,000 |
| 13494 PW13494-24 Columbus Dr, Bridge No 105504 - Feasibility Study | 0 | 0 | 0 | 250,000 |
| 13495 PW13495-24 Platt St Bridge, No 105500 - Feasibility Study | 0 | 0 | 0 | 250,000 |
| 13501 AG13501-25 Congregate Meals Title III-C1 | 0 | 0 | 0 | 1,260,535 |
| 13502 AG13502-25 Home Deliv Meals Title III-C2 | 0 | 0 | 0 | 2,171,157 |
| 13503 AG13503-25 Sr Adult Day Care III-B | 0 | 0 | 0 | 494,048 |
| 13504 AG13504-25 Homemkr Local Svc Prog | 0 | 0 | 0 | 109,352 |
| 13505 AG13505-25 Alzheimer Disease Initiat | 0 | 0 | 0 | 1,995,818 |
| 13507 AG13507-25 Community Care For The El | 0 | 0 | 0 | 3,564,623 |
| 13508 AG13508-25 Home Care For The Elderly | 0 | 0 | 0 | 128,483 |
| 13509 AG13509-25 NSIP Nutrition Incentive Svc Prog | 0 | 0 | 0 | 393,560 |
| 13510 AG13510-25 Caregiver Svcs Title IIIE | 0 | 0 | 0 | 241,882 |
| 13512 AH13512-25 HOME Investment Ptp | 0 | 0 | 0 | 2,933,945 |
| 13513 AH13513-25 HUD CDBG | 0 | 0 | 0 | 7,484,202 |
| 13514 AH13514-25 Emergency Shelter Grant | 0 | 0 | 0 | 637,010 |
| 13515 CS13515-25 Emerg Shelter Care Reside | 0 | 0 | 0 | 491,787 |
| 13516 CS13516-25 Florida Network Prog | 0 | 0 | 0 | 1,758,312 |
| 13517 CS13517-25 Natl Sch Brkfst/Lunch Prog Educ | 0 | 0 | 0 | 82,000 |
| 13519 CX13519-25 FL-Friendly Landscaping Prog | 0 | 0 | 0 | 194,412 |
| 13520 EP13520-25 Air Pollution Control TitV | 0 | 0 | 0 | 315,000 |
| 13521 EP13521-25 Petro Site Cleanup Fdep G | 0 | 0 | 0 | 1,810,725 |
| 13522 EP13522-25 Pollutant Stge Sys Compli | 0 | 0 | 0 | 554,544 |
| 13523 EP13523-25 National Air Toxics Trend | 0 | 0 | 0 | 153,430 |
| 13524 EP13524-25 Federal Bio Watch Program | 0 | 0 | 0 | 504,000 |
| 13525 EP13525-25 County Clean Air Program | 0 | 0 | 0 | 1,090,759 |
| 13526 EP13526-25 Air Monitoring Sec 103; | 0 | 0 | 0 | 105,000 |
| 13527 EP13527-25 Baywide Benthic Monitoring | 0 | 0 | 0 | 40,000 |
| 13533 HC13533-25 Ryan White Part A-HIV/AIDS Prog Svcs | 0 | 0 | 0 | 10,752,201 |
| 13534 HS13534-25 Head Start Prog HHS | 0 | 0 | 0 | 41,476,185 |
| 13535 HS13535-25 Child Care Food Prog | 0 | 0 | 0 | 1,433,263 |
| 13536 HS13536-25 Early Head Start Prog HHS | 0 | 0 | 0 | 8,894,866 |
| 13538 JB13538-25 FNCAC (DCF License Plate Vol Contribution | 0 | 0 | 0 | 9,516 |
| 13539 JB13529-25 Florida Network for Children's Advocacy Center (FNCAC) O | 0 | 0 | 0 | 274,083 |
| 13541 ED13541-25 Florida SBDC at USFSmall Business Development Center | 0 | 0 | 0 | 466,396 |
| 13543 SS13543-25 Emergency Home Assist Prog (EHEAP) | 0 | 0 | 0 | 246,727 |
| 13544 SL13544-25 Sunshine Line Program | 0 | 0 | 0 | 2,775,140 |
| 13545 SP13545-25 Federal Justice Assistance | 0 | 0 | 0 | 168,612 |
| 13548 SS13548-25 Low-Income Home Energy Assist Prg (LIHEAP) | 0 | 0 | 0 | 5,293,992 |
| 13549 SS13549-25 Community Svcs Block Grant (CSBG) | 0 | 0 | 0 | 1,700,495 |
| 13551 MP13551-25 Fed Hwy Adm Sec 112 Plng | 0 | 0 | 0 | 3,234,070 |
| 13552 MP13552-25 Comm for Transp Disadvantaged Plng | 0 | 0 | 0 | 58,523 |
| 13554 MP13554-25 Long Range Transp Plan | 0 | 0 | 0 | 950,000 |
| 13559 JB13559-25 Children's Network of Hillsborough | 0 | 0 | 50,000 | 50,000 |
| 13564 HC13564-25 Ending the HIV Epidemic RW Parts A and B | 0 | 0 | 0 | 2,500,000 |
| 13578 CS13578-25 Dom Violence Respite Svcs | 0 | 0 | 0 | 465,649 |
| 13590 ED13590-25 Arts Council Specialty License Plate | 0 | 0 | 0 | 30,000 |
| | **126,550,661** | **134,718,345** | **319,351,019** | **317,720,611** |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **10009 Sales Tax Revenue Fund** | | | | |
| 10800 Half-Cent Sales Tax Revenue Fund | 128,881,367 | 146,452,407 | 227,586,871 | 292,488,348 |
| 10801 Local Government Infrastructure Surtax Fund | 167,723,382 | 175,207,323 | 200,764,865 | 198,828,652 |
| 10802 Professional Sports Franchise Facility Sales Tax Fund | 2,000,004 | 2,000,004 | 2,199,522 | 2,222,504 |
| 10803 3% Tourist Development Tax Fund | 19,128,786 | 26,040,421 | 60,195,489 | 65,950,220 |
| 10804 1% Additional (4th Cent) Tourist Development Tax Fund | 3,135,341 | 3,523,239 | 33,665,586 | 32,481,781 |
| 10805 1% Additional (5th Cent) Tourist Development Tax Fund | 3,158,112 | 6,960,414 | 22,368,679 | 20,973,509 |
| 10811 1% Additional (6th Cent) Tourist Development Tax Fund | 5,103,319 | 6,556,648 | 25,514,202 | 27,563,649 |
| | **329,130,311** | **366,740,455** | **572,295,214** | **640,508,663** |
| **10010 Discretely Presented Component Units** | | | | |
| 10902 City-County Planning Commission Fund | 5,796,736 | 6,422,867 | 7,037,543 | 7,562,969 |
| 10903 Metropolitan Planning Organization Transportation Improvement Surtax | 82,120 | 0 | 0 | 0 |
| 10904 Metropolitan Planning Organization Events | 5,000 | 0 | 25,405 | 29,450 |
| 10905 Planning Commission Events | 14,211 | 17,741 | 30,217 | 34,200 |
| | **5,898,067** | **6,440,607** | **7,093,165** | **7,626,619** |
| **10011 Local Housing Assistance Program Fund** | | | | |
| 10787 SHIP AH10787-20 Year 28 | 118,045 | 1,166,602 | 0 | 0 |
| 10788 SHIP AH10788-21 Year 29 | 1,087,032 | 3,494,746 | 10,530,852 | 10,894,774 |
| 10789 SHIP AH10789-22 Year 30 | 240 | 132,983 | 10,626,053 | 13,125,355 |
| 12368 SHIP AH12368-18 Year 26 | 60,098 | 0 | 0 | 0 |
| 12372 SHIP AH12372-19 Year 27 | 1,939,850 | 0 | 0 | 0 |
| 12990 SHIP AH12990-23 Year 31 | 0 | 0 | 12,945,352 | 12,945,352 |
| 12991 SHIP AH12991-24 YR 32 | 0 | 0 | 12,945,355 | 8,694,923 |
| | **3,205,265** | **4,794,331** | **47,047,612** | **45,660,404** |
| **10012 Transportation Surtax Trust Fund** | | | | |
| 10508 TIS Maintenance & Vulnerability Reduction Project Fund | 39,084,950 | 0 | 0 | 0 |
| 10509 TIS Congestion Reduction Project Fund | 50,810,435 | 0 | 0 | 0 |
| 10510 TIS Safety Improvement Project Fund | 52,764,683 | 0 | 0 | 0 |
| 10511 TIS Transportation Network Improvement Project Fund | 23,450,970 | 0 | 0 | 0 |
| 10512 TIS Remaining Project Fund | 29,313,713 | 0 | 0 | 0 |
| | **195,424,752** | **0** | **0** | **0** |
| **10030 COVID Relief Fund** | | | | |
| 10031 CARES ACT 3/27/20 Fund | 2,347,059 | (21,895) | 0 | 0 |
| 10032 CARES ACT Interest Fund | 68,829 | 0 | 0 | 0 |
| 10034 Emergency Rental Assistance I 12/27/2020 | 14,835,294 | 3,513,383 | 0 | 0 |
| 10036 American Rescue Plan 3 Act | 206,359,807 | 39,202,730 | 42,037,112 | 14,946,659 |
| 10037 American Rescue Plan 3 Act Interest | 0 | 0 | 6,593,151 | 13,495,580 |
| 10038 Emergency Rental Assistance II May 2021 | 34,190,272 | 13,149,361 | 3,042,750 | 1,226,262 |
| 10039 American Rescue Plan 3 Act Revenue Recovery | 69,382,185 | 10,356,588 | 841,003 | 1,273,734 |
| 10040 American Rescue Plan 3 Act Revenue Recovery Project Fund | 9,643,318 | 24,773,425 | 46,337,387 | 34,489,742 |
| 10041 American Rescue Plan 3 Act Project Fund | 1,875,763 | 4,131,885 | 109,078,159 | 103,018,160 |
| 10042 CARES ACT Relief Fund - P4 (PRF) | 3,515,786 | 0 | 0 | 0 |
| 10043 ARP LATCF | 0 | 9,466 | 10,000 | 0 |
| | 342,218,314 | 95,114,943 | 207,939,562 | 168,450,137 |
| **SPECIAL REVENUE FUNDS TOTAL** | **1,693,888,106** | **1,443,836,084** | **3,472,099,066** | **3,997,990,974** |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **20000 DEBT SERVICE FUNDS** | | | | |
| 20003 Warehouse/Sheriff Non Ad Val Refi Revenue Bds 08/17 Note Sinking Fund | 1,327,431 | 1,327,395 | 1,665,885 | 1,667,288 |
| 20005 4th Cent Tourist Development Tax 06/17 Refi Revenue Bonds Sinking Fund | 2,283,914 | 2,295,444 | 4,061,547 | 4,131,961 |
| 20006 5th Cent Tourist Development Tax 06A/16 Refi Revenue Bonds | 2,078,069 | 2,076,444 | 3,652,569 | 3,876,319 |
| 20011 CIP Refi Revenue Bonds Series 06/16 Sinking Fund | 2,746,100 | 2,746,350 | 2,973,999 | 2,809,297 |
| 20023 CIT 2012 A&B Revenue (2001 A&B /2004 Refi) | 9,841,575 | 9,830,075 | 18,774,888 | 17,291,147 |
| 20024 CIP Revenue Bonds 12/17 Note Sinking Fund | 6,660,793 | 6,662,672 | 7,783,614 | 7,786,266 |
| 20026 CST Series 2015 Bonds Sinking Fund | 4,030,900 | 4,052,600 | 6,882,600 | 7,770,823 |
| 20029 CIT Series 2015 Refunding Revenue Bonds | 20,302,875 | 20,350,625 | 38,202,563 | 39,147,875 |
| 20033 CIT Series 2018 Sinking Fund | 6,809,425 | 6,769,075 | 12,365,413 | 13,692,709 |
| 20034 Half Cent Transportation CP Sinking Fund | 8,641,825 | 23,251,131 | 17,005,609 | 56,881,359 |
| 20036 Non Ad Valorem CIP Series 2019 Sinking Fund | 4,999,688 | 4,999,688 | 6,285,529 | 6,299,088 |
| 20037 Non Ad Valorem CIP Transportation Series 2021 Sinking Fund | 9,404,338 | 9,403,588 | 10,207,114 | 10,420,490 |
| | **79,126,932** | **93,765,085** | **129,861,330** | **171,774,622** |
| **20103 General Obligation Bonds Sinking Funds** | | | | |
| 20007 Parks and Rec General Obligation Refi Bonds 2002 Sinking Fund | 1,398,948 | 1,407,177 | 3,036,053 | 6,525,978 |
| 20030 ELAPP Series 2019 Bonds Sinking Fund | 5,589,554 | 5,548,541 | 11,431,569 | 13,070,914 |
| 20050 ELAPP Series 2023 Bds Sinking Fund | 0 | 59,384,527 | 5,373,898 | 6,662,281 |
| | **6,988,503** | **66,340,245** | **19,841,520** | **26,259,173** |
| **20105 Commercial Paper Sinking Funds** | | | | |
| 20016 Commercial Paper Note Sinking Fund-Stadium Improvement Notes | 0 | 0 | 22,809,058 | 10,866,150 |
| 20017 Commercial Paper Note Sinking Fund-Arena Improvements | 1,028,118 | 7,033,637 | 7,229,537 | 11,942,902 |
| 20032 Commercial Paper (Taxable) Series 2017 Sinking Fund | 3,479,053 | 0 | 0 | 8,890 |
| 20035 Commercial Paper Note Half Cent Sinking Fund | (5,000) | 58 | 1,988,854 | 1,766,730 |
| 20038 CIP Commercial Paper Notes Fund 30022 Sinking Fund | 7,505,147 | 2,887,524 | 3,889,528 | 3,947,701 |
| 20051 ELAPP 2023 CP Notes Sinking Fund | 0 | 19,912,309 | 0 | 58,356 |
| 20101 20101 M2Gen Proj Rev Fund (Parent 20014 - 20015) | 939,720 | 1,336,391 | 1,603,000 | 1,613,000 |
| | **12,947,038** | **31,169,919** | **37,519,977** | **30,203,729** |
| **20106 Direct Borrowing and Placement Note Sinking Funds** | | | | |
| 20010 CT Facilities Refi Revenue 05 Bonds/15 Note Raymond James Sinking Fund | 2,027,808 | 2,027,197 | 3,843,904 | 3,865,323 |
| 20025 Arena Non-Ad Valorem Refi Revenue Bonds 05/15 Note Sinking Fund | 1,150,995 | 1,150,682 | 2,377,133 | 3,760,112 |
| | **3,178,803** | **3,177,879** | **6,221,037** | **7,625,435** |
| **DEBT SERVICE FUNDS TOTAL** | **102,241,276** | **194,453,128** | **193,443,864** | **235,862,959** |
| **30000 CAPITAL PROJECTS FUNDS** | | | | |
| 30002 Countywide Construction Fund | 8,990,278 | 15,255,670 | 94,214,889 | 152,951,609 |
| 30003 Unincorporated Area Construction Fund | 6,008,578 | 7,493,697 | 52,557,084 | 123,932,970 |
| 30010 Court Facilities Improvement Non- Bond Project Fund | 0 | 119,047 | 0 | 0 |
| 30013 Communication Services Tax Bonds (2015) Project Fund PSOC | 2,184,580 | 2,239,708 | 0 | 1,223 |
| 30015 NextGeneration 911 Capital Project Fund | 180,162 | 0 | 0 | 0 |
| 30024 BP Oil Spill Proceeds Project Fund | 1,849,369 | 722,651 | 9,390,638 | 9,104,811 |
| 30025 Non Ad Valorem Bonds (2019) Project Fund | 34,412,165 | 9,010,334 | 10,135,865 | 250,000 |
| | **53,625,132** | **34,841,107** | **166,298,476** | **286,240,613** |
| **30100 Environmental Lands Acq & Protect Fund** | | | | |
| 30005 ELAPP Projects (Non-Bond) Fund | 1,213,755 | 673,716 | 15,543,441 | 16,938,765 |
| 30019 ELAPP Bonds (2019) Project Fund | 947,672 | 24,923,886 | 0 | 0 |
| 30040 ELAPP Bonds (2023) Project Fund | 0 | 22,500 | 40,985,532 | 40,965,382 |
| | **2,161,428** | **25,620,103** | **56,528,973** | **57,904,147** |
| **30101 Commercial Paper & Credit Capacity Fund** | | | | |
| 30011 Arena Improvements Fund Commercial Paper Note Issuance Fund | 3,336,639 | 12,759,651 | 21,825,435 | 16,749,807 |
| 30014 Stadium Improvements Project Fund | 0 | 0 | 10,000,935 | 10,013,725 |
| 30021 Closed - Taxable Commercial Paper Notes Government Facilities | 0 | 0 | 935 | 42,936 |
| 30022 CIP Commercial Paper Notes Project Fund | 3,782,000 | 1,097,870 | 1,791,482 | 1,688,851 |
| 30041 ELAPP 2023 CP Notes Project Fund | 0 | 19,797,500 | 0 | 2,501 |
| | **7,118,639** | **33,655,021** | **33,618,787** | **28,497,820** |
| **CAPITAL PROJECTS FUNDS TOTAL** | **62,905,199** | **94,116,230** | **256,446,236** | **372,642,580** |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **40000 ENTERPRISE (PUBLIC UTILITIES) FUNDS** | | | | |
| **40001 Public Works Solid Waste Resource Recovery** | | | | |
| 40003 Solid Waste Renewal & Replacement System Operating/Maintenance Fund | 135,464,404 | 168,316,813 | 228,414,594 | 223,710,975 |
| 40004 Solid Waste Renewal & Replacement System Revenue Fund | 194,116,151 | 228,812,961 | 196,300,840 | 230,832,551 |
| 40007 Solid Waste System Renewal/Replacement Fund-Ord 06-28;Sec9.06-4003 | 2,640,302 | 1,331,068 | 10,356,310 | 8,479,190 |
| 40009 Solid Waste Renewal & Replacement System (Fin Assur/GASB) LF Closure Fund | 0 | 0 | 55,454,317 | 61,314,212 |
| 40010 Solid Waste Renewal & Replacement System Closed L/F Maintenance Fund | 1,111,652 | 1,261,626 | 11,507,176 | 10,086,908 |
| 40011 Solid Waste Renewal & Replacement System Debt Service Fund | 10,385,999 | 11,187,407 | 39,392,408 | 36,587,250 |
| 40012 Solid Waste Renewal & Replacement System General Purpose Fund | 4,199,992 | 0 | 788,975 | 788,975 |
| 40013 Taylor Road Landfill Superfund Site Fund | 3,741 | 11,158 | 71,870 | 397,365 |
| 40014 Landfill Closure Fund-Phase II (Cell 7) GASB-40 | 0 | 0 | 2,270,923 | 6,821,480 |
| 40016 Solid Waste Renewal & Replacement System Rate Stabilization Fund | 72,510,382 | 12,434,790 | 34,002,087 | 28,024,909 |
| 40017 Internal Capital Improvement Fund | 257,506 | 1,703,447 | 32,861,208 | 44,823,979 |
| 40024 Solid Waste Series 2016A (AMT) Debit Service Reserve | 0 | 0 | 0 | 4,016,184 |
| 40026 Solid Waste Series 2016B (Non-AMT) Debt Service Reserve | 0 | 0 | 0 | 1,137,942 |
| 40027 Solid Waste Series 2020 Note Project Fund | 780,023 | 66,797 | 14,634,731 | 14,743,076 |
| 40028 Solid Waste 2023 Bond Project Fd | 0 | 0 | 101,145,000 | 96,500,000 |
| | **421,470,151** | **425,126,067** | **727,200,439** | **768,264,996** |
| **40099 Public Utilities Water/Wastewater** | | | | |
| 40100 Utility System Operating & Maintenance Account | 218,177,877 | 238,725,671 | 339,433,826 | 355,995,503 |
| 40101 Utility System Revenue Bonds Debt Service Account | 58,889,228 | 22,339,842 | 29,828,426 | 39,426,891 |
| 40102 Utility System General Revenue Account | 340,012,751 | 306,307,313 | 587,027,961 | 603,374,363 |
| 40103 Utility System Impact Fees General Operating Account | 15,860,699 | 26,175,834 | 67,653,756 | 70,009,958 |
| 40104 Utility System Renewal & Replacement Account A | 13,651,433 | 11,959,666 | 81,970,448 | 88,841,026 |
| 40105 Utility System General Revenue Capital Expense Account | 16,220,892 | 15,096,151 | 191,760,561 | 336,275,627 |
| 40115 Revenue Account Rate Stabilization Fund | 0 | 13,047,094 | 79,164,126 | 76,000,000 |
| 40116 Reclaimed Water Improvement Unit Assessment Fund | 671,722 | 511,300 | 426,201 | 358,181 |
| 40117 Reclaimed Water Improvement Unit Project Fund | 0 | 12,951,251 | 1,338,716 | 1,045,610 |
| 40118 Impact Fees Assessment Unit Fund Ord96-07 | 11,069,469 | 11,412,251 | 10,982,129 | 12,987,579 |
| 40119 Infrastructure Assessment Unit Fund | 0 | 0 | 154,507 | 165,949 |
| 40128 CLOSED -Tax-Exempt 2010C Bab Subsidy | 4 | 0 | 0 | 0 |
| 40156 NW Consolidation Project Bond Fund | 6,523,823 | 0 | 1,307,742 | 1,193,546 |
| 40159 SWFWMD Summerfield Sports Complex RWTM | 57,722 | 0 | 0 | 0 |
| 40160 Palm River Water & Sewer Expansion Project (NEW) | 434,028 | 0 | 0 | 0 |
| 40163 Series 21 Utility Revenue Bonds Project Fund | 38,759,244 | 47,730,584 | 84,960,456 | 30,527,248 |
| 40164 BP Oil Spill Proceeds (Water) Project Fund | 831,760 | 397,478 | 1,425,289 | 1,013,477 |
| 40165 Series 21 Special Assessment IFAU Bond Project Fund | 3,070,329 | 13,318,345 | 63,264,273 | 27,976,525 |
| 40167 Series 06 CAU Special Assessment Bond Sinking Fund | 90,920 | 71,938 | 31,926,912 | 34,823,565 |
| 40168 Series 00 RW Special Assessment Bond Sinking Fund | (5,221) | 0 | 680,555 | 0 |
| 40169 Series 00 IFAU Special Assessment Bond Sinking Fund | 0 | 0 | 4,831,201 | 0 |
| 40171 Series 2022 Utility Subordinate Lien Revenue Non-Revolving LOC | 109,865 | (263) | 32,000,000 | 0 |
| 40174 Series 2023 Utility Ref Rev Bds Project Fund | 0 | 0 | 0 | 152,525,198 |
| 40180 Water Projects Impact Fees South | 0 | 0 | 0 | 12,854,700 |
| 40181 Wastewater Projects Impact Fees South | 0 | 0 | 18,630,000 | 36,730,000 |
| 40182 Franchise | 0 | 0 | 197,402 | 212,608 |
| 40184 DEP Gibsonton Septic to Sewer Grant | 0 | 298,116 | 19,823,335 | 18,910,394 |
| 40185 DEP Gibsonton Septic to Sewer Ph2 Grant | 0 | 0 | 0 | 13,000,000 |
| 40186 DEP Palm River Utility Expansion Grant | 0 | 0 | 0 | 7,850,000 |
| 40187 DEP FY24 USEPA Septic to Sewer Grant | 0 | 0 | 0 | 525,000 |
| 40188 SWFWMD NHARP Coop Phase 2 Grant | 0 | 0 | 0 | 1,500,000 |
| 40189 FLDEP Ruskin and Wimauma LPSS Septic to Sewer Grant | 0 | 0 | 0 | 6,102,808 |
| 40190 FDEP Vulnerability Assessment Grant 23PLN128 | 0 | 0 | 0 | 185,400 |
| | **724,426,547** | **720,342,572** | **1,648,787,822** | **1,930,411,156** |
| **ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL** | **1,145,896,698** | **1,145,468,639** | **2,375,988,261** | **2,698,676,152** |

# Budget by Fund

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **50000 INTERNAL SERVICE FUNDS** | | | | |
| **50001 Fleet Management Fund** | | | | |
| 50003 Fleet Operating Fund | 24,743,800 | 26,212,659 | 32,737,236 | 35,092,836 |
| 50004 Lease Back Program Fund | 9,624,757 | 11,355,270 | 96,161,831 | 87,948,425 |
| | **34,368,557** | **37,567,929** | **128,899,067** | **123,041,261** |
| **50002 Self-Insurance Fund** | | | | |
| 50100 Insurance Program Administration Fund | 2,266,381 | 2,285,160 | 4,155,263 | 3,971,347 |
| 50101 Workers Compensation Insurance Fund | 7,601,124 | 8,441,390 | 35,319,451 | 37,458,553 |
| 50102 General Liability Insurance Fund | 15,503,919 | 15,911,178 | 31,160,864 | 47,365,945 |
| 50103 Catastrophic Disaster Recovery Fund | 0 | 19,200,000 | 94,376,744 | 122,953,980 |
| 50104 Employee Group Health Insurance Fund | 112,168,747 | 111,734,705 | 174,590,821 | 185,835,147 |
| 50105 OPEB/Retiree Health Insurance Fund | 195 | 1,141 | 28,405,288 | 32,370,575 |
| 50106 Tax Collector OPEB/Retiree Health Insurance Fund | 0 | 0 | 431,388 | 459,406 |
| 50107 Sheriff OPEB/Retiree Health Insurance Fund | 0 | 0 | 30,036,660 | 32,213,434 |
| 50108 Sheriff Group Health and Short Term Disability State Requirement Fund | 0 | 0 | 35,700,247 | 38,533,206 |
| 50109 Sheriff Workers Compensation Reserve Fund | 0 | 0 | 3,098,015 | 3,323,158 |
| 50110 Sheriff Legal Liabilities Reserve Fund | 0 | 0 | 7,542,744 | 8,086,891 |
| | **137,540,367** | **157,573,573** | **444,817,485** | **512,571,642** |
| **INTERNAL SERVICE FUNDS TOTAL** | **171,908,923** | **195,141,502** | **573,716,552** | **635,612,903** |
| **60000 AGENCY FUNDS** | | | | |
| **61000 Noncommitment Debt Service Funds** | | | | |
| 40170 Series 21 Wastewater IFAU Special Assessment Fund | 7,385,570 | 7,383,720 | 13,632,939 | 13,139,311 |
| **AGENCY FUNDS TOTAL** | 7,385,570 | 7,383,720 | 13,632,939 | 13,139,311 |
| **GRAND TOTAL** | **$ 4,463,109,029** | **$ 4,505,037,510** | **$ 9,033,494,906** | **$ 10,331,172,101** |

# Department Summaries

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

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

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

# Matrix of Services

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

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

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

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

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

Transportation
Volunteer Support

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

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

**CHILDREN'S SERVICES**
Children's Services Division
- Career, Vocational & Education Services
- Children In Need of Services & Families in Need of

**CHILDREN'S SERVICES (continued)**
- Foster Care- residential services

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

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

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

**CODE ENFORCEMENT**
Administration of Regulatory Ordinances
- Gas Pumping Assistance
- Locksmith Licensing
- Pain Management Clinic Ordinance
- Synthetic Drug Ordinance
- Trespass Towing and Rates
- Vehicles for Hire

Inspectional Services Division
- Gas Pumping Assistance
- Human Trafficking & Sexually Orientated Businesses
- Land Development Code
  - Signs and Advertising
  - Temporary Vendors
  - Zoning Regulations
- Pet and Animals
  - Animal Abuse & Neglect Investigations
  - Animal Abuser Registry and Enjoined List
  - Dangerous Dogs, Vicious Animals and Bites
  - Leash and Tethering Regulations
  - Licensing and Vaccinations
  - Sick, Injured and Aggressive Strays
- Property Maintenance Standards
- Shopping Cart

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

# Matrix of Services

**COMMUNICATIONS & DIGITAL MEDIA (continued)**
Website Administration

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

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

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

Trails Planning & Management

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

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

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

**COUNTY ATTORNEY**
Legal Counsel & Representation

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

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

Customer Engagement
- Provide sign posting services for public meetings/hearings/projects/programs

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

**CYBER SECURITY SERVICES**
Cyber Security Services

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

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

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

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

# Matrix of Services

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

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

**ENVIRONMENTAL SERVICE DIVISION**
Environmental Laboratory
Innovation & Resiliency
Sustainable Water Resources

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

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

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

**FLEET MANAGEMENT**
Equipment Acquisition
Equipment Repair & Maintenance Services
Fuel Services
Motor Pool Services

**FLEET MANAGEMENT (continued)**
Parts Management

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

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

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

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

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

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

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

Fiscal Management
People Operations Division
- Benefits
- Occupational Health
- Specialty Processing and People Analytics
- Total Compensation

# Matrix of Services

**HUMAN RESOURCES (continued)**
- Wellness

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

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

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

**MEDICAL EXAMINER**
- Cause of Death Determination
- Disposition of Unclaimed Bodies

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

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

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

**PARKS & RECREATION (continued)**
- Parks Safety and Security Services
- Parks Urban Forestry Program
- Performing Arts (All Ages)
- Recreation & Athletic Programs for Persons with Disabilities
- Summer Camp Programs
- Teen Programming

**PERFORMANCE DATA & ANALYTICS**
- 911 Agency
- Enterprise Data & Analytics
- Geospatial Services
- Records Warehouse

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

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

**PROCUREMENT SERVICES**
- Centralized Procurement
- Construction Apprenticeship Program
- Countywide and Purchase Order Oversite
- Fuel Card Program
- Management of eProcurement Platform
- Purchasing Card Program
- Vendor Development

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

**PUBLIC DEFENDER**
- Legal Representation to Indigent Clients

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

**SHERIFF**
- Office of the Chief Deputy
  - Financial Services Division
  - Human Resources Division
  - Legal Office

# Matrix of Services

**SHERIFF (continued)**
- Legislative Affairs and Grants

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

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

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

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

Department of Patrol Services
- District I
- District II
- District III
- District IV
- District V
- Communications and Records

**SOCIAL SERVICES**
Adult Education & Training
Youth Education & Training
Family Empowerment/Self-Sufficiency
Eviction Prevention
Utilities/Energy Assistance
Relocation

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

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

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

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

**SUPERVISOR OF ELECTIONS**
Administer Elections
Candidate Services
Voter Registration & Education

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

**WATER RESOURCES**
Accounting Support Services
Business Services
Communications & Public Involvement
Customer Service – Employee Services
Drinking Water Treatment & Distribution
Engineering
Evaluation of Water Supply Projects
Exercising of County Arbitration Rights
Field Maintenance Services
Management Services
Monitoring Well-Field Reductions
Planning & Operations
Reclaimed Water Disposal
Reclaimed Water Delivery
Wastewater Collection and Treatment

# Board of County Commissioners

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



**Harry Cohen**
District 1



**Ken Hagan**
District 2, Chair



**Gwen Myers**
District 3, Vice Chair



**Christine Miller**
District 4



**Donna Cameron Cepeda**
District 5, Countywide
Chaplain



**Pat Kemp**
District 6, Countywide



**Joshua Wostal**
District 7, Countywide

## FY 23 and FY 24 Accomplishments:

- The Board effectively allocated American Rescue Plan Act funds from the federal government to help residents, businesses, and other organizations impacted by the pandemic.
- The Board provided funding to significant public safety capital projects in the Adopted FY 24 Budget. Among these projects are a new Progress Village South Fire Station, a sheriff training center to also be used for emergency management functions, and renovations to the Public Safety Operations Complex to support Emergency Management operations.

## FY 24 and FY 25 Core Goals:

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

## FY 24 and FY 25 Key Projects:

- The county's population is growing rapidly, with a projection of more than 500,000 new residents within the next 20 years. To properly plan for this growth, the Board has been working with County administration in the development of creative funding solutions for Fire Rescue, Parks, and Stormwater.

# Board of County Commissioners

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 2,979,518 | $ 3,097,899 | $ 3,616,723 | $ 3,717,732 |
| **Operating Expenditures/Expenses** | 38,382 | 63,298 | 121,098 | 129,560 |
| **Total** | **$ 3,017,900** | **$ 3,161,197** | **$ 3,737,821** | **$ 3,847,292** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 3,017,900 | $ 3,161,197 | $ 3,737,821 | $ 3,847,292 |
| **Total** | **$ 3,017,900** | **$ 3,161,197** | **$ 3,737,821** | **$ 3,847,292** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 21 | 21 | 21 | 21 |
| **Funded FTE Positions** | 21.00 | 21.00 | 21.00 | 21.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

**OPERATING EXPENDITURES:**
- Continuation budgtet.

# County Internal Auditor's Office

The County Internal Auditor's Office (Office) performs independent and objective reviews and evaluations of all departments, offices, boards, activities, functions, and agencies under the control of the Board of County Commissioners. These reviews may include performance, operational, compliance, management, and other audits conducted in accordance with applicable professional auditing standards, such as those provided by the U.S. Government Accountability Office and the Institute of Internal Auditors. As a business partner, the County Internal Auditor's Office provides an advisory role, in addition to its routine audit and assurance responsibilities.

## FY 23 and FY 24 Accomplishments:

- The Office reviewed and evaluated activities to improve County operations. It assisted the Board of County Commissioners with achieving economical, efficient, and effective administration of its areas of responsibilities to residents.
- The Office informed the County Administrator of emerging risks and situations that would have had a material and negative impact on County operations or programs, and it served in an advisory capacity in the development of controls.
- The Office assisted management by identifying process improvement opportunities that resulted in higher control maturity levels for County operations and decreased risk factors.

## FY 24 and FY 25 Core Goals:

- Provide assurance, advice, and value for the money. Serve in an advisory capacity in the development of controls.
- Align products and services to the Board of County Commissioners' strategic goals and objectives.
- Identify and review emerging risks before they become problematic. Keep the County Administrator informed of emerging risks and situations that may have a material negative impact to County operations and programs.

## FY 24 and FY 25 Key Projects:

- Perform independent assurance and advisory services, cone of silence investigations, and annual risk assessment and planning. Monitor management corrective action plans. Procure and manage contracted assurance and advisory services on behalf of management.
- Provide: reasonable assurance of economy and efficiency of resources deployed; consistency between operations and programs with their established objectives; reliability and integrity of financial and operational information; overall compliance between policies, plans, and procedures with written guiding principles, grants, and contracts; and adequacy of controls.

## Innovation:

During this past year, the Office enhanced and protected organizational value by providing proactive, risk-based, and objective assurance, advice, and insight. For example:

- **Residential Street Lighting (RSL) Program** – Identified opportunities and provided advice to enhance the Program's management activities, improve fiscal management, reduce costs, optimize resources, and ensure compliance with Ordinance 17-17 and Florida Statutes.
- **Pet Resources Center** - As a business partner, supported enhancements to the continuous secondary identification control for the health and welfare of pets in Hillsborough County. The Office performs data analytics on a quarterly basis.
- **South County One Water Campus Advanced Wastewater Treatment Facility project** – Performed a cone-of-silence investigation and a conflict-of-interest review. The Office's recommendations assured the integrity of the procurement process and facilitated the continuation of this critical project.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Completed audit services - measured by the number of final communications issued. | 17 | 14 | 16 | 19 |

# County Internal Audit

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 694,587 | $ 704,691 | $ 878,476 | $ 923,179 |
| **Operating Expenditures/Expenses** | 41,469 | 18,505 | 82,321 | 81,503 |
| **Total** | **$ 736,056** | **$ 723,195** | **$ 960,797** | **$ 1,004,682** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 736,056 | $ 723,195 | $ 960,797 | $ 1,004,682 |
| **Total** | **$ 736,056** | **$ 723,195** | **$ 960,797** | **$ 1,004,682** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 5 | 5 | 5 | 5 |
| **Funded FTE Positions** | 5.00 | 5.00 | 5.00 | 5.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

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

# County Attorney's Office

(813) 272-5670

The County Attorney's Office provides legal counsel and representation to the Board of County Commissioners (BOCC), the County Administrator, and County departments on all matters pertaining to the business of Hillsborough County. Duties include participation in all litigation and providing legal counsel and advice on issues affecting overall County administration, including innovative legal solutions. In addition, the County Attorney's Office provides legal representation to certain constitutional officers and various Hillsborough County agencies at the direction of the Board of County Commissioners.




The Thirteen Judicial Circuit Court of Florida.

## FY 23 and FY 24 Accomplishments:

- Defended all lawsuits filed against Hillsborough County and other clients and handled over 925 litigation matters and 156 subpoenas/summons in fiscal year 2023. As of the date of this budget submittal, the Office is handling over 981 litigation matters and 84 subpoenas/summons in fiscal year 2024.
- Provided preventative legal advice to all clients, which reduced liability risks.
- Maintained Florida Bar Board Certification for 37% of the attorneys in the office, and maintained paralegal certification of Florida Bar registration for 29% of the paralegals.
- Coordinated 6,417 public records requests in calendar year 2023.
- Managed the registration of 154 lobbyists in calendar year 2023.

## FY 24 and FY 25 Core Goals:

- Continue to enhance in-house training programs to provide quality training and cost-effective continuing legal education (CLE), which will further improve staff members' abilities to perform their jobs with increased professionalism while fostering the development of exceptional lawyers and support staff.
- Continue to promote Board Certification by allocating funds to support staff attorneys who are seeking certification by paying for the training and certification process while recognizing that it is a capstone accomplishment of a legal career requiring a peer review process, extensive practical experience, and passing a test to demonstrate knowledge in a specialized area of law.

## FY 24 and FY 25 Key Projects:

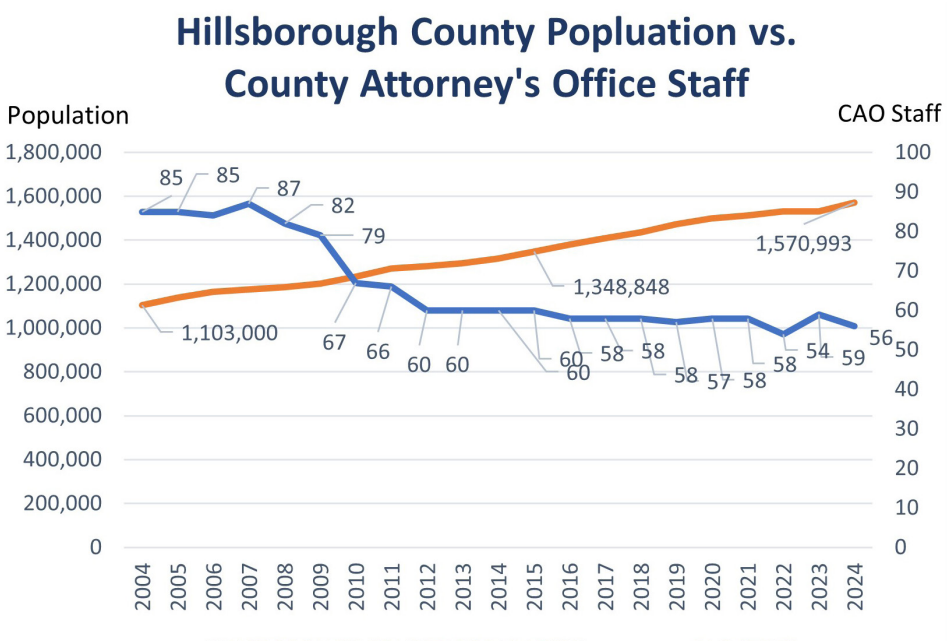
- Continue to emphasize customer service for clients (BOCC, County departments, and agencies) and the public in order to create an atmosphere of cooperation with clients and to assure consistency with the BOCC and County Administrator's objectives.
- Continue to enhance professionalism and excellence in legal services to the client as quality legal services are the foundation of a successful law office.
- Maintain standards of practice for both attorney and non-attorney personnel to reinforce the responsibility of all staff to conduct themselves professionally and within the expectations associated with their job titles.
- Increase efficiency of legal services by providing exceptional services as cost-effectively as possible without jeopardizing quality.

## Innovation:

The County Attorney's Office efficiently uses office resources in a manner that delivers the highest quality legal services on a vast array of issues without requested budget increases or amendments. We analyze Office operations to determine if innovative thinking can achieve efficiencies. We have shifted and consolidated duties in order to create considerable savings, and we primarily utilize existing in-house resources to provide exceptional legal services. Despite a constant increase in the volume and complexity of the workload, our total Office staff of 56 is 59% below the 94 funded positions prior to the recession. By taking on the additional duties of representing CareerSource, the Charter Review Board, and the Planning Commission at no additional cost, we have achieved savings for the County.




The County Attorney's Office meets to review the agenda and prepare for the Board of County Commissioners Regular Meeting.




Although the population in Hillsborough County has grown, the Hillsborough County Attorney's Office has managed to decrease staff numbers after former employees have retired by utilizing technology and encouraging current staff to work in a more efficient manner.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Enhanced in-house/webinar training for CLE. | Yes | Yes | Yes | Yes |
| Promote Board Certification. | Yes | Yes | Yes | Yes |
| Improve technology capabilities. | Yes | Yes | Yes | Yes |

# County Attorney

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 8,656,001 | $ 9,784,613 | $ 10,508,545 | $ 11,047,401 |
| **Operating Expenditures/Expenses** | 170,825 | 185,745 | 288,611 | 272,534 |
| **Total** | **$ 8,826,826** | **$ 9,970,358** | **$ 10,797,156** | **$ 11,319,935** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 8,826,826 | $ 9,970,358 | $ 10,797,156 | $ 11,319,935 |
| **Total** | **$ 8,826,826** | **$ 9,970,358** | **$ 10,797,156** | **$ 11,319,935** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 62 | 62 | 61 | 61 |
| **Funded FTE Positions** | 62.00 | 62.00 | 61.00 | 61.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

**OPERATING EXPENDITURES:**
- Continuation budgtet.

# Affordable Housing Services

(813) 612-5397 | HCFL.gov/AffordableHousing

Affordable Housing Services enhances the quality of life for Hillsborough County residents by helping low- and moderate-income families retain or find safe, quality affordable housing and improving lives in low- to moderate-income areas using federal and state funding. Each year, the department effectively manages HOPE Funds, Housing and Urban Development funds, State grants, Community Development Block Grants, HOME Investment Partnerships Program (HOME) funds, Emergency Shelter Grants (ESG), and State Housing Initiative Partnership (SHIP) funds. The department actively fosters housing development through public/private partnerships and by creating incentives and programs that support overall goals to preserve existing affordable housing, provide rehabilitation assistance for lower-income households, and fund the development of single-family and multifamily affordable housing units.



Sunrise Community were provided facility upgrades in the form of a new training kitchen, new flooring, updated ADA-compliant restrooms, and upgraded training classrooms meeting USDA Safe Lunch guidelines to serve aging clients with moderate to severe disabilities.



Friendship Village Apartments is a newly renovated 13-unit property in the University Area for individuals at 80% AMI or below.

## FY 23 and FY 24 Accomplishments:

- Affordable Housing helped increase accessibility and sustainability of housing for more than 677 people by providing down-payment assistance, new construction, and rehabilitation of homes for low- to moderate-income clients.
- The department improved the quality of living and community development for 6,443 low- to moderate-income households through renovation and other improvements to several public services and public facilities/infrastructure projects. This includes facilities for people with disabilities, homeless individuals, neighborhood facilities, parks, and recreational facilities.
- Affordable Housing accessed and preserved housing units for 83 households through multifamily development support, rapid rehousing, shelter, and rental/mortgage assistance.

## FY 24 and FY 25 Core Goals:

- Affordable Housing will increase and sustain decent, affordable housing opportunities for low-income families.
- The department will create long-term housing opportunities.
- Affordable Housing will preserve decent housing opportunities with improved accessibility and sustainability.

## FY 24 and FY 25 Key Projects:

- Hillsborough County provided Bel Mar Partners, LLLP, $2.5 million to partially fund the construction of a 100-unit development for



This newly renovated 36-unit property in the University Area is for individuals emerging from or experiencing homelessness.

individuals ranging from 30% to 80% of the Area Median Income. The project partnership includes the City of Tampa and the Tampa Housing Authority as well.

- Hillsborough County provided Florida Home Partnership $800,000 to assist with previously secured funding from the USDA Housing Program to help purchase vacant land and install the necessary infrastructure to produce buildable 20 lots from households at 80% AMI or less.
- Hillsborough County provided Housing Education Alliance (HEA) $1 million to assist with previously secured funding to acquire and rehabilitate foreclosed homes within the county with the intent to sell to households at or below 80% AMI. HEA will continue to use sale proceeds to invest in further affordable housing projects.

## Innovation:

In partnership with Tampa Housing Authority, Affordable Housing Services provided $1,272,960 in Community Development Block Grant funding for improvements to Palm Terrace Assisted Living Facility, located at 5121 E. Serena Dr., Tampa, FL 33607. The project includes converting an existing irreparable pool and spa into a recreational area for physical activities, such as yoga, stretching, and social distancing gatherings. Other repairs include painting the exterior of the building, resurfacing the parking lot, replacing all windows, HVAC, etc.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| To increase and sustain decent, affordable housing and community development opportunities for low-income families and neighborhoods | 6,944 | 6,443 (individuals) | 7,000 | 7,000 |
| To create long-term housing opportunities | 94 | 484 (households) | 500 | 500 |
| To preserve decent housing opportunities with improved accessibility | 127 | 193 (households) | 225 | 225 |

# Affordable Housing Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 3,062,571 | $ 3,905,062 | $ 13,986,580 | $ 10,542,682 |
| **Operating Expenditures/Expenses** | 644,621 | 669,387 | 2,092,929 | 2,115,733 |
| **Capital Outlay** | 2,076,000 | 0 | 0 | 0 |
| **Grants & Aids** | 20,462,609 | 20,847,725 | 123,043,917 | 113,037,797 |
| **Total** | **$ 26,245,801** | **$ 25,422,173** | **$ 139,123,426** | **$ 125,696,212** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 0 | $ 306,422 | $ 353,696 | $ 369,052 |
| **Hillsborough County Local Affordable HousingFund** | 8,278,000 | 6,264,910 | 32,312,156 | 26,666,694 |
| **Unincorporated Area General Operating Fund** | 818,726 | 1,141,053 | 1,318,402 | 1,180,388 |
| **Grants (Not Transportation-Related)** | 13,943,811 | 12,915,457 | 58,091,560 | 51,819,674 |
| **Local Housing Assistance Program Fund** | 3,205,265 | 4,794,331 | 47,047,612 | 45,660,404 |
| **Total** | **$ 26,245,801** | **$ 25,422,173** | **$ 139,123,426** | **$ 125,696,212** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 35 | 43 | 43 | 41 |
| **Funded FTE Positions** | 35.00 | 43.00 | 43.00 | 41.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY 24, two positions were eliminated due to remaining vacant for longer than one year.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.

**OPERATING EXPENDITURES:**
- Continuation budget.

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

# Aging Services

(813) 272-5250 | HCFL.gov/Aging

Aging Services promotes independence and prosperity for older adults by coordinating essential health and wellness services. These services include intake and screening assessments, individualized information and referral, case management, home-delivered meals, adult day services, congregate dining, personal care, homemaking, caregiver respite, nutrition counseling, consumables, emergency alert response buttons with lock box option, transportation, pest control services, and the customer care line. Active senior programming offers field trips, exercise classes, seminars, and group activities with an evidence-based focus aimed at preventing the need for long-term care services. Services are provided directly by the department, as well as through contracted vendors, volunteers, and community partners.

## FY 23 and FY 24 Accomplishments:

- The department partnered with the Florida Museum of Photographic Arts (FMOPA) to teach seniors throughout Hillsborough County basic photography techniques and place professional cameras in the hands of seniors, giving them a tool for creative expression. FMOPA hosted a photography exhibition, which was open to the public and displayed the seniors' photographs.



Numerous residents enjoyed attending the Photographic Art Exhibit.

- During 10/2022-9/2023, the department served nearly 1 million nutritious meals to Hillsborough County seniors registered in the congregate and home-delivered meal programs. Our meal program provides an opportunity for social engagement for active seniors, while also ensuring access to healthy meals for homebound seniors.
- The Lutz, Progress Village, and Ruskin Senior Centers joined the ranks of the department's nationally accredited senior centers. All seven of the department's senior centers are now officially accredited by the National Association of Senior Centers.

## FY 24 and FY 25 Core Goals:

- Staff will maintain existing center accreditations and seek case manager certifications to further enhance the alignment of the department's programs with nationally recognized standards that strengthen the department's overall operations. These recognitions affirm the department's commitment to quality by providing a more client-centric, coordinated model of care.
- Provide additional support to caregivers through enhanced program offerings, which will include quarterly weekend respite care to allow caregivers time off on a weekend to relax, run errands, and practice self-care. Caregiver support services are essential to ensuring the well-being of the caregiver and their corresponding ability to continue in their crucial role.
- Submit the survey application for Commission on Accreditation of Rehabilitation Facilities (CARF) for the Senior Adult Day Care Service Centers. The accreditation process improves and strengthens overall center operations, helps manage risks, and affirms the program's commitment to quality.

## FY 24 and FY 25 Key Projects:

- Aging Services will identify a vendor to pilot a GPS tracking wanderer device program. It will be made available to mobile, memory-impaired seniors and their caregiver(s) with limited resources. This program will provide caregivers peace of mind to easily locate loved ones while reducing the amount of community resources needed for reunification.
- Aging Services will begin Phase 2 of our community engagement project to conduct local surveys regarding the department's facility-

based services. This project is a partnership with Communications & Digital Media, with a focus on outreach and optimal programming for seniors who would benefit from attending a senior center or adult day care.

- Aging Services will modernize and refresh the branding for our nutrition program to increase awareness and distinguish the service from similar small-scale programs. The department will continue to work with Communications & Digital Media to build upon the Silver Platter branding and logo and pursue opportunities for outreach of this social dining and home-delivered meals service.

## Innovation:

The OnBase Transportation Request Solution for Sunshine Line and Aging Services project was completed in July 2023. This automation project improved communication, the security of confidential client information, and the efficiency to coordinate transportation for Aging Services' clients.



The Lunar Chinese New Year Celebration attracted individuals in brightly colored clothing for the enjoyment of all.



The Hispanic Heritage Celebration is a popular event that highlights our cultural and brings people together.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Maintained or improved independence in performing activities of daily living as a result of services provided, creating greater ability to remain at home and avoid long-term care placement. | 74.55% | 97.7% | 75% | 75% |
| Seniors reporting they feel healthier as a result of the meal program, which provides 1/3 of the Dietary Reference Intake as established by the Food and Nutrition Board of the Institute of Medicine. | 95.5% | 97% | 90% | 90% |
| Maintained or improved ability of caregivers to continue to provide care after receiving caregiver support services. | 94% | 94% | 95% | 95% |
| Seniors attending Hillsborough County Senior Centers who report taking better care of their health after enrolling in our healthy lifestyle/wellness programs.. | N/A-centers were closed due to COVID-19 | 98% | 90% | 90% |
| Residents receiving services through Hillsborough County Aging Services (adult day health care, care management, in-home care, nutrition, senior center, or information and referral services). | 18,088 | 15,209 | 19,000 | 19,000 |

# Aging Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 8,204,446 | $ 8,514,251 | $ 11,901,406 | $ 11,502,868 |
| **Operating Expenditures/Expenses** | 10,166,652 | 11,851,950 | 19,950,433 | 19,821,063 |
| **Other Non Operating** | 90,674 | 0 | 0 | 0 |
| **Total** | **$ 18,461,772** | **$ 20,366,201** | **$ 31,851,839** | **$ 31,323,931** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 9,149,072 | $ 8,541,074 | $ 12,612,062 | $ 12,638,696 |
| **Grants (Not Transportation-Related)** | 9,312,699 | 11,825,127 | 19,239,777 | 18,685,235 |
| **Total** | **$ 18,461,772** | **$ 20,366,201** | **$ 31,851,839** | **$ 31,323,931** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 145 | 144 | 144 | 137 |
| **Funded FTE Positions** | 136.56 | 138.18 | 138.18 | 131.70 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY 24, six positions were eliminated due to remaining vacant for longer than one year.
- Position transfer between Aging Services and Homeless Services results in one fewer position.

**OPERATING EXPENDITURES:**
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.
- One-time funding is included to replace customer chairs in Adult Day Care and Active Senior Centers.

# Arts Council

(813) 571-6991 | HillsboroughArts.org

The Arts Council Division supports, promotes, and advances arts and culture in Hillsborough County. As the designated local arts agency by the State of Florida, the Council provides a unified voice for all cultural organizations and activities in the Tampa and Hillsborough County region. The division promotes the good news about the cultural vitality of the community to a national audience while providing grants, coordinated marketing efforts, research, and advocacy to help the entire Hillsborough County cultural community thrive.



Local Arts Council-supported artist Claire May attended the Council's "Business Side of Art" series, which supports local artists by giving them business skills to improve sales, marketing, bookkeeping, and much more.

## FY 23 and FY 24 Accomplishments:

- For FY 24, grant funding was awarded to 62 local organizations and 11 working artists. These grants support community prosperity by providing professional development opportunities to local small business arts entrepreneurs. Additionally, this funding helps maintain important community programming through a variety of nonprofits.
- The Arts Council completed the Arts & Economic Prosperity 6 Study, which evaluates the local creative economy and determines revenue derived through jobs, taxes, tourism, and more. The Arts Council also hosted a public event to present the Hillsborough County results of the study to the community.
- The Arts Council created meaningful collaborations with a variety of other organizations including Visit Tampa Bay, Tampa Arts Alliance, Ybor City Ad Hoc Arts Group, Historic Preservation Roundtable, Creative Pinellas, and more. The Arts Council also continued a long tradition of participating directly with organizations and events the council helps fund to maintain relationships with grantees.

## FY 24 and FY 25 Core Goals:

- The Arts Council will continue to implement initiatives to ensure that every resident in Hillsborough County has access to arts and culture by broadening awareness of existing and emerging opportunities, eliminating participation barriers, reaching underserved populations, and providing opportunities for residents to engage in local culture.
- The Arts Council will start cultural asset mapping to identify cultural spaces throughout the county and begin the process of leading a needs assessment to more effectively identify unmet community needs in the local cultural sector. These initiatives will position the community to identify a long-range planning process for the future of the county's cultural assets.
- The Arts Council will continue to reach out within the community to form connections with a variety of stakeholders to support the effort of long-range planning and participate actively in creating the plan. Such stakeholders would include members of community organizations, arts organizations, artists, and businesses.

## FY 24 and FY 25 Key Projects:

- Develop a cultural assets map that identifies arts organizations, arts businesses, artists, public art, and more.
- Further evaluate the local creative economy by continuing to aggregate data, including data about the for-profit creative businesses in the community, to help understand needs and develop goals for long-range planning.
- Coordinate with other members of the arts, business, and nonprofit communities, alongside residents and artists, and begin creating a long-range plan for the arts in Hillsborough County.

## Innovation:

The Arts Council, in collaboration with the Communications & Digital Media department, has helped produce the Art813 show, which celebrates local art in the Hillsborough County area. Each month, Art813 aims to showcase

festivals, exhibits, performances, and activities in the area to inform residents about all the ways they can participate in the arts. The show also highlights artists from the local community who are establishing small businesses and selling their work.



The Arts Council supports festivals and events throughout Hillsborough County via the Special Event Partnership Grant program, including Gasparilla Festival of the Arts.



Local artist Marc Brechwald began making art during the pandemic and now has a full-time art business based in Ybor City. He received an artist grant in FY 24 and recently exhibited for the first time at Gasparilla Festival of the Arts.



Rudram Dance teaches traditional Indian dance supported by the Cultural Development Grant program. This program provides broad support to many cultural institutions in the area.



Recycled Tunes is a program by Gasparilla Music Festival that operates year-found and offers musical instruments to school children throughout the county.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of individuals served | 362,080 | 884,388 | 890,000 | 900,000 |
| Number of activities and events conducted | 725 | 781 | 785 | 790 |
| Number of full-time jobs supported | 126 | 547 | 550 | 550 |

# Arts Council Division

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 282,055 | $ 281,910 | $ 604,182 | $ 489,296 |
| **Operating Expenditures/Expenses** | 9,376 | 53,084 | 242,020 | 278,080 |
| **Grants & Aids** | 312,743 | 495,254 | 415,000 | 415,000 |
| **Total** | **$ 604,174** | **$ 830,247** | **$ 1,261,202** | **$ 1,182,376** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 427,412 | $ 583,475 | $ 1,007,711 | $ 1,125,376 |
| **Grants (Not Transportation-Related)** | 176,762 | 246,772 | 253,491 | 57,000 |
| **Total** | **$ 604,174** | **$ 830,247** | **$ 1,261,202** | **$ 1,182,376** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 3 | 3 | 4 | 4 |
| **Funded FTE Positions** | 3.00 | 3.00 | 4.00 | 4.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.

**OPERATING EXPENDITURES:**
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

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

# Capital Programs

(813) 635-5400 | HCFL.gov/PublicWorks

Capital Programs oversees the project development, design, and construction of the County's Capital Improvement Program for transportation, stormwater, and government facilities, such as libraries and fire stations. The department is also responsible for the inspection of transportation and stormwater developer construction in the right of way, including subdivision infrastructure and public-contributed assets.

## FY 23 and FY 24 Accomplishments:

- Capital Programs was responsible for the successful delivery of the Transportation, Stormwater, and Architecture Services Capital Programs, including $148 million in expenditures in FY 23 on projects that provided for improved transportation facilities, government facilities (library and parks), sidewalks, bike lanes, and stormwater drainage systems.
- Capital Programs completed 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.
- The department completed over 41 architectural capital improvements totaling $75 million in value, including the New Tampa Performing Arts Center and Northwest Area Head Start. Capital Programs consolidated and hardened maintenance facilities at Sheldon Road and the new Traffic Maintenance Center.



New Thonotosassa Library

## FY 24 and FY 25 Core Goals:

- Ensure on-time and within budget delivery of projects to address the needs of the community.
- Improve infrastructure safety assets that would help achieve the County's Vision Zero goals.
- Provide timely and accurate response to inquiries from residents about active Capital Improvement Projects.

## FY 24 and FY 25 Key Projects:

- Commence and complete transportation improvement projects, such as Gibsonton at Fern Hill intersection improvements, Collins Elementary School circulation improvements and Anderson-Lynn Road at Gunn Hwy. intersection improvements.
- Commence and complete construction of the Progress Village regional stormwater improvement, 70th Street South Bridge replacement over Delaney Creek, and Hounds Hollow forcemain and Pompano Drive drainage improvements.
- Complete design and permitting of three new American Rescue Plan (ARP)-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.

## Innovation:

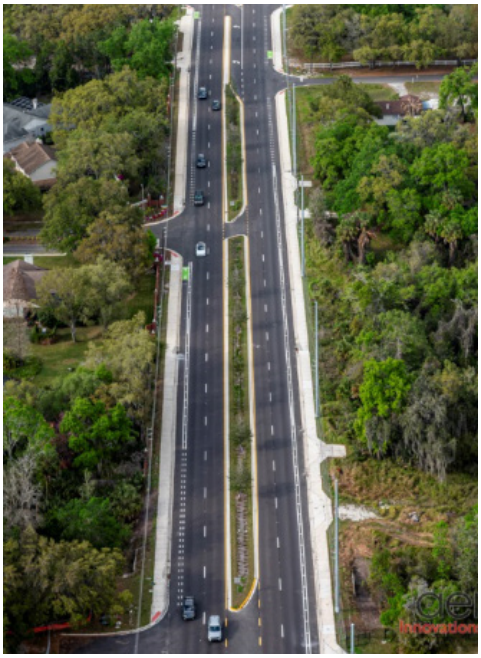
The department will implement a capital program delivery management solution (CPDS) that will improve integration of project information, streamline workflows, and enhance reporting. The CPDS will improve risk mitigation, transparency, and accountability.




New Church Park Head Start Project



70th Street South Bridge Replacement Over Delaney Creek Project



Bell Shoals Road Widening Projec

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Repair sidewalks (linear feet) to increase pedestrian safety | 37,561 | 48,206 | 80,000 | 30,000 |
| Culverts (linear feet) to repair and/or replace | 12,615 | 8,090 | 12,000 | 12,000 |
| Roadways resurfaced (lane miles) | 121 | 173 | 100 | 100 |

# Capital Programs

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 7,955,836 | $ 7,976,144 | $ 9,575,693 | $ 7,305,619 |
| **Operating Expenditures/Expenses** | 1,699,168 | 2,500,900 | 3,171,156 | 1,380,253 |
| **Capital Outlay** | 85,880 | (7,593) | 0 | 88,000 |
| **Total** | **$ 9,740,883** | **$ 10,469,451** | **$ 12,746,849** | **$ 8,773,872** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 1,730,258 | $ 1,753,269 | $ 2,099,531 | $ 2,263,250 |
| **Unincorporated Area General Operating Fund** | 1,386,076 | 1,406,476 | 1,720,823 | 1,410,036 |
| **Unincorporated Area Special Revenue Funds** | 176,484 | 460,213 | 727,166 | 347,203 |
| **Transportation Trust Fund** | 6,448,065 | 6,849,493 | 8,199,329 | 4,753,383 |
| **Total** | **$ 9,740,883** | **$ 10,469,451** | **$ 12,746,849** | **$ 8,773,872** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 72 | 72 | 71 | 56 |
| **Funded FTE Positions** | 72.00 | 72.00 | 71.00 | 56.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, two positions are established to provide additional inspection and oversight.
- Position transfers between Capital Programs and Engineering & Operations result in 17 fewer positions.

**OPERATING EXPENDITURES:**
- The decrease in operating expenditures is primarily the result of a reorganizations during which the Design Services Section was transferred to Engineering & Operations

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of vehicles necessary for new positions.

# Children's Services

(813) 264-3807 | HCFL.gov/Children

Children's Services administers high-quality, evidence-based treatment services designed to empower and protect children, teens, and families throughout Hillsborough County. The department offers therapeutic residential and outpatient counseling, as well as emergency shelter services. The department's primary goals include reducing juvenile crime and recidivism, supporting families in need, and promoting healthy family relationships.

## FY 23 and FY 24 Accomplishments:

- As part of the implementation of the Family First Prevention Services Act (FFPSA), the department has enhanced prevention services for Hillsborough County youth and families. This also includes the department's aftercare program.
- Through collaboration with key community stakeholders, the department reduced the amount of youth entering out-of-home care and introduced early intervention to help identify and support families and youth at risk.
- The department hosted its first-ever sleep-out event to address homelessness in the community. The program included remarks from local leaders, interactive learning opportunities, and an overall mission of spreading awareness of the number of unhoused youth and the ways in which the community at large can work to help combat homelessness.

## FY 24 and FY 25 Core Goals:

- Continue to have open dialogue with the community-based care provider, as well as other nonprofit agencies that are providing foster care services in the community. These services will benefit the community by intervening, stabilizing, and preventing families from being separated, resulting in the positive reintegration of youth back into families and communities.
- Increase revenue and/or identify reduction in costs to maintain a sustainable and financially viable business model. Financial viability increases community confidence in the program's ability to identify and maximize business efficiencies.
- Continue to encourage employee engagement with the Oracle Learning Management System Training Software. This process will strengthen program practices and improve service delivery.

## FY 24 and FY 25 Key Projects:

- Continue Duffels of Dignity program to provide foster care children, youth in the department's care, and those escaping domestic violence with a new or gently used suitcase or duffel bag. Build partnerships with groups and organizations and distribute items for those in need.
- Engage in the Council on Accreditation (COA) reaccreditation process, which is an in-depth, strengths-based review and accreditation of the entire department. Accreditation satisfies requirements of the Family First Prevention Services Act (FFPSA) and provides a framework to manage resources, deliver quality services to clients, and strive for continuous improvement.
- Provide analytic data that demonstrates year-end efforts to improve safety measures and reduction in injuries, incidents, and accidents to Children's Services employees, clients, and visitors.

## Innovation:

Children's Services will continue to add security for client information. This is being accomplished through the department's Note Active platform, which will give Children's Services the ability to do screenings and intakes on the platform, as well as store client files across residential and non-residential programs.



Commissioner Donna Cameron Cepeda and her aides take a tour of the campus.




Children's Services' Duffels of Dignity delivered more than 160 duffels and backpacks stuffed with personal care and comfort items to the Children's Home Network.




Children's Services delivered over 180 backpacks filled with school supplies to Mort Elementary School.




Children's Services staff and friends volunteer as part of United Way Week of Caring.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of filled bed days vs. contracted days for the CINS/ FINS program. | 2,491 | 2,856 | 2,856 | 2,856 |
| Number of community counseling served versus contracted. | 377 | 379 | 379 | 379 |
| Number of intensive case management units served versus contracted. | 5,259 | 5,250 | 5,250 | 5,250 |
| Number of trained Safe Place sites. | 191 | 191 | 191 | 191 |

# Children's Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 6,021,217 | $ 5,592,288 | $ 8,863,284 | $ 8,542,206 |
| **Operating Expenditures/Expenses** | 565,853 | 726,866 | 1,928,221 | 1,878,253 |
| **Grants & Aids** | 511,452 | 334,853 | 0 | 0 |
| **Total** | **$ 7,098,522** | **$ 6,654,007** | **$ 10,791,505** | **$ 10,420,459** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 4,196,944 | $ 4,062,318 | $ 5,320,871 | $ 5,231,074 |
| **Countywide Special Revenue Funds** | 1,314 | 0 | 2,375 | 3,325 |
| **Grants (Not Transportation-Related)** | 2,900,263 | 2,591,689 | 5,468,259 | 5,186,060 |
| **Total** | **$ 7,098,522** | **$ 6,654,007** | **$ 10,791,505** | **$ 10,420,459** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 121 | 116 | 68 | 66 |
| **Funded FTE Positions** | 102.88 | 99.13 | 65.50 | 63.50 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY24, three positions were eliminted due to remaining vacant for longer than one year.
- Position transfers between Children & Youth Services and Head Start result in one additional position.

**OPERATING EXPENDITURES:**
- Continuation Budget.

# Code Enforcement

(813) 274-6600 | HCFL.gov/Code

Code Enforcement consists of three sections: Code Enforcement Division, Animal Control Division, and the Regulatory Compliance Section. The department works to provide stellar customer service while protecting the health, safety, comfort, and well-being of communities, and creating a conducive atmosphere for private investment and a growing local economy.

## FY 23 and FY 24 Accomplishments:

- Code Enforcement provided comprehensive support, sheltering assistance, and field damage assessment to Emergency Operations Center operations before, during, and after Hurricane Idalia.
- Code Enforcement worked with the towing industry and County Attorney's Office to complete adjustments to maximum towing rates.
- Code Enforcement again increased the number of Fight the Blight clean-ups and supported Community Clean-Up opportunities, including promotion of an online litter heat map partnership with Keep Tampa Bay Beautiful.

## FY 24 and FY 25 Core Goals:

- Support and preserve public safety, health, and welfare through the enforcement of the County's Land Development, Property Maintenance, Animal Protection, and Business Regulations.
- Protect property values and foster community responsibility and pride.
- Assist first responders.

## FY 24 and FY 25 Key Projects:

- Code Enforcement will work with other departments and agencies to identify strategies to mitigate offsite impacts related to large-scale special events.
- Code Enforcement will deploy a new mobile Animal Control command post for processing large- scale hoarding and cruelty cases as well as community-wide vaccinations.
- Code Enforcement will embark on a merchant awareness campaign of a moratorium in advance of establishing distance separations between retail vaping product sales and schools.

## Innovation:

In May 2023, one week before the end of the school year, Code Enforcement partnered with the cities of Tampa, Temple Terrace, and Plant City for the first Safe Pools Day Tampa Bay event. Code officers inspected hundreds of condominium, apartment, subdivision, and other common-area swimming pools to verify safe and secure barriers, self-closing gates, drain



The Rapid Response Team removed illegally dumped commercial tires from a creek near Eureka Springs.



Operation Code Vet and Habitat for Humanity teamed up to construct an accessibility ramp for a Plant City hardship case.

covers, and sanitary conditions. Drowning prevention education was provided by the Children's Board of Hillsborough County, and the event generated extensive public awareness and media attention.




Animal Control officers provide department educational materials at the first-ever USF Bulls Family Fest.



Copperfield residents dispose of debris during a neighborhood Fight the Blight.



A Code Enforcement officer assists Progress Village residents in sprucing up an alleyway.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of code cases referred to hearing | 1,745 | 1,727 | 2,000 | 2,000 |
| Average time for a code officer to respond to an initial complaint | 1.35 days | .85 days | 1 day | 1 day |
| Average response time to reinspections in a timely manner | 2.56 days | 2 days | 2 days | 2 days |
| Number of illegal snipe signs collected | 46,291 | 32,186 | 35,000 | 35,000 |
| Number of animal cruelty investigations | 3,150 | 4,170 | 4,250 | 4,500 |

# Code Enforcement

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 8,358,566 | $ 8,909,165 | $ 10,250,849 | $ 10,685,962 |
| **Operating Expenditures/Expenses** | 3,908,699 | 3,898,876 | 4,994,049 | 5,031,903 |
| **Capital Outlay** | 149,880 | 50,458 | 138,311 | 221,400 |
| **Total** | **$ 12,417,146** | **$ 12,858,499** | **$ 15,383,209** | **$ 15,939,265** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 4,232,038 | $ 4,601,901 | $ 5,467,018 | $ 6,038,011 |
| **Unincorporated Area General Operating Fund** | 8,147,457 | 8,218,992 | 9,853,487 | 9,837,903 |
| **Countywide Special Revenue Funds** | 37,650 | 37,606 | 62,704 | 63,351 |
| **Total** | **$ 12,417,146** | **$ 12,858,499** | **$ 15,383,209** | **$ 15,939,265** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 112 | 113 | 115 | 117 |
| **Funded FTE Positions** | 112.00 | 113.00 | 115.00 | 117.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, two positions are established to address an increase in department responsibility.

**OPERATING EXPENDITURES:**
- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily due to the carryforward of one-time funding approved in FY 24 for various vehicles.

# Communications & Digital Media

(813) 272-5314 | HCFL.gov/Media

Communications & Digital Media (CDM) provides residents, businesses, and community partners with timely, accurate information related to County government programs, services, and emergency matters. Its expertise fosters two-way communication that is meaningful, clear, and concise. It engages the community using both traditional and digital channels, emerging media, printed material, the County's website, social media, and the award-winning television station, HTV. The department's work supports the County's vision and all its aspects by raising awareness of the programs and services available to residents and helping them access tools to improve their quality of life, grow businesses, and learn about County government.

## FY 23 and FY 24 Accomplishments:

- CDM unveiled Hillsborough County's new public-facing website and URL, HCFL.Gov. The new site provides visitors with a powerful search capability, allowing quick access to information through an all-new, clean, and mobile-first intuitive layout. The new site features best-in-industry solutions that enhance and personalize the customer experience, allowing information-seekers to find what they are looking for more quickly and efficiently. With a streamlined navigation, improved accessibility features, all-new platforms and hosting infrastructure, and a vastly improved search function, the website has been rebuilt to be better from the ground up to make it easier for residents to access County programs and services.
- As part of the new website's launch, CDM sought to optimize the user experience through a data-driven approach. The department gathered both qualitative and quantitative insights from County residents to provide a better understanding of how website visitors navigated the former website and to highlight areas for improvement. Over 300 comments were gathered and analyzed. Heatmaps illustrating users' interactions and navigation patterns added further insights. The data gathered was incorporated into the new website development and design elements to systematically improve the overall experience while eliminating bottlenecks and other common user challenges.
- CDM launched the Hillsborough Happenings e-newsletter, keeping subscribers informed about countywide and neighborhood-specific events, programs, non-urgent alerts and notices, and related news.



Sunshine Health staff and members of the Children's Services and Communications & Digital Media teams pose with Sunshine Health's Duffels of Dignity donations. CDM led the campaign to support Duffels of Dignity, a program that provides personal care items to children in the foster care system.

## FY 24 and FY 25 Core Goals:

- Establish quality partnerships with key stakeholders through intentional collaborations.
- Strengthen Hillsborough County's reputation and brand through open two-way communication across various platforms that create public trust and confidence.
- Invest time and energy in research to foster results-driven, strategic communications efforts.

## FY 24 and FY 25 Key Projects:

- CDM is introducing engaging new digital content across all platforms, including a social

media day-in-the-life series, new podcast, local artist features, highlights about everyday County employee heroes, and much more.

- Hillsborough County will conduct the 2024 Citizen Survey. The survey provides residents the opportunity to provide anonymous feedback on key topics focused on quality-of-life in Hillsborough County. Two methodologies will be utilized to collect feedback from residents: Third-party survey professionals will collect telephonic survey data, and CDM will conduct an online survey. Data gathered will serve as baseline for determining how residents feel about Hillsborough County services and resources.
- CDM is upgrading and modernizing equipment in the two Hillsborough Television (HTV) control rooms. The department is procuring video production switchers (the main piece of technical equipment used to conduct live televised programming), new audio mixers, and upgrades to cabling. Replacing the existing equipment, which has been in near daily use since its installation in 2016, will ensure that Hillsborough County public meeting broadcasts will be reliable and the equipment under warranty. County residents and employees rely on HTV to provide easy access to government meetings and valuable information during emergency situations. This system is essential to HTV's operation and to meet the department's mission of providing quality, accurate information, and reliable broadcasts to all Hillsborough County residents.

## Innovation:

CDM is implementing a unified intranet solution that will improve quality and efficiency. With the new intranet, County employees will have access to all their tools, technologies, and digital touchpoints no matter where their work happens. This modern intranet will pull everything into one centralized platform for all documents, data, and applications. Having the ability to post news, exchange information, and publish organizational social updates in an interactive and shared space will make collaboration and engagement easy for everyone – whether in-office, field-based, or working remotely.



Communications & Digital Media coordinates sandbag media day to spread the word about how to fill and use sandbags in advance of hurricane season.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Provide information about Hillsborough County services and programs, measured by the amount of new, original programming created by HTV, other than coverage of meetings. Original programming includes special events coverage, community outreach, and public service productions. | 108 | 130 | 130 | 150 |
| Web page views | 18,938,991 (COVID and Hurricane Ian Spike) | 16,500,000 | 16,700,000 | 16,900,000 |
| **Social Media Engagement numbers** Expand outreach, increase conversation, and connect with influencers through the most widely used social media platforms to complement traditional media outlets. This is measured by social media engagement. | Facebook: 489,459<br>X: 206,699<br>LinkedIn: 20,458<br>Instagram: 11,218 | Facebook: 474,059<br>X: 100,038<br>LinkedIn: 34,432<br>Instagram: 24,033 | Facebook: 476,000<br>X: 104,000<br>LinkedIn: 43,000<br>Instagram: 30,000 | Facebook: 479,000<br>X: 107,000<br>LinkedIn: 52,000<br>Instagram: 36,000 |

Projected social media engagement numbers are based off the previous growth year-over-year and what can be reasonably expected with an increase in followers. X, formerly known as Twitter, purged followers in 2023, which led to a decrease in numbers compared to FY22.

# Communications & Digital Media

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 4,833,535 | $ 5,269,583 | $ 6,208,036 | $ 6,282,356 |
| **Operating Expenditures/Expenses** | 987,126 | 1,104,903 | 1,651,765 | 1,642,993 |
| **Capital Outlay** | 56,063 | 0 | 75,000 | 0 |
| **Total** | **$ 5,876,724** | **$ 6,374,485** | **$ 7,934,801** | **$ 7,925,349** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 5,767,346 | $ 6,253,176 | $ 7,785,440 | $ 7,771,092 |
| **Unincorporated Area General Operating Fund** | (13,327) | (10,904) | 0 | 0 |
| **Public Utilities Water/Wastewater Funds** | 122,705 | 132,214 | 149,361 | 154,257 |
| **Total** | **$ 5,876,724** | **$ 6,374,485** | **$ 7,934,801** | **$ 7,925,349** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 49 | 49 | 51 | 51 |
| **Funded FTE Positions** | 48.50 | 48.50 | 51.00 | 51.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

**OPERATING EXPENDITURES:**
- The decrease in operating expenditures is primarily the result of equipment and technology being purchased.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

# Community & Infrastructure Planning

(813) 635-5400

Community & Infrastructure Planning combines key principles of land use planning and infrastructure planning to meet the needs of Hillsborough County's existing and growing communities. The department is comprised of two divisions: Strategic Infrastructure Planning, and Community Planning. Both divisions work in tandem to achieve a shared goal of ensuring high-quality infrastructure investments. Operationally, the Strategic Infrastructure Planning division foresees potential growth, identifies infrastructure opportunities, and optimizes land use to support anticipated growth. Community Planning seeks to optimize infrastructure by identifying redevelopment opportunities countywide for long-term community prosperity.



Commissioner Myers addresses the public at an outreach event.

## FY 23 and FY 24 Accomplishments:

- Community & Infrastructure Planning, working with the BOCC's Greenways Committee, has updated the 1995 Greenways and Trails Master Plan. This includes more than 850 miles of greenways and 80 miles of recreational waterways at buildout of the master plan.
- The Targeted Redevelopment Program was created by the BOCC in 2015 to assist property owners, business owners, developers, and real estate brokers to bring underutilized land back into productive use. To further the goals of this program, an infrastructure assessment was completed, ranking proposed improvements to enable the County to pursue grants and other funding opportunities.
- Community & Infrastructure Planning completed the Wimauma Downtown Revitalization Action Plan, which lays the groundwork for the revitalization of downtown Wimauma by implementing the adopted Community Plan. A progress report of the activities outlined in the Action Plan was prepared to share with the community to demonstrate the County's commitment to the Community Plan.

## FY 24 and FY 25 Core Goals:

- Community & Infrastructure Planning has developed infrastructure investment strategies for targeted redevelopment areas, such as coordinated transportation, water, and wastewater projects that further the economic development goals of Hillsborough County. As part of the steps, we will work with departments and other agencies to identify opportunities for funding toward this goal.
- The department will reinforce community values through context-sensitive roadway planning and design, proactive land use regulatory strategies, and targeted incentives.
- Community & Infrastructure Planning will build and maintain productive collaborations with the Transportation Planning Organization, the Planning Commission, HART, the Florida Department of Transportation, and all other agencies whose responsibilities link land use, infrastructure, and community building.

## FY 24 and FY 25 Key Projects:

- Community & Infrastructure Planning will focus on conducting alignment studies for South Coast Greenways Trail staging for potential SUN Trail State funding for design and construction.

- The department will focus on plans to implement the walkable communities Community Plan in western part of Hillsborough County.
- Community & Infrastructure Planning will focus on the Strategic Infrastructure Plan. This plan will develop a strategic investment plan for unfunded projects and align Community Outcomes that help to direct growth, build communities, and improve the safety and operation of the entire County.

## Innovation:

Community Plans have been traditionally looked at as long-range vision documents with goals, objectives, strategies, and in some cases, Land Development Dode changes. The department created the Targeted Redevelopment Area Infrastructure Plan. This is the first time the County has created a plan that holistically identifies infrastructure that can be the catalytic infrastructure project that triggers economic development. This plan could be a template used by other redevelopment areas in Hillsborough County.



Staff receives recognition during the Planning Commission Awards.



Attendees listen closely during the Palm River 78th Street Public Outreach event.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Percentage of projects recommended in the Preliminary Land Use and Transportation, and Network Analysis studies resulting in implementation though Capital Improvement Program. | 70% | 75% | 75% | 75% |
| Percentage of projects with ongoing stakeholder involvement in implementation. All projects with recommendations beyond roadway investments maintain continued stakeholder involvement throughout the implementation. | 100% | 100% | 100% | 100% |
| Percentage of support to other infrastructure and land use agencies through technical assistance. | 100% | 100% | 100% | 100% |

# Community & Infrastructure Planning

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 1,091,710 | $ 1,222,214 | $ 1,747,904 | $ 1,442,349 |
| **Operating Expenditures/Expenses** | 758,752 | 891,770 | 2,665,008 | 2,662,914 |
| **Capital Outlay** | 0 | 0 | 0 | 30,000 |
| **Total** | **$ 1,850,462** | **$ 2,113,984** | **$ 4,412,912** | **$ 4,135,263** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 117,088 | $ 116,389 | $ 895,000 | $ 925,000 |
| **Transportation Trust Fund** | 1,733,374 | 1,997,595 | 3,517,912 | 3,210,263 |
| **Total** | **$ 1,850,462** | **$ 2,113,984** | **$ 4,412,912** | **$ 4,135,263** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 12 | 12 | 12 | 10 |
| **Funded FTE Positions** | 12.00 | 12.00 | 12.00 | 10.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, one position was eliminated due to remaining vacant for longer than one year.
- Position transfers between Community & Infrastructure Planning and Engineering & Operations result in one fewer position.

**OPERATING EXPENDITURES:**
- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of the purchase of new equipment.

# Conservation & Environmental Lands Management

(813) 635-3547 | HCFL.gov/Conservation

Conservation parks and nature preserves are an essential component of every community. There are proven correlations between the presence of parks and preserves and enhanced environmental, economic, health, and social conditions. The Hillsborough County Conservation & Environmental Lands Management (CELM) department provides outdoor recreational opportunities for residents and visitors. It oversees the management of the County's Conservation Parks System and all lands acquired through the Jan. K. Platt Environmental Lands Acquisition and Protection Program, as well as all County boat ramps, Marine Safety Program, Bakas Equestrian Center, Veterans Memorial Park, Upper Tampa Bay Trail, and South Coast Greenway. In total, the department manages over 84,000 acres of conservation park and preserve lands, serving 3.2 million visitors annually.

## FY 23 and FY 24 Accomplishments:

- CELM collected $2,356,045 in conservation parks revenue during FY 23. This resulted in a 31% cost recovery for conservation park operations, thereby allowing all parks to remain open seven days a week.
- The department expanded trailheads at eleven ELAPP preserves, adding ADA access, new entry signage, and increased parking to over 165 miles of hiking trails. These renovations moved the department toward its goal of providing access for people of all abilities and was completed in advance of the popular Hillsborough County Hiking Spree, which attracted more than 5,000 participants.



Hiking Spree participants enjoy a morning hike at the Alderman's Ford Conservation Park.

- CELM completed two new, large-scale ADA-accessible playgrounds at Lithia Springs and Lettuce Lake Conservation Parks. These state-of-the-art playgrounds provide a modern design with creative amenities to encourage outdoor play and socialization for children of all ages and abilities.

## FY 24 and FY 25 Core Goals:

- Provide an average cost recovery of approximately 25% to offset annual conservation park operational costs, thereby allowing all parks to remain open seven days a week.
- Achieve a 90% customer satisfaction rating within the CELM department's system of conservation parks and preserves to better serve the public and meet County customer service objectives.
- Reduce vegetation and overall fuel loads over 9,142 acres of CELM-managed preserve lands by using prescribed fire and mechanical treatment methods. These techniques reduce the overall wildfire threat on preserved lands by approximately 25% per year, while enhancing a variety of native upland and wetland habitats.

## FY 24 and FY 25 Key Projects:

- Complete construction of boardwalk renovations and replacement at Lettuce Lake and John B. Sergeant Conservation Parks. Construction cost is estimated at $5.3 million and

provided in the current Parks' CIP budget. Once completed, these boardwalks will provide full ADA access for park patrons, while using sustainable materials to reduce future maintenance costs.

- Complete the construction of 24 new, full-service RV campground sites at E.G. Simmons Park in Ruskin. Construction cost is estimated at $1.5 million and provided in the current Parks' CIP budget. This project will provide much-needed relief for existing park campground sites and allow for additional capacity during peak camping season (November through March).
- Expend remaining ELAPP bond proceeds to acquire approximately 2,000 to 3,000 acres of new preserve lands, including conservation easements, within approved ELAPP site boundaries. The County is in active negotiations with several property owners to achieve this objective by the end of 2025.

## Innovation:

In partnership with the University of Central Florida, the CELM department completed a Countywide wildlife habitat connectivity study that: 1) identifies key locations for probable wildlife-vehicle conflicts on roadways that intersect viable habitat connections between existing and proposed County conservation lands, and 2) identifies opportunities for mitigation, including recommendations for wildlife crossings utilizing the most current Florida Department of Transportation design criteria and guidelines. Design guidelines are based upon documented wildlife species that utilize nearby conservation lands and may range in size from small culverts for amphibians and reptiles to large underpasses for mammals, such as the Florida panther.



CELM maintenance staff adds ADA parking and access improvements to one of many ELAPP preserves.



Lettuce Lake Park includes a newly completed state-of-the-art, ADA-accessible playground.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Provide a cost recovery of approximately 25% to offset annual conservation park operational costs, allowing all parks to remain open seven days a week. | 45.6% | 31.0% | 31.9% | 32.6% |
| On an annual basis, reduce vegetation and overall fuel loads on 9,142 acres of ELAPP lands using prescribed fire and mechanical treatment methods. This will result in a 25% wildfire reduction threat. | 17% | 10% (limited by drought conditions) | 25% | 25% |
| Continue implementation of an online survey system to determine levels of customer satisfaction within the conservation parks and trails system and achieve a 90% satisfaction rating. | 97% | 94% | 90% | 90% |
| Through the use of CELM department staff, nonprofit groups, and volunteers, provide a minimum of 80 environmental programs serving at least 1,000 participants on an annual basis. | 157 programs 3,631 participants | 96 programs 10,008 participants | 130 programs 3,800 participants | 130 programs 3,800 participants |

# Conservation & Environmental Lands Management

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 12,122,297 | $ 12,754,396 | $ 15,200,736 | $ 15,086,921 |
| **Operating Expenditures/Expenses** | 4,294,131 | 5,171,056 | 5,541,775 | 6,434,862 |
| **Capital Outlay** | 11,088 | 49,417 | 714,546 | 386,315 |
| **Grants & Aids** | 246,786 | 340,217 | 354,875 | 380,715 |
| **Total** | **$ 16,674,302** | **$ 18,315,086** | **$ 21,811,932** | **$ 22,288,813** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 14,644,491 | $ 16,101,066 | $ 19,839,068 | $ 19,812,773 |
| **Unincorporated Area General Operating Fund** | 1,842,668 | 2,019,584 | 1,146,911 | 1,627,613 |
| **Countywide Special Revenue Funds** | 177,154 | 166,149 | 260,024 | 282,498 |
| **Unincorporated Area Special Revenue Funds** | 9,989 | 0 | 375,000 | 375,000 |
| **Grants (Not Transportation-Related)** | 0 | 28,287 | 190,929 | 190,929 |
| **Total** | **$ 16,674,302** | **$ 18,315,086** | **$ 21,811,932** | **$ 22,288,813** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 199 | 200 | 202 | 203 |
| **Funded FTE Positions** | 187.30 | 189.19 | 190.73 | 191.73 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, two positions are established to address an increase in department responsibility.
- Position transfers between Conservation & Environmental and Veterans Services Division result in one fewer position.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of an increase in indirect administrative costs and commercial insurance premiums.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

**GRANTS AND AIDS**
- Changes in grants and aids expenditures are primarily the result of increased appropriations to the Sheriff's Office.

# Consumer & Veterans Services

(813) 635-8316 | HCFL.gov/Veterans | HCFL.gov/Consumer

Consumer & Veterans Services aims to ensure the fair and proper treatment of community military veterans and consumers through various educational, mediation, and administrative activities. Three distinct teams deliver community outreach programs to maximize awareness of services and benefits available to Hillsborough County veterans and all residents as consumers. The Veteran Services team provides military veterans, their dependents, and survivors with assistance in accessing federal, state, and local benefits. Veterans Services coordinates all activities at Veterans Memorial Park and acts as the single point of contact for other governmental jurisdictions and private agencies concerning veterans' benefits. The Consumer Protection team investigates complaints from residents regarding deceptive trade practices, theft, fraud, or lost wages. Mediation may be offered to provide resolution and superior customer service. Consumer Protection also oversees lien settlements and Citizen Board Support, ensuring residents' due process by preparing and sending legal notices of hearings for code violations. Consumer & Veterans Services demonstrates superior agility by offering in-person and virtual assistance for a wide range of community needs. Veterans Memorial Park continues to grow in popularity as a regional destination for reflection, patriotic events, and community gatherings.



The amphitheater at Veterans Memorial Park now includes sunshades and stadium-style seating to enhance visitors' experience during the park's many patriotic events.

## FY 23 and FY 24 Accomplishments:

- 30,030 clients received free expert assistance from Veteran Services, with an economic impact of $985 million annually. Hillsborough County remains the No. 1 veteran-populated county in Florida, with 96,437 Veterans.
- 5,505 clients received free expert assistance from Consumer Protection Services, which conciliated or mediated 227 formal cases, returning a total of $836,415 in economic recovery to consumers. Additionally, the Citizen Board Support team assisted the Code Enforcement Board with 2,082 cases and oversaw several programs, resulting in $2.4 million in revenue during FY 23.
- In observance of National Consumer Protection Week, the department's eighth annual "Shred Fest" helped residents safely thwart identity theft through education and recycling or shredding more than 20,700 pounds of paper and 2,386 pounds of electronics holding sensitive information. The convenient drive-through event also raised awareness of Veterans Memorial Park.

## FY 24 and FY 25 Core Goals:

- As the County's military community grows, so does the demand for VA-related services. Continued commitment to increasing awareness of the PACT Act (Promise to Address Comprehensive Toxic Act of 2022) and connecting eligible veterans to earned benefits is a priority. PACT introduced 23

new presumptive conditions related to burn pits and other toxic substances.

- Readiness to assist Hillsborough County Veterans under newly expanded 2024 guidelines: the Veterans Administration announced that all Veterans meeting basic service and discharge requirements who were exposed to toxins, including Camp Lejeune water and other hazards during military service (at home or abroad), are now eligible for VA Health Care.
- As a low-cost alternative to the court system and key law enforcement partners, Consumer Protection's core mission is to resolve disputes, recover losses, advocate for consumer protection laws, and ensure the safety and welfare of residents. Dozens of media interviews and in-person outreach events increased awareness of and community connection to important services.

## FY 24 and FY 25 Key Projects:

- Completed improvements, including shade panels and stadium seating, to enhance visitors' experience at the outdoor amphitheater on the grounds of Veterans Memorial Park & Rear Admiral Collins, Jr. Veterans Museum.
- Expansion of the Veteran Resource Center through a $1.65 grant from Gov. Ron DeSantis and the Florida Department of Economic Opportunity for a new Educational & Cultural Center on the grounds of Veterans Memorial Park. With additional bi-partisan funding of $750,000 from Rep. Kathy Castor and Sen. Laurel Lee, project completion is slated for November 2024.
- Installation of a fiberglass B-26 Marauder at the popular WWII Memorial at Veterans Memorial Park. With rich local historical roots to MacDill Air Force Base, the authentic model aircraft was celebrated by the 6th Air Mobility Wing Commander during a packed Veterans Day Tribute.

## Innovation:

In partnership with the Facilities Department, a state-of-the-art security system has been installed to monitor and protect all assets on the grounds of Veterans Memorial Park & Rear Admiral LeRoy Collins, Jr. Veterans Museum, including the Veterans Resource Center.



The iconic Doughboy infantryman greets visitors to the WWI monument at Veterans Memorial Park & LeRoy Collins, Jr. Veterans Museum, which is free and open to the public daily.




Veterans Freedom Trail at Veterans Memorial Park features a series of outdoor fitness stations donated by the Armed Forces Families Foundation.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Department residents served/cost per unit | 95,695/$4.28 | 100,843/$1.59 | 103,364/$1.52 | 105,948/$1.49 |
| Department customer satisfaction | 93% | 91% | 92% | 94% |
| Consumer & Veterans Services outreach and education events | 82 | 111 | 115 | 120 |

# Consumer and Veterans Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 2,094,195 | $ 2,050,832 | $ 2,292,100 | $ 2,720,130 |
| **Operating Expenditures/Expenses** | 260,307 | 360,233 | 319,538 | 524,940 |
| **Capital Outlay** | 0 | 30 | 123,618 | 105,650 |
| **Total** | **$ 2,354,502** | **$ 2,411,096** | **$ 2,735,256** | **$ 3,350,720** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 1,919,533 | $ 1,955,948 | $ 2,223,031 | $ 2,588,424 |
| **Unincorporated Area General Operating Fund** | 434,569 | 455,147 | 512,225 | 762,296 |
| **Countywide Special Revenue Funds** | 400 | 0 | 0 | 0 |
| **Total** | **$ 2,354,502** | **$ 2,411,096** | **$ 2,735,256** | **$ 3,350,720** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 28 | 24 | 23 | 27 |
| **Funded FTE Positions** | 27.28 | 24.00 | 23.00 | 27.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, three positions are established to address an increase in department responsibility.
- Position transfers between Consumer & Veterans and Conservation & Environmental Lands Management result in one additional position.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of an increase in indirect administrative cost.

**CAPITAL AND OTHER EXPENDITURES:**
- Changes in capital expenditures is primarily the result of the carryforward of one-time funding due to the delay in construction for phase 2 of the Educational Center.

# County Administrator

The County Administrator and her immediate staff are the senior executive leadership for all Hillsborough County government operations and programs under the authority of the Hillsborough County Board of County Commissioners. The County Administrator implements and manages all the Board's policies to provide sound administration of County programs and finances, as evidenced by comparisons with other local governments, and provides opportunities for the public to interact with the Board.



Hillsborough County Administrator Bonnie M. Wise during a BOCC meeting.

## FY 23 and FY 24 Accomplishments:

- The County continued to maintain its AAA credit rating from all three rating agencies. Hillsborough County is one of only three counties in the State of Florida to hold this distinction.
- The County allocated federal American Rescue Plan Act (ARPA) funding for infrastructure improvements, including roadway pavement, sidewalk improvements, fire station replacements, and water/ wastewater improvements. The County also allocated ARPA funds to affordable housing, food service delivery, and nonprofit support.

## FY 24 and FY 25 Core Goals:

- The County Administrator will submit a balanced recommended FY25 budget incorporating transparency and fiscal sustainability within the current economic climate of high inflation and challenging labor markets. Budget decisions will be consistent with sound financial management practices, and the maintenance of the County's AAA credit rating.

## FY 24 and FY 25 Key Projects:

- The County Administrator will continue to work with the Board to develop strategies to enhance fiscal sustainability.
- The County Administrator will continue to work with the Board to effectively implement American Rescue Plan Act projects.

# County Administrator

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 3,027,722 | $ 3,310,566 | $ 3,524,801 | $ 3,361,628 |
| **Operating Expenditures/Expenses** | 57,832 | 70,966 | 135,807 | 114,280 |
| **Total** | **$ 3,085,554** | **$ 3,381,531** | **$ 3,660,608** | **$ 3,475,908** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 3,085,554 | $ 3,381,531 | $ 3,660,608 | $ 3,475,908 |
| **Total** | **$ 3,085,554** | **$ 3,381,531** | **$ 3,660,608** | **$ 3,475,908** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 14 | 14 | 13 | 12 |
| **Funded FTE Positions** | 14.00 | 14.00 | 13.00 | 12.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, one position was eliminated.

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

# Customer Service & Support

Customer Service Center (813) 272-5900 | HCFL.gov/AtYourService
Neighborhhod Relations (813) 272-5860 | HCFL.gov/Neighborhoods
Customer Service & Support Administration (813) 307-1700

Customer Service & Support (CSS) provides public customer service and connects the community with County government and services. CSS monitors customer service and provides strategy to affect positive change, resulting in quality customer experiences. The department manages Hillsborough County's customer service contact center, which handles general calls for government information and basic services provided by Public Works, Pet Resources, and Code Enforcement. The department also partners on efforts for public engagement activities for departments under the County Administrator by strategizing outreach to neighborhoods regarding programs, projects, and policies that may affect them. Additionally, Neighborhood Relations administers grants and initiatives, such as the Neighborhood Mini-Grant and the Hillsborough County Backstage Pass programs, to foster neighborhood improvements and strengthen Hillsborough's unique communities.

## FY 23 and FY 24 Accomplishments:

- In partnership with the Information Technology department, the new CRM platform for the "At Your Service" portal was launched.
- The 2023 Neighborhood Mini-Grant Program employed additional outreach efforts this year to increase participation. This effort resulted in six new neighborhood listings and 14 first-time applicants, of which five were selected as 2023 mini-grant recipients.
- For the first time, the Customer Engagement Support (CES) team partnered with Code Enforcement and Solid Waste to participate in the 2023 Sign Off Day. This effort led to the recycling of more than 2,000 signs by the CES team that would have otherwise been a part of regular waste stream.

## FY 24 and FY 25 Core Goals:

- Efforts will continue for the transformation of both internal and external customers' experiences with newly available technology to facilitate engagement via their channels of choice and reduce the perception of departmental silos. This will help staff provide quality customer service and harness data to drive business decisions based on customer needs and priorities.
- In conjunction with a robust acquisition campaign to add new neighborhood organizations to the County's Neighborhood Roster, Neighborhood Relations will focus on encouraging neighborhoods to be engaged in initiatives year-round with recently revamped programs like "Neighborhoods in Your Neighborhood" and the Neighborhood Expo. This effort includes an annual audit of the neighborhood roster to help ensure organizations stay active and involved.
- The Customer Engagement Support team will partner with Performance & Data Analytics to optimize the sign-posting assignment platform. This initiative will make it easier to plan sign-posting projects, improve operational efficiency and accuracy, and will support cost-effectiveness in decision-making.

## FY 24 and FY 25 Key Projects:

- Customer Service & Support, in coordination with departments, will continue to work on the development of a unified phone menu with messaging relevant to callers' needs. This improves the customer experience by more efficiently routing calls and providing upfront information for current topics, thus reducing call burden and alleviating impacts on business operations.
- Implement an outreach campaign to support the acquisition of new neighborhood organizations for the County's Neighborhood Roster. Inclusion on the roster allows for participation in programs and initiatives specifically available to those

organizations including the Neighborhood Mini-Grant Program and the Hillsborough County Neighborhood of the Year Award.

- Partner with Performance & Data Analytics to refresh the Neighborhood Listing ArcGIS platform for operational efficiency. This update will include a process for an annual audit to ensure the integrity of the listing for new neighborhood organizations and the maintenance of existing organizations.

## Innovation:

The Customer Service division partnered with the Information Technology department to support the September 2024 launch of the County's "At Your Service" new portal and related training. This initiative involved in-depth sharing of process knowledge, strategic transfer of content, and careful testing to ultimately create a better experience for both customers and staff.



Heather Downs Neighborhood Association works together on their community landscaping, a project funded by a Neighborhood Mini-Grant, to enhance their median.




Customer Engagement Support team participates in the Sign Off Day.



Summerfield Master Association used Neighborhood Mini-Grant funding to add five benches along the community pathways so residents can enjoy the scenic surroundings.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Customer Service Center interactions (inbound phone calls, emails, and web requests) | 118,960 | 107,323 | 105,000 | 115,000 |
| HOAs and civic associations engaged via the Neighborhood Directory | 726 | 737 | 811 | 892 |
| Installation and retrieval of informational signs to foster community awareness about public engagement opportunities, public hearings, events, BOCC townhall meetings, and BOCC office hours | 5,904 | 6,483 | 6,750 | 6,750 |

# Customer Service & Support

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 2,542,834 | $ 2,737,621 | $ 3,019,404 | $ 3,018,722 |
| **Operating Expenditures/Expenses** | 661,963 | 804,120 | 625,604 | 519,935 |
| **Capital Outlay** | 0 | 0 | 0 | 40,000 |
| **Total** | **$ 3,204,797** | **$ 3,541,741** | **$ 3,645,008** | **$ 3,578,657** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 811,529 | $ 1,303,703 | $ 3,545,008 | $ 3,566,498 |
| **Unincorporated Area General Operating Fund** | 1,936,082 | 2,235,338 | 0 | 12,159 |
| **Unincorporated Area Special Revenue Funds** | 7,500 | 2,700 | 100,000 | 0 |
| **Transportation Trust Fund** | 449,687 | 0 | 0 | 0 |
| **Total** | **$ 3,204,797** | **$ 3,541,741** | **$ 3,645,008** | **$ 3,578,657** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 30 | 30 | 28 | 28 |
| **Funded FTE Positions** | 30.00 | 30.00 | 28.00 | 28.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

**OPERATING EXPENDITURES:**
- The decrease in operating expenditures is primarily the result of transferring the Environmental Restoration funding for the tree grant program from Customer Service & Support to Extension Services.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of a vehicle necessary for increase in volume and BOCC Townhall meetings.

# Cyber Security Services

(813) 272-5464

Cyber Security Services (CSS) safeguards critical services and information from cyberattacks. These attacks can disrupt essential services and incur significant costs. By proactively identifying and mitigating potential threats, CSS establishes and upholds the County's cybersecurity strategy. To empower employees as the frontline defense, CSS shares cybersecurity knowledge and best practices through a monthly newsletter.

## FY 23 and FY 24 Accomplishments:

- Fiscal Responsibility: CSS was awarded a $200,000 state grant to enhance cybersecurity, reducing the burden on County taxpayers and ensuring responsible use of these funds.
- Proactive Flexibility: The department developed a customized cyber defense plan, the Hillsborough County Digital Defense Sequence (HDDS), that builds on the best practices in the industry. This approach ensures that the response efforts are aligned with state-level, federal, and international standards, maximizing the department's effectiveness in addressing cybersecurity threats.

## FY 24 and FY 25 Core Goals:

- Catalog the County's technology vendors and identify risk reduction, consolidation, and standardization opportunities. This will save the County money and improve the County's security posture.
- Act as a business partner and internal consultancy. CSS aims to collaborate with departments to conceive of, design, and implement solutions that ensure security for the good of departments and, by extension, County residents.

## FY 24 and FY 25 Key Projects:

- As the Payment Card Industry Data Security Standard (PCI DSS) prepares to transition to Version 4, Hillsborough County is at the forefront of compliance efforts ensuring that the County's systems and processes align with the latest compliance standards.

## Innovation:

(CSS) has enhanced the incident response system threat matrix to quantify the risk associated with mission-critical systems, functions, and residents affected.




The Cyber Security Team holds numerous certifications and are members of several affiliations.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Malicious events analyzed | Not Measured | 3.3 million | 3.3 million | 3.6 million |
| Phishing messages blocked | Not Measured | 335,000 | 370,000 | 415,000 |
| Percentage of employees who completed cybersecurity training | 96% | 96% | 100% | 100% |

# Cyber Security Services Division

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 765,862 | $ 966,192 | $ 1,155,515 | $ 1,056,526 |
| **Operating Expenditures/Expenses** | 721,412 | 493,472 | 1,521,541 | 1,444,526 |
| **Capital Outlay** | 267,160 | 0 | 0 | 0 |
| **Total** | **$ 1,754,434** | **$ 1,459,663** | **$ 2,677,056** | **$ 2,501,052** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 1,004,492 | $ 1,327,634 | $ 1,668,876 | $ 1,568,358 |
| **Countywide Special Revenue Funds** | 749,942 | 132,029 | 1,008,180 | 932,694 |
| **Total** | **$ 1,754,434** | **$ 1,459,663** | **$ 2,677,056** | **$ 2,501,052** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 6 | 8 | 7 | 7 |
| **Funded FTE Positions** | 6.00 | 8.00 | 7.00 | 7.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

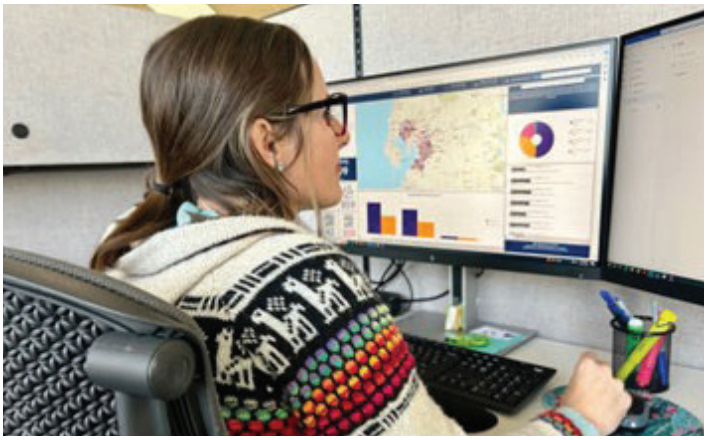
**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, one position was eliminated.
- In FY25, one position established to address an increase in department responsibility.

**OPERATING EXPENDITURES:**
- The decrease in operating expenditures is primarily the result of projects to secure the County's information systems and environments reaching completion.

# Development Services

(813) 272-5600 | HCFL.gov/Development

Development Services administers the Hillsborough County Land Development Code and provides planning, zoning, development review, permitting, and building inspection services for unincorporated areas of Hillsborough County. In doing so, the department helps to ensure not only the prosperity of the county, but also the safety of those who reside within its borders. The department reviews and processes rezoning requests and applications for other development orders, performs review and permitting of site development plans and proposed subdivisions of land to include the preservation of natural resources, and administers and enforces the Florida Building Code. The department issues of building permits, inspects of permitted work, and administers of the impact fee program.



Recent advances in Development Services' online technology have increased the accessibility of its services and provide greater transparency and access to information for the public.



County staff conducts a plumbing inspection during the building of a new residential community.

## FY 23 and FY 24 Accomplishments:

- The Natural Resources unit created enhanced permitting guidance materials, resulting in reduced application errors, better understanding of requirements by the clients, and more efficient staff reviews. All Code cases for this period are either nowin compliance or engaged in the appropriate process.
- The Site Engineering team facilitated a parallel review system with Public Works that seamlessly integrates with the Development Services process, ensuring smoother coordination and faster progress in infrastructure approvals.
- Development Services staff, in cooperation with the Hillsborough County Agricultural Economic Development Council, prepared an amendment to the Land Development Code that modified the standards for Farm Worker Housing (FWH). These changes will streamline the review process for FWH, which will help support the agricultural industry in the community.

## FY 24 and FY 25 Core Goals:

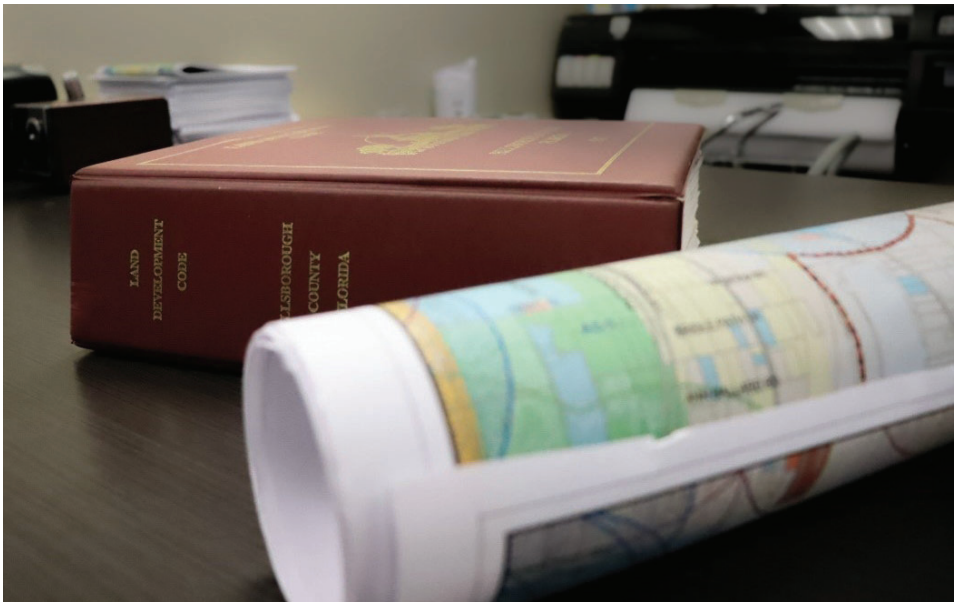
- Development Services plans to enhance and expand HillsGovHub to incorporate remaining site and subdivision processes, as well as zoning and community development processes. This will lead to a more consistency between all processes in the department,

allowing for added staff efficiencies found through the use of a single touchpoint.

- The department will evaluate Land Development and Zoning Fees to align with service delivery costs. It will continue to analyze all departmental fees to ensure continued level of service delivery expected by clients.
- Development Services will seek opportunities to increase accessibility and transparency for processes, data, records, and information for residents through continued web innovations.

## FY 24 and FY 25 Key Projects:

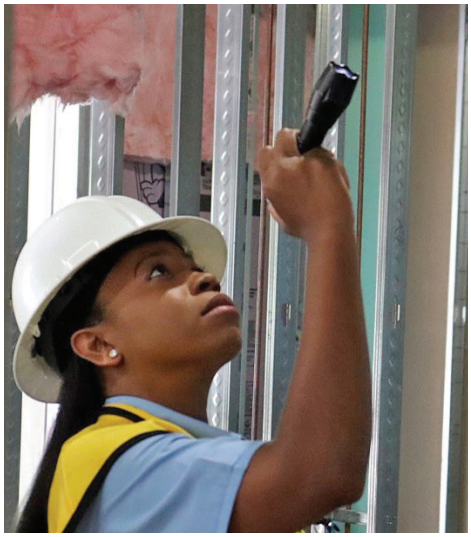
- Expand HillsGovHub to include the Site and Subdivision and Zoning processes. This will promote a consistent client experience across the department's divisions and will improve staff efficiency.
- Enhance infrastructure required for virtual inspections and will promote client usage of this service. Virtual inspections increase client flexibility and allow for more efficient use of staff resources by allowing remote inspections without time constraints.
- Assess ways to improve protection of environmental resources and imperiled species to enable preservation of at-risk resources, and to strengthen staff and community ability to protect the County's sensitive ecosystem. For example, planned enhancements in the use of GIS and LIDAR will increase accuracy and compliance in tree removal Code cases.




Development Services administers the established Land Development Code (LDC) for unincorporated Hillsborough County.

## Innovation:

Development Services implemented Design Exception and Variance workshops into the site, in addition to subdivision review and the approval process, thereby addressing potential design challenges early on, fostering innovation, and ultimately expediting the approval timeline.



County staff conducts a structural inspection on a new build.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Building Services: Permits issued | 65,665 | 62,785 | 59,127 | 61,860 |
| Customer Service Call Center: Percentage of calls answered and not routed to voicemail or otherwise abandoned by the caller | 93.8% | 89.7% | 80% | 90% |

# Development Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Personnel Services | $ 23,382,369 | $ 24,198,011 | $ 27,176,392 | $ 28,152,365 |
| Operating Expenditures/Expenses | 13,039,651 | 8,961,303 | 15,282,605 | 18,194,694 |
| Capital Outlay | 10,265 | 0 | 31,000 | 83,500 |
| **Total** | **$ 36,432,285** | **$ 33,159,315** | **$ 42,489,997** | **$ 46,430,559** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Countywide General Operating Fund | $ 0 | $ (369) | $ 111,449 | $ 114,069 |
| Unincorporated Area General Operating Fund | 10,072,768 | 10,650,598 | 13,267,171 | 13,920,886 |
| Countywide Special Revenue Funds | 58,062 | 96,044 | 0 | 0 |
| Unincorporated Area Special Revenue Funds | 23,913,132 | 19,859,184 | 25,938,920 | 29,190,287 |
| Transportation Trust Fund | 1,917,986 | 2,023,118 | 2,491,311 | 2,519,892 |
| Public Utilities Water/Wastewater Funds | 470,337 | 530,739 | 681,146 | 685,425 |
| **Total** | **$ 36,432,285** | **$ 33,159,315** | **$ 42,489,997** | **$ 46,430,559** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Funded Positions | 255 | 255 | 254 | 258 |
| Funded FTE Positions | 255.00 | 255.00 | 254.00 | 258.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, four positions are established to address an increase in department responsibility.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of an increase in indirect administrative costs.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of funding for the purchase of a Natural Resource Inspection vehicle necessary for a new position.

# Economic Development

(813) 272-7232 | HCFL.gov/EconDev | HCFL.gov/ECC | HCFL.gov/EDi2

The Economic Development department takes a proactive, inclusive, and sustainable approach to supporting the 10 drivers of prosperity: competitive sites and redevelopment; technology and innovation; the entrepreneurial and small business ecosystem; infrastructure; economic gateways; quality places; targeted industries; conventions, tourism, and sports; workforce and knowledge infrastructure; and competitive positioning. While the department engages directly in support of several of the drivers, many of the driver goals are achieved through interdepartmental teams, contractual relationships, and partnerships.

## FY 23 and FY 24 Accomplishments:

- The Florida Small Business Development (FSBDC) Network awarded the FSBDC at Hillsborough County the Florida Alan Cowart Pioneer of the Year award for the successful execution of their Self-Employment Workshop Program. This program was launched to provide in-depth business training to aspiring business owners who are either unemployed or underemployed.
- Economic Development, with its partner organizations, has provided 12,899 residents and students with hands-on training and knowledge ranging from manufacturing and engineering technologies to video production and vocational training, among others. These programs will provide residents with meaningful educational and practical opportunities for a brighter career.
- The department's Entrepreneurial Services, Entrepreneur Collaborative Center (ECC), and EDI2 teams had a tremendous impact on small businesses with nearly 851 events, hosting over 31,409 attendees for workshops, one-on-one consulting, and other programs through the collaborative efforts of more than 110 community partnerships.

## FY 24 and FY 25 Core Goals:

- Economic Development will work with its partners to bring meaningful workforce training programs and paid work experience to struggling residents, preparing and connecting them to in-demand job opportunities, providing upward mobility.
- Economic Development will advance, identify, and secure targeted industry development projects in collaboration with partners such as the Tampa Bay Economic Development Council to grow higher-wage job opportunities in targeted industries, increase capital investment, and diversify the tax base.
- The department will build a stronger, sustainable, and more equitable community through historic preservation, redevelopment, and cultural initiatives that leverage private-sector investment, attract and retain targeted industry jobs and businesses in the community, and improve the aesthetics of the built environment.

## FY 24 and FY 25 Key Projects:

- Economic Development will work to leverage the Economic Development Administration Infrastructure Grants, State of Florida's Florida Job Growth Grant Fund, and other infrastructure grants to meet the infrastructure needs of our community. Through the use of these grants, the department will seek to promote job growth and the addition of future businesses in Hillsborough County.
- Economic Development's Corporate Business Development section will seek to develop a program with the retained income from EPA's Brownfield Cleanup Revolving Loan Fund Grant to facilitate the cleanup of Hillsborough County's brownfield sites. This will lead to future development, such as affordable housing or business creation in qualified targeted industries.
- The department will continue its momentum through engaging the private sector in meaningful redevelopment and competitive sites projects that result in

targeted industry job growth. Through the use of an award-winning redevelopment tool kit, the department will leverage private investment in some of the most underutilized areas of the county to promote reuse.

## Innovation:

The Entrepreneur Collaborative Center has been proactively working with Economic Impact Catalyst, a homegrown software company born from the ECC in 2018 and considered the “Salesforce of Economic Development.” The new software, expected to launch in 2024, aims to offer user-friendly tools for constituents to access business resources via the ECC, document their success stories, and enable partners to efficiently book programming and track attendance.




A new 40,000-square-foot industrial space was constructed on what was a former auto repair garage through the Hillsborough County Redevelopment Incentives for Pilot Project Areas program. The total capital investment for the North Airport Redevelopment Area project totaled more than $8.9 million.




The FSBDC at Hillsborough County hosted an Inaugural SBA Small Business Week Business Plan competition. Over 20 hopeful entrepreneurs applied by submitting a business plan, and 10 were selected to present their plan to a panel of judges.



Hillsborough County partners with the Workforce Development Partners Corporation’s Future Career Academy through its workforce initiatives to prepare and connect high school students to great jobs and training opportunities. This past year, FCA expanded from only a few schools to every high school in the County.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of jobs facilitated | 6,888 | 6,114 | 6,500 | 7,000 |
| Number of points of small business/entrepreneur assistance in consulting and programs | 38,149 | 31,409 | 33,000 | 36,000 |
| Tourist development revenue | $57,843,695 | $65,973,163 | $66,278,254 | $68,266,601 |

# Economic Development

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 3,063,870 | $ 2,532,518 | $ 3,778,584 | $ 3,597,861 |
| **Operating Expenditures/Expenses** | 1,670,002 | 2,913,816 | 2,991,220 | 3,166,821 |
| **Grants & Aids** | 2,439,514 | 3,808,786 | 13,246,295 | 12,360,464 |
| **Total** | **$ 7,173,386** | **$ 9,255,120** | **$ 20,016,099** | **$ 19,125,146** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 3,687,216 | $ 3,294,382 | $ 5,561,645 | $ 5,575,252 |
| **Economic Development Activity Fund** | 1,108,585 | 1,321,901 | 1,966,649 | 1,966,649 |
| **Unincorporated Area General Operating Fund** | 100,737 | 535,902 | 2,290 | 4,153 |
| **Unincorporated Area Economic DevelopmentActivity Fund** | 636,341 | 750,645 | 1,026,024 | 1,026,024 |
| **Grants (Not Transportation-Related)** | 326,376 | 370,180 | 589,451 | 618,554 |
| **Sales Tax Revenue Fund** | 1,314,129 | 2,982,111 | 10,870,040 | 9,934,514 |
| **Total** | **$ 7,173,386** | **$ 9,255,120** | **$ 20,016,099** | **$ 19,125,146** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 28 | 27 | 28 | 27 |
| **Funded FTE Positions** | 28.00 | 27.00 | 28.00 | 27.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, one position was eliminated due to remaining vacant for longer than one year.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of an increase indirect administrative costs and fluctuations in grant appropriations.

**CAPITAL AND OTHER EXPENDITURES:**
- Changes in grants and aids expenditures are primarily the result of fluctuations in current revenue projections and carryforward of the Cultural and Attraction Based Capital and Infrastructure expenditures.

# Engineering & Operations

(813) 635-5400 | HCFL.gov/PublicWorks

The Engineering & Operations department operates, maintains, manages, and engineers County roadway systems and rights of way to provide: 1) functional roads, sidewalks, and trails for safe travel, 2) stormwater systems to convey runoff and reduce flooding, and 3) mosquito management to protect public health. The department is responsible for maintaining more than 3,450 centerline miles of roadway, or 7,400 traffic-lane miles; 279 bridges; 1,400 miles of pipes; 1,224 miles of ditches; 41,545 drainage structures; 40 pump stations; 17 watersheds (1,244 square miles, 897 square miles in unincorporated Hillsborough County); more than 590 acres of wetland mitigation; 143 miles of channels; 578 traffic signals; more than 149,000 traffic signs; and over 5,200 mosquito production sites. The department operates from its main office in downtown Tampa and seven satellite facilities to provide timely response for transportation and stormwater maintenance.

## FY 23 and FY 24 Accomplishments:

- Engineering & Operations improved transportation safety and reliability for roadway travelers by completing over 1,000 traffic safety investigations and 292 safety reviews, ordering over eight miles of major road safety lighting, and studying over 177 miles of school walking routes and seven pedestrian corridor projects. Placed 10 new traffic signals into service and completed 4,971 signal repairs.
- The department improved flood protection and awareness by completing over 1,465 investigations and work orders for 197 culvert projects, 42 structure/pipe repairs, 83,260 feet of ditches, and 37,902 feet of pipes. Developed 21 new flood protection capital projects and connected 20 stormwater pump stations with secure Supervisory Control and Data Acquisition (SCADA) infrastructure network.
- Engineering & Operations controlled mosquito-borne diseases by conducting multiple mosquito ground and aerial spray missions, covering a total of 337,000 acres of land. The department additionally distributed 24,000 mosquito fish to citizens at 10 mosquito fish distribution and outreach events.



Walter Hunter Road Emergency Pipe replacement project – Before and After

## FY 24 and FY 25 Core Goals:

- Develop transportation and stormwater infrastructure projects for advancement to design and construction, thereby supporting the annual capital improvement program, improving safety and mobility, reducing vulnerability, and preserving transportation and stormwater infrastructure assets.
- Mosquito Management Services aims to continually expand the department's operations and productivity in the field and office, and through public education to better serve Hillsborough County citizens. The unit aims to increase efficiency, safety, and morale through communication and teamwork.
- Identify cost-effective solutions to extend the service life of the County's infrastructure assets. Document the condition of existing inventories and

utilize work management plans to sustain existing transportation and stormwater right-of-way infrastructure assets.

## FY 24 and FY 25 Key Projects:

- Continue to work toward reducing severe and fatal crashes through safety enhancements, including school speed zone upgrades, low-cost safety retrofits, power outage emergency beacons, technological upgrades (ex. smart traffic network), smart work zone initiative, connected vehicles, priority and preemption, and developing CIP projects for primary walking routes to schools.
- Remote flood-monitoring system and web viewer to capture real-time flood stages in flood-sensitive areas across the county, use of innovative methods to forecast flood stages based on local weather forecasts, and support effective community education and outreach initiatives.
- Roll-out the upgraded Computerized Maintenance Management Software, including training, SOPs, and reports to provide advanced spatial and data analytics tools for more efficient, data-driven labor, equipment, and material work planning.

## Innovation:

The Waters Avenue Resurfacing Project is a pilot project that will include the use of a new asphalt mixture that contains fiber mesh, an additive that enhances the performance and durability of asphalt mixtures. Waters Avenue Resurfacing is an ideal pilot project that will allow for a comparative evaluation over time.



Mosquito Fish Event: Eastern Mosquito Fish, Gambusia holbrooki, are raised and distributed during peak mosquito season.



An after-hours request to replace two 30-inch pipes, restoring access to homes and limiting the damage caused by the pipe failure and subsequent washout.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Conduct stormwater maintenance (linear feet), including ditch maintenance, pipe repair, and replacement | 575,000 | 745,000 | 650,000 | 650,000 |
| Localized roadway pavement repairs (lane miles) | 14 | 8 | 13 | 13 |
| Mosquito Control aerial larvicide missions (acres treated) | 85,162 | 120,000 | 200,000 | 250,000 |
| Mosquito public awareness and outreach events | 23 | 25 | 20 | 25 |

# Engineering and Operations

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 34,901,415 | $ 36,342,487 | $ 42,049,335 | $ 47,719,728 |
| **Operating Expenditures/Expenses** | 55,097,631 | 61,723,897 | 68,860,714 | 72,654,328 |
| **Capital Outlay** | 67,531 | 193,706 | 1,701,357 | 715,000 |
| **Total** | **$ 90,066,577** | **$ 98,260,090** | **$ 112,611,406** | **$ 121,089,056** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 6,121,173 | $ 5,927,358 | $ 9,867,369 | $ 8,915,142 |
| **Unincorporated Area General Operating Fund** | 14,119,879 | 16,486,679 | 17,322,182 | 18,760,193 |
| **Unincorporated Area Special Revenue Funds** | 6,417,259 | 7,061,224 | 10,906,982 | 12,175,178 |
| **Transportation Trust Fund** | 63,366,876 | 68,727,548 | 74,514,873 | 81,238,543 |
| **Grants (Not Transportation-Related)** | 42,088 | 57,282 | 0 | 0 |
| **Public Utilities Water/Wastewater Funds** | (700) | 0 | 0 | 0 |
| **Total** | **$ 90,066,577** | **$ 98,260,090** | **$ 112,611,406** | **$ 121,089,056** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 449 | 449 | 458 | 496 |
| **Funded FTE Positions** | 446.38 | 446.38 | 455.38 | 494.95 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, 18 positions are established to address increased needs in transportation, stormwater, and mosquito management.
- In FY25, three positions are reclassified from part-time to full-time to address an increased need in mosquito management
- Position transfers between Capital Programs, Community & Infrastructure Planning, Engineering & Operations, and Water Resources result in 20 additional positions.

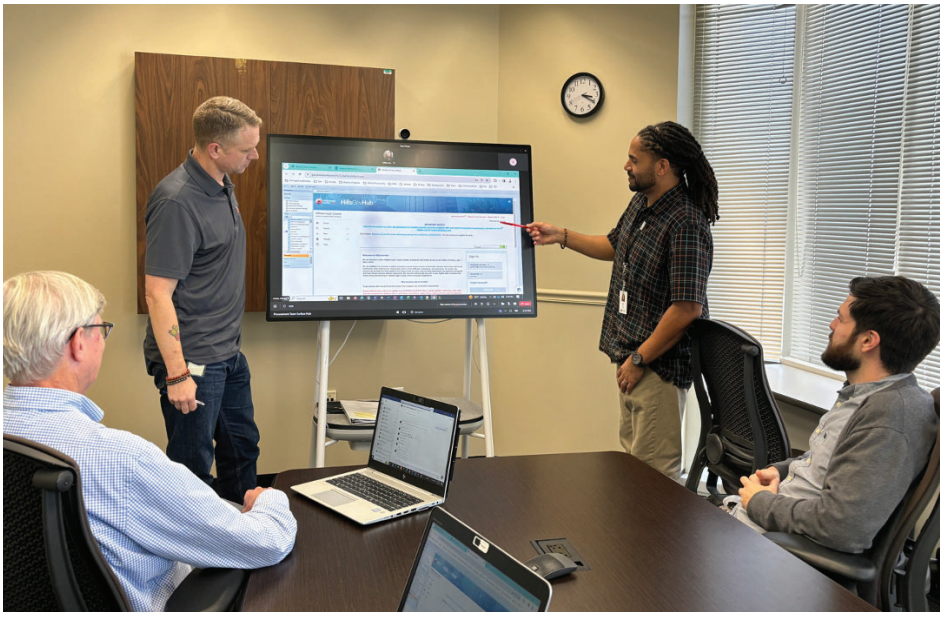
**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of a reorganization during which the Design Services Section was transferred to Engineering & Operations from Capital Programs.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of the receipt one-time purchases of new equipment.

# Enterprise Program Management Office

(813) 274-6531

The Enterprise Program Management Office (EPMO) partners with County departments and external stakeholders to plan, manage, and deliver customer-centric solutions that transform government services through innovative consultative and project management services. Our Technology Service Delivery Teams work with departments to establish technology roadmaps, implement solutions, and support business applications. The EPMO evaluates and prioritizes project requests, manages resources, and executes enterprise projects and programs via project management best practices to ensure alignment with County strategic goals and successful delivery.



The HillsGovHub team holds a session to review revisions to the portal.

## FY 23 and FY 24 Accomplishments:

- Implemented an enterprise payment platform that provides residents and customers with secure e-payment collections and processing services and expands the acceptance of credit cards and electronic checks countywide. Transitioned Solid Waste's on-premises Interactive Voice Response and Interactive Web Response solution to a vendor-hosted Water Resources cloud environment.
- Redesigned Accela records and implemented a new building fee schedule for Development Services. Also launched the Code Enforcement project to migrate historical data from legacy software and deploy a new mobile-friendly field processing application.
- Implemented a cloud-based pavement and bridge management system to integrate, maintain inventory, and develop condition assessment methodologies based on industry best practices for the Engineering & Operations department.

## FY 24 and FY 25 Core Goals:

- Enhance Project and Program Portfolio Management (PPM) capabilities by developing and publishing demand and project management processes, guidelines, and policies. Implement a PPM solution to effectively track, manage, and communicate enterprise projects and program status, metrics, and portfolio investments.
- Innovate process-driven technology solutions to improve, digitize, and/or

transform government services to modernize the customer experience, provide self-service options, and reduce wait times in accordance with technology standards and cybersecurity requirements.

## FY 24 and FY 25 Key Projects:

- Implement virtual building inspection capabilities in HillsGovHub, which will offer customers the flexibility and convenience of virtual video inspections versus in-person inspections. This interactive tool will increase the number of inspections per day and reduce costs while improving customer satisfaction.
- Launch a Mosquito Management data management solution that allows for reporting performance measures and data analytics for adult larval surveillance, sentinel chicken, and mosquito fish programs. Knowing where certain disease-carrying species are in their larval form will allow for targeted treatment to prevent flight and transmitting diseases to humans.
- Partner with Engineering & Operations and Water Resources to implement a secure cloud-based asset management solution to replace the current on-premises legacy software. The new solution will improve warehouse inventory management, work order management, data analytics and reporting, asset condition, and risk data assessment.

HillsGovHub, a digital plans review and permitting solution, provides customers the ability to submit and process permit applications online.

## Innovation:

The department implemented an enterprise payment platform that provides secure 24/7 online credit card and electronic check self-services to make department payments. This resulted in an improved customer experience, streamlined processes, and reduced manual efforts for processing mail-in and in-person payments. The solution enables improved government services while meeting all banking, state, and federal regulations, including Payment Card Industry (PCI) standards, creating value for the residents of Hillsborough County by enabling convenient and secure online payments.



EPMO partnered with Facilities Management to install secure library payment kiosks.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Projects/programs with significant scope changes. | 10% | 8% | <8% of active projects | <6% of active projects |
| Projects/programs delivered on time. | 82% | 90% | >87% of active projects | >90% of active projects |

# Enterprise Program Management Office

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 3,145,085 | $ 3,234,624 | $ 4,124,296 | $ 4,271,628 |
| **Operating Expenditures/Expenses** | 822,936 | 664,573 | 1,809,037 | 925,341 |
| **Total** | **$ 3,968,022** | **$ 3,899,197** | **$ 5,933,333** | **$ 5,196,969** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 1,549,196 | $ 1,709,099 | $ 2,247,216 | $ 2,404,200 |
| **Unincorporated Area General Operating Fund** | 0 | 0 | 181,047 | 172,604 |
| **Countywide Special Revenue Funds** | 751,118 | 605,680 | 1,712,268 | 834,285 |
| **Unincorporated Area Special Revenue Funds** | 320,407 | 253,484 | 153,294 | 133,636 |
| **Transportation Trust Fund** | 456,117 | 431,381 | 551,394 | 541,553 |
| **Public Works Solid Waste ResourceRecovery Funds** | 273,531 | 264,803 | 320,700 | 331,431 |
| **Public Utilities Water/Wastewater Funds** | 617,653 | 634,749 | 767,414 | 779,260 |
| **Total** | **$ 3,968,022** | **$ 3,899,197** | **$ 5,933,333** | **$ 5,196,969** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 30 | 29 | 29 | 28 |
| **Funded FTE Positions** | 30.00 | 29.00 | 29.00 | 28.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, one position was eliminated.

**OPERATING EXPENDITURES:**
- The decrease in operating expenditures is primarily the result of projects to secure the County's information systems and environments reaching completion.

# Enterprise Solutions and Quality Assurance

(813) 272-6671

Enterprise Solutions & Quality Assurance (ESQA) supports the County's Enterprise Resource Planning (ERP), Human Capital Management (HCM) systems, and related data/software integrations. The ERP/HCM systems support transactions, processes, reporting, and informational dashboards required to support core business activities, including financial, procurement, and human resources. ESQA customers include internal business process owners and BOCC department and agency leadership and employees. ESQA works in collaboration with Clerk of the Circuit Court staff who share use of the ERP/HCM systems. ESQA serves as an internal adviser providing guidance, training, and reporting/dashboard services for financial and administrative functions. ESQA serves as a centralized fiscal support provider for smaller departments.

## FY 23 and FY 24 Accomplishments:

- ESQA led a two-year, multi-agency collaborative effort to modernize the ERP and HCM systems. Oracle Cloud went live in two phases beginning in October 2023. Oracle Cloud is highly secure; it is FedRAMP certified. The modernized system resulted in reduced software costs and avoided an additional costly re-implementation.
- The department developed a comprehensive Contract Management training program for all contract management staff and department leadership. Management tools were developed that include a series of reporting dashboards for real-time monitoring of contract funds and expiration dates and extensive invoice monitoring dashboard to identify bottlenecks or other issues impacting payments.
- Implemented automation replacing manual input of invoice data, which reduced intake time by 80% and increased payment process visibility. The automated process provided the real-time visibility required for timely payment processing and quick identification of issues. The results: FY 23 invoice cycle times were reduced from 58.2 days in Q4 of 2022 to 24.5 in Q4 of 2023.



ESQA Management team discussing Oracle Cloud implementation and stabilization status.

## FY 24 and FY 25 Core Goals:

- ESQA is working to improve processes and implement functionality to provide real-time process information for leadership. These efforts, after an ERP upgrade, focus on stabilization and will ensure system reliability, efficiency, and transparency to enhance end-user productivity for County staff in the delivery of core services to citizens.
- ESQA will enhance all existing Oracle training offerings, in addition to developing new training to support end users in the new Cloud environment. New

functionalities available in Oracle Cloud will allow the deployment of on-demand training to support business processes, utilize Oracle Guided Learning, and deliver more robust and timely reporting.

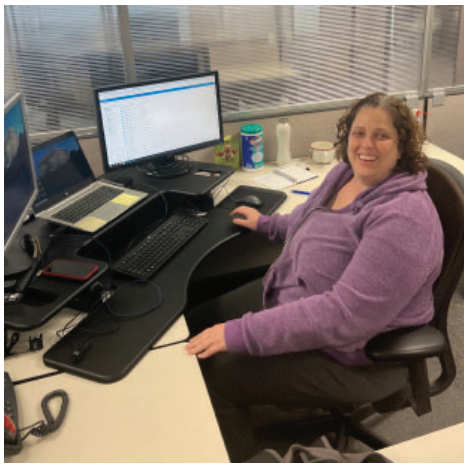
- BOCC and Clerk teams are working together to reduce vendor payment times and increase accuracy with employee payroll. The teams will increase use of automation and reporting, improve communication, and provide timely access to information. Payroll reviews include union contract and benefit changes, merit increases, miscellaneous time/pay rate changes, and absence accrual.

## FY 24 and FY 25 Key Projects:

- Complete a thorough review of risks related to system configurations and processes. Reconfigure ORM module to manage new risks and implement new configurations and training to mitigate risks in ERP and HCM.
- Partnering with Human Resources, ESQA will lead a project to implement a Performance Management functionality by configuring HCM Cloud and providing testing and training. Integrated with HR modules already implemented, the roll-out will replace a custom-built and internally maintained application, increasing efficiency, and taking advantage of HCM Cloud integrations.
- ESQA will reconfigure a benefits package in Cloud HCM, resulting from a Benefits solicitation scheduled for submission by Human Resources. This project will include reconfigurations to employee self-service, benefit provider interfaces, technical customizations, and reporting. Additionally, a new Benefits Open Enrollment will need to be configured and implemented.

## Innovation:

In partnership with the Information Technology department and other agencies, with the launch of Oracle Cloud ERP, Single Sign-On was implemented with the County's active directory and multi-factor authentication, providing secure, web-based and mobile-capable access. The new quarterly update schedule keeps the system abreast with latest patches for security vulnerabilities and newer functionalities. The County implemented Intelligent Document Recognition (IDR) in November 2022 through the Oracle Cloud, ERP Modernization project. This functionality eliminates manual entry of invoice information, improving accuracy and efficiency in the processing of supplier (AP) invoices - enabling the reduction of payment processing times; and provides real-time visibility to leadership and suppliers throughout the process.



Gillian Kilbride developing reports through Oracle Business Intelligence for use throughout the County.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Incident Resolution Rate (Issue resolved within 3 business days) | 100% | 85% | 90% | 95% |
| Support cost per license (excludes software licensing cost) | $724 | $786 | $786 | $804 |

# Enterprise Solutions and Quality Assurance

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 4,874,999 | $ 5,039,807 | $ 6,109,998 | $ 6,384,039 |
| **Operating Expenditures/Expenses** | 3,506,402 | 2,402,297 | 6,146,669 | 6,140,289 |
| **Total** | **$ 8,381,401** | **$ 7,442,104** | **$ 12,256,667** | **$ 12,524,328** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 7,843,917 | $ 7,226,040 | $ 10,715,476 | $ 11,075,511 |
| **Countywide Special Revenue Funds** | 537,484 | 216,065 | 1,448,817 | 1,448,817 |
| **Public Utilities Water/Wastewater Funds** | 0 | 0 | 92,374 | 0 |
| **Total** | **$ 8,381,401** | **$ 7,442,104** | **$ 12,256,667** | **$ 12,524,328** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 36 | 37 | 41 | 41 |
| **Funded FTE Positions** | 36.00 | 37.00 | 41.00 | 41.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

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

# Environmental Services

(813) 209-3073

The Environmental Services division supports multiple departments in meeting their regulatory compliance mandates. These are often required by state- or federally issued permits or set by Board policy. Some of the many regulatory activities supported by the division include potable water and wastewater treatment, the disposal of solid waste, and surface water quality monitoring and compliance. The division's certified environmental laboratory provides state-of-the-art testing for the County's water and wastewater systems and supports compliance and monitoring testing for other solid waste, stormwater, and regulatory permit oversight programs. Additionally, the division oversees compliance with the County's National Pollutant Discharge Elimination System (NPDES) stormwater permit and provides environmental community outreach and customer programs for water conservation, stormwater protection, and the prevention of wastewater system blockages from fats, oils, grease, wipes, and other items that shouldn't be flushed. As part of a long-term initiative to ensure the stability of critical County services, the division manages innovation and resiliency objectives for County operations and the Local Mitigation Strategy, a unified multi-jurisdictional mitigation planning process for Hillsborough County, which provides coordination and partnership among governmental units, commercial enterprises (industry partners), and resident groups.

## FY 23 and FY 24 Accomplishments:

- Regulatory Services Section submitted and obtained permit renewals for three of Hillsborough County's Advanced Wastewater Treatment Facilities. These permit applications require data collection and analysis, multiple technical reports, and extensive paperwork to complete.
- The Environmental Laboratory continues to test and analyze more samples of water, wastewater, reclaimed water, and stormwater than prior years. The environmental laboratory has also increased the number and type of analysis it is approved for by the National Environmental Laboratory Accreditation Program.
- The Environmental Service Division has maintained the County's Local Mitigation Strategy required by the Stafford Act and administered by the State of Florida Department of Emergency Management. This process allowed the County and three cities to qualify for over $8 million in grant funding through the Federal Emergency Management Agency's Mitigation Grant Programs last year.

## FY 24 and FY 25 Core Goals:

- The primary goal of the Environmental Services Division is to assist the County's Water department, Solid Waste department, and Stormwater Program meet their regulatory requirements.
- The Environmental Laboratory will continue to maintain its National Environmental Laboratory Accreditation Program requirements, while providing outstanding customer service to the County's Water and Solid Waste departments.
- The County's five-year review of its Local Mitigation Strategy is due for submittal this year. The division's goal is to complete data collection, engage all stakeholders, especially the residents of Hillsborough County, and file a complete submittal package to the State of Florida. Finally, the division's goal for this submittal would be approval without any comments.

## FY 24 and FY 25 Key Projects:

- This year permitted drinking water programs in the United States are required to submit an Initial Service Line Inventory. It is a goal of the EVSD to submit this initial inventory with little to no unknown service lines to the State Department of Environmental Protection.

- Develop and implement a communications strategy for the new Lead and Copper Rule Revisions required by the U.S. Environmental Protection Agency. This communications plan is critical to the success of the rule implementation.
- Continue to increase the Environmental Laboratory's approved analyses. By performing more testing of samples in-house, the County saves money, but more importantly controls the quality and timing of these results.

## Innovation:

The Hazard Mitigation Team was able to distribute Local Mitigation Strategy Working Group reports and the County's Floodplain Management Plan to all County libraries. The team then persuaded the Florida Department of Emergency Management to accept this as our publicly available references. This action supported the County's effort to maintain a Community Rating Score of 5. A Community Rating Score of 5 allows all residents of Hillsborough County to receive a 25% discount on flood insurance premiums. This is equal to an annual savings of approximately $5.9 million in discounted flood insurance premiums for residents in unincorporated Hillsborough County.



The Environmental Laboratory contains a Wet Chemistry Section as part of its comprehensive testing program.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of Analytical Tests Performed Monthly by Environmental Laboratory Section | 6,819 per month | 7,238 per month | 6,000 per month | 6,500 per month |
| Number of Regulatory Actions Completed | 368 per month | 377 per month | 300 per month | 300 per month |
| Federal- and State-required monitoring of the County's stormwater management systems. | 61 per month | 61 per month | 100 per month | 50 per month |

# Environmental Services Division

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 4,068,107 | $ 4,518,877 | $ 6,771,313 | $ 6,547,207 |
| **Operating Expenditures/Expenses** | 1,758,064 | 2,071,243 | 4,786,052 | 4,970,890 |
| **Capital Outlay** | 67,017 | 29,331 | 1,025,046 | 1,734,355 |
| **Total** | **$ 5,893,188** | **$ 6,619,450** | **$ 12,582,411** | **$ 13,252,452** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $0 | $0 | $ 363,764 | $ 357,412 |
| **Unincorporated Area General Operating Fund** | 502 | 0 | 0 | 0 |
| **Countywide Special Revenue Funds** | 82,324 | 173,711 | 0 | 0 |
| **Unincorporated Area Special Revenue Funds** | 924,444 | 906,000 | 1,510,976 | 1,432,239 |
| **Public Works Solid Waste ResourceRecovery Funds** | 131,469 | 3,078 | 0 | 0 |
| **Public Utilities Water/Wastewater Funds** | 4,754,448 | 5,536,661 | 10,707,671 | 11,462,801 |
| **Total** | **$ 5,893,188** | **$ 6,619,450** | **$ 12,582,411** | **$ 13,252,452** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 56 | 56 | 61 | 68 |
| **Funded FTE Positions** | 56.00 | 56.00 | 61.00 | 68.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, five positions are established to address an increase in department responsibility.
- Position transfers between Water Resources and Environmental Services Division result in three additional positions.
- During FY24, one position was eliminated due to remaining vacant for longer than one year.

**OPERATING EXPENDITURES:**
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

**CAPITAL AND OTHER EXPENDITURES:**
- Capital outlay includes funding for new and replacement equipment, the replacement of the Laboratory Information Management System, as well as carryforward of one-time funding approved for FY24 for various vehicles and equipment due to the delay in procurement of the items.

# Extension Service

(813) 744-5519 | HCFL.gov/Extension
Hillsborough County Extension Service (UF/IFAS Site): Hillsborough.ifas.ufl.edu
University of Florida Institute of Food and Agricultural Sciences: ifas.ufl.edu
UF/IFAS Extension: SolutionsForYourLife.ufl.edu

Hillsborough County Extension Service is a partnership of Hillsborough County government and the University of Florida Institute of Food and Agricultural Sciences. The objectives of Extension Service are to strengthen communities, sustain agriculture and natural resources, promote healthy families and individuals, and enhance personal and community quality of life. The Extension Service accomplishes these objectives with practical, research-based education in agriculture and natural resources, urban and commercial horticulture, family and consumer sciences, and 4-H youth development. These resources are available to all Hillsborough County residents.

## FY 23 and FY 24 Accomplishments:

- In 2023, the Hillsborough County Extension Service provided 85,287 educational contacts engaging county residents to improve their lives and communities through research-based educational programming from the University of Florida for individuals, families, businesses, and organizations.
- The application of practices or recommendations learned, and professional certifications earned through Extension Service provided an estimated economic value of $18,068,913 to participants in 2023.
- Water conservation educational programs such as Florida Friendly Landscaping, Water Wise, and Rain Barrel Water Harvesting resulted in an estimated annual water savings of 118,927,179 gallons.

## FY 24 and FY 25 Core Goals:

- To measure the effectiveness of Extension Service educational programs, the organization will determine the percentage of program participants who indicate an increase in knowledge or improved quality of life as a result of Extension programs.
- Extension Service education programs will provide economic value to customers based on their application of practices or recommendations learned from those programs.
- Extension shall leverage the use of trained volunteers to enhance the capacity to carry out the department's mission, which is to educate and improve the lives of Hillsborough County residents through Extension Service programs.



Extension improves the competitiveness of the production agriculture industry in Hillsborough County by providing research-based technical and educational resources.

## FY 24 and FY 25 Key Projects:

- While many people recognize the 4-H and agricultural program components of Extension Service, the department has much more to offer residents. Staff will work closely with the County's Communications staff and the University of Florida Institute of Food and Agricultural Sciences to market available services.
- Extension Service will continue to collaborate with and provide services to other County departments. Examples include providing workshops through the County Wellness Program, Green Industry Best Management



Residential Horticulture program teaches participants how to create their own vegetable garden.

Practices training to County landscape maintenance crews, and horticulture programming for Hillsborough County Libraries.

- Staff will collaborate with other County departments to determine if Extension Service educational programs and University of Florida resources could provide benefits to other County departments and their customers.

Below: Extension teaches practices such as rainwater harvesting to help homeowners conserve water.



## Innovation:

For every $1 of County General Fund investment, Hillsborough County Extension generated $10.55 in additional funding and economic benefits to program participants.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Percentage of participants who indicate a knowledge gain or improved quality of life as a result of Extension education programs. | 91% | 90% | 90% | 90% |
| Value gained from application of practices learned through Extension education or implementing Extension recommendations. | $11,828,623 | $13,250,037 | $8,700,000 | $8,900,000 |
| Value of Extension volunteer hours. | $485,392 | $296,149 | $575,000 | $600,000 |
| Increased earning capacity as a result of professional certifications earned through Extension programs. | $7,182,449 | $4,818,876 | $8,200,000 | $8,400,000 |
| Total educational contacts. | 72,181 | 85,287 | 100,000 | 100,000 |

# Extension Service

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 1,471,043 | $ 1,611,932 | $ 2,271,782 | $ 2,051,911 |
| **Operating Expenditures/Expenses** | 437,990 | 569,873 | 934,354 | 1,026,725 |
| **Capital Outlay** | 0 | 0 | 40,000 | 80,500 |
| **Total** | **$ 1,909,033** | **$ 2,181,804** | **$ 3,246,136** | **$ 3,159,136** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 1,662,298 | $ 1,928,471 | $ 2,937,405 | $ 2,756,249 |
| **Unincorporated Area Special Revenue Funds** | 70,892 | 71,928 | 114,319 | 208,475 |
| **Grants (Not Transportation-Related)** | 175,844 | 181,404 | 194,412 | 194,412 |
| **Total** | **$ 1,909,033** | **$ 2,181,804** | **$ 3,246,136** | **$ 3,159,136** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 24 | 25 | 25 | 25 |
| **Funded FTE Positions** | 24.00 | 25.00 | 25.00 | 25.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in employee benefit election.

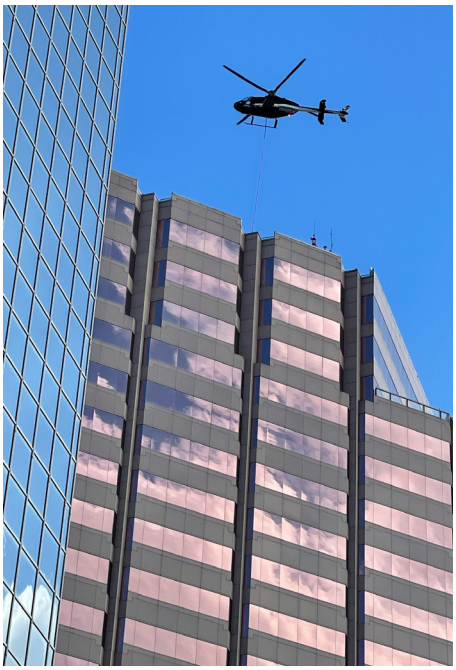
**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of transferring the Environmental Restoration funding for the tree grant program from Customer Service & Support to Extension Services.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of one-time funding for a vehicle, as well carryforward of one-time funding approved in FY24 for a vehicle due to the delay in procurement.

# Facilities Management & Real Estate Services

(813) 272-5810 | HCFL.gov/REFS

The Facilities Management & Real Estate Services (FMRES) department provides a full range of services, including facility maintenance and major repairs, custodial, parking, land care, energy programs, security, real property acquisitions and sales, technical and transactional property services, property management and leasing, and surplus asset management for Hillsborough County-owned facilities and properties. FMRES supports the Board of County Commissioners' (BOCC) departments, agencies, Courts, Constitutional Officers, and 501c3 nonprofit partners. The department has been certified by the national American Public Works Association (APWA) since 2014.



A helicopter flies in materials as part of a reroofing project at County Center.

## FY 23 and FY 24 Accomplishments:

- Repair, Renovation, Replacement, and Maintenance (R3M) completed kitchen renovations at 41 fire stations to meet current fire safety codes for 100% compliance.
- Real Estate acquired a 60,000 sq. ft. property strategically located next to the Hillsborough County Sheriff's Falkenburg Operations Complex, allowing for an expanded Sheriff's Office Training Academy.
- Operations & Maintenance continued the countywide security improvement projects, including integrating CCTV systems across departments like Fire Rescue, Parks, CELM, and Libraries to deter crime and aid law enforcement investigations. Also, 325 County lone workers have been provided with upgraded cellular panic alarms, monitored by Hillsborough County Sheriff's Office (HCSO), enabling two-way communication during emergencies.

## FY 24 and FY 25 Core Goals:

- Ensure the County's facilities and related assets are properly maintained and operational for staff to allow 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 options throughout the County that allow departments and partners in County facilities to efficiently utilize allocated space safely, securely, and sustainably.
- Provide real property and leasing services to the County departments, partners, and others as required on time and in an efficient manner.

## FY 24 and FY 25 Key Projects:

- Complete the land exchange agreement with Tampa Bay Water for a 27.4-acre site on Columbus Drive directly opposite from the Public Safety Operations Center that will be used for a new Emergency Management warehouse, which will help improve the public safety response in all areas, including the rapid activation of over 56 shelters during a major storm emergency.
- Complete the acquisition of a 4.78-acre parcel adjacent to and as part of the Master Plan for Veterans Memorial. The acquisition will allow for additional support services to be offered to Veterans.

- The Parking Administration team is collaborating with the Information Technology department to develop a database that automates the retrieval of data on current parkers and new requests, enhancing parking customer service.

## Innovation:

FMRES continues to focus on the safety and security of County-owned buildings and property. A countywide CCTV system was created to connect all CCTV systems into one user interface for optimum access and management, combining cloud-based and on-premises video into a single, secure environment. This enables security and operational managers to view sites to assess security concerns remotely. The project includes working with the HCSO to grant access to the County Center CCTV through their Fusus platform for emergencies. The team also conducted a successful pilot for the mobile CCTV trailers deployed to County sites experiencing security issues, as well as after hurricanes. Additionally, FMRES initiated specialized training for the County Center security team to identify suspicious individual indicators and prevent attacks.



Facilities Management & Real Estate Services was responsible for the replacement of the Riverview Recreation Playground.



Facilities Management & Real Estate Services was responsible for the replacement of the Ruskin Common Good Boat Ramp Boardwalk.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Keep costs to operate facilities (cleaning, maintenance, utilities, security) equal or less than annual International Facility Management Association (IFMA) industry standard of $10.65 per square foot. | $7.11 per square foot | $7.42 per square foot | Equal to or less than annual IFMA industry standard of $10.65/SF. | Equal to or less than annual IFMA industry standard of $10.65/SF. |
| Maintain a good Facility Condition Index (FCI). The goal is to stay below 0.05, which is good. Anything above 0.1 is poor. | 0.04 | 0.04 | 0.05 | 0.05 |
| Services satisfaction index: Obtain a goal of 3 out of 5, or meets customer expectations. | Obtained a 4.74 customer service satisfaction rating. | 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. |

# Facilities Management

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 14,939,556 | $ 15,292,017 | $ 18,672,156 | $ 19,069,299 |
| **Operating Expenditures/Expenses** | 22,202,088 | 24,892,471 | 29,759,143 | 31,084,622 |
| **Capital Outlay** | 0 | 14,771 | 0 | 510,000 |
| **Total** | **$ 37,141,644** | **$ 40,199,259** | **$ 48,431,299** | **$ 50,663,921** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 34,816,167 | $ 38,411,812 | $ 46,244,934 | $ 48,323,655 |
| **Unincorporated Area General Operating Fund** | 376,833 | 470,441 | 632,495 | 681,814 |
| **Transportation Trust Fund** | 1,486,819 | 1,207,284 | 1,429,259 | 1,531,885 |
| **Grants (Not Transportation-Related)** | 365,043 | 2,266 | 0 | 0 |
| **Public Works Solid Waste ResourceRecovery Funds** | 515 | 0 | 0 | 0 |
| **Public Utilities Water/Wastewater Funds** | 96,267 | 107,456 | 124,611 | 126,567 |
| **Total** | **$ 37,141,644** | **$ 40,199,259** | **$ 48,431,299** | **$ 50,663,921** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 208 | 203 | 201 | 206 |
| **Funded FTE Positions** | 208.00 | 203.00 | 201.00 | 206.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, six positions are established to address the upkeep and maintenance for five new buildings added to the county's portfolio.
- Position transfers between Performance Data & Analytics and Facilities and Real Estate resulted in one fewer position.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of contract increases for security guards, termite treatments, security alarms and maintenance for five new buildings.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of two new portable chillers for emergency operations, additional EV charging stations and three new fleet vehicles for new staff.

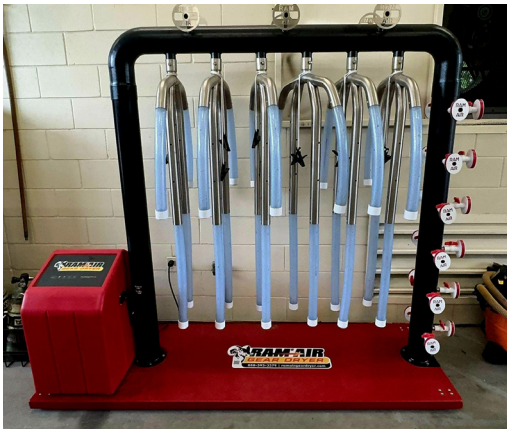
# Hillsborough County Fire Rescue

(813) 272-6600 | HCFL.gov/FireRescue

Hillsborough County Fire Rescue (HCFR) preserves and protects life and property by providing quality, timely emergency services, and by enhancing public safety through public education, fire prevention, and emergency planning. It is the largest fire rescue department on the West Coast of Florida, and the fourth largest in the state. Personnel responded to more than 135,000 emergency calls last year from 46 fire rescue stations in the unincorporated areas of Hillsborough County. The response area of 909 square miles includes residential and commercial properties in dense urban, urban, suburban, and rural areas. Fire Rescue provides fire suppression, advanced life support, ambulance transport, vehicle extrication, hazardous materials response, technical rescue, fire and life safety inspections, construction plan review, public education, emergency dispatch services, and emergency management operations.




The new Fire Station 46 on Rhodine Road provides enhanced services to residents in the area.



Personal Protect Gear decontamination equipment ensures the long-term health and safety of first responders.

## FY 23 and FY 24 Accomplishments:

- Implemented two different equipment projects to improve the safety, security, and operational efficiency of the department. The new narcotics distribution system improves the security and tracking of Fire Rescue's drug distribution system. New extraction equipment improves health and safety by removing carcinogens that can contaminate personal protective gear when fighting fire.
- The department completed construction of a new operational station. The Rhodine station became operational, providing enhanced response capabilities for the County. This includes accommodations to support a fire engine, a rescue ambulance, an air truck and a brush truck. This expands the capabilities of the department's fleet assets, which provides a more rapid and efficient response.
- Implemented roving peak-time rescue units to address high call areas by having more units available to receive calls. Peak call times are generally between 7 a.m. and 11 p.m. This solution supplements support for those high call times. This provides a more distributed workload for our busiest stations while reducing average response times.

## FY 24 and FY 25 Core Goals:

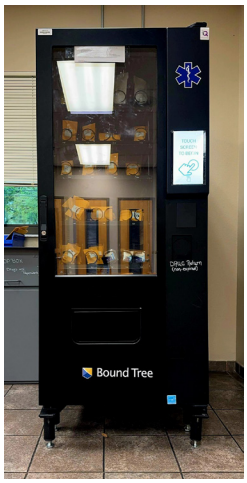
- Implement a new interdepartmental message distribution system to provide the capability for real-time and targeted communication across all of our 46 fire stations. The goal will be to promote a better work environment, coordination for community events, enhanced teamwork, and additional training opportunities.
- Emergency Management will continue to enhance operational effectiveness by improving the delivery of Emergency Management services to a more diverse, at-risk population. To address the growing public safety needs of County residents, consolidation and implementation of a logistics and inventory management solution is required.
- 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.

## FY 24 and FY 25 Key Projects:

- Partnering with Traffic Management to procure a traffic signal priority and preemption system. The system will proactively clear traffic at intersections, allowing Fire Rescue vehicles to respond quickly and efficiently in a safer manner. The technology will reduce response times to emergencies in Hillsborough County.
- Continuing to develop and implement a comprehensive warehouse solution that will support efficient and effective logistical support of Emergency Management activities and public safety operations in the event of a disaster. Adding additional capacity and functionality to the existing Public Safety Operations Center (PSOC) to respond to a disaster.
- Currently in progress are the construction of two new County-funded fire stations as well as the rebuild of three outdated stations, each over 50 years old, through the utilization of ARPA funds.

## Innovation:

Fire Rescue implemented a new narcotics security and tracking system that provides remote inventory monitoring capabilities.




Narcotics distribution equipment provides additional security and tracking and remote inventory monitoring.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Percentage of Fire Rescue customers reporting a satisfied or above level of service experience. | 98.8% | 100% | 100% | 100% |
| Percentage of viable cardiac arrest victims resuscitated. | 24% | 22% | 18% | 18% |
| First unit on scene, urban, fire and/or medical, include “B” calls < 6 minutes and OMIT response times > 20 minutes. | 17% | 18.9% | 90% | 90% |
| First unit on scene, suburban, fire and/or medical, include “B” calls < 7 minutes and OMIT response times > 20 minutes. | 23.9% | 24.5% | 90% | 90% |
| First unit on scene, rural, fire and/or medical, include “B” calls < 10 minutes & OMIT response times > 20 minutes. | 38.7% | 40.1% | 90% | 90% |

# Fire Rescue

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 161,305,548 | $ 178,112,879 | $ 200,869,026 | $ 226,912,886 |
| **Operating Expenditures/Expenses** | 45,289,412 | 51,134,149 | 58,185,579 | 62,569,719 |
| **Capital Outlay** | 613,297 | 803,815 | 1,768,094 | 3,042,357 |
| **Grants & Aids** | 39,727 | 36,988 | 45,208 | 50,917 |
| **Other Non Operating** | 231,538 | 350,823 | 470,607 | 356,813 |
| **Total** | **$ 207,479,522** | **$ 230,438,654** | **$ 261,338,514** | **$ 292,932,692** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 2,010,552 | $ 2,435,253 | $ 8,051,194 | $ 8,942,686 |
| **Unincorporated Area General Operating Fund** | 198,642,015 | 220,901,954 | 243,938,141 | 271,964,218 |
| **Countywide Special Revenue Funds** | 238,034 | 313,059 | 226,014 | 5,225,360 |
| **Grants (Not Transportation-Related)** | 3,073,136 | 6,788,389 | 9,123,165 | 6,800,428 |
| **COVID Relief Funds** | 3,515,786 | 0 | 0 | 0 |
| **Total** | **$ 207,479,522** | **$ 230,438,654** | **$ 261,338,514** | **$ 292,932,692** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 1,232 | 1,259 | 1,287 | 1,295 |
| **Funded FTE Positions** | 1,230.43 | 1,257.43 | 1,283.85 | 1,291.85 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, three Lieutenant and five Fire Medic positions are established to staff a rescue unit that was approved in FY24.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily related to an increase in indirect administrative costs, higher contract cost for chemicals, uniforms & safety apparel, software support, and fleet expenditures.

**CAPITAL AND OTHER EXPENDITURES:**
- Capital outlay includes carryforward funding previously approved in FY24 for various vehicles and equipment.

# Fleet Management

(813) 744-5580 | HCFL.gov/Fleet

Fleet Management provides the core services of: 1) asset management, 2) fuels management, and 3) policy development for a County fleet of 3,570 vehicle and equipment assets valued in excess of $216 million supporting 30 BOCC departments, County constitutional offices, and various non-County and State of Florida agencies. The department provides certified professionals to maintain and manage assets in a condition that: 1) optimizes replacement cycles, 2) enhances efficient operations, and 3) creates a safe work environment. Fleet provides best value support to County customers by focusing on quality services, timely support, and minimizes total costs of ownership. The department's core values include customer service, teamwork, pride, mutual respect, integrity, and organizational excellence.



A Fleet technician repairs a mower attachment.

## FY 23 and FY 24 Accomplishments:

- Awarded the #1 Public Fleet in North America for 2023. Annually, over 34,000 fleets are eligible to compete in the "100 Best Fleets" competition that is sponsored by the National Association of Fleet Administrators. The competition is judged based on 12 Criteria for Excellence, all of which encompass the qualities of a high-performing fleet.
- Earned the National Institute for Automotive Service Excellence (ASE) "Blue Seal" distinction for 2023 by ensuring at least 75% of assigned technicians were ASE certified. Additionally, the department ensured that each service area offered had an ASE certified technician and certified emergency vehicle technician assigned.
- Awarded the #1 Public Fleet Professional and #1 Public Fleet Technician in North America for 2023. Annually, any public fleet employee can compete in these national competitions that are sponsored by the National Association of Fleet Administrators. The competition is judged based on excellence and leadership in the fleet career field.

## FY 24 and FY 25 Core Goals:

- Achieve a 92% or higher availability rate for Fire Recue apparatus, heavy truck/heavy equipment, and 95% for automotive/light trucks. This ensures County customers have sufficient resources to support their core duties. Fleet uses Lean Six Sigma principles to help achieve these rates by improving processes, reducing waste, and enhancing repair capacity.
- Achieve a 25% or higher return of sale for surplus sedans, light/medium trucks, vans, and SUVs by proper pre-auction preparation actions and maintaining a reliable fleet that drives aftermarket demand. This outcome helps the County maintain a financially strong replacement fund and demonstrates the desirability of County assets to aftermarket customers.
- Achieve an 80% or higher technician productivity rating as compared to an industry standard of 75%. Productivity measures the amount of time a technician is directly supporting vehicle repairs versus indirect functions such as training, holidays, and vacation. Higher productivity ratings increase the department's capacity to support customer requirements.

## FY 24 and FY 25 Key Projects:

- Fleet will support the upgrade of its vehicle management information software system in order to improve database reliability, decrease processing time, and provide additional customer features. One feature of interest is on-line scheduling for vehicle repairs that will provide customers more flexibility to meet their internal workload schedules.

- Fleet will evaluate maintenance, repair, and customer support processes and procedures using Lean Six Sigma principles to improve overall effectiveness and efficiency. These actions can lead to a reduction in repair charges, reduction in asset down time, higher technician productivity rates, enhanced safety, and higher customer satisfaction.
- Fleet will continue to seek and support capital projects to enhance the capacity of assigned maintenance and repair facilities, refueling sites, and infrastructure. One such project includes installing a 12,000-gallon fuel tank at the department's fire repair work center to improve contingency response capacity to the countywide first responders and other customers.

## Innovation:

Fleet focuses on exceeding customer's requirements for: 1) timely service, 2) affordable service, and 3) quality service in support of the department's core functions of asset management, fuels management, and policy development. Through work force empowerment, the department continued to make quality of life, infrastructure, and process improvements to increase efficiency of operations while supporting over 80,000 repair jobs, issuing over 58,000 parts, and providing over 2.4 million gallons of fuel. One example of Fleet's innovation was the ability to open the department's third satellite maintenance and repair facility, and fuel site in support of regional county customers. Each new location provides enhanced vehicle repair and fuel storage capacity.



BOCC praises Fleet for earning national honors in 2023: No. 1 Fleet, No. 1 Fleet Professional, and No. 1 Technician.



A Fleet technician inspects a Solid Waste tractor.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Fleet Fire Rescue apparatus, heavy truck, and heavy equipment availability rate (goal is 92% or higher). This outcome measures the amount of time an asset is available to the customer. | 97% | 97% | 95% | 95% |
| General-purpose sedan, light/medium truck, van, and sports utility vehicle return of sale on surplus assets (goal is 18% or higher). This outcome helps maintain a financially strong replacement fund. | 25% | 25% | 25% | 25% |
| Fleet Point of Sale Customer Positive Survey results (goal is 95% or higher). This outcome measures customer satisfaction and provides suggestions for improvement. | 99% | 99% | 97% | 95% |
| Fleet technician productivity rating (Goal is 78% or higher). Industry standard is 75%. This outcome measures revenue generating time for billable hours. | 90% | 83% | 80% | 80% |
| Average annual scheduled maintenance turn time for emergency response vehicle repairs (goal is less than five days). This outcome measures how quickly an asset can be returned to service. | 6 days | 5 days | 5 days | 5 days |

# Fleet Management

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 5,611,728 | $ 5,948,330 | $ 6,580,974 | $ 7,011,304 |
| **Operating Expenditures/Expenses** | 19,112,310 | 20,263,911 | 21,680,139 | 23,405,117 |
| **Capital Outlay** | 9,644,519 | 11,355,688 | 51,638,022 | 65,920,000 |
| **Total** | **$ 34,368,557** | **$ 37,567,929** | **$ 79,899,135** | **$ 96,336,421** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Fleet Management Funds** | $ 34,368,557 | $ 37,567,929 | $ 79,899,135 | $ 96,336,421 |
| **Total** | **$ 34,368,557** | **$ 37,567,929** | **$ 79,899,135** | **$ 96,336,421** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 65 | 65 | 67 | 70 |
| **Funded FTE Positions** | 65.00 | 65.00 | 67.00 | 70.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY 25, three positions are established to address an increase in department responsibility.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures consists of vehicle maintenance parts, fuel, insurance assessments, and vendor contracts.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of replacement vehicles.

# Government Relations & Strategic Services

(813) 276-2640

Government Relations & Strategic Services (GRSS) provides an array of important functions to the citizens of Hillsborough County, from advocating for state and federal resources that benefit the community to ensuring compliance with key civil rights protections, oversight of strategic operational functions and projects, and administration of citizen-led boards and councils.

## FY 23 and FY 24 Accomplishments:

- Successfully advocated for needed resources at the state and federal government levels for community essentials, while protecting home rule authority and flexibility.
- Led the implementation of significant operational improvements to ensure greater quality service delivery to internal clients and the broader community.



## FY 24 and FY 25 Core Goals:

- Further enhance government advocacy efforts to better provide for community needs and services.
- Improve strategic service offerings that strengthen collaboration with County service teams, resulting in improved outcomes.

## FY 24 and FY 25 Key Projects:

- Continuous and comprehensive examination of GRSS services to ensure alignment with strategic goals and performance delivery in the most effective and efficient manner.
- Successful implementation of identified priority projects to meet community needs.

## Innovation:

GRSS developed key solutions to enhance internal processes that resulted in greater efficiencies and cost savings, and improved access to services for Hillsborough County residents.

# Government Relations & Strategic Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 2,279,240 | $ 1,823,962 | $ 2,771,280 | $ 2,568,096 |
| **Operating Expenditures/Expenses** | 148,200 | 139,768 | 410,204 | 401,754 |
| **Total** | **$ 2,427,440** | **$ 1,963,730** | **$ 3,181,484** | **$ 2,969,850** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 2,427,440 | $ 1,963,730 | $ 3,181,484 | $ 2,969,850 |
| **Total** | **$ 2,427,440** | **$ 1,963,730** | **$ 3,181,484** | **$ 2,969,850** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 21 | 16 | 19 | 18 |
| **Funded FTE Positions** | 21.00 | 16.00 | 19.00 | 18.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY 25, one position was eliminated due to remaining vacant for longer than one year.

**OPERATING EXPENDITURES:**
- Continuation budget.

# Head Start/Early Head Start

(813) 272-5140 | HCFL.gov/HeadStart

Hillsborough County's Head Start/Early Head Start programs provide early childhood development services and education, and medical, dental, mental health, nutrition, and parental involvement/ engagement opportunities for families to contribute to the development of their children. The program also provides family support services for men, women, and expectant mothers. The program targets low-income families with children from birth through age 5, including those with special needs. Children are screened using various assessment tools to determine their overall level of development and make ongoing assessments to monitor each child's progress. Each child is provided with experiences that will maximize his or her development. Residual effects of the COVID-19 pandemic continue to impact the program as the program adjusts its strategies and approaches to meet enrollment mandates and respond to nationwide labor and contractor shortages.

## FY 23 and FY 24 Accomplishments:

- Developed and maintained high-quality learning environment that serves as a model for Head Start programs nationally. The County completed construction of a state-of-the-art facility to add two new Head Start and two new Early Head Start classrooms that will serve 56 children. The department upgraded equipment and turfs on four playgrounds across the program.
- The County's Head Start Program was audited by the federal government in FY 23 and was reported to be 100% compliant in all areas of performance standards and regulations.

## FY 24 and FY 25 Core Goals:

- Hillsborough County Head Start/ Early Head Start (Hillsborough One) will be recognized among the nation's leading early childhood education services providers, developing the social and emotional skills of the program's children and families to ensure their transition to the elementary school system, ready to learn, and attain self-reliance and community prosperity.
- Hillsborough One will develop and maintain high-quality learning environments and facilities that will serve as models for all Head Start programs nationally and will ensure that service sites are strategically located in geographic areas of the county that are easily accessible to the children and families who need them.
- Hillsborough One will implement core business strategies that will support industry-leading administrative, fiscal, and technology-driven systems that will track and ensure outcomes and accountability to all stakeholders.

## FY 24 and FY 25 Key Projects:

- The program has embarked on a collaborative effort with the Office of Head Start on the initiative toward full enrollment after a reduction that resulted from the impacts of the pandemic.
  - o Implementing strategies to improve recruitment and retention of teaching staff.
  - o Revising the strategic location of Head Start centers to ensure alignment with population needs.
- The department is continuing with its project to construct a new $3.8 million, high-tech facility to serve 60 Head Start and 16 Early Head Start children and continue major upgrades to the playgrounds and green areas of the properties to improve the learning environment and the general appearance.



Interns work with children during play therapy sessions designed to improve their mental health.



Head Start/Early Head Start provides high-quality learning environments, including state-of-the-art classrooms.

## Innovation:

The department continues to focus on mental health and disability as areas of increasing concern, even after the COVID-19 pandemic. In response, the program will contract with an external speech and language pathologist consultant to support the efforts of the Local Education Agency, which is designated to conduct speech and language evaluations. This will support the program by reducing the bottleneck in the assessment process, thus allowing the department to meet its disability mandate on a more timely basis and also improve the department's outcomes in the area of mental health services.



Head Start children enjoy playing during Cultural Day.



The new state-of-the-art Head Start Center at Church Park features a variety of features that enhance learning.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Maintained enrollment level at 3,474, or 100% of funded enrollment. | 3,068 | 3,451 | 3,474 | 3,474 |
| Number of parents receiving health education guidance and services. | 1,701 | 1,729 | 1,700 | 1,700 |
| Number of parents receiving job training resources. | 340 | 991 | 930 | 930 |
| Number of students receiving disability services or resources (mandated at 10% of enrollment). | 212 | 299 | 144 | 348 |
| Number of students/parents receiving mental health services or referrals. | 86 | 124 | 251 | 350 |

# Head Start - Early Head Start

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 15,315,229 | $ 15,480,342 | $ 22,378,582 | $ 20,198,725 |
| **Operating Expenditures/Expenses** | 24,868,980 | 22,616,302 | 33,899,724 | 31,163,842 |
| **Capital Outlay** | (91,716) | 305,653 | 1,140,000 | 0 |
| **Grants & Aids** | 0 | (567) | 0 | 0 |
| **Other Non Operating** | 3,249,148 | 2,178,794 | 7,567,950 | 6,646,747 |
| **Total** | **$ 43,341,640** | **$ 40,580,524** | **$ 64,986,256** | **$ 58,009,314** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $0 | $ (87) | $0 | $0 |
| **Countywide Special Revenue Funds** | 0 | (567) | 0 | 0 |
| **Grants (Not Transportation-Related)** | 43,341,640 | 40,581,178 | 64,986,256 | 58,009,314 |
| **Total** | **$ 43,341,640** | **$ 40,580,524** | **$ 64,986,256** | **$ 58,009,314** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 264 | 271 | 271 | 273 |
| **Funded FTE Positions** | 262.95 | 269.95 | 269.95 | 272.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, three positions are established to address an increase in department responsibility.
- Position transfers between Head Start and Children Services Division result in one fewer position.

**OPERATING EXPENDITURES:**
- The decrease in operating expenditures is primarily the result of general operating supplies and decreased cost of non-county in-kind expenses.

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

# Health Care Services

(813) 272-5040 | HCFL.gov/HealthCare

Health Care Services (HCS) manages the Hillsborough County Health Care Plan (HCHCP), the Ryan White Program, the Health Care Responsibility Act, the Trauma Agency, and the Medicaid Match for Hillsborough County. Functions of the department include: a specialized customer call center, provider-relations responsibility for four contracted medical service organizations, 13 hospitals that also contract with approximately 2,500 specialists, and a host of other providers of primary, specialty, and other services to Hillsborough County Health Care Plan members and Ryan White Program clients. The department manages and provides oversight of vendors who perform reviews of services and pay health care claims for the plan. Health Care Services certifies eligibility for both the Hillsborough County Health Care Plan and the Ryan White Program, and conducts enrollments and re-enrollments for both.

## FY 23 and FY 24 Accomplishments:

- Through collaboration with the health care community and other related service providers, Hillsborough County provided an estimated $110 million in direct funding to these local entities. The County's participation in Federal and State programs created an additional federal return of approximately $163 million for care not covered by the Affordable Care ACT or HCHCP.
- The department's costs per member per month (PMPM) continue to out-perform the Centers for Medicare & Medicaid Services' (CMS) reported projections for National Health Expenditures. CMS projections were $1,167 per person per month, while the department's per member per month was $404. This correlates to a 65% lower rate and the County should have similar results in FY 24.
- Health Care Services' use of a Patient Assistance Program (PAP) saved the Indigent Trust Fund $15.3 million that would otherwise have been needed to pay for pharmaceuticals for HCHCP clients. PAP continues to be an innovative and cost-effective program providing substantial cost savings for the department and Hillsborough County taxpayers.

## FY 24 and FY 25 Core Goals:

- The department and its stakeholders will impact Opioid use and overdoses in Hillsborough County through the use of Opioid Settlement Funds and a Request for Application process that will provide needed expansion and provision of best practices. The Behavioral Health Task Force outlined priority services in the four domains of Education, Prevention, Treatment, and Recovery.
- Through the County's continued partnerships, the department will expand the utilization of Social Determinants of Health (SDoH) at primary care health clinics to ensure the holistic approach to health care and health systems is maintained. The use of SDoH provides effective and efficient tools to determine specified needs and aids for individuals to become self-sufficient and have better outcomes.
- Continue increasing membership and utilization of the Hillsborough County Health Care Plan through a robust education and outreach effort, in addition to informing the community of available resources, services provided, eligibility requirements, application process, and program benefits to overall well-being.

## FY 24 and FY 25 Key Projects:

- The department, through the Behavioral Health Task Force, Health Care Advisory Board, and Board of County Commissioners, will implement major programming and funding decisions for Opioid abatement in the County. This funding will provide best practices in opioid education, prevention, treatment, and recovery to abate the Opioid epidemic, using approved services.
- 1800 Orient Road continues its development that will result in a community-based, 85-bed jail step-down treatment facility. This program is hoped to reduce health-associated readmission rates to various services, criminal justice costs, provide an economic impact through gained employment, and a reduction in overutilization of other community resources.
- Expand public/private partnerships for the utilization of Social Determinants of Health (SDoH) to ensure the County

maintains a holistic approach to health care and health systems. The use of SDoH provides effective and efficient tools that provide the needed aid for individuals to become self-sufficient and have better health outcomes.

## Innovation:

In collaboration with all Hillsborough County Hospitals, HCS participated in the Hospital Directed Payment Program (DPP), which offers an opportunity to leverage federal dollars to increase Medicaid managed-care payments to hospitals providing care to Medicaid patients. The DPP is a supplemental program that bridges the difference between Medicaid reimbursement rates and the actual costs of providing the care. The program allows local governments to establish a non-ad valorem special assessment that is levied solely on property owned or leased by hospitals. Revenue generated through the special assessment is placed into a Local Provider Participation Fund and is matched with federal funds to provide the local hospitals with supplemental Medicaid reimbursement, allowing them to offset costs of providing services to the County's most vulnerable population.




Hillsborough County Health Care Services Department, in collaboration with the listed sponsors, spearheaded the County's second Opioid Summit.




The Substance Abuse Treatment Panel discusses important topics during the Opioid Summit.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Promote efficient and effective access to health care services as measured by the per member, per month (PMPM) costs for the Hillsborough County Health Care Plan members. | $374 PMPM | $394 PMPM | $500 PMPM | $500 PMPM |
| Emphasize customer service delivery systems to increase Hillsborough County Health Care Plan customer satisfaction gauged through standardized surveys and measurements. | 67% average satisfaction score | 91.8% average satisfaction score | 75% average satisfaction score | 80% average satisfaction score |

# Health Care Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 7,977,275 | $ 8,540,196 | $ 10,215,012 | $ 10,722,511 |
| **Operating Expenditures/Expenses** | 8,468,608 | 8,669,604 | 19,765,741 | 22,581,360 |
| **Capital Outlay** | 12,734 | 0 | 2,000,000 | 2,000,000 |
| **Grants & Aids** | 106,997,793 | 204,353,386 | 358,170,539 | 493,013,402 |
| **Total** | **$ 123,456,409** | **$ 221,563,186** | **$ 390,151,292** | **$ 528,317,273** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 269,251 | $ 337,415 | $ 197,571 | $ 419,383 |
| **Countywide Special Revenue Funds** | 110,907,185 | 208,578,782 | 363,986,929 | 502,056,098 |
| **Grants (Not Transportation-Related)** | 12,279,974 | 12,646,989 | 25,966,792 | 25,841,792 |
| **Total** | **$ 123,456,409** | **$ 221,563,186** | **$ 390,151,292** | **$ 528,317,273** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 90 | 91 | 91 | 95 |
| **Funded FTE Positions** | 90.00 | 91.00 | 91.00 | 95.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, four positions are established to address an increase in administrative, contractual and customer service responsibilities within the department.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of an increase in contracts and an expansion of the health care plan to include oral health.

**GRANTS AND AIDS:**
- Changes in grants and aids expenditures is the result of increased appropriations related to the development of the State Opioid Settlement Fund.

# Homeless & Community Services

(813) 274-6834 | HCFL.gov/HomelessServices

Homeless & Community Services coordinates county and community resources to implement best practices and models that reduce and end homelessness and manages special outreach initiatives to support community stabilization.




Tampa Hillsborough Expressway Authority (THEA) Holiday Bikes and Gifts Donation Drive gives to Homeless & Community Services for families in need.



Grow My Giving Mobile Farmer's Market provides fresh fruits and vegetables in Progress Village.

## FY 23 and FY 24 Accomplishments:

- Managed contracts that provided emergency bridge housing, case management, and supportive services to 2,069 individuals.
- Managed the Cold Weather Shelter Program that provides shelter to individuals facing homelessness and those without adequate heat from the cold. The shelters, which are managed by community and faith-based partners, activated eight (8) nights and served 2,225 people.
- Established a Community Targeted Area (CTA) Response Team, which is a multi-sector collaborative team - including law enforcement - that strategically conducts outreach events in specific areas where there is a reported increase in homeless activity. The monthly events allow the team to focus on reducing the unsheltered population by accessing community resources.

## FY 24 and FY 25 Core Goals:

- Reduce unsheltered population by 5% in FY 24 and another 5% in FY 25.
- Reduce the chronically homeless population by 5% in FY 24 and an additional 5% in FY 25.
- Maintain an 85% or higher occupancy rate for County-contracted emergency bridge housing.

## FY 24 and FY 25 Key Projects:

- Collaborate with internal and external partners to streamline existing resources, which will support the system of service to coordinate efforts and make homelessness rare, brief, and non-recurring.
- Identify opportunities to support emergency bridge housing partners' efforts in increasing access to resources that will support the transition to successful outcomes, including permanent housing.
- Increase engagement with the community and partners to preserve and increase the affordable housing inventory to include set-asides for persons experiencing homelessness.

## Innovation:

In response to the extreme heat conditions and recognizing the need to protect vulnerable populations - including unsheltered persons - from heat-related illnesses, the Homeless & Community Services department launched the Cooling Kit Program. This initiative provided aid to persons lacking shelter or adequate cooling resources. Last year, 800 cooling kits were distributed by various outreach teams, including law enforcement, which helped mitigate the impacts of the extreme heat. Furthermore, Communications & Digital Media utilized its resources to educate the public on protective measures during extreme heat - including the use of County parks and libraries facilities - to refill water bottles throughout the season. Integral to the success of this initiative were key organizations, such as the Emergency Management and Health Care Services departments, Tampa Hillsborough Homeless Initiative (THHI), the Florida Department of Health, and various community outreach agencies that engage with vulnerable populations. This innovative approach addressed immediate needs and set a precedent for collaboration on future heat mitigation and community support strategies.




Cooling kits are provided to outreach teams for vulnerable populations.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Percentage of decrease of overall homelessness. | 4% increase* Shelters resumed normal operations post-COVID. | 35% increase* Impacted by public health and economic crisis. | 5% decrease | 5% decrease |
| Number of clients assisted with temporary housing, case management, and supportive services leading to permanent supportive housing. | 2,315 | 2,069 | 2,585 | 2,100 |
| Number of beds/apartments the County has with community partners to provide emergency bridge housing. | 486 | 600 | 496 | 600 |
| Number of annual inspections of emergency bridge housing partnering agencies' facilities and apartments that provide temporary shelter to individuals and families. | 114 | 118 | 115 | 115 |

# Homeless & Community Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 1,185,204 | $ 1,274,597 | $ 1,470,655 | $ 1,633,998 |
| **Operating Expenditures/Expenses** | 4,261,429 | 4,560,312 | 6,324,527 | 8,141,228 |
| **Total** | **$ 5,446,633** | **$ 5,834,909** | **$ 7,795,182** | **$ 9,775,226** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 5,446,633 | $ 5,834,909 | $ 7,795,182 | $ 9,775,226 |
| **Total** | **$ 5,446,633** | **$ 5,834,909** | **$ 7,795,182** | **$ 9,775,226** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 10 | 10 | 10 | 11 |
| **Funded FTE Positions** | 10.00 | 10.00 | 10.00 | 11.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Aging Services and Homeless Services result in one additional position.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of an increase in contractual services.

# Human Resources

(813) 272-5130

The Human Resources (HR) department is committed to the transformation of talent management. Fueled by a shared passion, HR utilizes holistic solutions that attract, develop, and inspire an unparalleled workforce. With unwavering dedication to the County's strategic mission, Human Resources shapes pathways to community prosperity through strategic partnerships and relentless innovation. From cutting-edge technology to redefining employee engagement, the department staff serves as architects of transformation.



County Staff attend a ribbon cutting of the Employee Medical Center.

## FY 23 and FY 24 Accomplishments:

- The Well4Life Program earned Silver Recognition for promoting healthy workplaces. With on-site cancer screenings and emotional health workshops, HR fosters employee well-being, highlighting a dedication to both physical and mental health. These efforts cultivate a positive, supportive work environment, boosting morale, productivity, and demonstrating care for staff well-being.
- The Human Resources department reached a major milestone with Hillsborough County's first on-site Employee Medical Center, ensuring seamless access to healthcare. Offering consultations with on-site nurses and virtual doctor appointments enhances convenience, fosters early detection, and elevates employee health, cultivating a healthier workforce.
- Implementation of the labor market study that was finalized in 2023 to better align all job classification and paygrades with the competitive labor market. This implementation will also include the re-alignment and design of a new pay grade structure to create more flexibility for departments in their ability to effectively attract and retain top talent.

## FY 24 and FY 25 Core Goals:

- Implement employee engagement strategies to increase employee retention. Talent shortages necessitate maintaining competitive compensation, employee engagement, and retention strategic planning. The outcome of this process will ensure that Hillsborough County can continue to deliver high quality, effective, and timely service delivery.
- As inflation continues to rise, health care costs are also increasing. As a self-funded health plan, maintaining and stabilizing health care costs is critical in providing quality and cost-effective benefits to employees.
- Utilize Artificial Intelligence (AI) in HR to streamline recruitment, enhance employee engagement, and optimize talent management processes. This initiative aims to improve efficiency, accuracy, and decision-making while fostering a data-driven approach to HR operations.

## FY 24 and FY 25 Key Projects:

- Achieve transformative negotiations with the IAFF to accomplish a Collective Bargaining Agreement that will elevate IAFF members' well-

being and operational excellence, ensuring clarity and compliance while achieving the County's vision. The County's elite negotiation team, bolstered by HR, legal, and County leadership, crafts a strategy for fair and competitive terms.

- Continue the efforts of stabilizing the aggressive increases in health costs by soliciting competitive requests for proposals. The objective is to find a provider that will continue offering robust health care solutions to employees at lower costs, resulting from a better contract design.
- Create Employee Development and Career Pathway programming to provide tailored training, mentoring, and career pathing initiatives to propel employees toward success. By identifying skills gaps and aspirations, the department can create personalized development paths, fostering engagement and retention.

## Innovation:

The collaboration between HR and Information Technology (IT) in leveraging new Cisco Finesse technology to enhance the County's call center for employee activations during emergencies marks a significant innovation in disaster response and employee communication strategies. By implementing state-of-the-art technology, the County has transitioned to a true call center model, eliminating previous challenges such as long hold times, call drops, and busy signals. This transformation ensures seamless communication and efficient deployment of staff, crucial for rapid response times during disasters and serving Hillsborough County residents effectively. The adoption of advanced Cisco technology represents a proactive approach to addressing communication challenges during emergencies, reflecting the County's commitment to employee safety and operational readiness. By streamlining the activation process and enhancing accessibility to live support, the County demonstrates its dedication to optimizing disaster response capabilities and minimizing disruptions to essential services.



Staff high five at a Human Resources Data Team Building event.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Average days to fill a position. | 67 | 81 | 65 | 65 |
| Percentage of first year (new hire) turnover. | 31% | 32% | 33% | 34% |
| Hiring/onboarding new employees from the community (non-temp, external hires). | 807 | 885 | 922 | 986 |
| Reduce workers compensation claims/costs through focus on safety, early risk mitigation, employee education, and procedure review. | 319 | 300 | 350 | 350 |

# Human Resources

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 5,533,272 | $ 6,553,465 | $ 8,223,003 | $ 8,163,888 |
| **Operating Expenditures/Expenses** | 1,070,868 | 905,686 | 1,883,653 | 2,349,586 |
| **Capital Outlay** | 0 | 0 | 405,597 | 0 |
| **Total** | **$ 6,604,140** | **$ 7,459,151** | **$ 10,512,253** | **$ 10,513,474** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 5,081,515 | $ 5,946,525 | $ 8,306,137 | $ 8,347,878 |
| **Grants (Not Transportation-Related)** | 3,885 | 1,720 | 204,257 | 209,713 |
| **Self-Insurance Funds** | 1,518,740 | 1,510,906 | 2,001,859 | 1,955,883 |
| **Total** | **$ 6,604,140** | **$ 7,459,151** | **$ 10,512,253** | **$ 10,513,474** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 109 | 112 | 112 | 110 |
| **Funded FTE Positions** | 73.80 | 76.80 | 77.32 | 75.95 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, two positions were eliminated due to remaining vacant for longer than one year.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of contractual non-payroll personnel and increased cost of computer software annual maintenance agreements.

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

# Information Technology

(813) 274-4357

Information Technology (IT) embodies a diverse and inclusive culture that effectively delivers IT services that are both agile and reliable. As part of a portfolio of internal consultancy, IT works in partnership with County departments, Boards, and community agencies to achieve Hillsborough County's overall strategic goals, while continuously enhancing the customer IT experience. The department is comprised of the following core services:

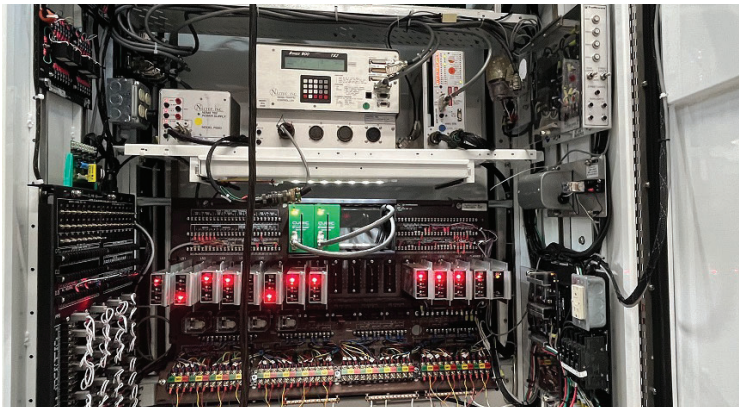
- Customer Endpoint Device Administration
- Hardware and Software Asset Management
- Enterprise Application Development
- Enterprise Content Management
- Network Administration
- Systems Administration
- Service Delivery Management
- Application Management

## FY 23 and FY 24 Accomplishments:

- In partnership with Fleet, migrated Fleet's core business application to a fully hosted solution, providing simplified integrations with NAPA, improved application performance, and enhanced accountability.
- Implemented collaborative efforts with Public Works' Engineering & Operations to secure and enhance traffic infrastructure at traffic cabinet level to facilitate improved citizen mobility and emergency service response time. This is an effort of hardware replacement at more than 500 intersections around the County.
- Improved the Risk Management claims process by leveraging the department's existing enterprise document management and workflow platform to reduce claim process time from months to days, while simultaneously



Staff interacts with business application at Fleet HQ.



Obsolete network equipment replacement on the Traffic network helps to improve security, resiliency, and redundancy.



IT decommissioned more than 140 systems that reached End-of-Life due to mitigating security risks to the County's network.

enhancing the citizen experience when reporting claims. The design and implementation won the *National Public Risk Management Association (PRIMA) Award*.

## FY 24 and FY 25 Core Goals:

- Partner with County departments to deliver process-driven technology solutions that are cost effective, improve service delivery, and enhance their IT experience across the enterprise (ex. All in One (AiO) endpoint platform at Library Services and Fire Rescue's Emergency Management War Room).
- Implement business efficiency for residents and customers through innovative and resilient solutions and platforms that empower customers (ex. debut of the new @ Your Service (AYS) Platform). The platform and associated custom development improve the intake experience and tracking across all customer-facing departments, enhancing accountability to all.
- Collaborate with departments to conceive, design, and implement solutions that materially impact service quality, speed, and efficiency for the good of the department and, by extension, County residents (ex. meeting room enhancements for a simplified experience for in-person and hybrid meetings, as well as the decommissioning of end-of-life systems).

## FY 24 and FY 25 Key Projects:

- Migrate 6,000+ endpoints across the enterprise to Windows 11, ensuring user experience consistency and cyber security accountability.
- Expand document management workflow processes across multiple departments to include Affordable Housing, Aging Services, Sunshine Line, and Risk Management.
- Collaborate with Parking Management to design and develop an innovative solution to view all County garages and associated rates, as well as track County employee's eligibility for the parking stipend program.

## Innovation:

Responding to the customers' requests and understanding the impact of disasters or unexpected events on business functions, robust Internet redundancy is a critical need for Hillsborough County. As more applications, services, County departments, Boards, community agencies, and residents rely on the move to the cloud, a secure and resilient business infrastructure is paramount. By introducing redundant Internet carriers and working with the County partners to introduce Border Gateway Protocol (BGP), IT will be able to ensure transparent Internet connectivity in the event of a disaster or unexpected event.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Overall customer satisfaction with a satisfactory or better rating based on responses to surveys from closed incidents | 99.5% | 99.6% | 99.6% | 99.6% |
| First-Touch Resolution Rate (% of incidents resolved the first time, with no repeat calls) | 81% | 82% | 83% | 84% |
| Number of service desk tickets closed within three days | 81% | 83% | 85% | 87% |
| Average time-to-answer service desk phone calls | 56 seconds | 53 seconds | 50 seconds | 48 seconds |
| Net Promoter Score (NPS) rating, regarding collaboration with the ITD, based on responses to the department's annual Customer Experience Survey | 84 | 84 | 85 | 85 |

# Information Technology

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 13,204,834 | $ 14,528,034 | $ 16,850,884 | $ 17,465,940 |
| **Operating Expenditures/Expenses** | 18,239,899 | 21,698,607 | 25,227,627 | 25,598,548 |
| **Capital Outlay** | 1,785,456 | 1,752,433 | 1,847,150 | 2,034,560 |
| **Total** | **$ 33,230,189** | **$ 37,979,074** | **$ 43,925,661** | **$ 45,099,048** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 23,899,761 | $ 26,181,877 | $ 32,307,469 | $ 33,891,982 |
| **Countywide Special Revenue Funds** | 9,252,431 | 11,794,046 | 11,541,592 | 11,206,466 |
| **Unincorporated Area Special Revenue Funds** | 0 | 0 | 600 | 600 |
| **Transportation Trust Fund** | 77,997 | 3,152 | 76,000 | 0 |
| **Total** | **$ 33,230,189** | **$ 37,979,074** | **$ 43,925,661** | **$ 45,099,048** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 118 | 116 | 114 | 114 |
| **Funded FTE Positions** | 118.00 | 116.00 | 114.00 | 114.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Information Technology, Enterprise Program Management Office, Cyber Security Office and Performance, Data & Analytics result in one additional position.
- During, FY24, one position was eliminated.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of several projects to modernize technology for business continuation and upgrades to support existing systems.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of projects for infrastructure, network, software, and equipment replacement.

# Library Services

(813) 273-3652 | hcplc.org

Hillsborough County Library Services provides customer-focused library materials, services, programs, and resources to meet the diverse educational, recreational, and cultural needs of Hillsborough County residents. The department offers traditional and digital books, collections, and story-time programs, as well as in-person and online instruction, free wireless internet, portable technologies, and access to federal, state, and local e-government services. Library Services has a direct impact on economic development and community prosperity through numerous outcomes, such as improved job skills, school readiness, and availability of educational and leisure materials.



Library staff assist families with new grant-funded laptops containing filtered data plans.

## FY 23 and FY 24 Accomplishments:

- Distribution of 2,500 laptops equipped with filtered data plans to families with school-age children and limited internet access at home. This was made possible through a grant from the Emergency Connectivity Fund Program of the American Recovery Act.
- Renovation of the Charles J. Fendig and West Tampa Public Libraries with interior and exterior renovations to improve functionality and upgrade finishes and systems. Both projects included furniture, fixtures, and equipment.
- Implemented eight additional juvenile library cards through creative use of the Library's enterprise resource planning software, and developed policy to provide parents with tools to assist in guiding their children's reading.

## FY 24 and FY 25 Core Goals:

- Provide convenient access to materials and online services. Buildings and digital spaces are intuitive and easy to use, featuring materials in a variety of formats, multiple ways of accessing information, and opportunities for learning, personal growth, and economic development.
- Implement classes, events, and library learning experiences that contribute to economic development, entrepreneurial support/career enhancement, and school readiness.
- Operate a network of free library facilities with open access, community focus, and welcoming environments. The Library's network of 27 locations and two mobile library service vehicles provide access to materials and staff expertise, meeting rooms, computers, wireless Internet, and collaborative workspace.

## FY 24 and FY 25 Key Projects:

- Design and construction of two new libraries to replace existing two libraries due to their age, condition, and expanded service needs. The new Brandon Library will be a 25,000-square-foot facility, expandable to 35,000 square feet, and the new Thonotosassa Library will be 15,000 square feet, expandable to 25,000 square feet.

- Develop a display for the Burgert Brothers Photographic Collection, including a permanent display wall at the John F. Germany Library.
- Complete the temporary Wimauma Branch Library at the identified site and open it to the public.

## Innovation:

Library users have relied on free Wi-Fi inside library buildings for years so they can engage with government resources, participate in online learning opportunities, enjoy downloadable or streaming media, do research, and more. Requests to access Wi-Fi during non-library hours started before COVID but were accelerated during COVID due to limited hours, social distancing, and closed buildings. To respond to this increasing demand, the library instituted Park & Surf at several locations. This program extended Wi-Fi to select parking spaces, allowing customers to use library resources from the safety and comfort of their vehicles beyond traditional library hours. Last year, the program was extended countywide, and spaces were marked with signs and Wi-Fi logos to make it easy for customers to identify the spots with the best signal.




Signs and Wi-Fi logos help identify parking spaces at the library with the best signal.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Percentage of customers who rate library staff as friendly and competent. Measures customer satisfaction with the professional service provided by library staff. | 93% | 93% | 95% | 95% |
| Percentage of customers who found what they were looking for in libraries and on the library website. Measures customer satisfaction with the user experience. | 91% | 92% | 92% | 92% |
| Percentage of customers who learned something new from attending a library in-person educational program. Measures the value of educational and cultural programs to customers. | 97% | 97% | 95% | 95% |
| Percentage of households within library service areas with at least one active card holder. Measures the adoption rate/ market penetration for Library Services. | 66% | 66% | 60% | 60% |

# Library Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 23,903,935 | $ 24,789,013 | $ 31,962,249 | $ 32,882,439 |
| **Operating Expenditures/Expenses** | 19,159,335 | 21,879,978 | 26,071,244 | 26,158,953 |
| **Capital Outlay** | 2,258,919 | 2,137,173 | 2,971,373 | 2,838,474 |
| **Grants & Aids** | 383,443 | 364,698 | 376,165 | 750,571 |
| **Total** | **$ 45,705,633** | **$ 49,170,863** | **$ 61,381,031** | **$ 62,630,437** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide Special Revenue Funds** | $ 167,576 | $ 185,530 | $ 229,184 | $ 217,015 |
| **Library Tax District Special Revenue Fund** | 45,538,056 | 48,985,333 | 61,151,847 | 62,413,422 |
| **Total** | **$ 45,705,633** | **$ 49,170,863** | **$ 61,381,031** | **$ 62,630,437** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 368 | 391 | 391 | 407 |
| **Funded FTE Positions** | 368.00 | 391.00 | 391.00 | 407.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, 16 positions are established to address an increase in capacity and after school services

**OPERATING EXPENDITURES:**
- The decrease in operating expenditures is primarily the result of indirect administrative costs.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of purchasing new library materials and equipment.
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

# Management & Budget

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

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

## FY 23 and FY 24 Accomplishments:

- Maintained a AAA general obligation bond rating, as determined by all three major rating agencies.
- Complied with Florida Statutes, Chapters 129 and 200, and Truth in Millage requirements.

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## FY 24 and FY 25 Core Goals:

- Maintain compliance with Florida Statutes, Chapters 129 and 200, to assure continuing funding and prevent potential service interruptions.
- Earn the *Government Finance Officers Association's Distinguished Budget Presentation Award*.

## FY 24 and FY 25 Key Projects:

- Continue development of financial/budgetary strategies to ensure fiscal sustainability of service delivery.
- Update key financial policies to ensure that they are consistent with the County's most current business model.

## Innovation:

The department has evolved its five-year proforma analysis into a more dynamic tool that analyzes multiple possible economic and financial scenarios. The model evaluates the possible implementation of master plans, the possible impacts of economic volatility, anticipated normal economic growth, and fiscal sustainability. The model provides both the County Administrator and the Board more information to make budgetary decisions.




Management & Budget earned the Government Finance Officers Association's Distinguished Budget Presentation Award for the 36th consecutive year.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Truth in Millage | Approved | Approved | Approved | Approved |
| Budget Award | Received | N/A | Received | N/A |

# Management & Budget

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 3,369,920 | $ 3,567,568 | $ 4,218,749 | $ 4,220,973 |
| **Operating Expenditures/Expenses** | 2,199,113 | 2,541,409 | 3,662,805 | 3,641,287 |
| **Grants & Aids** | 2,551,951 | 1,943,304 | 2,847,046 | 1,665,866 |
| **Other Non Operating** | 1,107,919 | 699,925 | 992,573 | 516,781 |
| **Total** | **$ 9,228,903** | **$ 8,752,206** | **$ 11,721,173** | **$ 10,044,907** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 3,127,966 | $ 3,301,492 | $ 4,092,112 | $ 4,079,933 |
| **Countywide Special Revenue Funds** | 2,931,129 | 3,256,207 | 4,295,354 | 4,386,952 |
| **Grants (Not Transportation-Related)** | 3,170,168 | 2,194,521 | 3,333,707 | 1,578,022 |
| **Public Works Solid Waste ResourceRecovery Funds** | (360) | 0 | 0 | 0 |
| **Public Utilities Water/Wastewater Funds** | 0 | (14) | 0 | 0 |
| **Total** | **$ 9,228,903** | **$ 8,752,206** | **$ 11,721,173** | **$ 10,044,907** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 29 | 27 | 26 | 26 |
| **Funded FTE Positions** | 29.00 | 27.00 | 26.00 | 26.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

**OPERATING EXPENDITURES:**
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

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

# Medical Examiner

(813) 914-4500 | HCFL.gov/MedicalExaminer

The Medical Examiner investigates or reviews more than 11,000 of the approximately 14,000 deaths that occur annually in Hillsborough County. The department has two core responsibilities: a statutorily mandated mission to determine cause and manner of death in a specific set of circumstances defined in Section 406.11, Florida Statutes, and the disposal of unclaimed bodies. A body is deemed unclaimed if no family, friend, or organization comes forward to fund private disposition of remains.

## FY 23 and FY 24 Accomplishments:

- The Medical Examiner continued the organization of the department's Cold Case Unit by adding an additional death investigator and going into contract with a Board-Certified forensic anthropologist from the University of South Florida. The department has continued to provide members of this unit with training opportunities to enhance their working knowledge.
- The department has positively identified and located next-of-kin on tthree unidentified cold cases, dropping the total number of cold cases from 52 to 49.
- The department is finalizing procurement of an updated case management software system and system support. It is currently waiting for the vendor to follow up with the County's IIO Security Team before moving forward.

## FY 24 and FY 25 Core Goals:

- Obtain National Association of Medical Examiners (N.A.M.E) accreditation.
- Increase department staffing (in the investigation, morgue, pathology, and toxicology units) so that the department can be fully functional (investigating deaths, conducting examinations, and releasing decedents to funeral homes and crematories) 24 hours a day, seven days a week. This will allow the department to release decedents back to their loved ones more quickly.
- Continue to decrease the number of cases using the County Indigent Cremation Program each year.

## FY 24 and FY 25 Key Projects:

- Develop and finalize plans on future expansion of the current Medical Examiner facility.
- Develop a working relationship with the International Committee of the Red Cross (ICRC) to tackle the problem of missing people and seek ways to help the families and communities affected. The department could possibly become the intake center for this region as it seeks to identify and notify the families of unidentified decedents.

## Innovation:

The department reorganized the internal structure of the investigation section, and dedicated time to review and re-investigate cold cases. This led to the department to successfully obtain positive identification on two of its cold cases. The department hopes to obtain positive identification on many more as it continues to provide and support training opportunities for staff members in this unit.



The full body x-ray scanner is used to locate foreign objects and injuries associated with the death of an individual.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Death investigations | 11,776 | 11,429 | 11,603 | 11,700 |
| Cremation authorizations | 8,637 | 8,373 | 8,505 | 8,600 |
| Indigent cremations | 747 | 647 | 697 | 710 |

# Medical Examiner

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 5,001,600 | $ 6,017,072 | $ 6,473,464 | $ 7,090,822 |
| **Operating Expenditures/Expenses** | 1,751,561 | 1,821,304 | 2,406,346 | 2,224,907 |
| **Capital Outlay** | 0 | 0 | 0 | 350,000 |
| **Total** | **$ 6,753,161** | **$ 7,838,376** | **$ 8,879,810** | **$ 9,665,729** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 6,753,161 | $ 7,838,376 | $ 8,879,810 | $ 9,665,729 |
| **Total** | **$ 6,753,161** | **$ 7,838,376** | **$ 8,879,810** | **$ 9,665,729** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 48 | 48 | 48 | 49 |
| **Funded FTE Positions** | 45.48 | 45.48 | 45.48 | 46.48 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, one position is established to address an increase in caseload volume.
- In FY 25, the overtime budget is increased to address an increase in caseload volume.

**OPERATING EXPENDITURES:**
- An Associate Medical Examiner Fellow is included in contractual services.
- The decrease in operating expenditures is primarily the result of projects requiring one-time funding reaching completion.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in capital expenditures is primarily the result of new toxicology equipment.

# Minority & Small Business Enterprises

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

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

## FY 23 and FY 24 Accomplishments:

- Held communitywide outreach events in support of the County's $671 million South County Wastewater Treatment Plant construction project. These events helped inform and encourage minority- and women-owned businesses to identify subcontracting opportunities for this significant South County infrastructure improvement project.
- Expanded educational and technical assistance to certified and registered businesses by revising our training offerings. We changed frequency of "Subcontracting & Bidding 101" classes from quarterly to monthly in response to customer demand, and included information on how to access and include historical bid data as a best practice for businesses to improve their bid proposals.
- Developed and implemented an enhanced outreach strategy to reach minority- and women-owned and small businesses located throughout the Tampa Bay community. This strategy utilized minority-focused media to inform Minority Business Enterprises (MBE) and Small Business Enterprises (SBE) businesses of our programs, outreach events, and upcoming County contracting opportunities.



Small Contractor Development Program training helps strengthen the growth of certified minority- and women- owned businesses enterprise and registered small business enterprise firms.

## FY 24 and FY 25 Core Goals:

- Greater access to procurement opportunities and a more diverse base of suppliers andvendors by increasing the number of certified minority- and women-owned businesses enterprise and registered small business enterprise firms.
- More strategic planning and contracting opportunities for certified minority- and women-owned businesses enterprise and registered small business enterprise firms by partnering with other local governmental MBE and SBE programs to collaborate on marketing and outreach events.
- Enhanced training and technical assistance to new minority- and women-owned businesses enterprise and registered small business enterprise firms applying for certification by offering in-person application assistance training.

## FY 24 and FY 25 Key Projects:

- Support the vision of ensuring diversity, equity, and inclusion in contracting opportunities by hosting our annual business reverse trade show, Open Doors Forum. This event will help minority- and women-owned and small businesses learn about and connect to opportunities in government and private sector contracting.

- Create training about our online directory of certified minority- and women-owned and small business that also will include information about the directory and how to access it. This training will be presented to all County departments to increase their awareness of how to search, find, and include minority- and women-owned and small businesses in their department's P-Card purchases.
- Host a supplier diversity showcase to connect minority- and women-owned and small businesses with County departments and Constitutional Offices that contract for goods and services provided by these businesses. This annual showcase will increase awareness of the capabilities of these businesses and seek to better connect them to County government contracting opportunities.

## Innovation:

The Minority & Small Business Enterprises Division will identify community and industry groups for partnership opportunities to increase the number of firms registered with the MBE and/or SBE program, and grow the number of firms that participate in a County procurement opportunity. This will include advance notification of upcoming projects in minority and general circulation publications, subscription-based emails, and an e-newsletter to provide more time for information gathering and matchmaking.




Minority/women-owned businesses helped construct County Fire Station #29.

| Performance Measures | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of MBE/SBE firms actively certified. | 798 | 838 | 1,020 | 1,045 |
| Use of MBE/SBE firms in County contracting as a percentage of total contract values. | 16% | 12% | 20% | 20% |

# Minority & Small Business Enterprises

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 8,717 | $ 688,267 | $ 784,060 | $ 801,904 |
| **Operating Expenditures/Expenses** | 0 | 145,395 | 534,353 | 532,863 |
| **Grants & Aids** | 0 | 0 | 500,000 | 0 |
| **Total** | **$ 8,717** | **$ 833,663** | **$ 1,818,413** | **$ 1,334,767** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 8,717 | $ 833,513 | $ 1,581,742 | $ 1,098,096 |
| **Economic Development Activity Fund** | 0 | 150 | 236,671 | 236,671 |
| **Total** | **$ 8,717** | **$ 833,663** | **$ 1,818,413** | **$ 1,334,767** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 6 | 6 | 6 | 6 |
| **Funded FTE Positions** | 6.00 | 6.00 | 6.00 | 6.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

**OPERATING EXPENDITURES:**
- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**
- Changes in grants and aids expenditures are primarily the result of the elimination of an enhanced outreach and marketing plan.

# Office of Community Impact

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 0 | $ 586,503 | $ 894,679 | $ 876,945 |
| **Operating Expenditures/Expenses** | 0 | 19,413 | 506,487 | 504,574 |
| **Total** | **$ 0** | **$ 605,916** | **$ 1,401,166** | **$ 1,381,519** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 0 | $ 605,916 | $ 1,401,166 | $ 1,381,519 |
| **Total** | **$ 0** | **$ 605,916** | **$ 1,401,166** | **$ 1,381,519** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 0 | 6 | 6 | 6 |
| **Funded FTE Positions** | 0.00 | 6.00 | 6.00 | 6.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in employee benefit elections.

**OPERATING EXPENDITURES:**
- Continuation budget.

# Parks & Recreation

(813) 635-3500 | HCFL.gov/Parks

Hillsborough County Parks & Recreation provides competitive athletic and recreational opportunities for people of all ages and abilities, focusing on Hillsborough County's approximately 1.4 million residents. The department manages a wide range of facilities, including 53 recreation centers, seven gymnasiums, six fitness centers, five skate parks, nine off-leash dog parks, and 47 sports complexes. The sports complexes include 170 baseball and softball fields, 30 football fields, 53 soccer fields, and three lacrosse fields. In addition, there are 104 non-programmed neighborhood parks consisting of about 1,200 acres of open space, 44 miles of walking paths, and 118 playgrounds, courts, and picnic shelters. Adaptive programs for residents with disabilities, in addition to special events with community and civic organizations, round out Parks & Recreation's offerings.




Two young athletes face off in an organized street hockey match at Brandon Recreation Center.

## FY 23 and FY 24 Accomplishments:

- In 2023, HCPR partnered with 50 youth sports organizations at 47 locations. The department and its partner organizations provided youth recreational league play to over 40,000 kids in 2023. Additionally, the department served another 12,130 kids through its staff-managed recreational basketball, ball hockey, flag football, and soccer programs.
- Hillsborough County Parks & Recreation was a 2023 finalist for the prestigious Gold Medal Award. The national award honors public park and recreation agencies across the United States that demonstrate excellence in long-range planning, resource management, and innovative approaches to delivering superb park and recreation services with fiscally sound business practices.
- Opened the SouthShore Sportsplex in South Hillsborough County. It boasts the largest contiguous artificial turf playing surface in the United States. The complex hosts nine youth and adult sports leagues, engaging over 2,700 participants. It has also hosted five regional and national tournaments.

## FY 24 and FY 25 Core Goals:

- Hillsborough County Parks & Recreation understands the sport of pickleball is exploding. According to the USA Pickleball Association, 4.2M people play pickleball in the country. The department is committed to meeting the demand for new courts. Over the next two years, the department will build or refurbish 34 pickleball courts at six parks across the county.
- Hillsborough County is one of only 171 park systems accredited by the National Recreational and Park Association. Parks & Recreation will continue prioritizing the accreditation process, ensuring it is shared, encouraged, and integrated into daily operations.
- The department is committed to growing youth sports and providing equitable opportunities to all youth athletes. Parks & Recreation will identify locations and opportunities to expand recreational sports. It will also continue growing its Team HC Travel Baseball Program, which has generated over $380,800 in cost recovery since its inception in 2021.

## FY 24 and FY 25 Key Projects:

- In recent years, the popularity of pickleball has exploded nationally and in Hillsborough County, where it's the fastest-growing sport Parks & Recreation centers. The department has secured $3M in American Rescue Plan funding to build 34 new courts, more than doubling the current inventory in Hillsborough County.
- Hillsborough County Parks & Recreation is partnering with Library Services to create a destination multipurpose site for the Thonotosassa community. The multipurpose site will be developed in phases and feature a new branch library, athletic fields, parking, walking trails, restrooms, and additional amenity upgrades.
- The Branchton Park project will revamp the 43-acre park into a Northeast Hillsborough destination. Phase One includes four pickleball courts, a playground, splash pad, trails, restrooms, and 70 parking spaces. Future phases will add dog parks, an event pavilion, and more trails, including boardwalks.



Youth athletes compete in a statewide soccer tournament at the SouthShore Sportsplex in Apollo Beach.




Young archers compete in the adaptive sports program at Miller Park and Life Center.

## Innovation:

Acknowledging the rising popularity of hockey sports in Florida, Hillsborough County Parks & Recreation partnered with the Tampa Bay Lightning to build two sizeable outdoor hockey rinks. A more than $1.1 million investment in infrastructure allowed the department to successfully facilitate ball hockey leagues, engaging 6,750 participants and introducing an annual ball hockey tournament across 16 after-school locations. This partnership also provided a $12,000 investment in take-home equipment for all league participants, further fostering community engagement.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Increased participation of seniors, adults, and youth in recreational sports activities. | 73,700 | 295,102 | 302,604 | 310,102 |
| Customer service satisfaction rating for childcare programming. | 93% | 91% | 91-92% | 91-92% |
| Increased participation visits in recreational activities.* | 3,042,817 | 4,034,362 | 3,223,900 | 3,320,617 |

*The construction of new destination parks, such as Carrollwood Village Park, increased site visits significantly.

# Parks & Recreation

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 13,391,916 | $ 14,967,713 | $ 19,167,867 | $ 19,802,458 |
| **Operating Expenditures/Expenses** | 22,367,269 | 25,121,318 | 25,484,163 | 27,863,705 |
| **Capital Outlay** | 193,703 | 48,782 | 731,735 | 666,424 |
| **Grants & Aids** | 0 | 0 | 0 | 80,000 |
| **Total** | **$ 35,952,888** | **$ 40,137,813** | **$ 45,383,765** | **$ 48,412,587** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 1,139,543 | $ 1,850,503 | $ 3,900,403 | $ 3,675,035 |
| **Unincorporated Area General Operating Fund** | 34,813,345 | 38,287,310 | 41,483,362 | 44,737,552 |
| **Total** | **$ 35,952,888** | **$ 40,137,813** | **$ 45,383,765** | **$ 48,412,587** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 349 | 368 | 377 | 395 |
| **Funded FTE Positions** | 234.69 | 249.91 | 258.07 | 269.14 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, 18 positions are established to address an increase in department responsibility.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of contract increases, tree trimming/removal, maintenance supplies for splash pads, maintenance of synthetic turf, portable security surveillance trailers, increase in restroom cleaning services, pressure washing services, operating budgets for completion of Capital Improvement Projects, as well as the one-time cost to update existing technology and fitness center equipment for three community fitness centers.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of purchases requiring one-time funding reaching completion.
- The increase in grants and aids is funding for Positive Coach Alliance to provide training to staff.

# Performance, Data, & Analytics

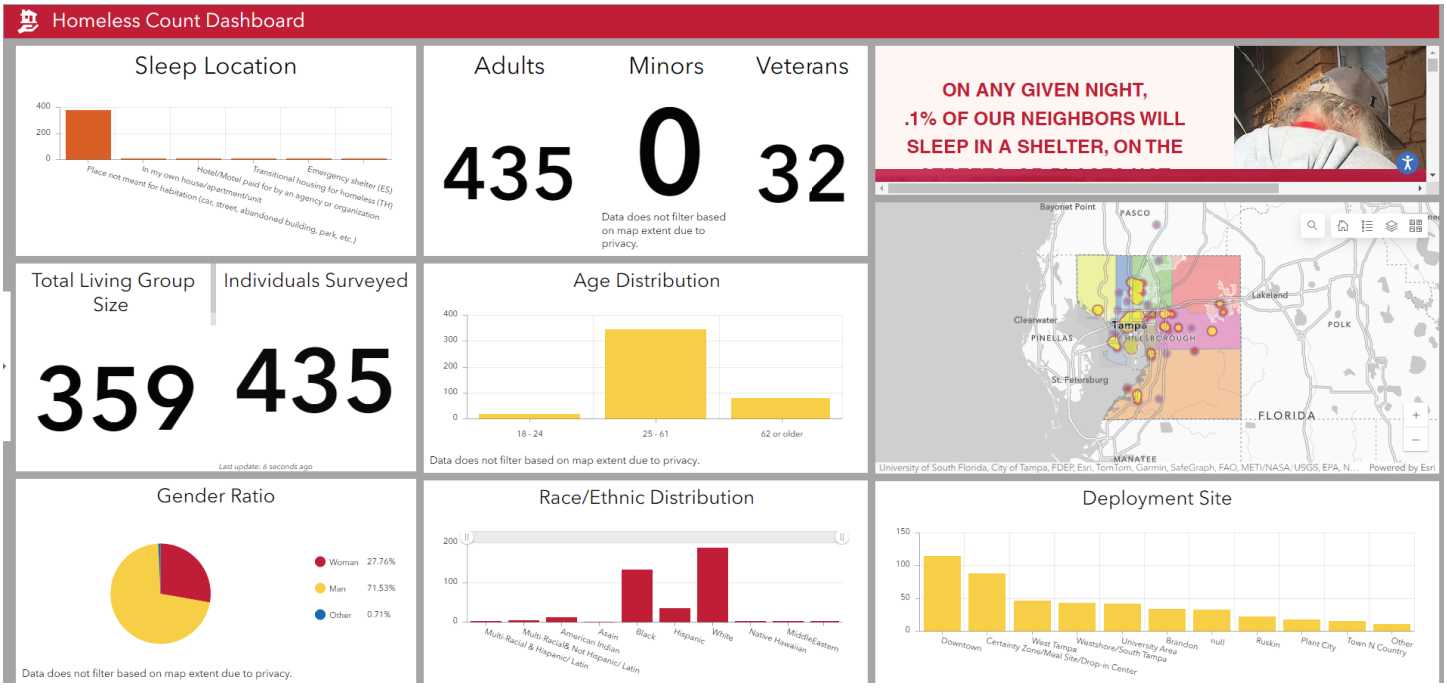
The Performance, Data, & Analytics department's vision is to facilitate a 360-degree view of the County's residents and internal processes. The department utilizes the Azure Business Intelligence Environment (ABIE) and Geospatial Analytics to govern, warehouse, and explore enterprise-level data. The resulting business insights are visualized using a variety of technologies, including Geospatial mapping, dynamic dashboards, and custom-built reports. In support of this vision, the department provides a variety of services, including maintenance of the County's enterprise Geographic Information Systems (GIS) platform, organization-wide database management, and coordination with Public Safety Answering Points (PSAPs) through the Department's 911 Administration Office. Infrastructure support includes assigning street names and addresses, an ongoing inventory and condition coding of the County's transportation, stormwater, and telecommunications assets, and survey and mapping services such as plat reviews and contract management.

## FY 23 and FY 24 Accomplishments:

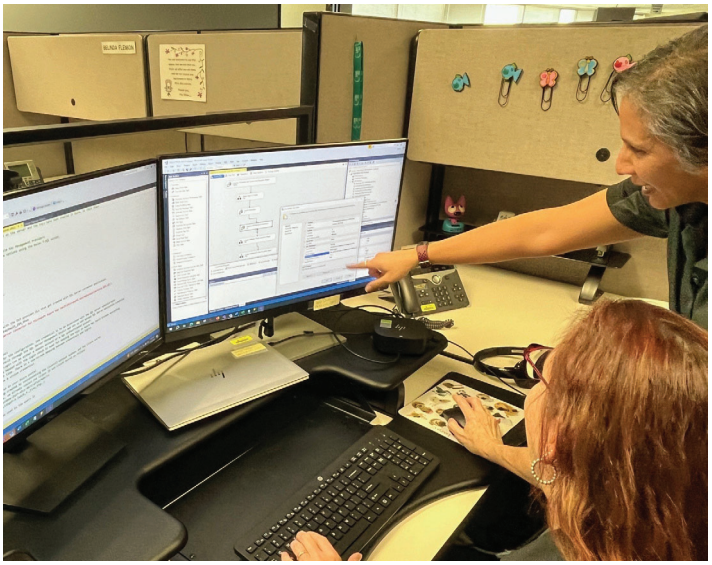
- Performed Personally Identifiable Information (PII) scans across the organization to ensure the digital safety of residents.
- Completed Phase One of the 911 Administrations NextGen Core Services project, which will increase phone answering time and allow for geographically diverse backup and disaster recovery.
- Partnered with the Supervisor of Elections to update their mapping software and analysis capabilities. This includes new reference maps for the public, which will identify correct polling locations and miscellaneous helpful information.

## FY 24 and FY 25 Core Goals:

- Refine, socialize, and execute a Data Steward program with partner departments. The data steward will be responsible for the integrity of the host department's data, ensuring interoperability, and acting as a subject matter expert for analysis.
- Restart the Six Sigma Academy. This will help to ensure future generations of County employees are equipped with the knowledge of process improvement, the skill to map out beneficial changes, and the ability to affect those changes.




The real-time dashboard reflects PIT information.



Members of the Database Administration team work together.




A department GIS professional gives a lecture describing how to derive 3D imagery from a point cloud.

- Complete GIS Strategic Planning with partner departments. This will include demonstrations of return on investment, future project planning, and resource allocation within those departments.

## FY 24 and FY 25 Key Projects:

- Transition the County's legacy GIS databases into a new environment, allowing the department to decommission older machines which are vulnerable to cyber-attack.
- Complete the Indoor Mapping Project for Hillsborough County Public Schools. This will give 911 call takers and dispatchers an interior look at Public Schools. When a first responder arrives on the scene, they will understand where physically the jeopardy exists within the school.
- Modernize multiple mission-critical applications, including the Development Services Intake Application, the public-facing Capital Projects Viewer, and the Hurricane Evacuation Assessment Tool.

## Innovation:

The department's Geospatial Services Division partnered with the Tampa Hillsborough Homeless Initiative to renovate their Point-In-Time (PIT) count process. The PIT count is required by the U.S. Department of Housing and Urban Development, and counts "…all homeless individuals living outdoors, in shelters, and in transitional housing." Prior to this engagement, the PIT count was performed by volunteers using physical pieces of paper. This process was slow and difficult to analyze digitally. This year, the department made a secure cloud-based survey which allowed volunteers to instantly capture relevant information and automatically have that data accessible for further analysis.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Condition code 20% of the County's stormwater assets (~56,000) per year in compliance with the National Pollutant Discharge Elimination System permit. | 250 | 285 | 350 | 400 |
| Review plat submissions in support of the development community. | 120 | 120 | 125 | 125 |
| Create high-quality geospatial products using GIS. Projects include online maps and applications, data creation and maintenance, and spatial analysis in support of County departments. | 420 | 430 | 450 | 450 |

# Performance Data & Analytics

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 7,259,165 | $ 7,719,934 | $ 9,406,424 | $ 9,549,152 |
| **Operating Expenditures/Expenses** | 6,067,172 | 5,389,461 | 8,911,489 | 8,883,639 |
| **Capital Outlay** | 0 | 0 | 54,000 | 0 |
| **Grants & Aids** | 1,929,470 | 1,929,470 | 2,075,290 | 2,075,290 |
| **Total** | **$ 15,255,807** | **$ 15,038,865** | **$ 20,447,203** | **$ 20,508,081** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 4,710,394 | $ 4,896,214 | $ 6,738,291 | $ 6,820,655 |
| **Unincorporated Area General Operating Fund** | 3,826,224 | 3,794,630 | 4,536,075 | 4,651,274 |
| **Countywide Special Revenue Funds** | 5,144,520 | 5,234,724 | 7,462,867 | 7,059,004 |
| **Transportation Trust Fund** | 1,156,579 | 1,012,848 | 1,591,044 | 1,486,112 |
| **Grants (Not Transportation-Related)** | 318,862 | 0 | 0 | 369,160 |
| **Public Works Solid Waste ResourceRecovery Funds** | 19,931 | 16,385 | 23,785 | 24,374 |
| **Public Utilities Water/Wastewater Funds** | 79,298 | 84,064 | 95,141 | 97,502 |
| **Total** | **$ 15,255,807** | **$ 15,038,865** | **$ 20,447,203** | **$ 20,508,081** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 74 | 75 | 74 | 74 |
| **Funded FTE Positions** | 74.00 | 75.00 | 74.00 | 74.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Performance Data and Analytics, Information and Innovation Office, and Facilities Management and Real Estate Services result in net zero positions.

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

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

**GRANTS AND AIDS:**
- Changes in grants and aids expenditures are primarily the result of fluctuations in grant appropriations.

# Pet Resources

(813) 301-PETS (7387) | HCFL.gov/Pets

The Pet Resource Center (PRC) is the County's public animal shelter and community service organization that cares for homeless and unwanted pets. It also provides support for the animal control and law enforcement officers of the county. The department's mission is to make life better for the people and pets of the community through expert assistance and education. Pet Resources is one of the top public lifesaving shelters and has been identified as a leader in public sheltering.



Shelter Staff Shai Playing Fetch in the Garden

## FY 23 and FY 24 Accomplishments:

- The PRC received national media recognition that it is one of only a few shelters across the country that had an increase in live outcomes during the past year, while shelters nationwide experienced an average reduction in live outcomes of 15% in 2023.
- PRC partnered with Wings of Rescue and the Team Godwin Foundation to establish a targeted spay/neuter program called "Operation Pit Stop," which resulted in over 500 free sterilization procedures for pets in need in Hillsborough County, thereby helping to reduce shelter intake of pit bull-type dogs in the future.
- PRC spearheaded the first Regional Mega Adoption Event where eight regional public animal shelters combined to adopt 280 dogs in one weekend at the Strawberry Festival Grounds in Plant City. The event was 100% funded by private donations. Plans are to make this an annual event.

## FY 24 and FY 25 Core Goals:

- Continue to maintain a high level of live outcomes for homeless and unwanted pets in Hillsborough County while assuring both quality of life for the pet and public safety for the community. This helps make Hillsborough County a national leader in the commitment to the county's pets and residents.
- Use programs to help keep pets in their loving homes and out of the shelter through retention efforts and a robust foster caregiver program. Over 1000 pets have been kept out of the shelter by assisting pet owners.

The community has provided over 2000 pets foster homes, so they didn't have to spend extended time in the shelter.

- Work to reduce the length of stay for dogs, which has historically been between 10-12 days. But in 2023, that figure ballooned to 30 days due to larger intake than adoption and fewer people looking for larger-sized dogs.

## FY 24 and FY 25 Key Projects:

- Develop long-term planning for community outreach and establish the initial budget in FY 26. Utilize pilot program statistics, along with the requests from the community for outreach programs, to determine the funding needed to serve the community and hopefully reduce shelter intake.
- Revise the County Ordinance for Animals to update/streamline and remove unnecessary and outdated items, and improve the use of language for ease of understanding by the public.
- Expand "Operation Pit Stop" to quarterly events and continue to partner with outside funding to keep the cost to taxpayers at a minimum. This will hopefully further reduce the unwanted births of larger pit bull-type dogs and thus reduce intake into the shelter.

## Innovation:

PRC utilizes new software, a renewed focus on keeping pets out of the shelter, online training, and better protocols and tracking. The center increased the number of pets in foster care from 933 cats and dogs fostered to 2,438 fostered. This afforded more space in the shelter for homeless and unwanted pets and reduced the overall cost of care.




Tampa Bay Buccaneers receiver Chris Godwin helps prepare enrichment treats for the dogs.



Veterinarian works with a big dog in veterinary services.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Overall live outcome rate for cats and dogs, including strays housed outside the shelter but assisted on an outpatient basis by PRC | 93.63% | 93.74% | 95% | 95% |
| PRC staff focuses on the limited stay function of the shelter for homeless and unwanted pets, reducing the average length of stay in the shelter | Dogs: 12 days<br>Cats: 7 days | Dogs: 30 days<br>Cats: 3 days | Dogs: 10 days<br>Cats: 4 days | Dogs: 8 days<br>Cats: 4 days |
| Volunteer hours of service | 14,030 hours | 21,266 hours | 26,480 hours | 30,300 hours |
| Percentage of pets that have license tags in Hillsborough County | Dogs: 34.2%<br>Cats: 7.6% | Dogs: 30.9%<br>Cats: 7.5% | Dogs: 36%<br>Cats: 8% | Dogs: 38<br>Cats: 9% |

# Pet Resources

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 5,792,997 | $ 6,145,835 | $ 7,906,174 | $ 7,748,462 |
| **Operating Expenditures/Expenses** | 3,096,306 | 3,131,226 | 3,601,569 | 3,716,954 |
| **Capital Outlay** | 55,774 | 25,116 | 95,005 | 0 |
| **Total** | **$ 8,945,077** | **$ 9,302,177** | **$ 11,602,748** | **$ 11,465,416** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 8,698,542 | $ 9,029,267 | $ 11,135,248 | $ 10,997,916 |
| **Countywide Special Revenue Funds** | 246,535 | 272,910 | 467,500 | 467,500 |
| **Total** | **$ 8,945,077** | **$ 9,302,177** | **$ 11,602,748** | **$ 11,465,416** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 95 | 95 | 96 | 97 |
| **Funded FTE Positions** | 95.00 | 95.00 | 96.00 | 96.73 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, one position was established to address an increase in department responsibility.
- Decrease one full-time position to part-time to improve overall services.
- Changes in personnel expenditures are primarily the result of fluctuations in employee benefit election.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of contractual services.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

# Procurement Services

(813) 272-5790 | HCFL.gov/Procurement | ProcurementServices@HCFL.gov

Procurement Services provides centralized procurement for the acquisition of goods and services in support of all County departments, government agencies, and other offices that choose to use its services. The department's mission is to serve as trusted advisers who passionately, predictably, and promptly source high-value solutions so communities prosper and lives improve. As stewards of public funds, Procurement Services serves with integrity, strives for excellence in every procurement endeavor, and is committed to the fair and equitable treatment of all vendors. Department staff are empowered to take the actions necessary to exceed customers' expectations, add value, and make a positive difference in every transaction within the confines of applicable law, policies, and procedures.

## FY 23 and FY 24 Accomplishments:

- Implemented a cloud-based procurement solution (Bonfire), built with an emphasis on customer-focused public procurement that provides improvements for procurement services to increase competition, data tracking, reporting, easier electronic submission process for suppliers, and enhanced correspondence capabilities for suppliers at no cost to them.
- Facilitated the first phase of our enhanced Training and Engagement Initiative with customized emphasis on the following key outcomes: improved performance, increased efficiency, improved risk mitigation, enhanced supplier relationships, adaptability to change, and overall improvement in stakeholder satisfaction.
- Procurement launched a monthly, in-person, Hands on Doing Business with Hillsborough County Procurement Workshop. Vendors learned how to use Bonfire, be notified, and respond to procurement opportunities. This guided interaction demonstrates registration and features used for submitting offers to increase vendor participation with procurement opportunities.




Procurement Services facilitates the October 2023 Hands on Doing Business with Hillsborough County Procurement Services Workshop.

## FY 24 and FY 25 Core Goals:

- Procure the goods and services that County departments and agencies need to deliver quality services to residents and visitors in Hillsborough County.
- Preserve and strengthen the department's reliable network of vendor businesses through active engagement, outreach, and support activities.
- Cultivate meaningful and strategic business partnerships to maximize value and support sustainable community prosperity.

## FY 24 and FY 25 Key Projects:

- Establish an outreach program for the Construction Apprenticeship Program that will assist in leveraging a wide array of resources for vendors to facilitate their apprenticeship program(s). Also, include a hands-on training program to guide vendors through registering their program(s) so they may apply for funding/ reimbursement through state and federal initiatives.
- Implement robust performance metrics for data-driven decision-making and continuous improvement. A re-calibration of performance, metrics, and customized reporting to enable Procurement Services to measure activities, track

performance more effectively against set objectives, optimize processes, and drive efficiencies.

- Launch interactive data visualization report for dynamic exploration and analysis of solicitation processes. This report will promote more effective insights to the public and from our internal customers with respect to intake requests, projects, and contract monitoring with enhanced dashboard tools, interactive charts and graphs, and data exploration features.

## Innovation:

Procurement Services' approach to learning and development is to cultivate a work culture and environment that drives organizational learning and growth by emphasizing professional development, engagement, and technical training. Our actionable strategy includes learning flexibility, such as just-in-time learning, customized learning journeys in collaboration with Human Resources' Learning and Organizational Development services, biannual in-service training, and administration of Oracle Cloud Learning Journey. Recent implementations, included in the first phase of our enhanced Training and Engagement Initiative, were related to (1) building trust through enhanced feedback and reporting measures for staff, (2) conflict management training for leadership, and (3) achieving commitment and accountability through assignment of customized on-demand and facilitated trainings, such as time-management, emotional intelligence, visionary convergence, and Empowered Learning sessions.

The importance of our initiative stems from our constantly evolving business environment; therefore, training and engagement equips procurement teams with tools to stay agile and adaptable. Our emphasis on training and engagement will continue as a notable accomplishment, as well as a strategic investment that yields tangible benefits in terms of performance, efficiency, risk management, and stakeholder satisfaction.




Procurement Services participates in the 2023 Hillsborough Area Regional Transit Authority Pathways to Business Expo on doing business with Hillsborough County.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of vendors registered in Bonfire/State of Florida using National Institute of Governmental Purchasing (NIGP) commodity codes, and the number of vendors registered in Bonfire/North America. | 19,142 (Number of vendors registered in the Oracle EBS/Cloud iSupplier system as of the end of the fiscal year) | 180,000 /650,00 | 180,000 /650,00 | 180,000 /650,00 |
| Revenue generated for the County from Purchasing Card program. | $325,366 | $322,788 | $350,560 | $325,000 |
| Number of contract administration items processed. | 762 (COVID-19 and New SaaS migration impacted) | 1,553* | 500 | 500 |
| Total dollar amount and number of all awarded procurements – sourcing events. | $439,671,028 /255 | $570,069,762 /292 | $465,000,000 /350 | $465,000,000 /350 |
| Total dollar amount and number of all awarded non-sourced procurements. | $82,914,337 /358 | $126,564,563 /196* | $30,000,000 /300 | $30,000,000 /300 |

* (Per Enterprise Solutions and Quality Assurance, many of the data fields were missing from the Oracle Source due to the conversion from EBS; therefore, the count value is not comprehensive.)

# Procurement Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 3,609,204 | $ 3,577,682 | $ 4,551,810 | $ 4,787,158 |
| **Operating Expenditures/Expenses** | 83,470 | 88,681 | 338,568 | 335,372 |
| **Total** | **$ 3,692,675** | **$ 3,666,363** | **$ 4,890,378** | **$ 5,122,530** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 3,437,323 | $ 3,664,048 | $ 4,890,378 | $ 5,122,530 |
| **Public Works Solid Waste ResourceRecovery Funds** | 31,256 | 237 | 0 | 0 |
| **Public Utilities Water/Wastewater Funds** | 224,096 | 2,078 | 0 | 0 |
| **Total** | **$ 3,692,675** | **$ 3,666,363** | **$ 4,890,378** | **$ 5,122,530** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 40 | 38 | 40 | 41 |
| **Funded FTE Positions** | 40.00 | 38.00 | 40.00 | 41.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, one position was established to address an increase in department responsibility.

**OPERATING EXPENDITURES:**
- Continuation budgtet.

# Risk Management & Safety Division

(813) 301-7052 | HCFL.gov/Risk

The Risk Management & Safety Division's mission is to create a safer work environment for employees and help protect Hillsborough County against financial losses through insurance and internal loss control. This is accomplished by creating and implementing new and improved safety practices and procedures. Risk Management & Safety evaluates and recommends appropriate improvements to current programs and practices, in addition to administering new programs on various types of training for employees, including general and automobile liability, claim administration, insurance requirements, safety protocols, and more.

## FY 23 and FY 24 Accomplishments:

- Subrogation was pursued from those causing damages to County property, resulting in a reimbursement in the amount of $115,544.98 for the fiscal year.
- Risk Management & Safety became the recipient of the PRIMA Product Achievement Award, emphasizing the division's commitment to efficiency in the claims and insurance process.

## FY 24 and FY 25 Core Goals:

- Transitioned defensive driver training to the OLM platform and facilitated meetings with various line of businesses and outside agencies to provide overview of new processes.

## FY 24 and FY 25 Key Projects:

- Implementation of a new enhancement in OnBase that allows departments to view and save copies of the County claims, supervisor investigation reports, and all attachments. Departments will be trained on the process. This feature will greatly increase accessibility and timeliness of the documentation-gathering process for all involved.

## Innovation:

The department collaborated with Information Technology to combine Outlook with OnBase for a smooth transition from email to the OnBase system. This helps to further Risk Management & Safety's commitment to optimal efficiency in the claims management and insurance renewal process. This enhancement, though powerful, consists of a simple button incorporated into Outlook for a user-friendly approach.



Division Director Brenda Cogdell accepts *PRIMA Outstanding Achievement Award*.



Staff hosts personal protective equipment training.




Staff celebrate National Safety Month.




Staff member demonstrates the Caterpillar simulator.




Staff facilitates OnBase training.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Defensive driver training completion. | 1,151 | 1,072 | 950 | 1,200 |
| Claim intake. | 2,065 | 2,224 | 2,600 | 2,800 |
| Insurance contract renewal. | 1,312 | 1,611 | 1,800 | 1,900 |
| Subrogation recovery. | $61,708.52 | $115,544.98 | $100,000 | $100,000 |

# Risk Management & Safety Division

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 883,881 | $ 1,060,796 | $ 1,359,932 | $ 1,460,802 |
| **Operating Expenditures/Expenses** | 892,064 | 582,086 | 728,544 | 805,420 |
| **Capital Outlay** | 0 | 0 | 11,500 | 0 |
| **Total** | **$ 1,775,944** | **$ 1,642,882** | **$ 2,099,976** | **$ 2,266,222** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Self-Insurance Funds** | $ 1,775,944 | $ 1,642,882 | $ 2,099,976 | $ 2,266,222 |
| **Total** | **$ 1,775,944** | **$ 1,642,882** | **$ 2,099,976** | **$ 2,266,222** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 10 | 12 | 13 | 13 |
| **Funded FTE Positions** | 10.00 | 12.00 | 13.00 | 13.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of an increase in indirect administrative costs, general operating supplies, and minor equipment.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of one-time funding request.

# Social Services

(813) 272-6770 | HCFL.gov/SocialServices

The Social Services department serves some of the most vulnerable residents in the county who require stability or long-term, comprehensive case management services, including basic living needs, housing, education, and/or employment training. In addition, the department is the Emergency Services Function 6 lead for planning and coordination of Mass Care and related emergency human services during a disaster.




Hurricane Ian Activation for Mass Care and Evacuation Shelters

## FY 23 and FY 24 Accomplishments:

- The department approved 2,861 applications for households facing eviction, in addition to 13,162 applications for households in danger of having their utility (electric and water) service interrupted.
- The department provided education assistance, including English to Speakers of Other Languages, GED preparation, GED testing, technical certification courses, and higher education scholarships, along with books and fees for 158 eligible residents.
- The department's Empowerment Program assisted 262 individuals and/or families progress towards their financial self-sufficiency goals.

## FY 24 and FY 25 Core Goals:

- The department will offer expanded job training and tuition assistance to motivated individuals who are reliant on social services programs to promote financial self-sufficiency by obtaining gainful and stable employment.
- The department will streamline and simplify transactional eligibility processes in order to more effectively and efficiently address assistance in response to a crisis.
- All department staff will be cross-trained within the department, as well as begin training on all County human services, to offer a pilot program for super case managers able to assist residents in a holistic approach.

## FY 24 and FY 25 Key Projects:

- The department's call center has expanded access and capacity with over 30 staff able to take calls during peak times, in addition to calls being supplemented by the Crisis Center during non-standard hours, weekends, during a disaster, etc.
- In partnership with the Sunshine Line department, Social Services implemented fresh food grocery store trips from the Lee Davis Community Resource Center where there is a lack of fresh food options nearby. Residents are able to take the roundtrip at no charge and also receive a fresh food box to supplement their purchases.
- Priority access has been expanded to residents enrolled in the Hillsborough County Healthcare Plan (identified as having a social determinant of health), residents on TECO's Medical Watch Program (reliant on electricity for medical equipment), or residents enrolled to shelter at a Special Needs Shelter during a disaster.

## Innovation:

Social Services will have the ability to assist residents with language barriers in over 80 languages. The department will pilot using translation technology devices to solve communication problems for residents seeking county services and/or utilizing an evacuation shelter during a declared emergency.



Community Action Board Executive Members



Suncoast Career Academy Graduation - Education Empowerment Participants

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Assists with programs and services to help low-income individuals and families resolve any immediate housing crisis that would result in eviction. | 12,780 application approvals | 2,861 application approvals (serving fewer households based on rent rate increases) | 772 applications projected to be approved (based on grant funding in state year) | Will depend on funding level. |
| Assists with programs and services to help low-income individuals, seniors, and families resolve any immediate utility account crisis that would result in service interruption or long-term disconnect. | 25,295 application approvals | 13,162 application approvals | 5,844 applications projected to be approved (based on energy bill rate hike and grant funding in state fiscal year) | Will depend on funding level. |
| Offer job training, tuition assistance, and/or higher education scholarships to low-income, motivated individuals, which helps them obtain necessary skills to gain stable employment. | 193 individuals | 158 individuals | 158 individuals projected to be served | Will depend on funding level. |
| Assists low-income individuals and families in achieving financial independence by identifying and addressing short and long-term goals. Case management, along with financial support, are provided. | 231 households | 262 households | 275 households projected to be served | Will depend on funding level. |
| Provides access to free fresh food countywide in areas throughout the community that experience food insecurity. | 2,009 households assisted with 105,811 lbs. of food | 2,896 households assisted with 159,802 lbs. of food | 2,000 households assisted with 105,000 lbs. of food | Will depend on funding level. |

# Social Services

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 6,436,801 | $ 7,142,892 | $ 8,989,446 | $ 10,068,349 |
| **Operating Expenditures/Expenses** | 1,429,371 | 489,649 | 1,019,968 | 1,102,833 |
| **Grants & Aids** | 15,618,251 | 11,447,164 | 9,925,632 | 19,903,981 |
| **Total** | **$ 23,484,422** | **$ 19,079,705** | **$ 19,935,046** | **$ 31,075,163** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 5,410,482 | $ 7,199,448 | $ 7,777,951 | $ 6,443,386 |
| **Unincorporated Area General Operating Fund** | 587,875 | (187,500) | 0 | 0 |
| **Countywide Special Revenue Funds** | 1,283,333 | 0 | 0 | 0 |
| **Grants (Not Transportation-Related)** | 16,202,732 | 12,058,291 | 12,147,095 | 24,631,777 |
| **COVID Relief Funds** | 0 | 9,466 | 10,000 | 0 |
| **Total** | **$ 23,484,422** | **$ 19,079,705** | **$ 19,935,046** | **$ 31,075,163** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 83 | 82 | 83 | 82 |
| **Funded FTE Positions** | 83.00 | 82.00 | 83.00 | 82.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Sunshine Line and Social Services resulted in one fewer position.

**OPERATING EXPENDITURES:**
- Continuation budget.

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

# Solid Waste Management

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

Solid Waste Management provides solid waste collection, disposal, and recycling services to unincorporated Hillsborough County and the New Tampa area. This includes providing materials management for over 1 million tons of solid waste and recycling each year. The vision of the Solid Waste department is to establish a path to long-term, sustainable, and financially responsible integrated materials management in Hillsborough County that is based on: 1) stewardship to residents and stakeholders, 2) community prosperity, 3) protection of public health and safety, and 4) customer service.

## FY 23 and FY 24 Accomplishments:

- Processed over 1 million tons of municipal, commercial, and residential waste, and converted over 511,000 tons of solid waste to energy in FY23 and over 205,000 tons as of February 2024, generating enough to power up to 23,000 households. In addition, more than 173,000 tons of metal, curbside recyclables, household hazardous waste, and yard waste were recycled by the department.
- Hillsborough County ranked 8th highest out of 67 counties in the state with an overall recycling rate of 58%.
- The department received awards for the County's composting operation and leading regional waste reduction and recycling outreach campaigns, as well as for its partnership with a not-for-profit agency that allows customers to donate unwanted items at community collection centers.

## FY 24 and FY 25 Core Goals:

- Complete the renovation of the Northwest Solid Waste Facility and Community Collection Center (CCC). This project will double the size of the CCC, which will allow for easier and safer access for residents and reduce wait times at the facility.

## FY 24 and FY 25 Key Projects:

- Expand the capacity at the biosolids composting facility to accept pre-consumer food waste and other compostable materials. This expansion will allow commercial customers interested in diverting their waste from landfills to process their material in a more sustainable manner.
- Procure and develop a landfill gas recovery system that will harvest landfill gas to produce renewable energy. This project will generate revenue for the department while also reducing greenhouse gas emissions.

## Innovation:

Developed a partnership with a not-for-profit agency to allow residential customers to donate unwanted items at County community collection centers. This partnership will divert waste from the landfill while giving customers the opportunity to donate rather than dispose of good reusable items, providing economic and environmental benefits.



The Northwest Transfer Station is located on Linebaugh Avenue.



The Waste-to-Energy Plant is an important component of solid waste management in Hillsborough County.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of residential units receiving curbside solid waste collections. | 303,193 | 318,671 | 326,122 | 333,622 |
| Number of residential tons processed through the Solid Waste department. | 522,599 | 521,544 | 546,915 | 559,494 |
| Number of commercial tons processed through the Solid Waste department. | 436,757 | 447,524 | 481,524 | 505,600 |
| Number of residents receiving disposal services annually at the County's five community collection centers. | 311,623 | 320,124 | 326,122 | 333,622 |
| Number of customers annually that utilize the department's household hazardous waste facilities to properly dispose of household hazardous waste, paint electronics, and batteries. | 19,721 | 18,382 | 21,571 | 22,002 |

# Solid Waste

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 11,487,359 | $ 12,537,950 | $ 16,553,273 | $ 17,249,388 |
| **Operating Expenditures/Expenses** | 120,965,543 | 147,107,432 | 173,849,729 | 179,778,114 |
| **Capital Outlay** | 597,863 | 5,250,228 | 9,000,777 | 6,617,000 |
| **Total** | **$ 133,050,765** | **$ 164,895,610** | **$ 199,403,779** | **$ 203,644,502** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Public Works Solid Waste ResourceRecovery Funds** | $ 133,049,014 | $ 164,895,697 | $ 199,403,779 | $ 203,644,502 |
| **Public Utilities Water/Wastewater Funds** | 1,751 | (87) | 0 | 0 |
| **Total** | **$ 133,050,765** | **$ 164,895,610** | **$ 199,403,779** | **$ 203,644,502** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 171 | 177 | 186 | 187 |
| **Funded FTE Positions** | 171.00 | 177.00 | 186.00 | 187.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between Solid Waste and Water Resources result in one additional position.
- During FY24, one position was eliminated.
- In FY25, one position is established to address an increase in department fiscal responsibility.

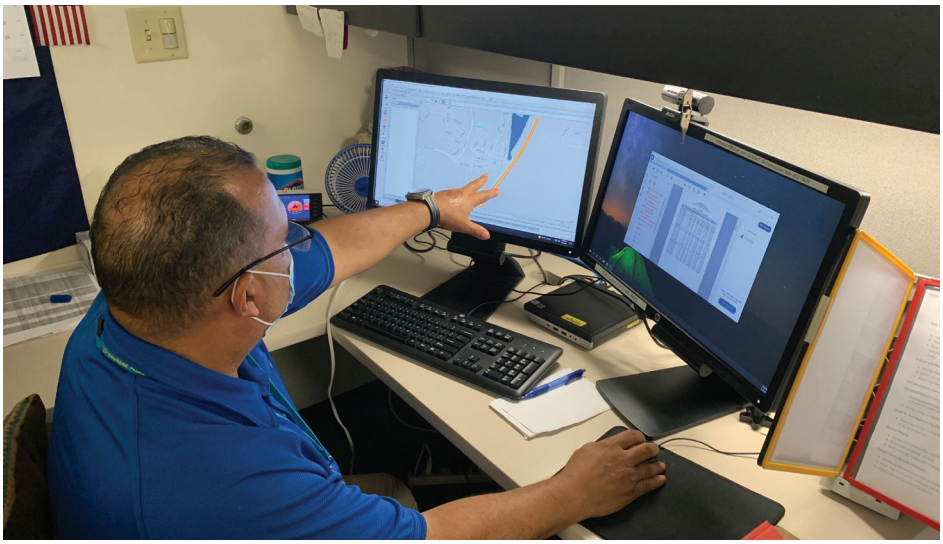
**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of increases in the collection and disposal of solid waste at the Southeast County Landfill facility.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of one-time funding for equipment replacement reaching completion.

# Sunshine Line

(813) 272-7272 | HCFL.gov/Sunshine

Sunshine Line helps create equity and community prosperity by offering transportation services to residents who, because of disability, age, or income, are unable to provide or purchase their own transportation and do not qualify for other sources of local transportation. Sunshine Line service provides access to medical appointments, grocery shopping, social services, and other community activities. The department provides daily or monthly bus passes to those who can use the local transit service but can't afford the fare. Door-to-door transportation, including assistance to and from the vehicle, is provided where fixed-route transit service is not available and for those whose destinations are outside the transit service area.



A dispatcher looks at a local map.

## FY 23 and FY 24 Accomplishments:

- Sunshine Line replaced legacy scheduling software used for client eligibility, trip reservations and scheduling, dispatch, vehicle tracking, reporting, and billing with newer technology that will also include mobile and web-based applications and greater flexibility to interface with evolving technology.
- The department successfully recruited drivers to eliminate on-going driver shortage. The program can meet community needs for service in a time of nationwide driver shortages.
- Together with Fleet Management, Sunshine Line is reducing the environmental impact and cost of service by piloting the use of electric vehicles and including smaller, more fuel-efficient vehicles for door-to-door service.



A rider exits a vehicle on a lift.

## FY 24 and FY 25 Core Goals:

- Improve eligibility application and trip request processes to include mobile and web-based options, so residents who need transportation have better access to service.
- Expansion of group trips for transportation-disadvantaged persons to increase access to shopping, nutrition, and social and recreational activities for seniors and low-income children.

## FY 24 and FY 25 Key Projects:

- Identify additional vehicle parking yards within the communities served by Sunshine Line to reduce dead-head mileage at the start and end of each workday and to improve access to service for residents throughout the county.
- Review and update Sunshine Line's mission statement, public information tools and content, and communication to better inform residents about the services provided by the program.
- Research camera and security equipment to increase security and safety of drivers and passengers in vehicles for door-to-door service.

## Innovation:

Sunshine Line created a “Tuesday Newsday” communication to all staff to communicate and highlight information from Human Resources, IT, or other departments, reminding employees of benefits or current County initiatives, and fostering engagement within the department. Once a month, “Tuesday Newsday” includes a video from the department director with a featured item for that month. This initiative was nominated for an Innovation Award at the Florida Commission for the Transportation Disadvantaged 2023 Conference.



Sunshine Line Customer Service staff pose for a Christmas photo.




Staff begin the new hire training.



Sunshine Line staff attend the Martin Luther King Jr. Day parade.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| On-time performance (percentage of trips on time) | 92% | 97% | 90% | 90% |
| Customer satisfaction | 97% | 97% | 97% | 97% |
| Improved quality of life for users of service | 99% | 100% | 97% | 97% |
| Increased independence for users of service | 98% | 100% | 97% | 97% |
| Door-to-door trips provided | 79,453 | 93,344 | 98,410 | 118,569 |

# Sunshine Line

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 4,488,507 | $ 4,914,289 | $ 8,261,395 | $ 8,827,543 |
| **Operating Expenditures/Expenses** | 3,035,667 | 3,830,925 | 4,169,622 | 3,853,171 |
| **Capital Outlay** | 0 | 142 | 40,000 | 0 |
| **Grants & Aids** | 0 | 1,863 | 0 | 0 |
| **Total** | **$ 7,524,174** | **$ 8,747,219** | **$ 12,471,017** | **$ 12,680,714** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 5,117,407 | $ 5,753,612 | $ 7,727,796 | $ 7,774,185 |
| **Grants (Not Transportation-Related)** | 2,406,767 | 2,993,607 | 4,743,221 | 4,906,529 |
| **Total** | **$ 7,524,174** | **$ 8,747,219** | **$ 12,471,017** | **$ 12,680,714** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 83 | 83 | 82 | 83 |
| **Funded FTE Positions** | 83.00 | 83.00 | 81.50 | 82.50 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in grant appropriations.
- Position transfers between Social Services and Sunshine Line result in one additional position.

**OPERATING EXPENDITURES:**
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

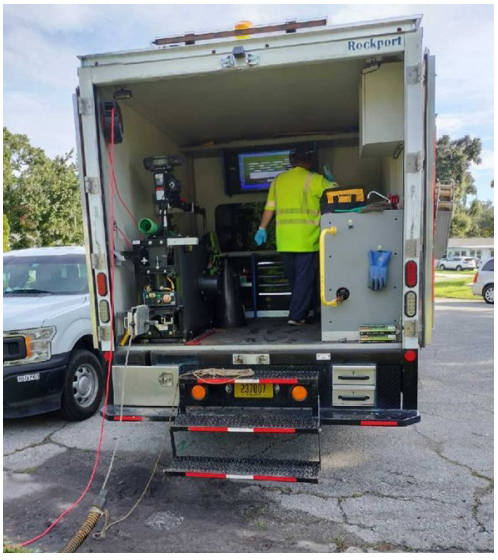
# Water Resources

(813) 272-5977 | HCFL.gov/PublicUtilities

Water Resources (WRD) provides drinking water, wastewater treatment, and reclaimed water services in the unincorporated areas of Hillsborough County.



Water Resources works on many projects, including its Corrosion Inhibitor Loop project.




Field Operations conducts FELL inspections with electro scan equipment.

## FY 23 and FY 24 Accomplishments:

- In response to exceptional growth in the South County service area, WRD completed and placed into service the South County Inline Potable Water Booster Pump Station, expanded the Potable Water Repump Station to improve water pressure throughout the distribution system, and added 3 million gallons of water storage to the southern portion of the service area.
- WRD established a new East Maintenance Complex in Valrico. This new facility has helped to significantly reduce response times needed to address emergencies and customer inquiries. In addition, the new facility allows WRD to closely monitor its infrastructure and appurtenances to ensure reliable and efficient services while protecting the health and safety of the community.
- Water Resources partnered with Public Works and Fleet Management to build three new Consolidated Hardened Maintenance Facilities (South, East, and West). This has increased communication and service between all three departments. Fuel and vehicle/ equipment maintenance efficiencies have greatly decreased WRD's non-productive time traveling in a vehicle.

## FY 24 and FY 25 Core Goals:

- Water Resources will deliver high-quality potable water, collect, and consolidate wastewater services, and





Far left: County staff work with electro scan equipment.

Left: The Total Organic Carbon (TOC) project utilizes numerous types of equipment.

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.

## FY 24 and FY 25 Key Projects:

- Water Resources has developed the One Water Program to address the ever-increasing needs of our South Service Area. This program is a sustainable approach to addressing the committed development and future growth of South County. Several projects are part of this program, including the recently completed South County Repump Station.
- One Water Pipeline Corridor providing wastewater and reclaimed water pipelines to and from the new One Water Advanced Wastewater Treatment Facility, and a proposed 18.5 million-gallon-per-day One Water Advanced Wastewater Treatment Facility.
- A new 18 million-gallon-per-day, self-cleaning inline Balm Road Wastewater Super Pump Station.

## Innovation:

WRD purchased Electro Scan Equipment (machine intelligent leak detection) to detect leaks and quantify amount of leakage in underground wastewater piping. Florida Department of Environmental Protection has required that utilities adopt rules to limit, reduce, and eliminate the impacts of inflow and infiltration (pipe leakages) into the wastewater collection system. This technology allows WRD staff to pinpoint exact locations of inflow and infiltration to improve rehabilitation efforts.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Percentage of planned maintenance versus unplanned repair (planned/unplanned). | 80%/20% | 80%/20% | 80%/20% | 80%/20% |
| 100% of water and wastewater treatment facilities supported by back-up power. | Yes | Yes | Yes | Yes |
| Number of work-related injuries where injuries could have been avoided. | 53 | 47 | 42 | 37 |

# Water Resources

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 64,580,203 | $ 67,385,745 | $ 87,764,524 | $ 91,289,671 |
| **Operating Expenditures/Expenses** | 146,472,179 | 164,213,502 | 194,165,134 | 202,300,911 |
| **Capital Outlay** | 5,191,234 | 4,590,229 | 24,854,940 | 24,870,499 |
| **Total** | **$ 216,243,617** | **$ 236,189,476** | **$ 306,784,598** | **$ 318,461,081** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Unincorporated Area General Operating Fund** | $ 528 | $ 188 | $ 137,862 | $ 137,862 |
| **Countywide Special Revenue Funds** | 0 | 0 | 1,000,000 | 0 |
| **Unincorporated Area Special Revenue Funds** | 10,000 | 2,500 | 204,457 | 204,457 |
| **Public Works Solid Waste ResourceRecovery Funds** | 4,267,369 | 4,343,622 | 5,602,150 | 2,273,589 |
| **Public Utilities Water/Wastewater Funds** | 211,965,720 | 231,843,166 | 299,840,129 | 315,845,173 |
| **Total** | **$ 216,243,617** | **$ 236,189,476** | **$ 306,784,598** | **$ 318,461,081** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 779 | 808 | 834 | 850 |
| **Funded FTE Positions** | 779.00 | 808.00 | 834.00 | 850.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**

- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, 24 positions are established to address an increase in department responsibility.
- Position transfers between Water Resources, Environmental Services Division, Engineering and Operations, and Solid Waste result in six fewer positions.
- During FY24, two positions were eliminated.

**OPERATING EXPENDITURES:**

- The increase in operating expenditures is primarily the result of higher contract costs for chemicals, increased cost of water and sewer materials, meter reader services, master plan support, Brandon Support Operations Complex fencing, indirect administrative cost, technology requests, and a new building lease for Water Resource Department Customer Service and Field Center location.

**CAPITAL AND OTHER EXPENDITURES:**

- Capital outlay includes funding for new and replacement equipment, replacement of HVAC equipment for the Twiggs Street office building, Asset Management Software replacement, and Hydraulic Modeling Solution Software replacement, as well as carryforward of one-time funding approved for FY24 for various vehicles and equipment due to the delay in procurement of the items..

# Clerk of the Circuit Court and Comptroller

(813) 272-8100 | HillsClerk.com

The Clerk & Comptroller is one of five Constitutional Officers elected by Hillsborough County voters to perform specific functions in County government. The Clerk of the Court is responsible for all Circuit and County Court records. The Clerk also serves as ex-officio clerk of the Board of County Commissioners, Chief Financial Officer, auditor, recorder, and custodian of County funds. The Clerk records documents such as deeds, mortgages, and satisfaction of liens. The office maintains alimony and child support records, issues marriage licenses, performs marriages, accepts passport applications, and auctions real property for nonpayment of taxes or mortgage foreclosures.




Every year during the Clerk's "On the Road Again" event, clerks work hand-in-hand with the 13th Judicial Circuit Court to help people clean up past due fines and get their licenses reinstated.



Clerk employees volunteer in the community and collect donations all year long. This is the first year the office participated in "Paint Your Heart Out Tampa."

## FY 23 and FY 24 Accomplishments:

- Clerk Stuart expanded on existing relationships with our partners to remove barriers for domestic violence victims - who wish to file injunctions - by adding eight new petition locations across Hillsborough County. Victims will now be able to file petitions at most law enforcement locations, as well as both County courthouses, the Crisis Center, and the Spring of Tampa Bay.
- Clerk Stuart continued highlighting the growing threat of property fraud in Florida and informing residents about her free Property Fraud Alert Program. This alert gives homeowners a heads-up when a document is processed in Hillsborough County with their name or business name. Subscriptions in 2023 tripled the previous total of signups since the inception of the program in 2015.
- The Clerk's office is constantly working to strengthen our pool of employees and vendors. In FY 23, SBE partnerships grew by 13% over last year through vendor outreach events, where small businesses registered as future suppliers. Over 150 job seekers attended our first All-Government Career Fair. Many agencies in the public sector came together to showcase the varied career opportunities that are available.

## FY 24 and FY 25 Core Goals:

- **Mission and Vision Statement:** Dedicated to serving the public by providing excellent customer service and safeguarding your records and the public's financial assets and dollars with equity, transparency, and independence.
- **Community Engagement:** Build and leverage effective relationships to advocate for the needs of the Clerk's Office as well as the community we serve.



The Clerk's office officiates weddings all year long. Many are theme-based on the time of year. In 2023, the first galactic weddings were held in conjunction with unofficial Star Wars day, May 4.




Through community outreach events in-person and through the media, Clerk of Court and Comptroller Cindy Stuart urged Hillsborough County homeowners to protect themselves against property fraud by signing up for her Free Property Fraud Alerts. Residents heeded the call for action and signed up to protect their homes.

- **Customer Service:** We are committed to enhancing the public's overall quality of life through the management of their tax dollars and providing important records. We take our responsibility to the public seriously, playing an integral role in the day-to-day lives of Hillsborough County residents.

## FY 24and FY 25 Key Projects:

- **Digitization and Modernization:** Modernize the data exchange system used by the Clerk's Office and our Hillsborough County justice system partners. Expand the public's online access to records maintained by the Clerk by accelerating the digitization of records kept in paper, microfilm, and microfiche formats.
- **Enhance Communication and Payment Options for the public:** Broaden the use of text messaging to notify victims of the status of their domestic violence injunction without leaving their "safe place" to include notifications about upcoming hearing dates. Enhance customers' experience paying fees and fines via the Clerk's phone system and online.
- **Increase Community Engagement**: Have a positive impact on our community through partnerships, education, and outreach by establishing effective partnerships with community organizations that align with our duties and strategic vision, while educating the community on the Clerk's role, meeting people where they are, and helping them navigate the government landscape.

## Innovation:

As part of Clerk of Court & Comptroller Cindy Stuart's ongoing mission, the office has been digitizing hundreds of thousands of documents dating back to the earliest days of Hillsborough County. These databases are searchable by the public and staff, allowing for quicker access to online resources and ultimately saving time and taxpayer dollars. With 190 years' worth of documents to digitize and make searchable, this is a daunting task. With support from the Board of County Commissioners and money from the American Rescue Plan, these records will be forever preserved so they can be easily accessed by the public.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Paychecks issued for County and Clerk employees | 167,942 | 161,452 | 165,900 | 166,945 |
| County invoices processed | 161,684 | 201,814 | 206,859 | 212,030 |
| Documents recorded into County Official Records | 2,186,796 pages | 1,771,235 pages | 1,700,000 pages | 1,700,000 pages |
| BOCC Agenda Items processed and distributed within 10 days | 1,738 | 1,737 | 1,800 | 1,900 |
| Number of payments issued for County invoices | 49,178 | 42,057 | 42,898 | 43,739 |

# Clerk of the Circuit Court & Comptroller

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Other Non Operating** | $ 23,987,604 | $ 24,454,389 | $ 26,678,751 | $ 28,474,799 |
| **Total** | **$ 23,987,604** | **$ 24,454,389** | **$ 26,678,751** | **$ 28,474,799** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 23,987,604 | $ 24,454,389 | $ 26,346,508 | $ 28,101,320 |
| **Countywide Special Revenue Funds** | 0 | 0 | 332,243 | 373,479 |
| **Total** | **$ 23,987,604** | **$ 24,454,389** | **$ 26,678,751** | **$ 28,474,799** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 104 | 106 | 118 | 117 |
| **Funded FTE Positions** | 104.00 | 106.00 | 118.00 | 117.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Position transfers between County Finance and Records Center result in one fewer position.

**CAPITAL AND OTHER EXPENDITURES:**
- The increase in other non-operating expenditures is primarily the result of technology costs specifically related to cyber security, data security, and costs related to the financial system.

# Property Appraiser

(813) 272-6100 | hcpafl.org

As determined by Florida statutes, the Hillsborough County Property Appraiser (HCPA) is charged with assessing the value of all property in the county each year. This includes real estate and the tangible personal property (TPP) of businesses. In Hillsborough County, this means the HCPA determines the market value of more than a half-million individual parcels. In addition to appraising property, the HCPA must also administer homestead and other property tax exemptions. The HCPA also maintains current and up-to-date legal descriptions and ownership tax maps of all real property in Hillsborough County.

## FY 23 and FY 24 Accomplishments:

- Installed new network firewalls and switches at all HCPA data centers of HCPA branch offices for improved cyber security.
- Installed secondary ethernet services at all HCPA data centers and branch offices for internet and telephone redundancy in case of primary ethernet provider outage.
- As a result of Hillsborough County School Board proposed millage referendum, created an online tax estimator to help homeowners make informed ballot decision.
- Deployed two-factor authentication software for all users accessing HCPA network.
- Instituted managed network security and administration service contract with third-party specialist, Presidio, to install and monitor new network device.
- Installed new cybersecurity software from CrowdStrike on all endpoint devices, including all HCPA laptops/PCs, domain controllers, and firewalls.
- Installed new cybersecurity software from Netskope to monitor and filter all HCPA incoming and outgoing internet traffic.
- Mandated cybersecurity training for all HCPA staffers from Cyber Florida so each employee earns state-mandated Cyber Security Awareness Certificate.
- Deployed new customized software, ADP Comprehensive Payroll, to streamline HR, benefits, and payroll tasks.
- Entered cooperative, cost-sharing agreement with the Southwest Florida Water Management District to acquire state Department of Revenue aerial four-band imagery of Hillsborough County.
- Utilized high-resolution aerial imagery and change-detection technology to identify properties that have undergone additions or subtractions in structural elements. This saved the office more than 12,000 work hours for the annual parcel assessment and review process that is required by the state Department of Revenue, with nearly 80% of the parcels reviewed by this automated process.
- Installed new self-service customer kiosk for County Center lobby for residents to apply for homestead and other property tax exemptions.
- Deployed new security camera system for offices.
- Mailed more than 27,000 postcards to new homeowners, alerting buyers of possible property tax savings by applying for homestead exemption.

## FY 24 and FY 25 Core Goals:

- Value all real and tangible properties in Hillsborough County to meet the requirement of the Property Appraiser's duties per Florida Statute 193.
- Mail Notice of Proposed Property Taxes to all real and tangible property owners in Hillsborough County, as required by state statute.
- Acquire and distribute countywide aerial ortho and oblique imagery for use by all County agency GIS departments.
- Maintain physical office locations throughout the county during weekday business hours and offer 24/7/365 website access to provide the highest possible quality of service to residents.
- Administer all property tax exemptions to fulfill the statutory requirements of the Property Appraiser's duties.

## FY 24 and FY 25 Key Projects:

- Continue network hardware and security upgrades and redundancy projects.
- Launch updated public-facing website to public as a "beta" test site while still maintaining old site in parallel for a pre-determined period.
- Add additional self-service kiosks at locations outside HCPA offices, such as title companies and Realtors' offices.
- Research possibilities of using a cloud-based Computer Assisted Mass Appraisal (CAMA) system.
- Deploy Security Information and Event Management (SIEM) software for real-time detection and eradication of cyber threats.
- Finalize office Incident Response Plan Testing and Information Security Incident Response Management Plan for dealing with network threats and breaches of all severity levels.

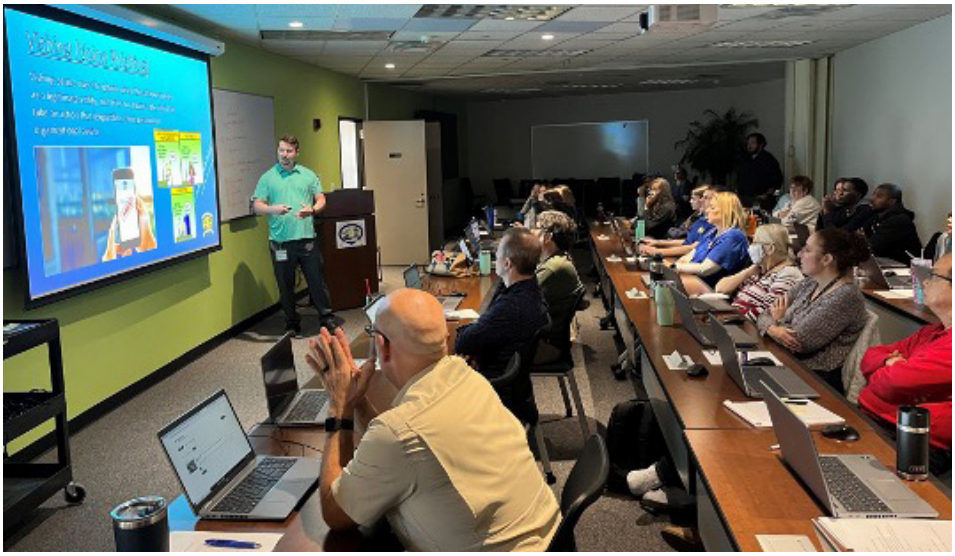
- Continue, improve, and update staff training for cybersecurity awareness.
- Improve public outreach and education through in-person events and online training videos.

## Innovation:

The Property Appraiser's Office continued to refine and improve the methods by which it uses high-resolution aerial imagery and artificial intelligence to detect changes in properties for Florida Department of Revenue-mandated assessment of properties in the county. Utilizing GeoViewPort (GVP) as the desktop software, these methods were fine-tuned to save the office more than 12,000 work hours, as well as costs in fuel and fleet maintenance. Thanks to these continued improvements, the agency now completes nearly 80% of the parcel reviews at the desktop and not by in-person, drive-by reviews.



Hillsborough County Property Appraiser Senior Manager Keith Ankrom and other HCPA staff utilize a desktop appraisal software called GeoViewPort to perform the office's annual assessment review of parcels in the county.



Information Systems Project Analyst Erik Mathews conducted several cybersecurity training sessions to ensure all HCPA staff have earned a "Cyber Security Awareness" certificate through CyberFlorida.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of parcels per employee | 4,443 | 4,475 | 4,508 | 4,542 |
| Budget per number of parcels | $26.00 | $27.49 | $27.97 | $27.91 |

# Property Appraiser

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Other Non Operating | $ 13,454,443 | $ 14,331,475 | $ 15,855,267 | $ 15,731,977 |
| **Total** | **$ 13,454,443** | **$ 14,331,475** | **$ 15,855,267** | **$ 15,731,977** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Countywide General Operating Fund | $ 11,012,501 | $ 11,713,897 | $ 12,959,375 | $ 12,853,641 |
| Unincorporated Area General Operating Fund | 1,980,999 | 2,123,495 | 2,349,275 | 2,332,674 |
| Library Tax District Special Revenue Fund | 403,740 | 432,572 | 478,566 | 477,728 |
| General Obligation Bonds Sinking Funds | 57,203 | 61,511 | 68,051 | 67,934 |
| **Total** | **$ 13,454,443** | **$ 14,331,475** | **$ 15,855,267** | **$ 15,731,977** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Funded Positions | 125 | 125 | 120 | 114 |
| Funded FTE Positions | 125.00 | 125.00 | 120.00 | 114.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

The Hillsborough County Property Appraiser is not required to submit their budget to the County for consideration during the budget process. They submit their budget directly to the State of Florida for approval. Once approved by the State, the Property Appraiser provides the County a copy of the approved budget.

# Office of the Public Defender

(813) 272-5980 | pd13.state.fl.us

The Office of the Public Defender is provided for in the Florida Constitution and is statutorily required to represent indigent persons who are charged with felonies (including homicide), misdemeanors, criminal traffic offenses, violations of probation, violations of local ordinances, and requires attorney representation of juveniles who are alleged to be “delinquent”. Assistant Public Defenders also represent individuals held under the “Baker Act,” as well as persons detained under the involuntary Civil Commitment for Habitual Sexual Predators Act.

## FY 22 and FY 23 Accomplishments:

- The office was responsible for the full implementation of its client communications and document sharing portal.
- Increased video recorded deposition and court appearances.
- Implemented its employee emergency communication system.

## FY 24 and FY 25 Core Goals:

- Provide legal representation to indigent defendants charged with criminal offenses by protecting the clients’ constitutional right to due process and equal protection.
- Provide first-time offenders charged with non-serious offenses with diversion and intervention programs, which 1) increases public safety by allowing law enforcement to properly align investigative resources, and 2) improves the criminal justice system by reducing recidivism rates.
- Increase public safety by ensuring appropriate and ethical attorney caseloads, timely case disposition, and the efficient use of taxpayer money to benefit the clients, all parties in the criminal justice system, and Hillsborough County residents.
- Increase in the efficiency of the criminal justice system through technology for case management, document management, witness management, data exchange, and e-service to eliminate redundant work, which allows staff resources to be reallocated to handle the office’s constitutional responsibilities.

## FY 24 and FY 25 Key Projects:

- Migration to cloud-based storage solution of discovery materials and audio/video evidence exchanged with other criminal justice partners.
- Implementation of an information technology network-managed service.

## Innovation:

The Office of the Public Defender has continued to take advantage of advancing technology to improve the efficient and effective services provided by the office. In FY 22-23, the Office of the Public Defender implemented the final phase of a paperless environment by fully automating the First Appearance Court intake process and obtaining electronic Applications of Indigency, Invocation of Rights, and client signatures.



Public Defender Julianne Holt with Arthenia Joyner and Sandra Murman.



Chief Operating Officer Rocky Brancato and Public Defender Spencer Butcher prepare for trial.



President Reginald P. Corrections Transition Program President, HCSO Colonel Anthony Collins, Safe & Sound Executive Director Freddy Barton, Commission Gwen Myers, HCSO Colonel Melissa Moore, Public Defender Julianne Holt attending the Boys and Girls Club Youth Prevention and Education Program on the important issue of gun safety and violence prevention.



Public Defender Julianne Holt participate in the monthly Women in Leadership Council meeting, a consortium of female elected officials and community leaders.

| Performance Measure | FY 22 Actual | FY 23 Projected | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Electronic imaging and storage of law enforcement body worn camera footage, cellular telephone extractions, and surveillance/video camera footage. | 21,748 files uploaded into case management system | 22,835 files uploaded into case management system | 23,976 files uploaded into case management system | 25,174 files uploaded into case management system |
| Number of clients serviced by of the Office of the Public Defender. | 33,458 clients represented | 35,465 clients represented | 37,238 clients represented | 39,099 clients represented |
| Number of new cases appointed to and reappointed to. | 40,451 appointments/ reappointments | 42,878 appointments/ reappointments | 45,450 appointments/ reappointments | 48,177 appointments/ reappointments |

# Public Defender

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Operating Expenditures/Expenses | $ 456,664 | $ 940,761 | $ 1,512,728 | $ 1,512,567 |
| Capital Outlay | (9,697) | 32,136 | 0 | 0 |
| Grants & Aids | 439,184 | 937,339 | 1,136,519 | 1,136,519 |
| **Total** | **$ 886,150** | **$ 1,910,235** | **$ 2,649,247** | **$ 2,649,086** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Countywide General Operating Fund | $ 3,784 | $ 68,069 | $ 165,202 | $ 164,679 |
| Countywide Special Revenue Funds | 882,366 | 1,842,166 | 2,484,045 | 2,484,407 |
| **Total** | **$ 886,150** | **$ 1,910,235** | **$ 2,649,247** | **$ 2,649,086** |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**OPERATING EXPENDITURES:**
- Continuation budget.

# Hillsborough County Sheriff's Office

(813) 247-8200 | teamhcso.com

The mission of the Hillsborough County Sheriff's Office (HCSO) is to serve, protect, and defend the community while preserving the rights and dignity of all. HCSO employs approximately 4,000 personnel, and provides law enforcement and 911 call dispatch services for approximately 1,076,446 residents of unincorporated Hillsborough County, as well as detention and court security services to a population of more than 1.5 million throughout Hillsborough County. Only one of Florida's 67 sheriffs' offices serves a larger population. HCSO continuously pursues and implements improvements and efficiencies to meet the public safety needs of the large and growing population the office serves.




The HCSO's Auto Theft Squad has successfully apprehended a subject responsible for a spree of high-end car thefts.

## FY 23 and FY 24 Accomplishments:

- **GRIT** – Gunfire Response Investigations Team made an arrest on 86.15% of the eligible shooting cases investigated in 2023 (86 total cases investigated), which is well above the national average. They regularly work with federal partners (ATF, FBI, etc.) to share intelligence, which has led to numerous cases being cleared and arrests made that otherwise might have gone unsolved.
- **AUTO THEFT** – An Auto Theft Task Force was created in August 2023. By December 2023, they managed to decrease auto thefts by 28% and had an overwhelming clearance rate of 33%. These clearance rates far exceed the FBI national average. The effectiveness of combating auto theft and holding those accountable will have positive impacts on community safety.
- **STAR** – School Threat Assessment Response Unit has investigated five hundred sixteen (516) potential threats to students, administrators, and schools within Hillsborough County. STAR Detectives have made twenty-seven (27) arrests as of 3/6/24 and focus on safeguarding the students and administrators of Hillsborough County with cooperation from local, state, out of state, and Federal partners.




HCSO's Canine Unit is constantly going through real-world scenarios to ensure our teams have the best training and are prepared for any call.

## FY 24 and FY 25 Core Goals:

- **Public Safety** – Reduce criminal activity and conditions that foster crime and fear of crime.
- **Child and Elder Protection** – Safeguard, protect, and promote the well-being of Hillsborough County children and elderly populations.
- **Traffic Safety** – Reduce traffic crashes and unsafe driving behavior through education and enforcement.

## FY 24 and FY 25 Key Projects:

- Regional K9 Facility – HCSO received grant funding to construct a new regional facility for training our K9 teams in areas of officer protection, detection of narcotics or explosives, and locating missing persons. This facility will be utilized to provide specialized and innovative training for HCSO personnel and law enforcement agencies throughout the State of Florida.



HCSO's GRIT Squad uses state of the art technology to track leads down quickly and ensure gun violence does not become an issue in Hillsborough County.

- DNA Lab – In an effort to enhance our Forensic capabilities, the HCSO plans to add Biology/DNA and Chemistry within the Forensic Services Bureau. This will allow all DNA and seized drug cases to be processed in-house, providing faster completion times and additional investigative information directly to our law enforcement personnel.
- Training Academy Center – The HCSO state-certified training center will offer advanced and specialized training courses and will incorporate the latest training techniques and technology into 16 classrooms, defensive tactical rooms, and virtual studios.

## Innovation:

As part of Sheriff Chronister's commitment to implement innovative and best practice solutions, our Forensic Services Division is working to develop our own fully functional DNA and chemistry laboratory. This will enhance forensic services to reduce turnaround and processing times for DNA and chemistry analysis, maximizing the ability to generate investigative leads and help solve crimes within Hillsborough County.



HCSO's Sheriff's Training Academy is preparing the next generation of law enforcement professionals. They are prepared to handle any situation with professionalism and compassion.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of 911 calls received with a 2.36% increase in calls each year. | 577,270 | 590,894 | 604,839 | 619,113 |
| Number of traffic/pedestrian stops, with a 6.29% increase in stops each year. | 186,607 | 198,344 | 210,819 | 224,079 |
| Number of CAD calls that were dispatched to patrol units with a 4.76% increase each year. | 1,237,268 | 1,296,161 | 1,357,858 | 1,422,492 |

# Sheriff's Office

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Other Non Operating | $ 501,823,160 | $ 550,253,168 | $ 602,667,210 | $ 653,302,922 |
| **Total** | **$ 501,823,160** | **$ 550,253,168** | **$ 602,667,210** | **$ 653,302,922** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Countywide General Operating Fund | $ 337,968,810 | $ 369,518,483 | $ 416,557,335 | $ 439,354,724 |
| Unincorporated Area General Operating Fund | 161,039,465 | 177,485,365 | 183,499,145 | 192,258,892 |
| Countywide Special Revenue Funds | 2,814,885 | 3,249,320 | 2,610,730 | 21,689,306 |
| **Total** | **$ 501,823,160** | **$ 550,253,168** | **$ 602,667,210** | **$ 653,302,922** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Funded Positions | 4,038 | 4,072 | 4,072 | 4,069 |
| Funded FTE Positions | 3,649.00 | 3,587.00 | 3,807.00 | 3,831.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

The Sheriff's budget prioritizes the efficient delivery of core services that directly impact the lives of residents. This budget optimizes resources, focuses on competitive compensation to recruit and retain top talent, and invests in employee development and training. Allocations are also made to continue modernization efforts through technology while bolstering cybersecurity initiatives.

# State Attorney – 13th Judicial Circuit

Tampa Office: (813) 272-5400 | Plant City Office: (813) 757-3890 | sao13th.com

Article V, Section 17 of the Constitution of the State of Florida charges the State Attorney with being the Chief Prosecuting Officer of all criminal trial courts in the Circuit. Chapters 27 and 29 of the Florida Statutes and the Florida Rules of Criminal Procedure further define the duties of the State Attorney. The State Attorney, with the aid of appointed assistants and staff, appears in the Circuit and County criminal courts to prosecute offenders or defend the State of Florida in all suits, applications, or motions (civil and criminal) in which the State is a party.

## FY 23 and FY 24 Accomplishments:

- Our agency processed over 79,000 criminal referrals.
- Successful transition to State Attorney Susan Lopez following Governor DeSantis' suspension of former State Attorney Andrew Warren.
- Successful change in policy from presumption that certain crimes would not be prosecuted as implemented by suspended State Attorney Andrew Warren to returning to a case-by-case analysis as Florida law requires.

## FY 24 and FY 25 Core Goals:

- Addressing prosecution of violent juvenile offenders to ensure public safety.
- Restructure gun violence prosecution unit to better address the evolution of gun-related crimes and arrests.
- Continue migration to a paperless system for First Appearance Court dockets.



State Attorney Susan Lopez is pictured with law enforcement partners Sheriff Chad Chronister, Tampa Police Department Chief Lee Bercaw, and Tampa Fire Chief Barbara Tripp at a community event.

## FY 24 and FY 25 Key Projects:

- Continue to develop informative and efficient systems for communication with crime victims to ensure they know the status of the case and additional support services available to them.
- Continue to update our agency's data dashboard and prosecutorial performance indicators to provide transparency and accountability to the community.
- Continue to analyze and study prosecutorial processes and case resolutions that reduce recidivism, increase public safety, and enhance trust with the County's community stakeholders.

## Innovation:

Through technology and work with our criminal justice partners, we have effectively and efficiently synthesized all the information necessary for our prosecutors during a defendant's initial appearance in court. First appearance court is critical to public safety given its role in decisions about bail, conditions for release from jail, and pretrial detention. Having all of this crucial information available in a useable dashboard format allows prosecutors to focus on the public safety needs in each specific case.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of cases managed as mandated by F.S. 27.02: | 72,129 | 79,539 | 80,334 | 81,138 |
| Number of cases per FTE (number of attorneys = 126) | 572 | 617 | 623 | 629 |

# State Attorney - Part I

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Operating Expenditures/Expenses** | $ 1,064,627 | $ 1,270,563 | $ 1,755,060 | $ 1,755,060 |
| **Capital Outlay** | 58,269 | 5,916 | 130,500 | 35,000 |
| **Grants & Aids** | 1,253,350 | 1,253,350 | 1,802,087 | 1,892,191 |
| **Total** | **$ 2,376,246** | **$ 2,529,830** | **$ 3,687,647** | **$ 3,682,251** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 281,353 | $ 334,928 | $ 391,560 | $ 391,560 |
| **Countywide Special Revenue Funds** | 2,094,894 | 2,194,902 | 3,296,087 | 3,290,691 |
| **Total** | **$ 2,376,246** | **$ 2,529,830** | **$ 3,687,647** | **$ 3,682,251** |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**OPERATING EXPENDITURES:**
- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.
- The increase in grants and aids expenditures includes additional funding for Information Technology staff which represents the minimum requirements to maintain and support the operations of the Office of the State Attorney.

# State Attorney, Part II – Victim Assistance

(813) 272-6472 | sao13th.com

Hillsborough County's Victim Assistance Program provides victims and witnesses with resources and support throughout their involvement with the criminal justice system. Counselors help victims with any issues associated with the court process and victimization. The Victim Notification Unit helps keep victims informed, whenever possible, of crucial court dates and proceedings. The Worthless Check Diversion Unit provides assistance to victims of bad checks.

## FY 23 and FY 24 Accomplishments:

- The program received proclamations from both the Board of County Commissioners during National Crime Victims' Rights Week and as a part of the Domestic Violence Task Force for its work on behalf of victims in Hillsborough County.
- With the passage of Marsy's Law Amendment, the program continues to address the expansion of victims' rights and services to include, but not limited to, first appearance court, information on victim opt-in procedures, and confidentiality.
- Assisted the Domestic Violence Task force to improve the rights of domestic violence victims in regards to the no-contact order issuance in arrests for domestic violence cases.

## FY 24 and FY 25 Core Goals:

- The program will notify victims about crucial court dates and proceedings. This will result in an improved prosecution rate and a safer community.
- The program will assist and educate all victims of crime to improve safety in the community.
- The program will provide escorts to court hearings and depositions, as needed. This increases participation by victims throughout the prosecutorial process and provides support for both victims and prosecutors.

## FY 24 and FY 25 Key Projects:

- Offers public presentations and information booths throughout Hillsborough County. This will increase awareness of services and demonstrate achievements of the Board of County Commissioners' Strategic Plan priorities.
- Continued work with S.P.A.N. (Service Providers Advisory Network) to provide informative forums in educating the community in such areas as special victims, domestic violence, and human trafficking.
- Created an additional Domestic Violence informational brochure, which is distributed to the community through law enforcement to those most in need. This brochure is in addition to a comprehensive victim rights brochure, also distributed through law enforcement, which provides necessary resources for victims of crime.



Members of the Victim Assistance Program accepts acknowledgement from members of the Board of County Commissioners and leaders of the community.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of notifications provided to victims | 498,146 | 509,155 | NA | NA |
| Number of victims assisted | 44,543 | 45,296 | NA | NA |
| Number of escorts provided | 1,208 | 1,193 | NA | NA |
| Number of worthless check charges | 171 | 171 | NA | NA |

# State Attorney - Part II (Victim Assistance)

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 2,335,023 | $ 2,518,870 | $ 3,088,477 | $ 3,085,888 |
| **Operating Expenditures/Expenses** | 37,949 | 62,664 | 140,176 | 135,838 |
| **Total** | **$ 2,372,972** | **$ 2,581,533** | **$ 3,228,653** | **$ 3,221,726** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 2,372,972 | $ 2,581,533 | $ 3,228,653 | $ 3,221,726 |
| **Total** | **$ 2,372,972** | **$ 2,581,533** | **$ 3,228,653** | **$ 3,221,726** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 33 | 33 | 33 | 33 |
| **Funded FTE Positions** | 33.00 | 33.00 | 33.00 | 33.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

**OPERATING EXPENDITURES:**
- Continuation budget.

# Supervisor of Elections

(813) 744-5900 | VoteHillsborough.gov

The Hillsborough County Supervisor of Elections allows residents to fairly and efficiently elect local, state, and federal officials, and to vote on issues. The office maintains one of the largest voter registration databases in the United States, using data and strategic planning to serve the county's growing population in a fiscally responsible way. In preparation for each election, the agency conducts community outreach, works with candidates, tests and maintains election technology, and trains and manages thousands of poll workers, all culminating in the accurate and timely reporting of election results. As the first elections office to earn the Governor's Sterling Award, the agency is a role model for performance excellence.



After every election, the Canvassing Board conducts a post-election audit in which every tabulated ballot is scanned into a separate system to compare and confirm the results.




Supervisor of Elections Craig Latimer has been reminding voters who want to vote by mail that they have to submit a new Vote By Mail request after each countywide election cycle.

## FY 23 and FY 24 Accomplishments:

- In March and April 2023, the Supervisor of Elections conducted the City of Tampa's municipal and runoff elections and Plant City's municipal election, with convenient voting options, minimal wait times, and timely results reporting.
- The Supervisor of Elections renovated its Elections Service Center to create an enlarged Early Voting room to better serve voters. When voting isn't taking place, this room provides additional space to accommodate an increased interest from the public in observing Canvassing Board meetings, ballot tabulation, recounts, and audits.
- The Supervisor of Elections launched a voter outreach effort to notify voters of a change in a law that led to the expiration of all Vote By Mail requests. The effort began with postcards to voter households at the beginning of FY 23 in anticipation of the municipal elections, followed by emailed and mailed notices at the beginning of FY 24 to voters whose requests had expired. The direct communication was augmented by community, media, and social media outreach.

## FY 24 and FY 25 Core Goals:

- The Supervisor of Elections will provide citizens with accessible, convenient opportunities to participate in democracy by conducting countywide and municipal elections, including the 2024 Presidential Preference Primary, 2024 Primary Election, 2024 General Election, 2025 Plant City Municipal Election, Plant City Runoff Election *(if required)*, and any special elections that may be called.
- The Supervisor of Elections will continue to protect the integrity of the county's elections through redundant systems, contingency plans, and strict cybersecurity measures in partnership with the Department of Homeland Security, the FBI, other law enforcement agencies, and technology experts.
- The office will continue to engage in a robust, ongoing list maintenance program to ensure the county's voter registration database reflects the most current information possible, following specific procedures outlined in Florida law.

## FY 24 and FY 25 Key Projects:

- The Supervisor of Elections will work with approximately 200 candidates for elected office and process their filing and qualifying forms, fees, petitions, and any required campaign finance reports.
- The Supervisor of Elections will conduct a widespread communications campaign throughout 2024, so that voters can choose their preferred method of voting and make their voting plan with a clear understanding of the deadlines and requirements for voting in person and by mail.
- After the 2024 election cycle, the Supervisor of Elections will review its inventory of election equipment and technology, and purchase any

necessary upgrades to ensure Hillsborough County has the most efficient, reliable, state-of-the-art election technology allowed within the state's stringent certification program.

## Innovation:

The Supervisor of Elections Office developed VoteHillsborough Training Labs, an immersive experience for poll workers, that has vastly improved training on election technology while increasing worker confidence prior to their work assignments. This training experience not only equips poll workers with essential skills, but also provides elections staff an opportunity to monitor and evaluate poll worker performance and engagement in real time. Moreover, the in-person labs enable elections staff to accurately identify individuals requiring additional training support and those demonstrating a firm grasp of the technology, positioning them as prime candidates for leadership roles in forthcoming elections.



Before every election, the Canvassing Board conducts a public Logic & Accuracy test to ensure the voting equipment is set up to tabulate ballots accurately.



Supervisor of Elections Craig Latimer talks to community groups and local leaders.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| The most important thing the office does is conduct elections that are fair, accessible, and accurate so that residents in the community have a voice in their governance. *(Planned elections include potential runoffs; special elections may also be required.)* | General Election | Tampa Municipal and Runoff Elections; Plant City Municipal Election | Presidential Preference Primary; Primary Election | General Election; Temple Terrace Municipal Election; Plant City Municipal and Runoff Elections |
| The office secures and equips voting locations for Florida's fourth most populous electorate. Early Voting sites are open weekdays and weekends in locations convenient to where voters work, live, or play. Election Day sites are neighborhood-based because Florida law requires Election Day voters to vote in their precinct. | Countywide election: 26 Early Voting sites; 246 Election Day polling places | Tampa elections: 7 Early Voting sites; 66 Election Day polling places; Plant City election: 1 Early Voting site; 1 Election Day polling place | Countywide elections: 27 Early Voting sites; 242 Election Day polling places | Countywide election: 27 Early Voting sites; 242 Election Day polling places; Temple Terrace election concurrent with General Election; Plant City elections: 1 Early Voting site; 1 Election Day polling place |
| In an effort to increase polling place efficiency and voter turnout, the office encourages voters to take advantage of the convenience of Early Voting and Vote By Mail during countywide elections. | More than 68% of voters voted before Election Day | More than 62% of voters voted before Election Day | At least 65% of voters voting before Election Day | At least 65% of voters voting before Election Day |

# Supervisor of Elections

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Other Non Operating | $ 13,957,159 | $ 15,023,357 | $ 18,131,295 | $ 15,897,835 |
| **Total** | **$ 13,957,159** | **$ 15,023,357** | **$ 18,131,295** | **$ 15,897,835** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Countywide General Operating Fund | $ 13,957,159 | $ 15,023,357 | $ 18,131,295 | $ 15,897,835 |
| **Total** | **$ 13,957,159** | **$ 15,023,357** | **$ 18,131,295** | **$ 15,897,835** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Funded Positions | 49 | 49 | 51 | 51 |
| Funded FTE Positions | 49.00 | 49.00 | 51.00 | 51.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

The budget for the Supervisor of Elections changes year-to-year based on the number of general and special elections held. The FY 24 budget included funding for a Presidential Preference Primary, a Primary Election, and a General Election during the fiscal year.

# Tax Collector

(813) 635-5200 | hillstax.org

The Hillsborough County Tax Collector's Office (HCTC) operates under the leadership of elected Tax Collector Nancy C. Millan. The Tax Collector is a constitutional officer elected every four years in the presidential election cycle to independently carry out state duties at the local level, as provided by state law, for the collection and distribution of revenues. Services provided by HCTC include the collection of local property taxes, tangible personal property taxes, business taxes, and tourist development taxes as well as the issuance of vehicle for hire permits. Collections from these services are then distributed to local municipalities and taxing authorities to fund vital government services in Hillsborough County. HCTC also provides several state services at the local, county level, including the registration and titling of motor vehicles, vessels, and mobile homes, as well as the issuance of driver licenses and ID cards, Florida birth certificates, concealed weapons licenses, and hunting and fishing licenses. Additionally, HCTC collects and clears toll violations from several expressway authorities.




Tax Collector Nancy Millan and team, along with special guests, cutting the ribbon and officially re-opening the new and improved North Tampa office.

## FY 23 and FY 24 Accomplishments:

- **North Tampa Expansion** – The Tax Collector's North Tampa office was expanded by 5,000 square feet to add more lobby seating, customer service windows (including ADA accessible stations), driver license testing, and self-service stations. This location serves approximately 17% of the Tax Collector's overall branch customer base. To continue service delivery during the three-month expansion project, HCTC operated a temporary service center next door to the office which provided limited services to 27,000 customers during construction.
- **Expansion of Driver License Services** – To better serve the growing population in Hillsborough County, HCTC expanded driver license hours from 3:30 to 4:30, restricted driving tests exclusively to Hillsborough residents, and increased staff resources to expand service capacity. With these enhancements, HCTC more than doubled driving tests conducted to approximately 200 daily and allowed us to serve more customers. HCTC also launched Student Saturdays to provide driver license services to Hillsborough students on select weekends, making services more accessible for students and working parents who have challenges visiting HCTC on weekdays.
- **Virtual Agents** – To more efficiently reallocate staff resources based on service demands, HCTC added virtual agent stations in some locations where staff in our contact center can call customers to the counter in a branch remotely to complete the transaction.

## FY 24 and FY 25 Core Goals:

- Improve accessibility and expand services in underserved communities.
- Ensure fiscal accountability through timely and accurate distributions to taxing authorities and audits free of findings.
- Deploy innovative solutions focused on customer convenience, efficiency, and exceptional service delivery.

## FY 24 and FY 25 Key Projects:

- **Bringing Services to the Community:** HCTC is deploying a mobile services unit allowing the office to bring driver license services to the community, making these services more accessible to all residents.
- **Lockboxes:** With 24/7 access to contactless drop off and pick up, HCTC is giving dealers, title services, and other customers the ability to drop off and pick up their paperwork for processing title transactions 24/7 at our Brandon and North Tampa offices. This process will save time, improve efficiency, and eliminate the need to wait in an office for service.
- **Expanding Online Services:** HCTC is adding more services online such as disabled parking permits as well as exploring other opportunities to complete required forms online before visiting an office for a faster service experience.

## Innovation:

**Language Translation Technology:** To break down language barriers and meet people where they are, HCTC introduced Pocketalk, a two-way translation device allowing staff to communicate with customers in 82 languages. Pocketalk eliminates the need for customers to make multiple office visits or bring their own translator to conduct business with our office due to a language barrier. HCTC was the first Tax Collector in the state to implement this technology, and 13 other counties and counting have followed suit.



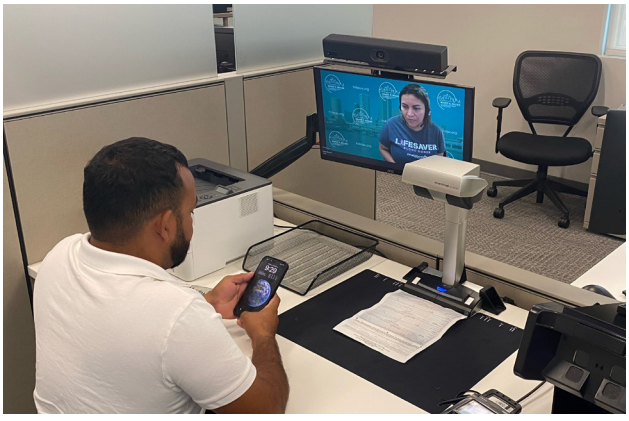

Tax Collector Nancy Millan with a Hillsborough County student who attended one of our Student Saturday events and got his license.



A member of Team HCTC demonstrating the use of a Pocketalk translation device to communicate with a non-English speaking customer.




Tax Collector Nancy Millan and Director of Finance & Accounting, Justyna Swiebocki, receiving two top honors for Excellence in Financial Operations from the Florida Tax Collectors Association. First, the Certificate of Merit and the Legacy Award for Financial Operations for a clean fiscal audit. The second is for the efficiency of financial operations.




A member of the Hillsborough County Tax Collector team assists a customer via a virtual agent station, allowing HCTC to reallocate resources as needed.

| Performance Measures | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Customer satisfaction rating is based on feedback received from public customers served in our branch offices (text/ email survey or comment card and Google Reviews) or by phone. HCTC maintains consistently high customer satisfaction ratings. In FY 2023, HCTC collected over 152,000 surveys. Satisfaction is based on top-box ratings. Excellent and Very Good. | 96% | 94.5 | 96% | 96% |
| Total number of customers served in HCTC's eight branch offices for in-person transactions. Total branch customers served continues to increase. Based on population increases in Hillsborough County, we expect to continue to see increases in the number of customers served. | 915,136 | 933,879 | 985,000 | 995,000 |
| Total number of transactions completed by HCTC for all services. | 2,343,859 | 2,367,431 | 2,450,000 | 2,500,000 |
| Total dollars collected for all local and state services provided by HCTC. | $2,822,781,208 | $3,175,694,196 | $3,544,074,722 | $3,916,202,568 |
| Number of transactions completed per Customer Service Representative. HCTC has close to 300 CSRs working in both our branches and contact center. | 7,895 | 7,971 | 8,100 | 8,150 |

# Tax Collector

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Other Non Operating | $ 37,574,165 | $ 42,868,509 | $ 62,482,058 | $ 53,220,135 |
| **Total** | **$ 37,574,165** | **$ 42,868,509** | **$ 62,482,058** | **$ 53,220,135** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Countywide General Operating Fund | $ 28,392,704 | $ 32,530,201 | $ 49,986,313 | $ 39,677,550 |
| Unincorporated Area General Operating Fund | 6,209,512 | 7,065,482 | 8,409,888 | 9,189,629 |
| Unincorporated Area Special Revenue Funds | 611,038 | 661,082 | 710,133 | 768,718 |
| Transportation Trust Fund | 197,241 | 210,789 | 279,627 | 293,233 |
| Library Tax District Special Revenue Fund | 1,274,097 | 1,456,048 | 1,719,583 | 1,831,877 |
| Sales Tax Revenue Fund | 437,518 | 497,817 | 512,526 | 528,773 |
| General Obligation Bonds Sinking Funds | 201,343 | 227,340 | 288,988 | 305,355 |
| Public Utilities Water/Wastewater Funds | 149,524 | 119,180 | 0 | 0 |
| Noncommitment Debt Service Funds | 101,187 | 100,570 | 575,000 | 625,000 |
| **Total** | **$ 37,574,165** | **$ 42,868,509** | **$ 62,482,058** | **$ 53,220,135** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Funded Positions | 385 | 385 | 401 | 418 |
| Funded FTE Positions | 385.00 | 385.00 | 401.00 | 418.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

The budget presented for the Tax Collector does not represent the organization's State approved budget. It represents the dollar amounts that the County Commission has paid or is estimated to pay to the Tax Collector as the statutory fee for collection of taxes on behalf of the County Commission and School Board as a taxing authority. Other taxing authorities paying commissions to the Tax Collector for the collection of ad valorem taxes include the Tampa Port Authority, the Children's Board, HART, the Southwest Florida ManagementDistrict and Tampa Palms. Florida Statutes require that the Tax Collector's operating budget be submitted on or before August 1st of each year and be approved by the Department of Revenue and that commissions be paid to the Tax Collector by the County and other taxing authorities for the collection of ad valorem taxes. The Tax Collector returns excess fees (residual equity) remaining at the end of the fiscal year.

# 13th Judicial Circuit, Administrative Office of the Courts

(813) 272-5894 | fljud13.org

The Trial Court Administrator performs a range of functions to assist the Chief Judge in carrying out administrative duties related to the operation of the County and Circuit Courts within the 13th Judicial Circuit. As executive of the Administrative Office of the Courts, she is responsible for ensuring there are adequate resources available, including personnel and budgetary. The duties range from management of court programs to facilities management. Other duties include, but are not limited to: caseflow management, information system oversight, court technology and communications, dispute resolution alternatives, the development of policies and procedures, new program and service proposals, public information, interagency coordination, justice administration analysis, program performance audits, contract negotiations, and other administrative duties associated with day-to-day operations of the court.



Firewall in NOC

## FY 23 and FY 24 Accomplishments:

- Established a hybrid model for parent/child supervised visitations at the Criminal Justice Center (CJC) to include both remote and in-person services, minimizing wait time, and increasing access.
- Upgraded Criminal Annex core switches and improved antivirus services to maximize virtual security.
- Developed a multi-track program for Drug Pre-Trial Intervention, which provides separate requirements for participants based on their individual risk and need. The team developed contracts and participant handbooks for each of the four tracks.
- Established Behavioral Health Programs, a comprehensive internship program, to create field placement opportunities for college-level students in court programs (Children's Justice Center, Problem Solving Courts, and Juvenile Diversionary Programs) and required clinical supervision as students progress towards licensure.

## FY 24 and FY 25 Core Goals:

- Update the Master Plan for courthouse facilities, to include the needs of stakeholders.
- Create a plan to address Process Evaluation recommendations, as identified by the University of South Florida, to enhance Drug Pre-Trial Intervention.

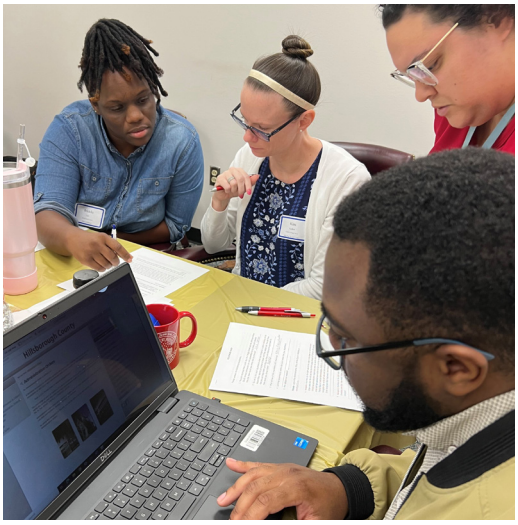
## FY 24 and FY 25 Key Projects:

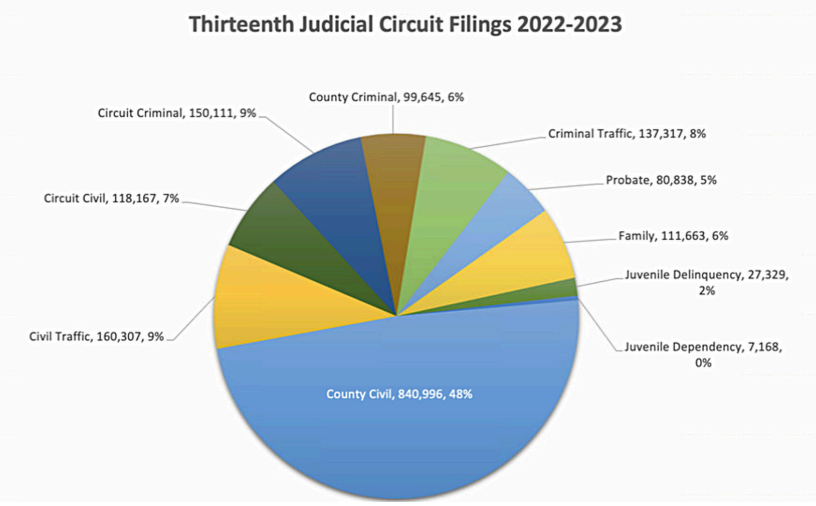
- Finalize Juvenile Diversion Program (JDP) relocation from 700 Twiggs to the Pat Frank Court Building to offer more efficient services to juveniles and parents, including observed drug testing.
- Expand Behavioral Health Program services to include evidence-based practices and direct services for pro se litigants in family law cases.
- Upgrade storage for production servers and virtual desktop environment. Upgrade agency firewall and blade servers to support disaster recovery.

## Innovation:

Court Technology migrated court email accounts to Microsoft Office 365. This provides a more robust infrastructure for court communications, file sharing, and team collaboration. Dynamic distribution groups were also implemented ensuring membership accuracy and reducing potential human error.

In addition to individual onboarding exercises to establish expectations and opportunities for feedback, the AOC has also created group activities to allow new employees a chance to learn more about the overall operations and how their role fits within the mission of the organization.









| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Number of guardianship reports reviewed by Elder Justice Center to ensure compliance with the statute and the courts directives. | 2,137 | 2,208 | 2,230 | 2,250 |
| Graduation Rate in Drug Court Pre-Trial Intervention cases. | 65% | 72% | 76% | 76% |
| Juvenile Diversion Programs Successful Completion percentage. | 80% | 75% | 80% | 80% |
| Number of Supervised Visitations at the Children's Justice Center completed for permanency planning or reunification with parent/guardian | 413* | 1,590 | 1,630 | 1,650 |
| Number of total users supported by JAWS, the Judicial Automated Workflow System | 43,800 | 48,138 | 53,138 | 58,138 |

* temporarily suspended due to staffing shortage in FY 22

# Administrative Office of the Courts -13th Judicial Circuit

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 4,304,295 | $ 4,638,716 | $ 5,839,114 | $ 6,261,628 |
| **Operating Expenditures/Expenses** | 6,065,033 | 6,266,039 | 7,655,821 | 8,187,574 |
| **Capital Outlay** | 352,522 | 135,383 | 500,000 | 250,000 |
| **Other Non Operating** | 0 | 0 | 271,665 | 271,665 |
| **Total** | **$ 10,721,850** | **$ 11,040,138** | **$ 14,266,600** | **$ 14,970,867** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 3,103,607 | $ 3,114,676 | $ 3,717,626 | $ 4,017,991 |
| **Countywide Special Revenue Funds** | 7,093,212 | 7,478,955 | 8,698,060 | 8,865,118 |
| **Grants (Not Transportation-Related)** | 525,032 | 446,508 | 1,850,914 | 2,087,758 |
| **Total** | **$ 10,721,850** | **$ 11,040,138** | **$ 14,266,600** | **$ 14,970,867** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 63 | 63 | 62 | 62 |
| **Funded FTE Positions** | 62.70 | 62.70 | 61.70 | 61.70 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of the capital limit increase and general liability insurance.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of the capital limit increase.

# Charter Review Board

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Operating Expenditures/Expenses** | $0 | $0 | $0 | $ 8,000 |
| **Total** | **$0** | **$0** | **$0** | **$ 8,000** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $0 | $0 | $0 | $ 8,000 |
| **Total** | **$0** | **$0** | **$0** | **$ 8,000** |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

The Board will convene in FY 25.

# Environmental Protection Commission

(813) 627-2600 | epchc.org

The mission of the Environmental Protection Commission of Hillsborough County (EPC) is to protect the natural resources, environment, and quality of life in Hillsborough County. EPC accomplishes this by protecting air, water, and soil from pollution, in addition to safeguarding wetlands and helping control nuisances such as noise and odor. EPC promulgates relevant environmental rules, and based on these rules, issues permits and authorizations. Agency staff conducts routine compliance inspections to ensure that the terms of each permit and authorization are being met. EPC also maintains robust air and water quality monitoring networks to ensure good environmental health.




EPC was pleased to host its annual Clean Air Fair in downtown Tampa. Several local and national officials, 62 exhibitors, and nearly 1,000 guests attended. Additionally, EPC partnered with Solar United Neighbors and others to concurrently launch the 2023 Hillsborough County Solar Co-op at this annual event.

## FY 23 and FY 24 Accomplishments:

- EPC's Solid Waste Rule (Chapter 1-7) and Noise Rule (Chapter 1-10) were amended and formally adopted by EPC Commissioners in 2023. These amendments collectively clarified and ensured consistency in the rules, codified existing requirements, corrected specific references to State regulations as needed, standardized methodologies, and introduced new exemption criteria.
- Establishing conservation easements are vital for protecting properties for future generations, but it is not required for every wetland mitigation area. Since 2014, through education and working with the development community, there have been 1,686 acres of conservation easements provided to EPC. Conservation easements safeguard our natural resources and reduce flood insurance costs, saving residents an estimated $5.9 million annually.
- EPC utilized $35,000 of Pollution Recovery Funds to collaborate with the Florida Department of Health, Hillsborough County Public Schools, and The Mosaic Company on a radon study to evaluate the impacts of Mosaic's Riverview phosphogypsum stack on nearby communities. The year-long study represents the culmination of a three-part assessment of radon levels relative to the stack over time.
- EPC actively monitored bay segments for general water quality and red tide, and additionally collaborated with partner agencies for seagrass monitoring in Tampa Bay. Over 5,000 stations are sampled annually, and approximately 100,000 analyses are projected to be completed by EPC's laboratory.
- All four of the Tampa Bay segments (Old, Hillsborough, Middle, Lower) met water quality goals for Chlorophyll a. Additionally, 20 out of 24 water quality stations for major tributaries met water quality goals for Total Nitrogen in 2023.

## FY 24 and FY 25 Core Goals:

- An EPC Blanket Authorization will be issued to Hillsborough County for construction-related activities like bridge repair and maintenance. This authorization covers maintenance improvements to approximately 276 bridges without requiring individual EPC permits. Since Hillsborough County has the largest bridge inventory for local municipalities in Florida, this coordination will provide for more efficient permitting.
- EPC is committed to strengthening our public and private partnerships with local governments and businesses. We achieve this through collaborative efforts with the Tampa Bay Estuary Program and the Regional Planning Council's Agency on Bay Management. Together, we address regional sustainability and resiliency issues.
- EPC seeks to expand our current electric vehicle fleet and charging

infrastructure to increase our hybrid electric vehicle use. This expansion initiative will help modernize our fleet, reduce reliance on fossil fuels, and ultimately decrease overall vehicle air emissions.

- EPC consistently evaluates efficiency measures, including staffing, workload analysis, equipment innovations, and database enhancements. By doing so, we ensure that our tools and equipment enhance staff efficiency, ultimately leading to more effective outcomes. These ongoing improvement efforts align with EPC's mission, vision, and values.
- EPC plans to enhance our existing internship program, enabling college students to complete required internship hours in their specific fields of study, and allowing students to gain real-world work experience in environmental regulation. This supports our divisions in accomplishing essential tasks that benefit the residents of Hillsborough County.

## FY 24 and FY 25 Key Projects:

- EPC will collaborate with other researchers to collect important information on chronic sources of bacterial contamination in county waterways. This activity intends to reduce sanitary sewer overflows into Hillsborough County water bodies to continue to meet targets for nutrient loading into Tampa Bay and reduce health risks to the community.
- EPC is developing a Geographic Information System to geographically identify and map conservation easements. The conservation easement information will then be linked to an existing agency map, providing easy public access to property owners, developers, and consultants to view details such as location, size, and property description.
- EPC and the Environmental Protection Agency are partnering to deploy innovative continuous lead monitoring technology in the East Ybor area. This project aims to establish the relationship between emissions and monitored concentrations. The anticipated duration of the study is up to a year.
- EPC is partnering with the Tampa Bay Regional Planning Council and other partners to secure funds to develop the Tampa Bay Coastal Master Plan to illustrate flood risks for the region's vulnerable communities and habitats, and to propose a coordinated suite of enduring local adaptation projects.
- EPC continues to identify and implement improvements to the agency's after-hours On-Call Program. The primary focus is to provide ongoing training to staff that increases their overall knowledge and familiarity with the activities and responsibilities of the various divisions.

## Innovation:

- EPC has incorporated innovative Trimble Global Positioning System technology. This high-performance Global Navigation Satellite System (GNSS) is a handheld GPS receiver that supports real-time positioning and is excellent for collecting data and delineating wetlands boundaries, which can be used online, increasing efficiency during field investigations. Additionally, Wetlands staff now use in-field electronic forms on their rugged tablets onsite. These rugged tablets contain electronic field data forms, along with electronic in-field permits, which can be issued on the spot to residents. These innovative efforts can significantly reduce staff project time, are completely paperless, and increase customer satisfaction.
- Waste Division staff are involved in coordination efforts associated with GIS data sharing related to the locations of Historic Solid Waste Disposal Areas (old landfills), Brownfield Sites, EPA Superfund Sites, and sites included on the EPA's National Priorities List. This effort helps ensure consistency and communication between staff and other agencies in addressing environmental impacts, including those resulting from rezoning proposals.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Amount of time needed to process State-delegated environmental permit applications. | 27 days | 23 days | ≤ 30 days | ≤ 30 days |
| Amount of time needed to process non-delegated environmental permit applications. | 31 days | 32 days | ≤ 30 days | ≤ 30 days |
| Percentage of time staff resolved noncompliant activities within the 180-day goal. | 97% | 99% | ≥ 95% | ≥ 95% |
| Percentage of time staff met the three-day goal to respond to environmental complaints. | 97% | 99% | ≥ 95% | ≥ 95% |

# Environmental Protection Commission

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 15,302,638 | $ 16,226,296 | $ 20,012,588 | $ 20,774,325 |
| **Operating Expenditures/Expenses** | 1,369,041 | 1,509,011 | 2,468,734 | 2,490,459 |
| **Capital Outlay** | 88,242 | 207,633 | 587,812 | 460,648 |
| **Grants & Aids** | 195,522 | 289,259 | 218,244 | 453,242 |
| **Total** | **$ 16,955,443** | **$ 18,232,199** | **$ 23,287,378** | **$ 24,178,674** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 11,250,831 | $ 11,954,998 | $ 14,353,069 | $ 14,536,936 |
| **Countywide Special Revenue Funds** | 1,702,059 | 1,982,499 | 1,714,548 | 2,009,524 |
| **Grants (Not Transportation-Related)** | 4,002,552 | 4,294,701 | 7,219,761 | 7,632,214 |
| **Total** | **$ 16,955,443** | **$ 18,232,199** | **$ 23,287,378** | **$ 24,178,674** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 143 | 143 | 143 | 146 |
| **Funded FTE Positions** | 143.00 | 143.00 | 143.00 | 146.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, three positions were established to address an increase in contract workload.

**OPERATING EXPENDITURES:**
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

**GRANTS AND AIDS:**
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

# Guardian ad Litem Office

(813) 272-510 | guardianadlitem.org

The Statewide Guardian ad Litem Office represents more than 35,000 abused and neglected children under the jurisdiction of Florida's juvenile dependency courts every year. High-quality, effective, independent legal representation is crucial for dependent children represented in court to help them reach permanency quickly. The Guardian ad Litem becomes the consistent, caring adult the child can depend on and trust. Our representation is a necessity that directly and positively impacts the lives of our most vulnerable children, who can enjoy a safe and positive future with the right combination of care and services.

## FY 23 and FY 24 Accomplishments:

- The Statewide Guardian ad Litem Office in Hillsborough County provided representation to 3,358 children.
- The Statewide Guardian ad Litem Office in Hillsborough County recruited, trained, and certified 125 Guardian ad Litem Volunteers.
- The Statewide Guardian ad Litem Office in Hillsborough County achieved permanency for 932 children through reunification, adoption, or permanent placement with a relative.

## FY 24 and FY 25 Core Goals:

- The Statewide Guardian ad Litem Office strives to have a volunteer or pro bono attorney assigned to every child represented by the office.
- The Statewide Guardian ad Litem Office will increase the number of mentors assigned to youth aging out of the foster care system.

## FY 24 and FY 23 Key Projects:

- The Statewide Guardian ad Litem Office will increase the number of mentors assigned to youth aging out of the foster care system.
- The Statewide Guardian ad Litem Office will increase the number of volunteers and pro bono attorneys assigned to children represented by the office.

## Innovation:

The Statewide Guardian ad Litem Office, in conjunction with Hope Florida, created an initiative, Hope Florida – A Pathway to Promise, to recruit and train mentors to help youth aging out of the foster care system, many with nobody to turn to. Youth are matched with a mentor who will serve as a committed, caring adult as the youth transitions to adulthood, providing a lifeline for questions and advice related to living independently. Mentors will function as the go-to person for the youth as they transition into adulthood.




Pictured is the Bethune-Cookman Alumni Group along with a teen who aged out of the foster care system. The alumni group traveled three hours to meet the teen, who is now attending the college of his dreams: Bethune-Cookman University.



The Guardian ad Litem celebrated Isabelle's 18th birthday by throwing her a party – her first birthday party ever!



Guardian ad Litem staff attended the Hillsborough County Bar Association for Food Fest 2024. They were joined by Voices for Children Facility Dogs Lorne and Barley and their handlers.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Every child in the Hillsborough County dependency system will be appointed to the Statewide Guardian ad Litem Office. | 94% of children in the dependency system in Hillsborough County were appointed to the Statewide Guardian ad Litem Office. | 94% of children in the dependency system in Hillsborough County were appointed to the Statewide Guardian ad Litem Office. | 100% of children in the dependency system in Hillsborough County were appointed to the Statewide Guardian ad Litem Office. | 100% of children in the dependency system in Hillsborough County were appointed to the Statewide Guardian ad Litem Office. |
| The Statewide Guardian ad Litem Office in Hillsborough County will recruit, train, and certify an average of 19 volunteers and pro bono attorneys per month. | An average of 13 volunteers were certified per month. | An average of 12 volunteers were certified per month. | An average of 19 volunteers and pro bono attorneys will be certified per month. | An average of 19 volunteers and pro bono attorneys will be certified per month. |

# Guardian ad Litem

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 383,904 | $ 311,082 | $ 594,583 | $ 560,094 |
| **Operating Expenditures/Expenses** | 72,712 | 30,134 | 134,511 | 133,937 |
| **Total** | **$ 456,616** | **$ 341,216** | **$ 729,094** | **$ 694,031** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 456,616 | $ 341,216 | $ 729,094 | $ 694,031 |
| **Total** | **$ 456,616** | **$ 341,216** | **$ 729,094** | **$ 694,031** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 8 | 8 | 8 | 8 |
| **Funded FTE Positions** | 8.00 | 8.00 | 8.00 | 8.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Changes in personnel expenditures are primarily the result of fluctuations in employee benefit elections.

**OPERATING EXPENDITURES:**
- Continuation budget.

# Hillsborough Transportation Planning Organization

(813) 272-5940 | PlanHillsborough.org

The Hillsborough Transportation Planning Organization (TPO) is a transportation policy-making board mandated by federal and state law. The TPO is responsible for making sure federal and state dollars are spent on transportation projects supported by the community, based on a continuing, cooperative, and comprehensive planning process. The TPO Board includes members of all local government governing boards and transportation authorities, as well as the School Board and the Planning Commission.

Hillsborough TPO
Transportation
Planning Organization

## FY 23 and FY 24 Accomplishments:

- The 2050 Long Range Transportation Plan (LRTP) is well underway. The County staff completed the comprehensive State of Good Repair and Resilience Analysis, Revenue Estimates, Real Choices When Not Driving, and the new Equity Needs Assessment. Simultaneously, the TPO has launched two crucial RTP projects, which focus on optimizing truck routes and evaluating freight movement, with adoption scheduled for October 2024.
- At a 2023 hearing, the TPO Board approved a Transportation Improvement Program (TIP) that includes $4.9 billion in funding for transportation projects within the county, including enhancements along Big Bend Road near I-75, four intersections along US301, and many others.
- The annual performance review of the Sunshine Line, as the designated Community Transportation Coordinator for Hillsborough County, was approved on Dec 15, 2023. The updated Transportation Disadvantaged Service Plan was adopted in April 2023.

## FY 24 and FY 25 Key Projects:

- Adopt the 2050 Long Range Transportation Plan (LRTP) at an October 2024 public hearing. The LRTP addresses all transportation needs and identifies priorities for the next 20+ years to accommodate growth within budget constraints. Growth forecasts, cost estimates, needs assessments, and public input are included throughout the process.
- Annual update of the countywide five-year Transportation Improvement Program (TIP), which assigns available federal and state funds and grants to projects within Hillsborough County, and allows for public reference of all major projects by local governments and agencies.
- Annually review the performance of the Sunshine Line as the designated Community Transportation Coordinator for Hillsborough County and update the Transportation Disadvantaged Service Plan.

## FY 24 and FY 25 Core Goals:

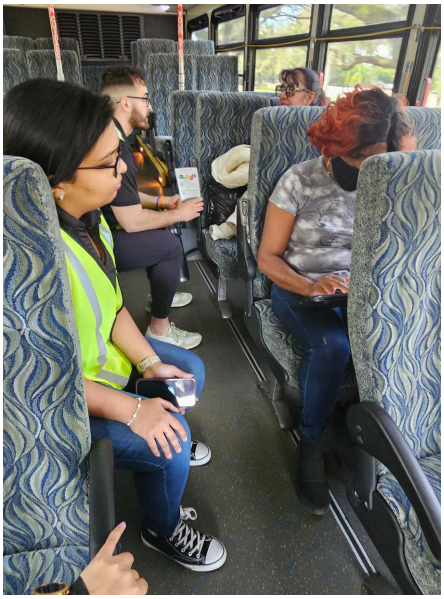
- The TPO is completing the 2050 Long Range Transportation plan, which has new components this year, including equity and truck routes, and freight movement.
- The TPO will complete an area study of Ybor City and identify ways to connect passengers from the Brightline Station to key destinations within Hillsborough County and beyond.
- A community air quality monitoring network project along interstate corridors, thanks to a three-year US Environmental Protection Agency grant, with partners USF College of Public Health and County Environmental Protection Commission. The goal is a community-based air monitoring network sharing real-time data with community members on a website




The TPO's Health Impact Assessment of Complete Streets documented that public health outcomes in the county are different in different neighborhoods, and that the variation is statistically related to transportation.

## Innovation:

The TPO's Electric Vehicle Infrastructure Plan (EVIP) aims to guide electric vehicle and charger growth through policy recommendations. Hillsborough County currently has around 500 EV chargers spread throughout the county. The EVIP predicts up to 69% of Hillsborough's vehicle fleet will be electric by 2050. To handle this demand, the plan provides suggestions for additional chargers and suggestions for onsite parking at new multi-family and commercial developments. The EVIP also recommends ADA-accessible features for physical access and communication devices, ensuring that EV charging is inclusive while planning for secure payments and cybersecurity.



TPO staff completed ride-alongs on several HART buses to engage riders and recruit them to complete the Access 2050 Long Range Transportation Plan survey.




During the award-winning FLiP Jr. Summer Program for Youth in Community Planning, students at Dowdell Middle Magnet School helped improve pedestrian safety by painting a marine-themed crosswalk.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Annually updated Transportation Improvement Program, approved by U.S. DOT, identifying projects, and making them eligible for designated state and federal funding within the next five years | 1 | 1 | 1 | 1 |
| Government-in-the-Sunshine meetings of the board and its advisory committees, providing full public access to the transportation priorities and decision-making process | 80 | 67 | 67 | 67 |

# Hillsborough Transportation Planning Organization

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 884,921 | $ 918,772 | $ 1,788,130 | $ 1,869,400 |
| **Operating Expenditures/Expenses** | 1,734,642 | 1,643,833 | 9,114,018 | 8,322,188 |
| **Total** | **$ 2,619,562** | **$ 2,562,605** | **$ 10,902,148** | **$ 10,191,588** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Grants (Not Transportation-Related)** | $ 2,614,562 | $ 2,562,605 | $ 10,876,743 | $ 10,162,138 |
| **Discretely Presented Component Units** | 5,000 | 0 | 25,405 | 29,450 |
| **Total** | **$ 2,619,562** | **$ 2,562,605** | **$ 10,902,148** | **$ 10,191,588** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 8 | 8 | 8 | 8 |
| **Funded FTE Positions** | 8.00 | 8.00 | 8.00 | 8.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

**OPERATING EXPENDITURES:**
- Changes in operating expenditures are primarily the result of fluctuations in grant appropriations.

# Planning Commission

(813) 272-5940 | PlanHillsborough.org

The Hillsborough County City-County Planning Commission develops and recommends long-range comprehensive plans to the elected officials of Hillsborough County and the cities of Tampa, Temple Terrace, and Plant City. The agency coordinates land use, transportation, infrastructure, and environmental planning for all four local governments. The agency also provides staff to the Transportation Planning Organization and the Hillsborough River Board. The agency mission is: the Planning Commission promotes, coordinates, and facilitates the involvement of all people in the long-range planning and vision for the community to improve economic development, quality of life, and provides value-added services.



Jay Collins, AICP and Yeneka Mills show a map of Plant City to citizens during a kickoff meeting for the Plant City Northeast Master Plan.

## FY 23 and FY 24 Accomplishments:

- Planning Commission staff updated planning population and employment projections for each jurisdiction for the time horizon of 2030 to 2050. Staff collectively reviewed historical data and discussed current trends with land use planners from all partner jurisdictions. Understanding growth and employment trends helps the agency and its jurisdictional partners plan for land use changes necessary to support that growth.
- Planning Commission staff completed required updates to the City of Tampa Comprehensive Plan, including the Mobility Section and the Environmental and Sustainability Section. These updates implement the Comprehensive Plan Update Vision, developed by hundreds of Tampa residents. Additionally, staff completed an amendment to clarify the definition and regulation of accessory dwelling units to better serve residents' housing needs.
- Plan Hillsborough studied the fees associated with the services the Planning Commission provides to customers within the three cities. Key findings showed the current prices do not cover the full cost of providing services. The study highlighted the need to adjust fees for plan amendments, rezoning reviews, and other services. It provided options for consideration regarding fee structures and increases.

## FY 24 and FY 25 Core Goals:

- The Planning Commission will plan for growth and development to maximize the choices available to all residents of Hillsborough County: choices of where they want to live whether urban, suburban, or rural areas; choices in transportation and recreation opportunities; and choices for employment, shopping, and other services.
- The Planning Commission will continue to monitor, evaluate, and update Comprehensive Plans to ensure each addresses the long-range needs of the citizens of Hillsborough County, meets state law requirements, and furthers the visions and strategic plans of all four local governments.
- By serving as staff to the Hillsborough River Interlocal Planning Board & Technical Advisory Council, the Planning Commission furthers the goal of protecting this potable water source, its natural resources, wildlife and habitat, and recreational opportunities available in and along the Hillsborough River, a community asset.

## FY 24 and FY 25 Key Projects:

- At the request of Hillsborough County and with agency partners, Planning Commission staff will study areas for strategic expansion of services for new growth areas. This will include reviewing demographics and economic data, land use patterns, getting community input, and assessing current and future infrastructure.
- The Planning Commission will finalize the last update of the Hillsborough County Comprehensive Plan for its Future Land Use Section and work on changes and updates to the Future Land Use map. Work will continue on the updates of the Tampa,

Plant City, and Temple Terrace Comprehensive Plans.

- The Planning Commission will finalize Community Plans for Greater Palm River-Progress Village and Valrico. At the request of Hillsborough County, staff will begin work on updating the Riverview Community Plan. Community plans are intended to be an extension of the County's Comprehensive Plan based on issues raised by local stakeholders.

## Innovation:

In FY 23, Plan Hillsborough launched its new website featuring the same content and helpful information with a new look and feel. The new design aims to simplify access to core documents, news, and ongoing projects. It prioritizes citizens' accessibility by providing critical information about public engagement opportunities and meetings with a focus on ADA compliance and ability to translate to other languages.



Gena Torres hands out information about Plan Hillsborough projects to a citizen at the 2023 World Car Free Day in downtown Tampa.



Katrina Corcoran, AICP, discusses the Future Land Use Section update with a citizen at a community meeting.



Jay Collins, AICP, Roger Mathie, and Alvaro Gabaldon discuss the boundaries of the Valrico Community Plan with residents at an open house.

| Performance Measure | FY 22 Actual | FY 23 Actual | FY 24 Projected | FY 25 Projected |
|---|---|---|---|---|
| Comprehensive plans, amendments, and updates prepared to meet State requirements. | Yes | Yes | Yes | Yes |
| Percentage of plan amendment consistency findings where the local jurisdiction agreed with the agency's recommendation. | 96% | 71% | 85% | 0% |
| Number of outreach presentations to community or business groups. | 110 | 90 | 125 | 125 |
| Percentage of customer service surveys rating agency services as "excellent" or "good." | 100% | 100% | 98% | 98% |

# Planning Commission

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 5,325,415 | $ 5,829,160 | $ 6,392,012 | $ 6,901,745 |
| **Operating Expenditures/Expenses** | 485,532 | 611,448 | 663,748 | 682,424 |
| **Capital Outlay** | 0 | 0 | 12,000 | 13,000 |
| **Total** | **$ 5,810,947** | **$ 6,440,607** | **$ 7,067,760** | **$ 7,597,169** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Discretely Presented Component Units** | $ 5,810,947 | $ 6,440,607 | $ 7,067,760 | $ 7,597,169 |
| **Total** | **$ 5,810,947** | **$ 6,440,607** | **$ 7,067,760** | **$ 7,597,169** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 45 | 48 | 48 | 49 |
| **Funded FTE Positions** | 45.00 | 48.00 | 48.00 | 49.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- In FY25, one position is established to address an increase in additional required studies.
- In FY25, one-time funding is included for several retirement payouts.
- In FY25, finding is included for a market equity increase.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of increased costs for advertisement, security and public notice for public hearings and community meetings.

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

# Soil & Water Conservation District

(813) 707-1652 | hillsboroughswcd.com

Hillsborough Soil & Water Conservation District Florida

The mission of the Hillsborough Soil and Water Conservation District (SWC or District) is grounded in its enabling legislation (1946) to promote sustainable agriculture and soil and water conservation through education and sound management of soil and water characteristics and other natural resources on lands within the District. A core function of the District is sponsorship of agricultural cost-share programs and assistance to the United States Department of Agriculture Natural Resources Conservation Service at the local level. During the 2024 and 2025 fiscal periods, the District will reassert its commitment to its partners and agricultural producers through the delivery of technical assistance and project management of cost-share projects that enhance the local agricultural infrastructure. The scope of natural resource conservation themes and opportunities to engage urban, suburban, and rural communities has expanded tremendously in the decades since the District's inception. Consequently, the District fills a significant niche in the delivery of natural-resource, conservation-oriented outreach to the general public. The District participates in a wide array of public events, frequently as the public-facing partner on behalf of its many government- and non-governmental conservation partners. Examples include operating booths at the Florida State Fair, and Florida Strawberry Festival, and support to multidimensional youth education programs such as Future Farmers of America, 4H clubs, AgVenture, and Envirothon.

## FY 23 and FY 24 Accomplishments:

- Reached over 1 million people through exhibits featured at the Florida State Fair, Florida Strawberry Festival, Florida Ag Expo, EPC Clean Air Fair, Earth Day, and related events.
- Offered educational programming in agriculture and conservation to over 10,000 students through poster and speech contests, AgVenture, schools and scouts, 4-H, FFA, parks and recreation, religious youth organizations, community events, and more.

## FY 24 and FY 25 Core Goals:

- Reestablish the District's Mission Statement with emphasis on supporting a "Strong, Sustainable Agricultural Economy through Natural Resources Conservation Programs and supported by Core Values, and SMART Goals."
- Re-engage with rural landowners to identify critical needs that the District is best positioned to address, and build the District's core strengths and services in that regard.
- Grow the District's capacity to deliver technical-assistance projects through efficient use of the District's resources; recognition of the strengths of its partners; and effective collaboration that leverages the strengths of each toward a strong sustainable, local agricultural sector.
- Continue to deliver outreach and education programs to inner-city, urban, and suburban audiences, where those programs are well matched to the mission, core values, and strengths of the District. Opportunities will be prioritized based on the District's ability to enhance specific goals for surface and groundwater conservation and food security issues in those communities.

## FY 24 and FY 25 Key Projects:

Beginning in FY24 and continuing through FY25, the District will conduct a self-examination of its mission, core skills, and capacity to do work. The District's agricultural stakeholders

will be solicited for input toward the rural land priorities to be identified in the forthcoming work plan. In addition, the District will collaborate with the U.S. Department of Agriculture and Florida Department of Agriculture and Consumer Services to put more resources toward project implementation within the District's geographic area of responsibility.




The Hillsborough Soil & Water Conservation District's widespread outreach to the public includes informative displays and booths at such popular events as the Florida State Fair and the Florida Strawberry Festival.






# Soil & Water Conservation District

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Personnel Services** | $ 153,124 | $ 273,808 | $ 304,983 | $ 366,654 |
| **Operating Expenditures/Expenses** | 11,315 | 23,562 | 73,967 | 83,885 |
| **Total** | **$ 164,439** | **$ 297,369** | **$ 378,950** | **$ 450,539** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 164,439 | $ 297,369 | $ 378,950 | $ 450,539 |
| **Total** | **$ 164,439** | **$ 297,369** | **$ 378,950** | **$ 450,539** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 4 | 5 | 5 | 5 |
| **Funded FTE Positions** | 3.00 | 3.50 | 3.50 | 4.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- Increased one part-time position to full-time to improve overall services.

**OPERATING EXPENDITURES:**
- The increase in operating expenditures is primarily the result of one-time funding for Soil and Water Conservation District to lease a vehicle from Fleet Management Services.

# Value Adjustment Board

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Other Non Operating** | $ 603,132 | $ 613,569 | $ 637,104 | $ 664,191 |
| **Total** | **$ 603,132** | **$ 613,569** | **$ 637,104** | **$ 664,191** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 603,132 | $ 613,569 | $ 637,104 | $ 664,191 |
| **Total** | **$ 603,132** | **$ 613,569** | **$ 637,104** | **$ 664,191** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Funded Positions** | 3 | 3 | 3 | 3 |
| **Funded FTE Positions** | 3.00 | 3.00 | 3.00 | 3.00 |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

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

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

# Capital Improvement Program

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Operating Expenditures/Expenses** | $ 16,414,879 | $ 18,118,534 | $ 89,581,295 | $ 132,465,552 |
| **Capital Outlay** | 254,469,481 | 273,651,811 | 1,490,753,354 | 1,813,235,619 |
| **Grants & Aids** | 3,281,276 | 4,347,834 | 17,793,271 | 17,865,974 |
| **Other Non Operating** | 0 | 0 | 17,000,000 | 61,812,814 |
| **Total** | **$ 274,165,636** | **$ 296,118,178** | **$ 1,615,127,920** | **$ 2,025,379,959** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 0 | $ (4,951) | $ 0 | $ 0 |
| **Countywide Special Revenue Funds** | 3,337,840 | 5,512,892 | 30,405,927 | 38,942,119 |
| **Unincorporated Area Special Revenue Funds** | 27,989,574 | 25,936,000 | 114,962,510 | 127,516,663 |
| **Transportation Trust Fund** | 72,402,130 | 51,390,732 | 268,013,465 | 304,630,391 |
| **Library Tax District Special Revenue Fund** | 5,153,409 | 5,937,444 | 47,924,265 | 59,696,022 |
| **Community Investment Tax Revenue Fund** | 9,263,669 | 8,591,750 | 139,561,712 | 180,698,823 |
| **Grants (Not Transportation-Related)** | 6,114,001 | 1,672,176 | 18,083,967 | 23,400,859 |
| **COVID Relief Funds** | 11,519,081 | 28,905,310 | 152,806,843 | 133,664,364 |
| **Countywide Construction Fund** | 8,990,278 | 15,005,670 | 82,111,285 | 137,441,661 |
| **Unincorporated Area Construction Fund** | 3,643,115 | 3,021,909 | 36,289,352 | 104,728,211 |
| **Communication Services Tax Bonds (2015)Project Fund PSOC** | 2,184,580 | 2,239,708 | 0 | 0 |
| **NextGeneration 911 Capital Project Fund** | 180,162 | 0 | 0 | 0 |
| **BP Oil Spill Proceeds Project Fund** | 1,849,369 | 722,651 | 9,390,638 | 9,104,811 |
| **Non Ad Valorem Bonds (2019) Project Fund** | 34,412,165 | 8,941,551 | 9,171,874 | 0 |
| **Environmental Lands Acq & Protect Fund(Parent 30005 - 30009)** | 1,745,425 | 25,620,103 | 54,972,951 | 54,994,787 |
| **Commercial Paper & Credit Capacity Fund** | 3,782,000 | 20,723,846 | 1,791,482 | 1,688,851 |
| **Public Works Solid Waste ResourceRecovery Funds** | 2,483,372 | 3,101,311 | 160,832,166 | 145,687,134 |
| **Public Utilities Water/Wastewater Funds** | 79,115,466 | 88,800,078 | 488,809,483 | 703,185,263 |
| **Total** | **$ 274,165,636** | **$ 296,118,178** | **$ 1,615,127,920** | **$ 2,025,379,959** |

# Debt Service Accounts

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Operating Expenditures/Expenses** | $ 79,393 | $ 486,581 | $ 2,609,355 | $ 3,593,500 |
| **Debt Service Costs** | 139,204,504 | 175,788,915 | 176,535,083 | 197,820,463 |
| **Total** | **$ 139,283,896** | **$ 176,275,495** | **$ 179,144,438** | **$ 201,413,963** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Unincorporated Area Special Revenue Funds** | $ 0 | $ 0 | $ 260,000 | $ 171,339 |
| **Community Investment Tax Revenue Fund** | 783,876 | 823,496 | 660,000 | 660,000 |
| **General Obligation Bonds Sinking Funds** | 6,729,956 | 7,246,918 | 7,263,569 | 9,176,608 |
| **Revenue Bonds Sinking Funds** | 79,126,932 | 93,765,085 | 77,701,382 | 83,547,495 |
| **Commercial Paper Sinking Funds** | 9,247,038 | 30,498,960 | 20,069,150 | 24,893,929 |
| **Direct Borrowing and Placement Note SinkingFunds** | 3,178,803 | 3,177,879 | 3,260,590 | 3,264,835 |
| **Commercial Paper & Credit Capacity Fund** | 0 | 0 | 935 | 0 |
| **Public Works Solid Waste ResourceRecovery Funds** | 10,385,999 | 11,187,407 | 35,527,250 | 36,037,250 |
| **Public Utilities Water/Wastewater Funds** | 22,546,909 | 22,292,600 | 26,368,262 | 35,048,707 |
| **Noncommitment Debt Service Funds** | 7,284,383 | 7,283,150 | 8,033,300 | 8,613,800 |
| **Total** | **$ 139,283,896** | **$ 176,275,495** | **$ 179,144,438** | **$ 201,413,963** |

# Governmental Agencies

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Operating Expenditures/Expenses** | $ 381,490 | $ 422,523 | $ 500,993 | $ 557,209 |
| **Grants & Aids** | 167,716,563 | 227,175,160 | 192,212,808 | 243,491,703 |
| **Total** | **$ 168,098,053** | **$ 227,597,683** | **$ 192,713,801** | **$ 244,048,912** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 19,752,199 | $ 40,420,167 | $ 62,090,366 | $ 48,253,686 |
| **Countywide Special Revenue Funds** | 48,798,731 | 77,455,957 | 5,601,533 | 70,597,724 |
| **Transportation Trust Fund** | 2,257,550 | 2,014,076 | 2,119,825 | 2,131,665 |
| **Sales Tax Revenue Fund** | 93,952,934 | 94,947,833 | 91,902,077 | 96,465,837 |
| **Commercial Paper & Credit Capacity Fund** | 3,336,639 | 12,759,651 | 31,000,000 | 26,600,000 |
| **Total** | **$ 168,098,053** | **$ 227,597,683** | **$ 192,713,801** | **$ 244,048,912** |

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**OPERATING EXPENDITURES:**

- The increase in operating expenditures is primarily the result of $25,000 for the School Site Impact Fees Administration and an increase in commercial insurance premiums of $31,216 for the Health Department.

**CAPITAL AND OTHER EXPENDITURES:**

- Decrease in funding for Tampa Bay Sports Authority -Operations in the amount of $4,921,142.
- Decrease in funding for Tampa Bay Sports Authority -Soccer Complex in the amount of $756,494.
- Decrease in Tax Increment Finance payments to the City of Tampa, Plant City, and City of Temple Terrance in the amount of $8,219,297.
- Increase in funding for Florida Department of Juvenile Justice in the amount of $515,467.
- Increase in funding for Hillsborough County Schools Board Impact Fees in the amount of $64,455,724. In prior fiscal years, this funding was budgeted in Reserves.
- Increase revenue from Community Investment Tax increased payments (sharing) to City of Tampa, City of Temple Terrace, and Plant City by $1,941,943.
- Increase revenue from Community Investment Tax increased payments (sharing) to the Hillsborough County School Board by $2,622,290.
- FY25 includes a decrease in reimbursement for Arena Improvements in the amount of $4,400,000.

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

# Governmental Agencies

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **GENERAL FUNDS** | | | | |
| **Countywide General Fund** | | | | |
| Florida Division of Forestry | $ 21,246 | $ 0 | $ 28,609 | $ 28,609 |
| Hart | 0 | 0 | 250,000 | 250,000 |
| Hart Saver Bus Passes | 11,968 | 11,923 | 184,000 | 184,000 |
| Health Department | 334,459 | 350,272 | 542,893 | 574,109 |
| National Estuary Program | 156,491 | 161,452 | 162,000 | 173,676 |
| Plant City Tax Increment Financing | 1,067,934 | 1,357,268 | 1,512,010 | 1,706,693 |
| School Board Racing Commission | 446,500 | 446,500 | 446,500 | 446,500 |
| Tampa Bay Area Regional Transit Authority | 222,812 | 0 | 0 | 0 |
| Tampa Bay Regional Planning Council | 475,203 | 478,920 | 479,000 | 496,361 |
| Tampa Sports Authority (Property Taxes & Oper Deficit) | 2,896,669 | 2,662,256 | 7,224,988 | 2,303,846 |
| Tampa Sports Authority Soccer Complex | 711,168 | 1,068,653 | 2,030,029 | 1,273,535 |
| Tampa Tax Increment Financing | 12,684,085 | 33,257,244 | 48,171,491 | 39,691,335 |
| Temple Terrance Tax Increment Financing | 316,664 | 428,408 | 649,846 | 716,022 |
| The Children's Board of Hillsborough County | 350,000 | 140,272 | 350,000 | 350,000 |
| University of Florida Aquaculture Lab | 57,000 | 57,000 | 57,000 | 57,000 |
| Van Pool Discounts for County Employees | 0 | 0 | 2,000 | 2,000 |
| **TOTAL GENERAL FUNDS** | **19,752,199** | **40,420,168** | **62,090,366** | **48,253,686** |
| **SPECIAL REVENUE FUNDS** | | | | |
| **Countywide Special Purpose Revenue Fund** | | | | |
| City of Tampa Marine Law Enforcement | 182,000 | 182,000 | 182,000 | 182,000 |
| City of Temple Terrance Marine Law Enforcement | 60,000 | 60,000 | 60,000 | 60,000 |
| Florida Department of Juvenille Justice | 3,094,950 | 4,825,403 | 4,984,533 | 5,500,000 |
| Hillsborough County Schools Boards | 45,152,850 | 72,054,372 | 0 | 64,455,724 |
| School Site Impact Fees Administration | 308,931 | 334,182 | 375,000 | 400,000 |
| | 48,798,731 | 77,455,957 | 5,601,533 | 70,597,724 |
| **Transportation Trust Fund** | | | | |
| Alternative Transportation Program | 0 | 18,000 | 23,500 | 23,500 |
| Gas Tax Distribution of Fuel Tax Plant City | 183,023 | 187,400 | 180,073 | 182,128 |
| Gas Tax Distribution of Fuel Tax Tampa | 1,951,377 | 1,682,886 | 1,794,618 | 1,804,847 |
| Gas Tax Distribution of Fuel Tax Temple Terrace | 123,150 | 125,790 | 121,634 | 121,190 |
| | 2,257,550 | 2,014,076 | 2,119,825 | 2,131,665 |
| **Sales Tax Revenue Funds** | | | | |
| CIT / Tampa Sports Authority | 9,637,321 | 9,546,732 | 8,936,084 | 8,935,667 |
| Community Investment Tax Distribution / Plant City | 2,963,120 | 2,705,701 | 2,809,502 | 2,986,124 |
| Community Investment Tax Distribution / School Board | 45,891,145 | 48,010,541 | 45,492,352 | 48,114,586 |
| Community Investment Tax Distribution / Tampa | 29,117,801 | 28,381,097 | 27,917,399 | 29,586,689 |
| Community Investment Tax Distribution /Temple Terrace | 1,993,543 | 1,953,756 | 1,896,736 | 1,992,767 |
| Sports Authority Sports Facility Sales Tax Bonds | 2,000,004 | 2,000,004 | 2,000,004 | 2,000,004 |
| | 91,602,934 | 92,597,831 | 89,052,077 | 93,615,837 |

# Governmental Agencies

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **3 Cent Tourist Development Tax** | | | | |
| Tampa Sports Authority Soccer Complex | 350,000 | 350,000 | 850,000 | 850,000 |
| | 350,000 | 350,000 | 850,000 | 850,000 |
| **6th Cent Tourist Development Tax Fund** | | | | |
| Tampa Convention Center Capital Cost | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| **TOTOAL SPECIAL REVENUE FUNDS** | **145,009,215** | **174,417,864** | **99,623,435** | **169,195,226** |
| **Capital Project Funds** | | | | |
| Arena Improvements | 3,336,639 | 12,759,651 | 21,000,000 | 16,600,000 |
| Raymond James Stadium Capital Improvements | 0 | 0 | 10,000,000 | 10,000,000 |
| **TOTAL CAPITAL FUNDS** | 3,336,639 | 12,759,651 | 31,000,000 | 26,600,000 |
| **TOTAL GOVERNMENTAL AGENCIES** | **$ 168,098,053** | **$ 227,597,683** | **$ 192,713,801** | **$ 244,048,912** |

# Non-Departmental Allotments

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Personnel Services | $ 2,805,199 | $ 1,548,136 | $ 16,985,198 | $ 17,123,766 |
| Operating Expenditures/Expenses | 152,570,648 | 164,724,966 | 243,071,008 | 259,495,753 |
| Capital Outlay | 0 | 0 | 3,373,764 | 2,850,000 |
| Debt Service Costs | 0 | 0 | 0 | 94,633 |
| Grants & Aids | 78,127,531 | 54,443,326 | 68,743,624 | 44,187,109 |
| **Total** | **$ 233,503,378** | **$ 220,716,428** | **$ 332,173,594** | **$ 323,751,261** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Countywide General Operating Fund | $ 15,658,238 | $ 13,036,743 | $ 42,562,064 | $ 41,430,428 |
| Economic Development Activity Fund | 2,005,639 | 2,716,596 | 1,935,945 | 163,000 |
| Unincorporated Area General Operating Fund | 2,400,071 | 1,995,142 | 11,301,647 | 10,087,636 |
| Countywide Special Revenue Funds | 4,019,367 | 4,123,336 | 3,650,000 | 3,650,000 |
| Transportation Trust Fund | 343 | 321 | 15,004,000 | 15,004,000 |
| Grants (Not Transportation-Related) | 1,737,217 | 19,898,050 | 48,486,002 | 72,365,156 |
| Sales Tax Revenue Fund | 0 | 0 | 754,000 | 1,044,000 |
| COVID Relief Funds | 75,986,820 | 46,677,367 | 45,920,865 | 17,446,655 |
| Self-Insurance Funds | 131,695,683 | 132,268,874 | 162,559,071 | 162,560,386 |
| **Total** | **$ 233,503,378** | **$ 220,716,428** | **$ 332,173,594** | **$ 323,751,261** |

| | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| Funded Positions | 23 | 23 | 24 | 22 |
| Funded FTE Positions | 23.00 | 23.00 | 24.00 | 22.00 |

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

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**PERSONNEL SERVICES:**
- A merit increase is budgeted.
- An increase for health insurance is budgeted.
- During FY24, two positions were eliminated due to remaining vacant for longer than one year.
- In FY25, funding is included for anticipated Federal Labor Law Changes.

**OPERATING EXPENDITURES:**
- A $1,750,000 budget is established for Unauthorized Public Camping and Sleeping HB 1365 for contractual services.
- Funding for Future Disaster Events is increased by $24,560,622 across various funds.

**CAPITAL AND OTHER EXPENDITURES:**
- The decrease in capital expenditures is primarily the result of projects requiring one-time funding reaching completion.

**GRANTS AND AIDS:**
- A $1,750,000 budget is established for Unauthorized Public Camping and Sleeping HB 1365 for grants.
- The Film Commission Tampa Bay budget is increased by $290,000.

Details by agency are shown in the following pages.

# Non-Departmental Allotments

| Descriptions | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Fund** | | | | |
| Alcoholic Beverage Tax | $ 0 | $ 0 | $ 50,000 | $ 50,000 |
| AN - Claim Payments | 2,685 | (895) | 0 | 0 |
| Brandon Chamber of Commerce | 13,200 | 13,200 | 0 | 0 |
| Caribbean Festival | 50,000 | 50,000 | 0 | 0 |
| Childrens Services Assessment Center | 1,987,158 | 1,622,874 | 2,000,000 | 2,000,000 |
| Claims Payments | 11,860 | 0 | 0 | 0 |
| Commission on Human Trafficking USF TIP Lab | 0 | 112,500 | 0 | 0 |
| Commissioners Surety Bonds | 0 | 1,700 | 10,000 | 10,000 |
| Community Land Trust | 0 | 1,232 | 750,000 | 0 |
| Comprehensive Plan Updates | 322,600 | 344,758 | 550,000 | 550,000 |
| County Center Security HCSO | 1,650,083 | 1,628,691 | 1,690,000 | 1,690,000 |
| County Parking Subsidy | 118,260 | 66,765 | 240,000 | 240,000 |
| County Survey | 5,250 | 0 | 100,000 | 100,000 |
| Cross Bay Inter-City Ferry Vessel Grant Match | 0 | 0 | 1,220,820 | 1,220,820 |
| CS Transition | 440,806 | 495,705 | 733,312 | 579,260 |
| Cultural Assets Program | 1,041,305 | 965,038 | 2,100,000 | 1,500,000 |
| Deferred Compensation Plan Consultant | 0 | 0 | 50,000 | 50,000 |
| Disaster Preparedness | 0 | 0 | 500,000 | 500,000 |
| Equity Profile | 100,016 | 0 | 0 | 0 |
| Eviction Diversion and Housing Stabilization | 0 | 650,000 | 0 | 0 |
| Fallen Heroes Fund | 100,000 | 0 | 200,000 | 200,000 |
| Federal Labor Law Changes | 0 | 0 | 0 | 4,400,000 |
| Financial Audit Services | 199,023 | 276,327 | 617,351 | 617,351 |
| Gracepoint Mariposa Women's Psychiatric Hospital | 0 | 0 | 0 | 237,500 |
| Greater Riverview Chamber of Commerce | 11,000 | 11,000 | 0 | 0 |
| HCC InLab | 33,000 | 0 | 0 | 0 |
| Healthcare Workforce Affordable Housing - TGH and USF | 0 | 0 | 0 | 500,000 |
| Homeless | 441,988 | 30,000 | 3,585,000 | 2,810,012 |
| Human Trafficking Initiative | 233,219 | 151,667 | 567,000 | 667,000 |
| Impound Lot - Veterinary Services and Advertising | 1,020 | 2,060 | 2,750 | 2,750 |
| Intergovernmental Representation | 307,750 | 235,000 | 403,000 | 403,000 |
| International Protocol Officer Partnership | 80,000 | 80,000 | 80,000 | 80,000 |
| Jury Parking | 184,220 | 235,479 | 218,750 | 218,750 |
| Law Library Building Insurance | 434 | 1,381 | 2,005 | 1,794 |
| Membership - Florida Association of Counties | 148,785 | 130,039 | 155,000 | 155,000 |
| Membership - National Association of Counties | 22,274 | 22,274 | 23,019 | 23,019 |
| Membership -National Forum Black Public Admin. | 0 | 0 | 2,500 | 2,500 |
| Metropolitan Planning Organization - Study | 23,613 | 149,258 | 150,000 | 150,000 |
| MOSI Butterfly Garden & Trail Restoration | 0 | 50,000 | 0 | 0 |
| Museum of Photographic Arts Pilot Project | 0 | 116,000 | 0 | 0 |
| One Time Allocated Funds | 470,632 | 730,059 | 9,916,133 | 8,839,541 |
| Orient Road Facility Study | 0 | 0 | 206,000 | 0 |
| Other Costs BOCC | 10,325 | 5,177 | 15,000 | 15,000 |
| Other Costs Business Support Svcs | 25,000 | 25,000 | 40,000 | 40,000 |
| Other Costs Clerk to BOCC | 55,758 | 38,384 | 51,400 | 51,400 |
| Other Costs County Attorney | 316,497 | 182,084 | 510,000 | 510,000 |
| Other Costs Debt Service | 88,307 | 83,686 | 720,000 | 500,000 |
| Other Costs Human Resources | 550,780 | 330,611 | 978,120 | 1,048,960 |
| Other Costs Real Estate | 1,536 | (167) | 1,980,617 | 1,000,000 |
| Other Costs Unassigned | 12,315 | 947,528 | 0 | 0 |
| PCORI Fee | 28,246 | 30,132 | 30,000 | 37,000 |
| Performance Audits | 0 | 0 | 500,000 | 500,000 |
| Pictometry Initiative | 341,625 | 341,625 | 489,000 | 489,000 |
| Plant City Chamber of Commerce | 11,000 | 11,000 | 0 | 0 |
| RE Disaster Events | 0 | 906 | 0 | 0 |
| Redevelopment | 800,113 | 788,050 | 2,000,000 | 1,500,000 |
| Revenue Consultant | 0 | 0 | 500,000 | 0 |

# Non-Departmental Allotments

| Descriptions | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Fund (continued)** | | | | |
| Safe and Sound Hillsborough | 0 | 175,902 | 0 | 0 |
| Social Services-Case Management Pilot Project | 0 | 0 | 250,000 | 0 |
| South County High Speed Ferry | 1,000,000 | 334,393 | 2,657,953 | 0 |
| South Tampa Chamber of Commerce | 11,000 | 11,000 | 0 | 0 |
| Southshore Chamber of Commerce | 11,000 | 11,000 | 0 | 0 |
| Strategic Planning | 40,000 | 0 | 270,000 | 270,000 |
| Tampa Bay Water Issues | 0 | 0 | 50,000 | 50,000 |
| Tampa Hillsborough Econ Dev Corp | 450,000 | 450,000 | 450,000 | 450,000 |
| Tampa Metropolitan Area YMCA - Spurlino Family YMCA Gymnasium Expansion | 0 | 0 | 0 | 250,000 |
| Tampa Port Authority | 0 | 0 | 150,000 | 0 |
| Tampa to St. Petersburg Ferry | 175,000 | 0 | 0 | 0 |
| Tax Collector Tax Notice Mailing Costs | 94,450 | 101,695 | 95,000 | 140,000 |
| Temple Terrace Chamber of Commerce | 11,000 | 11,000 | 0 | 0 |
| The Late Honorable Betty Reed Marker | 0 | 11,715 | 0 | 0 |
| Transportation Community Engagement | 0 | 0 | 699,958 | 0 |
| TRIM Mailing Costs | 275,000 | 341,860 | 325,000 | 403,395 |
| Unallocated Funds | 3 | 0 | 0 | 0 |
| Unauthorized Public Camping and Sleeping HB 1365 | 0 | 0 | 0 | 3,500,000 |
| University Area Circulator Service | 0 | 0 | 750,000 | 0 |
| USF Area Innovation District Master Plan | 88,221 | 7,026 | 1,432,376 | 1,432,376 |
| USF High Tech Incubator | 200,000 | 200,000 | 200,000 | 200,000 |
| Vision Zero Study Road Safety Westshore Blvd | 0 | 2,265 | 50,000 | 0 |
| Wimauma Community Plan Implementation | 0 | 6,100 | 745,000 | 745,000 |
| Workforce Initiatives | 3,060,880 | 416,660 | 500,000 | 500,000 |
| | **15,658,237** | **13,036,743** | **42,562,064** | **41,430,428** |
| **Economic Development Activity Fund** | | | | |
| Film Commission Tampa Bay | 749,000 | 772,000 | 163,000 | 163,000 |
| USF IAE Grant | 1,256,639 | 1,944,596 | 1,772,945 | 0 |
| | **2,005,639** | **2,716,596** | **1,935,945** | **163,000** |
| **Unincorporated Area General Fund** | | | | |
| Affordable Housing Subsidy | 513,406 | 599,626 | 599,626 | 550,000 |
| Carrollwood Village Community Park Land | 0 | 0 | 773,764 | 94,633 |
| Coastal Canal Program | 0 | 0 | 200,000 | 200,000 |
| Constitutional Officers Salary Increases | 0 | 0 | 5,000 | 5,000 |
| Dana Shores Underground Utility | 706,420 | 4,901 | 2,424,466 | 0 |
| Federal Labor Law Changes | 0 | 0 | 0 | 2,500,000 |
| Fire Rescue Special Health Claims | 63,770 | 118,351 | 500,000 | 500,000 |
| FR Disaster Events | 0 | 144 | 0 | 0 |
| Hearing Master Parking Violations | 495 | 330 | 3,000 | 3,000 |
| Historic Landmark Resource Program | 7,452 | 25,000 | 35,000 | 55,000 |
| Land Development Code Revisions | 0 | 0 | 200,000 | 200,000 |
| Local Ordinance Enforcement - Public Defender | 6,600 | 8,000 | 50,000 | 50,000 |
| Local Ordinance Enforcement - State Attorney | 27,200 | 20,773 | 29,000 | 29,000 |
| One Time Allocated Funds | 11,010 | 77,237 | 4,921,791 | 4,341,003 |
| Other Costs County Attorney | 0 | 8,400 | 0 | 0 |
| Palm River Water Impact Fee | 0 | 0 | 35,000 | 35,000 |
| Property Registration Contractor | 359,938 | 262,500 | 750,000 | 750,000 |
| Red Light Camera Costs ATS | 461,426 | 614,544 | 715,000 | 715,000 |
| Red Light Monitoring Review HCSO | 42,354 | 55,337 | 60,000 | 60,000 |
| Ruskin Firehouse Cultural Center | 200,000 | 200,000 | 0 | 0 |
| | **2,400,071** | **1,995,142** | **11,301,647** | **10,087,636** |
| **GENERAL FUNDS TOTAL** | **20,063,947** | **17,748,480** | **55,799,656** | **51,681,064** |

# Non-Departmental Allotments

| Descriptions | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **SPECIAL REVENUE FUNDS** | | | | |
| **Countywide Special Purpose Revenue Fund** | | | | |
| Level 1 Trauma Care (Tampa General Hospital) | 3,500,000 | 3,500,000 | 3,500,000 | 3,500,000 |
| **Victims Assistance and Youth Advocacy Fund** | | | | |
| Safe and Sound Hillsborough | 285,580 | 284,962 | 0 | 0 |
| **Florida Department of Juvenile Justice Fund** | | | | |
| JBI Commission for US Dept. of Justice Reimbursement | 83,787 | 188,374 | 150,000 | 150,000 |
| **Phosphate Severance Tax Fund** | | | | |
| Tampa Port Authority | 150,000 | 150,000 | 0 | 0 |
| **Operating Grants Fund** | | | | |
| Disaster Event Costs | 1,737,217 | 19,898,050 | 48,486,002 | 72,365,156 |
| **Sales Tax Revenue Fund** | | | | |
| Film Commission Tampa Bay | 0 | 0 | 754,000 | 1,044,000 |
| **County Transportation Trust Fund** | | | | |
| HART FDOT Grant Match | 0 | 0 | 15,000,000 | 15,000,000 |
| State Board Admin Fees | 343 | 321 | 4,000 | 4,000 |
| **COVID Relief** | | | | |
| American Rescue Plan 3 Act | 21,163,180 | 28,263,999 | 42,037,112 | 14,946,659 |
| American Rescue Plan 3 Act Revenue Recovery | 3,382,185 | 1,772,519 | 841,003 | 1,273,734 |
| CARES ACT 3/27/20 Fund | 2,347,059 | (21,895) | 0 | 0 |
| CARES ACT Interest Fund | 68,829 | 0 | 0 | 0 |
| Emergency Rental Assistance I 12/27/2020 | 14,835,294 | 3,513,383 | 0 | 0 |
| Emergency Rental Assistance II May 2021 | 34,190,272 | 13,149,361 | 3,042,750 | 1,226,262 |
| | **75,986,820** | **46,677,367** | **45,920,865** | **17,446,655** |
| **SPECIAL REVENUE FUNDS TOTAL** | **81,743,748** | **70,699,074** | **113,814,867** | **109,509,811** |
| **COUNTY SELF INSURANCE FUND** | | | | |
| Employee Group Health Insurance Fund-50067004 | 111,140,444 | 110,866,077 | 131,117,035 | 131,113,898 |
| General Liability Insurance Fund-50067002 | 14,228,919 | 14,436,178 | 21,316,667 | 21,321,000 |
| OPEB/Retiree Health Insurance Fund-50067005 | 195 | 229 | 184 | 180 |
| Workers Compensation Insurance Fund-50067001 | 6,326,124 | 6,966,390 | 10,125,185 | 10,125,308 |
| **COUNTY SELF INSURANCE FUND TOTAL** | **131,695,683** | **132,268,874** | **162,559,071** | **162,560,386** |
| **NON-DEPARTMENTAL ALLOTMENTS TOTAL** | **$ 233,503,378** | **$ 220,716,428** | **$ 332,173,594** | **$ 323,751,261** |

# Nonprofit Organizations

| Appropriations | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Operating Expenditures/Expenses** | $ 70,092 | $ 38,376 | $ 2,175,913 | $ 1,938,185 |
| **Grants & Aids** | 32,429,810 | 42,008,108 | 46,374,589 | 52,039,795 |
| **Total** | **$ 32,499,902** | **$ 42,046,484** | **$ 48,550,502** | **$ 53,977,980** |

| Budget by Fund | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Operating Fund** | $ 9,924,520 | $ 12,949,258 | $ 14,942,890 | $ 13,529,831 |
| **Economic Development Activity Fund** | 0 | 0 | 125,000 | 350,000 |
| **Countywide Gaming Compact Fund** | 2,299,085 | 2,164,146 | 624,000 | 624,000 |
| **Unincorporated Area General Operating Fund** | 0 | 0 | 1,452,903 | 852,903 |
| **Unincorporated Area Economic DevelopmentActivity Fund** | 0 | 0 | 125,000 | 0 |
| **Countywide Special Revenue Funds** | 0 | 0 | 297,282 | 297,282 |
| **Sales Tax Revenue Fund** | 20,276,297 | 26,933,080 | 30,983,427 | 38,323,964 |
| **Total** | **$ 32,499,902** | **$ 42,046,484** | **$ 48,550,502** | **$ 53,977,980** |

Included in this budget is funding for social services competitive organizations, social services non-competitive organizations, cultural services competitive organizations, and cultural services non-competitive organizations. This funding is awarded to non-profit groups on a biennial basis for community functions not covered by departments of county government.

**BUDGET CHANGES AND OPERATIONAL IMPACT**
**FY 24 to FY 25**

**GRANTS AND AIDS:**

- The majority of nonprofits are funded at continuation level for FY25 with the exception of several agencies that were funded on a one-time only basis in FY24.

Details by agency are shown in the following pages.

# Nonprofit Organizations

| Descriptions | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **GENERAL FUNDS** | | | | |
| **Countywide General Fund** | | | | |
| A Brighter Community | $ 5,314 | $ 5,314 | $ 5,314 | $ 5,314 |
| African American Art Museum | 68,915 | 6,150 | 0 | 0 |
| Agency for Community Treatment Services (ACTS) Jail Diversion | 0 | 0 | 110,000 | 110,000 |
| AIDS Service Association of Pinellas, Inc. | 8,640 | 8,640 | 8,640 | 8,640 |
| America United Inc (YES) | 33,500 | 28,416 | 33,500 | 33,500 |
| AMI Kids | 106,204 | 106,204 | 106,204 | 106,204 |
| AMI Kids Y.E.S. | 100,000 | 100,000 | 100,000 | 100,000 |
| Artspace Tampa Initiative-Tampa Arts Alliance | 0 | 15,000 | 0 | 50,000 |
| Back To School Coalition of Hillsborough County | 70,000 | 119,999 | 70,000 | 70,000 |
| Bay Chapel, Inc. | 0 | 0 | 0 | 10,000 |
| Black Heritage Festival | 100,000 | 125,000 | 125,000 | 125,000 |
| Black Treasurer Investments (BTI) | 0 | 0 | 0 | 50,000 |
| Boys and Girls Club Summer | 22,500 | 22,500 | 22,500 | 22,500 |
| Boys and Girls Clubs | 64,298 | 64,298 | 64,298 | 64,298 |
| Brandon Chamber of Commerce | 0 | 0 | 32,000 | 11,000 |
| Brothers United Building Brothers Alliance | 0 | 50,000 | 50,000 | 0 |
| Caribbean Festival | 0 | 0 | 50,000 | 50,000 |
| Caribbean American National Development Org | 0 | 50,000 | 50,000 | 50,000 |
| CDC of Tampa Concrete Printer, Matching | 0 | 498,823 | 0 | 0 |
| CDS Housing/Life Transition | 0 | 0 | 0 | 75,000 |
| Center Place | 21,960 | 9,090 | 23,000 | 23,000 |
| Champions for Children | 45,900 | 45,900 | 45,900 | 45,900 |
| Children With A Vision | 0 | 0 | 50,000 | 0 |
| Coalition of One Hundred Black Women, Inc., Tampa Bay Area Chapter | 0 | 0 | 75,000 | 75,000 |
| Commission on the Status of Women | 8,488 | 10,000 | 10,000 | 10,000 |
| Community Stepping Stones | 125,000 | 75,000 | 75,000 | 175,000 |
| Community Tampa Bay/NCCJ | 5,012 | 5,012 | 5,012 | 5,012 |
| Computer Mentors | 0 | 0 | 0 | 0 |
| Cornerstone Family Ministries | 17,010 | 17,010 | 17,010 | 17,010 |
| Corp to Develop Communities | 374,720 | 200,450 | 200,450 | 200,450 |
| County Historical Commission | 10,530 | 20,055 | 20,320 | 35,320 |
| Crisis Center - Human Trafficking | 0 | 0 | 193,000 | 193,000 |
| Crisis Center Admin | 1,312,130 | 1,538,238 | 1,614,932 | 1,604,630 |
| Crisis Center Ruskin Location | 0 | 0 | 0 | 20,604 |
| Dawning Family Services, Inc. | 41,368 | 36,209 | 41,368 | 41,368 |
| Dr Martin Luther King Parade Foundation | 183,665 | 187,530 | 200,560 | 200,560 |
| Dream Builders Mission Inc | 45,392 | 25,000 | 25,000 | 25,000 |
| Dress for Success | 50,000 | 50,000 | 50,000 | 50,000 |
| E.C.H.O. of Brandon Inc | 0 | 0 | 0 | 125,000 |
| Early Learning Coalition | 276,000 | 276,000 | 276,000 | 276,000 |
| East Tampa Business Civic Association | 0 | 99,999 | 100,000 | 100,000 |
| ED Harram Temple No. 23, Inc | 0 | 100,000 | 0 | 0 |
| Egmont Key | 0 | 0 | 5,000 | 5,000 |
| Enterprising Latinas | 100,000 | 100,000 | 400,000 | 250,000 |
| Everyday Blessings | 0 | 0 | 0 | 50,000 |
| Faith Action Ministry Alliance, Inc. | 0 | 0 | 500,000 | 445,715 |
| FAMU National Association Alumni Tampa Chapter | 0 | 0 | 75,000 | 0 |
| Feeding Tampa Bay | 165,025 | 210,432 | 265,025 | 265,025 |
| Florida Solar United Neighborhoods Cooperative | 15,000 | 15,000 | 30,000 | 30,000 |
| Florida-Israel Business Accelerator Program | 100,000 | 100,000 | 100,000 | 100,000 |
| Gamma Theta Omega | 165,087 | (10,402) | 150,000 | 150,000 |
| Gamma Zeta Lambda Chapter of Alpha Phi Alpha Fraternity, Inc. | 0 | 0 | 75,000 | 75,000 |
| Gasparilla Bowl | 0 | 0 | 50,000 | 50,000 |
| Gentlemen Quest of Tampa, Inc. | 0 | 0 | 75,000 | 75,000 |
| Girl Scouts of Suncoast Council | 36,000 | 35,997 | 36,000 | 36,000 |
| Greater Riverview Chamber of Commerce | 0 | 0 | 25,000 | 11,000 |
| Greater Palm River Pt CDC | 124,746 | 126,488 | 124,746 | 124,746 |

# Nonprofit Organizations

| Descriptions | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Fund (continued)** | | | | |
| Greater Tampa Bay Area Council Inc. Boys Scouts of America | 36,000 | 36,000 | 36,000 | 36,000 |
| Growing My Giving, Inc. | 0 | 0 | 50,000 | 30,000 |
| Hillsborough County Anti-Drug Alliance | 25,000 | 25,000 | 25,000 | 25,000 |
| Hillsborough County Pet Resources Foundation | 0 | 0 | 0 | 10,000 |
| Hillsborough Crisis Center/Eldernet | 0 | 0 | 13,127 | 13,127 |
| Hillsborough Veterans Council Inc | 9,992 | 9,585 | 10,000 | 10,000 |
| Hispanic Business Init Fd | 160,000 | 160,000 | 160,000 | 160,000 |
| Hispanic Svcs Council Inc | 16,449 | 24,244 | 31,275 | 31,275 |
| Humane Society | 0 | 0 | 30,000 | 30,000 |
| I-Supplies Foundation | 0 | 0 | 0 | 10,000 |
| Ivey Enrichment Foundation | 0 | 0 | 0 | 50,000 |
| Jobsite Theater | 12,500 | 12,500 | 12,500 | 12,500 |
| Kappa Alpha Psi Fraternity Inc | 0 | 200,000 | 75,000 | 0 |
| Katy Rey Foundation DBA Fostering Hearts FL | 0 | 0 | 0 | 100,000 |
| Lighthouse (Drug Rehabilitation Program) | 0 | 0 | 100,000 | 8,333 |
| Masjid An NASR | 0 | 0 | 50,000 | 50,000 |
| Men of Vision, Inc. | 0 | 0 | 75,000 | 75,000 |
| Mentors for Hillsborough County Veterans | 0 | 0 | 0 | 40,000 |
| Metro Inclusive Health | 100,000 | 0 | 0 | 0 |
| Miracles Outreach (Capital and One-Time Operational Costs) | 0 | 60,000 | 0 | 0 |
| MOSI | 0 | 514,072 | 750,000 | 250,000 |
| My Warriors Place | 0 | 0 | 2,500 | 0 |
| N Tampa Life Enrichment Ctr | 100,000 | 87,786 | 100,000 | 100,000 |
| NAACP Empowerment Center | 20,125 | 70,125 | 70,125 | 70,125 |
| One Time Unallocated Funds | 0 | 0 | 300,000 | 350,000 |
| Phi Beta Sigma Fraternity, Inc. | 0 | 0 | 0 | 150,000 |
| Pi Iota Chapter of Omega Psi Phi Fraternity, Inc. | 0 | 0 | 150,000 | 0 |
| Plant City Chamber of Commerce | 0 | 0 | 25,000 | 11,000 |
| Portico Housing Solutions | 0 | 48,002 | 0 | 0 |
| Positive Coaching Alliance | 60,000 | 40,000 | 60,000 | 0 |
| Project Link, Inc | 0 | 0 | 50,000 | 50,000 |
| Quantum Leap Farm | 11,675 | 11,675 | 11,675 | 11,675 |
| REACHUP | 268,445 | 240,412 | 300,000 | 300,000 |
| Rebuilding Together Tampa Bay | 0 | 150,000 | 150,000 | 150,000 |
| Redland Christian Migrant Assn | 54,520 | 54,201 | 54,520 | 54,520 |
| Safe and Sound Hillsborough CDC of Tampa | 0 | 0 | 400,000 | 300,000 |
| Second Chance Program for Felony | 0 | 132,163 | 200,004 | 150,000 |
| Self Reliance | 13,268 | 13,220 | 13,268 | 13,268 |
| Seniors in Service | 5,400 | 5,400 | 5,400 | 5,400 |
| Sickle Cell Association | 33,876 | 37,309 | 33,876 | 33,876 |
| Sigma Pi Phi Fraternity, Inc. | 0 | 0 | 0 | 10,000 |
| Skills Center | 0 | 1,323,500 | 100,000 | 100,000 |
| Solar and Energy Loan Fund | 0 | 0 | 600,000 | 100,000 |
| Somebody Cares Tampa Bay | 0 | 0 | 100,000 | 36,823 |
| South Tampa Chamber of Commerce | 0 | 0 | 25,000 | 11,000 |
| South Atlantic Regional Conference of Alpha Kappa Alpha Sorority, Inc. | 0 | 0 | 0 | 150,000 |
| Southshore Chamber of Commerce | 0 | 0 | 25,000 | 11,000 |
| St Leo Univ Catholic-Jewish Studies | 0 | 6,610 | 0 | 0 |
| Starting Right Now | 3,764 | 135 | 130,000 | 130,000 |
| STEMXposure, Inc | 0 | 50,000 | 50,000 | 50,000 |
| Straz Center for Performing Arts Master Plan | 1,469,442 | 2,142,925 | 720,000 | 0 |
| Sulphur Springs Museum | 70,088 | 103,582 | 78,000 | 78,000 |
| Suncoast Community Health Centers | 500,000 | 300,000 | 0 | 0 |
| Sustany Foundation | 0 | 10,000 | 35,000 | 35,000 |
| Sweetwater Organic Community Farm | 85,867 | 14,133 | 0 | 0 |
| Tampa Alumnae Delta Sigma Theta | 0 | 36,970 | 75,000 | 75,000 |
| Tampa Alumni Guide Right Foundation, Inc. | 0 | 0 | 0 | 75,000 |
| Tampa Art Museum/Public Library Program | 0 | 0 | 0 | 200,000 |

# Nonprofit Organizations

| Descriptions | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Countywide General Fund (continued)** | | | | |
| Tampa Bay Arts & Education Network | 200,000 | 199,992 | 200,000 | 200,000 |
| Tampa Bay Chapter of the Buffalo Soldiers Motorcycle Club | 0 | 0 | 150,000 | 0 |
| Tampa Bay Community Network | 197,100 | 200,000 | 200,000 | 200,000 |
| Tampa Bay Economic Development Council | 0 | 0 | 0 | 100,000 |
| Tampa Bay History Center | 0 | 0 | 350,000 | 350,000 |
| Tampa Bay Regional Planning Council Resiliency Summit | 0 | 0 | 0 | 25,000 |
| Tampa Bay Sports Commission | 147,000 | 153,700 | 160,000 | 160,000 |
| Tampa City Ballet | 20,000 | 10,000 | 10,000 | 10,000 |
| Tampa Family Community Health Center | 500,000 | 0 | 0 | 0 |
| Tampa Heights Jr Civic Association | 215,992 | 188,114 | 216,600 | 216,600 |
| Tampa Hillsborough Homeless Initiative | 475,000 | 475,000 | 475,000 | 475,000 |
| Tampa Lighthouse for the Blind | 24,291 | 19,424 | 24,291 | 124,291 |
| Tampa Metropolitan Alumnae Delta Sigma Theta | 0 | 38,030 | 75,000 | 75,000 |
| Tampa Museum of Art | 150,000 | 150,000 | 150,000 | 150,000 |
| Tampa Museum of Art Master Plan | 500,000 | 0 | 0 | 0 |
| Tampa YMCA Metro Weed & Seed | 13,325 | 13,325 | 13,325 | 13,325 |
| Teaching Tools | 50,000 | 50,000 | 50,000 | 50,000 |
| Temple Terrace Chamber of Commerce | 0 | 0 | 25,000 | 11,000 |
| The Centre for Women | 0 | 0 | 0 | 127,000 |
| The Children's Home Inc. | 100,521 | 100,316 | 100,521 | 100,521 |
| The Future Career Academy | 161,100 | 720,000 | 500,000 | 0 |
| The Lotus Coalition | 0 | 0 | 0 | 100,000 |
| The Spring Inc | 201,129 | 178,209 | 201,129 | 201,129 |
| UACDC Prodigy | 0 | 0 | 432,728 | 45,000 |
| UACDC-Engagement Services | 0 | 0 | 0 | 750,000 |
| United Bikerz Jamboree | 50,000 | 60,000 | 110,000 | 120,000 |
| United Cerebral Palsy | 10,247 | 10,247 | 10,247 | 10,247 |
| Urban Agriculture Community Initiative | 0 | 0 | 100,000 | 100,000 |
| Urban League of Hillsborough Count | 50,000 | (10,000) | 96,000 | 96,000 |
| Veterans Counseling Veterans | 0 | 0 | 100,000 | 0 |
| Voices for Children | 0 | 0 | 25,000 | 0 |
| Wholesome Community Ministries | 0 | 0 | 100,000 | 0 |
| Women's Conference of Florida - Girl's Rise Program | 0 | 0 | 0 | 15,000 |
| Yeye's Village Performing Arts Community | 0 | 0 | 0 | 20,000 |
| Young Life | 0 | 0 | 25,000 | 0 |
| Zeta Phi Beta Sorority, Inc. | 0 | 0 | 0 | 100,000 |
| | **9,924,520** | **12,949,258** | **14,942,890** | **13,529,831** |
| **Economic Development Activity Fund** | | | | |
| Tampa Bay WaVe | 0 | 0 | 125,000 | 350,000 |
| | **-** | **-** | **125,000** | **350,000** |
| **Seminole Gaming Compact Fund** | | | | |
| Florida Aquarium | 307,135 | 307,135 | 0 | 0 |
| Glazer Children's Museum | 264,839 | 198,900 | 0 | 0 |
| Lowry Park Zoo | 479,353 | 479,353 | 0 | 0 |
| MOSI | 676,000 | 572,000 | 624,000 | 624,000 |
| Straz Center for Performing Arts | 221,758 | 221,758 | 0 | 0 |
| Tampa Bay History Center | 350,000 | 385,000 | 0 | 0 |
| | **2,299,085** | **2,164,146** | **624,000** | **624,000** |
| **COUNTYWIDE GENERAL FUND TOTAL** | **12,223,605** | **15,113,404** | **15,691,890** | **14,503,831** |
| **UNICORPORATED AREA GENERAL FUND** | | | | |
| Ruskin Firehouse Cultural Center | 0 | 0 | 200,000 | 200,000 |
| UACDC | 0 | 0 | 552,903 | 552,903 |
| UACDC - Get Moving | 0 | 0 | 100,000 | 0 |
| UACDC STEPS | 0 | 0 | 500,000 | 0 |
| UACDC- Workforce Training | 0 | 0 | 100,000 | 100,000 |
| | - | - | 1,452,903 | 852,903 |

# Nonprofit Organizations

| Descriptions | FY22 Actual | FY23 Actual | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Unincorporated Area Economic Development Activity Fund** | | | | |
| Tampa Bay WaVe | 0 | 0 | 125,000 | 0 |
| | - | - | 125,000 | - |
| **UNICORPORATED AREA GENERAL FUND TOTAL** | **-** | **-** | **1,577,903** | **852,903** |
| **SPECIAL REVENUE FUNDS** | | | | |
| **Countywide Special Revenue Funds** | | | | |
| Safe and Sound Hillsborough CDC of Tampa | 0 | 0 | 297,282 | 297,282 |
| | **-** | **-** | **297,282** | **297,282** |
| **Sales Tax Revenue Fund** | | | | |
| **3% Tourist Development Tax** | | | | |
| Out-of-Area Marketing Co-op Program | 1,495,000 | 1,945,000 | 3,496,000 | 3,725,000 |
| Plant City Sports Complex | 0 | 500,000 | 0 | 0 |
| Tampa Bay Convention and Visitors Bureau | 15,318,000 | 20,991,000 | 22,687,000 | 29,613,000 |
| Tampa Bay Sports Commission | 1,340,000 | 1,354,000 | 1,512,000 | 1,574,000 |
| Visitor Experience Program | 145,000 | 145,000 | 200,000 | 200,000 |
| | **18,298,000** | **24,935,000** | **27,895,000** | **35,112,000** |
| **1% Addl (6Th Ct) Tourist Tax Fund** | | | | |
| Tampa Bay Convention and Visitors Bureau | 1,978,297 | 1,998,080 | 3,088,427 | 3,211,964 |
| | **1,978,297** | **1,998,080** | **3,088,427** | **3,211,964** |
| **SPECIAL REVENUE FUNDS TOTAL** | **20,276,297** | **26,933,080** | **31,280,709** | **38,621,246** |
| **NONPROFIT ORGANIZATIONS TOTAL** | **$ 32,499,902** | **$ 42,046,484** | **$ 48,550,502** | **$ 53,977,980** |

# Reserves and Refunds

The following table presents a four-year comparison of reserves and refunds. Unlike most schedules in the various documents that comprise the Annual Budget, this table presents adopted budgets for each year. No actuals are presented. Under governmental accounting, reserves are not expended. Instead, when funds are needed, the budget is amended to reduce the budget for a particular reserve and appropriate more funds in the expenditure category where they are needed. That means there are never actual expenditures of reserves.

Reserves are lump sum dollars set aside in a budget for unanticipated needs. These moneys are not distributed or allocated to operating budgets because specific requirements are not known at the time of budget adoption, or because bond documents require their establishment.

Florida Statutes Chapter 129.01(2)(c) and (d) provides for the following reserves:

1. A reserve for contingencies may be provided in a sum not to exceed ten percent of the total of the budget.

2. A reserve for cash balance to be carried forward may be provided for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available.

3. An appropriation for "outstanding indebtedness" shall be made to provide for the payment of vouchers which have been incurred in and charged against the budget for the current year, but which are expected to be unpaid at the beginning of the ensuing year for which the budget is being prepared.

General contingency reserves may be allocated to fund any lawful need as long as funding source guidelines are met. Specific use reserves are restricted to an individual purpose or program within the funding source. Once it has been determined that the specific need has been satisfied or is no longer necessary, the balance in these types of reserves may be reprogrammed into a general contingency account with the approval of the Board of County Commissioners through the budget amendment process. The reserve for cash balance carry-forward, however, may not be reprogrammed during the year.

Refunds are also included in this component of the budget and may be expended. However, refunds constitute a small proportion of the budget. They usually include the refund of revenues collected in a prior fiscal year for which accounting records have been closed.

The organization of these reserves and refunds is by fund, so that it is generally clear what the funding source is for each reserve. Many of these reserves are funded from restricted revenues, such as the State Indigent Health Care Sales Tax or proceeds from bond issues or other special financings.

For more information on any of these reserves or refunds, please contact the Management and Budget Department at (813) 272-5890.

# Reserves and Refunds

| Description | FY22 Adopted | FY23 Adopted | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **CW General Operating Fund** | | | | |
| Refund of Revenue | $ 400,000 | $ 400,000 | $ 400,000 | $ 400,000 |
| Reserve for BP Oil Spill Settlement | 780,940 | 780,940 | 780,940 | 780,940 |
| Other Designated Reserves | 24,775,973 | 23,486,252 | 22,724,575 | 21,783,162 |
| Reserve For Contingency-General | 77,179,413 | 85,366,725 | 94,364,429 | 94,772,157 |
| Reserve For Unrealized Fund Balance | 9,000,000 | 9,000,000 | 9,000,000 | 9,000,000 |
| Reserve For Cash Balance (Stabilization Funds) | 105,566,573 | 132,131,522 | 132,462,012 | 162,804,614 |
| Reserve for Attrition | 586,829 | 644,125 | 744,835 | 752,753 |
| **Total BOCC - CW General Operating Fund** | 218,289,728 | 251,809,564 | 260,476,791 | 290,293,626 |
| **Economic Devel Activity Fund** | | | | |
| Reserve For Contingency-General | 832,939 | 687,689 | 426,427 | 271,632 |
| Other Designated Reserves | 9,496,561 | 11,955,965 | 16,369,146 | 21,019,044 |
| Reserve For Cash Balance (Stabilization Funds) | 1,665,879 | 1,375,379 | 852,853 | 543,264 |
| **Total BOCC - Economic Devel Activity Fund** | 11,995,379 | 14,019,033 | 17,648,426 | 21,833,940 |
| **CW Gaming Compact Grf** | | | | |
| Reserve For Contingency-General | 249,709 | 0 | 0 | 0 |
| Other Designated Reserves | 3,639,014 | 1,637,935 | 1,396,171 | 818,900 |
| Reserve For Cash Balance (Stabilization Funds) | 499,417 | 0 | 0 | 0 |
| **Total CW Gaming Compact Grf** | 4,388,140 | 1,637,935 | 1,396,171 | 818,900 |
| **Total Countywide General Fund** | 234,673,247 | 267,466,532 | 279,521,388 | 312,946,466 |
| **UA General Operating Fund** | | | | |
| Refund of Revenue | 450,000 | 450,000 | 450,000 | 225,000 |
| Reserve For Contingency-General | 47,227,705 | 52,613,622 | 54,351,533 | 58,471,305 |
| Reserve For Unrealized Fund Balance | 5,000,000 | 5,000,000 | 5,000,000 | 5,000,000 |
| Reserve For Fund Balance Carried Forward | 11,800,000 | 11,800,000 | 11,800,000 | 11,800,000 |
| Reserve for Attrition | 373,562 | 427,215 | 453,907 | 497,697 |
| Reserve For Cash Balance (Stabilization Funds) | 18,976,995 | 32,548,845 | 42,499,889 | 44,732,586 |
| Other Designated Reserves | 8,569,771 | 8,991,240 | 14,049,240 | 14,074,937 |
| **Total BOCC - UA Gen Op Fund** | 92,398,033 | 111,830,922 | 128,604,569 | 134,801,525 |
| **UA Econ Devel Activity Fund** | | | | |
| Reserve For Contingency-General | 113,698 | 242,642 | 115,102 | 102,602 |
| Other Designated Reserves | 6,689,058 | 5,301,497 | 6,198,408 | 8,490,420 |
| Reserve For Cash Balance (Stabilization Funds) | 227,397 | 485,284 | 230,205 | 205,204 |
| **Total BOCC - UA Econ Devel Activity Fund** | 7,030,153 | 6,029,423 | 6,543,715 | 8,798,226 |
| **Total Unincorporated Area Funds** | 99,428,186 | 117,860,345 | 135,148,284 | 143,599,751 |
| **Total General Fund** | **334,101,433** | **385,326,877** | **414,669,672** | **456,546,217** |

# Reserves and Refunds

| Description | FY22 Adopted | FY23 Adopted | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **CW Special Revenue Fund** | | | | |
| Refund of Revenue | $ 50,000 | $ 50,000 | $ 50,000 | $ 50,000 |
| Reserve For Future Capital Outlay | 2,355,375 | 5,312,857 | 7,513,603 | 11,986,668 |
| Reserve For Contingency-General | 1,152,411 | 1,070,892 | 1,098,525 | 1,338,062 |
| Reserve for Attrition | 0 | 41,346 | 46,752 | 49,372 |
| Other Designated Reserves | 252,911,339 | 331,828,640 | 529,490,195 | 481,967,567 |
| Debt Service Reserve | 2,451,810 | 2,451,810 | 2,451,810 | 2,451,810 |
| Reserve For Cash Balance (Stabilization Funds) | 2,304,822 | 1,964,950 | 2,090,237 | 2,676,124 |
| **Total BOCC-CW Special Revenue Funds** | 261,225,757 | 342,720,495 | 542,741,122 | 500,519,603 |
| | | | | |
| **UA Special Revenue Funds** | | | | |
| UA Public Art Prog Fund | 21,188 | 25,647 | 13,015 | 65,386 |
| UA Major Maint & Repair Project Fund-R3M | 302,437 | 525,225 | 2,047,301 | 6,790,125 |
| UA Parks Impact Fee (Nw Zone) Fund | 0 | 274,979 | 612,474 | 575,676 |
| UA Parks Impact Fee (Ne Zone) Fund | 160,505 | 399,222 | 705,772 | 2,068,222 |
| UA Parks Impact Fee (Cnt Zone) Fund | 1,195,081 | 1,968,915 | 2,535,070 | 3,382,369 |
| UA Parks Impact Fee (S Zone) Fund | 427,182 | 5,076,501 | 9,611,683 | 13,120,378 |
| UA Fire Svc Impact Fee (Nw Zone) Fund | 387,178 | 656,165 | 1,241,926 | 1,814,318 |
| UA Fire Svc Impact Fee (Ne Zone) Fund | 301,618 | 568,442 | 715,008 | 1,128,056 |
| UA Fire Svc Impact Fee (Cnt Zone) Fund | 423,837 | 1,055,007 | 1,389,525 | 2,028,872 |
| UA Fire Svc Impact Fee (S Zone) Fund | 3,948,778 | 2,240,340 | 3,185,029 | 3,677,540 |
| UA Impact Fees Administration | 151,406 | 0 | 12,756 | 915,588 |
| UA Communication Services Tax | 1,500,000 | 1,500,000 | 4,966,550 | 7,907,201 |
| UA Enviro Restoration Operating Fund | 5,784,038 | 7,028,600 | 2,433,209 | 2,193,416 |
| UA Local Habitat Mitigation Bank Fund | 1,176,586 | 1,364,422 | 1,232,308 | 1,066,751 |
| UA Bldg Svc Div Fund | 1,042,502 | 2,025,428 | 1,158,177 | 893,377 |
| UA Land Excav Ops/Inspect Sec | 115,995 | 143,228 | 304,040 | 406,060 |
| UA Water Conserv Tr Fund | 200,767 | 171,072 | 79,953 | 69,718 |
| UA Stormwater Mgmt Proj Fund | 1,010,485 | 0 | 1,000,000 | 2,433,815 |
| UA Stormwater Mgmt Oper Fund | 7,723,588 | 2,875,897 | 750,000 | 261,489 |
| UA Enviro Restoration Projects Fund | 0 | 145,196 | 479,908 | 463,651 |
| Dana Shores Civic Association | 0 | 0 | 129,306 | 19,637 |
| **Total UA Special Revenue Funds** | 25,873,171 | 28,044,286 | 34,603,010 | 51,281,645 |
| | | | | |
| **BOCC - Transportation Trust Fund** | | | | |
| Reserve For Future Capital Outlay | 28,282,563 | 42,134,155 | 64,508,634 | 130,806,505 |
| Reserve For Contingency-General | 588,636 | 365,535 | 313,880 | 600,414 |
| Reserve For Fund Balance Carried Forward | 3,757,685 | 2,558,743 | 2,197,160 | 4,202,900 |
| Reserve for Attrition | 150,407 | 168,939 | 188,069 | 199,674 |
| Other Designated Reserves | 3,063,588 | 20,731,070 | 16,338,983 | 17,198,454 |
| Reserve For Cash Balance (Stabilization Funds) | 872,511 | 884,057 | 500,000 | 500,000 |
| **Total BOCC - Transportation Trust Fund** | 36,715,390 | 66,842,499 | 84,046,726 | 153,507,947 |

# Reserves and Refunds

| Description | FY22 Adopted | FY23 Adopted | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **BOCC - Library Tax District** | | | | |
| Reserve For Future Capital Outlay | $ 1,643,095 | $ 55,302 | $ 379,890 | $ 595,768 |
| Reserve For Contingency-General | 5,033,464 | 5,293,944 | 6,023,504 | 6,064,956 |
| Reserve For Unrealized Fund Balance | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Reserve for Attrition | 131,670 | 141,901 | 161,913 | 166,673 |
| Other Designated Reserves | 11,931,446 | 19,225,805 | 31,932,984 | 51,449,471 |
| Reserve For Cash Balance (Stabilization Funds) | 10,066,928 | 10,587,888 | 12,047,008 | 12,129,911 |
| **Total BOCC - Library Tax District** | 29,806,603 | 36,304,840 | 51,545,299 | 71,406,779 |
| **BOCC - CIT Special Revenue Fund** | | | | |
| Reserve For Future Capital Outlay | 23,322,421 | 13,967,681 | 32,637,037 | 48,223,094 |
| Other Designated Reserves | 0 | 1,266,030 | 1,774,320 | 939,726 |
| **Total BOCC - CIT Special Revenue Fund** | 23,322,421 | 15,233,711 | 34,411,357 | 49,162,820 |
| **BOCC - Grants (Not Transportation-Related)** | | | | |
| Other Designated Reserves | 462,265 | 575,055 | 301,260 | 336,164 |
| **Total BOCC - Grants (Not Transportation-Related)** | 462,265 | 575,055 | 301,260 | 336,164 |
| **BOCC - Sales Tax Revenue Fund** | | | | |
| Reserve For Contingency-General | 27,627,779 | 35,933,203 | 32,733,636 | 41,598,587 |
| Reserve For Fund Balance Carried Forward | 694,275 | 693,830 | 699,518 | 722,500 |
| Other Designated Reserves | 16,811,140 | 51,472,881 | 92,409,729 | 104,089,483 |
| Reserve For Cash Balance (Stabilization Funds) | 31,491,301 | 34,073,656 | 39,955,009 | 25,602,645 |
| Other Restricted Reserves | 1,900,000 | 1,900,000 | 1,900,000 | 1,900,000 |
| **Total BOCC - Sales Tax Revenue Fund** | 78,524,495 | 124,073,570 | 167,697,892 | 173,913,215 |
| **BOCC - Discretely Presented Component Units** | | | | |
| Reserve For Future Capital Outlay | 4,824,830 | 4,853,140 | 0 | 0 |
| **Total BOCC - Discretely Presented Component Unit** | 4,824,830 | 4,853,140 | 0 | 0 |
| **Transportation Surtax Trust Fund** | | | | |
| Reserve For Future Capital Outlay | 192,586,549 | 0 | 0 | 0 |
| **Total Transportation Surtax Trust Fund** | 192,586,549 | 0 | 0 | 0 |
| **COVID Relief** | | | | |
| Reserve For Future Capital Outlay | 0 | 0 | 2,608,703 | 3,843,538 |
| Other Designated Reserves | 143,233,261 | 16,073,090 | 6,593,151 | 13,495,580 |
| **Total COVID Relief** | 143,233,261 | 16,073,090 | 9,201,854 | 17,339,118 |
| **Total Special Revenue Funds** | **796,574,742** | **634,720,686** | **924,548,520** | **1,017,467,291** |

# Reserves and Refunds

| Description | FY22 Adopted | FY23 Adopted | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **Debt Service Funds** | | | | |
| Reserve For Future Capital Outlay | $ 2,123,620 | $ 422,790 | $ 639,528 | $ 44,999 |
| Reserve For Fund Balance Carried Forward | 61,323,603 | 52,953,130 | 60,630,117 | 54,912,980 |
| Other Designated Reserves | 2,851,299 | 2,482,279 | 2,029,537 | 1,242,902 |
| Debt Service Reserve | 25,014,910 | 15,723,129 | 14,942,952 | 11,007,659 |
| **Total Debt Service Funds** | 91,313,432 | 71,581,328 | 78,242,134 | 67,208,540 |
| | | | | |
| **Capital Projects Funds** | | | | |
| Reserve For Future Capital Outlay | 9,282,433 | 21,938,664 | 25,891,473 | 32,977,603 |
| Reserve For Fund Balance Carried Forward | 95 | 90 | 935 | 13,725 |
| Debt Service Reserve | 50,605 | 764,529 | 825,435 | 149,807 |
| **Total Capital Projects Funds** | 9,333,133 | 22,703,283 | 26,717,843 | 33,141,135 |
| | | | | |
| **Enterprise Funds** | | | | |
| **Public Utilities Solid Waste Resource** | | | | |
| Reserve For Future Capital Outlay | 3,059,032 | 3,167,792 | 31,263,375 | 57,462,298 |
| Reserve For Fund Balance Carried Forward | 92,184,914 | 61,131,663 | 87,496,576 | 39,879,506 |
| Reserve for Attrition | 56,561 | 69,466 | 81,061 | 85,031 |
| Other Designated Reserves | 54,477,656 | 31,918,399 | 12,114,692 | 10,940,542 |
| Debt Service Reserve | 0 | 0 | 0 | 5,154,126 |
| **Total Public Utilities Solid Waste Resource** | 149,778,163 | 96,287,320 | 130,955,704 | 113,521,503 |
| | | | | |
| **Public Utilities Water/Wastewater** | | | | |
| Reserve For Future Capital Outlay | 31,468,545 | 31,052,857 | 6,530,023 | 42,577,415 |
| Reserve For Contingency-General | 26,252,909 | 22,551,942 | 27,026,084 | 26,960,759 |
| Reserve For Fund Balance Carried Forward | 26,109,130 | 31,613,489 | 15,400,631 | 4,798,184 |
| Reserve for Attrition | 377,164 | 414,033 | 467,681 | 490,349 |
| Other Designated Reserves | 189,753,735 | 111,422,678 | 347,552,333 | 179,178,812 |
| **Total Public Utilities Water/Wastewater** | 273,961,483 | 197,054,999 | 396,976,752 | 254,005,519 |
| | | | | |
| **Total Enterprise Funds** | 423,739,646 | 293,342,319 | 527,932,456 | 367,527,022 |
| | | | | |
| **Internal Service Funds** | | | | |
| **Fleet Management Fund** | | | | |
| Reserve For Future Capital Outlay | 37,962,138 | 40,957,961 | 45,231,831 | 22,348,425 |
| Reserve For Contingency-General | 1,564,563 | 1,358,319 | 2,896,914 | 3,073,642 |
| Reserve for Attrition | 29,063 | 30,417 | 33,568 | 35,772 |
| Reserve For Cash Balance (Stabilization Funds) | 0 | 0 | 837,619 | 1,247,001 |
| **Total BOCC - Fleet Management Fund** | 39,555,764 | 42,346,697 | 48,999,932 | 26,704,840 |

# Reserves and Refunds

| Description | FY22 Adopted | FY23 Adopted | FY24 Adopted | FY25 Adopted |
|---|---|---|---|---|
| **County Self-Insurance Fund** | | | | |
| **Insurance Program Administrative Fund** | | | | |
| Reserve For Contingency-General | 248,452 | 267,515 | 267,335 | 307,170 |
| Other Designated Reserves | 0 | 234,405 | 488,209 | 0 |
| Reserve For Cash Balance (Stabilization Funds) | 94,362 | 535,030 | 534,670 | 592,477 |
| **Workers Compensation Insurance Fund** | | | | |
| Reserve For Contingency-General | 978,362 | 1,012,593 | 1,012,519 | 1,140,031 |
| Other Designated Reserves | 21,354,740 | 18,998,832 | 20,881,710 | 22,638,152 |
| Reserve For Cash Balance (Stabilization Funds) | $ 1,956,722 | $ 2,025,186 | $ 2,025,037 | $ 2,280,062 |
| **General Liability Insurance Fund** | | | | |
| Reserve For Contingency-General | 1,278,731 | 1,230,568 | 2,131,667 | 2,132,100 |
| Other Designated Reserves | 0 | 0 | 4,000,000 | 18,373,645 |
| Reserve For Cash Balance (Stabilization Funds) | 2,275,439 | 0 | 2,437,530 | 4,264,200 |
| **Catastrophic Disaster Recovery Fund** | | | | |
| Other Designated Reserves | 59,651,639 | 70,199,127 | 94,376,744 | 122,953,980 |
| **Employee Group Health Insurance Fund** | | | | |
| Reserve For Contingency-General | 11,708,454 | 12,140,661 | 13,235,382 | 13,226,430 |
| Other Designated Reserves | 199,797 | 3,490,415 | 0 | 13,891,553 |
| Reserve For Cash Balance (Stabilization Funds) | 23,416,908 | 24,281,323 | 29,001,618 | 26,452,861 |
| OPEB/Retiree Health Insurance Fund | 25,329,674 | 26,652,462 | 28,405,104 | 32,370,395 |
| TX Coll OPEB/Retiree Health Insurance Fund | 416,231 | 413,298 | 431,388 | 459,406 |
| Sheriff OPEB/Retiree Health Insurance Fund | 20,254,505 | 22,838,263 | 30,036,660 | 32,213,434 |
| Sheriff Grp Hlth and Sht Term Dis State Required | 34,619,397 | 34,526,040 | 35,700,247 | 38,533,206 |
| Sheriff Workers' Comp Reserve Fund | 2,995,086 | 2,977,367 | 3,098,015 | 3,323,158 |
| Sheriff Legal Liabilities Reserve Fund | 0 | 7,249,268 | 7,542,744 | 8,086,891 |
| **Total County Self Insurance Fund** | 206,778,499 | 229,072,353 | 275,606,579 | 343,239,151 |
| **Total Internal Service Funds** | 246,334,263 | 271,419,050 | 324,606,511 | 369,943,991 |
| **Noncommitment Debt Service Funds** | | | | |
| Reserve For Fund Balance Carried Forward | 0 | 3,034,709 | 5,024,639 | 3,900,511 |
| Debt Service Reserve | 537,030 | 0 | 0 | 0 |
| **Total Noncommitment Debt Service Funds** | 537,030 | 3,034,709 | 5,024,639 | 3,900,511 |
| **Grand Total** | **$ 1,901,933,679** | **$ 1,682,128,252** | **$ 2,301,741,775** | **$ 2,315,734,707** |

# Interfund Transfers

The following table presents a four-year comparison of interfund transfers. Like most four-year schedules in this document, this table presents the actual transfers for FY 22 and FY 23, the FY 24 and the FY 25 Adopted Budgets.

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

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

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

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

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

The organization of these interfund transfers is by fund, so that it is generally clear where the transfer originates (appropriation) and the destination of the transfer (revenue). Many of the transfers reflect the movement of funds from restricted funds established to account for the proceeds of certain revenues (e.g., Sales Tax Revenue Fund) to an operating or project fund where the County portion of the proceeds are actually expended.

For more information on any of these transfers, please contact the Management and Budget Department at (813) 272-5890.

# Interfund Transfers

| Description | FY 22 Actual | FY 23 Actual | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| **Countywide General Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund - Operating | $ 4,000,000 | $ 4,000,000 | $ 4,000,000 | $ 4,100,000 |
| HART Heavy Maint Facility Contribution Fund | 0 | 0 | 0 | 10,000,000 |
| From Half-Cent Sales Tax | 20,304,286 | 25,304,670 | 28,275,829 | 26,202,422 |
| Healthcare indigent Fund | 0 | 0 | 0 | 0 |
| From Various Grant Funds | 50,700 | 837 | 0 | 0 |
| **Total Transfers** | **24,354,986** | **29,305,507** | **32,275,829** | **40,302,422** |
| ***Appropriations:*** | | | | |
| Animal Control Spay/Neuter Program Fund | 0 | 0 | 200,000 | 200,000 |
| Local Affordable Housing Fund | 11,000,000 | 10,000,000 | 2,000,000 | 2,000,000 |
| Safe Neighbor Hoods | 0 | 400,000 | 0 | 0 |
| Countywide Construction Fund | 16,500,000 | 30,789,605 | 25,981,000 | 77,182,516 |
| Court-Related Technology Fund | 5,828,821 | 5,069,930 | 7,129,905 | 9,153,723 |
| Disaster Funds | 2,000,000 | 2,000,000 | 12,000,000 | 20,000,000 |
| Catastrophic Disaster Funds | 6,000,000 | 11,000,000 | 16,000,000 | 25,000,000 |
| FEMA Hurricane Nicole – Disaster Events Fund | 2,000,000 | 2,000,000 | 0 | 0 |
| FEMA Hurricane Idalia – Disaster Events Fund | 2,000,000 | 2,000,000 | 0 | 0 |
| Economic Development Activity Fund | 4,000,000 | 4,000,000 | 4,000,000 | 4,100,000 |
| CW Gaming Fund | 3,000,000 | 0 | 0 | 0 |
| Phosphate Fund | 698,822 | 844,016 | 0 | 0 |
| Fleet Operating Fund | 48,403 | 93,610 | 35,031 | 70,971 |
| Florida Department of Juvenile Justice Fund | 2,814,202 | 4,354,144 | 3,932,255 | 4,986,900 |
| Grants Fund - Match | 6,346,526 | 7,261,129 | 11,377,388 | 9,754,863 |
| Information & Technology Services Project Fund | 11,596,667 | 16,497,207 | 17,497,207 | 17,497,207 |
| Legal Aid Fund | 895,750 | 890,335 | 898,038 | 914,950 |
| Major Maintenance and Repair Fund | 8,236,750 | 11,354,200 | 12,777,010 | 19,031,526 |
| Planning Commission (3) | 4,621,663 | 5,215,974 | 6,296,472 | 6,717,398 |
| HART Heavy Maintenance Facility | 0 | 0 | 10,000,000 | 0 |
| General libility Insurance Fund | 1,000,000 | 0 | 1,000,000 | 10,628,411 |
| State Court Innovations Fund | 1,837,407 | 1,291,234 | 1,789,080 | 1,724,532 |
| Teen Court/Juvenile Diversion Fund | 1,326,369 | 1,422,072 | 1,522,168 | 1,469,857 |
| Transportation Trust Fund | 1,900,000 | 2,415,000 | 1,900,000 | 1,900,000 |
| Transportation Trust Fund CW | 6,520,000 | 2,100,000 | 10,994,000 | 45,447,051 |
| **Total Transfers** | **100,171,380** | **120,998,456** | **147,329,554** | **257,779,905** |
| **Unincorporated Area General Fund** | | | | |
| ***Revenue:*** | | | | |
| From Communication Services Tax Fund | 9,482,777 | 8,978,523 | 9,086,038 | 9,531,015 |
| From Half-Cent Sales Tax | 70,631,154 | 85,966,456 | 94,218,068 | 88,463,004 |
| From State Revenue Sharing | 5,777,858 | 5,668,785 | 0 | 0 |
| From Unincorporated Area Construction Fund | 0 | 2,983,198 | 2,583,678 | 2,882,583 |
| From Unincorporated Area General Fund | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| From Various Funds | 0 | 0 | 2,339,366 | 0 |
| **Total Transfers** | **86,891,789** | **104,596,962** | **109,227,150** | **101,876,602** |
| ***Appropriations:*** | | | | |
| General Liability insurance Fund | 619,000 | 0 | 3,000,000 | 3,000,000 |
| Utility System General Revevenue Cap | 0 | 0 | 0 | 420,000 |
| Affordable housing Fund | 0 | 58,850 | 0 | 0 |
| Transportation Trust Fund - O&M Subsidy | 19,335,701 | 26,549,823 | 27,995,349 | 32,454,450 |
| Transportation Trust Fund - Project Fund | 7,384,000 | 5,250,000 | 11,117,000 | 27,000,000 |
| Unincorp Area Economic Devel Activity Fund | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 |
| Unincorp. Area Major Maintenance & Repair Fund | 5,370,187 | 7,338,681 | 9,497,347 | 12,209,359 |
| Unincorporated Area Construction Fund | 10,167,274 | 5,881,989 | 6,978,000 | 23,500,000 |
| **Total Transfers** | **43,876,162** | **46,079,343** | **59,587,696** | **99,583,809** |
| | | | | |
| **Countywide Gaminig Compact Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 3,000,000 | 0 | 0 | 0 |
| **Total Transfers** | **3,000,000** | **0** | **0** | **0** |

# Interfund Transfers

| Description | FY 22 Actual | FY 23 Actual | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **Hillsborough County Local Affordable housing Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 11,000,000 | 10,000,000 | 2,000,000 | 2,000,000 |
| From Unincorporated Area General Fund | 0 | 58,850 | 0 | 0 |
| **Total Transfers** | **11,000,000** | **10,058,850** | **2,000,000** | **2,000,000** |
| | | | | |
| **SPECIAL REVENUE FUNDS** | | | | |
| **Countywide Special Purpose Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 33,234,788 | 42,123,138 | 45,745,663 | 54,978,695 |
| From Indigent Health Care Sales Surtax Fund | 109,260,095 | 109,693,890 | 219,063,965 | 265,606,910 |
| From Various Funds | 285,580 | 279,348 | 283,696 | 285,580 |
| From Debt Service Fund 20011 | 0 | 0 | 0 | 1,051,784 |
| From Library Operating Fund | 0 | 39,900 | 0 | 0 |
| From CW FL Boating Improv Prog Operating Fund | 85,640 | 0 | 0 | 0 |
| **Total Transfers** | **142,866,103** | **152,136,276** | **265,093,324** | **321,922,969** |
| ***Appropriations:*** | | | | |
| 800 MHz Intergovernmental Radio Debt Service | 546,957 | 812,518 | 1,070,951 | 0 |
| Courthouse Proj. Sink Fd (Traf Surcharge Trust Fd) | 1,970,476 | 2,048,589 | 2,071,261 | 1,945,292 |
| Countywide Construction Fund | 0 | 0 | 0 | 212,143 |
| Impact Fee Funds for Administration | 945,078 | 1,260,693 | 1,260,693 | 708,413 |
| Countywide R3M Project Fund | 71,000 | 0 | 0 | 0 |
| Boating Improvement Fund | 85,640 | 0 | 0 | 0 |
| Indigent Health Care Fund | 109,260,095 | 109,693,890 | 219,063,965 | 265,606,910 |
| M2Gen Project Revenue/Sinking Fund | 1,412,202 | 0 | 1,571,061 | 1,452,942 |
| Safe and Sound Hillsborough Fund | 285,580 | 279,348 | 283,696 | 285,580 |
| Unincorporated Area General Fund | 5,777,858 | 5,668,785 | 0 | 0 |
| **Total Transfers** | **120,354,885** | **119,763,823** | **225,321,627** | **270,211,280** |
| | | | | |
| **Unincorporated Area Special Purpose Fund** | | | | |
| ***Revenue:*** | | | | |
| From Impact Fee Funds for Administration | 167,682 | 320,614 | 320,614 | 311,957 |
| From School Site Impact Fee Fund | 645,078 | 1,260,693 | 1,260,693 | 708,413 |
| From Mobility Fee Fund 1 | 86,905 | 66,033 | 66,033 | 168,518 |
| From Mobility Fee Fund 2 | 93,358 | 117,924 | 117,924 | 173,181 |
| From Mobility Fee Fund 3 | 36,470 | 22,195 | 22,195 | 69,034 |
| From Mobility Fee Fund 4 | 180,481 | 218,579 | 218,579 | 427,076 |
| From Mobility Fee Fund 5 | 25,093 | 146,129 | 146,129 | 289,870 |
| From Storm water Management Project Fund | 6,500,000 | 6,500,000 | 10,005,409 | 10,106,486 |
| From Unincorporated Area General Fund | 5,370,187 | 7,338,681 | 9,497,347 | 12,209,359 |
| From Various Funds | 2,461,402 | 1,364,613 | 5,250,000 | 2,991,924 |
| **Total Transfers** | **15,566,656** | **17,355,461** | **26,904,923** | **27,455,818** |
| ***Appropriations:*** | | | | |
| Impact Fee Funds for Administration - Various | 167,682 | 320,614 | 320,614 | 311,957 |
| Environment Restoration Projects Fund | 2,115,942 | 1,364,613 | 5,250,000 | 2,375,000 |
| Public Safety Complex Bond Sinking Fund FY 11 | 1,247,427 | 2,574,110 | 1,663,754 | 2,997,239 |
| Unincorporated Area Construction Fund | 13,150,195 | 13,275,452 | 16,905,285 | 18,049,005 |
| Unincorporated Area General Fund | 9,482,777 | 8,978,523 | 11,425,404 | 9,531,015 |
| Unicorporated Area Stormwater Management | 1,530,000 | 1,800,000 | 0 | 0 |
| **Total Transfers** | **27,694,023** | **28,313,312** | **35,565,057** | **33,264,216** |
| | | | | |
| **Blended Component Units Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 4,621,663 | 5,215,974 | 6,296,472 | 6,717,398 |
| **Total Transfers** | **4,621,663** | **5,215,974** | **6,296,472** | **6,717,398** |
| **Sales Tax Revenue Fund** | | | | |
| CP Note Half Cent Sinking Fund | 0 | 0 | 0 | 1,766,730 |
| CIP Ref Rev Bonds Series 06/16 Sinking Fund | 0 | 0 | 0 | 1,637,513 |
| Half Cent Transp Plan Sinking Fund | 0 | 0 | 0 | 26,187,067 |

# Interfund Transfers

| Description | FY 22 Actual | FY 23 Actual | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| Taxable CP Notes Govt Facilities | 0 | 0 | 0 | 42,936 |
| CP (Taxable) Series 2017 Sk Fd | 0 | 0 | 0 | 8,890 |
| **Total Transfers** | **0** | **0** | **0** | **29,643,136** |
| ***Appropriations:*** | | | | |
| 4th Cent TDT 06 Refunding Bonds Sinking Fund | 2,299,116 | 2,306,358 | 4,006,771 | 550,000 |
| 5th Cent TDT 06A Refunding Bonds Sinking Fund | 2,088,975 | 2,095,466 | 3,587,117 | 1,335,122 |
| CIP Revenue Refunding Bonds 06/16 Sinking Fund | 800,075 | 1,265,003 | 1,885,754 | 0 |
| CIT Project Fund Transportation Task Force | 15,827,886 | 0 | 0 | 0 |
| Countywide Area Constructions Fund | 0 | 0 | 0 | 52,900,000 |
| Unincorporated Area Constructions Fund | 0 | 0 | 0 | 600,000 |
| CIT Project Fund Phase III | 19,301,533 | 0 | 0 | 0 |
| CIT Project Fund Phase IV | 0 | 40,184,877 | 57,304,209 | 54,871,774 |
| Commercial Paper Fund | 500,000 | 4,111,782 | 5,500,000 | 11,800,000 |
| Debt Service Note Stadium | 0 | 0 | 10,000,935 | 3,904,088 |
| Countywide General Fund - Operating | 20,304,286 | 25,304,670 | 28,275,829 | 26,202,422 |
| CP Quarterly Note Issuances | 58,480 | 0 | 0 | 0 |
| Series 2008 Bond Sinking Fund | 1,243,538 | 1,144,157 | 1,512,271 | 1,079,266 |
| Series 2012 CIP Bond Sinking Fund | 5,491,743 | 6,571,808 | 6,663,170 | 6,418,084 |
| Series 2012 CIT Bond Sinking Fund | 9,981,556 | 10,098,880 | 10,759,210 | 6,939,365 |
| Series 2015 CIT Bond Sinking Fund | 20,637,658 | 20,807,875 | 20,653,938 | 19,710,296 |
| Series 2017 CIP Bond Sinking Fund | 3,425,000 | 0 | 0 | 0 |
| Transportation MP Bds Project Fund | 0 | 0 | 0 | 5,291,668 |
| Half Cent Transportation Plan | 8,187,068 | 18,000,000 | 0 | 15,600,000 |
| Series 2019 CIP Bond Sinking Fund | 4,883,066 | 4,592,277 | 5,876,538 | 4,642,678 |
| CIP Notes Fund | 4,048,394 | 1,910,042 | 750,000 | 2,213,757 |
| Series 2018 CIP Bond Sinking Fund | 6,821,597 | 6,946,054 | 7,028,767 | 7,772,992 |
| CIP 2020 | 1,162,481 | 0 | 0 | 0 |
| Transportation MP Bonds | 10,959,612 | 9,403,713 | 9,403,196 | 8,833,844 |
| FEMA Hurricane Nicole – Disaster Events Fd | 2,000,000 | 0 | 0 | 0 |
| FEMA Hurricane Idalia – Disaster Events Fund | 2,000,000 | 0 | 0 | 0 |
| TSA Ref Non-Ad Valorem Bonds Debt Svc Fund | 496,217 | 670,196 | 2,149,479 | 1,170,000 |
| Unincorporated Area General Fund | 70,631,154 | 85,966,456 | 94,218,068 | 88,463,004 |
| **Total Transfers** | **213,149,433** | **241,379,614** | **269,575,252** | **320,298,360** |
| | | | | |
| **Intergovernmental Grants Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 18,606,740 | 34,871,438 | 27,377,388 | 31,757,826 |
| **Total Transfers** | **18,606,740** | **34,871,438** | **27,377,388** | **31,757,826** |
| ***Appropriations:*** | | | | |
| Countywide General Fund | 50,700 | 837 | 0 | 0 |
| UA Stormwater Mgmt Project Fund | 17,401 | 0 | 0 | 616,924 |
| ELAPP Projects (Non-Bond) Fund | 0 | 0 | 0 | 20,799 |
| Various other Funds | 302,195 | 360,309 | 0 | 0 |
| Future Disaster Events | 0 | 0 | 4,000,000 | 2,000,000 |
| Internal Service Funds | 3,146,950 | 0 | 24,000,000 | 0 |
| **Total Transfers** | **3,517,247** | **361,146** | **28,000,000** | **2,637,723** |
| | | | | |
| **County Transportation Trust Fund** | | | | |
| ***Revenue:*** | | | | |
| From Various | 103,339 | 0 | 0 | 0 |
| From Countywide General Fund | 8,420,000 | 4,515,000 | 22,894,000 | 47,347,051 |
| From Transportation Trust Funds - Various | 45,023,665 | 56,529,958 | 53,204,503 | 51,939,489 |
| From Unincorp. Area General Fd (O&M Subsidy) | 26,719,701 | 31,799,823 | 39,112,349 | 59,454,450 |
| Mobility Fee Benefit District 2 | 0 | 572,328 | 0 | 0 |
| Debt Funds | 0 | 0 | 5,000,000 | 15,000,000 |
| Half Cent Revenue Fund | 0 | 0 | 0 | 5,291,668 |
| **Total Transfers** | **80,266,705** | **93,417,109** | **120,210,852** | **179,032,658** |
| ***Appropriations:*** | | | | |
| Impact Fee Fund - Various | 450,366 | 570,860 | 570,860 | 1,127,679 |
| Ninth-Cent Fuel Tax Projects Fund | 4,361,757 | 5,398,520 | 5,031,293 | 5,191,228 |

# Interfund Transfers

| Description | FY 22 Actual | FY 23 Actual | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| Seven-Cent Fuel Tax Projects Fund | 40,512,664 | 45,795,116 | 48,173,210 | 46,748,261 |
| Debt Service Funds | 0 | 5,291,667 | 8,000,000 | 26,187,067 |
| Various Transportation Projects | 85,584 | 0 | 0 | 0 |
| Countywid General Fund | 0 | 0 | 0 | 10,000,000 |
| Unincorporated Area General Fund | 167,000 | 572,328 | 0 | 2,963 |
| **Total Transfers** | **45,577,370** | **57,628,490** | **61,775,363** | **89,257,198** |
| | | | | |
| **Library Tax District Fund** | | | | |
| ***Revenue:*** | | | | |
| From Library Operating Fund | 19,697,281 | 12,680,286 | 10,320,301 | 16,967,735 |
| **Total Transfers** | **19,697,281** | **12,680,286** | **10,320,301** | **16,967,735** |
| ***Appropriations:*** | | | | |
| Library Project Fund | 19,100,000 | 12,000,000 | 9,500,000 | 16,125,000 |
| Library Maintenance Fund | 597,281 | 680,286 | 820,301 | 842,735 |
| Law Libbrary | 0 | 39,900 | 0 | 0 |
| **Total Transfers** | **19,697,281** | **12,720,186** | **10,320,301** | **16,967,735** |
| | | | | |
| **Infrastructure Surtax Fixed Project Fund** | | | | |
| ***Revenue:*** | | | | |
| From CIT Transportation Task Force | 0 | 19,548,003 | 0 | 0 |
| From CIT Proj Fd (Phase II) | 58,474 | 0 | 0 | 419,715 |
| From Surtax Fund | 35,187,899 | 40,184,877 | 57,304,209 | 54,871,774 |
| **Total Transfers** | **35,246,373** | **59,732,880** | **57,304,209** | **55,291,489** |
| ***Appropriations:*** | | | | |
| CIT Project Fund | 0 | 24,884,325 | 0 | 419,715 |
| **Total Transfers** | **0** | **24,884,325** | **0** | **419,715** |
| | | | | |
| **Local Housing Assistance Program fund** | | | | |
| ***Revenue:*** | | | | |
| Countywide General Fund | 510 | 0 | 0 | 0 |
| **Total Transfers** | **510** | **0** | **0** | **0** |
| | | | | |
| **Covid Relief Fund** | | | | |
| ***Revenue:*** | | | | |
| American Rescue Plan 3 Act | 185,196,627 | 10,938,731 | 0 | 0 |
| American Rescue Plan 3 Act Revenue Recovery | 66,000,000 | 8,584,069 | 0 | 0 |
| **Total Transfers** | **251,196,627** | **19,522,800** | **0** | **0** |
| ***Appropriations:*** | | | | |
| American Rescue Plan 3 Act Revenue Recovery | 72,534,627 | 7,638,731 | 0 | 0 |
| American Rescue Plan 3 Act Project Fund | 66,000,000 | 8,584,069 | 0 | 0 |
| American Rescue Plan Act Project Fund | 112,662,000 | 3,300,000 | 0 | 0 |
| **Total Transfers** | **251,196,627** | **19,522,800** | **0** | **0** |
| | | | | |
| **DEBT SERVICE FUNDS** | | | | |
| ***Revenue:*** | | | | |
| From 4th Cent Tourist Dev. Tax | 3,062,421 | 3,440,269 | 15,706,892 | 4,454,088 |
| From 5th Cent Tourist Dev. Tax | 3,085,192 | 6,877,444 | 11,236,596 | 14,305,122 |
| From 800MHz Intergovt Radio System | 546,957 | 812,518 | 1,070,951 | 0 |
| From CIT Surtax Fund | 42,932,553 | 44,424,617 | 45,105,085 | 40,840,737 |
| From Communication Services Tax Fund | 1,247,427 | 2,574,110 | 1,663,754 | 2,997,239 |
| From ELAPP 2023 Bond Sinking Fund | 0 | 19,905,342 | 0 | 0 |
| From Transportation MP Bond Project | 0 | 5,291,667 | 8,000,000 | 26,187,067 |
| From Half-Cent Sales Tax | 33,945,927 | 35,181,280 | 17,728,573 | 32,369,545 |
| Non Ad Val Bonds (2019) Project Fund | 0 | 0 | 0 | 250,000 |
| ELAPP 2023 CP Notes Sinking Fund | 0 | 0 | 0 | 57,428 |
| ELAPP 2023 CP Notes Project Fund | 0 | 0 | 0 | 2,501 |
| From State Revenue Sharing | 1,412,202 | 0 | 1,571,061 | 1,452,942 |
| From Traffic Surcharge Trust Fund | 1,970,476 | 2,048,589 | 2,071,261 | 1,945,292 |
| From Unincorporated Construction Fund | 2,365,463 | 1,488,590 | 2,416,198 | 1,763,881 |
| **Total Transfers** | **90,568,619** | **122,044,426** | **106,570,371** | **126,625,842** |

# Interfund Transfers

| Description | FY 22 Actual | FY 23 Actual | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| **CAPITAL PROJECTS FUNDS** | | | | |
| ***Revenue:*** | | | | |
| From CIP Series 2019 Fund | 0 | 68,783 | 0 | 0 |
| Court Facility Imprvmt Non-Bd Project Fund | 0 | 119,047 | 0 | 0 |
| From Countywide General Fund | 16,500,000 | 30,289,605 | 25,981,000 | 77,182,516 |
| From Communication Services Tax Fund | 6,650,195 | 6,775,452 | 6,899,876 | 7,516,953 |
| From Half Cent Sales Tax Fund | 0 | 0 | 0 | 53,500,000 |
| From CW Public Art Prog Fund | 0 | 0 | 0 | 212,143 |
| From UA Public Art Prog Fund | 0 | 0 | 0 | 425,566 |
| From Countywide Gamming Fund | 0 | 500,000 | 0 | 0 |
| From ELAPP 2023 Sinking Fund | 0 | 39,070,658 | 0 | 0 |
| From Various Funds | 3,700,000 | 670,959 | 1,550,000 | 1,710,873 |
| From Unincorporated Area Operating Fund | 10,167,274 | 5,881,989 | 6,978,000 | 23,500,000 |
| **Total Transfers** | **37,017,469** | **83,376,493** | **41,408,876** | **164,048,051** |
| **CAPITAL PROJECTS FUNDS** | | | | |
| ***Appropriations:*** | | | | |
| CIP Series 2018 Bonds Sinking Fund | 0 | 68,783 | 0 | 0 |
| ELAPP Project Fund | 416,003 | 250,000 | 0 | 0 |
| ELAPP Bond Series 2023 Fund | 0 | 58,804,476 | 0 | 0 |
| ELAPP CP Notes Series 2023 Fund | 0 | 171,524 | 0 | 2,501 |
| Commercial paper Project Fund | 3,700,000 | 670,959 | 1,550,000 | 1,688,851 |
| PSOC Series 2014 Bond Sinking Fund | 2,365,463 | 1,488,590 | 2,416,198 | 1,763,881 |
| Unincorporated Area General Fund | 0 | 2,983,198 | 2,583,678 | 2,882,583 |
| Transportation MP Bond Project | 0 | 0 | 0 | 1,051,784 |
| Debt Funds | 0 | 0 | 0 | 42,936 |
| Non Ad Valorem 2019 Project Fund | 0 | 0 | 0 | 1,467,818 |
| Non AdVal CIP Series 2019 Sinking Fund | 0 | 0 | 0 | 250,000 |
| Unincorp Area Construction Fundd | 0 | 0 | 0 | 1,223 |
| ELAPP Series 2023 Bds Sinking Fund | 0 | 0 | 0 | 57,428 |
| Half Cent Revenue | 0 | 0 | 0 | 28,132,382 |
| HART Heavy maintenance Facility Contribution Fund | 0 | 0 | 5,000,000 | 15,000,000 |
| Various Funds | 0 | 119,047 | 0 | 0 |
| **Total Transfers** | **6,481,466** | **64,556,578** | **11,549,876** | **52,341,387** |
| **ENTERPRISE FUNDS** | | | | |
| **Solid Waste Utility Enterprise Fund** | | | | |
| ***Revenue:*** | | | | |
| From Revenue Fund | 194,116,151 | 228,871,370 | 164,257,727 | 230,832,551 |
| From SW Series 2023 Bond Project Fund | 0 | 0 | 22,000,000 | 22,000,000 |
| From Utility Sys Operating & Maintenance | 0 | 0 | 0 | 4,825,000 |
| Renewal and Replacement Fund | 4,199,992 | 0 | 0 | 0 |
| Rate Stabilization Fund | 72,510,382 | 12,434,790 | 8,277,178 | 9,087,662 |
| **Total Transfers** | **270,826,525** | **241,306,160** | **194,534,905** | **266,745,213** |
| ***Appropriations:*** | | | | |
| Debt Fund | 7,621,648 | 10,464,161 | 34,500,000 | 34,500,000 |
| Landfill Closure Fund | 6,700,000 | 6,600,000 | 6,600,000 | 7,600,000 |
| Improvement | 11,066,320 | 26,459,712 | 2,000,000 | 7,433,607 |
| Taylor Road Landfill Superfund Site Fund- | 0 | 0 | 0 | 325,000 |
| Operating Fund | 236,325,423 | 193,142,392 | 148,434,905 | 216,886,606 |
| Renewal and Rehab Fund | 9,113,134 | 4,639,895 | 3,000,000 | 0 |
| **Total Transfers** | **270,826,525** | **241,306,160** | **194,534,905** | **266,745,213** |
| **Water and Wastewater Utility Enterprise Fund** | | | | |
| ***Revenue:*** | | | | |
| From Bond Funds | 36,388,097 | 0 | 667,000 | 0 |
| From 2010C Bab Subsidy Fund | 4 | 0 | 0 | 0 |
| From Capacity Assessment Unit Fund | 10,929,092 | 11,273,264 | 10,592,034 | 12,597,484 |
| From Unincorporated Area Operating Fund | 0 | 0 | 0 | 420,000 |
| Franchise Public Utilities | 0 | 0 | 0 | 212,608 |

# Interfund Transfers

| Description | FY 22 Actual | FY 23 Actual | FY 24 Adopted | FY 25 Adopted |
|---|---|---|---|---|
| From NW Consolidated Project Bond Fund | 0 | 0 | 0 | 1,193,546 |
| Series 06 CAU SA Bond Sinking Fund | 0 | 0 | 0 | 33,263,713 |
| From Impact Fee Fund | 16,519,100 | 26,680,767 | 48,708,562 | 60,052,979 |
| From Revenue Fund | 340,012,751 | 306,307,313 | 354,970,435 | 501,535,403 |
| Reclaimed Water improvement Unit project | 0 | 12,951,251 | 1,338,716 | 0 |
| From Palm River Water & Sewer Expansion Project | 434,028 | 0 | 0 | 0 |
| Infrastructure Assessment Unit Fund | 0 | 0 | 0 | 164,949 |
| From Series 00 IFAU SA Bond Sinking Fund | 0 | 0 | 4,734,605 | 0 |
| From Revenue Stabilization Fund | 0 | 13,047,094 | 3,164,126 | 0 |
| **Total Transfers** | **404,283,072** | **370,259,689** | **424,175,478** | **609,440,682** |
| ***Appropriations:*** | | | | |
| Debt Fund | 35,900,899 | 22,863,248 | 30,927,088 | 38,091,304 |
| General Capital Fund | 46,057,320 | 17,637,874 | 106,412,489 | 169,906,154 |
| Impact Fee Fund | 10,929,092 | 11,273,264 | 15,326,639 | 46,026,146 |
| Operating Fund | 258,592,729 | 288,622,526 | 187,917,014 | 303,139,015 |
| Renewal and Replacement Fund | 16,414,936 | 16,815,683 | 64,962,248 | 20,903,363 |
| Revenue Account | 36,388,097 | 13,047,094 | 0 | 0 |
| Wastewater Project Impact Fees South | 0 | 0 | 18,630,000 | 18,100,000 |
| Water Projects Impact Fees South | 0 | 0 | 0 | 12,854,700 |
| **Total Transfers** | **404,283,072** | **370,259,689** | **424,175,478** | **609,020,682** |
| | | | | |
| **INTERNAL SERVICE FUNDS** | | | | |
| **Fleet Operating Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 48,403 | 93,610 | 35,031 | 70,971 |
| **Total Transfers** | **48,403** | **93,610** | **35,031** | **70,971** |
| | | | | |
| **General liability Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 1,000,000 | 0 | 1,000,000 | 10,628,411 |
| From Unincorporated Area General Fund | 619,000 | 0 | 3,000,000 | 3,000,000 |
| **Total Transfers** | **1,619,000** | **0** | **4,000,000** | **13,628,411** |
| | | | | |
| **Catastrophic Disaster Recovery Fund** | | | | |
| ***Revenue:*** | | | | |
| From Countywide General Fund | 6,000,000 | 11,000,000 | 16,000,000 | 25,000,000 |
| Hurricane Irma - Disaster Events Fund | 2,551,145 | 0 | 0 | 0 |
| Hurricane Dorian- Disaster Events Fund | 128,586 | 0 | 0 | 0 |
| Hurricane Eta- Disaster Events Fund | 467,219 | 0 | 0 | 0 |
| FEMA COVID 19 Disaster Events | 0 | 0 | 24,000,000 | 0 |
| **Total Transfers** | **9,146,950** | **11,000,000** | **40,000,000** | **25,000,000** |
| ***Appropriations:*** | | | | |
| Future Disasters Events | 0 | 19,200,000 | 0 | 0 |
| **Total Transfers** | **0** | **19,200,000** | **0** | **0** |
| | | | | |
| **County Self Insurance Fund** | | | | |
| ***Revenue:*** | | | | |
| From General Liability Fund | 1,275,000 | 1,475,000 | 1,275,000 | 1,275,000 |
| From Workers Compensation Fund | 1,275,000 | 1,475,000 | 1,275,000 | 1,275,000 |
| **Total Transfers** | **2,550,000** | **2,950,000** | **2,550,000** | **2,550,000** |
| | | | | |
| ***Appropriations:*** | | | | |
| Self insurance Administration Fund | 2,550,000 | 2,950,000 | 2,550,000 | 2,550,000 |
| **Total Transfers** | **$ 2,550,000** | **$ 2,950,000** | **$ 2,550,000** | **$ 2,550,000** |

Hillsborough County Florida

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# Capital Budget



Hillsborough County Florida

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# CAPITAL BUDGET

## Overview

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

The Adopted Capital Budget for FY 25 is $2.03 billion. A Sources and Uses schedule can be found in the Executive Summary section of this document. In addition, a list of projects is included at the end of this section.

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

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

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

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

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

## Financial Policies

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

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

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

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

## Capital Planning

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

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

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

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

In addition to the standards in the Comprehensive Plan and the Capital Improvements Section of the Plan, the planning for parks and recreation, solid waste, stormwater, transportation and water facilities also is guided by master and visioning plans developed by County staff.

Planning for fire, government facilities, and library infrastructure in Hillsborough County's unincorporated area is performed primarily within County government. Each capital program has different criteria for assessing project needs and priorities; however, a common characteristic of the planning processes is the recognition of the importance of obtaining input from the public and other interested governmental and private agencies. The individual program planning processes provide the guidance necessary for allocating available resources during the capital budget process. A brief description of the various planning processes follows.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# CAPITAL BUDGET

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

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

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

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

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

The objectives of the process are to:

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

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

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

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

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

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

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

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

## Financial Planning Strategies

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

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

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

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

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

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

## Capital Improvement Program Process

The annual Capital Budget and Capital Improvement Program (CIP) update begins in January with a request to the Capital Program directors to review, update and re-prioritize the unfunded capital needs list.

The Capital Budget Team of the Management and Budget Department maintains a comprehensive list of prioritized unfunded capital needs which is used in identifying new projects to be recommended for funding. The list identifies preliminary project information such as name, location, description or scope, the estimated cost and any operating cost impact. The updated Unfunded Capital Projects List is then used to determine which new projects will be added to the new Capital Improvement Program.

During the month of January (in the first year of the biennial budget cycle), the Capital Budget Team conducts training sessions to provide capital project management and staff specific direction relating to the

capital budget process. As part of this training, those involved in the capital budget process are given a calendar of key budget cycle dates and written documentation including forms, instructions, and definitions to be used in preparing their capital projects budget including revising current project estimates and submitting requests to add new capital projects.

Another key step in the budget process is a review of capital project cost estimates in the current CIP or new projects added during the current fiscal year. This is to ensure that the next CIP will reflect these revised cost estimates. Departments are asked to review and update project information that will be presented in the Capital Improvement Program.

A specific form – the Capital Project Initiation Request Form - is used to document project changes or new project requests. This form is designed to guide the preparer in providing necessary information including the reason for the project, proposed location and scope, funding requirements by fiscal year, proposed project schedule and completion dates, anticipated operating cost impacts and management approvals.

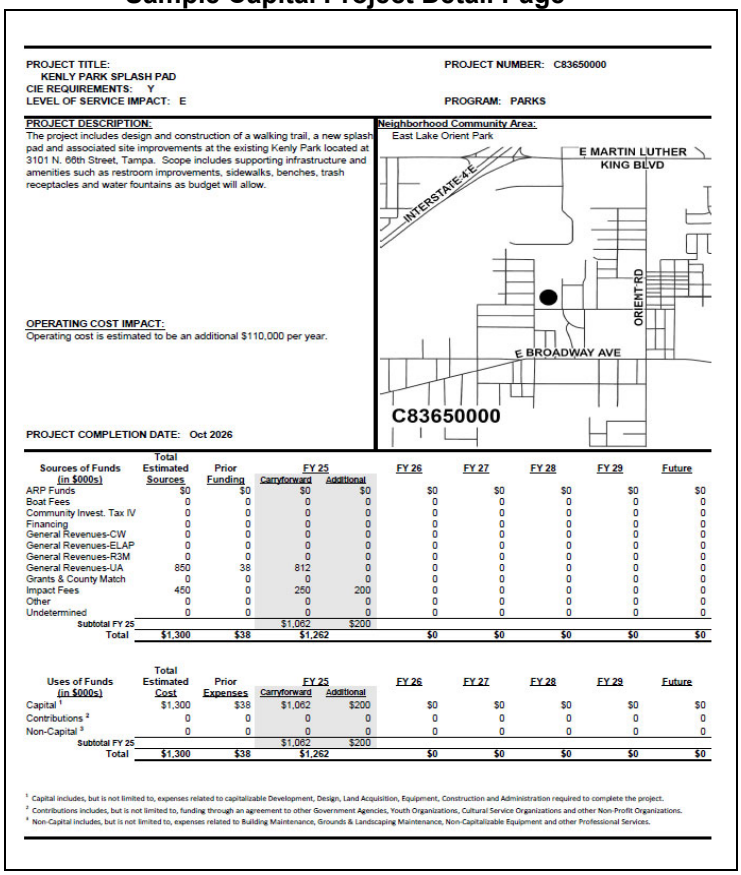
Using updated information, the Capital Budget Team develops draft documents showing projects that have been completed or are anticipated to be completed by the end of the current fiscal year as well as specific detail project pages (see below for sample) for each project proposed to be included in the recommended budget.

These draft documents are distributed to the departments for another review and the opportunity to correct information. Upon completing their review, the Capital Budget Team meets with the appropriate program directors and representatives to resolve outstanding issues and ensure that all are in agreement with the current information.

Budget preparation meetings held with Directors, Executive Team members and budget staff during February through April include discussions regarding capital projects. Decisions made at these meetings are incorporated into the documents and communicated to the appropriate departments.

Final revisions are incorporated into the Recommended Capital Budget and the Recommended Capital Improvement Program (CIP) in mid-May and delivered to the Board of County Commissioners in June or July.

**Sample Capital Project Detail Page**



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

PROJECT NUMBER: C83650000

PROGRAM: PARKS

PROJECT DESCRIPTION:
The project includes design and construction of a walking trail, a new splash pad and associated site improvements at the existing Kenly Park located at 3101 N. 66th Street, Tampa. Scope includes supporting infrastructure and amenities such as restroom improvements, sidewalks, benches, trash receptacles and water fountains as budget will allow.

Neighborhood Community Area:
East Lake Orient Park



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

PROJECT COMPLETION DATE: Oct 2026

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

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

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

**Components for Each Capital Project Page:**

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

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

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

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

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

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

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

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

# CAPITAL BUDGET

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

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

***Operating Cost Impact*** – This is an estimate of the on-going annual operating and maintenance funding this project will require once completed.

***Project Completion Date*** – This is the estimated date the project will be ready for its intended use.

***Neighborhood Community Area*** – This indicates the area of the county the project will occur. A copy of the Neighborhood Community Area map can be found in the Appendix section of the Capital Improvement Program document.

***Source of Funds*** – This shows by year the sources of funding. Many projects have multiple sources of funding.

***Uses of Funds*** – This shows by year the planned uses of funds summarized by capital, contributions and non-capital.

Throughout the budget development process, the County Administrator and Management and Budget staff conduct several budget workshops with the Board of County Commissioners to provide them with revenue projection updates and to obtain overall policy guidance.

Once the recommended budget and CIP are delivered to the Board, a series of budget workshops and public meetings are held. During this period, the Hillsborough County City - County Planning Commission also reviews the recommended CIP to ensure compliance with the County's Comprehensive Plan. Two statutorily required public hearings are held in September to gain public input. A separate public hearing is held following the budget adoption to also adopt the CIP.

Final budget documents reflecting the Adopted Budget and Adopted Capital Improvement Program are then prepared and distributed in both hardcopy and electronic formats. Once the Capital Budget and CIP are formally adopted, changes to the budget can only be made in accordance with the budget amendment process defined in BOCC Policy 03.02.02.00 - Capital Budget and Capital Improvement Program, which ensures compliance with budget amendment requirements per Florida State Statute 129.06. The BOCC policy also specifies that the list of projects included in the adopted CIP may only be revised through formal Board resolution.

## Funding Sources

Funding for capital projects comes from a variety of sources, but generally falls into one of several categories: ad valorem taxes, the Communications Services Tax, the Community Investment Tax, gasoline taxes, enterprise fees, special assessments, impact fees, mobility fees, grants or financing.

- Ad Valorem (Property) Taxes are taxes levied by the Hillsborough County Board of County Commissioners on property within the County.

  There are three ad valorem taxes imposed by Hillsborough County – the countywide property tax imposed on all properties within the county with use restricted to projects providing countywide benefit; the unincorporated area property tax imposed on all properties in the unincorporated area of the county with use limited to projects that benefit the unincorporated area; and the special library property tax, imposed on all properties within the City of Tampa and the unincorporated area of the County with use restricted to library projects. Both Temple Terrace and Plant City maintain their own library systems so properties within these two municipalities are not subject to the special library tax.

  Additionally, two voter approved ad valorem taxes are used to pay debt service on the Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) bonds and on Parks and Recreation bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

## Uses of Funds

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

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

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

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

## Capital Projects Operating Impacts

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

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

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

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

## Program Highlights

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

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

### *Fire Services*

The Fire Services Program Adopted Capital Budget for FY 25 is $147.6 million. The program is funded with Community Investment Tax, fire impact fees, Communications Services Tax, general revenues, financing and American Rescue Plan Act (ARP) funds.

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

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

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



**Fire Rescue Units**

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

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

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

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

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

### *Government Facilities*

The Government Facilities Program Adopted Capital Budget for FY 25 is $187.8 million. Funding sources for the program are Community Investment Tax, enterprise fees, financing, grants, general revenues, BP oil spill funds and American Rescue Plan Act (ARP) funds.

Fifteen new projects are being added to the program in FY 25. Funds have been budgeted to design and construct an expansion of the existing Medical Examiner facility to add a full-time cold case unit, on-site warehouse, and additional cooler space to store specimens and decomposed bodies. The Pet Resources Facility project will provide retail adoption space(s) to better serve the growing community. The Sheriff's Operations Center Relocation project will evaluate options to relocate the Sheriff's building complex currently in Ybor City. A new project will provide various interior and exterior building and site improvements to meet the Tax Collector's program needs. Per direction from the Board, six new projects were added to provide funding to local non-profits to enhance services that they provide. Contributions will be made to A Kids Place of Tampa Bay, the Cuban Civic Club, Faith Action Ministry Alliance, Meachum Urban Farm, Pepin Academies and the Wimauma Community Center for various capital improvement projects.

Five of the new projects are maintenance related. The County Center and MOSI dome roof will get needed waterproofing. Various parking garage doors will be repaired or replaced, and the Soil and Water Conservation Board facility will have its roof replaced. HVAC chillers that have reached the end of their useful life will be replaced at the Public Safety Operations Complex.

Several important projects continue in this Adopted Capital Budget. The African American Arts & Cultural Center

project will begin the design of a new 50,000 square foot African American Arts and Cultural Center, expandable to 60,000 square feet, to be located on the BOCC-designated County-owned property at 2103 N. Rome Avenue in Tampa (currently known as the West Tampa Resource/Service Center). The existing buildings on the property are anticipated to be demolished and replaced by the new facility. Current onsite social services will be relocated within the property or to other locations. Construction funding is anticipated in the future. The Sheriff's Training Facility project includes the purchase of the existing 60,000 square foot building located at 10210 Windhorst Road and provide hardening improvements for use as a training facility for the Sheriff.

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

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

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

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

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, two new Government Facilities projects were created and approved. The Community Based Step-Down Facility - ARP Act 3 Funds project will renovate the former Sheriff's Work Release Center located at 1800 Orient Road to offer comprehensive services for participants exiting the local County jail who suffer from substance abuse and behavioral health related issues. The Outdoor Senior Fitness Zones - ARP Act 3 Funds project installed outdoor senior fitness equipment at various Senior Centers and Adult Day Care Centers to provide opportunities for the County's seniors to exercise safely and remain active when viral disease transmission rates are high.



**Solar Panels – Cooperative Extension Office**

Several other projects continue in this Adopted Capital Budget with many being maintenance related. Parking lots will be renovated at various County facilities and carpet will be replaced at the County Center. The County Center will continue to have its air handlers replaced along with roof fans in conjunction with the re-roof project. Work around the Falkenburg Warehouse will replace the Clerk's emergency generator, air handler and chiller. Two maintenance projects will replace hurricane curtains at the Roger Stewart Center and renovate buildings at the Human Development Center.

A project will provide for security enhancements at the County Center and other County buildings. Funds have

been set aside to help establish a future film studio / film school in the county. Funding is also provided for a new Adult Day Health Services Center to be developed in South County. The La Paloma Head Start Facility Replacement project will replace the existing modular building at 3419 N. Nebraska Avenue, Tampa with a new, expanded block building which will include Head Start as well as Early Head Start classrooms. The ERP System Enhancements project funds a full system upgrade to address improvement opportunities for the Oracle E-Business Suite software.

During FY 19, a bond was issued that supported various governmental, fire and parks facilities projects. Many of the projects were in the Government Facilities program with one still being active. The Emergency Generators at Various Locations project includes engineering and installation of emergency generators and associated infrastructure upgrades at various emergency shelters (such as public schools) and other critical facilities to provide back-up power capability.




**Security Enhancements – County Center**

The Historic Preservation Matching fund program continues in FY 25 to help preserve historic community assets. The Annual Public Art Plan, as recommended by the Public Art Committee, is included within the appendix section of the Adopted Capital Improvement Program document. Current funding is adequate for projects that are in process at this time.

Eleven projects reached substantial completion during FY 24. Carpet replacement projects were completed at the Edgecomb Courthouse and Roger Stewart Complex. The Edgecomb Courthouse had its 4th and 5th floors expanded along with acquiring tech and furniture for the 4th floor. The University Community Resource Center received a new HVAC system. Window canopies were replaced and the parking lot repaved at the Falkenburg Warehouse. The Juvenile Diversion Center was relocated to new offices and work associated with the Hanna Facility Repurpose project was completed. The Northwest Area Head Start facility was also completed.

Contributions were also made to four outside agencies. The Sweetwater Organic Community Farm acquired land to expand their operations. High 5 Inc. refurbished a swimming pool at their facility in Brandon and the funding for the Tampa Museum of Art helped with their capital campaign. Funding was provided to the United Food Bank of Plant City for their capital building project.




**Public Art – Balm Boyette Roundabout**

Eight projects should reach substantial completion in FY 25. The County Center roof, roof fans and carpets will be replaced. For the courts, the Edgecomb Courthouse lighting controls project and a conference room for the State Attorney will be completed. The roof at the Soil and Water Conservation Board facility and hurricane curtains at the Roger Stewart Complex will be replaced. Renovations will be completed at the Human Development Center.

***Operating Impact*** – None of the projects that are scheduled to reach substantial completion in FY 25 will have an impact on operating costs. One ongoing master project to install new emergency generators will result in a small increase in maintenance costs.

# CAPITAL BUDGET

| Government Facilities Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| Emergency Generators at Various Locations | 0 | $68.0 |

### *Libraries*

The Library Services Program Adopted Capital Budget for FY 25 is $59.7 million. The program is funded with ad valorem tax proceeds from the Special Library Taxing District.

No new projects are being added to the program this year, but many important projects continue into FY 25. Three are maintenance related – the North Tampa and John Germany Libraries will have their chillers replaced and restroom facilities will be renovated at various libraries to update their functionality, fixtures, and finishes. The Sentinel Bulletin Archiving project will preserve and digitize the Sentinel Bulletin historic archive of newspapers which includes 118 bound volumes (1945-2010) that have been housed at the C. Blythe Andrews, Jr. Public Library's Special Collection since 2019. The collection contains approximately 400,000 pages. This is a one of kind collection of the only African American centered newspaper in the Tampa Bay area. Initial funding has been put in place to create a temporary library in Wimauma at the former Bethune Park senior congregate dining site. This project will renovate the existing building, improve the site, and provide furniture and fixtures. In the future, a site will be selected for construction of a permanent library in the Wimauma area.




**John Germany Library**

Initial funding has been put in place to explore site options and project development for a future new library to be located in the Fishhawk area in southeast Hillsborough County. The Libraries Safety and Security Upgrades project will install access control systems, replace proprietary alarm systems and install/upgrade surveillance systems, etc., at various libraries to improve safety and security for library staff and customers. Project development, design and construction will begin on an effort to replace the Thonotosassa Library with a larger and more functional facility at a newly acquired site.

The John Germany (Main Library) Various Improvements and Planning Study project includes various renovations to the building and site to meet customer needs. The Burgert Brothers Photo Archive Preservation project will preserve and digitize the prints and negatives of the collection. Landscaping will be improved at various libraries with the Landscape Renovation project.

The Brandon Library Replacement project provides funds to construct a new 25,000 square foot, expandable to 35,000 square foot, Brandon Library on a site acquired in Phase 1 which was funded separately. The programs and services offered by the library will be determined with citizen input. Interior and exterior renovations of the existing Southshore Library will improve functionality and upgrade finishes and systems.

Four projects reached substantial completion during FY 24. Renovations were completed on the Austin Davis, Fendig and West Tampa Libraries and the Ruskin Library had its roof replaced.

There is one project that is scheduled to reach substantial completion in FY 25. The North Tampa Library chiller will be replaced due to its age and condition.



**West Tampa Library**

***Operating Impact*** – Since it is maintenance related, there is no incremental operating cost impact for the

North Tampa Chiller Replacement project that is scheduled to reach substantial completion in FY 25.

### *Parks*

The Parks Facilities Program Adopted Capital Budget for FY 25 is $191.8 million. The program is funded through a combination of impact fees, Community Investment Tax, general revenue, financing, boat improvement funds, BP oil spill funds and American Rescue Plan Act (ARP) funds.

Fifteen new projects have been added to the Parks Capital Budget including the Apollo Beach Nature Preserve Recreational Improvements at $1.7 million, the Apollo Beach Park and Recreation Center Improvements at $175,000, the Bealsville Park Improvements at $225,000, the CELM ADA Hardscape Upgrades and Improvements at $400,000, the Ed Radice Complex Softball Field Renovations at $1.8 million, the Palm River Park Improvements at $1.1 million, the Sports Complexes Improvements at $1.6 million, four Major Repair, Replacement, Renovation and Maintenance (R3M) projects at a total of $1.2 million, three contribution projects at a total of $181,000 and the Edward Medard All Inclusive Playground at $900,000. The Edward Medard All Inclusive Playground Project will construct a new accessible playground and supporting infrastructure at Edward Medard Park which will provide a modern design and amenities to encourage outdoor play and socialization while enhancing public safety.



**Progress Village Playground**

Seven projects were completed in FY 24 including the Alexander Metal Roof Replacement, the All Peoples Annex Metal Roof Replacement, the Countywide Soccer Complex, the Lake Park BMX Track Lighting Replacement, the UACDC Aquatic Center & Community Center Improvements, and the Lettuce Lake Park Playground. The Lettuce Lake Park Playground constructed a new Playground and supporting infrastructure at the park.

Four projects are scheduled for completion in FY 25 including the Skyway Park Trailhead - Fitness Zone, the Veterans Memorial Park/Resource Center Improvements, the Winston Park Splash Pad, and the Emanuel Johnson Park Splash Pad. These last two projects will design and construct a new splash pad at the respective parks which includes supporting infrastructure and amenities such as benches, trash receptacles and water fountains.



**Southshore Sportsplex**

Significant projects in the program are the Branchton Regional Park which will construct a regional park to serve the recreational needs of the community in Northeast Hillsborough County and the Kings Forest Park Splash Pad & Improvements which will design and construct a splash pad and other improvements to the existing Kings Forest Park.

Another significant project in the Capital Budget is the New Tampa Performing Arts Center. This project designed and constructed a new civic building to serve as a cultural/community center as part of the New Tampa Community.

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, three Park projects were created and approved.

The Pickleball Complexes - ARP Act Revenue Recovery Funds project which will design and construct pickleball courts at various locations throughout the County; the Kings Forest Park Splash Pad - ARP Act 3 Funds project which will design and construct a Splash Pad at the park; and the Progress Village Park Improvements – ARP Act 3 Funds project which will design and construct various improvements to the existing Progress Village Park.



**New Tampa Performing Arts Center**

***Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP)***

The Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) is a voluntary land preservation program based in the Conservation and Environmental Lands Management Department. The ELAP Program is dedicated to the protection and preservation of natural and environmentally significant resources, as well as restoration of natural habitat. Properties preserved through ELAPP are available for recreational uses compatible with the preservation objectives. Some of the criteria used when considering a property for protection are: contains unique or scarce natural habitat for endangered species, protection of water resources, or lands that buffer, link or provide access to existing environmentally sensitive lands.

Historically, funding was secured through an operating and debt service ad valorem millage not exceeding 0.25 mills in any one-year period. A four-year property tax was originally approved by 71% of the voters in 1987 and in 1990 a referendum authorizing $100 million in bonds was approved by 73% of the voters. In November 2008, nearly 79% of the voters approved the issuance of up to $200 million in bonds to continue capital funding for the ELAP Program. So far $181.8 million has been issued of the $200 million authorized by the voters.

As of October 1, 2022, the County has preserved approximately 63,343 acres at a cost of $308.1 million, of which $90.4 million (or 29%) has been funded by other agencies.

***Operating Impact –*** The following table identifies the stand-alone projects that are scheduled for completion in FY 25 that have a separately identified operating impact. Ongoing master projects that have an identified operating impact are also listed in the table below.

| Parks Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| All Peoples Park Expansion | 0 | $10.0 |
| EG Simmons / Eco Tourism | 0 | 15.0 |
| Emanuel Johnson Park Splash Pad | 0 | 18.3 |
| Parks Shade Covers (MP) | 0 | 20.0 |
| Southshore Sportsplex | 0 | 250.0 |
| Winston Park Splash Pad | 0 | 18.3 |

## *Solid Waste Enterprise*

The Solid Waste Enterprise Program Adopted Capital Budget for FY 25 is $145.7 million. The Solid Waste Enterprise Program is funded with long-term financing and revenues generated from fees and assessments paid by customers of the enterprise.



**Southeast County Landfill Facility Improvements**

The program consists of twelve active projects which concentrate on enhancing the Solid Waste services centers throughout the county. One of these projects is the Northwest Transfer Facility Improvements. This project will design, permit, construct and provide quality assurance for the Northwest Community Collection Center Improvements project. The improvements are necessary to provide a better site configuration thus improving safety, customer traffic flow, efficiency of the operation and improve the overall customer experience while using the facility.

There are four projects at the Southeast County Landfill totaling $121 million. These projects include the Southeast County Landfill Closure, the Southeast County Landfill Facility Improvements, the Southeast County Landfill Leachate Storage System, and the Southeast County Landfill Expansion. The expansion project is projected to construct a new landfill disposal expansion project designated as Section 10 which includes geotechnical engineering, karst evaluation, design, permitting, and construction of the new double lined Class I waste disposal landfill cell. The expansion will increase landfill capacity in order to accommodate the additional waste generation from the growing population within Hillsborough County.

Another project included in the program is the Resource Recovery Facility Fly Ash Separation and Building Expansion at $15.0 million. The project will expand the Resource Recovery Facility (RRF) to add a fly ash handling, processing, and conveying system. The system will keep bottom and fly ash separate for increased efficiency in metal recycling and for facility environmental compliance and improved facility operations.



**Resource Recovery Facility Improvements**

One significant project in the program is the Resource Recovery Facility Improvements. The Resource Recovery Facility has four boilers that burn the waste and generate steam for turning two turbines that generate 35-40 megawatts of electricity for use by other County Departments and for retail sales that generate revenue for the Division. Three of the Boilers were built in 1989 and one in 2009. This project allows for the evaluation, identification and prioritization of recommended actions for equipment in need of upgrades to increase the performance and safety of the facility. The anticipated improvements include road improvements, auto combustion regulators on boilers to increase combustion efficiency, auto dialer notification, increased environmental protection with separation of stormwater and ash, boiler steam and tube replacement and other upgrades.

***Operating Impact –*** No projects are scheduled to begin incurring operating costs in FY 25.

### *Stormwater*

The Stormwater Program Adopted Capital Budget for FY 25 is $90.1 million. The program is funded with a combination of Stormwater fees, Community Investment Tax, general revenue, grants, BP oil spill fund and American Rescue Plan Act (ARP) funds.

No new projects are being added to the program as part of the FY 25 Capital Budget, but funding has been added to several master projects. The program includes twelve master projects that provide for the maintenance, rehabilitation, construction and improvement of the Hillsborough County stormwater system.



**Neighborhood System Improvements**

The Culvert Renewal and Replacement Program replaces or repairs culverts at various locations throughout Hillsborough County. The Watershed Master Plan Updates and Watershed Drainage Improvements

projects study the water quantity, and water quality if applicable in various watersheds within Hillsborough County and constructs various regional and intermediate stormwater improvements. The Neighborhood Drainage Improvements projects alleviate flooding on County-maintained roadways that do not meet the County's level of service for flood protection. These projects are initiated at the conclusion of a drainage investigation of actual flooding identifying the deficiencies. The Water Quality Improvements and Environmental Program projects implement water quality improvements and alleviate stormwater pollutant loading to surface waters.

To keep pump stations functioning properly, the Stormwater Pump Station Repair & Replacement project provides for the annual renewal and/or replacement of stormwater pump stations throughout the County. The Culvert Upgrade and Enhancement Project will upgrade, enhance and extend stormwater drainage culverts, including design, land acquisition, and construction for individual projects throughout the County. Restorations and improvements to maximize the flow and safety of roadside drainage systems are implemented through the Stormwater System Maintenance project. The Canal Dredging and Preventative Measures project provides grant funding for coastal canal dredge projects that will improve and enhance navigation pursuant to the Board of County Commissioners' Policy #01.31.01.00.



**Neighborhood Drainage Improvements**

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. Three Stormwater projects that continue in this capital budget were funded by that process. Two projects are addressing drainage issues in the Progress Village area. The Stormwater Drainage and Water Quality Improvements project designed and constructed drainage improvements to alleviate neighborhood flooding at various locations and was completed in FY 24.

The Delaney Creek Water Quality Improvements project, which was ARP funded and addressed pollutant loading and stormwater management for that area, reached substantial completion during FY 24. In FY 25 and early FY 26, the two Progress Village Drainage Improvements projects should be completed. Although they are not listed separately, many sub-projects will be completed in FY 25 and will provide benefits to the County.

***Operating Impact*** – New stormwater infrastructure normally does not have explicit additional operating costs beyond additional materials and supplies for maintenance. Ongoing annual maintenance costs for stormwater improvements are estimated at $2.50 per $1,000 of project cost. Stormwater infrastructure maintenance requirements include keeping drainage areas free from silt, litter, leaves and debris, mowing and maintaining stormwater ditches, canals and conveyances as well as repairing cracked or broken stormwater pipes, culverts and other stormwater infrastructure. Unanticipated maintenance of new stormwater infrastructure can be absorbed within the operating budget of the various maintenance components of the Public Works Department. However, as more infrastructure becomes operational each year, additional staff and equipment will be needed at some future date to maintain infrastructure at desired levels.

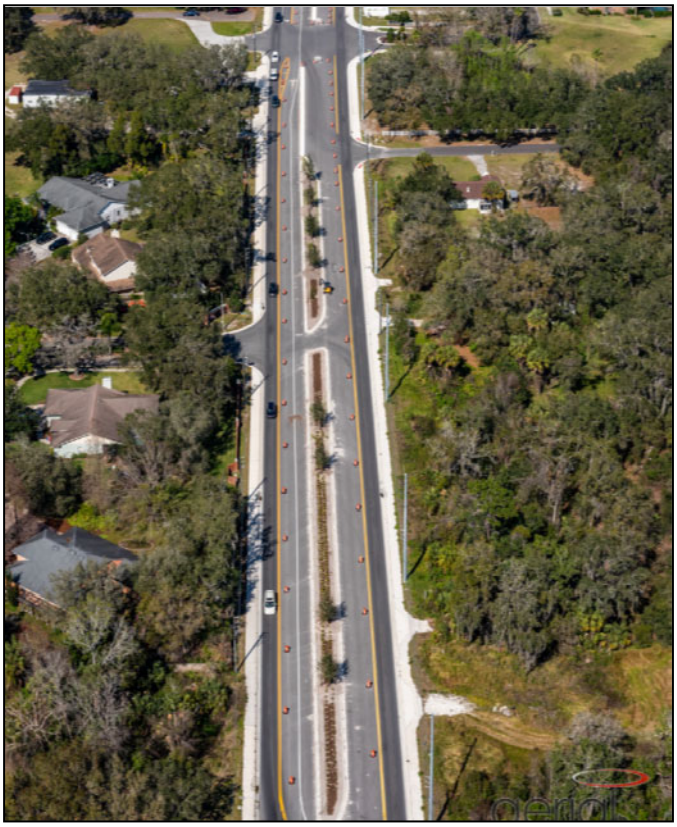
Ongoing master projects with an annual operating cost impact in FY 25 are listed in the table below. In addition, one stand-alone project, Progress Village Local Drainage Improvements, will have an impact on operating costs in FY 25.

| Stormwater Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| Culvert Renewal and Replacement Program | 0 | $69.2 |
| Culvert Upgrade & Enhancement | 0 | 2.5 |
| Major Neighborhood Drainage Improvements | 0 | 3.5 |
| Neighborhood Drainage Capital Improvements | 0 | 58.7 |
| Neighborhood Drainage Improvements | 0 | 0.5 |
| Progress Village Local Drainage Improvements–ARP Act 3 Funds | 0 | 1.6 |
| Water Quality Improvement & Environmental Program | 0 | 2.7 |
| Watershed Drainage Improvements | 0 | 16.9 |

# CAPITAL BUDGET

### *Transportation*

The Transportation Program Adopted Capital Budget for FY 25 is $433.0 million. The program is funded with a combination of fuel taxes, Community Investment Tax, financing, general revenues, grants, impact fees, mobility fees, BP oil spill fund and American Rescue Plan Act (ARP) funds.

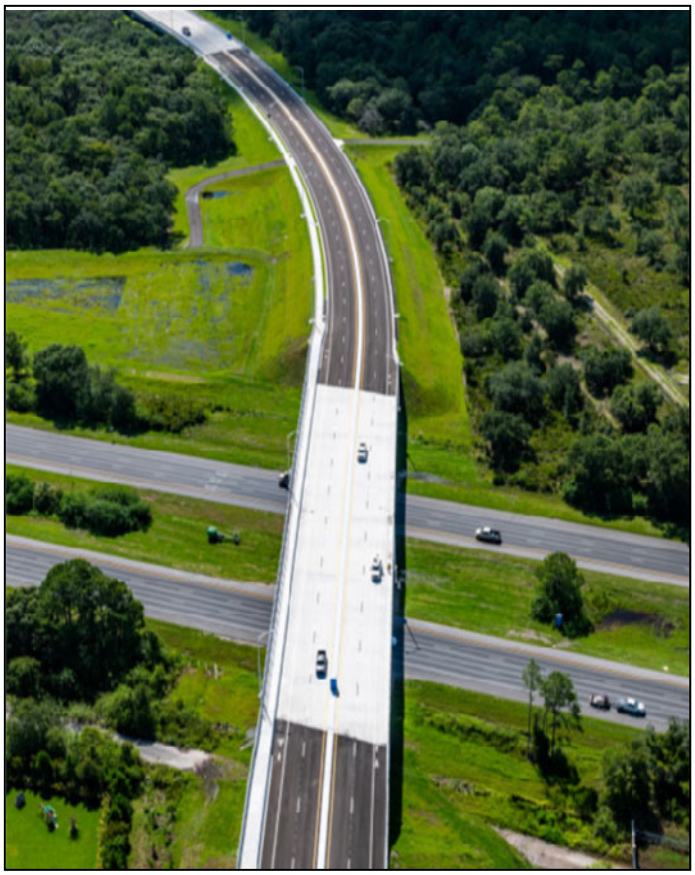


**Bell Shoals Road Corridor Improvements**

No new projects are being added to the program as part of FY 25 Capital Budget, but one project was added through Board approval during FY 24. The Lithia Pinecrest/CR39 Intersection Improvements project will add additional turn lanes as well as bicycle and pedestrian enhancements to the intersection.

Many important projects continue into this Adopted Capital Budget to make critical infrastructure improvements. As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22 and FY 23 to allocate these funds to projects. As part of that process, three Transportation projects were created and approved. The Roadway Pavement Preservation – ARP Act Revenue Recovery Funds project was established after the BOCC directed that $40 million of ARP dollars be used for resurfacing projects. Roads will be improved at various locations throughout the county. Two sidewalk projects (the Sidewalk Improvements - ARP Act 3 Funds and Sidewalk Improvements - ARP Act Revenue Recovery Funds projects) will repair existing sidewalks and upgrade sidewalks to be ADA compliant across Hillsborough County.

The Big Bend Road Corridor Improvements West - US 41 to Covington Garden Drive project is part of the extensive work that is being done in the I-75 / Big Bend Road area. The project will widen Big Bend Road, a 4-lane divided road to 6-lanes from US 41 to Covington Garden Drive. The improvements will include bicycle lanes, bus facilities and enhanced pedestrian safety features, including wide sidewalks, crosswalks and signals. Stormwater drainage will also be improved. The Bay to Bay Boulevard Safety Improvements project will fund improvements to enhance safety in that corridor. The CDBG Roads and Sidewalks Repairs master project will fund various repairs to existing roads and sidewalks within CDBG eligible areas.



**Apollo Beach Blvd I-75 Overpass**

The Safe Streets and Roads for All program includes projects funded by the U.S Department of Transportation Safe Streets and Roads for All (“SS4A”) Grant. This project will improve safety for pedestrians, bicyclists, transit

users, and drivers at approximately 22 locations throughout Hillsborough County.

Key areas in the Transportation Program that continue include corridor improvement projects (19th Avenue NE from US 41 to US 301, Big Bend Road, East 131st Avenue, Lithia Pinecrest Road, South 78th Street and Van Dyke Road), intersection / interchange improvements (Big Bend Road at I -75, various other locations) and roadway improvements (University Area improvements and Sun City Center pedestrian mobility improvements). The Corridor Safety Retrofit Improvements project will provide safety retrofit improvements in high injury crash and high safety risk locations. It includes safety enhancements with major road resurfacing projects.



**Sidewalk Repair Program**

The Safe Routes to School Program includes sidewalks near schools, school safety circulation enhancements, new sidewalks on county roads, new and enhanced pedestrian crossings, signs and pavement markings. Funds have also been allocated for three trails projects (Balm Boyette/Alafia Connector, South Coast Greenway and Upper Tampa Bay) and construction is being managed by Public Works. These trails are in various levels of evaluation, design and construction. The program also includes funding for bridge replacements, bridge repairs, sidewalks, pavement preservation, and safety improvements at various locations.

Four stand-alone projects reached substantial completion during FY 24. The Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette) project constructed a new four lane divided county road including enhancements to pedestrian safety features. The improvements on Turkey Creek Road from MLK Blvd to Sydney Road and the project implementing various intersection improvements along Lumsden Road were also completed. The PD&E for the Tampa Bypass Canal Trail was also completed. Work on two specific master projects ended (Bridge and Guardrail Rehabilitation and Repair and Intersection Operation and Safety Program), but work continues on essential bridge and intersection assets through other master projects.

In FY 25, Interchange Improvements at Big Bend Road and I-75 and Corridor Improvements along South 78th Street (Progress Boulevard to Causeway Boulevard) and 19th Avenue NE (US 41 to US 301) are scheduled to be completed which will enhance traffic flow in those areas. Although not listed separately, many sub-projects will be completed in FY 25 that will provide benefits to the County.

***Operating Impact*** – While new transportation infrastructure generally has no immediate direct operating costs associated with it, future and ongoing maintenance expenditures are needed to keep the roads, trails and sidewalks up to County standards. Ongoing maintenance costs include pothole patching, lane and crosswalk re-striping, sign and traffic signal replacement, ADA compliance and roadside right-of-way mowing and maintenance. Not including residential street lighting, the County expends approximately $9,022 annually per lane mile on ongoing maintenance. The County is responsible for maintaining over 6,933 lane miles throughout the county. Note that major road resurfacing is budgeted separately under the capital program. Like stormwater, as more transportation infrastructure continues to become operational, additional staff and equipment will be needed to maintain infrastructure at operational levels. The annual cost to maintain traffic signals is approximately $6,000 per signalized intersection; $2,400 for utility cost and $3,600 for maintenance costs.

The three stand-alone projects scheduled for completion in FY 25 discussed above do not have an identified operating cost impact. Ongoing master projects that have an identified operating impact are listed in the table below.

# CAPITAL BUDGET

| Transportation Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| Advanced Traffic Management System Improvement Program | 0 | $450.0 |
| Intersection Improvement Program | 0 | 100.0 |
| New & Improved Signalization Program | 0 | 100.0 |

### *Water Enterprise*

The Water Enterprise Program Adopted Capital Budget for FY 25 is $769.7 million. The Water Enterprise Program includes potable water, wastewater and reclaimed water projects and is funded with a combination of long-term financing, impact fees, revenue generated from fees, rates and charges paid by customers of the enterprise, BP oil spill funds and American Rescue Plan Act (ARP) funds.



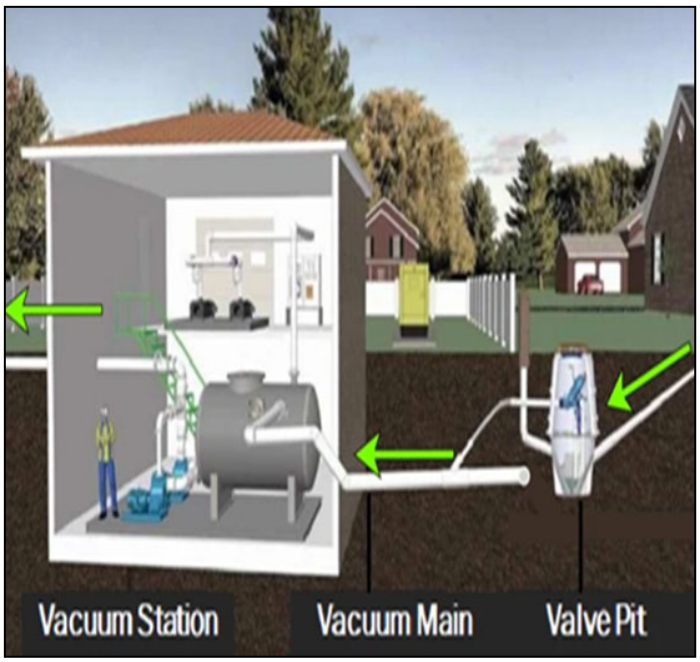
**Maintenance Facility (NW Service Area)**

Three new projects were added to the Water Enterprise Capital Budget including the Northwest AWWTF Structural Eval & Repairs at $10.0 million, the Neighborhood Pipeline Retrofit Program at $500,000 and the Falkenburg Improvements at $114.1 million. This project will construct improvements to the Falkenburg facility and related collection system to accommodate growth in Hillsborough County.

The Woodberry Super Station Rehabilitation project was completed in FY 24. The Woodberry Super Station is one of the largest in the County. It is over 20 years old and required rehabilitation including new variable frequency drives, wet well coatings, new pumps, bypass pumping, piping, and other appurtenances. The Woodberry Super Station is critical to transferring wastewater to the Falkenburg Advanced Wastewater Treatment Facility. Allowing the electrical infrastructure to continue to age presents significant financial and environmental risk to the County.

The South County Drinking Water Transmission Main - One Water project at $141.7 million is scheduled for completion in FY 25. The project will construct approximately 10.7 miles of 42-inch and 48-inch diameter drinking water transmission main that will connect the Lithia Water Treatment Plant to the existing water distribution system at U.S Highway 301. This project will enhance service reliability and improve water pressure in the south service area.

The South County One Water Campus AWWTF at $467.4 million, will construct a new Regional Wastewater Treatment Facility in the South County Service Area to provide additional wastewater treatment capacity. The new facility is needed to meet increasing wastewater demands due to continuing population growth in the South County Area.




**Septic to Sewer Conversion Program**

An ongoing project of importance is the South Hillsborough Aquifer Recharge Program (SHARP) at $20.7

million. In the future, surface water discharges will be limited and/or eliminated due to Total Maximum Daily Loads and Numeric Nutrient Criteria restrictions. Aquifer Recharge is another area where reclaimed water can be used to reduce discharge, can act as a salinity barrier created to limit saltwater intrusion, create a path to the restoration of local water levels and support a long-term and sustainable solution to water management challenges in the Hillsborough County Public Utilities service area. In coordination with the Southwest Florida Water Management District and the Florida Department of Environmental Protection, Hillsborough County embarked on two reclaimed water direct aquifer recharge pilot projects along the coastal county in a non-drinking water portion of the aquifer.

Additionally, the program includes the two University Area Septic to Sewer Innovation Area projects at $46.4 million. The University Area Septic to Sewer Innovation Area project funding will be used to pay for residential and commercial hook-up charges for water and sewer in the University Area.



**South County Water Facility**

As part of the federal response to the COVID-19 pandemic, the County received funding through the American Rescue Plan Act (ARP). Various agenda items were brought to the BOCC for approval during FY 22, FY 23 and FY 24 to allocate these funds to projects. As part of that process, six Water projects were created and approved. The projects will address the sewer systems Countywide including Palm River, Ruskin, Wimauma, the University Area and Gibsonton. The Gibsonton Area Septic to Sewer Conversion Program ARP funding project will build a wastewater collection system for existing residents and future developments in the Gibsonton Area.

***Operating Impact –*** No stand-alone projects are scheduled to begin incurring operating costs in FY 25. Ongoing master projects that have an identified operating impact are also listed in the table below.

| Water Projects | New Positions | Operating Impact (In thousands) |
|---|---|---|
| | | FY 25 |
| Public Utilities Telemetry / Data Network and Support Program (MP) | 0 | $50.0 |
| Reclaimed Water Transmission Main Extensions to New and Existing Customers (MP) | 0 | 1.2 |

## Major Repair, Replacement, Renovation, and Maintenance Program

During the FY 02 capital budget process, the Board of County Commissioners, concerned about maintaining the condition of County facilities, established the Major Repair, Replacement, Renovation and Maintenance Program (R3M). The program focuses on non-routine repairs, renovations, replacement or maintenance of existing facilities rather than construction of new facilities or infrastructure. Projects included in this program are typically under $150,000, do not add square footage to an existing facility, and can be delivered within a twelve-month period. This program is more flexible than the CIP process, allowing the County to react in a more timely manner to facility related emergencies or non-routine repairs and maintenance needs. The projects can be identified, budgeted and completed within a twelve-month period.

To ensure that funding is available to maintain existing facilities, the Board of County Commissioners sets aside a minimum of 1% of anticipated annual revenues in the Countywide General Fund, the Unincorporated Area General Fund and the Library District Fund. The Adopted FY 25 allocations will generate approximately $15.0 million at 1.7% for the Countywide General Fund, $8.2 million at 2.0% for the Unincorporated Area General Fund and $842,735 at 1% for the Library District Fund. A list of proposed FY 25 R3M projects can be found in the appendix section of the Adopted Capital Improvement Program document.

# CAPITAL BUDGET

## Monitoring

The Capital Budget Team conducts regular reviews of capital project status, allocations and expenditures along with related activities.

The purposes of these reviews are:

- To ensure compliance with applicable statutes, ordinances, County policies and procedures, and sound accounting and budgeting practices.
- To identify projects with excess appropriations that might be subject to reallocation.
- To track impact fee revenues and expenditures to ensure that impact fees are being spent in a timely manner as required by ordinance.

Results of these analyses are communicated to appropriate management and staff for follow-up and corrective action. To assist in the reviews, the Capital Budget Team generates numerous variance and tracking reports from the County's financial system.

# CAPITAL BUDGET

## FY 25 Funding for Capital Projects (in thousands)

| Project Number | Program / Project Title | Prior Expenses | FY 25 Adopted | Future Funding | Total Cost |
|---|---|---|---|---|---|
| | ***Fire Services:*** | | | | |
| C91214000 | Armdale Fire Station #10 Replace - ARP Act Revenue Recovery Funds | $913 | $7,602 | $0 | $8,515 |
| C91226000* | Brandon Fire Station #11 Replacement | 0 | 11,100 | 0 | 11,100 |
| C91220000 | Comprehensive Communications Plan/Alternate EOC | 100 | 2,700 | 0 | 2,800 |
| C91191000 | Fire Rescue Equipment Replacement/Modernization | 13,899 | 10,046 | 7,600 | 31,545 |
| C91228000* | Fire Rescue Unit Additions | 0 | 8,700 | 0 | 8,700 |
| C91219000 | Fire Rescue/Emergency Management Warehouse | 274 | 24,139 | 0 | 24,413 |
| C91223000 | Fire Station #36 Valrico HVAC Replacement (R3M) | 0 | 200 | 0 | 200 |
| C91207000 | Fire Station Hardening (MP) | 1,119 | 719 | 0 | 1,837 |
| C91217000 | Fire Station Restroom and Showers Renovations (R3M) (MP) | 282 | 618 | 0 | 900 |
| C91215000 | Gunn Highway Fire Station #13 Replace - ARP Act Revenue Recovery Funds | 2,326 | 7,288 | 0 | 9,614 |
| C91208000 | Land Acquisition for New Fire Stations (MP) | 282 | 2,026 | 0 | 2,308 |
| C91227000* | Midway Fire Station #30 Replacement | 0 | 12,400 | 0 | 12,400 |
| C91213000 | Palm River Fire Station #15 Replace - ARP Act Revenue Recovery Funds | 990 | 7,465 | 0 | 8,455 |
| C91221000 | Progress Village South Fire Station #48 | 100 | 9,100 | 0 | 9,200 |
| C91222000 | PSOC Renovations | 66 | 9,434 | 0 | 9,500 |
| C91224000* | Sligh/Anderson Road Fire Station | 0 | 12,000 | 0 | 12,000 |
| C91218000 | Sun City North Fire Station #47 | 412 | 6,888 | 0 | 7,300 |
| C91210000 | Thonotosassa Fire Station #21 Replacement | 390 | 6,776 | 0 | 7,167 |
| C91225000* | West Hillsborough Fire Station #20 Replacement | 0 | 8,400 | 0 | 8,400 |
| | Total Fire Services | $21,152 | $147,602 | $7,600 | $176,354 |
| | ***Government Facilities:*** | | | | |
| C77930000* | A Kids Place of Tampa Bay Capital Contribution | $0 | $151 | $0 | $151 |
| C77886000 | African American Arts & Cultural Center | 777 | 12,723 | 0 | 13,500 |
| C77906000 | Central Energy Plant Repairs and Major Service (R3M) | 216 | 284 | 0 | 500 |
| C77907000 | Central Fleet Complex Painting (R3M) | 0 | 500 | 0 | 500 |
| C77855000 | Children's Services - Planning | 29 | 496 | 0 | 525 |
| C77879000 | Community Based Step-Down Facility - ARP Act 3 Funds | 1,928 | 3,082 | 0 | 5,010 |
| C77908000 | Community Based Step-Down Facility Renovations (R3M) | 175 | 325 | 0 | 500 |
| C77832002 | Consolidated & Hardened Maintenance Facilities - East Service Unit | 30,690 | 836 | 0 | 31,527 |
| C77832003 | Consolidated & Hardened Maintenance Facilities - South Service Unit | 26,989 | 800 | 0 | 27,790 |
| C77832004 | Consolidated & Hardened Maintenance Facilities - Traffic Operations/Maint Center | 14,657 | 815 | 0 | 15,472 |
| C77829000 | County Center Air Handler Replacements | 10,225 | 3,175 | 0 | 13,400 |
| C77875000 | County Center Carpet Replacement (R3M) | 456 | 444 | 0 | 900 |
| C77851000 | County Center Roof Fan Replacements (R3M) | 404 | 46 | 0 | 450 |
| C77834000 | County Center Roof Replacement | 1,644 | 1,006 | 0 | 2,650 |
| C77919000* | County Center Waterproofing | 0 | 2,000 | 0 | 2,000 |
| C77910000 | Countywide Flooring Replacement (R3M) (MP) | 130 | 320 | 0 | 450 |
| C77867000 | Countywide Painting (R3M) (MP) | 143 | 457 | 0 | 600 |
| C77866000 | Countywide Parking Lot and Pavement Renovations (R3M) (MP) | 485 | 565 | 0 | 1,050 |
| CM1200000 | Countywide R3M Program (MP) | 17,404 | 16,828 | 0 | 34,231 |
| C77896000 | Courthouse Access Control - Various Location (MP) | 200 | 550 | 0 | 750 |
| C77847000 | Courthouse Land Acquisition | 2,682 | 250 | 0 | 2,932 |
| C77926000* | Cuban Civic Club Capital Contribution | 0 | 250 | 0 | 250 |
| C77911000 | Downtown Elevator Modernization (R3M) (MP) | 0 | 2,500 | 4,800 | 7,300 |
| C77864000 | Edgecomb Courthouse Carpet Replacements (R3M) | 217 | 283 | 0 | 500 |
| C77881000 | Edgecomb Courthouse Lighting Control and Replacement (R3M) | 289 | 761 | 0 | 1,050 |
| C77841000 | Emergency Generators at Various Locations (MP) | 14,680 | 2,696 | 0 | 17,376 |
| C77824000 | ERP System Enhancements | 13,637 | 11,897 | 0 | 25,534 |
| C77927000* | Faith Action Ministry Alliance Capital Contribution | 0 | 250 | 0 | 250 |
| C77880000 | Falkenburg Clerk Generator Replacement (R3M) | 6 | 1,244 | 0 | 1,250 |
| C77860000 | Falkenburg Rd Clerk Warehouse Air Handler & Chiller Replacement (R3M) | 131 | 1,119 | 0 | 1,250 |
| C77859000 | Film Studio / Film School | 0 | 2,000 | 0 | 2,000 |
| C77818000 | Hanna Facility Repurpose | 571 | 129 | 0 | 700 |
| C77899000 | Historic 1914 School in Plant City Capital Improvements | 0 | 1,750 | 0 | 1,750 |
| C77796000 | Historic Preservation Matching Fund Program (MP) | 9,414 | 4,000 | 4,000 | 17,414 |
| C77885000 | Human Development Center Renovations (R3M) | 123 | 377 | 0 | 500 |
| C77710000 | Indoor Air Quality Measures / Environmental Remediation (MP) | 927 | 603 | 0 | 1,530 |
| C77897000 | Jail Maintenance | 6,000 | 29,000 | 0 | 35,000 |

# CAPITAL BUDGET

**FY 25 Funding for Capital Projects (in thousands)**

| Project Number | Program / Project Title | Prior Expenses | FY 25 Adopted | Future Funding | Total Cost |
|---|---|---|---|---|---|
| C77870000 | La Paloma Head Start Facility Replacement | 596 | 4,304 | 0 | 4,900 |
| C77929000* | Meacham Urban Farm Capital Contribution | 0 | 125 | 0 | 125 |
| C77921000* | Medical Examiner Facility | 0 | 8,000 | 0 | 8,000 |
| C77913000 | Medical Examiner Morgue Cooler Replacement | 50 | 2,250 | 0 | 2,300 |
| C77903000 | MOSI Chiller Replacement-County Occupied West Bldg (R3M) | 0 | 950 | 0 | 950 |
| C77905000 | MOSI Concrete Tile Roof Replacement-County Occupied West Bldg(R3M) | 0 | 250 | 0 | 250 |
| C77917000* | MOSI Dome Roof and Waterproofing (R3M) | 0 | 750 | 0 | 750 |
| C77904000 | MOSI Vegetative Roof Replacement-County Occupied West Bldg (R3M) | 0 | 350 | 0 | 350 |
| C77854000 | New Adult Day Health Services Center - South County | 0 | 3,230 | 0 | 3,230 |
| C77878000 | Outdoor Senior Fitness Zones - ARP Act 3 Funds (MP) | 472 | 70 | 0 | 542 |
| C77916000* | Parking Garage Door Replacement and Repairs (R3M) (MP) | 0 | 250 | 0 | 250 |
| C77894000 | Pat Frank Court Building Court Rooms | 135 | 2,158 | 0 | 2,293 |
| C77931000* | Pepin Academies Capital Contribution | 0 | 150 | 0 | 150 |
| C77922000* | Pet Resources Facility | 0 | 3,000 | 0 | 3,000 |
| C77925000* | PSOC HVAC Chillers Replacement (R3M) | 0 | 750 | 0 | 750 |
| C70000000 | Public Art Program (MP) | 3,987 | 2,523 | 500 | 7,010 |
| C77893000 | Public Defender 6th Floor Office Expansion | 165 | 2,335 | 0 | 2,500 |
| C77892000 | Public Defender First Floor Security Lobby | 41 | 759 | 0 | 800 |
| C77865000 | Roger Stewart Complex Carpet Replacements (R3M) | 213 | 87 | 0 | 300 |
| C77884000 | Roger Stewart Hurricane Curtain Replacement (R3M) | 0 | 400 | 0 | 400 |
| C77857000 | Security Enhancements at County Facilities (MP) | 2,726 | 2,199 | 0 | 4,925 |
| C77920000* | Sheriff's Operations Center Relocation | 0 | 30,000 | 0 | 30,000 |
| C77902000 | Sheriff's Training Facility | 12,287 | 2,813 | 0 | 15,100 |
| C77915000* | Soil and Water Conservation Board Roof Replacement (R3M) | 0 | 275 | 0 | 275 |
| C77889000 | Solar Projects Various Buildings Phase 2 (MP) | 12 | 638 | 300 | 950 |
| C77914000 | Soul Walk African American Heritage Trail - Public Art on Franklin Street | 0 | 250 | 0 | 250 |
| C77840000 | South County Cultural Arts Center | 10 | 340 | 0 | 350 |
| C77891000 | State Attorney Additional Conference Room | 18 | 356 | 0 | 374 |
| C77890000 | Tampa Bay Water Land Acquisition | 2,459 | 2,212 | 0 | 4,670 |
| C77918000* | Tax Collector Capital Improvements | 0 | 2,000 | 0 | 2,000 |
| C77912000 | Unincorporated Flooring Replacement (R3M) (MP) | 0 | 200 | 0 | 200 |
| C77869000 | Unincorporated Painting Multiple Buildings (R3M) (MP) | 218 | 682 | 0 | 900 |
| C77868000 | Unincorporated Parking Lot and Pavement Renovations (R3M) (MP) | 1,224 | 1,176 | 0 | 2,400 |
| CM1300000 | Unincorporated R3M Program (MP) | 15,404 | 5,118 | 0 | 20,522 |
| C77806000 | West Tampa Community Resource Center | 0 | 2,000 | 0 | 2,000 |
| C77928000* | Wimauma Community Center - Enterprising Latinas | 0 | 150 | 0 | 150 |
| C77909000 | Zack Street Parking Garage Fire Pump Replacement (R3M) | 0 | 200 | 0 | 200 |
| | Total Government Facilities | $195,244 | $187,813 | $9,600 | $392,657 |
| | ***Libraries:*** | | | | |
| C76039000 | Austin Davis Library Renovation | $1,704 | $131 | $0 | $1,835 |
| C76033000 | Brandon Library Replacement | 647 | 21,753 | 0 | 22,400 |
| C76030000 | Burgert Brothers Photo Archive Preservation | 1,591 | 1,409 | 0 | 3,000 |
| C76034000 | Fendig Library Renovation | 3,154 | 596 | 0 | 3,750 |
| C76047000 | Fishhawk Library - PD&E | 104 | 2,646 | 13,250 | 16,000 |
| C76040000 | John Germany (Main Library) Various Improvements (MP) | 478 | 1,322 | 0 | 1,800 |
| C76052000 | John Germany Chiller Replacement | 0 | 650 | 0 | 650 |
| C76041000 | Land Acquisition For Future Library Projects (MP) | 2 | 1,039 | 0 | 1,040 |
| C76029000 | Landscape Renovation at Various Libraries (MP) | 1,532 | 118 | 0 | 1,650 |
| C76043000 | Libraries Safety and Security Upgrades (MP) | 1,086 | 564 | 0 | 1,650 |
| CM1400000 | Library R3M Program (MP) | 3,574 | 1,862 | 0 | 5,436 |
| C76048000 | North Tampa Library Chiller Replacement (R3M) | 0 | 225 | 0 | 225 |
| C76046000 | Restroom Renovations at Various Libraries (MP) | 426 | 2,324 | 400 | 3,150 |
| C76051000 | Sentinel Bulletin Archiving | 0 | 1,000 | 0 | 1,000 |
| C76037000 | Southshore Library Renovation | 85 | 2,565 | 0 | 2,650 |
| C76045000 | Thonotosassa Library Replacement | 2,279 | 19,021 | 0 | 21,300 |
| C76044000 | West Tampa Library Renovation | 1,007 | 843 | 0 | 1,850 |
| C76050000 | Wimauma Library | 133 | 1,667 | 0 | 1,800 |
| | Total Libraries | $17,801 | $59,736 | $13,650 | $91,187 |

# CAPITAL BUDGET

## FY 25 Funding for Capital Projects (in thousands)

| Project Number | Program / Project Title | Prior Expenses | FY 25 Adopted | Future Funding | Total Cost |
|---|---|---|---|---|---|
| | ***Parks:*** | | | | |
| C83309000 | Al Barnes Park – Cultural Center/ Fair Oaks Recreation Center | $0 | $500 | $0 | $500 |
| C83644000 | All Peoples Hardening | 215 | 1,885 | 0 | 2,100 |
| C83682000 | All Peoples Life Center Chiller Replacement (R3M) | 0 | 1,000 | 0 | 1,000 |
| C83323000 | All Peoples Park Expansion | 2,739 | 811 | 0 | 3,550 |
| C83695000* | Apollo Beach Nature Preserve Recreational Improvements | 0 | 1,700 | 0 | 1,700 |
| C83700000* | Apollo Beach Park and Recreation Center Improvements | 0 | 175 | 0 | 175 |
| C83679000 | Athletic Facilities Batting Cage Renovations (R3M) (MP) | 0 | 400 | 0 | 400 |
| C83698000* | Athletic Facilities Minor Renovations (R3M) (MP) | 0 | 200 | 0 | 200 |
| C83697000* | Athletic Facilities Safety Netting Replacement (R3M) (MP) | 0 | 200 | 0 | 200 |
| C83699000* | Bealsville Park Improvements | 0 | 225 | 0 | 225 |
| C83671000 | Boardwalk Replacement - Various Locations (MP) | 313 | 5,080 | 0 | 5,393 |
| CM1500000 | Boating Improvement R3M Program (MP) | 218 | 500 | 0 | 718 |
| C83232000 | Branchton Regional Park | 6,726 | 7,247 | 0 | 13,973 |
| C83702000* | Camp Dorothy Thomas Capital Contribution | 0 | 80 | 0 | 80 |
| C83694000* | CELM ADA Hardscape Upgrades and Improvements (MP) | 0 | 400 | 0 | 400 |
| C83681000 | CELM Fencing Replacement (R3M) (MP) | 32 | 268 | 0 | 300 |
| C83680000 | CELM Hardscape Replacements (R3M) (MP) | 64 | 336 | 0 | 400 |
| C83687000 | Citrus Park Synthetic Turf | 0 | 728 | 0 | 728 |
| C83645000 | Concrete Flatwork/Park Sidewalk and Hardscape Repairs (R3M) (MP) | 868 | 532 | 0 | 1,400 |
| C83320000 | Conservation Park Road Repaving -Lithia Medard Lettuce (R3M) (MP) | 768 | 1,232 | 0 | 2,000 |
| C83278000 | Countywide Park Impact Fee Enhancements (MP) | 7,997 | 6,193 | 0 | 14,190 |
| C80005000 | Cross Creek Park Construction | 845 | 10,260 | 0 | 11,105 |
| C83693000* | Ed Radice Complex Softball Field Renovations | 0 | 1,800 | 0 | 1,800 |
| C83696000* | Edward Medard All Inclusive Playground | 0 | 900 | 0 | 900 |
| C83659000 | EG Simmons Shelter Replacement (R3M) | 0 | 500 | 0 | 500 |
| C83247000 | EG Simmons/Eco Tourism | 1,617 | 1,493 | 0 | 3,110 |
| C83668000 | ELAPP Site Access Management and Safety Improvements (MP) | 75 | 5,925 | 0 | 6,000 |
| C83652000 | Emanuel Johnson Park Splash Pad | 968 | 32 | 0 | 1,000 |
| C83703000* | Greater Hillsborough County Fair Association Contribution | 0 | 80 | 0 | 80 |
| C83312000 | Indoor Athletic Facility | 0 | 2,000 | 0 | 2,000 |
| C89900000 | Jan K Platt (ELAPP) Property Acquisition Capital Project (MP) | 90,143 | 36,217 | 0 | 126,360 |
| C89200000 | Jan K Platt (ELAPP) Property Restoration Capital Project (MP) | 14,846 | 29,971 | 594 | 45,410 |
| C83650000 | Kenly Park Splash Pad | 38 | 1,262 | 0 | 1,300 |
| C83674000 | Kings Forest Park Improvements | 76 | 2,674 | 0 | 2,750 |
| C83677000 | Kings Forest Park Splash Pad - ARP Act 3 Funds | 159 | 741 | 0 | 900 |
| C83319000 | Lake Park Reconstruction and Access Improvement (R3M) | 1,065 | 35 | 0 | 1,100 |
| C83661000 | LED Lighting at Park Sites and Athletic Buildings (R3M) (MP) | 888 | 362 | 0 | 1,250 |
| C83667000 | Lithia Springs ADA Playground Replacement | 226 | 674 | 0 | 900 |
| C83701000* | New Life Village Splash Pad Shade Structure Contribution | 0 | 21 | 0 | 21 |
| C83259000 | New Tampa Performing Arts Center | 8,678 | 428 | 0 | 9,105 |
| C83691000* | Palm River  Park Improvements Ph 1 (CDBG) | 0 | 50 | 1,000 | 1,050 |
| C83306000 | Parks ADA Safety Improvements (MP) | 1,496 | 4,038 | 1,341 | 6,875 |
| C83690000* | Parks Fencing Replacement (R3M) | 0 | 500 | 0 | 500 |
| C83318000 | Parks Playground Replacements (R3M) (MP) | 2,214 | 3,936 | 0 | 6,150 |
| C83646000 | Parks Septic System Rehabilitation (R3M) (MP) | 106 | 994 | 0 | 1,100 |
| C83653000 | Parks Shade Covers (MP) | 169 | 56 | 0 | 225 |
| C83300000 | Parks Tree Restoration Project (MP) | 3,215 | 3,983 | 0 | 7,198 |
| C83672000 | Pickleball Complexes - ARP Act Revenue Recovery Funds  (MP) | 1,210 | 1,790 | 0 | 3,000 |
| C83675000 | Progress Village Park Improvements – ARP Act 3 Funds | 913 | 1,487 | 0 | 2,400 |
| C83678000 | Providence West Sports Complex Renovations (R3M) | 0 | 1,100 | 0 | 1,100 |
| C83683000 | Public Access and Trailheads for ELAPP (MP) | 85 | 515 | 0 | 600 |
| C83658000 | Saladino Pickleball Amenities | 30 | 870 | 0 | 900 |
| C83655000 | Shimberg Sports Complex Improvements | 0 | 500 | 0 | 500 |
| C83689000* | Skyway Football Building Roof Replacement (R3M) | 0 | 300 | 0 | 300 |
| C83686000 | Skyway Park Trailhead - Fitness Zone | 50 | 50 | 0 | 100 |
| C83311000 | South County Boat Ramp | 78 | 522 | 0 | 600 |
| C80324000 | Southshore Sportsplex | 12,010 | 13,195 | 0 | 25,205 |
| C83648000 | Sport Lighting Replacement (R3M) (MP) | 3,001 | 3,999 | 3,000 | 10,000 |
| C83692000* | Sports Complexes Improvements (MP) | 0 | 1,600 | 0 | 1,600 |
| C83685000 | Summerfield Community Park Improvements | 0 | 369 | 0 | 369 |

# CAPITAL BUDGET

**FY 25 Funding for Capital Projects (in thousands)**

| Project Number | Program / Project Title | Prior Expenses | FY 25 Adopted | Future Funding | Total Cost |
|---|---|---|---|---|---|
| C83301000 | Synthetic Turf Fields (MP) | 6,393 | 1,689 | 0 | 8,082 |
| C83688000 | Temple Terrace Park Improvements | 0 | 450 | 0 | 450 |
| C83314000 | Tennis & Basketball Court Renovations and Replacements (R3M) (MP) | 1,241 | 1,224 | 0 | 2,465 |
| C83291000 | The Historic Moseley Homestead Renovations/Preservation | 250 | 1,400 | 0 | 1,650 |
| C83643000 | Thonotosassa Park Improvement/Expansion | 836 | 10,543 | 0 | 11,378 |
| C83673000 | Veterans Memorial Park Entrance and Other Improvements | 3,586 | 8,479 | 0 | 12,065 |
| C83676000 | Veterans Memorial Park Renovations (R3M) | 0 | 1,200 | 0 | 1,200 |
| C83669000 | Veterans Memorial Park/Resource Center Improvement - Phase 2 | 1,200 | 1,293 | 0 | 2,493 |
| C83651000 | Winston Park Splash Pad | 330 | 570 | 0 | 900 |
| | Total Parks | $177,979 | $191,767 | $5,935 | $375,680 |
| | ***Solid Waste Enterprise:*** | | | | |
| C54065000 | Countywide Solid Waste Management Facilities R&R (MP) | $9,497 | $17,906 | $12,000 | $39,403 |
| C54067000 | Northwest Transfer Facility Improvements | 3,576 | 60,844 | 0 | 64,420 |
| C54085000 | Northwest TS and LF Facility Improvements (MP) | 0 | 250 | 1,000 | 1,250 |
| C54075000 | Resource Recovery Facility Improvements (MP) | 3,390 | 12,260 | 40,000 | 55,650 |
| C54088000 | RRF Fly Ash Separation and Building Expansion | 0 | 15,000 | 0 | 15,000 |
| C54089000 | RRF Waste Handling and Crane Improvements | 0 | 0 | 10,000 | 10,000 |
| C54084000*** | Solid Waste Operations Center (SWOC) | 0 | 0 | 22,000 | 22,000 |
| C54086000 | South County TS Facility Improvements (MP) | 0 | 250 | 1,000 | 1,250 |
| C54080000 | Southeast County Landfill Closure | 700 | 13,166 | 21,895 | 35,762 |
| C54077000 | Southeast County Landfill Expansion | 2,122 | 13,000 | 54,120 | 69,242 |
| C54076000 | Southeast County Landfill Facility Improvements (MP) | 0 | 0 | 3,000 | 3,000 |
| C54087000 | Southeast County Landfill Leachate Storage System | 0 | 13,000 | 0 | 13,000 |
| | Total Solid Waste Enterprise | $19,285 | $145,677 | $165,015 | $329,977 |
| | ***Stormwater:*** | | | | |
| C46143000 | Canal Dredging and Preventative Measures (MP) | $100 | $492 | $0 | $592 |
| C46142000 | Culvert Renewal & Replacement Program (MP) | 81,353 | 27,676 | 72,500 | 181,529 |
| C46190000 | Culvert Upgrade and Enhancement (MP) | 3 | 997 | 0 | 1,000 |
| C46132000 | Major Neighborhood Drainage Improvements (MP) | 9,196 | 1,400 | 0 | 10,596 |
| C46145000 | Neighborhood Drainage Capital Improvements (MP) | 21,739 | 23,473 | 16,480 | 61,692 |
| C46139000 | Neighborhood Drainage Improvements (MP) | 14,181 | 182 | 0 | 14,363 |
| C46188000 | Progress Village Local Drainage Improvements - ARP Act 3 Funds | 433 | 1,067 | 0 | 1,500 |
| C46185000 | Progress Village Regional Drainage Improvements - ARP Act 3 Funds | 1,288 | 14,841 | 0 | 16,130 |
| C46144000 | Stormwater Pump Station Repair & Replacement (MP) | 1,878 | 5,160 | 4,800 | 11,838 |
| C46147000 | Stormwater System Maintenance (MP) | 3,053 | 2,447 | 0 | 5,500 |
| C46134000 | Water Quality Improvement & Environmental Program (MP) | 9,084 | 1,067 | 0 | 10,151 |
| C46141000 | Water Quality Improvements and Environmental Program (MP) | 3,609 | 0 | 2,000 | 5,609 |
| C46137000 | Watershed Drainage Improvements (MP) | 3,095 | 6,742 | 37,420 | 47,257 |
| C46140000 | Watershed Master Plan Updates (MP) | 5,603 | 4,529 | 3,200 | 13,332 |
| | Total Stormwater | $154,614 | $90,075 | $136,400 | $381,089 |
| | ***Transportation:*** | | | | |
| C69640000 | 19th Avenue NE Corridor Improvements (US 41 to US 301) | $1,926 | $620 | $0 | $2,546 |
| C69602000 | Advanced Traffic Management System Improvement Program (MP) | 30,361 | 9,071 | 0 | 39,432 |
| C69643000 | Apollo Beach Blvd I-75 Overpass | 25,349 | 2,574 | 0 | 27,923 |
| C69685000" | Balm Boyette/Alafia Connector Trail | 86 | 714 | 19,300 | 20,100 |
| C69694000 | Bay to Bay Blvd Safety Improvements | 20 | 180 | 0 | 200 |
| C69112000 | Bell Shoals Road Corridor Improvements (Bloomingdale to Boyette) | 70,013 | 2,389 | 0 | 72,402 |
| C69647000 | Big Bend Road Corridor Improvements East - Simmons Loop to US Hwy 301 | 28,685 | 4,116 | 12,698 | 45,499 |
| C69692000 | Big Bend Road Corridor Improvements West - US 41 to Covington Garden Dr | 0 | 13,094 | 12,041 | 25,135 |
| C69657000 | Big Bend/I-75 Interchange Improvements | 61,133 | 1,681 | 0 | 62,814 |
| C69677000 | Bridge and Guardrail Program (MP) | 9,113 | 31,563 | 800 | 41,477 |
| C69200000 | Bridge Improvements (MP) | 13,529 | 31,058 | 0 | 44,586 |
| C69693000 | CDBG Roads and Sidewalks Repairs (MP) | 0 | 2,500 | 2,500 | 5,000 |
| C61134000 | Citrus Park Drive Corridor Improvements (Countryway Blvd To Sheldon Rd) | 62,241 | 270 | 0 | 62,511 |
| C69682000 | Corridor Safety Retrofit Improvements (MP) | 188 | 5,412 | 1,000 | 6,600 |

# CAPITAL BUDGET

**FY 25 Funding for Capital Projects (in thousands)**

| Project Number | Program / Project Title | Prior Expenses | FY 25 Adopted | Future Funding | Total Cost |
|---|---|---|---|---|---|
| C69642000 | East 131st Ave. Corridor Improvements (North 30th St. to US 41) | 1,364 | 428 | 0 | 1,791 |
| C61010000 | Hartline Capital Allocation | 4,263 | 719 | 79 | 5,061 |
| C69679000 | Intersection Capital Improvement Program (MP) | 33,135 | 54,180 | 17,632 | 104,947 |
| C69600000 | Intersection Improvement Program (MP) | 59,786 | 51,242 | 4,500 | 115,528 |
| C69649000" | Lithia Pinecrest Rd Corridor Improvements (Fishhawk Blvd to Lumsden Ave) | 2,761 | 3,223 | 210,016 | 216,000 |
| C69695000** | Lithia Pinecrest/CR39 Intersection Improvements | 0 | 3,400 | 7,500 | 10,900 |
| C61150000 | Madison Avenue Improvements (US 41 To 78th Street) | 2,013 | 564 | 0 | 2,577 |
| C69601000 | New & Improved Signalization Program (MP) | 13,514 | 1,658 | 0 | 15,172 |
| C63520000 | Orient Road/Sligh Avenue Traffic Signal | 2,835 | 17 | 0 | 2,852 |
| C69638000 | Pedestrian Safety and Mobility Enhancement Program (MP) | 21,490 | 16,554 | 3,425 | 41,469 |
| C69684000 | Roadway Pavement Preservation - ARP Act Revenue Recovery Funds (MP) | 36,557 | 5,943 | 0 | 42,500 |
| C69631000 | Roadway Pavement Preservation Program (MP) | 147,595 | 63,525 | 21,600 | 232,719 |
| C69676000 | Safe Routes To School Programs (MP) | 6,001 | 15,737 | 4,200 | 25,939 |
| C69691000 | Safe Streets and Roads for All (MP) | 424 | 34,431 | 0 | 34,855 |
| C69688000 | Sidewalk Improvements - ARP Act 3 Funds (MP) | 4,533 | 13,669 | 0 | 18,202 |
| C69689000 | Sidewalk Improvements - ARP Act Revenue Recovery Funds (MP) | 1,941 | 559 | 0 | 2,500 |
| C69678000 | Sidewalk Repair Program (MP) | 8,058 | 29,427 | 2,200 | 39,685 |
| C69666000 | South 78th Street Corridor Improvements (Progress Blvd. to Causeway Blvd.) | 0 | 1,417 | 0 | 1,417 |
| C69675000 | South Coast Greenway Trail Adamsville (Phase III) & Big Bend Overpass (MP) | 450 | 8,029 | 16,000 | 24,480 |
| C69681000 | South Coast Greenway Trail Gibsonton Segment (Phase VI) | 74 | 26 | 19,751 | 19,851 |
| C69639000 | Sun City Center Pedestrian Mobility (MP) | 3,884 | 1,720 | 0 | 5,603 |
| C69635000 | Transportation Utility Allocation (MP) | 11,306 | 530 | 0 | 11,836 |
| C69625000 | Turkey Creek Road Improvements from MLK Blvd to Sydney Road | 12,448 | 3,650 | 0 | 16,098 |
| C69654000 | University Area Transportation Improvements (MP) | 1,678 | 615 | 0 | 2,293 |
| C69661000 | Upper Tampa Bay Trail IV | 265 | 12,235 | 0 | 12,500 |
| C69646000" | Van Dyke Road Corridor Improvement - Gunn Hwy. to East of Whirley Rd. | 6,030 | 4,250 | 82,744 | 93,024 |
| | Total Transportation | $685,051 | $432,990 | $437,985 | $1,556,026 |
| | ***Water Enterprise:*** | | | | |
| C10314000 | Balm Rd Super Pump Station and Forcemain | $500 | $16,100 | $67,090 | $83,690 |
| C10327000 | Countywide Aquifer Recharge Program (MP) | 507 | 9,493 | 35,500 | 45,500 |
| C31979000 | Countywide Non-Urgent Facility R&R (MP) | 7,884 | 1,255 | 4,500 | 13,640 |
| C31977000 | Countywide Potable Water Transmission and Distribution System (MP) | 22,491 | 13,318 | 248,850 | 284,659 |
| C10171000 | Countywide Wastewater Collection and Transmission System (MP) | 37,459 | 18,875 | 232,650 | 288,984 |
| C10138000 | Countywide Wastewater Pump Stations R&R (MP) | 98,612 | 27,568 | 115,000 | 241,179 |
| C10340000** | Countywide Water & Wastewater Extension - ARP Act 3 Funds | 233 | 2,992 | 0 | 3,225 |
| C10280000**** | Crosby Road Force Main | 1,769 | 4,353 | 0 | 6,122 |
| C10341000* | Falkenburg Improvements | 0 | 9,400 | 104,700 | 114,100 |
| C10293000 | Falkenburg Structural Rehabilitation | 144 | 24 | 0 | 168 |
| C10302000 | Franchise Acquisition and Connection-Sunset & Windemere (NW Service Area) (MP) | 815 | 17,240 | 24,200 | 42,255 |
| C10299000 | Gibsonton Area Septic to Sewer Conversion Program | 2,266 | 8,142 | 23,300 | 33,708 |
| C10318000 | Gibsonton Area Septic to Sewer Conversion Program - ARP Act 3 Funds | 3,491 | 63,209 | 0 | 66,700 |
| C10768000 | Low Pressure Sewer System (LPSS) (MP) | 21,296 | 2,059 | 5,550 | 28,906 |
| C10310000 | LPSS SCADA System Replacement (MP) | 815 | 2,447 | 0 | 3,263 |
| C10304000 | Maintenance Facility (NW Service Area) | 377 | 14,173 | 0 | 14,550 |
| C32025000* | Neighborhood Pipeline Retrofit Program (MP) | 0 | 500 | 0 | 500 |
| C10342000* | Northwest AWWTF Structural Eval & Repairs | 0 | 2,000 | 8,000 | 10,000 |
| C10238000 | Northwest Hillsborough Aquifer Recharge Program (NHARP) | 3,823 | 427 | 0 | 4,250 |
| C10313000 | Northwest RWRF Access Roads from Citrus Park Dr | 322 | 448 | 3,993 | 4,763 |
| C10312000 | Northwest RWRF Odor Control | 53 | 3,826 | 0 | 3,879 |
| C10303000 | Operations Building (NWRWRF) | 523 | 12,705 | 0 | 13,228 |
| C32021000 | Palm River Service Area Purchase and Connection (MP) | 0 | 57,996 | 62,004 | 120,000 |
| C10297000 | Palm River Utility Expansion Program (Septic to Sewer) | 20 | 7,980 | 60,600 | 68,600 |
| C10319000 | Palm River Utility Expansion Program Septic to Sewer - ARP Act 3 Funds | 300 | 6,700 | 0 | 7,000 |
| C30116000 | Potable Water Treatment Plant R&R (MP) | 22,839 | 5,197 | 11,400 | 39,435 |
| C31978000 | Public Utilities Telemetry / Data Network and Support Program (MP) | 8,805 | 1,021 | 4,000 | 13,826 |
| C10795000 | Reclaimed Water Pump Station & Remote Telemetry Monitoring (MP) | 5,580 | 2,013 | 8,900 | 16,493 |
| C19017000 | Reclaimed Water Transmission Main Extensions to New & Existing Customers (MP) | 3,198 | 107 | 5,975 | 9,281 |
| C10745000 | Regional Wastewater Treatment Plant R&R (MP) | 63,607 | 12,359 | 58,900 | 134,866 |
| C10296000 | Ruskin and Wimauma Sewer System | 1,619 | 10,327 | 33,400 | 45,346 |
| C10320000 | Ruskin and Wimauma Sewer System - ARP Act 3 Funds | 4,027 | 32,076 | 0 | 36,103 |

# CAPITAL BUDGET

## FY 25 Funding for Capital Projects (in thousands)

| Project Number | Program / Project Title | Prior Expenses | FY 25 Adopted | Future Funding | Total Cost |
|---|---|---|---|---|---|
| C32019000 | Ruskin Potable Water Transmission Main | 0 | 1,100 | 5,200 | 6,300 |
| C32017000 | Service Area Purchases (MP) | 0 | 0 | 50,000 | 50,000 |
| C10298000 | South County AWWTF Modular Expansion | 50,489 | 71,001 | 0 | 121,490 |
| C32012000 | South County Drinking Water Facility PH1 - One Water | 0 | 17,589 | 161,343 | 178,932 |
| C32018000^ | South County Drinking Water Facility PH2 - One Water | 0 | 0 | 135,800 | 135,800 |
| C32013000 | South County Drinking Water Transmission Main - One Water | 118,287 | 23,462 | 0 | 141,749 |
| C10301000 | South County One Water Campus AWWTF | 6 | 95,074 | 372,344 | 467,424 |
| C10308000 | South County Reclaimed Water Pipeline Corridor - One Water | 20 | 25,510 | 99,735 | 125,265 |
| C10309000 | South County Wastewater Pipeline Corridor - One Water | 151 | 43,499 | 126,331 | 169,981 |
| C10259000 | South Hillsborough Aquifer Recharge Program (SHARP) | 16,015 | 4,792 | 0 | 20,806 |
| C32014000 | Tampa Bay Water Transmission Main | 0 | 38,336 | 55,061 | 93,397 |
| C32023000 | TBW Test Well Connection to WRD System - One Water | 0 | 7,500 | 0 | 7,500 |
| C32016000 | Turbine Power to Fawn Ridge WTP | 177 | 4,048 | 0 | 4,225 |
| C10322000 | University Area Septic to Sewer Innovation Area | 0 | 0 | 45,000 | 45,000 |
| C10317000 | University Area Septic to Sewer Innovation Area - ARP Act 3 Funds | 480 | 945 | 0 | 1,425 |
| C31945000 | Utility Relocation (MP) | 52,499 | 19,188 | 71,825 | 143,512 |
| C10311000 | Valrico Aeration Improvements | 908 | 1,165 | 0 | 2,074 |
| C10337000^ | Valrico Improvements (Additional Capacity) | 0 | 0 | 66,000 | 66,000 |
| C10338000 | Valrico Improvements (Permitted Capacity) | 0 | 33,325 | 28,675 | 62,000 |
| C10290000^ | Valrico Solar Power Installation | 226 | 86 | 2,500 | 2,812 |
| C10339000 | Van Dyke Flow Diversion (Pump Station and Pipeline) | 0 | 0 | 70,000 | 70,000 |
| C10300000 | Van Dyke Immediate Facility Improvements | 1,654 | 6,672 | 0 | 8,326 |
| C10323000 | Waters Ave Forcemain Replacement | 50 | 4,150 | 19,800 | 24,000 |
| C10324000 | Williams Rd Forcemain Extension | 50 | 3,950 | 14,500 | 18,500 |
| C10326000 | Wimauma Water and Sewer Connection – ARP Act 3 Funds | 0 | 2,000 | 0 | 2,000 |
| | Total Water Enterprise | $554,386 | $769,722 | $2,442,626 | $3,766,733 |
| | **Total Capital Budget** | **$1,825,511** | **$2,025,380** | **$3,218,811** | **$7,069,702** |

* New Projects

** Added to the Capital Improvement Program as part of a Budget Amendment in Fiscal Year 2024

*** Formerly known as Solid Waste Warehouse & Offices

**** Formerly known as Flow Diversion and System Improvements (South-Central)

" Project includes undetermined funding in the Future Funding column. Future funding to be determined based on project prioritization and available options at BOCC discretion

^ Re-Activated Project shown as deferred in prior CIP

(MP) - Master Project - A schedule listing of sub-projects under this master project can be found in the Appendix section of the Adopted FY 25 - FY 29 Capital Improvement Program document

# Debt Service Budget



Hillsborough County Florida

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

# Debt Service Budget

## EXECUTIVE SUMMARY

The County issues debt in accordance with its Debt Policy, adopted by the County Commission, which governs the type and amount of borrowings that are best suited to achieving its financing objectives. As of September 30, 2024, total County debt outstanding is $1,278,981,000 which includes $27,325,000 in debt issued by the Tampa Sports Authority, and $1,251,656,000 in County-issued debt consisting of $530,075,000 in enterprise fund and special assessment debt (including $22,000,000 in variable rate debt), $147,465,000 in general obligation and limited ad valorem debt, and $573,916,000 in non-ad valorem revenue supported debt (including $11,520,000 in tax-exempt commercial paper).

Of the $1.28 billion in total County-issued debt outstanding on September 30, 2024, about $1.26 billion is financed with fixed interest rates and about $33.52 million with variable interest rates resulting in a mix of 97.4% long-term fixed rate and 2.6% short-term variable rate debt. This represents a conservative portfolio that is well insulated from interest rate volatility. Depending on market conditions, the County plans to vary its short-term debt issuance in order to lower the County's cost of capital without overexposing the County to short-term spikes in interest rates. This objective is reflected in the County's FY25 – FY29 Capital Improvements Program (the "CIP").

The County has significant debt capacity remaining, is in compliance with its anti-dilution test[1] and is well below the limits of associated debt ratios (please see "Debt Ratios on County-issued Debt" as shown in the final table of this section). Both annual and total debt service levels are manageable. However, inasmuch as all County revenues are being used to either pay debt service or to fund County operations and reserves, any use of County revenues to secure and pay additional debt could impact County operations unless additional revenue sources are identified. One exception is the Community Investment Tax ("CIT") which was originally levied in fiscal year 1997 for 30 years and may be used only for capital projects. Because of the relatively short time frame remaining until expiration of the CIT, it is no longer used as a security pledge on long term-bond issues, but is instead used to fund pay-go projects and may also be used as the repayment source for short- or medium-term bank loans, if appropriate.

When appropriate, the County utilizes its Commercial Paper program to address short-term capital project funding needs, such as to encumber contracts and provide short-term financing prior to the issuance of long-term debt. Under this program the Board authorizes short-term borrowings when needed to provide adequate cash flow for active projects. This approach ensures that long-term debt is issued only when needed and is only issued in appropriate amounts. Furthermore, tax exempt short-term debt tends to be the lowest cost financing tool available to local governments resulting in substantial savings to the County. Upon completion of capital projects, the County either uses available cash or issues long-term debt at favorable interest rates to pay off outstanding short-term notes, unless there is an advantage in keeping short-term, variable rate notes outstanding. As a part of its funding plan, the CIP includes future issuance of commercial paper notes, in addition to bonds, as a major source of capital funding.

The County has credit ratings on its debt from Moody's Investors Service, Standard and Poor's, and Fitch Ratings. Each of the three credit rating agencies has assigned the County general credit ratings of "Aaa", "AAA", and "AAA", respectively. These ratings represent the highest attainable credit rating assigned by each agency. The rating agencies have separately rated other bonds of the County which are secured by specific revenue pledges. These are described later in this report.

The County's enterprise fund, general obligation, and limited ad valorem tax debt continue to be "self- supporting" in that this debt is secured solely by and paid from enterprise fund revenue and ad valorem taxes. Many of the non-enterprise, non-ad valorem revenue bonds are supported by revenues specifically earmarked for such purpose. For example, bonds issued for Criminal Justice facilities are repaid with the State Shared Sales Tax, Community Investment Tax or court fees.

### Professional Sports Venues

Bonds issued to finance construction of the Amalie Arena (formerly the Tampa Bay Times Forum), a multi-purpose arena which is the home to the NHL Lightning franchise are repaid from the County's 5th Cent of the Tourist Development Tax (the "TDT"), which can only be used for debt service on professional sports franchise facilities and for tourism marketing costs. Bonds issued to finance construction of Raymond James Stadium (home of the NFL Buccaneers) are repaid with CIT[2]

[1] An Anti-Dilution test is computed with respect to debt secured by the County's covenant to budget and appropriate from legally available non-ad valorem revenues. This test measures the extent to which the County can use non-ad valorem revenues for debt service on additional bonds in relation to general government services. The purpose of this test is to ensure that the County does not excessively leverage its non-ad valorem revenues.

[2] This Sales Surtax was approved by referendum, and the proceeds are allocated among the Hillsborough County School District, the County, and the cities of Tampa, Temple Terrace, and Plant City pursuant to an interlocal agreement. The interlocal agreement provides a specific allocation of revenues for debt service and certain other capital expenditures in connection with the stadium.

revenue, the 4th Cent of the TDT, and payments from a State of Florida sales tax rebate.

**Local Government Infrastructure Surtax (CIT)**

A major funding source for the County's governmental capital projects is the Local Government Infrastructure Surtax, referred to locally as the CIT. Because capital projects are front-loaded in the early years, financing is required. Furthermore, because the CIT is scheduled to sunset in about two years (on December 1, 2026), bank notes and commercial paper notes will be the predominant financing source as opposed to traditional long-term bonds. Currently, approximately $38.3 million in active capital improvement projects are funded through the CIT program. The majority of this will be funded via issuance of commercial paper, which may subsequently be refinanced with short or medium term fixed rate debt which will mature prior to the expiration of the CIT program.

**SUMMARY OF RECENT AND FUTURE DEBT ISSUANCES**

**Recent Debt Issuances**

On November 21, 2023, the County issued $1,782,802 in special assessment-backed debt for the purpose of funding capital improvements constructed in connection with Ordinance No. 14-31 and Resolution No. R19-002.

On August 9, 2023, the County issued its Series 2023 General Obligation Bonds (Environmental Lands Acquisition and Protection Program) in the amount of $53,390,000 for the purpose of financing or refinancing the acquisition costs of environmentally sensitive lands for inclusion in its Environmental Lands Acquisition and Protection (ELAP) Program.

On March 28, 2022 the County opened a variable rate line of credit in the amount of $37,500,000. The line of credit was obtained for the purpose of funding certain capital improvements to the Water and Wastewater System, including the construction of improvements at the System's future One Water Campus facility.

On July 19, 2021 the County issued its Series 2021A Utility Revenue Bonds in the amount of $155,155,000 and its Series 2021B Utility Refunding Revenue Bonds in the amount of $19,780,000. The 2021A Bonds were issued in order to fund several water and wastewater capital improvement projects. The 2021B Bonds were issued for the purpose of refunding all of the County's outstanding Utility Revenue Bonds, Series 2010C (Federally Taxable – Recovery Zone Economic Development Bonds – Direct Payment).

On June 17, 2021 the County entered into a $275,541,016 revolving credit facility agreement for the purpose of providing short-term funding to a variety of capital improvement projects. This credit facility replaced an expiring and near identical facility the County had in place with a different bank.

On May 25, 2021 the County issued its $189,290,000 Capital Improvement Program Non-Ad Valorem Revenue Bonds for the purpose of paying off commercial paper notes previously issued to fund transportation project costs, and in order to fund additional transportation project costs.

On April 12, 2021 the County issued its Series 2021 Wastewater Impact Fee Assessment Special Assessment Revenue Bonds in the amount of $58,040,000 for the purpose of partially funding certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County.

On December 21, 2020 the County opened a variable rate line of credit in the amount of $22,000,000. The line of credit was obtained for the purpose of funding certain capital improvements to the Solid Waste System, including the construction of improvements at the System's Northwest Transfer Station facility, and the purchase of a leachate evaporate concentrator.

**Planned Future Debt Issuances**

In the near future, the County intends to issue approximately $503 million in rate-backed debt for the purpose of funding certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County, and to refinance the System's $37.5 million variable rate line of credit.

In the near future, the County intends to issue up to $101 million in rate-backed revenue bonds for the purpose of partially funding certain improvements to the Solid Waste and Resource Recovery System, and to refinance the System's $22 million variable rate line of credit.

**SUMMARY OF DEFEASANCE AND REDEMPTION OF DEBT**

On July 19, 2021, the County defeased all outstanding maturities of its Utility Revenue Bonds, Series 2010C (Federally Taxable – Recovery Zone Economic Development Bonds – Direct Payment) using proceeds from the issuance of its Utility Refunding Revenue Bonds, Series 2021B. The outstanding Bonds had a par value of $21,700,000 at the time of refunding.

On September 1, 2020, the County repaid the outstanding balance on its Series 2013 Solid Waste and Resource Recovery Bond (AMT) using cash reserves from the System's Rate

Stabilization Fund. The outstanding balance on the Bond was $10,603,000 at the time of final payment.

**CONCLUSION**

The County issues debt in accordance with its Debt Policy, adopted by the County Commission, which governs the type and amount of borrowings that are best suited to achieving its financing objectives. The policy guides the County's /borrowings by means of targets and ratios, such as direct debt per capita or general governmental debt as a percent of general fund revenue, that balance the need for flexibility to ensure the availability of capital with the need to ensure continued access to the capital markets. On a per capita basis, Hillsborough County debt is comparable to similarly sized counties.

The County actively and aggressively monitors market opportunities to refinance, defease or redeem its outstanding debt to achieve lower debt service costs. When legally and economically feasible, lower interest rate debt or available reserves will be issued to pay off higher interest rate debt.

In summary, as confirmed by its credit ratings, the County's financial condition is characterized by strong debt service coverage from pledged revenue, a broad and varied local economy, and strong financial management.

# Debt Service Budget

**COUNTY CREDIT RATINGS**

The County has credit ratings on its debt from Moody's Investors Service ("Moody's"), Standard & Poor's Ratings Services ("S&P"), and Fitch Ratings ("Fitch") and has general credit ratings of Aaa/AAA/AAA. As stated in Moody's credit report for Hillsborough County, an improved credit rating reflects continued health, diversity and growth in the County's economy, strong tax base expansion, strong financial administration and a manageable debt position. The County's strategic goal is to maintain general credit ratings of at least A2/AA/AA. All the County's credit ratings as of September 30, 2024, are shown in the following table. The County's high credit ratings are a notable achievement since they generally lead to lower interest costs on debt financings. The County's debt obligations are issued and administered in such a manner as to ensure and sustain long-term financial integrity of the County, and to achieve the highest possible credit ratings

**Hillsborough County, Florida Credit Ratings as of September 30, 2024**

| Type of Debt Issue | Moody's | S&P | Fitch Ratings |
|---|---|---|---|
| General Obligation Bonds | Aaa | AAA | AAA |
| Revenue Bonds supported by the County's share of the Community Investment Tax (CIT) | Aaa | AA | AA |
| Revenue Bonds supported by the County's share of the Half-Cent Sales Tax from the State of Florida | Aaa | NR | AA+ |
| Revenue Bonds supported by A Covenant to Budget and Appropriate Legally Available Non-Ad Valorem Revenue | Aaa | AAA | AAA |
| Revenue Bonds supported by the County's Fourth Cent Tourist Development Tax ("4th Cent TDT") | NR | AA | AA- |
| Revenue Bonds supported by the County's Fifth Cent Tourist Development Tax ("5th Cent TDT") | Aa1 | AA | AA- |
| Revenue Bonds supported by the County's Communications Services Tax | Aaa | AA+ | AAA |
| Revenue Bonds supported by Solid Waste Enterprise System Revenue | A1 | AA+ | AA- |
| Revenue Bonds supported by Water and Wastewater Enterprise System Revenue | Aa1 | AA+ | AAA |
| Special Assessment Revenue Bonds supported by Wastewater Impact Fee Revenue | Aa2 | A | NR |
| Commercial Paper Notes (rating includes letter of credit enhancement) | P-1 | A-1+ | F1+ |

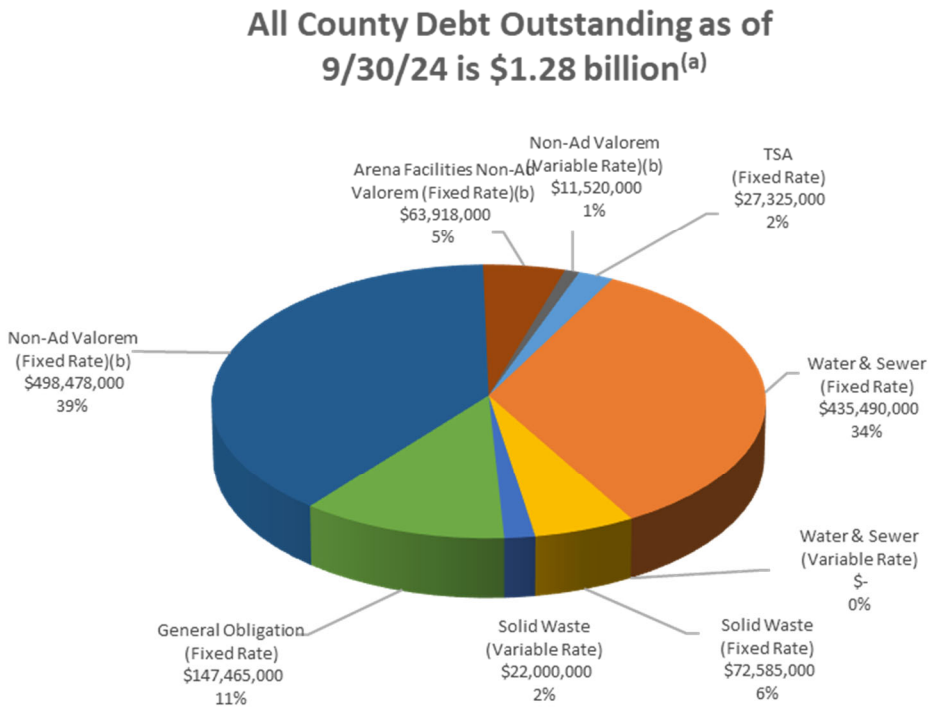
Highest rating: Aaa/AAA Investment grade ratings: Aaa/AAA through Baa/BBB-

# Debt Service Budget

## COUNTY DEBT OUTSTANDING (AS OF 9/30/2024)

| COUNTY-ISSUED DEBT* | Amount Outstanding | Total |
|---|---|---|
| **General Obligation Bonds** | | |
| Environmental Lands Acquisition and Preservation (ELAPP) | 146,265,000 | |
| Parks Facilities | 1,200,000 | |
| Subtotal | | $147,465,000 |
| **Non-Ad Valorem Revenue Bonds and Notes** | | |
| Government Facilities except Stadium & Arena | 498,478,000 | |
| County Stadium & Arena | 63,918,000 | |
| Subtotal | | 562,396,000 |
| **Tax-Exempt Non-Ad Valorem Commercial Paper (TECP)** | | 11,520,000 |
| **Enterprise Fund Bonds** | | |
| Water/Wastewater Utility | 435,490,000 | |
| Solid Waste Disposal/Resource Recovery | 72,585,000 | |
| Subtotal | | 508,075,000 |
| **Tax-Exempt Enterprise Fund Lines of Credit** | | 22,000,000 |
| **Total County-Issued Debt** | | **$1,251,456,000** |
| **NON COUNTY-ISSUED DEBT PAID WITH COUNTY REVENUE** | | |
| **TSA--Raymond James Stadium Bonds** | | 27,325,000 |
| **ALL COUNTY DEBT OUTSTANDING** | | **$1,278,781,000** |

***Excludes County-issued Special Assessment Revenue Bonds**




(a) Excludes County-issued Special Assessment Revenue Bonds
(b) Non-Ad Valorem debt financings include:
(1) Commercial paper (excluding enterprise fund issuances)
(2) Stadium and arena debt
(3) Debt related to funding of transportation, criminal justice, culture and recreation, County facility projects

# Debt Service Budget

## DEBT SERVICE ON COUNTY ISSUED DEBT - FY2025

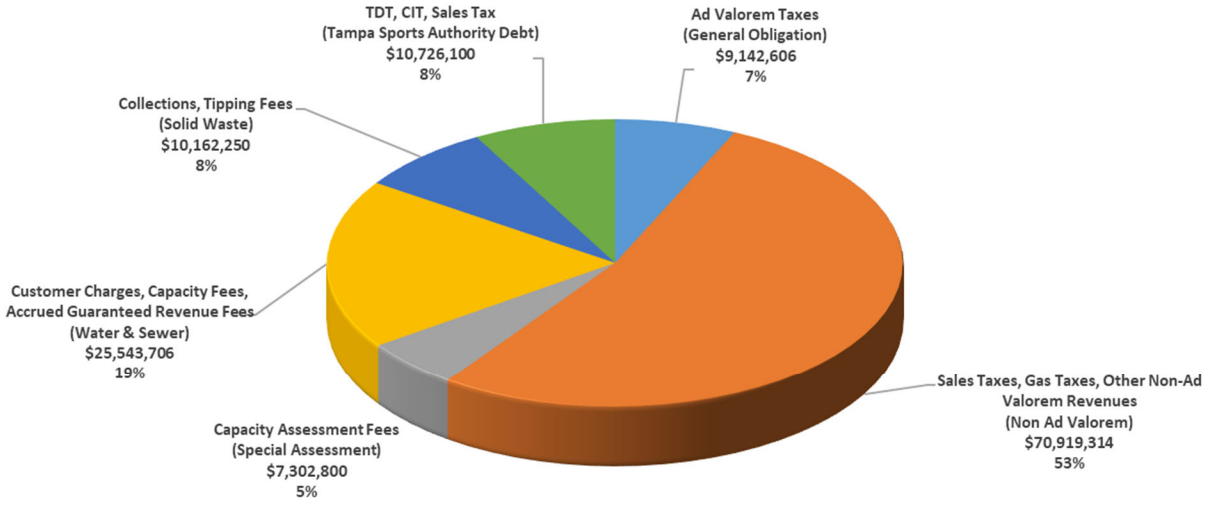
| Types of County Issued Debt | Principal | Interest | Totals |
|---|---|---|---|
| | ----------(in Millions)---------- | | |
| General Obligation | $ 3.50 | $ 5.65 | $ 9.14 |
| Non-Ad Valorem * | 51.55 | 19.37 | 70.92 |
| Enterprise Fund | 18.19 | 17.52 | 35.71 |
| **Total** | **$ 73.23** | **$ 42.54** | **$ 115.77** |

### Debt Ratios on County-Issued Debt (As of 9/30/2023)

| DESCRIPTION | Limit | Actual |
|---|---|---|
| **General Obligation Debt per Capita** (based upon 1,541,531 pop.) | <$137.00 | $95.66 |
| **General Obligation as % of Taxable value** (based upon $140.8 billion) | <0.5% | 0.09% |
| **Non-Self Supporting Revenue Debt per Capita*** (based upon 1,541,531 pop.) | <870.00 | $364.83 |
| **Non-Self Supporting Revenue as % of Taxable value*** (based upon $140.8 billion) | <1.0% | 0.36% |
| **General Government Direct Debt per Capita** (based upon 1,541,531 pop.) | <$1,020 | $467.96 |
| **Direct Debt as a % of Taxable Value** (based upon $140.8 billion) | <1.50% | 0.46% |

*Excludes Taxable and Tax-exempt Commercial paper, and Tampa Sorts Authority debt.

### FY25 Debt Service* on County-issued Debt Including Special Assessment Debt and County-supported Tampa Sports Authority Debt




**Total Debt Service $133.7 Million**

# ALL COUNTY DEBT

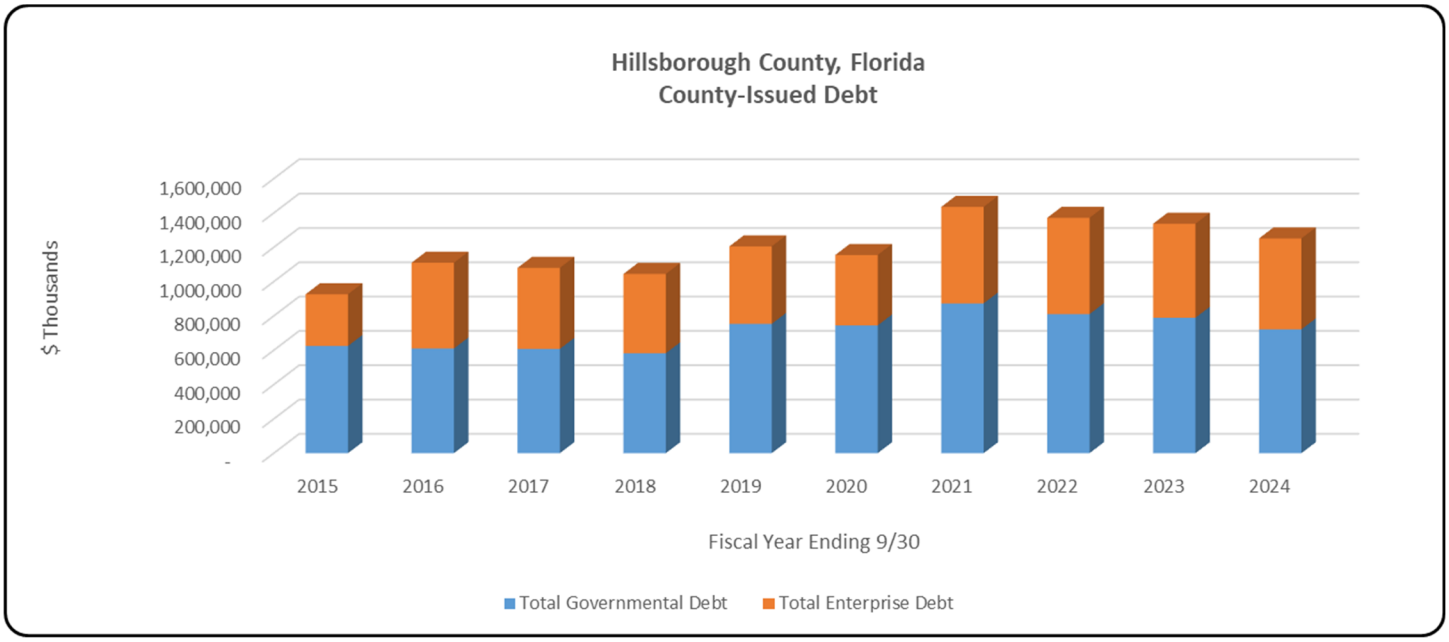
As of the fiscal year ending September 30, 2024, the County had total indebtedness of $1.29 billion including County-supported debt issued by the Tampa Sports Authority, but excluding County-issued Special Assessment Revenue Bonds (described at the end of this section).

All County Debt[1] is divided into seven categories consisting of:

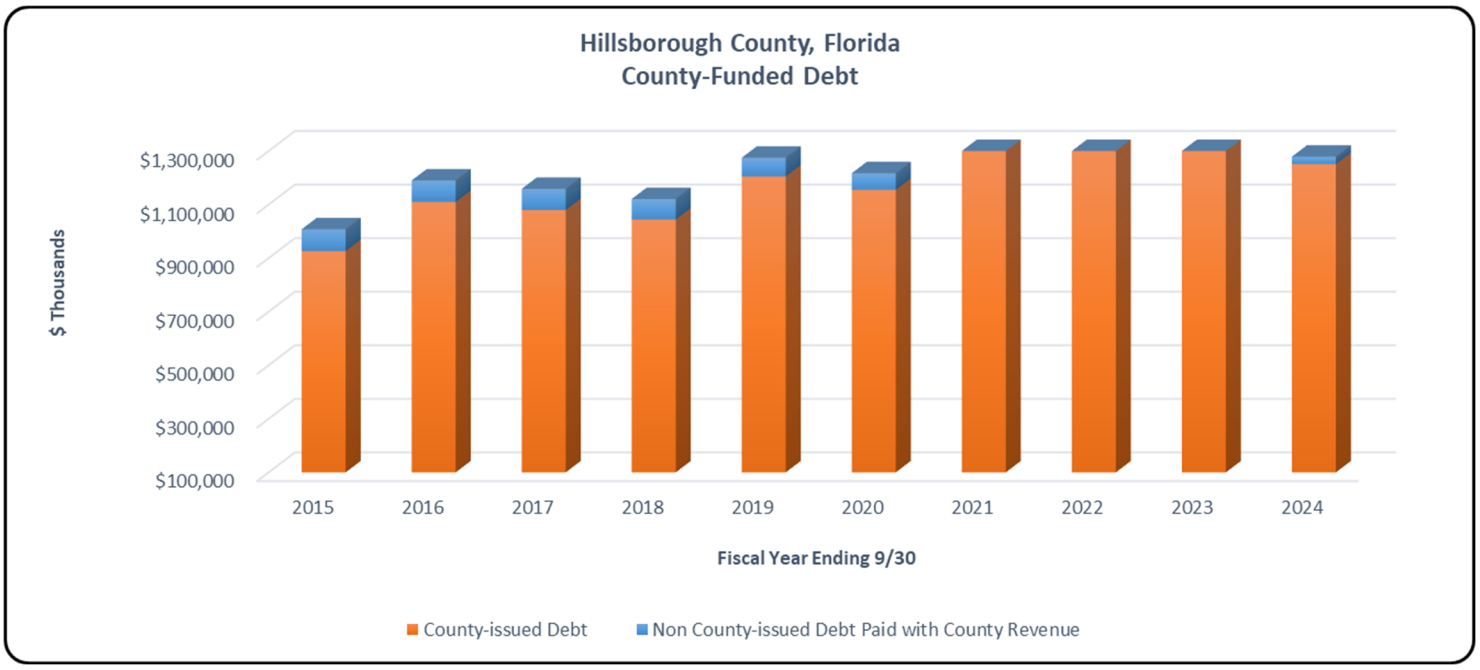
| | Fiscal year Ended September 30, | | | | | |
|---|---|---|---|---|---|---|
| **Governmental** | **2019** | **2020** | **2021** | **2022** | **2023** | **2024** |
| General Obligation | $ 109,490,000 | $ 106,805,000 | $ 103,725,000 | $ 100,490,000 | $ 150,480,000 | $ 146,880,000 |
| Limited Ad Valorem | - | - | - | - | - | - |
| Non-Enterprise/Non-Ad Valorem | 605,341,000 | 564,964,000 | 711,999,000 | 664,380,000 | 614,471,000 | 562,396,000 |
| Taxable Commercial Paper | 5,507,000 | 4,507,000 | 22,107,000 | 10,100,000 | - | - |
| Tax-Exempt Commercial Paper | 33,238,000 | 68,200,000 | 34,925,000 | 35,520,000 | 24,485,000 | 27,320,000 |
| **Total Governmental Debt** | **$ 753,576,000** | **$ 744,476,000** | **$ 872,756,000** | **$ 810,490,000** | **$ 789,436,000** | **$ 736,596,000** |
| **Enterprise** | | | | | | |
| Water & Wastewater Bonds | 339,760,000 | 314,505,000 | 461,005,000 | 453,935,000 | 446,510,000 | 435,490,000 |
| Solid Waste Bonds | 111,828,000 | 96,040,000 | 90,600,000 | 84,885,000 | 78,885,000 | 72,585,000 |
| Water & Wastewater LOC | - | - | - | 200,000 | 200,000 | - |
| Solid Waste LOC | - | - | 10,600,000 | 22,000,000 | 22,000,000 | 21,150,000 |
| **Total Enterprise Debt** | **$ 451,588,000** | **$ 410,545,000** | **$ 562,205,000** | **$ 561,020,000** | **$ 547,595,000** | **$ 529,225,000** |
| **Total County-Issued Debt** | **$ 1,205,164,000** | **$ 1,155,021,000** | **$ 1,434,961,000** | **$ 1,371,510,000** | **$ 1,337,031,000** | **$ 1,265,821,000** |
| **Non County-Issued Debt Paid with County Revenue** | | | | | | |
| Tampa Sports Authority (TSA) | $ 69,725,000 | $ 62,030,000 | $ 53,955,000 | $ 45,490,000 | $ 36,620,000 | $ 27,325,000 |
| **Total County Debt** | **$ 1,274,889,000** | **$ 1,217,051,000** | **$ 1,488,916,000** | **$ 1,417,000,000** | **$ 1,373,651,000** | **$ 1,293,146,000** |

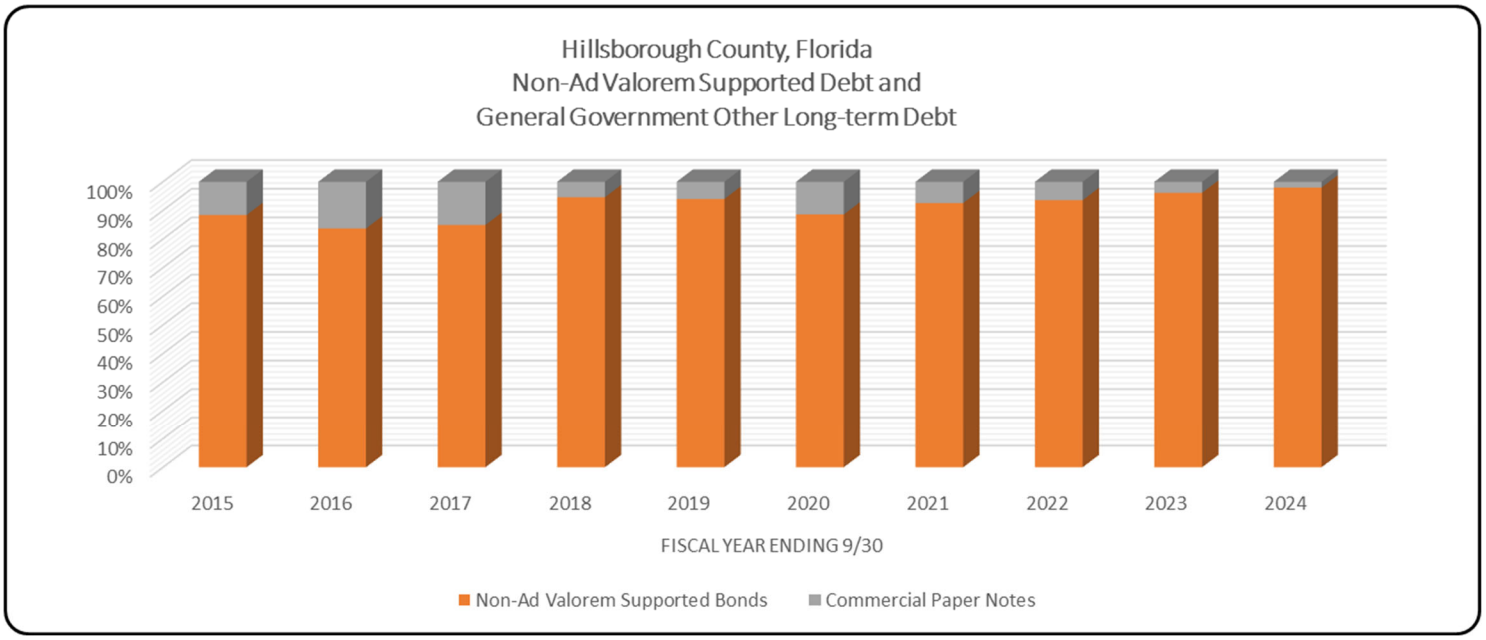
***[1] Includes commercial paper notes and debt issued by Tampa Sports Authority. Excludes general government other long-term debt (arbitrage rebate, accreted interest, landfill closure and remediation, CAU & RWIU special assessment debt as reflected in the Audited Statements).***

***[2] Includes line of credit facilities associated with the Water & Wastewater System, and with the Solid Waste & Resource Recovery System***



# ALL COUNTY DEBT

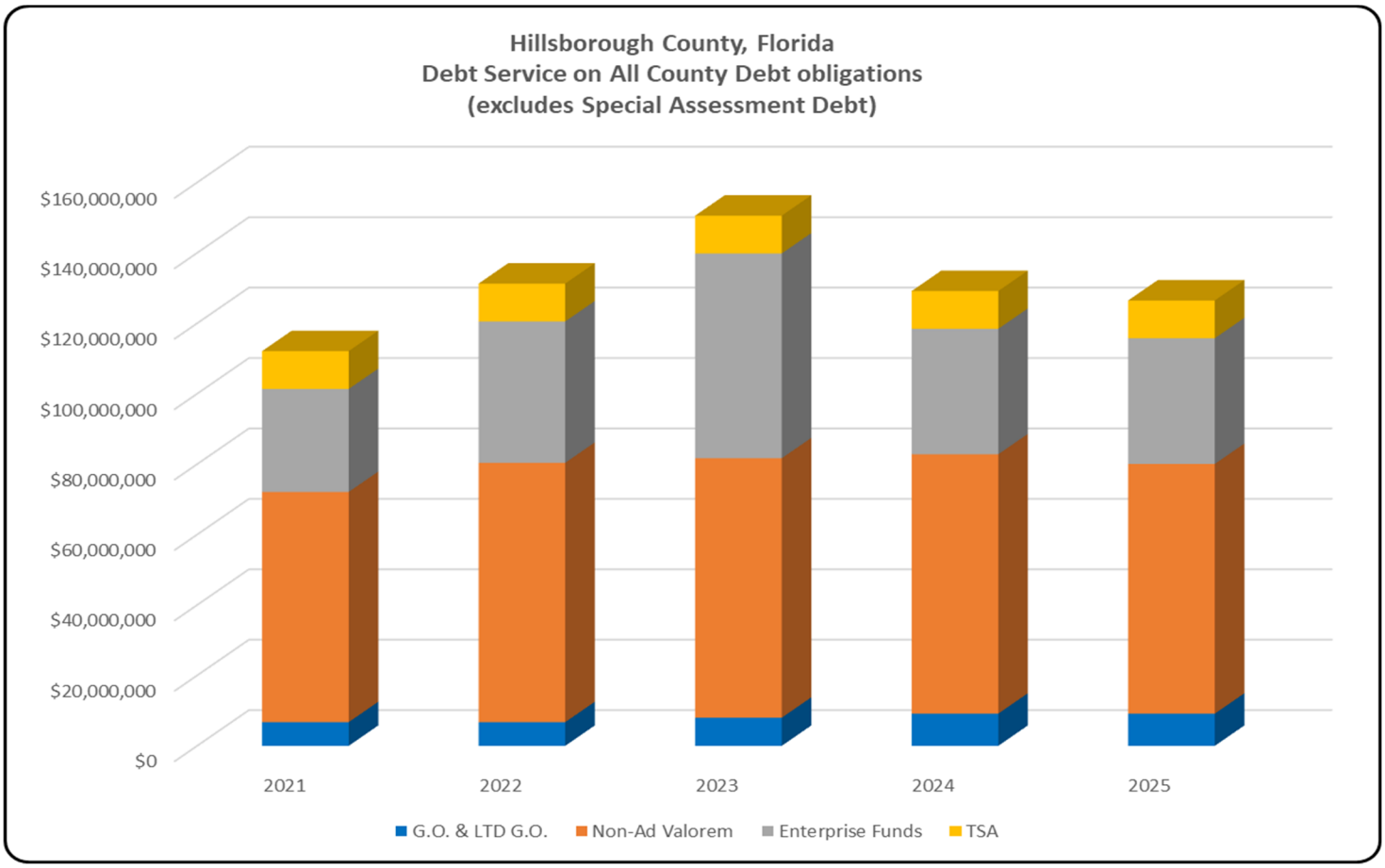


# Debt Service on All County Debt Obligations

For the fiscal year ending September 30, 2024, total debt service on County-issued debt was **$118,433,637**, excluding payments on commercial paper and special assessment debt. Total debt service including County-supported debt of the Tampa Sports Authority for the fiscal year ending September 30, 2024 was **$129,163,212.** The following table illustrates debt service obligations for the Fiscal Years Ending September 30, 2021 through 2025.

| | Fiscal Year Ended September 30 | | | | |
|---|---|---|---|---|---|
| | **2021** | **2022** | **2023** | **2024*** | **2025**** |
| **County-issued Debt:** | | | | | |
| **Governmental** | | | | | |
| General Obligation (G.O.) | $6,728,357 | $6,729,357 | $7,990,824 | $9,147,288 | $9,142,606 |
| Limited G.O. (Limited Ad Valorem) | 0 | 0 | 0 | 0 | 0 |
| Non-Enterprise/Non-Ad Valorem [1] | 65,385,149 | 73,660,911 | 73,689,437 | 73,656,164 | 70,919,314 |
| **Total Direct Debt** | **$72,113,506** | **$80,390,268** | **$81,680,261** | **$82,803,452** | **$80,061,920** |
| **Enterprise Funds** | | | | | |
| Water & Wastewater [2] | $19,066,944 | $29,781,068 | $46,223,994 | $25,495,519 | $25,543,706 |
| Solid Waste | 10,173,825 | 10,368,399 | 11,940,251 | 10,134,667 | 10,162,250 |
| **Total Enterprise Fund Debt** | **$29,240,769** | **$40,149,467** | **$58,164,245** | **$35,630,185** | **$35,705,956** |
| **Total County-issued Debt** | **$101,354,275** | **$120,539,735** | **$139,844,506** | **$118,433,637** | **$115,767,876** |
| **Non County-issued Debt Paid with County Revenues:** | | | | | |
| **Tampa Sports Authority [5]** | **10,752,900** | **10,746,500** | **10,735,900** | **10,729,575** | **10,726,100** |
| **All County Debt [3,4]** | **$112,107,175** | **$131,286,235** | **$150,580,406** | **$129,163,212** | **$126,493,976** |




[1] Excludes commercial paper.
[2] Excludes County-issued Special Assessment Revenue Bonds.
[3] Excludes Principal Payments on Defeased Debt.
[4] Includes Capitalized Interest.
[5] For a more complete description of Tampa Sports Authority debt see the section titled “Revenue Bonds: Debt Issued by Independent Authorities”.

# Debt Capacity of Selected Revenues

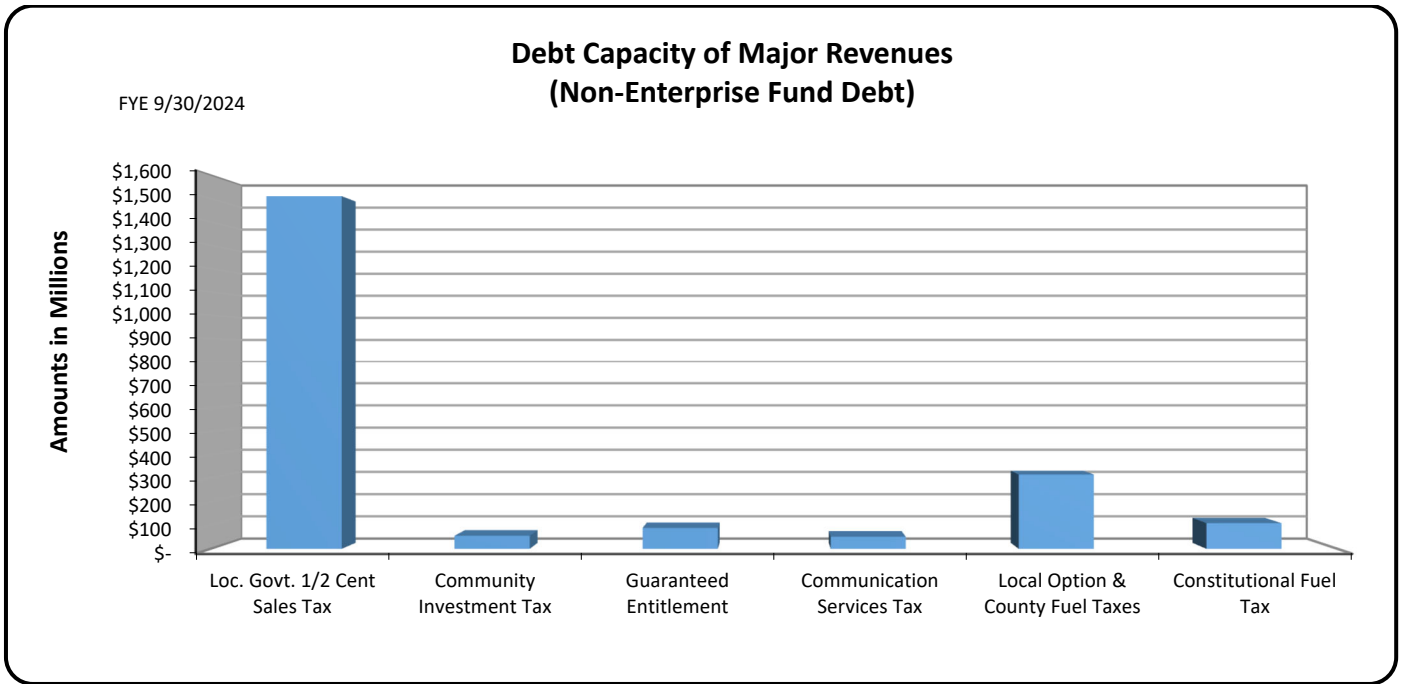
The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voter referendum. The County is limited by Article VII, Section 9 of the Florida Constitution, however, to a maximum levy of 10 mills per $1,000 of the assessed value of real estate and tangible personal property for county purposes other than the payment of voted bonds. The countywide millage rate for calendar year 2024 (fiscal year 2025) is 5.6026 mills.

Debt related to rate-based County services, such as water/wastewater utilities and solid waste collection and disposal, does not affect operations because pledges are made only on net revenues (i.e., total revenue minus operating and maintenance costs of the systems). Therefore, debt capacity for these enterprise operations is a function of the adequacy of rates and fees to support outstanding and additional debt.

The County has considerable debt capacity remaining. However, inasmuch as all County revenues are being used to pay debt service, fund County operations or increase reserves, any use of County revenues to secure and pay additional debt could impact County operations unless additional revenue sources are identified.

Appendix B of this report shows calculations of the debt capacity of County major non-ad valorem revenues in relation to current outstanding general fund debt of the County. These calculations serve three major purposes. First, they enable the County to determine its ability to pledge the revenues for additional projects. Secondly, they are used to determine the general debt capacity of the non-ad valorem revenues of the County taking into consideration the constraints of the anti-dilution test required by the County's outstanding bond issues and interlocal agreements. Finally, the debt capacity calculation provides an indication of the financial condition of the County.

A graph of the debt capacity of major revenues is illustrated below:



# Debt Capacity of Selected Revenues

The County currently has thirteen major non-ad valorem revenues as follows:

- the local government half-cent sales tax,
- the guaranteed entitlement,
- the communications services tax,
- the local option infrastructure surtax for community reinvestment (the "Community Investment Tax or CIT"),
- the voted fuel tax (9th ¢),
- the local option fuel tax (1-6¢),
- the county fuel tax (7th ¢),
- the constitutional fuel tax,
- the 4th cent tourist development tax,
- the 5th cent tourist development tax,
- the 6th cent tourist development tax,
- traffic surcharge revenues, and
- the Indigent Care half-cent sales tax

In addition, the County has a mix of other non-ad valorem revenues. However, these revenues on a stand-alone basis are difficult to pledge as security for a bond issue due to the volatility and uncertainties of collections on an annual basis. Therefore, the debt capacity analysis primarily provides information on the above referenced major non-ad valorem revenue sources.

Many of the non-ad valorem revenues discussed here are limited as to use. For example, the county fuel tax and local option fuel tax are limited to transportation and road improvement related costs, including debt service payments on transportation bonds; the 4th and 5th cents of the tourist development tax are limited to capital construction and maintenance of tourist-related facilities such as convention centers, sports arenas and stadiums; and, the Indigent Care half-cent sales tax is limited to indigent care services. The primary, unrestricted direct revenue sources available as security for a non-ad valorem/non-enterprise bond issue are the local government half-cent sales tax, the guaranteed entitlement, the communication services tax, the community investment tax, and the constitutional fuel tax.

# Description of Types of Debt Issued by the County

There are several different types of debt incurred by cities and counties in Florida, including general obligation debt, revenue debt, long-term leases and government loans. To date, Hillsborough County has used the methods summarized below. For a more detailed discussion, see Appendix A.

**GENERAL OBLIGATION DEBT**

General obligation ("G.O.") bonds of municipalities, counties, school districts and states are backed by a pledge of the full faith and credit of the issuing entity. This pledge generally is supported by a commitment of the issuer to levy and to collect ad valorem taxes, without limitations as to millage rate or amount, for the payment of principal and interest on its bonds. With the County's excellent "Aaa/AAA/AAA" credit rating, G.O. debt offers the lowest interest cost of any form of county debt. The County is limited by Article VII, Section 9 of the Florida Constitution, however, to a maximum levy of 10 mills per $1,000 of the assessed value of real estate and tangible personal property for county purposes other than the payment of voted bonds. Because of the impact on property owners, the issuance of general obligation debt in Florida requires the consent of the voters through a referendum. The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voter referendum.

**REVENUE DEBT: BONDS, NOTES AND GOVERNMENTAL LOANS**

Most, if not all, state constitutions authorize either explicitly or implicitly the issuance of revenue debt. Revenue debt may be issued without voter referendum because of a public policy called the "special fund doctrine". The essence of revenue debt is that a particular stream of revenue is designated as the sole source of repayment of the debt. This revenue source may be derived from a specific project or enterprise, a loan program or even a special tax. In the event that such a source proves inadequate or default is otherwise threatened, the issuer is under no obligation to repay the debt from its other general governmental funds.

Debt related to rate-based County services, such as water and wastewater utilities, does not affect system operations because the initial size of the borrowing as well as the related debt service payments are structured around net system revenues.

**FIXED VS. VARIABLE INTEREST RATE DEBT**

Historically, short-term variable interest rates (“short-term rates”) tend to be lower than long-term fixed interest rates (“long-term rates”). Short-term rates promote the assets/liabilities matching principle. However, long-term rates provide debt service certainty and protect against short-term spikes in interest rates. Of the $1.29 billion in total County-issued debt outstanding on September 30, 2024, about $1.25 billion is financed with fixed interest rates and about $48.47 million with variable interest rates (i.e. tax-exempt and taxable commercial paper notes), resulting in a debt portfolio mix of 96.25% long-term fixed rate and 3.75% short-term variable rate debt, which is conservative and well-insulated from interest rate volatility. Depending on market conditions, the County plans to achieve a more moderate debt portfolio mix in the future by increasing its short-term debt issuance. The objective will be to further lower the County’s cost of capital without overexposing the County to short-term spikes in interest rates.

# General Obligation Bonds

General Obligation Bonds are secured by a pledge of the full faith and credit of the County to levy sufficient ad valorem taxes to pay the debt service on the bonds. The County has three series of general obligation bonds outstanding. The $18,540,000 **Series 2002 General Obligation Refunding Bonds (Parks)** were issued to refund the Series 1993 and Series 1996 Bonds, each of which was issued in the original par amount of $10,000,000 to fund the acquisition and development of parks.

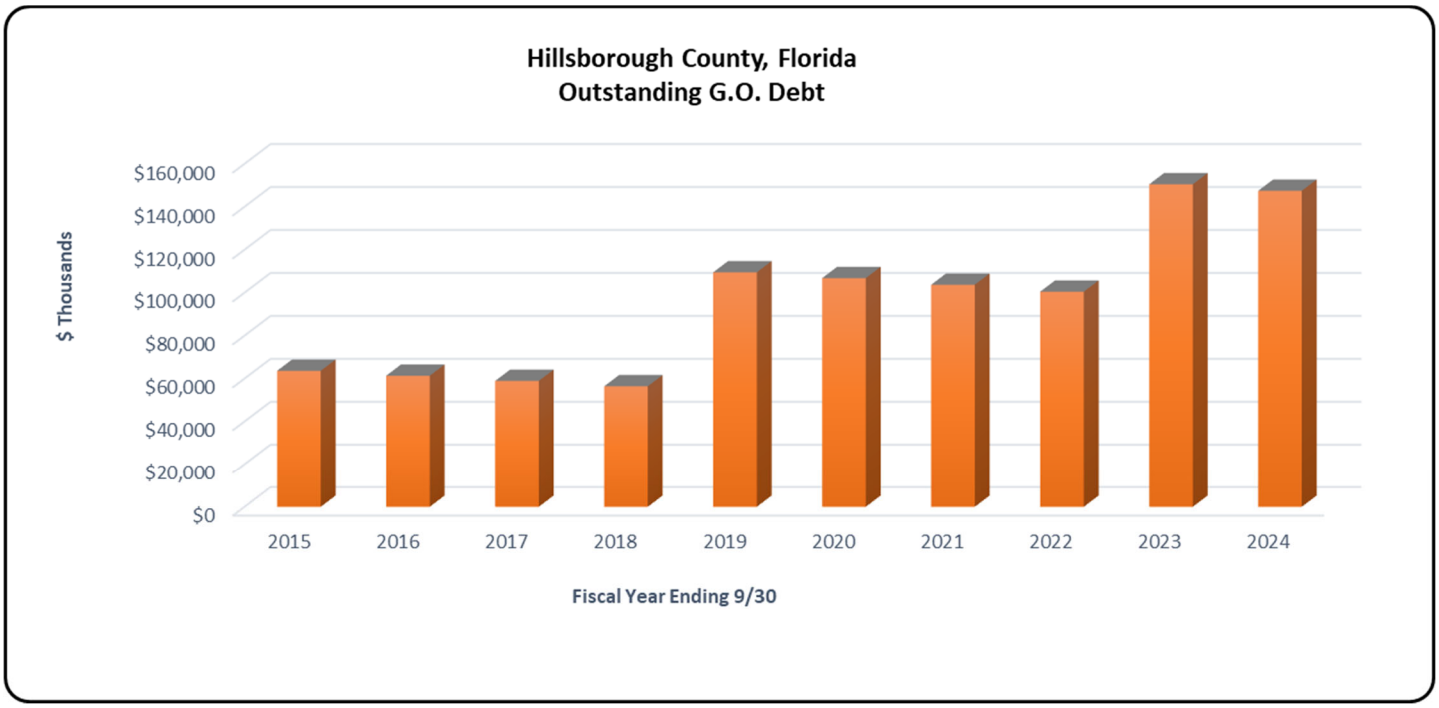
The $38,830,000 **Series 2019A General Obligation Refunding Bonds (ELAPP)** and $64,950,000 **Series 2019B General Obligation Bonds (ELAPP)** were issued to refund the Series 2009B Taxable General Obligation Bonds (ELAPP – Federally Taxable Build America Bonds – Direct Subsidy), and to continue the ELAPP program in accordance with the 2008 referendum authorization. The final maturity date of the outstanding 2019A Bonds is July 1, 2039 and the final maturity date of the 2019B Bonds is July 1, 2049.

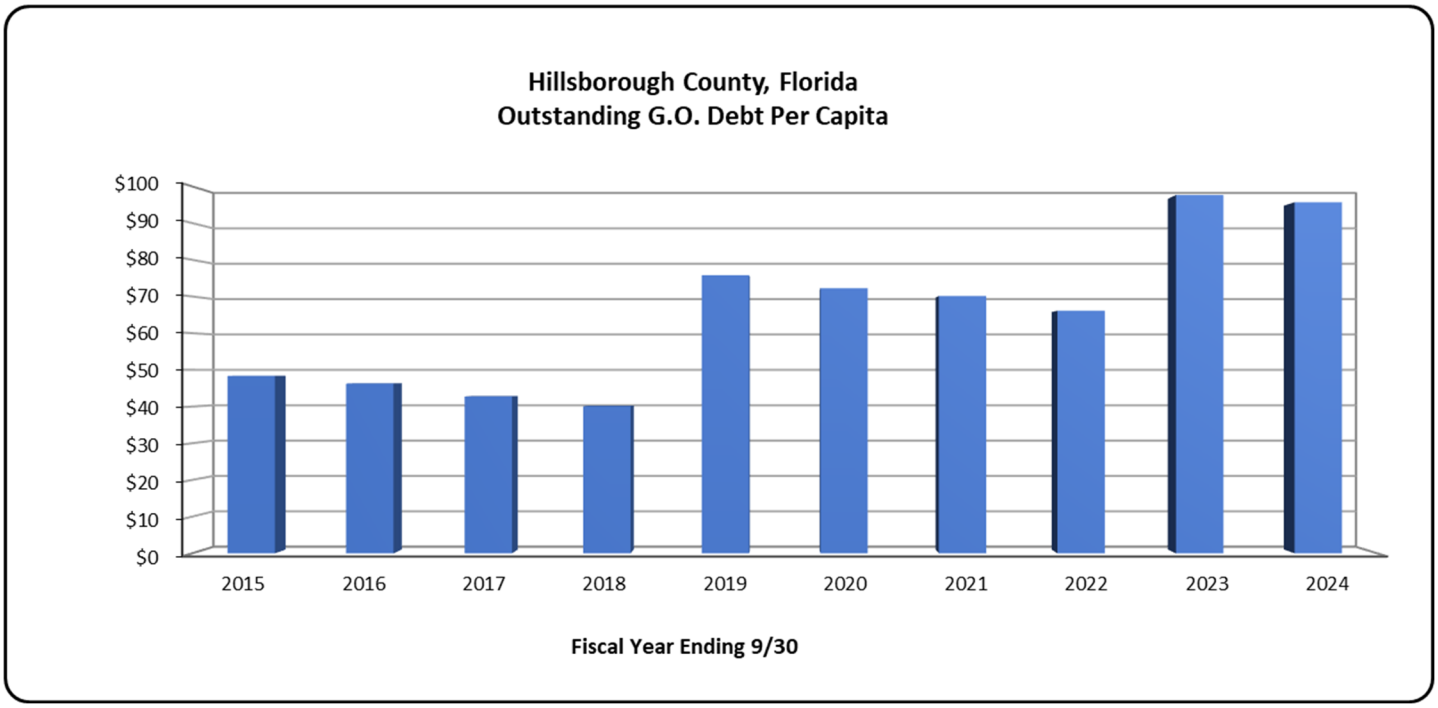
The $53,390,000 series 2023 General Obligation Bonds (Environmental Lands Acquisition and Protection Program) were issued to fund or refinance the acquisition cost of ELAPP Projects. The final maturity date of the 2023 Bonds is July 1, 2053.

| Amount Outstanding FYE 2024 | Dated Date | Issue | Security | Insured/ Underlying Ratings [1*] | Bond Insurance | Final Maturity |
|---|---|---|---|---|---|---|
| **General Obligation Bonds** | | | | | | |
| $ 615,000 | 8/01/2002 | $18,540,000 General Obligation Refunding Bonds, Series 2002 (Parks) | Ad Valorem Tax | Aaa/AAA/AAA<br>Aaa/AAA/AAA | MBIA | 07/01/25 |
| $ 31,865,000 | 8/20/2019 | $38,830,000 General Obligation Refunding Bonds, Series 2019A (ELAPP) | Ad Valorem Tax | Aaa/AAA/AAA<br>Aaa/AAA/AAA | None | 07/01/39 |
| $61,730,000 | 8/20/2019 | $64,950,000 General Obligation Bonds, Series 2019B (ELAPP) | Ad Valorem Tax | Aaa/AAA/AAA<br>Aaa/AAA/AAA | None | 07/01/49 |
| $52,670,000 | 8/09/2023 | $53,390,000 General Obligation Bonds, Series 2023 (ELAPP) | Ad Valorem Tax | Aaa/AAA/AAA<br>Aaa/AAA/AAA | None | 07/01/53 |
| **Total General Obligation Bonds** | | | | | | |
| **$146,880,000** | | | | | | |

[*] *Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings*

# General Obligation Bonds



# General Obligation and Limited Ad Valorem Bonds

**As of 9/30/2024**

**AGGREGATE DEBT SERVICE SCHEDULE**

| *Fiscal Year* | *Principal* | *Interest* | *Fiscal Year Debt Service* | *Outstanding Debt (FYE)* | *Percent Outstanding* [1] |
|---|---|---|---|---|---|
| 2025 | $ 3,495,000 | $ 5,647,606 | $ 9,142,606 | $ 143,385,000 | 97.62% |
| 2026 | 3,025,000 | 5,471,319 | 8,496,319 | 140,360,000 | 95.56% |
| 2027 | 3,175,000 | 5,320,069 | 8,495,069 | 137,185,000 | 93.40% |
| 2028 | 3,280,000 | 5,215,769 | 8,495,769 | 133,905,000 | 91.17% |
| 2029 | 3,445,000 | 5,051,769 | 8,496,769 | 130,460,000 | 88.82% |
| 2030 | 3,555,000 | 4,942,731 | 8,497,731 | 126,905,000 | 86.40% |
| 2031 | 3,710,000 | 4,784,781 | 8,494,781 | 123,195,000 | 83.87% |
| 2032 | 3,880,000 | 4,619,881 | 8,499,881 | 119,315,000 | 81.23% |
| 2033 | 4,005,000 | 4,490,181 | 8,495,181 | 115,310,000 | 78.51% |
| 2034 | 4,130,000 | 4,367,156 | 8,497,156 | 111,180,000 | 75.69% |
| 2035 | 4,260,000 | 4,239,956 | 8,499,956 | 106,920,000 | 72.79% |
| 2036 | 4,390,000 | 4,105,438 | 8,495,438 | 102,530,000 | 69.81% |
| 2037 | 4,535,000 | 3,963,588 | 8,498,588 | 98,845,000 | 67.30% |
| 2038 | 4,680,000 | 3,816,650 | 8,496,650 | 93,315,000 | 63.53% |
| 2039 | 4,835,000 | 3,664,725 | 8,499,725 | 88,480,000 | 60.24% |
| 2040 | 4,995,000 | 3,504,200 | 8,499,200 | 83,485,000 | 56.84% |
| 2041 | 5,165,000 | 3,334,650 | 8,499,650 | 78,320,000 | 53.32% |
| 2042 | 5,340,000 | 3,159,100 | 8,499,100 | 72,980,000 | 49.69% |
| 2043 | 5,520,000 | 2,977,200 | 8,497,200 | 67,460,000 | 45.93% |
| 2044 | 5,710,000 | 2,788,900 | 8,498,900 | 61,750,000 | 42.04% |
| 2045 | 5,905,000 | 2,593,700 | 8,498,700 | 55,845,000 | 38.02% |
| 2046 | 6,105,000 | 2,391,450 | 8,496,450 | 49,740,000 | 33.86% |
| 2047 | 6,315,000 | 2,182,000 | 8,497,000 | 43,425,000 | 29.56% |
| 2048 | 6,535,000 | 1,964,950 | 8,499,950 | 36,890,000 | 25.12% |
| 2049 | 6,760,000 | 1,739,800 | 8,499,800 | 30,130,000 | 20.51% |
| 2050 | 6,990,000 | 1,506,500 | 8,496,500 | 23,140,000 | 15.75% |
| 2051 | 7,340,000 | 1,157,000 | 8,497,000 | 15,800,000 | 10.76% |
| 2052 | 7,705,000 | 790,000 | 8,495,000 | 8,095,000 | 5.51% |
| 2053 | 8,095,000 | 404,750 | 8,499,750 | - | 0.00% |
| | **$ 146,880,000** | **$ 100,195,819** | **$ 247,075,819** | | |

[1] Percentage of Amount Outstanding at fiscal year end 2025

# General Obligation and Limited Ad Valorem Bonds

**$18,540,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**General Obligation Refunding Bonds**
**Unincorporated Area Parks and Recreation Program**
**Series 2002**

| | | | | | |
|---|---|---|---|---|---|
| **DATED:** | **August 1, 2002** | | **Ratings** | **Underlying** | **Insured *** |
| **DELIVERED:** | **August 28, 2002** | | Moody's | Aaa | Aaa |
| Initial Call Date / Price: | Not subject to Optional Redemption prior to maturity | | S&P | AAA | AAA |
| True Interest Cost (TIC): | 4.250829% | | Fitch | AAA | AAA |
| Arbitrage Yield: | 4.197273% | | * Insurer: MBIA Insurance Corp. (MBIA) | | |

**PURPOSE**
To refund the Series 1993 and Series 1996 Bonds, which were issued to finance the acquisition, development and improvement of parks in the unincorporated area of the County.

**SECURITY**
Ad Valorem Tax levied on all taxable property within the unincorporated area of the County constituting the Municipal Services Taxing Unit. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County (with respect to the unincorporated area).

| *Coupon Date* | *Fiscal Year* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Interest* | *Fiscal Year Debt Service ** * | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|---|
| 1/1/2025 | 2025 | $ - | | | $ 16,144 | $ 16,144 | | | $ 615,000 | 3.32% |
| 7/1/2025 | 2025 | 615,000 | Term 1 | 0 | 16,144 | 631,144 | 32,288 | 647,288 | - | 0.00% |
| | | **$ 615,000** | | | **$ 32,288** | **$ 647,288** | **$ 32,288** | **$ 647,288** | | |

**** Modified Accrual Basis**

7/1/2025 $ 2,415,000 Term Bond 1, CUSIP number 432290KP8

# General Obligation and Limited Ad Valorem Bonds

**$38,830,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**General Obligation Refunding Bonds**
**Environmental Lands Acquisition and Protection Program**
**Series 2019A**

**DATED: August 20, 2019**
**DELIVERED: August 20, 2019**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 2.722086%
Arbitrage Yield: 2.642477%

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | Aaa | None |
| S&P | AAA | None |
| Fitch | AAA | None |

**PURPOSE**
To refund the Series 2009B Bonds, which were issued to finance Capital Projects related to the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

**SECURITY**
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Interest* | *Fiscal Year Debt Service *** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 1/1/2025 | $ - | | | $ 502,959 | $ 502,959 | | | $ 31,865,000 | 82.06% |
| 7/1/2025 | 1,645,000 | Serial | 5.000% | 502,959 | 2,147,959 | 1,005,919 | 2,650,919 | 30,220,000 | 77.83% |
| 1/1/2026 | - | | | 461,834 | 461,834 | | | 30,220,000 | 77.83% |
| 7/1/2026 | 1,730,000 | Serial | 5.000% | 461,834 | 2,191,834 | 923,669 | 2,653,669 | 28,490,000 | 73.37% |
| 1/1/2027 | - | | | 418,584 | 418,584 | | | 28,490,000 | 73.37% |
| 7/1/2027 | 1,815,000 | Serial | 2.000% | 418,584 | 2,233,584 | 837,169 | 2,652,169 | 26,675,000 | 68.70% |
| 1/1/2028 | - | | | 400,434 | 400,434 | | | 26,675,000 | 68.70% |
| 7/1/2028 | 1,855,000 | Serial | 5.000% | 400,434 | 2,255,434 | 800,869 | 2,655,869 | 24,820,000 | 63.92% |
| 1/1/2029 | - | | | 354,059 | 354,059 | | | 24,820,000 | 63.92% |
| 7/1/2029 | 1,945,000 | Serial | 1.750% | 354,059 | 2,299,059 | 708,119 | 2,653,119 | 22,875,000 | 58.91% |
| 1/1/2030 | - | | | 337,041 | 337,041 | | | 22,875,000 | 58.91% |
| 7/1/2030 | 1,980,000 | Serial | 4.000% | 337,041 | 2,317,041 | 674,081 | 2,654,081 | 20,895,000 | 53.81% |
| 1/1/2031 | - | | | 297,441 | 297,441 | | | 20,895,000 | 53.81% |
| 7/1/2031 | 2,060,000 | Serial | 4.000% | 297,441 | 2,357,441 | 594,881 | 2,654,881 | 18,835,000 | 48.51% |
| 1/1/2032 | - | | | 256,241 | 256,241 | | | 18,835,000 | 48.51% |
| 7/1/2032 | 2,140,000 | Serial | 3.000% | 256,241 | 2,396,241 | 512,481 | 2,652,481 | 16,695,000 | 43.00% |
| 1/1/2033 | - | | | 224,141 | 224,141 | | | 16,695,000 | 43.00% |
| 7/1/2033 | 2,205,000 | Serial | 2.500% | 224,141 | 2,429,141 | 448,281 | 2,653,281 | 14,490,000 | 37.32% |
| 1/1/2034 | - | | | 196,578 | 196,578 | | | 14,490,000 | 37.32% |
| 7/1/2034 | 2,260,000 | Serial | 2.500% | 196,578 | 2,456,578 | 393,156 | 2,653,156 | 12,230,000 | 31.50% |
| 1/1/2035 | - | | | 168,328 | 168,328 | | | 12,230,000 | 31.50% |
| 7/1/2035 | 2,315,000 | Serial | 2.625% | 168,328 | 2,483,328 | 336,656 | 2,651,656 | 9,915,000 | 25.53% |
| 1/1/2036 | - | | | 137,944 | 137,944 | | | 9,915,000 | 25.53% |
| 7/1/2036 | 2,380,000 | Serial | 2.750% | 137,944 | 2,517,944 | 275,888 | 2,655,888 | 7,535,000 | 19.41% |
| 1/1/2037 | - | | | 105,219 | 105,219 | | | 7,535,000 | 19.41% |
| 7/1/2037 | 2,445,000 | Serial | 2.750% | 105,219 | 2,550,219 | 210,438 | 2,655,438 | 5,090,000 | 13.11% |
| 1/1/2038 | - | | | 71,600 | 71,600 | | | 5,090,000 | 13.11% |
| 7/1/2038 | 2,510,000 | Serial | 2.750% | 71,600 | 2,581,600 | 143,200 | 2,653,200 | 2,580,000 | 6.64% |
| 1/1/2039 | - | | | 37,088 | 37,088 | | | 2,580,000 | 6.64% |
| 7/1/2039 | 2,580,000 | Serial | 2.875% | 37,088 | 2,617,088 | 74,175 | 2,654,175 | - | 0.00% |
| | **$ 31,865,000** | | | **$ 7,938,981** | **$ 39,803,981** | **$ 7,938,981** | **$ 39,803,981** | | |

**** Modified Accrual Basis**

# General Obligation and Limited Ad Valorem Bonds

**$64,950,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**General Obligation Bonds**
**Environmental Lands Acquisition and Protection Program**
**Series 2019B**

**DATED:** **August 20, 2019**
**DELIVERED:** **August 20, 2019**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 2.722086%
Arbitrage Yield: 2.642477%

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | Aaa | None |
| S&P | AAA | None |
| Fitch | AAA | None |

**PURPOSE**
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

**SECURITY**
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

| Coupon Date | Principal | Bond Type | Coupon Rate | Interest | Periodic Debt Service | Fiscal Year Interest | Fiscal Year Debt Service ** | Outstanding Debt | Percent Outstanding |
|---|---|---|---|---|---|---|---|---|---|
| 1/1/2025 | $ - | | | $ 987,950 | $ 987,950 | | | $ 61,730,000 | 95.04% |
| 7/1/2025 | 765,000 | Serial | 5.00% | 987,950 | 1,752,950 | 1,975,900 | 2,740,900 | 60,965,000 | 93.86% |
| 1/1/2026 | - | | | 968,825 | 968,825 | | | 60,965,000 | 93.86% |
| 7/1/2026 | 800,000 | Serial | 5.00% | 968,825 | 1,768,825 | 1,937,650 | 2,737,650 | 60,165,000 | 92.63% |
| 1/1/2027 | - | | | 948,825 | 948,825 | | | 60,165,000 | 92.63% |
| 7/1/2027 | 840,000 | Serial | 5.00% | 948,825 | 1,788,825 | 1,897,650 | 2,737,650 | 59,325,000 | 91.34% |
| 1/1/2028 | - | | | 927,825 | 927,825 | | | 59,325,000 | 91.34% |
| 7/1/2028 | 880,000 | Serial | 5.00% | 927,825 | 1,807,825 | 1,855,650 | 2,735,650 | 58,445,000 | 89.98% |
| 1/1/2029 | - | | | 905,825 | 905,825 | | | 58,445,000 | 89.98% |
| 7/1/2029 | 925,000 | Serial | 5.00% | 905,825 | 1,830,825 | 1,811,650 | 2,736,650 | 57,520,000 | 88.56% |
| 1/1/2030 | - | | | 882,700 | 882,700 | | | 57,520,000 | 88.56% |
| 7/1/2030 | 970,000 | Serial | 5.00% | 882,700 | 1,852,700 | 1,765,400 | 2,735,400 | 56,550,000 | 87.07% |
| 1/1/2031 | - | | | 858,450 | 858,450 | | | 56,550,000 | 87.07% |
| 7/1/2031 | 1,020,000 | Serial | 5.00% | 858,450 | 1,878,450 | 1,716,900 | 2,736,900 | 55,530,000 | 85.50% |
| 1/1/2032 | - | | | 832,950 | 832,950 | | | 55,530,000 | 85.50% |
| 7/1/2032 | 1,075,000 | Serial | 3.00% | 832,950 | 1,907,950 | 1,665,900 | 2,740,900 | 54,455,000 | 83.84% |
| 1/1/2033 | - | | | 816,825 | 816,825 | | | 54,455,000 | 83.84% |
| 7/1/2033 | 1,105,000 | Serial | 3.00% | 816,825 | 1,921,825 | 1,633,650 | 2,738,650 | 53,350,000 | 82.14% |
| 1/1/2034 | - | | | 800,250 | 800,250 | | | 53,350,000 | 82.14% |
| 7/1/2034 | 1,140,000 | Serial | 3.00% | 800,250 | 1,940,250 | 1,600,500 | 2,740,500 | 52,210,000 | 80.38% |
| 1/1/2035 | - | | | 783,150 | 783,150 | | | 52,210,000 | 80.38% |
| 7/1/2035 | 1,175,000 | Serial | 3.00% | 783,150 | 1,958,150 | 1,566,300 | 2,741,300 | 51,035,000 | 78.58% |
| 1/1/2036 | - | | | 765,525 | 765,525 | | | 51,035,000 | 78.58% |
| 7/1/2036 | 1,205,000 | Serial | 3.00% | 765,525 | 1,970,525 | 1,531,050 | 2,736,050 | 49,830,000 | 76.72% |
| 1/1/2037 | - | | | 747,450 | 747,450 | | | 49,830,000 | 76.72% |
| 7/1/2037 | 1,240,000 | Serial | 3.00% | 747,450 | 1,987,450 | 1,494,900 | 2,734,900 | 48,590,000 | 74.81% |
| 1/1/2038 | - | | | 728,850 | 728,850 | | | 48,590,000 | 74.81% |
| 7/1/2038 | 1,280,000 | Serial | 3.00% | 728,850 | 2,008,850 | 1,457,700 | 2,737,700 | 47,310,000 | 72.84% |
| 1/1/2039 | - | | | 709,650 | 709,650 | | | 47,310,000 | 72.84% |
| 7/1/2039 | 1,320,000 | Serial | 3.00% | 709,650 | 2,029,650 | 1,419,300 | 2,739,300 | 45,990,000 | 70.81% |
| 1/1/2040 | - | | | 689,850 | 689,850 | | | 45,990,000 | 70.81% |
| 7/1/2040 | 4,010,000 | Serial | 3.00% | 689,850 | 4,699,850 | 1,379,700 | 5,389,700 | 41,980,000 | 64.63% |
| 1/1/2041 | - | | | 629,700 | 629,700 | | | 41,980,000 | 64.63% |
| 7/1/2041 | 4,135,000 | Serial | 3.00% | 629,700 | 4,764,700 | 1,259,400 | 5,394,400 | 37,845,000 | 58.27% |
| 1/1/2042 | - | | | 567,675 | 567,675 | | | 37,845,000 | 58.27% |
| 7/1/2042 | 4,255,000 | Serial | 3.00% | 567,675 | 4,822,675 | 1,135,350 | 5,390,350 | 33,590,000 | 51.72% |
| 1/1/2043 | - | | | 503,850 | 503,850 | | | 33,590,000 | 51.72% |
| 7/1/2043 | 4,385,000 | Serial | 3.00% | 503,850 | 4,888,850 | 1,007,700 | 5,392,700 | 29,205,000 | 44.97% |
| 1/1/2044 | - | | | 438,075 | 438,075 | | | 29,205,000 | 44.97% |
| 7/1/2044 | 4,515,000 | Serial | 3.00% | 438,075 | 4,953,075 | 876,150 | 5,391,150 | 24,690,000 | 38.01% |
| 1/1/2045 | - | | | 370,350 | 370,350 | | | 24,690,000 | 38.01% |
| 7/1/2045 | 4,650,000 | Serial | 3.00% | 370,350 | 5,020,350 | 740,700 | 5,390,700 | 20,040,000 | 30.85% |
| 1/1/2046 | - | | | 300,600 | 300,600 | | | 20,040,000 | 30.85% |
| 7/1/2046 | 4,790,000 | Serial | 3.00% | 300,600 | 5,090,600 | 601,200 | 5,391,200 | 15,250,000 | 23.48% |
| 1/1/2047 | - | | | 228,750 | 228,750 | | | 15,250,000 | 23.48% |
| 7/1/2047 | 4,935,000 | Serial | 3.00% | 228,750 | 5,163,750 | 457,500 | 5,392,500 | 10,315,000 | 15.88% |

# General Obligation and Limited Ad Valorem Bonds

**$64,950,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**General Obligation Bonds**
**Environmental Lands Acquisition and Protection Program**
**Series 2019B**

**DATED:** **August 20, 2019**
**DELIVERED:** **August 20, 2019**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 2.722086%
Arbitrage Yield: 2.642477%

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | Aaa | None |
| S&P | AAA | None |
| Fitch | AAA | None |

**PURPOSE**
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

**SECURITY**
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Interest* | *Fiscal Year Debt Service ** * | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 1/1/2048 | $ - | | | $ 154,725 | $ 154,725 | | | $ 10,315,000 | 15.88% |
| 7/1/2048 | 5,080,000 | Serial | 3.00% | 154,725 | 5,234,725 | 309,450 | 5,389,450 | 5,235,000 | 8.06% |
| 1/1/2049 | - | | | 78,525 | 78,525 | | | 5,235,000 | 8.06% |
| 7/1/2049 | 5,235,000 | Serial | 3.00% | 78,525 | 5,313,525 | 157,050 | 5,392,050 | - | 0.00% |
| | **$ 61,730,000** | | | **$ 33,254,300** | **$ 94,984,300** | **$ 33,254,300** | **$ 94,984,300** | | |

**** Modified Accrual Basis**

# General Obligation and Limited Ad Valorem Bonds

**$53,390,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**General Obligation Bonds**
**Environmental Lands Acquisition and Protection Program**
**Series 2023**

**DATED:** **August 9, 2023**
**DELIVERED:** **August 9, 2023**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 4.239446%
Arbitrage Yield: 3.591039%

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | Aaa | None |
| S&P | AAA | None |
| Fitch | AAA | None |

**PURPOSE**
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

**SECURITY**
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

| Coupon Date | Principal | Bond Type | Coupon Rate | Interest | Periodic Debt Service | Fiscal Year Interest | Fiscal Year Debt Service ** | Outstanding Debt | Percent Outstanding |
|---|---|---|---|---|---|---|---|---|---|
| 1/1/2025 | $ - | | | $ 1,316,750 | $ 1,316,750 | | | $ 52,670,000 | 98.65% |
| 7/1/2025 | 470,000 | Serial | 5.00% | 1,316,750 | 1,786,750 | 2,633,500 | 3,103,500 | 52,200,000 | 97.77% |
| 1/1/2026 | | | | 1,305,000 | 1,305,000 | | | 52,200,000 | 97.77% |
| 7/1/2026 | 495,000 | Serial | 5.00% | 1,305,000 | 1,800,000 | 2,610,000 | 3,105,000 | 51,705,000 | 96.84% |
| 1/1/2027 | - | | | 1,292,625 | 1,292,625 | | | 51,705,000 | 96.84% |
| 7/1/2027 | 520,000 | Serial | 5.00% | 1,292,625 | 1,812,625 | 2,585,250 | 3,105,250 | 51,185,000 | 95.87% |
| 1/1/2028 | - | | | 1,279,625 | 1,279,625 | | | 51,185,000 | 95.87% |
| 7/1/2028 | 545,000 | Serial | 5.00% | 1,279,625 | 1,824,625 | 2,559,250 | 3,104,250 | 50,640,000 | 94.85% |
| 1/1/2029 | - | | | 1,266,000 | 1,266,000 | | | 50,640,000 | 94.85% |
| 7/1/2029 | 575,000 | Serial | 5.00% | 1,266,000 | 1,841,000 | 2,532,000 | 3,107,000 | 50,065,000 | 93.77% |
| 1/1/2030 | - | | | 1,251,625 | 1,251,625 | | | 50,065,000 | 93.77% |
| 7/1/2030 | 605,000 | Serial | 5.00% | 1,251,625 | 1,856,625 | 2,503,250 | 3,108,250 | 49,460,000 | 92.64% |
| 1/1/2031 | - | | | 1,236,500 | 1,236,500 | | | 49,460,000 | 92.64% |
| 7/1/2031 | 630,000 | Serial | 5.00% | 1,236,500 | 1,866,500 | 2,473,000 | 3,103,000 | 48,830,000 | 91.46% |
| 1/1/2032 | - | | | 1,220,750 | 1,220,750 | | | 48,830,000 | 91.46% |
| 7/1/2032 | 665,000 | Serial | 5.00% | 1,220,750 | 1,885,750 | 2,441,500 | 3,106,500 | 48,165,000 | 90.21% |
| 1/1/2033 | - | | | 1,204,125 | 1,204,125 | | | 48,165,000 | 90.21% |
| 7/1/2033 | 695,000 | Serial | 5.00% | 1,204,125 | 1,899,125 | 2,408,250 | 3,103,250 | 47,470,000 | 88.91% |
| 1/1/2034 | - | | | 1,186,750 | 1,186,750 | | | 47,470,000 | 88.91% |
| 7/1/2034 | 730,000 | Serial | 5.00% | 1,186,750 | 1,916,750 | 2,373,500 | 3,103,500 | 46,740,000 | 87.54% |
| 1/1/2035 | - | | | 1,168,500 | 1,168,500 | | | 46,740,000 | 87.54% |
| 7/1/2035 | 770,000 | Serial | 5.00% | 1,168,500 | 1,938,500 | 2,337,000 | 3,107,000 | 45,970,000 | 86.10% |
| 1/1/2036 | - | | | 1,149,250 | 1,149,250 | | | 45,970,000 | 86.10% |
| 7/1/2036 | 805,000 | Serial | 5.00% | 1,149,250 | 1,954,250 | 2,298,500 | 3,103,500 | 45,165,000 | 84.59% |
| 1/1/2037 | - | | | 1,129,125 | 1,129,125 | | | 45,165,000 | 84.59% |
| 7/1/2037 | 850,000 | Serial | 5.00% | 1,129,125 | 1,979,125 | 2,258,250 | 3,108,250 | 44,315,000 | 83.00% |
| 1/1/2038 | - | | | 1,107,875 | 1,107,875 | | | 44,315,000 | 83.00% |
| 7/1/2038 | 890,000 | Serial | 5.00% | 1,107,875 | 1,997,875 | 2,215,750 | 3,105,750 | 43,425,000 | 81.34% |
| 1/1/2039 | - | | | 1,085,625 | 1,085,625 | | | 43,425,000 | 81.34% |
| 7/1/2039 | 935,000 | Serial | 5.00% | 1,085,625 | 2,020,625 | 2,171,250 | 3,106,250 | 42,490,000 | 79.58% |
| 1/1/2040 | - | | | 1,062,250 | 1,062,250 | | | 42,490,000 | 79.58% |
| 7/1/2040 | 985,000 | Serial | 5.00% | 1,062,250 | 2,047,250 | 2,124,500 | 3,109,500 | 41,505,000 | 77.74% |
| 1/1/2041 | - | | | 1,037,625 | 1,037,625 | | | 41,505,000 | 77.74% |
| 7/1/2041 | 1,030,000 | Serial | 5.00% | 1,037,625 | 2,067,625 | 2,075,250 | 3,105,250 | 40,475,000 | 75.81% |
| 1/1/2042 | - | | | 1,011,875 | 1,011,875 | | | 40,475,000 | 75.81% |
| 7/1/2042 | 1,085,000 | Serial | 5.00% | 1,011,875 | 2,096,875 | 2,023,750 | 3,108,750 | 39,390,000 | 73.78% |
| 1/1/2043 | - | | | 984,750 | 984,750 | | | 39,390,000 | 73.78% |
| 7/1/2043 | 1,135,000 | Serial | 5.00% | 984,750 | 2,119,750 | 1,969,500 | 3,104,500 | 38,255,000 | 71.65% |
| 1/1/2044 | - | | | 956,375 | 956,375 | | | 38,255,000 | 71.65% |
| 7/1/2044 | 1,195,000 | Serial | 5.00% | 956,375 | 2,151,375 | 1,912,750 | 3,107,750 | 37,060,000 | 69.41% |
| 1/1/2045 | - | | | 926,500 | 926,500 | | | 37,060,000 | 69.41% |
| 7/1/2045 | 1,255,000 | Serial | 5.00% | 926,500 | 2,181,500 | 1,853,000 | 3,108,000 | 35,805,000 | 67.06% |
| 1/1/2046 | - | | | 895,125 | 895,125 | | | 35,805,000 | 67.06% |
| 7/1/2046 | 1,315,000 | Serial | 5.00% | 895,125 | 2,210,125 | 1,790,250 | 3,105,250 | 34,490,000 | 64.60% |
| 1/1/2047 | - | | | 862,250 | 862,250 | | | 34,490,000 | 64.60% |
| 7/1/2047 | 1,380,000 | Serial | 5.00% | 862,250 | 2,242,250 | 1,724,500 | 3,104,500 | 33,110,000 | 62.02% |

# General Obligation and Limited Ad Valorem Bonds

**$53,390,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**General Obligation Bonds**
**Environmental Lands Acquisition and Protection Program**
**Series 2023**

**DATED:** **August 9, 2023**
**DELIVERED:** **August 9, 2023**
Initial Call Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 4.239446%
Arbitrage Yield: 3.591039%

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | Aaa | None |
| S&P | AAA | None |
| Fitch | AAA | None |

**PURPOSE**
To finance the acquisition, preservation, protection, management and restoration of environmentally sensitive lands.

**SECURITY**
Ad Valorem Tax levied on all taxable property within the corporate limits of the County. These are general obligation bonds, secured by the full faith and credit and taxing powers of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Interest* | *Fiscal Year Debt Service ** * | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 1/1/2048 | $ - | | | $ 827,750 | $ 827,750 | | | $ 33,110,000 | 62.02% |
| 7/1/2048 | 1,455,000 | Serial | 5.00% | 827,750 | 2,282,750 | 1,655,500 | 3,110,500 | 31,655,000 | 59.29% |
| 1/1/2049 | - | | | 791,375 | 791,375 | | | 31,655,000 | 59.29% |
| 7/1/2049 | 1,525,000 | Term 1 | 5.00% | 791,375 | 2,316,375 | 1,582,750 | 3,107,750 | 30,130,000 | 56.43% |
| 1/1/2050 | - | | | 753,250 | 753,250 | | | 30,130,000 | 56.43% |
| 7/1/2050 | 6,990,000 | Term 1 | 5.00% | 753,250 | 7,743,250 | 1,506,500 | 8,496,500 | 23,140,000 | 43.34% |
| 1/1/2051 | - | | | 578,500 | 578,500 | | | 23,140,000 | 43.34% |
| 7/1/2051 | 7,340,000 | Term 1 | 5.00% | 578,500 | 7,918,500 | 1,157,000 | 8,497,000 | 15,800,000 | 29.59% |
| 1/1/2052 | | | | 395,000 | 395,000 | | | 15,800,000 | 29.59% |
| 7/1/2052 | 7,705,000 | term 1 | 5.00% | 395,000 | 8,100,000 | 790,000 | 8,495,000 | 8,095,000 | 15.16% |
| 1/1/2053 | - | | | 202,375 | 202,375 | | | 8,095,000 | 15.16% |
| 7/1/2053 | 8,095,000 | term 1 | 5.00% | 202,375 | 8,297,375 | 404,750 | 8,499,750 | - | 0.00% |
| | **$ 52,670,000** | | | **$ 58,970,250** | **$ 111,640,250** | **$ 58,970,250** | **$ 111,640,250** | | |

** **Modified Accrual Basis**

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

Debt classified as "non-enterprise/non-ad valorem" is supported by a variety of fees, taxes and other revenues of the County, excluding enterprise system revenues and ad valorem taxes. All currently outstanding debt in this category is tax-exempt. The following overview provides a description of each outstanding issue, the original amount and purpose of the issue, and a description of pledged revenues.

The tax-exempt debt issued under the County's Commercial Paper Program (the "Program"), established in April 2000, is payable from and secured by the County's covenant to budget and appropriate from non-ad valorem revenues. The County's borrowings under the Program are also secured by a $275 million revolving credit agreement from Wells Fargo Bank, NA. Since its inception, the Program has provided cost-efficient, short-term financing for projects until such time as final project costs are known, sufficient revenue is available to support a long-term financing, multiple projects can be combined into a single long-term financing of adequate dollar size, or a favorable interest rate environment exists.

The **Series 2012A Community Investment Tax Refunding Revenue Bonds** were issued in the amount of $38,130,000 on May 23, 2012. The Series 2012A Bonds were issued to refund a portion of the outstanding CIT Revenue Bonds, Series 2001A (Jail Project), and a portion of the outstanding CIT Revenue Bonds, Series 2001B (Stormwater Project). The Series 2012A Bonds are payable solely from and secured by the CIT Revenues. The CIT Revenues securing the Series 2012A Bonds are on a parity and equal status with the County's outstanding CIT Revenue Bonds, Series 2007; the CIT Refunding Revenue Bonds, Series 2012B; the CIT Refunding Revenue Bonds, Series 2015; and the Court Facilities Refunding Revenue Note, Series 2015.

The **Series 2012B Community Investment Tax Refunding Revenue Bonds** were issued in the amount of $51,625,000 on May 23, 2012. The Series 2012B Bonds were issued to refund a portion of the outstanding CIT Revenue Bonds, Series 2004. (The final remaining unrefunded portion of the series 2004 CIT Bonds was paid off during fiscal 2015) The Series 2012B Bonds are payable solely from and secured by the CIT Revenues. The CIT Revenues securing the Series 2012B Bonds are on a parity and equal status with the County's outstanding CIT Revenue Bonds, Series 2007; the CIT Refunding Revenue Bonds, Series 2012A; the CIT Refunding Revenue Bonds, Series 2015; and the Court Facilities Refunding Revenue Note, Series 2015.

The **Series 2015 Communications Services Tax Revenue Bonds** were issued in the amount of $67,800,000 on April 16, 2015. The series 2015 Bonds were issued in order to provide funds sufficient to finance, refinance and/or reimburse the acquisition, construction and equipping of a new Public Safety Operations Complex ("PSOC"), new Sheriff's facilities, improvements to various existing fire stations and to new fire stations, and various parks, recreation and other public facilities improvements. The Bonds are secured by and will be repaid from Communication Services Tax revenues.

The **Series 2015 Community Investment Tax Refunding Revenue Bonds** were issued in the amount of $139,215,000 on July 29, 2015. The Series 2015 Bonds were issued in order to refinance $49,500,000 of outstanding commercial paper notes, and $103,745,000 of outstanding Community Investment Tax Revenue Bonds, Series 2007. The Series 2015 Bonds are payable solely from and secured by the CIT Revenues. The CIT Revenues securing the 2015 Series Bonds are on a parity and equal status with the County's outstanding Court Facilities Refunding Note, Series 2015; CIT Revenue Bonds, Series 2007 (unrefunded portion), Series 2012A and CIT Revenue Bonds Series 2012B.

The **Series 2015 Tampa Bay Arena Refunding Revenue Note** was issued in the amount of $11,176,000 on November 5, 2015. The Series 2015 Note was issued in order to refund all of the outstanding 2005 Tampa Bay Arena Refunding Revenue bonds originally issued to refund the Tampa Sports Authority taxable 1995 Special Purpose Bonds and to pay the cost of terminating a forward interest rate swap agreement. The Bonds are secured by a pledge of Non-Ad Valorem Revenues but are being repaid from 5$^{th}$ Cent Tourist Development Tax Revenues.

The **Series 2015 Court Facilities Refunding Revenue Note** was issued in the amount of $19,756,000 on November 5, 2015. The Series 2015 Note was issued to refund the Court Facilities Series 2005 Bonds, which were issued to refund the Court facilities Series 1999 Bonds, which were issued to finance capital improvements to the court system facilities of the County and to refund the Courthouse Annex Note and the 700 Twiggs Street Commercial Paper Loan. The Bonds are secured by a pledge of Non-Ad Valorem Revenues and are being repaid from Traffic Surcharge Revenues.

The **Series 2016 Capital Improvement Program Refunding Revenue Bonds** were issued in the amount of $18,185,000 on July 14, 2016. The Series 2016 Bonds were issued to refund all the outstanding 2006 Capital Improvement Program Refunding Revenue Bonds, which were issued to refund the Series 1996 Capital Improvement Program Refunding Revenue Bonds (Steinbrenner/Legends Field and 800 MHz Radio Communication System). The Bonds are secured by the half-cent sales tax revenues, but may also be repaid in part by 4$^{th}$ Cent Tourist Development Tax Revenues and revenues collected under F.S. 318.21(9).

**The Series 2016 Fifth Cent Tourist Development Tax Refunding Revenue Bonds** were issued in the amount of $39,075,000 on October 25, 2016. The Series 2016 Bonds were issued to refund the 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds (Ice Palace Project) and redeem outstanding Commercial Paper related to Amalie Arena,

formerly known as the Tampa Bay Times Forum, St Pete Times Forum and as the Ice Palace. The 5th Cent Tourist Development Tax Revenues are the sole payment source for the Series 2016 Bonds.

**The Series 2017A Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds** were issued in the amount of $12,875,000**.** The Series 2017A Bonds were issued to refund the County's outstanding Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2006, which were issued to refund Tampa Sports Authority Tourist Development Tax Revenue Bonds (Stadium Project), Series 1997B, which in turn were issued to fund the acquisition and/or construction of various capital improvements to the County-owned Steinbrenner Field (fka Legends Field) baseball stadium, and the City-owned Tampa Convention Center. The 4th Cent Tourist Development Tax is the sole payment source for the Series 2017A Bonds.

**The Series 2017B Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds** were issued in the amount of $22,020,000**.** The 2017B Bonds were issued to fund certain cost reimbursements for various improvements to George M. Steinbrenner Field (fka Legends Field), a professional spring training baseball facility. The 4th Cent Tourist Development Tax is the sole payment source for the Series 2017B Bonds.

**The Series 2017 Capital improvement Non-Ad Valorem Refunding Revenue Note** was issued in the amount of $11,749,000 on September 26, 2017. The Series 2017 Note was issued in order to refinance $11,420,000 of outstanding Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2008 which were issued to refund the County's Capital Improvement Non-Ad Valorem Revenue Bonds, Series 1998 which were issued to 1) fund the acquisition and construction of a combined warehouse and operations center for various County agencies and two regional substations for the County sheriff's department, and 2) redeem an outstanding note to the Florida Local Government Finance Commission. The Note is secured by a pledge of Non-Ad Valorem Revenues but is being repaid from Half-Cent Sales Tax Revenues.

**The Series 2017 Capital Improvement Program Refunding Revenue Note** was issued in the amount of $27,216,000, on December 21, 2017. The Series 2017 Note was issued to refinance a portion of the outstanding Capital Improvement Program Refunding Revenue Bonds, Series 2012, which were issued to pay off $50 million of outstanding commercial paper and to fund approximately $29 million of capital improvement projects approved as part the adopted CIP. The Note is secured by Half-Cent Sales Tax Revenues.

**The Series 2018 Community Investment Tax Refunding Revenue Bonds** were issued in the amount of $61,135,000 on July 24, 2018. The Series 2018 Bonds were issued for the purpose of refunding $51,610,000 of outstanding commercial paper notes, together with financing the design, engineering, acquisition, construction and reconstruction of certain transportation and other capital improvements in the County. The Bonds are secured by CIT Revenues.

**The Series 2019 Capital Improvement Non-Ad Valorem Revenue Bonds** were issued in the amount of $142,720,000 on June 20, 2019. The Series 2019 Bonds were issued to fund the acquisition, construction, reconstruction, expansion, replacement and/or equipping of various fire stations, court facilities, parks, recreation facilities, operations centers, maintenance facilities, emergency generators and solar and LED lighting, including capital improvements related to the hardening of certain facilities for hurricane resiliency and used by the County for emergency preparedness and post-disaster response. The Bonds are secured by a pledge of Non-Ad Valorem Revenues but are being repaid from Half-Cent Sales Tax Revenues.

**The Series 2021 Capital Improvement Program Non-Ad Valorem Revenue Bonds** were issued in the amount of $189,290,000 on May 25, 2021. The Series 2021 Bonds were issued in order to redeem commercial paper notes previously issued for the purpose of funding transportation projects, and in order to provide long-term funding for additional transportation project costs.

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

| Amount Outstanding FYE 2024 | Dated Date | Issue | Security | Insured/ Underlying Ratings | Bond Insurance | Final Maturity |
|---|---|---|---|---|---|---|
| **Non-Ad Valorem Bonds** | | | | | | |
| $ 17,465,000 | 05/10/2012 | $89,755,000 Community Investment Tax Refunding Revenue Bonds, Series 2012A and B (Series 2012A= $38,130,000 and Series 2012B= $51,625,000) | Local Option Infrastructure Surtax (Community Investment Tax "CIT") | A1/AA/AA+ | None | 11/01/25 |
| $ 57,465,000 | 04/09/2015 | $67,800,000 Communication Services Tax Revenue Bonds, Series 2015 | Communications Services Tax (CST) | Aa1/AA+/AA+ | None | 10/01/45 |
| $ 38,925,000 | 07/29/2015 | $139,215,000 Community Investment Tax Refunding Revenue Bonds, Series 2015 | Local Option Infrastructure Surtax (Community Investment Tax "CIT") | A1/AA/AA+ | None | 11/01/25 |
| $ 3,353,000 | 11/05/2015 | $11,176,000 Tampa Bay Arena Refunding Revenue Note, Series 2015 | Covenant to Budget & Appropriate Non-Ad Valorem Revenues | None | None | 10/01/2016 |
| $ 5,878,000 | 11/05/2015 | $19,756,000 Court Facilities Refunding Revenue Note, Series 2015 | Covenant to Budget & Appropriate Non-Ad Valorem Revenues | None | None | 11/01/2026 |
| $ 33,040,000 | 10/27/2016 | $39,075,000 Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2016 | 5th Cent Tourist Development Tax | A1/AA/AA- | AGM | 10/01/2046 |
| $ 27,525,000 | 02/16/2017 | $34,985,000 Fourth Cent Tourist Development Tax refunding and Improvement Revenue Bonds, Series 2017A and B. (Series 2017A= $12,875,000 and Series 2017B= $22,020,000 | 4th Cent Tourist Development Tax | A1/AA-/AA- | None | 10/01/2035<br>10/01/2046 |
| $ 5,021,000 | 09/26/2017 | $11,749,000 Capital Improvement Non-Ad Valorem Refunding Revenue Note, Series 2017 | Covenant to Budget & Appropriate Non-Ad Valorem Revenues | None | None | 07/01/2028 |
| 12,864,000 | 12/21/2017 | $27,216,000 Capital Improvement Program Revenue Note, Series 2017 | Local Government Half-Cent Sales Tax | None | None | 08/01/2026 |
| $ 39,615,000 | 07/24/2018 | $61,135,000 Community Investment Tax Refunding Revenue Bonds, Series 2018 | Local Option Infrastructure Surtax (Community Investment Tax "CIT") | A1/AA/AA+ | None | 11/01/2026 |
| $142,720,000 | 06/20/2019 | $142,720,000 Capital Improvement Non-Ad Valorem Revenue Bonds, Series 2019 | Covenant to Budget & Appropriate Non-Ad Valorem Revenues | Aa1/AAA/AA+ | None | 08/01/2049 |
| $178,525,000 | 05/11/2021 | $189,290,000 Capital Improvement Non-Ad Valorem Revenue Bonds, Series 2021 | Covenant to Budget & Appropriate Non-Ad Valorem Revenues | Aa1/AAA/AA+ | None | 08/01/2051 |

**Total Non-Ad Valorem Bonds**

**$562,396,000**

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**As of 9/30/2024**
**AGGREGATE DEBT SERVICE SCHEDULE**
***(excluding Commercial Paper Program)***

| *Fiscal Year* | *Principal* | *Interest* | *Fiscal Year Debt Service* | *Outstanding Debt (FYE)* | *Percent Outstanding* [1] |
|---|---|---|---|---|---|
| 2025 | $ 51,549,000 | $ 19,370,314 | $ 70,919,314 | $ 510,847,000 | 90.83% |
| 2026 | 53,691,000 | 17,213,527 | 70,904,527 | 457,156,000 | 81.29% |
| 2027 | 43,698,000 | 15,067,509 | 58,765,509 | 413,458,000 | 73.52% |
| 2028 | 13,163,000 | 13,748,222 | 26,911,222 | 400,295,000 | 71.18% |
| 2029 | 13,765,000 | 13,152,260 | 26,917,260 | 386,530,000 | 68.73% |
| 2030 | 14,410,000 | 12,507,020 | 26,917,020 | 372,120,000 | 66.17% |
| 2031 | 15,080,000 | 11,834,132 | 26,914,132 | 357,040,000 | 63.49% |
| 2032 | 15,730,000 | 11,188,194 | 26,918,194 | 341,310,000 | 60.69% |
| 2033 | 16,330,000 | 10,568,649 | 26,898,649 | 324,980,000 | 57.78% |
| 2034 | 16,930,000 | 9,979,681 | 26,909,681 | 308,050,000 | 54.77% |
| 2035 | 17,525,000 | 9,364,013 | 26,889,013 | 290,525,000 | 51.66% |
| 2036 | 18,175,000 | 8,710,244 | 26,885,244 | 272,350,000 | 48.43% |
| 2037 | 17,380,000 | 8,058,344 | 25,438,344 | 254,970,000 | 45.34% |
| 2038 | 17,900,000 | 7,534,694 | 25,434,694 | 237,070,000 | 42.15% |
| 2039 | 18,505,000 | 6,926,609 | 25,431,609 | 218,565,000 | 38.86% |
| 2040 | 19,060,000 | 6,384,463 | 25,444,463 | 199,505,000 | 35.47% |
| 2041 | 19,595,000 | 5,844,694 | 25,439,694 | 179,910,000 | 31.99% |
| 2042 | 20,145,000 | 5,288,778 | 25,433,778 | 159,765,000 | 28.41% |
| 2043 | 20,785,000 | 4,642,800 | 25,427,800 | 138,980,000 | 24.71% |
| 2044 | 21,465,000 | 3,965,644 | 25,430,644 | 117,515,000 | 20.90% |
| 2045 | 22,160,000 | 3,266,097 | 25,426,097 | 95,355,000 | 16.96% |
| 2046 | 22,870,000 | 2,543,650 | 25,413,650 | 72,485,000 | 12.89% |
| 2047 | 19,545,000 | 1,873,934 | 21,418,934 | 52,940,000 | 9.41% |
| 2048 | 17,140,000 | 1,364,700 | 18,504,700 | 35,800,000 | 6.37% |
| 2049 | 17,610,000 | 893,650 | 18,503,650 | 18,190,000 | 3.23% |
| 2050 | 8,995,000 | 409,275 | 9,404,275 | 9,195,000 | 1.63% |
| 2051 | 9,195,000 | 206,888 | 9,401,888 | - | 0.00% |
| | **$ 562,396,000** | **$ 211,907,983** | **$ 774,303,983** | | |

[1] **Percentage of Amount Outstanding at fiscal year end 2025**
***NOTE: All Data Above Excludes Commercial Paper Program***

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$38,130,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Community Investment Tax Refunding Revenue Bonds**
**Series 2012A**

| | | | |
|---|---|---|---|
| **DATED:** | **May 10, 2012** | | |
| **DELIVERED:** | **May 23, 2012** | | |
| Initial Call Date / Price: | 11/1/2023 | 100% | |
| True Interest Cost (TIC): | 2.461684% | | |
| Arbitrage Yield: | 2.420960% | | |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | A1 | N/R |
| S&P | AA | N/R |
| Fitch | AA | N/R |

**PURPOSE**

To refund a portion of the County's oustanding Community Investment Tax Revenue Bonds, Series 2001A and Series 2001B.

**SECURITY**

The Local Option Infrastructure Surtax (Community Investment Tax, "CIT"). The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012B, Series 2015 and Series 2018.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 11/1/2024 | $ 3,840,000 | Serial | 3.00% | $ 89,850 | $ 3,929,850 | | $ 2,150,000 | 5.64% |
| 5/1/2025 | - | Serial | | 32,250 | 32,250 | 3,962,100 | 2,150,000 | 5.64% |
| 11/1/2025 | 2,150,000 | Serial | 3.00% | 32,250 | 2,182,250 | | - | 0.00% |
| 5/1/2026 | - | Serial | | - | - | 2,182,250 | - | 0.00% |
| | **$ 5,990,000** | | | **$ 154,350** | **$ 6,144,350** | **$ 6,144,350** | | |

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$51,625,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Community Investment Tax Refunding Revenue Bonds**
**Series 2012B**

| | | | |
|---|---|---|---|
| **DATED:** | **May 10, 2012** | | |
| **DELIVERED:** | **May 23, 2012** | | |
| Initial Call Date / Price: | 11/1/2023 | 100% | |
| True Interest Cost (TIC): | 2.557791% | | |
| Arbitrage Yield: | 2.420960% | | |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | A1 | N/R |
| S&P | AA | N/R |
| Fitch | AA | N/R |

**PURPOSE**

To advance refund a portion of the County's oustanding Community Investment Tax Revenue Bonds, Series 2004.

**SECURITY**

The Local Option Infrastructure Surtax (Community Investment Tax, "CIT"). The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012A, Series 2015 and Series 2018.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 11/1/2024 | $ 5,640,000 | Serial | 3.00% | $ 172,125 | $ 5,812,125 | | $ 5,835,000 | 11.30% |
| 5/1/2025 | - | Serial | | 87,525 | 87,525 | 5,899,650 | 5,835,000 | 11.30% |
| 11/1/2025 | 5,835,000 | Serial | 3.00% | 87,525 | 5,922,525 | | - | 0.00% |
| 5/1/2026 | - | Serial | | - | - | 5,922,525 | - | 0.00% |
| | **$ 11,475,000** | | | **$ 347,175** | **$ 11,822,175** | **$ 11,822,175** | | |

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$11,176,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Tampa Bay Arena Refunding Revenue Note**
**Series 2015**

| | |
|---|---|
| **DATED:** | **November 5, 2015** |
| **DELIVERED:** | **November 5, 2015** |
| Initial Call Date / Price: | Not Callable |
| True Interest Cost (TIC): | 2.234277% |
| Arbitrage Yield: | 2.160156% |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | None | None |
| S&P | None | None |
| Fitch | None | None |

**PURPOSE**

To refund the 2005 Tampa Bay Arena Refunding Revenue Bonds, which were used to refund the Tampa Sports Authority Taxable 1995 Special Purpose Bonds and pay the cost of terminating a forward interest rate swap agreement.

**SECURITY**

Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (The 5th Cent Tourist Development Tax and ticket surcharges on events at the Amalie Arena are the source of payment for debt service.)

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 10/1/2024 | $ 1,093,000 | N/A | 2.16% | $ 36,212 | $ 1,129,212 | | $ 2,260,000 | 20.22% |
| 4/1/2025 | - | | | 24,408 | 24,408 | 1,153,620 | 2,260,000 | 20.22% |
| 10/1/2025 | 1,113,000 | N/A | 2.16% | 24,408 | 1,137,408 | | 1,147,000 | 10.26% |
| 4/1/2026 | - | | | 12,388 | 12,388 | 1,149,796 | 1,147,000 | 10.26% |
| 10/1/2026 | 1,147,000 | N/A | 2.16% | 12,388 | 1,159,388 | 1,159,388 | - | 0.00% |
| | **$ 3,353,000** | | | **$ 109,804** | **$ 3,462,804** | **$ 3,462,804** | | |

**** Modified Accrual Basis**

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$139,215,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Community Investment Tax Refunding Revenue Bonds**
**Series 2015**

| | | | Ratings | Underlying | Insured |
|---|---|---|---|---|---|
| **DATED:** | **July 29, 2015** | | Moody's | A1 | N/R |
| **DELIVERED:** | **July 29, 2015** | | S&P | AA | N/R |
| Initial Call Date / Price: | Not Callable | | Fitch | AA | N/R |
| True Interest Cost (TIC): | 2.1857620% | | | | |
| Arbitrage Yield: | 2.1452940% | | | | |

**PURPOSE**

To refund the County's 2007 Community Investment Tax Revenue Bonds which were issued to finance the acquisition and construction of transportation and other capital improvement projects in the County and to refinance certain outstanding commercial paper notes.

**SECURITY**

The Community Investment Tax Revenues. The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012A, Series 2012B, and Series 2018.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *County's Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 11/1/2024 | $ 18,705,000 | Serial | 5.00% | $ 973,125 | $ 19,678,125 | | $ 20,220,000 | 14.52% |
| 5/1/2025 | - | | | 505,500 | 505,500 | 20,183,625 | 20,220,000 | 14.52% |
| 11/1/2025 | 20,220,000 | Serial | 5.00% | 505,500 | 20,725,500 | | - | 0.00% |
| 5/1/2026 | - | | | - | - | 20,725,500 | - | 0.00% |
| | **$ 38,925,000** | | | **$ 1,984,125** | **$ 40,909,125** | **$ 40,909,125** | | |

**** Modified Accrual Basis**

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$67,800,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Communication Services Tax Revenue Bonds (PSOC)**
**Series 2015**

| | | | |
|---|---|---|---|
| **DATED:** | **April 9, 2015** | | |
| **DELIVERED:** | **April 9, 2015** | | |
| Initial Call Date / Price: | 10/1/2026 | 100% | |
| True Interest Cost (TIC): | 3.6818580% | | |
| Arbitrage Yield: | 3.4630810% | | |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | Aa1 | None |
| S&P | AA+ | None |
| Fitch | AA+ | None |

**PURPOSE**
To fund the Series 2015 Project, which generally consists of the acquisition, construction and equipping of a new Public Safety Operations Complex (PSOC), new Sheriff's facilities, improvements to various fire stations, and new fire stations and various parks, recreation and other public facilities improvements.

**SECURITY**
Local Communications Services Tax Revenues pursuant to the Florida Statutes.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *County's Fiscal Year Debt Service *** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 10/1/2024 | $ 1,530,000 | Serial | 5.00% | $ 1,267,475 | $ 2,797,475 | | $ 55,935,000 | 82.50% |
| 4/1/2025 | - | | | 1,229,225 | 1,229,225 | 4,026,700 | 55,935,000 | 82.50% |
| 10/1/2025 | 1,605,000 | Serial | 5.00% | 1,229,225 | 2,834,225 | | 54,330,000 | 80.13% |
| 4/1/2026 | - | | | 1,189,100 | 1,189,100 | 4,023,325 | 54,330,000 | 80.13% |
| 10/1/2026 | 1,685,000 | Serial | 5.00% | 1,189,100 | 2,874,100 | | 52,645,000 | 77.65% |
| 4/1/2027 | - | | | 1,146,975 | 1,146,975 | 4,021,075 | 52,645,000 | 77.65% |
| 10/1/2027 | 1,770,000 | Serial | 5.00% | 1,146,975 | 2,916,975 | | 50,875,000 | 75.04% |
| 4/1/2028 | - | | | 1,102,725 | 1,102,725 | 4,019,700 | 50,875,000 | 75.04% |
| 10/1/2028 | 1,860,000 | Serial | 5.25% | 1,102,725 | 2,962,725 | | 49,015,000 | 72.29% |
| 4/1/2029 | - | | | 1,053,900 | 1,053,900 | 4,016,625 | 49,015,000 | 72.29% |
| 10/1/2029 | 1,955,000 | Serial | 5.25% | 1,053,900 | 3,008,900 | | 47,060,000 | 69.41% |
| 4/1/2030 | - | | | 1,002,581 | 1,002,581 | 4,011,481 | 47,060,000 | 69.41% |
| 10/1/2030 | 2,060,000 | Serial | 5.25% | 1,002,581 | 3,062,581 | | 45,000,000 | 66.37% |
| 4/1/2031 | - | | | 948,506 | 948,506 | 4,011,088 | 45,000,000 | 66.37% |
| 10/1/2031 | 2,165,000 | Serial | 4.00% | 948,506 | 3,113,506 | | 42,835,000 | 63.18% |
| 4/1/2032 | - | | | 905,206 | 905,206 | 4,018,713 | 42,835,000 | 63.18% |
| 10/1/2032 | 2,255,000 | Serial | 5.00% | 905,206 | 3,160,206 | | 40,580,000 | 59.85% |
| 4/1/2033 | - | | | 848,831 | 848,831 | 4,009,038 | 40,580,000 | 59.85% |
| 10/1/2033 | 2,365,000 | Serial | 4.00% | 848,831 | 3,213,831 | | 38,215,000 | 56.36% |
| 4/1/2034 | - | | | 801,531 | 801,531 | 4,015,363 | 38,215,000 | 56.36% |
| 10/1/2034 | 2,460,000 | Term (1) (A) | 5.00% | 801,531 | 3,261,531 | | 35,755,000 | 52.74% |
| 4/1/2035 | - | | | 740,031 | 740,031 | 4,001,563 | 35,755,000 | 52.74% |
| 10/1/2035 | 2,585,000 | Term (1) (A) | 5.00% | 740,031 | 3,325,031 | | 33,170,000 | 48.92% |
| 4/1/2036 | - | | | 675,406 | 675,406 | 4,000,438 | 33,170,000 | 48.92% |
| 10/1/2036 | 2,715,000 | Term (1) (A) | 5.00% | 675,406 | 3,390,406 | | 30,455,000 | 44.92% |
| 4/1/2037 | - | | | 607,531 | 607,531 | 3,997,938 | 30,455,000 | 44.92% |
| 10/1/2037 | 2,850,000 | Term (1) (A) | 5.00% | 607,531 | 3,457,531 | | 27,605,000 | 40.72% |
| 4/1/2038 | - | | | 536,281 | 536,281 | 3,993,813 | 27,605,000 | 40.72% |
| 10/1/2038 | 2,990,000 | Term (1) (A) | 5.00% | 536,281 | 3,526,281 | | 24,615,000 | 36.31% |
| 4/1/2039 | - | | | 461,531 | 461,531 | 3,987,813 | 24,615,000 | 36.31% |
| 10/1/2039 | 3,140,000 | Term (2) (B) | 3.75% | 461,531 | 3,601,531 | | 21,475,000 | 31.67% |
| 4/1/2040 | - | | | 402,656 | 402,656 | 4,004,188 | 21,475,000 | 31.67% |
| 10/1/2040 | 3,260,000 | Term (2) (B) | 3.75% | 402,656 | 3,662,656 | | 18,215,000 | 26.87% |
| 4/1/2041 | - | | | 341,531 | 341,531 | 4,004,188 | 18,215,000 | 26.87% |
| 10/1/2041 | 3,380,000 | Term (2) (B) | 3.75% | 341,531 | 3,721,531 | | 14,835,000 | 21.88% |
| 4/1/2042 | - | | | 278,156 | 278,156 | 3,999,688 | 14,835,000 | 21.88% |
| 10/1/2042 | 3,505,000 | Term (2) (B) | 3.75% | 278,156 | 3,783,156 | | 11,330,000 | 16.71% |
| 4/1/2043 | - | | | 212,437.50 | 212,437.50 | 3,995,594 | 11,330,000.00 | 16.71% |

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$67,800,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Communication Services Tax Revenue Bonds (PSOC)**
**Series 2015**

| | | | |
|---|---|---|---|
| **DATED:** | **April 9, 2015** | | |
| **DELIVERED:** | **April 9, 2015** | | |
| Initial Call Date / Price: | 10/1/2026 | 100% | |
| True Interest Cost (TIC): | 3.6818580% | | |
| Arbitrage Yield: | 3.4630810% | | |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | Aa1 | None |
| S&P | AA+ | None |
| Fitch | AA+ | None |

**PURPOSE**

To fund the Series 2015 Project, which generally consists of the acquisition, construction and equipping of a new Public Safety Operations Complex (PSOC), new Sheriff's facilities, improvements to various fire stations, and new fire stations and various parks, recreation and other public facilities improvements.

**SECURITY**

Local Communications Services Tax Revenues pursuant to the Florida Statutes.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *County's Fiscal Year Debt Service ** * | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 10/1/2043 | $ 3,640,000 | Term (2) (B) | 3.75% | $ 212,438 | $ 3,852,438 | | $ 7,690,000 | 11.34% |
| 4/1/2044 | - | | | 144,188 | 144,188 | 3,996,625 | 7,690,000 | 11.34% |
| 10/1/2044 | 3,775,000 | Term (2) (B) | 3.75% | 144,188 | 3,919,188 | | 3,915,000 | 5.77% |
| 4/1/2045 | - | | | 73,406 | 73,406 | 3,992,594 | 3,915,000 | 5.77% |
| 10/1/2045 | 3,915,000 | Term (2) (B) | 3.75% | 73,406 | 3,988,406 | | - | 0.00% |
| 4/1/2046 | - | | | | | 3,988,406 | - | 0.00% |
| | **$ 57,465,000** | | | **$ 30,670,950** | **$ 88,135,950** | **$ 88,135,950** | | |

**** Modified Accrual Basis**

(A) 10/1/2038 $ 13,600,000 Term Bond 1

(B) 10/1/2045 11,140,000 Term Bond 2

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$19,756,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Court Facilities Refunding Revenue Note**
**Series 2015**

| | |
|---|---|
| **DATED:** | **November 5, 2015** |
| **DELIVERED:** | **November 5, 2015** |
| Initial Call Date / Price: | Not Callable |
| True Interest Cost (TIC): | 2.284154% |
| Arbitrage Yield: | 2.284154% |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | None | None |
| S&P | None | None |
| Fitch | None | None |

**PURPOSE**

To refund the Court Facilities Series 2005 Bonds, which were issued to refund the Court Facilities Series 1999 Bonds, which in turn were issued to finance capital improvements to the court system facilities of the County and to refund the Courthouse Annex Note and the 700 Twiggs Street Commercial Paper Loan.

**SECURITY**

Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Traffic surcharge revenues are the source of payment for debt service.)

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 11/1/2024 | $ 1,916,000 | N/A | 2.24% | $ 65,834 | $ 1,981,834 | | $ 3,962,000 | 20.05% |
| 5/1/2025 | - | | | 44,374 | 44,374 | 2,026,208 | 3,962,000 | 20.05% |
| 11/1/2025 | 1,959,000 | N/A | 2.24% | 44,374 | 2,003,374 | | 2,003,000 | 10.14% |
| 5/1/2026 | - | | | 22,434 | 22,434 | 2,025,808 | 2,003,000 | 10.14% |
| 11/1/2026 | 2,003,000 | N/A | 2.24% | 22,434 | 2,025,434 | | - | 0.00% |
| 5/1/2027 | - | | | - | - | 2,025,434 | - | 0.00% |
| | **$ 5,878,000** | | | **$ 199,450** | **$ 6,077,450** | **$ 6,077,450** | | |

**** Modified Accrual Basis**

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$39,075,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Fifth Cent Tourist Development Tax Refunding Revenue Bonds**
**Series 2016**

| | |
|---|---|
| **DATED:** | **October 27, 2016** |
| **DELIVERED:** | **October 27, 2016** |
| Initial Call Date / Price: | 10/27/2026 |
| True Interest Cost (TIC): | 3.051275% |
| Arbitrage Yield: | 2.860211% |

| Ratings | Underlying | Insured * |
|---|---|---|
| Moody's | A1 | N/R |
| S&P | AA- | N/R |
| Fitch | AA- | N/R |

**PURPOSE**
To refund the 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds (Ice Palace Project) and redeem outstanding Commercial Paper related to Amalie Arena, formerly known as the Tampa Bay Times Forum, St Pete Times Forum and as the Ice Palace.

**SECURITY**
The County's Fifth Cent Tourist Development Tax ("5th Cent TDT").

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 10/1/2024 | $ 1,050,000 | Serial | 5.00% | $ 523,784 | $ 1,573,784 | | $ 31,990,000 | 81.87% |
| 4/1/2025 | - | | | 497,534 | 497,534 | 2,071,319 | 31,990,000 | 81.87% |
| 10/1/2025 | 1,105,000 | Serial | 5.00% | 497,534 | 1,602,534 | | 30,885,000 | 79.04% |
| 4/1/2026 | - | | | 469,909 | 469,909 | 2,072,444 | 30,885,000 | 79.04% |
| 10/1/2026 | 1,160,000 | Serial | 5.00% | 469,909 | 1,629,909 | | 29,725,000 | 76.07% |
| 4/1/2027 | - | | | 440,909 | 440,909 | 2,070,819 | 29,725,000 | 76.07% |
| 10/1/2027 | 1,215,000 | Serial | 5.00% | 440,909 | 1,655,909 | | 28,510,000 | 72.96% |
| 4/1/2028 | - | | | 410,534 | 410,534 | 2,066,444 | 28,510,000 | 72.96% |
| 10/1/2028 | 1,280,000 | Serial | 2.13% | 410,534 | 1,690,534 | | 27,230,000 | 69.69% |
| 4/1/2029 | - | | | 396,934 | 396,934 | 2,087,469 | 27,230,000 | 69.69% |
| 10/1/2029 | 1,305,000 | Serial | 2.25% | 396,934 | 1,701,934 | | 25,925,000 | 66.35% |
| 4/1/2030 | - | | | 382,253 | 382,253 | 2,084,188 | 25,925,000 | 66.35% |
| 10/1/2030 | 1,335,000 | Serial | 2.38% | 382,253 | 1,717,253 | | 24,590,000 | 62.93% |
| 4/1/2031 | - | | | 366,400 | 366,400 | 2,083,653 | 24,590,000 | 62.93% |
| 10/1/2031 | 1,365,000 | Serial | 2.50% | 366,400 | 1,731,400 | | 23,225,000 | 59.44% |
| 4/1/2032 | - | | | 349,338 | 349,338 | 2,080,738 | 23,225,000 | 59.44% |
| 10/1/2032 | 1,400,000 | Serial | 2.63% | 349,338 | 1,749,338 | | 21,825,000 | 55.85% |
| 4/1/2033 | - | | | 330,963 | 330,963 | 2,080,300 | 21,825,000 | 55.85% |
| 10/1/2033 | 1,440,000 | Serial | 2.75% | 330,963 | 1,770,963 | | 20,385,000 | 52.17% |
| 4/1/2034 | - | | | 311,163 | 311,163 | 2,082,125 | 20,385,000 | 52.17% |
| 10/1/2034 | 1,475,000 | Serial | 3.00% | 311,163 | 1,786,163 | | 18,910,000 | 48.39% |
| 4/1/2035 | - | | | 289,038 | 289,038 | 2,075,200 | 18,910,000 | 48.39% |
| 10/1/2035 | 1,520,000 | Serial | 3.00% | 289,038 | 1,809,038 | | 17,390,000 | 44.50% |
| 4/1/2036 | - | | | 266,238 | 266,238 | 2,075,275 | 17,390,000 | 44.50% |
| 10/1/2036 | 1,355,000 | Serial | 3.00% | 266,238 | 1,621,238 | | 16,035,000 | 41.04% |
| 4/1/2037 | - | | | 245,913 | 245,913 | 1,867,150 | 16,035,000 | 41.04% |
| 10/1/2037 | 1,395,000 | Serial | 3.00% | 245,913 | 1,640,913 | | 14,640,000 | 37.47% |
| 4/1/2038 | - | | | 224,988 | 224,988 | 1,865,900 | 14,640,000 | 37.47% |
| 10/1/2038 | 1,440,000 | Serial | 3.00% | 224,988 | 1,664,988 | | 13,200,000 | 33.78% |
| 4/1/2039 | - | | | 203,388 | 203,388 | 1,868,375 | 13,200,000 | 33.78% |
| 10/1/2039 | 1,480,000 | Serial | 3.00% | 203,388 | 1,683,388 | | 11,720,000 | 29.99% |
| 4/1/2040 | - | | | 181,188 | 181,188 | 1,864,575 | 11,720,000 | 29.99% |
| 10/1/2040 | 1,525,000 | Term 1 (A) | 3.00% | 181,188 | 1,706,188 | | 10,195,000 | 26.09% |
| 4/1/2041 | - | | | 158,313 | 158,313 | 1,864,500 | 10,195,000 | 26.09% |
| 10/1/2041 | 1,575,000 | Term 1 (A) | 3.00% | 158,313 | 1,733,313 | | 8,620,000 | 22.06% |
| 4/1/2042 | - | | | 134,688 | 134,688 | 1,868,000 | 8,620,000 | 22.06% |
| 10/1/2042 | 1,620,000 | Term 2 (B) | 3.13% | 134,688 | 1,754,688 | | 7,000,000 | 17.91% |
| 4/1/2043 | - | | | 109,375 | 109,375 | 1,864,063 | 7,000,000 | 17.91% |

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$39,075,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Fifth Cent Tourist Development Tax Refunding Revenue Bonds**
**Series 2016**

| | |
|---|---|
| **DATED:** | **October 27, 2016** |
| **DELIVERED:** | **October 27, 2016** |
| Initial Call Date / Price: | 10/27/2026 |
| True Interest Cost (TIC): | 3.051275% |
| Arbitrage Yield: | 2.860211% |

| Ratings | Underlying | Insured * |
|---|---|---|
| Moody's | A1 | N/R |
| S&P | AA- | N/R |
| Fitch | AA- | N/R |

**PURPOSE**
To refund the 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds (Ice Palace Project) and redeem outstanding Commercial Paper related to Amalie Arena, formerly known as the Tampa Bay Times Forum, St Pete Times Forum and as the Ice Palace.

**SECURITY**
The County's Fifth Cent Tourist Development Tax ("5th Cent TDT").

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 10/1/2043 | $ 1,670,000 | Term 2 (B) | 3.13% | 109,375 | $ 1,779,375 | | $ 5,330,000 | 13.64% |
| 4/1/2044 | - | | | 83,281 | 83,281 | 1,862,656 | 5,330,000 | 13.64% |
| 10/1/2044 | 1,725,000 | Term 2 (B) | 3.13% | 83,281 | 1,808,281 | | 3,605,000 | 9.23% |
| 4/1/2045 | - | | | 56,328 | 56,328 | 1,864,609 | 3,605,000 | 9.23% |
| 10/1/2045 | 1,775,000 | Term 2 (B) | 3.13% | 56,328 | 1,831,328 | | 1,830,000 | 4.68% |
| 4/1/2046 | - | | | 28,594 | 28,594 | 1,859,922 | 1,830,000 | 4.68% |
| 10/1/2046 | 1,830,000 | Term 2 (B) | 3.13% | 28,594 | 1,858,594 | | - | 0.00% |
| 4/1/2047 | - | | | - | - | 1,858,594 | - | 0.00% |
| | **$ 33,040,000** | | | **$ 12,398,316** | **$ 45,438,316** | **$ 45,438,316** | | |

**** Modified Accrual Basis**

(A) 10/01/2041 $ 3,100,000 Term Bond 1, CUSIP number 43232ABZ9
(B) 10/01/2039 8,620,000 Term Bond 2, CUSIP number 43232ACA3

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$12,875,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Fourth Cent Tourist Development Tax Refunding Revenue Bonds (Tax-Exempt)**
**Series 2017A**

| | | |
|---|---|---|
| **DATED:** | **February 16, 2017** | |
| **DELIVERED:** | **February 16, 2017** | |
| Initial Call Date / Price: | 10/1/2027 | 100% |
| True Interest Cost (TIC): | 3.1324780% | |
| Arbitrage Yield: | 2.9964650% | |

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | A1 | N/R |
| S&P | AA- | N/R |
| Fitch | AA- | N/R |

**PURPOSE**

To refund the County's outstanding Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2006, which were issued to refund Tampa Sports Authority Tourist Development Tax Revenue Bonds (Stadium Project), Series 1997B, which in turn were issued to fund the acquisition and/or construction of various capital improvements to the County-owned Steinbrenner Field (fka Legends Field) baseball stadium, and the City-owned Tampa Convention Center.

**SECURITY**

The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 10/1/2024 | $ 765,000 | Serial | 5.00% | $ 159,891 | $ 924,891 | | $ 7,525,000 | 58.45% |
| 4/1/2025 | - | | | 140,766 | 140,766 | 1,065,656 | 7,525,000 | 58.45% |
| 10/1/2025 | 800,000 | Serial | 5.00% | 140,766 | 940,766 | | 6,725,000 | 52.23% |
| 4/1/2026 | - | | | 120,766 | 120,766 | 1,061,531 | 6,725,000 | 52.23% |
| 10/1/2026 | 825,000 | Serial | 5.00% | 120,766 | 945,766 | | 5,900,000 | 45.83% |
| 4/1/2027 | - | | | 100,141 | 100,141 | 1,045,906 | 5,900,000 | 45.83% |
| 10/1/2027 | 570,000 | Serial | 3.00% | 100,141 | 670,141 | | 5,330,000 | 41.40% |
| 4/1/2028 | - | | | 91,591 | 91,591 | 761,731 | 5,330,000 | 41.40% |
| 10/1/2028 | 585,000 | Serial | 5.00% | 91,591 | 676,591 | | 4,745,000 | 36.85% |
| 4/1/2029 | - | | | 76,966 | 76,966 | 753,556 | 4,745,000 | 36.85% |
| 10/1/2029 | 615,000 | Serial | 3.00% | 76,966 | 691,966 | | 4,130,000 | 32.08% |
| 4/1/2030 | - | | | 67,741 | 67,741 | 759,706 | 4,130,000 | 32.08% |
| 10/1/2030 | 635,000 | Serial | 3.00% | 67,741 | 702,741 | | 3,495,000 | 27.15% |
| 4/1/2031 | - | | | 58,216 | 58,216 | 760,956 | 3,495,000 | 27.15% |
| 10/1/2031 | 655,000 | Serial | 3.13% | 58,216 | 713,216 | | 2,840,000 | 22.06% |
| 4/1/2032 | - | | | 47,981 | 47,981 | 761,197 | 2,840,000 | 22.06% |
| 10/1/2032 | 675,000 | Serial | 3.25% | 47,981 | 722,981 | | 2,165,000 | 16.82% |
| 4/1/2033 | - | | | 37,013 | 37,013 | 759,994 | 2,165,000 | 16.82% |
| 10/1/2033 | 700,000 | Serial | 3.25% | 37,013 | 737,013 | | 1,465,000 | 11.38% |
| 4/1/2034 | - | | | 25,638 | 25,638 | 762,650 | 1,465,000 | 11.38% |
| 10/1/2034 | 720,000 | Serial | 3.50% | 25,638 | 745,638 | | 745,000 | 5.79% |
| 4/1/2035 | - | | | 13,038 | 13,038 | 758,675 | 745,000 | 5.79% |
| 10/1/2035 | 745,000 | Serial | 3.50% | 13,038 | 758,038 | | - | 0.00% |
| 4/1/2036 | - | | | | | 758,038 | - | 0.00% |
| | **$ 8,290,000** | | | **$ 1,719,597** | **$ 10,009,597** | **$ 10,009,597** | | |

**** Modified Accrual Basis**

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$22,020,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Fourth Cent Tourist Development Tax Revenue Bonds (Taxable)**
**Series 2017B**

| | | |
|---|---|---|
| **DATED:** | **February 16, 2017** | |
| **DELIVERED:** | **February 16, 2017** | |
| Initial Call Date / Price: | 10/1/2027 | 100% |
| True Interest Cost (TIC): | 4.2145810% | |
| Arbitrage Yield: | 2.9964650% | |

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | A1 | N/R |
| S&P | AA- | N/R |
| Fitch | AA- | N/R |

**PURPOSE**
To fund certain cost reimbursements for various improvements to George M. Steinbrenner Field (fka Legends Field), a professional spring training baseball facility.

**SECURITY**
The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 10/1/2024 | $ 435,000 | Serial | 3.250% | $ 399,668 | $ 834,668 | | $ 18,800,000 | 85.38% |
| 4/1/2025 | - | | | 392,599 | 392,599 | 1,227,266 | 18,800,000 | 85.38% |
| 10/1/2025 | 445,000 | Serial | 3.450% | 392,599 | 837,599 | | 18,355,000 | 83.36% |
| 4/1/2026 | - | | | 384,923 | 384,923 | 1,222,521 | 18,355,000 | 83.36% |
| 10/1/2026 | 475,000 | Serial | 3.600% | 384,923 | 859,923 | | 17,880,000 | 81.20% |
| 4/1/2027 | - | | | 376,373 | 376,373 | 1,236,295 | 17,880,000 | 81.20% |
| 10/1/2027 | 815,000 | Serial | 3.700% | 376,373 | 1,191,373 | | 17,065,000 | 77.50% |
| 4/1/2028 | - | | | 361,295 | 361,295 | 1,552,668 | 17,065,000 | 77.50% |
| 10/1/2028 | 845,000 | Serial | 3.800% | 361,295 | 1,206,295 | | 16,220,000 | 73.66% |
| 4/1/2029 | - | | | 345,240 | 345,240 | 1,551,535 | 16,220,000 | 73.66% |
| 10/1/2029 | 880,000 | Serial | 3.900% | 345,240 | 1,225,240 | | 15,340,000 | 69.66% |
| 4/1/2030 | - | | | 328,080 | 328,080 | 1,553,320 | 15,340,000 | 69.66% |
| 10/1/2030 | 915,000 | Serial | 4.000% | 328,080 | 1,243,080 | | 14,425,000 | 65.51% |
| 4/1/2031 | - | | | 309,780 | 309,780 | 1,552,860 | 14,425,000 | 65.51% |
| 10/1/2031 | 950,000 | Serial | 4.050% | 309,780 | 1,259,780 | | 13,475,000 | 61.19% |
| 4/1/2032 | - | | | 290,543 | 290,543 | 1,550,323 | 13,475,000 | 61.19% |
| 10/1/2032 | 985,000 | Serial | 4.100% | 290,543 | 1,275,543 | | 12,490,000 | 56.72% |
| 4/1/2033 | - | | | 270,350 | 270,350 | 1,545,893 | 12,490,000 | 56.72% |
| 10/1/2033 | 1,025,000 | Term 1 (A) | 4.250% | 270,350 | 1,295,350 | | 11,465,000 | 52.07% |
| 4/1/2034 | - | | | 248,569 | 248,569 | 1,543,919 | 11,465,000 | 52.07% |
| 10/1/2034 | 1,070,000 | Term 1 (A) | 4.250% | 248,569 | 1,318,569 | | 10,395,000 | 47.21% |
| 4/1/2035 | - | | | 225,831 | 225,831 | 1,544,400 | 10,395,000 | 47.21% |
| 10/1/2035 | 1,115,000 | Term 1 (A) | 4.250% | 225,831 | 1,340,831 | | 9,280,000 | 42.14% |
| 4/1/2036 | - | | | 202,138 | 202,138 | 1,542,969 | 9,280,000 | 42.14% |
| 10/1/2036 | 675,000 | Term 1 (A) | 4.250% | 202,138 | 877,138 | | 8,605,000 | 39.08% |
| 4/1/2037 | - | | | 187,794 | 187,794 | 1,064,931 | 8,605,000 | 39.08% |
| 10/1/2037 | 705,000 | Term 1 (A) | 4.250% | 187,794 | 892,794 | | 7,900,000 | 35.88% |
| 4/1/2038 | - | | | 172,813 | 172,813 | 1,065,606 | 7,900,000 | 35.88% |
| 10/1/2038 | 735,000 | Term 1 (B) | 4.375% | 172,813 | 907,813 | | 7,165,000 | 32.54% |
| 4/1/2039 | - | | | 156,734 | 156,734 | 1,064,547 | 7,165,000 | 32.54% |
| 10/1/2039 | 770,000 | Term 1 (B) | 4.375% | 156,734 | 926,734 | | 6,395,000 | 29.04% |
| 4/1/2040 | - | | | 139,891 | 139,891 | 1,066,625 | 6,395,000 | 29.04% |
| 10/1/2040 | 800,000 | Term 1 (B) | 4.375% | 139,891 | 939,891 | | 5,595,000 | 25.41% |
| 4/1/2041 | - | | | 122,391 | 122,391 | 1,062,281 | 5,595,000 | 25.41% |
| 10/1/2041 | 835,000 | Term 1 (B) | 4.375% | 122,391 | 957,391 | | 4,760,000 | 21.62% |
| 4/1/2042 | - | | | 104,125 | 104,125 | 1,061,516 | 4,760,000 | 21.62% |

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$22,020,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Fourth Cent Tourist Development Tax Revenue Bonds (Taxable)**
**Series 2017B**

| | | | |
|---|---|---|---|
| **DATED:** | **February 16, 2017** | | |
| **DELIVERED:** | **February 16, 2017** | | |
| Initial Call Date / Price: | 10/1/2027 | 100% | |
| True Interest Cost (TIC): | 4.2145810% | | |
| Arbitrage Yield: | 2.9964650% | | |

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | A1 | N/R |
| S&P | AA- | N/R |
| Fitch | AA- | N/R |

**PURPOSE**
To fund certain cost reimbursements for various improvements to George M. Steinbrenner Field (fka Legends Field), a professional spring training baseball facility.

**SECURITY**
The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 10/1/2042 | $ 870,000 | Term 1 (B) | 4.375% | $ 104,125 | $ 974,125 | | $ 3,890,000 | 17.67% |
| 4/1/2043 | - | | | 85,094 | 85,094 | 1,059,219 | 3,890,000 | 17.67% |
| 10/1/2043 | 910,000 | Term 1 (B) | 4.375% | 85,094 | 995,094 | | 2,980,000 | 13.53% |
| 4/1/2044 | - | | | 65,188 | 65,188 | 1,060,281 | 2,980,000 | 13.53% |
| 10/1/2044 | 950,000 | Term 1 (B) | 4.375% | 65,188 | 1,015,188 | | 2,030,000 | 9.22% |
| 4/1/2045 | - | | | 44,406 | 44,406 | 1,059,594 | 2,030,000 | 9.22% |
| 10/1/2045 | 995,000 | Term 1 (B) | 4.375% | 44,406 | 1,039,406 | | 1,035,000 | 4.70% |
| 4/1/2046 | - | | | 22,641 | 22,641 | 1,062,047 | 1,035,000 | 4.70% |
| 10/1/2046 | 1,035,000 | Term 1 (B) | 4.375% | 22,641 | 1,057,641 | | - | 0.00% |
| 4/1/2047 | - | | | | | 1,057,641 | - | 0.00% |
| | **$ 19,235,000** | | | **$ 10,073,255** | **$ 29,308,255** | **$ 29,308,255** | | |

**** Modified Accrual Basis**

| | | |
|---|---|---|
| 10/1/2037 | 4,590,000 | Term 1 (A) |
| 10/1/2046 | 7,900,000 | Term 1 (B) |

# Revenue Note: Non-Enterprise/Non-Ad Valorem

**$11,749,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Capital Improvement Non-Ad Valorem Refunding Revenue Note**
**Warehouse and Sheriff's Facilities Projects**
**Series 2017**

| | |
|---|---|
| **DATED:** | **September 26, 2017** |
| **DELIVERED:** | **September 26, 2017** |
| Initial Call Date / Price: | N/A |
| True Interest Cost (TIC): | 2.300277% |
| Arbitrage Yield: | 2.300277% |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | N/R | N/R |
| S&P | N/R | N/R |
| Fitch | N/R | N/R |

**PURPOSE**
To refund the County's Capital Improvement Non-Ad Valorem Revenue Bonds, Series 2008, which in turn were issued to refund the County's Capital Improvement Non-Ad Valorem Revenue Bonds, Series 1998 which were issued to 1) fund the acquisition and construction of a combined warehouse and operations center for various County agencies and two regional substations for the County sheriff's department, and 2) redeem an outstanding note to the Florida Local Government Finance Commission.

**SECURITY**
Covenant to budget and appropriate legally available county non-ad valorem revenues.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 1/1/2025 | $ - | | | $ 57,742 | $ 57,742 | | $ 5,021,000 | 42.74% |
| 7/1/2025 | 1,213,000 | N/A | 2.300% | 57,742 | 1,270,742 | 1,328,483 | 3,808,000 | 32.41% |
| 1/1/2026 | - | | | 43,792 | 43,792 | | 3,808,000 | 32.41% |
| 7/1/2026 | 1,242,000 | N/A | 2.300% | 43,792 | 1,285,792 | 1,329,584 | 2,566,000 | 21.84% |
| 1/1/2027 | - | | | 29,509 | 29,509 | | 2,566,000 | 21.84% |
| 7/1/2027 | 1,268,000 | N/A | 2.300% | 29,509 | 1,297,509 | 1,327,018 | 1,298,000 | 11.05% |
| 1/1/2028 | - | | | 14,927 | 14,927 | | 1,298,000 | 11.05% |
| 7/1/2028 | 1,298,000 | N/A | 2.300% | 14,927 | 1,312,927 | 1,327,854 | - | 0.00% |
| | **$ 5,021,000** | | | **$ 291,939** | **$ 5,312,939** | **$ 5,312,939** | | |

**** Modified Accrual Basis**

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$27,216,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Capital Improvement Program Refunding Revenue Note**
**Series 2017**

| | | |
|---|---|---|
| **DATED:** | **December 21, 2017** | |
| **DELIVERED:** | **December 21, 2017** | |
| Initial Call Date / Price: | | 100% |
| True Interest Cost (TIC): | 2.400198% | |
| Arbitrage Yield: | 2.400198% | |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | N/R | N/R |
| S&P | N/R | N/R |
| Fitch | N/R | N/R |

**PURPOSE**

To partially refund the outstanding Capital Improvement Revenue Bonds, Series 2012, which were issued To provide funds to pay costs of the acquisition and construction of various capital projects including, but not limited to, County government facilities, recreational park improvements, stormwater utility improvements, and various transportation-related capital improvements, and to refinance certain outstanding commercial paper notes.

**SECURITY**

Local Government Half-Cent Sales Tax. On parity with the Capital Improvement Program Refunding Revenue Bonds, Series 2012 and Series 2016.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 2/1/2025 | $ - | | | $ 154,368 | $ 154,368 | | $ 12,864,000 | 47.27% |
| 8/1/2025 | 6,357,000 | N/A | 2.400% | 154,368 | 6,511,368 | 6,665,736 | 6,507,000 | 23.91% |
| 2/1/2026 | - | | | 78,084 | 78,084 | | 6,507,000 | 23.91% |
| 8/1/2026 | 6,507,000 | N/A | 2.400% | 78,084 | 6,585,084 | 6,663,168 | - | 0.00% |
| | **$ 12,864,000** | | | **$ 464,904** | **$ 13,328,904** | **$ 13,328,904** | | |

**** Modified Accrual Basis**

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$61,135,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Community Investment Tax Refunding Revenue Bonds**
**Series 2018**

| | | | Ratings | Underlying | Insured |
|---|---|---|---|---|---|
| **DATED:** | **July 24, 2018** | | Moody's | A1 | N/R |
| **DELIVERED:** | **July 24, 2018** | | S&P | AA | N/R |
| Initial Call Date / Price: | Not Callable | | Fitch | AA | N/R |
| True Interest Cost (TIC): | 2.643778% | | | | |
| Arbitrage Yield: | 2.574698% | | | | |

**PURPOSE**

To refund certain outstanding commercial paper notes and financing the design, engineering, acquistion, construction and reconstruction of certain transportation and other capital improvements in the County.

**SECURITY**

The Community Investment Tax Revenues. The lien and pledge on the CIT Revenues is on a parity with the outstanding Community Investment Tax Revenue Bonds, Series 2012A, Series 2012B, and Series 2015.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *County's Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 11/1/2024 | $ 5,055,000 | Serial | 5.00% | $ 990,375 | $ 6,045,375 | | $ 34,560,000 | 56.53% |
| 5/1/2025 | - | | | 864,000 | 864,000 | 6,909,375 | 34,560,000 | 56.53% |
| 11/1/2025 | 6,560,000 | Serial | 5.00% | 864,000 | 7,424,000 | | 28,000,000 | 45.80% |
| 5/1/2026 | - | | | 700,000 | 700,000 | 8,124,000 | 28,000,000 | 45.80% |
| 11/1/2026 | 28,000,000 | Serial | 5.00% | 700,000 | 28,700,000 | | - | 0.00% |
| 5/1/2027 | - | | | | | 28,700,000 | - | |
| | **$ 39,615,000** | | | **$ 4,118,375** | **$ 43,733,375** | **$ 43,733,375** | | |

**** Modified Accrual Basis**

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$142,720,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Capital Improvement Non-Ad Valorem Revenue Bonds**
**Series 2019**

**DATED:** **June 20, 2019**
**DELIVERED:** **June 20, 2019**
Initial Call Date / Price: 8/1/2029
True Interest Cc 3.109146%
Arbitrage Yield: 3.011781%

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | Aa1 | N/A |
| S&P | AAA | N/A |
| Fitch | AA+ | N/A |

**PURPOSE**
To finance, refinance and/or reimburse costs of acquisition, construction, reconstruction, expansion, replacement and/or equipping of various County facilities including fire stations, court facilities, parks, recreation facilities, operations centers, maintenance facilities, emergency generators and solar and LED lighting, including land acquisition, retrofitting and hardening of certain facilities for hurricane resiliency and used by the County for emergency preparedness and post-disaster response.

**SECURITY**
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Interest* | *Fiscal Year Debt Service *** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 2/1/2025 | $ - | | | $ 2,499,544 | $ 2,499,544 | | | $ 142,720,000 | 100.00% |
| 8/1/2025 | - | | | 2,499,544 | 2,499,544 | 4,999,088 | 4,999,088 | 142,720,000 | 100.00% |
| 2/1/2026 | - | | | 2,499,544 | 2,499,544 | | | 142,720,000 | 100.00% |
| 8/1/2026 | - | | | 2,499,544 | 2,499,544 | 4,999,088 | 4,999,088 | 142,720,000 | 100.00% |
| 2/1/2027 | - | | | 2,499,544 | 2,499,544 | | | 142,720,000 | 100.00% |
| 8/1/2027 | 2,780,000 | Serial | 5.000% | 2,499,544 | 5,279,544 | 4,999,088 | 7,779,088 | 139,940,000 | 98.05% |
| 2/1/2028 | - | | | 2,430,044 | 2,430,044 | | | 139,940,000 | 98.05% |
| 8/1/2028 | 2,920,000 | Serial | 5.000% | 2,430,044 | 5,350,044 | 4,860,088 | 7,780,088 | 137,020,000 | 96.01% |
| 2/1/2029 | - | | | 2,357,044 | 2,357,044 | | | 137,020,000 | 96.01% |
| 8/1/2029 | 4,390,000 | Serial | 5.000% | 2,357,044 | 6,747,044 | 4,714,088 | 9,104,088 | 132,630,000 | 92.93% |
| 2/1/2030 | - | | | 2,247,294 | 2,247,294 | | | 132,630,000 | 92.93% |
| 8/1/2030 | 4,610,000 | Serial | 5.000% | 2,247,294 | 6,857,294 | 4,494,588 | 9,104,588 | 128,020,000 | 89.70% |
| 2/1/2031 | - | | | 2,132,044 | 2,132,044 | | | 128,020,000 | 89.70% |
| 8/1/2031 | 4,840,000 | Serial | 4.000% | 2,132,044 | 6,972,044 | 4,264,088 | 9,104,088 | 123,180,000 | 86.31% |
| 2/1/2032 | - | | | 2,035,244 | 2,035,244 | | | 123,180,000 | 86.31% |
| 8/1/2032 | 5,035,000 | Serial | 4.000% | 2,035,244 | 7,070,244 | 4,070,488 | 9,105,488 | 118,145,000 | 82.78% |
| 2/1/2033 | - | | | 1,934,544 | 1,934,544 | | | 118,145,000 | 82.78% |
| 8/1/2033 | 5,235,000 | Serial | 4.000% | 1,934,544 | 7,169,544 | 3,869,088 | 9,104,088 | 112,910,000 | 79.11% |
| 2/1/2034 | - | | | 1,829,844 | 1,829,844 | | | 112,910,000 | 79.11% |
| 8/1/2034 | 5,445,000 | Serial | 4.000% | 1,829,844 | 7,274,844 | 3,659,688 | 9,104,688 | 107,465,000 | 75.30% |
| 2/1/2035 | - | | | 1,720,944 | 1,720,944 | | | 107,465,000 | 75.30% |
| 8/1/2035 | 5,665,000 | Serial | 4.000% | 1,720,944 | 7,385,944 | 3,441,888 | 9,106,888 | 101,800,000 | 71.33% |
| 2/1/2036 | - | | | 1,607,644 | 1,607,644 | | | 101,800,000 | 71.33% |
| 8/1/2036 | 5,890,000 | Serial | 4.000% | 1,607,644 | 7,497,644 | 3,215,288 | 9,105,288 | 95,910,000 | 67.20% |
| 2/1/2037 | - | | | 1,489,844 | 1,489,844 | | | 95,910,000 | 67.20% |
| 8/1/2037 | 6,125,000 | Serial | 3.000% | 1,489,844 | 7,614,844 | 2,979,688 | 9,104,688 | 89,785,000 | 62.91% |
| 2/1/2038 | - | | | 1,397,969 | 1,397,969 | | | 89,785,000 | 62.91% |
| 8/1/2038 | 6,310,000 | Serial | 3.000% | 1,397,969 | 7,707,969 | 2,795,938 | 9,105,938 | 83,475,000 | 58.49% |
| 2/1/2039 | - | | | 1,303,319 | 1,303,319 | | | 83,475,000 | 58.49% |
| 8/1/2039 | 6,500,000 | Serial | 3.000% | 1,303,319 | 7,803,319 | 2,606,638 | 9,106,638 | 76,975,000 | 53.93% |
| 2/1/2040 | - | | | 1,205,819 | 1,205,819 | | | 76,975,000 | 53.93% |
| 8/1/2040 | 6,695,000 | Serial | 3.000% | 1,205,819 | 7,900,819 | 2,411,638 | 9,106,638 | 70,280,000 | 49.24% |
| 2/1/2041 | - | | | 1,105,394 | 1,105,394 | | | 70,280,000 | 49.24% |
| 8/1/2041 | 6,895,000 | Serial | 3.000% | 1,105,394 | 8,000,394 | 2,210,788 | 9,105,788 | 63,385,000 | 44.41% |
| 2/1/2042 | - | | | 1,001,969 | 1,001,969 | | | 63,385,000 | 44.41% |
| 8/1/2042 | 7,100,000 | Serial | 3.000% | 1,001,969 | 8,101,969 | 2,003,938 | 9,103,938 | 56,285,000 | 39.44% |
| 2/1/2043 | - | | | 895,469 | 895,469 | | | 56,285,000 | 39.44% |
| 8/1/2043 | 7,315,000 | Serial | 3.125% | 895,469 | 8,210,469 | 1,790,938 | 9,105,938 | 48,970,000 | 34.31% |
| 2/1/2044 | - | | | 781,172 | 781,172 | | | 48,970,000 | 34.31% |
| 8/1/2044 | 7,545,000 | Serial | 3.125% | 781,172 | 8,326,172 | 1,562,344 | 9,107,344 | 41,425,000 | 29.03% |

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$142,720,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Capital Improvement Non-Ad Valorem Revenue Bonds**
**Series 2019**

**DATED:** **June 20, 2019**
**DELIVERED:** **June 20, 2019**
Initial Call Date / Price: 8/1/2029
True Interest Cc 3.109146%
Arbitrage Yield: 3.011781%

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | Aa1 | N/A |
| S&P | AAA | N/A |
| Fitch | AA+ | N/A |

**PURPOSE**
To finance, refinance and/or reimburse costs of acquisition, construction, reconstruction, expansion, replacement and/or equipping of various County facilities including fire stations, court facilities, parks, recreation facilities, operations centers, maintenance facilities, emergency generators and solar and LED lighting, including land acquisition, retrofitting and hardening of certain facilities for hurricane resiliency and used by the County for emergency preparedness and post-disaster response.

**SECURITY**
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 2/1/2045 | $ - | | | $ 663,281 | $ 663,281 | | | $ 41,425,000 | 29.03% |
| 8/1/2045 | 7,780,000 | Serial | 3.125% | 663,281 | 8,443,281 | 1,326,563 | 9,106,563 | 33,645,000 | 23.57% |
| 2/1/2046 | - | | | 541,719 | 541,719 | | | 33,645,000 | 23.57% |
| 8/1/2046 | 8,020,000 | Serial | 3.125% | 541,719 | 8,561,719 | 1,083,438 | 9,103,438 | 25,625,000 | 17.95% |
| 2/1/2047 | - | | | 416,406 | 416,406 | | | 25,625,000 | 17.95% |
| 8/1/2047 | 8,270,000 | Serial | 3.250% | 416,406 | 8,686,406 | 832,813 | 9,102,813 | 17,355,000 | 12.16% |
| 2/1/2048 | - | | | 282,019 | 282,019 | | | 17,355,000 | 12.16% |
| 8/1/2048 | 8,540,000 | Serial | 3.250% | 282,019 | 8,822,019 | 564,038 | 9,104,038 | 8,815,000 | 6.18% |
| 2/1/2049 | - | | | 143,244 | 143,244 | | | 8,815,000 | 6.18% |
| 8/1/2049 | 8,815,000 | Serial | 3.250% | 143,244 | 8,958,244 | 286,488 | 9,101,488 | - | 0.00% |
| | **$ 142,720,000** | | | **$ 74,041,794** | **$ 216,761,794** | **$ 74,041,794** | **$ 216,761,794** | | |

**** Modified Accrual Basis**

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$189,290,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Capital Improvement Non-Ad Valorem Revenue Bonds**
**Series 2021**

**DATED:** **May 11, 2021**
**DELIVERED:** **May 25, 2021**
Initial Call Date / Price: 8/1/2031
True Interest Cc 2.178942%
Arbitrage Yield: 1.945527%

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | Aa1 | N/A |
| S&P | AAA | N/A |
| Fitch | AA+ | N/A |

**PURPOSE**
To finance, refinance and/or reimburse costs of the acquisition, construction, reconstruction, expansion, replacement and/or equipping of various capital improvements throughout the County, all in accordance with the plans and specifications on file with the County, as such plans may be modified from time to time, and to refinance certain outstanding commercial paper notes, the proceeds of which were used to finance a portion of the costs of the Project.

**SECURITY**
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Interest* | *Fiscal Year Debt Service *** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 2/1/2025 | $ - | | | $ 2,725,244 | $ 2,725,244 | | | $ 178,525,000 | 94.31% |
| 8/1/2025 | 3,950,000 | Serial | 5.000% | 2,725,244 | 6,675,244 | 5,450,488 | 9,400,488 | 174,575,000 | 92.23% |
| 2/1/2026 | - | | | 2,626,494 | 2,626,494 | | | 174,575,000 | 92.23% |
| 8/1/2026 | 4,150,000 | Serial | 5.000% | 2,626,494 | 6,776,494 | 5,252,988 | 9,402,988 | 170,425,000 | 90.03% |
| 2/1/2027 | - | | | 2,522,744 | 2,522,744 | | | 170,425,000 | 90.03% |
| 8/1/2027 | 4,355,000 | Serial | 5.000% | 2,522,744 | 6,877,744 | 5,045,488 | 9,400,488 | 166,070,000 | 87.73% |
| 2/1/2028 | - | | | 2,413,869 | 2,413,869 | | | 166,070,000 | 87.73% |
| 8/1/2028 | 4,575,000 | Serial | 5.000% | 2,413,869 | 6,988,869 | 4,827,738 | 9,402,738 | 161,495,000 | 85.32% |
| 2/1/2029 | - | | | 2,299,494 | 2,299,494 | | | 161,495,000 | 85.32% |
| 8/1/2029 | 4,805,000 | Serial | 5.000% | 2,299,494 | 7,104,494 | 4,598,988 | 9,403,988 | 156,690,000 | 82.78% |
| 2/1/2030 | - | | | 2,179,369 | 2,179,369 | | | 156,690,000 | 82.78% |
| 8/1/2030 | 5,045,000 | Serial | 5.000% | 2,179,369 | 7,224,369 | 4,358,738 | 9,403,738 | 151,645,000 | 80.11% |
| 2/1/2031 | - | | | 2,053,244 | 2,053,244 | | | 151,645,000 | 80.11% |
| 8/1/2031 | 5,295,000 | Serial | 5.000% | 2,053,244 | 7,348,244 | 4,106,488 | 9,401,488 | 146,350,000 | 77.32% |
| 2/1/2032 | - | | | 1,920,869 | 1,920,869 | | | 146,350,000 | 77.32% |
| 8/1/2032 | 5,560,000 | Serial | 4.000% | 1,920,869 | 7,480,869 | 3,841,738 | 9,401,738 | 140,790,000 | 74.38% |
| 2/1/2033 | - | | | 1,809,669 | 1,809,669 | | | 140,790,000 | 74.38% |
| 8/1/2033 | 5,780,000 | Serial | 3.000% | 1,809,669 | 7,589,669 | 3,619,338 | 9,399,338 | 135,010,000 | 71.32% |
| 2/1/2034 | - | | | 1,722,969 | 1,722,969 | | | 135,010,000 | 71.32% |
| 8/1/2034 | 5,955,000 | Serial | 3.000% | 1,722,969 | 7,677,969 | 3,445,938 | 9,400,938 | 129,055,000 | 68.18% |
| 2/1/2035 | - | | | 1,633,644 | 1,633,644 | | | 129,055,000 | 68.18% |
| 8/1/2035 | 6,135,000 | Serial | 3.000% | 1,633,644 | 7,768,644 | 3,267,288 | 9,402,288 | 122,920,000 | 64.94% |
| 2/1/2036 | - | | | 1,541,619 | 1,541,619 | | | 122,920,000 | 64.94% |
| 8/1/2036 | 6,320,000 | Serial | 3.000% | 1,541,619 | 7,861,619 | 3,083,238 | 9,403,238 | 116,600,000 | 61.60% |
| 2/1/2037 | - | | | 1,446,819 | 1,446,819 | | | 116,600,000 | 61.60% |
| 8/1/2037 | 6,510,000 | Serial | 2.000% | 1,446,819 | 7,956,819 | 2,893,638 | 9,403,638 | 110,090,000 | 58.16% |
| 2/1/2038 | - | | | 1,381,719 | 1,381,719 | | | 110,090,000 | 58.16% |
| 8/1/2038 | 6,640,000 | Serial | 3.000% | 1,381,719 | 8,021,719 | 2,763,438 | 9,403,438 | 103,450,000 | 54.65% |
| 2/1/2039 | - | | | 1,282,119 | 1,282,119 | | | 103,450,000 | 54.65% |
| 8/1/2039 | 6,840,000 | Serial | 2.000% | 1,282,119 | 8,122,119 | 2,564,238 | 9,404,238 | 96,610,000 | 51.04% |
| 2/1/2040 | - | | | 1,213,719 | 1,213,719 | | | 96,610,000 | 51.04% |
| 8/1/2040 | 6,975,000 | Serial | 2.000% | 1,213,719 | 8,188,719 | 2,427,438 | 9,402,438 | 89,635,000 | 47.35% |
| 2/1/2041 | - | | | 1,143,969 | 1,143,969 | | | 89,635,000 | 47.35% |
| 8/1/2041 | 7,115,000 | Serial | 2.000% | 1,143,969 | 8,258,969 | 2,287,938 | 9,402,938 | 82,520,000 | 43.59% |
| 2/1/2042 | - | | | 1,072,819 | 1,072,819 | | | 82,520,000 | 43.59% |
| 8/1/2042 | 7,255,000 | Term | 3.000% | 1,072,819 | 8,327,819 | 2,145,638 | 9,400,638 | 75,265,000 | 39.76% |
| 2/1/2043 | - | | | 963,994 | 963,994 | | | 75,265,000 | 39.76% |
| 8/1/2043 | 7,475,000 | Term | 3.000% | 963,994 | 8,438,994 | 1,927,988 | 9,402,988 | 67,790,000 | 35.81% |
| 2/1/2044 | - | | | 851,869 | 851,869 | | | 67,790,000 | 35.81% |
| 8/1/2044 | 7,700,000 | Term | 3.000% | 851,869 | 8,551,869 | 1,703,738 | 9,403,738 | 60,090,000 | 31.74% |
| 2/1/2045 | - | | | 736,369 | 736,369 | | | 60,090,000 | 31.74% |

# Revenue Bonds: Non-Enterprise/Non-Ad Valorem

**$189,290,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Capital Improvement Non-Ad Valorem Revenue Bonds**
**Series 2021**

**DATED:** **May 11, 2021**
**DELIVERED:** **May 25, 2021**
Initial Call Date / Price: 8/1/2031
True Interest Cc 2.178942%
Arbitrage Yield: 1.945527%

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | Aa1 | N/A |
| S&P | AAA | N/A |
| Fitch | AA+ | N/A |

**PURPOSE**
To finance, refinance and/or reimburse costs of the acquisition, construction, reconstruction, expansion, replacement and/or equipping of various capital improvements throughout the County, all in accordance with the plans and specifications on file with the County, as such plans may be modified from time to time, and to refinance certain outstanding commercial paper notes, the proceeds of which were used to finance a portion of the costs of the Project.

**SECURITY**
Covenant to budget and appropriate from legally available Non-Ad Valorem revenues. (Local Government Half-Cent Sales Tax revenues are the repayment source for debt service on the Bonds.)

| | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| 8/1/2045 | $ 7,930,000 | Term | 3.000% | $ 736,369 | $ 8,666,369 | $ 1,472,738 | $ 9,402,738 | $ 52,160,000 | 27.56% |
| 2/1/2046 | - | | | 617,419 | 617,419 | | | 52,160,000 | 27.56% |
| 8/1/2046 | 8,165,000 | Term | 3.000% | 617,419 | 8,782,419 | 1,234,838 | 9,399,838 | 43,995,000 | 23.24% |
| 2/1/2047 | - | | | 494,944 | 494,944 | | | 43,995,000 | 23.24% |
| 8/1/2047 | 8,410,000 | Term | 2.250% | 494,944 | 8,904,944 | 989,888 | 9,399,888 | 35,585,000 | 18.80% |
| 2/1/2048 | - | | | 400,331 | 400,331 | | | 35,585,000 | 18.80% |
| 8/1/2048 | 8,600,000 | Term | 2.250% | 400,331 | 9,000,331 | 800,663 | 9,400,663 | 26,985,000 | 14.26% |
| 2/1/2049 | - | | | 303,581 | 303,581 | | | 26,985,000 | 14.26% |
| 8/1/2049 | 8,795,000 | Term | 2.250% | 303,581 | 9,098,581 | 607,163 | 9,402,163 | 18,190,000 | 9.61% |
| 2/1/2050 | - | | | 204,638 | 204,638 | | | 18,190,000 | 9.61% |
| 8/1/2050 | 8,995,000 | Term | 2.250% | 204,638 | 9,199,638 | 409,275 | 9,404,275 | 9,195,000 | 4.86% |
| 2/1/2051 | - | | | 103,444 | 103,444 | | | 9,195,000 | 4.86% |
| 8/1/2051 | 9,195,000 | Term | 2.250% | 103,444 | 9,298,444 | 206,888 | 9,401,888 | - | 0.00% |
| | **$ 178,525,000** | | | **$ 75,333,950** | **$ 253,858,950** | **$ 75,333,950** | **$ 253,858,950** | | |

**** Modified Accrual Basis**

# Revenue Bonds: Enterprise Funds

**WATER AND WASTEWATER**

The County's water and wastewater bonds are secured solely by a pledge of the revenues of the water and wastewater utility system (the "Utility System"). Utility System debt outstanding as of September 30, 2024 is $435,490,000.

The **Series 2016 Utility Revenue Bonds,** issued in the amount of $207,795,000, funded the cost of design and acquisition of various capital improvements to the County's water and waste water utility system. The Bonds are being repaid from water and wastewater utility system revenues.

The **Series 2019 Utility Refunding Revenue Bonds**, issued in the amount of $90,375,000. The Series 2019 Bonds were issued to refund the County's outstanding Series 2010B Utility Revenue Bonds (Federally Taxable – Build America Bonds), which were issued to provide funding for the Utility System's capital improvement program. The Series 2019 Bonds will be repaid from water and wastewater system revenues.

The **Series 2021A Utility Revenue Bonds**, issued in the amount of $155,155,000, provided $166,513,292 in project funding for the Utility System's capital improvement program, and the **Series 2021B Utility Refunding Revenue Bonds**, which were issued in the amount of $19,780,000 in order to refund the County's outstanding Series 2010C Utility Revenue Bonds (Federally Taxable – Recovery Zone Economic Development Bonds). The Series 2010C Bonds were issued to provide funding for the Utility System's capital improvement program. The Series 2021 Bonds will be repaid from water and wastewater system revenues.

The **2022 Non-Revolving Credit Agreement** was opened in March 2022 with a credit line of $37,500,000. The line of credit was obtained for the purpose of providing short-term funding for certain capital improvements to the Water and Wastewater System, including the construction of improvements at the System's future One Water Campus facility. The credit line is being serviced with water/wastewater system revenues and will be refinanced in future as part of a long-term financing (budgeted at $503 million).

**WATER AUTHORITY**

In September 1998, a new regional water authority was created. This authority, Tampa Bay Water (TBW), replaced the previous West Coast Regional Water Supply Authority ("WCRWSA") and issued $372.25 million in bonds to retire the debt of the WCRWSA. In the years since then, TBW has completed a number of additional financings and, as of September 30, 2020, has debt outstanding, including accreted interest on capital appreciation bonds, in the amount of $897,550,822. The County's current proportionate obligation to TBW is treated as a current operating and maintenance expense of the County's water and wastewater system and is not reflected as a debt of the County.

**SOLID WASTE**

Solid Waste and Resource Recovery Revenue Bonds are secured solely by a pledge of the revenues of the solid waste system. Solid waste system debt outstanding as of September 30, 2024 is $94,585,000.

The **Series 2016A (AMT) Solid Waste and Resource Recovery Revenue Bonds** issued in the amount of $89,010,000 and the **Series 2016B (NON AMT) Solid Waste and Resource Recovery Revenue Bonds** issued in the amount of $25,220,000. The Series 2016A Bonds were issued to refund the County's outstanding Solid Waste Resource Recovery Bonds, Series 2006A (AMT) which were issued to fund the costs of design, acquisitions, construction and equipping of solid waste disposal and resource recovery facilities owned by the County. The Series 2016B Bonds were issued to refund the County's outstanding Solid Waste and Resource Recovery Revenue Bonds, Series 2006B (NON-AMT) which were issued to fund the costs of design, acquisition, construction and equipping of solid waste disposal and resource recovery facilities owned by the County. The Series 2016 Bonds will be repaid from solid waste system revenues.

The **2020 Non-Revolving Credit Agreement** was opened In December 2020 with a credit line of $22 million. The credit facility was obtained for the purpose of obtaining funds to purchase and install a new leachate evaporate concentrator, and to construct various capital improvements at the Northwest Transfer Station facility. The credit line is being serviced with solid waste system revenues and will be refinanced in 2024 as part of a long-term bond issuance (budgeted at $101 million).

# Revenue Bonds: Enterprise Funds

| Amount Outstanding FYE 2024 | Dated Date | Issue | Security | Insured/ Underlying Ratings[1] | Bond Insurance | Final Maturity |
|---|---|---|---|---|---|---|
| **Water and Wastewater Bonds** | | | | | | |
| $190,620,000 | 07/26/2016 | $207,795,000 Utility Revenue Bonds, Series 2016 | Utility System Net Revenues/ Available Capacity Fees | Aa1/AA+/AAA | None | 08/01/46 |
| $73,155,000 | 12/10/2019 | $90,375,000 Utility Refunding Revenue Bonds, Series 2019 | Utility System Net Revenues/ Available Capacity Fees | Aaa/AA+/AAA | None | 08/01/37 |
| $151,935,000 | 06/29/2021 | $155,155,000 Utility Revenue Bonds, Series 2021A | Utility System Net Revenues/ Available Capacity Fees | Aaa/AA+/AAA | None | 08/01/51 |
| $19,780,000 | 07/19/2021 | $19,780,000 Utility Refunding Revenue Bonds, Series 2021B | Utility System Net Revenues/ Available Capacity Fees | Aaa/AA+/AAA | None | 08/01/40 |
| $200,000 | 03/28/2022 | $37,500,000 Subordinate Utility Revenue Note, Series 2022 | Utility System Net Revenues/ Available Capacity Fees | Aaa/AA+/AAA | None | 04/01/24 |
| **$435,690,000** | | **Water and Wastewater total** | | | | |
| **Solid Waste Revenue Bonds** | | | | | | |
| $47,365,000 | 11/21/2016 | $89,010,000 Solid Waste & Resource Recovery Revenue Bonds, Series 2016A (AMT) | Net Revenues of Solid Waste & Resource Recovery System | Aaa/AAA/AAA A1/A/A+ | None | 9/01/34 |
| $25,220,000 | 11/21/2016 | $25,220,000 Solid Waste and Resource Recovery Bonds, Series 2016B (NON-AMT) | Net Revenues of Solid Waste & Resource Recovery System | Aaa/AAA/AAA A1/A/A+ | None | 9/01/20 |
| $22,000,000 | 12/21/202 | $22,000,000 2020 Non-Revolving Credit Agreement | Net Revenues of Solid Waste & Resource Recovery System | Not Rated | None | 6/01/23 |
| **$94,585,000** | | **Solid Waste total** | | | | |
| **Total Water, Wastewater and Solid Waste Revenue Bonds** | | | | | | |
| **$530,275,000** | | **Grand Total** | | | | |

[*] *Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings*

# Revenue Bonds: Enterprise Funds

**As of 9/30/2024**

**AGGREGATE DEBT SERVICE SCHEDULE**

***(Excluding Commercial Paper Program)***

| *Fiscal Year* | *Principal* | *Fiscal Year Interest* | *Fiscal Year Debt Service* | *Outstanding Debt (FYE)* | *Percent Outstanding* [(1)] |
|---|---|---|---|---|---|
| 2025 | $ 18,185,000 | $ 17,445,185 | $ 35,630,185 | $ 489,890,000 | 96.42% |
| 2026 | 18,930,000 | 16,536,281 | 35,466,281 | 470,960,000 | 92.69% |
| 2027 | 18,970,000 | 15,631,152 | 34,601,152 | 451,990,000 | 88.96% |
| 2028 | 19,880,000 | 14,725,781 | 34,605,781 | 432,110,000 | 85.05% |
| 2029 | 20,780,000 | 13,817,756 | 34,597,756 | 411,330,000 | 80.96% |
| 2030 | 21,675,000 | 12,867,452 | 34,542,452 | 389,655,000 | 76.69% |
| 2031 | 22,505,000 | 11,880,127 | 34,385,127 | 367,150,000 | 72.26% |
| 2032 | 23,505,000 | 10,901,644 | 34,406,644 | 343,645,000 | 67.64% |
| 2033 | 24,725,000 | 9,844,627 | 34,569,627 | 318,920,000 | 62.77% |
| 2034 | 25,630,000 | 8,887,890 | 34,517,890 | 293,290,000 | 57.73% |
| 2035 | 17,495,000 | 8,009,619 | 25,504,619 | 275,795,000 | 54.28% |
| 2036 | 18,015,000 | 7,488,015 | 25,503,015 | 257,780,000 | 50.74% |
| 2037 | 18,500,000 | 7,000,994 | 25,500,994 | 239,280,000 | 47.10% |
| 2038 | 19,645,000 | 6,504,244 | 26,149,244 | 219,635,000 | 43.23% |
| 2039 | 20,115,000 | 6,034,438 | 26,149,438 | 199,520,000 | 39.27% |
| 2040 | 20,645,000 | 5,545,325 | 26,190,325 | 178,875,000 | 35.21% |
| 2041 | 21,945,000 | 5,031,075 | 26,976,075 | 156,930,000 | 30.89% |
| 2042 | 22,610,000 | 4,374,941 | 26,984,941 | 134,320,000 | 26.44% |
| 2043 | 23,235,000 | 3,741,700 | 26,976,700 | 111,085,000 | 21.86% |
| 2044 | 23,890,000 | 3,086,600 | 26,976,600 | 87,195,000 | 17.16% |
| 2045 | 24,605,000 | 2,368,113 | 26,973,113 | 62,590,000 | 12.32% |
| 2046 | 25,345,000 | 1,628,113 | 26,973,113 | 37,245,000 | 7.33% |
| 2047 | 7,085,000 | 916,365 | 8,001,365 | 30,160,000 | 5.94% |

# Revenue Bonds: Enterprise Funds

**As of 9/30/2024**

**AGGREGATE DEBT SERVICE SCHEDULE**

***(Excluding Commercial Paper Program)***

| *Fiscal Year* | *Principal* | *Fiscal Year Interest* | *Fiscal Year Debt Service* | *Outstanding Debt (FYE)* | *Percent Outstanding* [(1)] |
|---|---|---|---|---|---|
| 2048 | $ 7,265,000 | $ 738,865 | $ 8,003,865 | $ 22,895,000 | 4.51% |
| 2049 | 7,445,000 | 556,865 | 8,001,865 | 15,450,000 | 3.04% |
| 2050 | 7,630,000 | 370,354 | 8,000,354 | 7,820,000 | 1.54% |
| 2051 | 7,820,000 | 179,208 | 7,999,208 | - | 0.00% |
| | **$ 508,075,000** | **$ 196,112,727** | **$ 704,187,727** | | |

**[(1)] Percentage of Amount Outstanding at fiscal year end 2025**

# Revenue Bonds: Enterprise Funds

**$89,010,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Solid Waste and Resource Recovery Revenue Bonds**
**Series 2016A (AMT)**

| | | |
|---|---|---|
| **DATED:** | **November 21, 2016** | |
| **DELIVERED:** | **November 21, 2016** | |
| Initial Call Date / Price: | 9/1/2026 | 100% |
| True Interest Cost (TIC): | 2.937660% (Series 2016A & 2016B) | |
| Arbitrage Yield: | 2.598037% (Series 2016A & 2016B) | |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | A1 | N/R |
| S&P | AA+ | N/R |
| Fitch | A+ | N/R |

**PURPOSE**
To refund all of the County's outstanding Solid Waste Resource Recovery Bonds, Series 2006A (AMT).

**SECURITY**
A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Annual Interest* | *Fiscal Year Debt Service* | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 3/1/2025 | $ - | | | $ 1,140,625 | $ 1,140,625 | | | $ 47,365,000 | 53.21% |
| 9/1/2025 | 6,620,000 | Serial | 5.00% | 1,140,625 | 7,760,625 | 2,281,250 | 8,873,667 | 40,745,000 | 45.78% |
| 3/1/2026 | - | | | 975,125 | 975,125 | | | 40,745,000 | 45.78% |
| 9/1/2026 | 6,785,000 | Serial | 5.00% | 975,125 | 7,760,125 | 1,950,250 | 8,706,979 | 33,960,000 | 38.15% |
| 3/1/2027 | - | | | 805,500 | 805,500 | | | 33,960,000 | 38.15% |
| 9/1/2027 | - | - | 5.00% | 805,500 | 805,500 | 1,611,000 | 1,611,000 | 33,960,000 | 38.15% |
| 3/1/2028 | - | | | 805,500 | 805,500 | | | 33,960,000 | 38.15% |
| 9/1/2028 | - | - | 5.00% | 805,500 | 805,500 | 1,611,000 | 1,611,000 | 33,960,000 | 38.15% |
| 3/1/2029 | - | | | 805,500 | 805,500 | | | 33,960,000 | 38.15% |
| 9/1/2029 | - | - | 5.00% | 805,500 | 805,500 | 1,611,000 | 1,611,000 | 33,960,000 | 38.15% |
| 3/1/2030 | - | | | 805,500 | 805,500 | | | 33,960,000 | 38.15% |
| 9/1/2030 | 1,725,000 | Serial | 5.00% | 805,500 | 2,530,500 | 1,611,000 | 3,328,813 | 32,235,000 | 36.22% |
| 3/1/2031 | - | | | 762,375 | 762,375 | | | 32,235,000 | 36.22% |
| 9/1/2031 | 7,395,000 | Serial | 5.00% | 762,375 | 8,157,375 | 1,524,750 | 8,888,938 | 24,840,000 | 27.91% |
| 3/1/2032 | - | | | 577,500 | 577,500 | | | 24,840,000 | 27.91% |
| 9/1/2032 | 7,800,000 | Serial | 5.00% | 577,500 | 8,377,500 | 1,155,000 | 8,922,500 | 17,040,000 | 19.14% |
| 3/1/2033 | - | | | 382,500 | 382,500 | | | 17,040,000 | 19.14% |
| 9/1/2033 | 8,340,000 | Serial | 5.00% | 382,500 | 8,722,500 | 765,000 | 9,070,250 | 8,700,000 | 9.77% |
| 3/1/2034 | - | | | 174,000 | 174,000 | | | 8,700,000 | 9.77% |
| 9/1/2034 | 8,700,000 | Serial | 4.00% | 174,000 | 8,874,000 | 348,000 | 9,019,000 | - | 0.00% |
| | **$ 47,365,000** | | | **$ 14,468,250** | **$ 61,833,250** | **$ 14,468,250** | **$ 61,643,146** | | |

# Revenue Bonds: Enterprise Funds

**$25,220,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Solid Waste and Resource Recovery Revenue Bonds**
**Series 2016B (NON-AMT)**

| | | |
|---|---|---|
| **DATED:** | **November 21, 2016** | |
| **DELIVERED:** | **November 21, 2016** | |
| Initial Call Date / Price: | 9/1/2026 | 100% |
| True Interest Cost (TIC): | 2.937660% (Series 2016A & 2016B) | |
| Arbitrage Yield: | 2.598037% (Series 2016A & 2016B) | |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | A1 | N/R |
| S&P | AA+ | N/R |
| Fitch | A+ | N/R |

**PURPOSE**
To refund all of the County's outstanding Solid Waste and Resource Recovery Revenue Bonds, Series 2006B (NON-AMT).

**SECURITY**
A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Annual Interest* | *Fiscal Year Debt Service* | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 3/1/2025 | $ - | | | $ 630,500 | $ 630,500 | | | $ 25,220,000 | 100.00% |
| 9/1/2025 | - | | | 630,500 | 630,500 | 1,261,000 | 1,261,000 | 25,220,000 | 100.00% |
| 3/1/2026 | - | | | 630,500 | 630,500 | | | 25,220,000 | 100.00% |
| 9/1/2026 | - | | | 630,500 | 630,500 | 1,261,000 | 1,261,000 | 25,220,000 | 100.00% |
| 3/1/2027 | - | | | 630,500 | 630,500 | | | 25,220,000 | 100.00% |
| 9/1/2027 | 6,260,000 | Serial | 5.00% | 630,500 | 6,890,500 | 1,261,000 | 7,494,917 | 18,960,000 | 75.18% |
| 3/1/2028 | - | | | 474,000 | 474,000 | | | 18,960,000 | 75.18% |
| 9/1/2028 | 6,580,000 | Serial | 5.00% | 474,000 | 7,054,000 | 948,000 | 7,500,583 | 12,380,000 | 49.09% |
| 3/1/2029 | - | | | 309,500 | 309,500 | | | 12,380,000 | 49.09% |
| 9/1/2029 | 6,905,000 | Serial | 5.00% | 309,500 | 7,214,500 | 619,000 | 7,495,229 | 5,475,000 | 21.71% |
| 3/1/2030 | - | | | 136,875 | 136,875 | | | 5,475,000 | 21.71% |
| 9/1/2030 | 5,475,000 | Serial | 5.00% | 136,875 | 5,611,875 | 273,750 | 5,725,938 | - | 0.00% |
| | **$ 25,220,000** | | | **$ 5,623,750** | **$ 30,843,750** | **$ 5,623,750** | **$ 30,738,667** | | |

# Revenue Bonds: Enterprise Funds

**$207,795,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Utility Revenue Bonds**
**Series 2016**

| | | |
|---|---|---|
| **DATED:** | **July 26, 2016** | |
| **DELIVERED:** | **July 26, 2016** | |
| Initial Call Date / Price: | 8/1/2020 | 100% |
| True Interest Cost (TIC) | 2.833121% | |
| Arbitrage Yield | 2.722194% | |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | Aaa | N/R |
| S&P | AA+ | N/R |
| Fitch | AAA | N/R |

**PURPOSE**
Fund the costs of acquiring, constructing, expanding, renovating and demolishing certain facilities comprising the County's Utility System.

**SECURITY**
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Annual Interest* | *Fiscal Year Debt Service* | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 2/1/2025 | $ - | | | $ 3,019,550 | $ 3,019,550 | | | $ 190,620,000 | 91.73% |
| 8/1/2025 | 3,940,000 | Serial | 5.00% | 3,019,550 | 6,959,550 | 6,039,100 | 9,962,683 | 186,680,000 | 89.84% |
| 2/1/2026 | - | | | 2,921,050 | 2,921,050 | | | 186,680,000 | 89.84% |
| 8/1/2026 | 4,140,000 | Serial | 4.00% | 2,921,050 | 7,061,050 | 5,842,100 | 9,968,300 | 182,540,000 | 87.85% |
| 2/1/2027 | - | | | 2,838,250 | 2,838,250 | | | 182,540,000 | 87.85% |
| 8/1/2027 | 4,305,000 | Serial | 4.00% | 2,838,250 | 7,143,250 | 5,676,500 | 9,967,150 | 178,235,000 | 85.77% |
| 2/1/2028 | - | | | 2,752,150 | 2,752,150 | | | 178,235,000 | 85.77% |
| 8/1/2028 | 4,475,000 | Serial | 3.00% | 2,752,150 | 7,227,150 | 5,504,300 | 9,968,113 | 173,760,000 | 83.62% |
| 2/1/2029 | - | | | 2,685,025 | 2,685,025 | | | 173,760,000 | 83.62% |
| 8/1/2029 | 4,610,000 | Serial | 3.00% | 2,685,025 | 7,295,025 | 5,370,050 | 9,968,525 | 169,150,000 | 81.40% |
| 2/1/2030 | - | | | 2,615,875 | 2,615,875 | | | 169,150,000 | 81.40% |
| 8/1/2030 | 4,745,000 | Serial | 3.00% | 2,615,875 | 7,360,875 | 5,231,750 | 9,964,888 | 164,405,000 | 79.12% |
| 2/1/2031 | - | | | 2,544,700 | 2,544,700 | | | 164,405,000 | 79.12% |
| 8/1/2031 | 4,890,000 | Serial | 3.00% | 2,544,700 | 7,434,700 | 5,089,400 | 9,967,175 | 159,515,000 | 76.77% |
| 2/1/2032 | - | | | 2,471,350 | 2,471,350 | | | 159,515,000 | 76.77% |
| 8/1/2032 | 5,035,000 | Serial | 4.00% | 2,471,350 | 7,506,350 | 4,942,700 | 9,960,917 | 154,480,000 | 74.34% |
| 2/1/2033 | - | | | 2,370,650 | 2,370,650 | | | 154,480,000 | 74.34% |
| 8/1/2033 | 5,240,000 | Serial | 4.00% | 2,370,650 | 7,610,650 | 4,741,300 | 9,963,833 | 149,240,000 | 71.82% |
| 2/1/2034 | - | | | 2,265,850 | 2,265,850 | | | 149,240,000 | 71.82% |
| 8/1/2034 | 5,450,000 | Serial | 4.00% | 2,265,850 | 7,715,850 | 4,531,700 | 9,963,533 | 143,790,000 | 69.20% |
| 2/1/2035 | - | | | 2,156,850 | 2,156,850 | | | 143,790,000 | 69.20% |
| 8/1/2035 | 5,670,000 | Serial | 3.00% | 2,156,850 | 7,826,850 | 4,313,700 | 9,969,525 | 138,120,000 | 66.47% |
| 2/1/2036 | - | | | 2,071,800 | 2,071,800 | | | 138,120,000 | 66.47% |
| 8/1/2036 | 5,835,000 | Serial | 3.00% | 2,071,800 | 7,906,800 | 4,143,600 | 9,964,013 | 132,285,000 | 63.66% |
| 2/1/2037 | - | | | 1,984,275 | 1,984,275 | | | 132,285,000 | 63.66% |
| 8/1/2037 | 6,010,000 | Serial | 3.00% | 1,984,275 | 7,994,275 | 3,968,550 | 9,963,525 | 126,275,000 | 60.77% |
| 2/1/2038 | - | | | 1,894,125 | 1,894,125 | | | 126,275,000 | 60.77% |
| 8/1/2038 | 7,525,000 | Serial | 3.00% | 1,894,125 | 9,419,125 | 3,788,250 | 11,294,438 | 118,750,000 | 57.15% |
| 2/1/2039 | - | | | 1,781,250 | 1,781,250 | | | 118,750,000 | 57.15% |
| 8/1/2039 | 7,750,000 | Serial | 3.00% | 1,781,250 | 9,531,250 | 3,562,500 | 11,293,125 | 111,000,000 | 53.42% |
| 2/1/2040 | - | | | 1,665,000 | 1,665,000 | | | 111,000,000 | 53.42% |
| 8/1/2040 | 7,980,000 | Serial | 3.00% | 1,665,000 | 9,645,000 | 3,330,000 | 11,290,050 | 103,020,000 | 49.58% |
| 2/1/2041 | | | | 1,545,300 | 1,545,300 | | | 103,020,000 | 49.58% |
| 8/1/2041 | 15,925,000 | Serial | 3.00% | 1,545,300 | 17,470,300 | 3,090,600 | 18,975,788 | 87,095,000 | 41.91% |
| 2/1/2042 | - | | | 1,306,425 | 1,306,425 | | | 87,095,000 | 41.91% |
| 8/1/2042 | 16,405,000 | Serial | 3.00% | 1,306,425 | 17,711,425 | 2,612,850 | 18,976,838 | 70,690,000 | 34.02% |
| 2/1/2043 | - | | | 1,060,350 | 1,060,350 | | | 70,690,000 | 34.02% |
| 8/1/2043 | 16,895,000 | Serial | 3.00% | 1,060,350 | 17,955,350 | 2,120,700 | 18,973,463 | 53,795,000 | 25.89% |
| 2/1/2044 | - | | | 806,925 | 806,925 | | | 53,795,000 | 25.89% |
| 8/1/2044 | 17,405,000 | Serial | 3.00% | 806,925 | 18,211,925 | 1,613,850 | 18,975,338 | 36,390,000 | 17.51% |
| 2/1/2045 | - | | | 545,850 | 545,850 | | | 36,390,000 | 17.51% |
| 8/1/2045 | 17,925,000 | Serial | 3.00% | 545,850 | 18,470,850 | 1,091,700 | 18,971,888 | 18,465,000 | 8.89% |
| 2/1/2046 | - | | | 276,975 | 276,975 | | | 18,465,000 | 8.89% |
| 8/1/2046 | 18,465,000 | Serial | 3.00% | 276,975 | 18,741,975 | 553,950 | 18,972,788 | - | 0.00% |
| | **$ 190,620,000** | | | **$ 87,159,150** | **$ 277,779,150** | **$ 87,159,150** | **$ 277,275,892** | | |

# Revenue Bonds: Enterprise Funds

**$90,375,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Utility Refunding Revenue Bonds**
**Series 2019**

| | | |
|---|---|---|
| **DATED:** | **December 10, 2019** | |
| **DELIVERED:** | **December 10, 2019** | |
| Initial Call Date / Price: | 8/1/2020 | 100% |
| True Interest Cost (TIC) | 2.323318% | |
| Arbitrage Yield | 2.045904% | |

| Ratings | Underlying | Insured |
|---|---|---|
| Moody's | Aaa | N/R |
| S&P | AA+ | N/R |
| Fitch | AAA | N/R |

**PURPOSE**
To advance refund the County's Utility Revenue Bonds, Series 2010B (Federally Taxable - Build America Bonds - Direct Payment).

**SECURITY**
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Annual Interest* | *Fiscal Year Debt Service* | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 2/1/2025 | $ - | | | $ 1,444,100 | $ 1,444,100 | | | $ 73,155,000 | 80.95% |
| 8/1/2025 | 4,245,000 | Serial | 5.00% | 1,444,100 | 5,689,100 | 2,888,200 | 7,115,513 | 68,910,000 | 76.25% |
| 2/1/2026 | - | | | 1,337,975 | 1,337,975 | | | 68,910,000 | 76.25% |
| 8/1/2026 | 4,455,000 | Serial | 5.00% | 1,337,975 | 5,792,975 | 2,675,950 | 7,112,388 | 64,455,000 | 71.32% |
| 2/1/2027 | - | | | 1,226,600 | 1,226,600 | | | 64,455,000 | 71.32% |
| 8/1/2027 | 4,680,000 | Serial | 5.00% | 1,226,600 | 5,906,600 | 2,453,200 | 7,113,700 | 59,775,000 | 66.14% |
| 2/1/2028 | - | | | 1,109,600 | 1,109,600 | | | 59,775,000 | 66.14% |
| 8/1/2028 | 4,915,000 | Serial | 5.00% | 1,109,600 | 6,024,600 | 2,219,200 | 7,113,721 | 54,860,000 | 60.70% |
| 2/1/2029 | - | | | 986,725 | 986,725 | | | 54,860,000 | 60.70% |
| 8/1/2029 | 5,160,000 | Serial | 5.00% | 986,725 | 6,146,725 | 1,973,450 | 7,111,950 | 49,700,000 | 54.99% |
| 2/1/2030 | - | | | 857,725 | 857,725 | | | 49,700,000 | 54.99% |
| 8/1/2030 | 5,420,000 | Serial | 5.00% | 857,725 | 6,277,725 | 1,715,450 | 7,112,867 | 44,280,000 | 49.00% |
| 2/1/2031 | - | | | 722,225 | 722,225 | | | 44,280,000 | 49.00% |
| 8/1/2031 | 5,690,000 | Serial | 4.00% | 722,225 | 6,412,225 | 1,444,450 | 7,115,483 | 38,590,000 | 42.70% |
| 2/1/2032 | - | | | 608,425 | 608,425 | | | 38,590,000 | 42.70% |
| 8/1/2032 | 5,915,000 | Serial | 4.00% | 608,425 | 6,523,425 | 1,216,850 | 7,112,133 | 32,675,000 | 36.15% |
| 2/1/2033 | - | | | 490,125 | 490,125 | | | 32,675,000 | 36.15% |
| 8/1/2033 | 6,155,000 | Serial | 3.00% | 490,125 | 6,645,125 | 980,250 | 7,119,863 | 26,520,000 | 29.34% |
| 2/1/2034 | - | | | 397,800 | 397,800 | | | 26,520,000 | 29.34% |
| 8/1/2034 | 6,340,000 | Serial | 3.00% | 397,800 | 6,737,800 | 795,600 | 7,119,750 | 20,180,000 | 22.33% |
| 2/1/2035 | - | | | 302,700 | 302,700 | | | 20,180,000 | 22.33% |
| 8/1/2035 | 6,530,000 | Serial | 3.00% | 302,700 | 6,832,700 | 605,400 | 7,119,075 | 13,650,000 | 15.10% |
| 2/1/2036 | - | | | 204,750 | 204,750 | | | 13,650,000 | 15.10% |
| 8/1/2036 | 6,725,000 | Serial | 3.00% | 204,750 | 6,929,750 | 409,500 | 7,117,688 | 6,925,000 | 7.66% |
| 2/1/2037 | - | | | 103,875 | 103,875 | | | 6,925,000 | 7.66% |
| 8/1/2037 | 6,925,000 | Serial | 3.00% | 103,875 | 7,028,875 | 207,750 | 7,115,438 | - | 0.00% |
| | **$ 73,155,000** | | | **$ 19,585,250** | **$ 92,740,250** | **$ 19,585,250** | **$ 92,499,567** | | |

# Revenue Bonds: Enterprise Funds

**$155,155,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Utility Revenue Bonds**
**Series 2021A**

| | | | | | |
|---|---|---|---|---|---|
| **DATED:** | **June 29, 2021** | | **Ratings** | **Underlying** | **Insured** |
| **DELIVERED:** | **July 19, 2021** | | Moody's | Aaa | N/R |
| Initial Call Date / Price: | 100% | | S&P | AA+ | N/R |
| True Interest Cost (TIC) | 2.260993% | | Fitch | AAA | N/R |
| Arbitrage Yield | 2.075625% | | | | |

**PURPOSE**
To fund the capital improvement costs associated with several water and wastewater capital projects.

**SECURITY**
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Annual Interest* | *Fiscal Year Debt Service* | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 2/1/2025 | $ - | | | $ 2,319,569 | $ 2,319,569 | | | $ 151,935,000 | 97.92% |
| 8/1/2025 | 3,380,000 | Serial | 5.00% | 2,319,569 | 5,699,569 | 4,639,138 | 8,005,054 | 148,555,000 | 95.75% |
| 2/1/2026 | - | | | 2,235,069 | 2,235,069 | | | 148,555,000 | 95.75% |
| 8/1/2026 | 3,550,000 | Serial | 5.00% | 2,235,069 | 5,785,069 | 4,470,138 | 8,005,346 | 145,005,000 | 93.46% |
| 2/1/2027 | - | | | 2,146,319 | 2,146,319 | | | 145,005,000 | 93.46% |
| 8/1/2027 | 3,725,000 | Serial | 5.00% | 2,146,319 | 5,871,319 | 4,292,638 | 8,002,117 | 141,280,000 | 91.06% |
| 2/1/2028 | - | | | 2,053,194 | 2,053,194 | | | 141,280,000 | 91.06% |
| 8/1/2028 | 3,910,000 | Serial | 5.00% | 2,053,194 | 5,963,194 | 4,106,388 | 8,000,096 | 137,370,000 | 88.54% |
| 2/1/2029 | - | | | 1,955,444 | 1,955,444 | | | 137,370,000 | 88.54% |
| 8/1/2029 | 4,105,000 | Serial | 5.00% | 1,955,444 | 6,060,444 | 3,910,888 | 7,998,783 | 133,265,000 | 85.89% |
| 2/1/2030 | - | | | 1,852,819 | 1,852,819 | | | 133,265,000 | 85.89% |
| 8/1/2030 | 4,310,000 | Serial | 5.00% | 1,852,819 | 6,162,819 | 3,705,638 | 7,997,679 | 128,955,000 | 83.11% |
| 2/1/2031 | - | | | 1,745,069 | 1,745,069 | | | 128,955,000 | 83.11% |
| 8/1/2031 | 4,530,000 | Serial | 5.00% | 1,745,069 | 6,275,069 | 3,490,138 | 8,001,263 | 124,425,000 | 80.19% |
| 2/1/2032 | - | | | 1,631,819 | 1,631,819 | | | 124,425,000 | 80.19% |
| 8/1/2032 | 4,755,000 | Serial | 5.00% | 1,631,819 | 6,386,819 | 3,263,638 | 7,998,825 | 119,670,000 | 77.13% |
| 2/1/2033 | - | | | 1,512,944 | 1,512,944 | | | 119,670,000 | 77.13% |
| 8/1/2033 | 4,990,000 | Serial | 3.00% | 1,512,944 | 6,502,944 | 3,025,888 | 8,003,413 | 114,680,000 | 73.91% |
| 2/1/2034 | - | | | 1,438,094 | 1,438,094 | | | 114,680,000 | 73.91% |
| 8/1/2034 | 5,140,000 | Serial | 3.00% | 1,438,094 | 6,578,094 | 2,876,188 | 8,003,338 | 109,540,000 | 70.60% |
| 2/1/2035 | - | | | 1,360,994 | 1,360,994 | | | 109,540,000 | 70.60% |
| 8/1/2035 | 5,295,000 | Serial | 3.00% | 1,360,994 | 6,655,994 | 2,721,988 | 8,003,750 | 104,245,000 | 67.19% |
| 2/1/2036 | - | | | 1,281,569 | 1,281,569 | | | 104,245,000 | 67.19% |
| 8/1/2036 | 5,455,000 | Serial | 2.00% | 1,281,569 | 6,736,569 | 2,563,138 | 8,009,046 | 98,790,000 | 63.67% |
| 2/1/2037 | - | | | 1,227,019 | 1,227,019 | | | 98,790,000 | 63.67% |
| 8/1/2037 | 5,565,000 | Serial | 2.00% | 1,227,019 | 6,792,019 | 2,454,038 | 8,009,763 | 93,225,000 | 60.09% |
| 2/1/2038 | - | | | 1,171,369 | 1,171,369 | | | 93,225,000 | 60.09% |
| 8/1/2038 | 5,675,000 | Serial | 2.00% | 1,171,369 | 6,846,369 | 2,342,738 | 8,008,279 | 87,550,000 | 56.43% |
| 2/1/2039 | - | | | 1,114,619 | 1,114,619 | | | 87,550,000 | 56.43% |
| 8/1/2039 | 5,790,000 | Serial | 2.00% | 1,114,619 | 6,904,619 | 2,229,238 | 8,009,588 | 81,760,000 | 52.70% |
| 2/1/2040 | - | | | 1,056,719 | 1,056,719 | | | 81,760,000 | 52.70% |
| 8/1/2040 | 5,905,000 | Serial | 2.00% | 1,056,719 | 6,961,719 | 2,113,438 | 8,008,596 | 75,855,000 | 48.89% |
| 2/1/2041 | - | | | 997,669 | 997,669 | | | 75,855,000 | 48.89% |
| 8/1/2041 | 6,020,000 | Serial | 3.00% | 997,669 | 7,017,669 | 1,995,338 | 8,000,288 | 69,835,000 | 45.01% |
| 2/1/2042 | - | | | 907,369 | 907,369 | | | 69,835,000 | 45.01% |
| 8/1/2042 | 6,205,000 | Serial | 2.25% | 907,369 | 7,112,369 | 1,814,738 | 8,008,103 | 63,630,000 | 41.01% |
| 2/1/2043 | - | | | 837,563 | 837,563 | | | 63,630,000 | 41.01% |
| 8/1/2043 | 6,340,000 | Serial | 2.25% | 837,563 | 7,177,563 | 1,675,125 | 8,003,238 | 57,290,000 | 36.92% |
| 2/1/2044 | - | | | 766,238 | 766,238 | | | 57,290,000 | 36.92% |
| 8/1/2044 | 6,485,000 | Term | 3.00% | 766,238 | 7,251,238 | 1,532,475 | 8,001,263 | 50,805,000 | 32.74% |
| 2/1/2045 | - | | | 668,963 | 668,963 | | | 50,805,000 | 32.74% |
| 8/1/2045 | 6,680,000 | Term | 3.00% | 668,963 | 7,348,963 | 1,337,925 | 8,001,225 | 44,125,000 | 28.44% |
| 2/1/2046 | - | | | 568,763 | 568,763 | | | 44,125,000 | 28.44% |
| 8/1/2046 | 6,880,000 | Term | 3.00% | 568,763 | 7,448,763 | 1,137,525 | 8,000,325 | 37,245,000 | 24.01% |
| 2/1/2047 | - | | | 465,563 | 465,563 | | | 37,245,000 | 24.01% |
| 8/1/2047 | 7,085,000 | Term | 2.50% | 465,563 | 7,550,563 | 931,125 | 8,001,365 | 30,160,000 | 19.44% |
| 2/1/2048 | - | | | 377,000 | 377,000 | | | 30,160,000 | 19.44% |
| 8/1/2048 | 7,265,000 | Term | 2.50% | 377,000 | 7,642,000 | 754,000 | 8,003,865 | 22,895,000 | 14.76% |
| 2/1/2049 | - | | | 286,188 | 286,188 | | | 22,895,000 | 14.76% |
| 8/1/2049 | 7,445,000 | Term | 2.50% | 286,188 | 7,731,188 | 572,375 | 8,001,865 | 15,450,000 | 9.96% |
| 2/1/2050 | - | | | 193,125 | 193,125 | | | 15,450,000 | 9.96% |
| 8/1/2050 | 7,630,000 | Term | 2.50% | 193,125 | 7,823,125 | 386,250 | 8,000,354 | 7,820,000 | 5.04% |

# Revenue Bonds: Enterprise Funds

**$155,155,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Utility Revenue Bonds**
**Series 2021A**

| | | | | | |
|---|---|---|---|---|---|
| **DATED:** | **June 29, 2021** | | **Ratings** | **Underlying** | **Insured** |
| **DELIVERED:** | **July 19, 2021** | | Moody's | Aaa | N/R |
| Initial Call Date / Price: | 100% | | S&P | AA+ | N/R |
| True Interest Cost (TIC) | 2.260993% | | Fitch | AAA | N/R |
| Arbitrage Yield | 2.075625% | | | | |

**PURPOSE**
To fund the capital improvement costs associated with several water and wastewater capital projects.

**SECURITY**
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Annual Interest* | *Fiscal Year Debt Service* | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 2/1/2051 | $ - | | | $ 97,750 | $ 97,750 | | | $ 7,820,000 | 5.04% |
| 8/1/2051 | 7,820,000 | Term | 2.50% | 97,750 | 7,917,750 | 195,500 | 7,999,208 | - | 0.00% |
| | **$ 151,935,000** | | | **$ 64,537,625** | **$ 216,472,625** | **$ 64,537,625** | **$ 216,086,030** | | |

# Revenue Bonds: Enterprise Funds

**$19,780,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Utility Refunding Revenue Bonds**
**Series 2021B**

| | | | | | |
|---|---|---|---|---|---|
| **DATED:** | **June 29, 2021** | | **Ratings** | **Underlying** | **Insured** |
| **DELIVERED:** | **July 19, 2021** | | Moody's | Aaa | N/R |
| Initial Call Date / Price: | 100% | | S&P | AA+ | N/R |
| True Interest Cost (TIC) | 2.156919% | | Fitch | AAA | N/R |
| Arbitrage Yield | 2.075625% | | | | |

**PURPOSE**
To refund the County's Utility Revenue Bonds, Series 2010C (Federally Taxable - Recovery Zone Economic Development Bonds - Direct Payment).

**SECURITY**
A lien on the County's Utility System Pledged Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Annual Interest* | *Fiscal Year Debt Service* | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 2/1/2025 | $ - | | | $ 206,134 | $ 206,134 | | | $ 19,780,000 | 100.00% |
| 8/1/2025 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2026 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2026 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2027 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2027 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2028 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2028 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2029 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2029 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2030 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2030 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2031 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2031 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2032 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2032 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2033 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2033 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2034 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2034 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2035 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2035 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2036 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2036 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2037 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2037 | - | | | 206,134 | 206,134 | 412,269 | 412,269 | 19,780,000 | 100.00% |
| 2/1/2038 | - | | | 206,134 | 206,134 | | | 19,780,000 | 100.00% |
| 8/1/2038 | 6,445,000 | Serial | 2.00% | 206,134 | 6,651,134 | 412,269 | 6,846,527 | 13,335,000 | 67.42% |
| 2/1/2039 | - | | | 141,684 | 141,684 | | | 13,335,000 | 67.42% |
| 8/1/2039 | 6,575,000 | Serial | 2.13% | 141,684 | 6,716,684 | 283,369 | 6,846,726 | 6,760,000 | 34.18% |
| 2/1/2040 | - | | | 71,825 | 71,825 | | | 6,760,000 | 34.18% |
| 8/1/2040 | 6,760,000 | Serial | 2.13% | 71,825 | 6,831,825 | 143,650 | 6,891,679 | - | 0.00% |
| | **$ 19,780,000** | | | **$ 6,198,781** | **$ 25,978,781** | **$ 6,198,781** | **$ 25,944,426** | | |

# Revenue Bonds: Debt Issued by Independent Authorities

The Tampa Sports Authority (TSA) has issued debt to finance a multipurpose arena ("Amalie Arena", formerly known as the Tampa Bay Times Forum, St. Pete Times Forum and as the Ice Palace) and a community stadium ("Raymond James Stadium"). This debt is primarily secured by certain revenues of the County as described in more detail below. As of September 30, 2024, $27,325,000 of TSA-issued bonds related to these facilities are outstanding.

**ARENA BONDS**

Currently the TSA does not have any debt outstanding related to the Amalie Arena (the multipurpose arena). However, the County issued direct debt (refunding revenue bonds) to defease TSA bonds related to the arena in order to achieve debt service savings. That debt is still outstanding and is described more fully in the section of this report titled "Revenue Bonds: Non Enterprise/ Non-ad Valorem". A history of all financing transactions related to the arena is presented here for informational purposes:

The TSA issued its $27,685,000 Special Purpose Bonds, Series 1995 (the 1995 County-supported Bonds), and its $17,020,000 Taxable Surcharge Bonds, Series 1995 (the 1995 Surcharge Bonds) in order to finance a portion of the cost to construct the multipurpose arena then known as the Ice Palace. The 1995 Surcharge Bonds were subsequently refunded for debt service savings by the County's Arena Refunding Revenue Bonds, Series 2005 (the 2005 Bonds), which were then refunded by the Tampa Bay Arena Refunding Revenue Note, Series 2015. The 2015 Note is secured by a covenant to budget and appropriation of County non-ad valorem revenues. The 5th Cent Tourist Development Tax is the primary payment source for the Series 2015 Bonds.

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The 1995 County-supported Bonds were refunded for debt service savings by TSA's $30,185,000 County Interlocal Payments Refunding Revenue Bonds, Series 1998 (the 1998 Bonds). The 1998 bonds were, in turn, refunded by the County-issued Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2006A (the Series 2006A Bonds). In addition, on December 19, 2006, the County also issued new money bonds, the Fifth Cent Tourist Development Tax Improvement Revenue Bonds, Series 2006B (the Series 2006B Bonds), to pay for certain capital improvements to the arena. In 2016 the county refunded the outstanding Series 2006A Bonds with the Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2016 (the "Series 2016 Bonds") for debt service savings. The Series 2016 Bonds are secured solely by the 5th Cent Tourist Development Tax. The above referenced Series 2006B Bonds have been paid off.

The County expects that the 5th Cent Tourist Tax will produce sufficient revenues to pay debt service on the outstanding Series 2015 Note and 2016 bonds.

**STADIUM BONDS**

Currently, the TSA has two debt issues outstanding, both issued in 2015, that are related to Raymond James Stadium (the community stadium): the **Series 2015 Tampa Sports Authority Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project)** (the "2015 FST Bonds"), and the **Series 2015 Tampa Sports Authority Local Option Sales Tax Refunding Revenue Bonds** (the "2015 LOST Bonds"). In addition, the County has issued direct debt to refund a portion of the TSA's outstanding stadium debt and to raise money for certain other capital projects. A history of the TSA transactions related to the stadium is presented here for informational purposes.

On July 10, 1997, the TSA issued three series of bonds as part of the plan of finance for the construction of a new professional sports franchise community stadium: the Series 1997 Local Option Sales Tax Revenue Bonds (Stadium Project) (the "1997 LOST Bonds"), the Series 1997 Florida Sales Tax Payments Revenue Bonds (Stadium Project) (the "1997 FST Bonds"), and the Series 1997B Tourist Development Tax Revenue Bonds (Stadium Project) (the "1997B TDT Bonds"). The 1997 LOST Bonds, the 1997 FST Bonds, and the 1997B TDT Bonds have since been refunded. (The TSA also issued its Series 1997A Tourist Development Tax Revenue Bonds on July 10, 1997, for the purpose of refunding its outstanding Series 1977 Refunding Revenue Bonds. The Series 1997A Bonds were **not** issued as part of the plan of finance for the construction of the new community stadium.)

The 1997 LOST Bonds were issued in the amount of $148,945,000 to partially fund the acquisition, construction and equipping of a new professional sports franchise stadium and related parking facilities, as well as demolition of the then-existing stadium. The Bonds were secured by and repaid from CIT revenues. The 1997 LOST Bonds were subsequently refunded in November 2005 by the TSA Series 2005 LOST Bonds in the amount of $114,865,000 (the "2005 LOST Bonds"); the 2005 LOST Bonds were subsequently refunded in January 2015 by the TSA Series 2015 LOST Bonds in the amount of $63,020,000.

The 1997 FST Bonds were issued in the amount of $30,010,000 to partially fund the acquisition, construction and equipping of a new professional sports franchise stadium and related parking facilities. The Bonds were secured by and repaid from sales tax revenues distributable to the County by the State of Florida pursuant to Sections 288.1162 and 212.20(6)(g)5.a, Florida Statutes, as amended. The 1997 FST Bonds were subsequently refunded in November 2005 by the TSA Series 2005 FST Bonds in the amount of $27,015,000; the 2005 FST Bonds were subsequently refunded in January 2015 by the TSA Series 2015 FST Bonds in the amount of $19,240,000.

The 1997B TDT Bonds were issued in the amount of $11,190,000 to partially finance the acquisition, construction

# Revenue Bonds: Debt Issued by Independent Authorities

and equipping of a new professional sports franchise stadium and related parking facilities, as well as demolition of the then-existing stadium. The Bonds were secured by and repaid from an additional one percent tourist development tax levied by the County pursuant to Section 125.0104(3)(I), Florida Statutes (the 4th Cent of the County's levied .Tourist Development Tax). The 1997B TDT Bonds were subsequently refunded in December 2006 by the County's Series 2006 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds in the amount of $18,270,000 (the "2006 TDT Bonds"). In addition to providing the funds necessary to refund the 1997B TDT Bonds, the 2006 TDT Bonds provided the County with funding necessary to finance the acquisition and/or construction of certain capital improvements to Steinbrenner Field (formerly known as "Legends Field") and to fund a grant to the City of Tampa to pay for certain capital improvements to the Tampa Convention Center. The 2006 TDT Bonds were subsequently refunded by the 2017A TDT Bonds in January 2017. The 4th Cent Tourist Development Tax is the sole security pledge and payment source for the 2017A TDT Bonds. Please see Revenue Bonds: Non-Enterprise/Non-Ad Valorem for more details on the 2017A TDT Bonds.
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| Amount 5Outstanding FYE 2024 | Dated Date | Issue | Security | Insured/ Underlying Ratings [1] | Bond Insurance | Final Maturity |
|---|---|---|---|---|---|---|
| **Tampa Sports Authority Debt** | | | | | | |
| $22,560,000 | 01/06/2015 | $19,240,000 Tampa Sports Authority Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project) Series 2015 | Sales Tax Receipts pursuant to Florida Statutes | Aaa/AAA/AAA Aa3/AA+/AA+ | None | 01/01/27 |
| $4,765,000 | 01/06/2015 | $63,020,000 Tampa Sports Authority Local Option Sales Tax Refunding Revenue Bonds (Stadium Project) Series 2015 | The Authority Share of Local Option Infrastructure Surtax (Community Investment Tax "CIT") | Aaa/AAA/AAA Aa3/A+/AA- | None | 01/01/27 |
| **Total Tampa Sports Authority Debt** | | | | | | |
| **$27,325,000** | | **Grand total** | | | | |

*Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings*

# Revenue Bonds: Debt Issued by Independent Authorities

**As of 9/30/2024**

**AGGREGATE DEBT SERVICE SCHEDULE**

| *Fiscal Year* | *Principal** | *Interest** | *Debt Service** | *Outstanding Debt (FYE)* | *Percent Outstanding* |
|---|---|---|---|---|---|
| 2025 | $ 9,730,000 | $ 996,100 | $ 10,726,100 | $ 17,595,000 | 64.39% |
| 2026 | 10,175,000 | 536,650 | 10,711,650 | 7,420,000 | 27.15% |
| 2027 | 7,420,000 | 143,475 | 7,563,475 | - | 0.00% |
| | **$ 27,325,000** | **$ 1,676,225** | **$ 29,001,225** | | |

* Represents payments to bond holders by independent authorities. County's portion of these payments is paid on an accrual basis and is reported on the individual debt service schedules.

# Revenue Bonds: Debt Issued by Independent Authorities

**$63,020,000**
**TAMPA SPORTS AUTHORITY**
**Local Option Sales Tax Refunding Revenue Bonds (Stadium Project)**
**Series 2015**

| | | | | Ratings | Underlying | Insured |
|---|---|---|---|---|---|---|
| **DATED:** | **January 6, 2015** | | | Moody's | Aa2 | None |
| **DELIVERED:** | **January 6, 2015** | | | S&P | AA+ | None |
| Initial Call Date / Price: | 1/1/2026 | 100% | | Fitch | AA+ | None |
| True Interest Cost (TIC): | 4.4016910% | | | | | |
| Arbitrage Yield: | 4.3544360% | | | | | |

**PURPOSE**
To advance refund the Tampa Sports Authority local Option Sales Tax Revenue Bonds (Stadium Project), Series 2005 which were issued as a part of the plan of finance in connection with Raymond James Stadium.

**SECURITY**
Tampa Sports Authority share of Local Option Infrastructure Surtax (Community Investment Tax, "CIT").

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *County's Fiscal Year Debt Service** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 1/1/2025 | 7,865,000 | Serial | 5.00% | 531,825 | 8,396,825 | | 14,695,000 | 23.32% |
| 7/1/2025 | - | | 5.00% | 335,200 | 335,200 | 8,732,025 | 14,695,000 | 23.32% |
| 1/1/2026 | 8,260,000 | Serial | 5.00% | 335,200 | 8,595,200 | | 6,435,000 | 10.21% |
| 7/1/2026 | - | | 5.00% | 128,700 | 128,700 | 8,723,900 | 6,435,000 | 10.21% |
| 1/1/2027 | 6,435,000 | Serial | 4.00% | 128,700 | 6,563,700 | | - | 0.00% |
| 7/1/2027 | - | | | - | - | 6,563,700 | - | 0.00% |
| | **$ 22,560,000** | | | **$ 1,459,625** | **$ 24,019,625** | **$ 24,019,625** | | |

# Revenue Bonds: Debt Issued by Independent Authorities

**$19,240,000**
**TAMPA SPORTS AUTHORITY**
**Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project)**
**Series 2015**

| | | | |
|---|---|---|---|
| **DATED:** | **January 6, 2015** | | |
| **DELIVERED:** | **January 6, 2015** | | |
| Initial Call Date / Price: | 1/1/2015 | 100% | |
| True Interest Cost (TIC): | 5.5206184% | | |
| Arbitrage Yield: | 5.4636000% | | |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | Aa2 | None |
| S&P | AA+ | None |
| Fitch | AA+ | None |

**PURPOSE**
To advance refund the Tampa Sports Authority Florida Sales Tax Payments Revenue Bonds (Stadium Project), Series 2005 which were issued as a part of the plan of finance in connection with Raymond James Stadium.

**SECURITY**
State Sales Tax receipts pursuant to the Florida Statutes.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *County's Fiscal Year Debt Service** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|
| 1/1/2025 | $ 925,000 | Serial | 3.00% | $ 71,475 | $ 996,475 | | $ 3,840,000 | 19.96% |
| 7/1/2025 | 940,000 | Serial | 3.00% | 57,600 | 997,600 | 1,994,075 | 2,900,000 | 15.07% |
| 1/1/2026 | 950,000 | Serial | 3.00% | 43,500 | 993,500 | | 1,950,000 | 10.14% |
| 7/1/2026 | 965,000 | Serial | 3.00% | 29,250 | 994,250 | 1,987,750 | 985,000 | 5.12% |
| 1/1/2027 | 985,000 | Serial | 3.00% | 14,775 | 999,775 | | - | 0.00% |
| 7/1/2027 | - | | 0.00% | - | - | 999,775 | - | 0.00% |
| | **$ 4,765,000** | | | **$ 216,600** | **$ 4,981,600** | **$ 4,981,600** | | |

# Special Assessment Revenue Bonds

During fiscal 2021, the County issued its Wastewater Impact Fee Assessment Special Assessment Revenue Bonds, Series 2021 in order to provide funding for certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County. Special assessment debt is not considered to be "County debt" because it is secured solely by special assessments and liens on the property comprising the respective assessment districts which benefit from the improvements funded by the debt. Accordingly, special assessment debt is not included in any of the debt summaries presented earlier in this report.

**WATER AND WASTEWATER**

The Wastewater Impact Fee Assessment Special Assessment Revenue Bonds, Series 2021 were issued in the amount of $58,040,000 on April 12, 2021. The Series 2021 Bonds were issued to provide funding for certain improvements to the Public Utilities Water/Wastewater System intended to increase capacity in southern Hillsborough County. The Series 2021 Bonds are payable solely from non-ad valorem assessments levied and collected annually in conjunction with real property taxes.

| Amount Outstanding FYE 2024 | Dated Date | Issue | Security | Insured/ Underlying Ratings [1] | Bond Insurance | Final Maturity |
|---|---|---|---|---|---|---|
| $44,115,000 | 4/12/2021 | $58,040,000 Wastewater Impact Fee Assessment Special Assessment Revenue Bonds, Series 2021 | Non-Ad Valorem Special Capacity Assessment | Aa2/A/-- | None | 05/01/39 |
| **Total Special Assessment Debt** | | | | | | |
| **$44,115,000** | | **Grand total** | | | | |

[*] *Underlying ratings: Moody's and Standard & Poor's*

# Revenue Bonds: Special Assessment

**As of 9/30/2024**

**AGGREGATE DEBT SERVICE SCHEDULE**

| *Fiscal Year* | *Principal* | *Interest* | *Fiscal Year Debt Service* | *Outstanding Debt (FYE)* | *Percent Outstanding* [(1)] |
|---|---|---|---|---|---|
| 2025 | $ 5,165,000 | $ 2,117,300 | $ 7,302,800 | $ 38,950,000 | 88.29% |
| 2026 | 5,425,000 | 1,859,050 | 7,305,571 | 33,525,000 | 75.99% |
| 2027 | 4,565,000 | 1,587,800 | 6,175,404 | 28,960,000 | 65.65% |
| 2028 | 3,770,000 | 1,359,550 | 5,148,571 | 25,190,000 | 57.10% |
| 2029 | 2,920,000 | 1,171,050 | 4,106,758 | 22,270,000 | 50.48% |
| 2030 | 2,580,000 | 1,025,050 | 3,617,217 | 19,690,000 | 44.63% |
| 2031 | 2,640,000 | 896,050 | 3,546,800 | 17,050,000 | 38.65% |
| 2032 | 2,690,000 | 764,050 | 3,465,050 | 14,360,000 | 32.55% |
| 2033 | 2,735,000 | 629,550 | 3,375,758 | 11,625,000 | 26.35% |
| 2034 | 2,780,000 | 492,800 | 3,284,196 | 8,845,000 | 20.05% |
| 2035 | 2,640,000 | 353,800 | 3,005,383 | 6,205,000 | 14.07% |
| 2036 | 2,370,000 | 248,200 | 2,627,000 | 3,835,000 | 8.69% |
| 2037 | 1,700,000 | 153,400 | 1,861,300 | 2,135,000 | 4.84% |
| 2038 | 1,290,000 | 85,400 | 1,381,067 | 845,000 | 1.92% |
| 2039 | 845,000 | 33,800 | 883,100 | - | 0.00% |
| 2040 | - | - | 2,817 | - | 0.00% |
| | **$ 44,115,000** | **$ 12,776,850** | **$ 57,088,792** | | |

[(1)] Percentage Outstanding at fiscal year end 2025

# Revenue Bonds: Special Assessment

**$58,040,000**
**HILLSBOROUGH COUNTY, FLORIDA**
**Wastewater Impact Fee Assessment Special Assessment Revenue Bonds**
**Series 2021**

| | |
|---|---|
| **DATED:** | **April 12, 2021** |
| **DELIVERED:** | **April 12, 2021** |
| Initial Call Date / Price: | |
| True Interest Cost (TIC): | 1.655406% |
| Arbitrage Yield: | 1.258660% |

| **Ratings** | **Underlying** | **Insured** |
|---|---|---|
| Moody's | Aaa | None |
| S&P | AA+ | None |
| Fitch | AAA | None |

**PURPOSE**
To provide funding certain improvements to the Public Utilities Water/Wastewater System which are intended to increase capacity in southern Hillsborough County.

**SECURITY**
Non-Ad Valorem Special Capacity Assessments levied within the beneficial Capacity Assessment Units set forth in the Bond Resolution. The bonds shall not constitute general obligations or indebtedness of the County.

| *Coupon Date* | *Principal* | *Bond Type* | *Coupon Rate* | *Interest* | *Periodic Debt Service* | *Fiscal Year Interest* | *Fiscal Year Debt Service*** | *Outstanding Debt* | *Percent Outstanding* |
|---|---|---|---|---|---|---|---|---|---|
| 11/1/2024 | | | | $ 1,058,650 | $ 1,058,650 | | | $ 44,115,000 | 76.01% |
| 5/1/2025 | 5,165,000 | Serial | 5.00% | 1,058,650 | 6,223,650 | 2,137,800 | 7,302,800 | 38,950,000 | 67.11% |
| 11/1/2025 | | | | 929,525 | 929,525 | | | 38,950,000 | 67.11% |
| 5/1/2026 | 5,425,000 | Serial | 5.00% | 929,525 | 6,354,525 | 1,880,571 | 7,305,571 | 33,525,000 | 57.76% |
| 11/1/2026 | | | | 793,900 | 793,900 | | | 33,525,000 | 57.76% |
| 5/1/2027 | 4,565,000 | Serial | 5.00% | 793,900 | 5,358,900 | 1,610,404 | 6,175,404 | 28,960,000 | 49.90% |
| 11/1/2027 | | | | 679,775 | 679,775 | | | 28,960,000 | 49.90% |
| 5/1/2028 | 3,770,000 | Serial | 5.00% | 679,775 | 4,449,775 | 1,378,571 | 5,148,571 | 25,190,000 | 43.40% |
| 11/1/2028 | | | | 585,525 | 585,525 | | | 25,190,000 | 43.40% |
| 5/1/2029 | 2,920,000 | Serial | 5.00% | 585,525 | 3,505,525 | 1,186,758 | 4,106,758 | 22,270,000 | 38.37% |
| 11/1/2029 | | | | 512,525 | 512,525 | | | 22,270,000 | 38.37% |
| 5/1/2030 | 2,580,000 | Serial | 5.00% | 512,525 | 3,092,525 | 1,037,217 | 3,617,217 | 19,690,000 | 33.92% |
| 11/1/2030 | | | | 448,025 | 448,025 | | | 19,690,000 | 33.92% |
| 5/1/2031 | 2,640,000 | Serial | 5.00% | 448,025 | 3,088,025 | 906,800 | 3,546,800 | 17,050,000 | 29.38% |
| 11/1/2031 | | | | 382,025 | 382,025 | | | 17,050,000 | 29.38% |
| 5/1/2032 | 2,690,000 | Serial | 5.00% | 382,025 | 3,072,025 | 775,050 | 3,465,050 | 14,360,000 | 24.74% |
| 11/1/2032 | | | | 314,775 | 314,775 | | | 14,360,000 | 24.74% |
| 5/1/2033 | 2,735,000 | Serial | 5.00% | 314,775 | 3,049,775 | 640,758 | 3,375,758 | 11,625,000 | 20.03% |
| 11/1/2033 | | | | 246,400 | 246,400 | | | 11,625,000 | 20.03% |
| 5/1/2034 | 2,780,000 | Serial | 5.00% | 246,400 | 3,026,400 | 504,196 | 3,284,196 | 8,845,000 | 15.24% |
| 11/1/2034 | | | | 176,900 | 176,900 | | | 8,845,000 | 15.24% |
| 5/1/2035 | 2,640,000 | Serial | 4.00% | 176,900 | 2,816,900 | 365,383 | 3,005,383 | 6,205,000 | 10.69% |
| 11/1/2035 | | | | 124,100 | 124,100 | | | 6,205,000 | 10.69% |
| 5/1/2036 | 2,370,000 | Serial | 4.00% | 124,100 | 2,494,100 | 257,000 | 2,627,000 | 3,835,000 | 6.61% |
| 11/1/2036 | | | | 76,700 | 76,700 | | | 3,835,000 | 6.61% |
| 5/1/2037 | 1,700,000 | Serial | 4.00% | 76,700 | 1,776,700 | 161,300 | 1,861,300 | 2,135,000 | 3.68% |
| 11/1/2037 | | | | 42,700 | 42,700 | | | 2,135,000 | 3.68% |
| 5/1/2038 | 1,290,000 | Serial | 4.00% | 42,700 | 1,332,700 | 91,067 | 1,381,067 | 845,000 | 1.46% |
| 11/1/2038 | | | | 16,900 | 16,900 | | | 845,000 | 1.46% |
| 5/1/2039 | 845,000 | Serial | 4.00% | 16,900 | 861,900 | 38,100 | 883,100 | - | 0.00% |
| 11/1/2039 | | | | - | - | | | - | 0.00% |
| 5/1/2040 | - | | | - | - | 2,817 | 2,817 | - | 0.00% |
| | **$ 44,115,000** | | | **$ 12,776,850** | **$ 56,891,850** | **$ 12,973,792** | **$ 57,088,792** | | |

# Explanation of Types of Debt Issued by the County

**REVENUE DEBT: BONDS, NOTES AND GOVERNMENTAL LOANS**

The issuance of revenue debt is usually subject to fewer, less severe restrictions than are imposed on general obligation debt. This is because the purpose of such restrictions is to minimize the loss of popular control over the public purse (i.e., to protect future taxpayers against heavy tax burdens they must bear without their consent). Since the County cannot be compelled to levy taxes or fees, other than those specific taxes or fees pledged to revenue debt, future taxpayers are not burdened with the debt service associated with revenue debt. Therefore, the same level of restrictions is not necessary. Nevertheless, in the case where a revenue source such as a sales tax or franchise fee flows to the General Fund to offset operating expenses, the utilization of such revenues as a security pledge for bond indebtedness will have a direct impact on General Fund revenues. Thus, in order to maintain the same level of general services, the issuer may need to identify other supplemental revenues or reduce operating costs.

**Self-Supporting Revenue Debt.** The source of funds securing an issuance of self-supporting revenue debt is usually the receipts from the operation of a facility or enterprise (e.g. a solid waste resource recovery facility or utility system) built with bond proceeds. As such revenues are received, they immediately become subject to the pledge established by the indenture or resolution that such revenues are received by the issuer to: (i) be held in trust for the benefit of the bond or note holder; and, (ii) be applied solely as specified in the indenture or resolution. In accordance with this quasi-fiduciary relationship, it is provided that, upon receipt of the revenues, they are to be deposited into a Trust Fund which is usually deemed the "Revenue Fund."

As stated above, repayment of revenue debt is dependent upon a particular source of funds, not upon any general governmental commitment to provide the amount needed for payment. Therefore, it is essential that the funds flowing from such a revenue source be allocated exclusively for such payment, for building required reserves, and for operating the project or program which generated the funds. Surplus funds may be applied for other uses. Such exclusive allocation is achieved by means of: (1) formally pledging all funds flowing from the source as security for the bonds or notes; (2) specifying the manner of its application, including restrictions on the alternative application of any surplus; and, (3) covenanting not to apply any such funds except as so specified. Most bond or note resolutions include a requirement that the issuer (such as the County's water/wastewater utility system) charge rates high enough to produce system revenues sufficient to pay not only operating expenses and debt service, but also to provide an adequate margin to protect bond or note holders should there be an unforeseen revenue shortfall. Most such margins are in the range of 25% to 40% of annual debt service, depending primarily on the strength of the revenue source.

**Commercial Paper.** The most common type of Commercial Paper (CP) is short-term, unsecured promissory notes issued by organizations of recognized credit quality. While corporations usually issue CP on an unsecured basis, legal differences normally require that municipal issuers secure CP with a specific pledge. CP is issuable in virtually any amount at any time on very short notice. The dollar amount of each maturity is usually tailored to the needs of the issuer on the date the notes are brought to market. Virtually all municipal CP is supported by a credit facility from a commercial bank (e.g. letter of credit). The funds available under this credit facility are generally sufficient to pay the outstanding principal of and interest on the CP. Bank-support facilities can take various forms.

Credit ratings by at least one of the major rating agencies (Moody's, Standard & Poor's, Fitch) are essential to enable a CP issuer to reach a broad range of investors, obtain competitive interest rates and be able to issue CP in amounts consistent with its overall program. The best or "prime" ratings are P-1 by Moody's, A-1+ by Standard & Poor's and F-1+ by Fitch, which are the ratings of the County's CP.

CP has many advantages when used in a suitable borrowing situation. Relative to other short-term financing options, the short average maturity of CP results in significant interest rate savings in most economic environments. The effect of this lower average interest rate is a decrease in the overall borrowing costs of the County. Principal amounts and maturities ranging from 1 to 270 days can be tailored to meet the County's changing financial needs in amounts up to the Board authorized limit established by the CP resolution. Finally, CP has the lowest issuance costs of any long- or short-term, public or private placement financing alternative.

# Debt Capacity Analysis

**Table 1**

**Hillsborough County**
**Debt Capacity Analysis**
**Non Enterprise Debt Secured by Major Revenues**
**(Amounts in 000s)**
**General Governmental Use**

| Description | Local Government Half Cent Sales Tax [1,7] | Guaranteed Entitlement [2] | Communications Services Tax [8] | County Share Community Investment Tax (CIT) [1,3] |
|---|---|---|---|---|
| *FYE 9/30/24 Revenues* | $ 149,695 | $ 6,752 | $ 20,107 | $ 80,796 |
| Existing Debt (Maximum Annual Debt Service) | | | | |
| $38,130,000 Series 2012 A CIT Refunding Revenue Bonds | - | - | - | 3,967 |
| $51,625,000 Series 2012 B CIT Refunding Revenue Bonds | - | - | - | 5,923 |
| $67,800,000 Series 2015 CST Revenue Bond | - | - | 4,027 | - |
| $139,215,000 Series 2015 CIT Refunding Bonds | - | - | - | 20,726 |
| $18,185,000 Series 2016 Capital Improvement Program Refunding Revenue Bonds | 2,746 | - | - | - |
| $27,216,000 Series 2017 CIP Revenue Note | 6,666 | - | - | - |
| $61,135,000 Series 2018 CIT Refunding Bonds | - | - | - | 28,700 |
| Total Maximum Annual Debt Service | $ 9,412 | $ - | $ 4,027 | $ 59,315 |
| Available Revenues [4] | $ 140,283 | $ 6,752 | $ 8,540 | $ 21,481 |
| Estimated Unused Revenue Debt Capacity [5,6] | $ 1,510,249 | $ 89,211 | $ 51,717 | $ 55,773 |

*(1) Assumes a 1.35 X Coverage Requirement.*

*(2) Assumes a 1.10 X Coverage Requirement; Pursuant to the Revenue Sharing Act, commencing July 1, 2004, the County can assign, pledge or set aside as a trust for debt service on bonds or other indebtedness, an amount up to 50% of its Revenue Sharing Moneys received in the prior state fiscal year.*

*(3) The County's share of such revenues is determined by Florida Statutes 218.62 to be about 73.8525% of collections after the following deductions: 25% of total collections are paid to the Hillsborough County School District and, on average, about $8,750,000 is paid to the Tampa Sports Authority, all as set forth in the Interlocal Agreement for Distribution of Community Investment Tax dated July 17, 1996 between the County, the School District, and the Cities of Tampa, Temple Terrace and Plant City.*

*(4) Revenues less Maximum Annual Debt Service.*

*(5) Assumes AAA/AAA rated debt with average interest rate of 5.5%. Estimated Unused Revenue Debt Capacity is determined by dividing Available Revenues by the applicable coverage factor, and then calculating the amount of debt which can be supported by those revenues assuming the 5.5% average interest rate and a 30 year amortization of debt for Half-Cent Sales Tax, Communication Services Tax and for Guaranteed Entitlement, and 4 years for CIT.*

*(6) Capacity exceeds amount available to fund projects by amount necessary to pay financing costs and fund reserve accounts.*

*(7) Local government half-cent sales tax revenues are used to pay debt service on other debt including bonds secured by the County's covenant to budget and appropriate from non-ad valorem revenues, such as: the Capital Improvement Non-Ad Valorem Refunding Revenue Note, Series 2017 (Warehouse and Sheriff's Facilities Project) and Tax-Exempt Commercial Paper notes.*

*(8) Assumes a 1.50 X Coverage Requirement; only 62.5% of the Communications Services Tax is available for additional bonding capacity given 37.5% of it has been committed for public safety uses.*

# Debt Capacity Analysis

**Table 2**

**Hillsborough County**
**Debt Capacity Analysis**
**Non Enterprise Fund Debt**
**(Amounts in 000s)**
**Road/Transportation Related Use**

| Description | Voted Fuel Tax (9th Cent) [1] | Local Option Fuel Tax (6th Cent) [2] | County Fuel Tax (7th Cent) | Constitutional Fuel Tax [4] | |
|---|---|---|---|---|---|
| | | | | 20% | 80% |
| *FYE 9/30/24 Revenues* [3] | $ 7,568 | $ 29,058 | $ 5,682 | $ 2,810 | $ 11,242 |
| Existing Debt (Maximum Annual Debt Service) | | | | | |
| None Outstanding | - | - | - | - | - |
| Total Maximum Annual Debt Service | $ - | $ - | $ - | $ - | $ - |
| Available Revenues [5] | $ 7,568 | $ 29,058 | $ 5,682 | $ 2,810 | $ 11,242 |
| Estimated Unused Revenue Debt Capacity [6,7] | N/A | $ 265,004 | $ 51,819 | $ 25,627 | $ 102,525 |

*(1) The funds are used for operational expenses only and therefore, not used for the calculation of debt capacity.*

*(2) For Transportation related expenses, including reduction of bonded indebtedness.*

*(3) Source: Hillsborough County Clerk of the Circuit Court.*

*(4) For acquisition, construction and maintenance of roads.*

*(5) Revenues less Maximum Annual Debt Service.*

*(6) Capacity exceeds amount available to fund projects by amount necessary to pay financing costs and fund reserve accounts.*

*(7) Assumes Aaa/AAA rated, 25 year issue with average interest rate of 5.3% and 1.5X coverage requirement. Estimated Unused Revenue Debt Capacity is determined by dividing Available Revenues by the applicable coverage factor, and then calculating the amount of debt which can be supported by those revenues assuming the 5.3% average interest rate and a 25 year amortization of debt.*

# Debt Capacity Analysis

**Table 3**

**Hillsborough County**
**Debt Capacity Analysis**
**Non Enterprise Fund Debt**
**(Amounts in 000s)**
**Restricted Revenues**

| Description | Tourist Development Tax (4th Cent) [1] | Tourist Development Tax (5th Cent) [2] | Tourist Development Tax (6th Cent) [3] |
|---|---|---|---|
| *FYE 9/30/24 Revenues* [4] | $ 10,866 | $ 10,866 | $ 10,866 |
| Existing Debt (Maximum Annual Debt Service) | | | |
| $12,875,000 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2017A | 1,071 | - | - |
| $22,020,000 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2017B | 1,553 | - | - |
| $39,075,000 Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2016 | - | 2,087 | - |
| Total Maximum Annual Debt Service | $ 2,624 | $ 2,087 | $ - |
| Available Revenues [5] | $ 8,241 | $ 8,778 | $ 10,866 |
| Estimated Unused Revenue Debt Capacity [6] | $ 79,853 | $ 85,053 | $ 105,279 |

*(1) These revenues are also used to pay debt service on that portion of the Series 2016 Capital Improvement Program Refunding Revenue Bonds that refunded the Series 2006 Capital Improvement Program Refunding Revenue Bonds, which refunded the Series 1996 Capital Improvement Program Refunding Revenue Bonds (in FY06), which originally financed George M. Steinbrenner Field (formerly known as Legends Field), the spring training facility for the New York Yankees.*
*(2) These revenues are also used to pay debt service on that portion of the Series 2015 Tampa Bay Arena Refunding Revenue Note, which refunded the Series 2005 Tampa Bay Arena Refunding Revenue Bonds, which in turn refunded the Series 1995 Bonds, which originally financed the Tampa Bay Arena Project.*
*(3) These revenues are not serving as the credit or repayment source on any outstanding County-issued or County-supported debt.*
*(4) Source: Hillsborough County Clerk of the Circuit Court.*
*(5) Revenues less Maximum Annual Debt Service.*
*(6) Assumes Aaa/AAA rated, 30 year debt with average interest rate of 5.5%. Estimated Unused Revenue Debt Capacity is determined by dividing Available Revenues by the applicable coverage factor of 1.5X, and then calculating the amount of debt which can be supported by those revenues assuming the 5.5% average interest rate and a 30 year amortization of debt.*

# Historical Bonds Debt Service Coverage

**BONDS SECURED BY COVENANT TO BUDGET AND APPROPRIATE NON-AD VALOREM REVENUES**
**FISCAL YEARS ENDED SEPTEMBER 30, 2020 THROUGH SEPTEMBER 30, 2024**
**(Amounts in Thousands)**

| Year Ended September 30 (audited data except where noted) | 2020 | 2021 | 2022 | 2023 | 2024 (unaudited) |
|---|---|---|---|---|---|
| **Major Non-Ad Valorem Revenue Sources** [1][2] | | | | | |
| Guaranteed Entitlement | 1,836 | 1,836 | 1,836 | 1,836 | 1,836 |
| Second Guaranteed Entitlement | 4,917 | 4,917 | 4,917 | 4,917 | 4,917 |
| Available Half-Cent Sales Tax | 95,068 | 149,730 | 151,094 | 141,611 | 140,283 |
| Available Communication Service Tax [3] | 7,838 | 7,390 | 7,725 | 7,835 | 8,540 |
| Beverage License Fees | 464 | 601 | 545 | 485 | 618 |
| Mobile Home Fees | 397 | 395 | 403 | 384 | 385 |
| Clerk Of Circuit Court Excess Other Fees [4] | 1,532 | 3,457 | 1,455 | - | 102 |
| Professional And Occupational License Fees | 1,541 | 1,541 | 1,397 | 1,550 | 1,802 |
| Available 5th Cent Tourist Development Tax [5] | 2,809 | 5,274 | 7,635 | 8,976 | 8,778 |
| Arena Ticket Surcharge Revenues [6] | 270 | 145 | 545 | 200 | 565 |
| **Total** | **116,673** | **175,284** | **177,551** | **167,793** | **167,826** |
| **Non-Ad Valorem Maximum Annual Debt Service** [7] | | | | | |
| CIP Commercial Paper Program [9] | 1,766 | 2,453 | 1,962 | 1,053 | 1,175 |
| 2015 Court Facilities Refunding Revenue Note | 2,029 | 2,028 | 2,028 | 2,028 | 2,028 |
| 2015 Tampa Bay Arena Refunding Revenue Note [10] | 1,159 | 1,159 | 1,159 | 1,159 | 1,159 |
| 2017 Capital Improvement Non-Ad Valorem Refunding Revenue Note [11] | 1,331 | 1,330 | 1,330 | 1,330 | 1,330 |
| 2019 Capital Improvement Non-Ad Valorem Revenue Bonds | 9,107 | 9,107 | 9,107 | 9,107 | 9,107 |
| 2021 Capital Improvement Non-Ad Valorem Revenue Bonds | | 9,404 | 9,404 | 9,404 | 9,404 |
| **Total** | **15,393** | **25,481** | **24,990** | **24,081** | **24,203** |
| **Debt Service Coverage** | **7.58 x** | **6.88 x** | **7.10 x** | **6.97 x** | **6.93 x** |

(1) Does not include the Community Investment Tax proceeds which are payable to the County nor any indebtedness pledging the Community Investment Tax proceeds. The County has, by ordinance, limited the use of such funds to projects expressly approved by the Board as specified in the procedure set forth in the enacting ordinance.

(2) The amounts shown are the county's major sources of Non-Ad Valorem Revenues that are available for the payment of debt service on the outstanding Bonds. In addition, the County has other significant non-ad valorem revenue sources; however, these revenues are either volatile on an annual basis or limited as to their use.

(3) The amount shown as "Available" Communications Service Tax is 62.5% of total CST collections with the remaining specifically allocated to public safety.

(4) The Clerk of the Circuit Court has no expectation that this revenue source will continue in the future.

(5) The amount shown is total Fifth Cent TDT collections less maximum annual debt service on Fifth Cent TDT pledged bonds. This excess may not be used to pay any of the items in the "Non-Ad Valorem Maximum Annual Debt Service" section of the table except for the 2015 Arena Refunding Revenue Note and is not legally available to pay debt service on the Capital Improvement Non-Ad Valorem Refunding Revenue Bonds (Warehouse and Sheriff's Facilities Project), or the 2017 Capital Improvement NAV Refunding Revenue Note.

(6) Upon the issuance of the 2005 Arena Refunding Revenue Bonds ( which were subsequently refunded by the 2015 Arena note) the surcharges were included as part of the lease payments paid to the County for use of the Arena. Due to a cap on the amount of surcharges that may be collected without impacting the tax exempt status of the 2005 Bonds and 2015 Note, the County anticipates cessation of such payments by the TSA in the future, the timing of which depends on the rate of receipt of such revenues. The Surcharge has been revenue of the TSA and thus is not shown in the County's audited Financial Statements.

(7) Consists of County debt issues that are secured by a covenant to budget and appropriate legally available County Non-ad Valorem revenue, which include the County's obligations under certain Interlocal Agreements. Debt service coverage for the year ended September 30, 2017 is not materially affected by debt service on bonds delivered after September 30, 2017 either to refund any of this debt, to refund debt for which debt service has been netted from major non-ad valorem revenue shown above, or to repay debt issued to fund new projects.

(8) The 2008 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds (Warehouse and Sheriff's Facilities Projects) were refunded in September 2017 by the 2017 Capital Improvement NAV Refunding Revenue Note.

(9) For the purpose of calculating maximum annual debt service, outstanding commercial paper is amortized over 30 years utilizing the Bloomberg MuniBond 30 Year Yield.

(10) The 1995 Bonds were refunded in June 2005 by the 2005 Tampa Bay Arena Refunding Revenue Bonds, which in turn were refunded in November 2015 by the 2015 Note.

(11) The 2017 Capital Improvement NAV Refunding Revenue Note, was issued in September 2017 for the purposes of refunding the 2008 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds.

# Supplemental Information



Hillsborough County Florida

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

# Salary Schedules

This section provides salary schedules for the following types of positions: the Office of the County Administrator classified general; the American Federation of State, County and Municipal Employees (AFSCME); the International Association of Fire Fighters (IAFF); Fire Rescue; unclassified management; and constitutional officer pay ranges as mandated by the State of Florida.

**Office of the County Administrator**
**Classified General Pay Schedule**
**Effective October 20, 2024**

| Pay Grade | Minimum | Maximum |
|---|---|---|
| **Paraprofessional and Support Staff** | | |
| CAD-CSS1 | $45,011.20 | $81,120.00 |
| CAD-CSS2 | 42,057.60 | 75,795.20 |
| CAD-CSS3 | 39,312.00 | 70,844.80 |
| CAD-CSS4 | 36,732.80 | 66,185.60 |
| CAD-CSS5 | 34,320.00 | 61,817.60 |
| **Professional** | | |
| CAD-CP1 | 75,108.80 | 131,518.40 |
| CAD-CP2 | 68,286.40 | 119,537.60 |
| CAD-CP3 | 62,088.00 | 108,721.60 |
| CAD-CP4 | 56,451.20 | 98,841.60 |
| CAD-CP5 | 51,313.60 | 89,835.20 |
| CAD-CP6 | 46,654.40 | 81,681.60 |
| **Supervisory** | | |
| CAD-CPS1 | 77,001.60 | 134,908.80 |
| CAD-CPS2 | 71,552.00 | 125,257.60 |
| CAD-CPS3 | 63,065.60 | 110,406.40 |
| CAD-CPS4 | 58,947.20 | 103,209.60 |
| CAD-CPS5 | 55,099.20 | 96,449.60 |
| CAD-CPS6 | 51,500.80 | 90,147.20 |
| CAD-CPS7 | 48,131.20 | 84,281.60 |
| CAD-CPS8 | 44,990.40 | 78,769.60 |

# Salary Schedules

**Office of the County Administrator**
**Unclassified Pay Schedule**
**Effective October 20, 2024**

| Pay Grade | Minimum | Maximum |
|---|---|---|
| **Executive Team** | | |
| CAD-SE1 | $164,257.60 | $306,072.00 |
| **Senior Leadership - Assistant County Administrator** | | |
| CAD-ACA | 152,276.80 | 264,596.80 |
| **Senior Leadership - Director** | | |
| CAD-D1 | 136,468.80 | 247,540.80 |
| CAD-D2 | 131,040.00 | 229,632.00 |
| CAD-D3 | 125,632.00 | 211,702.40 |
| **Division Director** | | |
| CAD-DD1 | 118,643.20 | 207,750.40 |
| CAD-DD2 | 113,505.60 | 195,499.20 |
| CAD-DD3 | 108,368.00 | 183,248.00 |
| **Unclassified Managerial** | | |
| CAD-UPM1 | 103,001.60 | 176,550.40 |
| CAD-UPM2 | 95,742.40 | 167,752.00 |
| CAD-UPM3 | 89,044.80 | 156,020.80 |
| CAD-UPM4 | 82,804.80 | 145,080.00 |
| CAD-UPM5 | 77,001.60 | 134,908.80 |
| **Unclassified Professional** | | |
| CAD-UP1 | 82,617.60 | 151,881.60 |
| CAD-UP2 | 75,129.60 | 137,696.00 |
| CAD-UP3 | 68,307.20 | 125,174.40 |
| CAD-UP4 | 62,088.00 | 113,796.80 |
| **Unclassified Fire Rescue** | | |
| UNCLFR.1 | 161,636.80 | 239,740.80 |
| UNCLFR.2 | 133,598.40 | 196,560.00 |
| UNCLFR.3 | 119,267.20 | 176,051.20 |
| UNCLFR.4 | 106,496.00 | 157,539.20 |
| **Unclassified Medical** | | |
| Med Ex 1 | 199,160.00 | 368,056.00 |
| Med Ex 2 | 178,713.60 | 330,283.20 |
| Med Ex 3 | 150,862.40 | 278,824.00 |

# Salary Schedules

**Office of the County Administrator**
**AFSCME Pay Schedule**
**Effective October 8, 2023**

| Pay Grade | Minimum | Maximum |
|---|---|---|
| **AFSCME General** | | |
| CAD-AFSG01 | 31,200.00 | 51,480.00 |
| CAD-AFSG02 | 32,760.00 | 54,059.20 |
| CAD-AFSG03 | 34,403.20 | 56,763.20 |
| CAD-AFSG04 | 36,108.80 | 59,571.20 |
| CAD-AFSG05 | 37,918.40 | 62,587.20 |
| CAD-AFSG06 | 39,811.20 | 65,686.40 |
| CAD-AFSG07 | 41,808.00 | 68,993.60 |
| CAD-AFSG08 | 43,908.80 | 72,467.20 |
| CAD-AFSG09 | 46,113.60 | 76,107.20 |
| CAD-AFSG10 | 48,422.40 | 79,892.80 |
| CAD-AFSG11 | 50,856.00 | 83,928.00 |
| CAD-AFSG12 | 53,393.60 | 88,108.80 |
| CAD-AFSG13 | 56,056.00 | 92,497.60 |
| CAD-AFSG14 | 58,864.00 | 97,136.00 |
| CAD-AFSG15 | 61,796.80 | 101,982.40 |
| CAD-AFSG16 | 64,896.00 | 107,078.40 |
| CAD-AFSG17 | 68,140.80 | 112,424.00 |
| CAD-AFSG18 | 71,552.00 | 118,060.80 |
| **AFSCME Broad Bands** | | |
| CAD-AFSBI1 | 37,752.00 | 56,056.00 |
| CAD-AFSBI2 | 43,264.00 | 64,937.60 |
| CAD-AFSBI3 | 48,880.00 | 73,528.00 |
| CAD-AFSBI4 | 53,456.00 | 80,600.00 |
| CAD-AFSBJ1 | 37,752.00 | 56,430.40 |
| CAD-AFSBJ2 | 45,281.60 | 67,724.80 |
| CAD-AFSBJ3 | 52,104.00 | 77,896.00 |
| CAD-AFSBJ4 | 59,904.00 | 89,564.80 |
| CAD-AFSBK1 | 37,648.00 | 56,472.00 |
| CAD-AFSBK2 | 42,640.00 | 63,960.00 |
| CAD-AFSBK3 | 48,880.00 | 73,320.00 |
| CAD-AFSBM1 | 45,219.20 | 67,620.80 |
| CAD-AFSBM2 | 57,740.80 | 86,320.00 |
| CAD-AFSBN1 | 41,801.76 | 64,376.00 |
| CAD-AFSBN2 | 53,398.80 | 82,243.20 |
| CAD-AFSBN3 | 68,140.80 | 104,936.00 |
| CAD-AFSBO1 | 47,507.20 | 71,011.20 |
| CAD-AFSBO2 | 60,632.00 | 86,320.00 |
| CAD-AFSBR1 | 39,811.20 | 61,318.40 |
| CAD-AFSBR2 | 48,422.40 | 74,568.00 |
| CAD-AFSBR3 | 61,796.80 | 95,160.00 |
| CAD-AFSBT1 | 35,568.00 | 53,352.00 |
| CAD-AFSBT2 | 38,480.00 | 57,720.00 |
| CAD-AFSBT3 | 42,848.00 | 64,272.00 |

# Salary Schedules

**Office of the County Administrator**

**IAFF Pay Schedule**

**Effective April 7, 2024**

| Pay Grade | Classification | Step | Minimum | Step | Maximum |
|---|---|---|---|---|---|
| **Supervisory** | | | | | |
| 2496/48.Q | Battalion Chief & Lead Fire Invstgtr | 1 | $106,005.12 | 10 | $144,468.48 |
| 2496/48.R | Battalion Chief | 1 | $111,995.52 | 10 | 150,458.88 |
| **Suppression** | | | | | |
| 2080/40.L | Fire Inspector I | 1 | 71,510.40 | 11 | 100,880.00 |
| 2080/40.O | Fire Inspector I | 1 | 77,500.80 | 11 | 106,870.40 |
| 2080/40.N | Fire Inspector II/Trng Officer | 1 | 89,211.20 | 10 | 121,596.80 |
| 2080/40.P | Fire Inspector II/Trng Officer | 1 | 95,201.60 | 10 | 127,587.20 |
| 2080/40.K | Fire Fighter | 1 | 55,390.40 | 10 | 75,483.20 |
| 2496/48.K | Fire Fighter | 1 | 55,386.24 | 10 | 75,504.00 |
| 2496/48.R | Fire Medic I | 1 | 62,799.36 | 13 | 94,872.96 |
| 2496/48.L | Driver/Engineer | 1 | 71,510.40 | 12 | 104,382.72 |
| 2496/48.O | Driver/Engineer | 1 | 77,500.80 | 12 | 110,373.12 |
| 2496/48.T | Lieutenant | 1 | 77,500.80 | 12 | 110,373.12 |
| 2496/48.I | Fire Fighter | --- | 87,959.04 | --- | 87,959.04 |
| 2496/48.N | Captain & Fire Invstgtr | 1 | 89,232.00 | 10 | 121,680.00 |
| 2496/48.P | Captain & Fire Invstgtr | 1 | 95,222.40 | 10 | 127,670.40 |
| 2496/48.U | Fire Medic IV | 1 | 111,621.12 | 2 | 115,265.28 |
| **Paramedic** | | | | | |
| Paramedic.M | Paramedic | 1 | 46,425.60 | 14 | 72,608.64 |
| Rescue Lt.N | Rescue Lieutenant | 1 | 55,710.72 | 13 | 84,140.16 |
| **Telecommunications** | | | | | |
| Telecomm.I | Telecommunicator | --- | 40,365.00 | --- | 54,709.20 |
| Telecomm.K | Sr. Telecommunicator | --- | 45,466.20 | --- | 61,659.00 |
| Telecomm.M | Telecommunications Superv. | --- | 50,544.00 | --- | 66,924.00 |

# Salary Schedules

**County Attorney Unclassified Pay Structure**
**Effective FY 20**

| Pay Grade | Minimum | Maximum |
|---|---|---|
| UA | $50,000 | $103,000 |
| UB | 60,000 | 115,000 |
| UC | 65,000 | 127,000 |
| UD | 80,000 | 149,000 |
| UE | 90,000 | 201,000 |
| UF | 100,000 | 241,000 |
| UG | 134,992 | 192,504 |

**State Mandated County Constitutional Officer Salaries**

| Office | Final FY 24 Salary | Final FY 25 Salary |
|---|---|---|
| Clerk of the Circuit Court and Comptroller | $205,918 | $212,579 |
| County Commissioners | 120,164 | 123,781 |
| County Commission Chair | 132,180 | 136,159 |
| Property Appraiser | 205,918 | 212,579 |
| Sheriff | 243,837 | 279,145 |
| Supervisor of Elections | 205,918 | 212,579 |
| Tax Collector | 205,918 | 240,086 |

***Notes:***
*These figures do not include the $2,000 supplement for certification.*
*The County Commission Chair receives an additional 10% above the statutorily set rate reflected above.*

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **BOARD OF COUNTY COMMISSIONERS ORGANIZATION** | | | | |
| **Board of County Commissioners** | | | | |
| Commissioner Aide-E-Administrative | 14.00 | 14.00 | 14.00 | 14.00 |
| County Commissioner-E-Executive Mgmnt | 7.00 | 7.00 | 7.00 | 7.00 |
| **Subtotal** | **21.00** | **21.00** | **21.00** | **21.00** |
| | | | | |
| **County Internal Auditor** | | | | |
| County Internal Auditor-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Internal Auditor Executive Assistant-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Lead Internal Auditor-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Internal Auditor-E-Accounting | 2.00 | 2.00 | 2.00 | 2.00 |
| **Subtotal** | **5.00** | **5.00** | **5.00** | **5.00** |
| **TOTAL BOARD OF COUNTY COMMISSIONERS ORGANIZATION** | **26.00** | **26.00** | **26.00** | **26.00** |
| | | | | |
| **COUNTY ATTORNEY ORGANIZATION** | | | | |
| **County Attorney** | | | | |
| Administrative Specialist-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant County Attorney-CAT-E-Legal | 5.00 | 6.00 | 7.00 | 7.00 |
| Chief Administrative Counsel-CAT-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Assistant County Attorney-CAT-E-Executive Mgmnt | 4.00 | 4.00 | 4.00 | 4.00 |
| County Attorney-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Manager-CAT-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy County Attorney/General Counsel-CAT-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Assistant-EA.E.Admin | 1.00 | 1.00 | 1.00 | 1.00 |
| Legal Secretary-N-Administrative | 14.00 | 14.00 | 13.00 | 13.00 |
| Lobbyist Registration Manager.E.ExMgt | 1.00 | 1.00 | 0.00 | 0.00 |
| Office Manager-CAT-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Paralegal Specialist-N-Legal | 1.00 | 1.00 | 1.00 | 2.00 |
| Project Manager-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Assistant County Attorney-CAT-E-Legal | 23.00 | 22.00 | 22.00 | 22.00 |
| Senior Paralegal Specialist-N-Legal | 6.00 | 6.00 | 6.00 | 5.00 |
| **TOTAL COUNTY ATTORNEY ORGANIZATION** | **62.00** | **62.00** | **61.00** | **61.00** |
| | | | | |
| **COUNTY ADMINISTRATOR ORGANIZATION** | | | | |
| **Affordable Housing** | | | | |
| Accountant-E-Accounting | 2.00 | 3.00 | 2.00 | 3.00 |
| Accounting Clerk.N.Acctg | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Assistant County Administrator Equity and Community Impact-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Budget Analyst.E.Acctg | 1.00 | 0.00 | 0.00 | 0.00 |
| Business Analyst-E-Business | 0.00 | 0.00 | 1.00 | 1.00 |
| Business Manager-E-Planning | 0.00 | 0.00 | 1.00 | 1.00 |
| Business Systems Dept Specialist-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Land Trust Manager-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Compliance and Monitoring Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Contracts Manager-E-Purchasing | 13.00 | 17.00 | 15.00 | 12.00 |
| Contracts Services Manager-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Affordable Housing.E.ExMgt | 1.00 | 1.00 | 1.00 | 1.00 |
| Fiscal and Asset Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager.E.Supv | 0.00 | 1.00 | 0.00 | 0.00 |
| Managing Director-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Planner-E-Planning | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning/Reporting Manager.E.Plan | 1.00 | 1.00 | 0.00 | 0.00 |
| Planning and Resource Manager-E-Supervisory | 0.00 | 0.00 | 1.00 | 1.00 |
| Program Coordinator.E.Proj | 1.00 | 1.00 | 0.00 | 0.00 |
| Project Coordinator-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Project Manager-E-Projects | 7.00 | 8.00 | 9.00 | 9.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **35.00** | **43.00** | **43.00** | **41.00** |
| | | | | |
| **Aging Services** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Clerk-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Aging Services (Continued)** | | | | |
| Administrative Specialist-E-Administrative | 1.00 | 0.00 | 1.00 | 0.00 |
| Administrative Specialist-N-Administrative | 2.00 | 2.00 | 1.00 | 2.00 |
| Adult Day Care Aide-N-Social Svcs | 13.93 | 10.00 | 10.00 | 5.00 |
| Business Analyst-E-Business | 3.00 | 3.00 | 3.00 | 2.00 |
| Business Manager Human Services-E-Human Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Case Manager-N-Social Svcs | 17.00 | 17.00 | 17.00 | 17.00 |
| Center Coordinator-N-Social Svcs | 8.50 | 9.00 | 9.00 | 9.00 |
| Coordinator Business Analysis & Svcs-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Aging Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Food Service Aide-N-Social Svcs | 2.50 | 3.75 | 3.75 | 3.75 |
| Grants Programs Svcs Complnc Crd-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Home Meal Delivery Driver-N-Transportation | 1.88 | 1.43 | 1.43 | 0.95 |
| Human Services Supervisor-E-Social Svcs | 3.00 | 3.00 | 3.00 | 3.00 |
| Licensed Practical Nurse-N-Medical Svcs | 0.00 | 0.00 | 0.00 | 3.00 |
| Manager Adult Day Care-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Community Care Elderly-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Quality Management and Business Information-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 4.00 | 4.00 | 4.00 | 4.00 |
| Nutrition & Wellness Manager-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Personal Care Aide-N-Social Svcs | 7.00 | 10.75 | 10.75 | 12.75 |
| Program Coordinator.E.Proj | 3.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 6.00 | 4.00 | 3.00 | 3.00 |
| Program Manager-E-Projects | 2.00 | 2.00 | 2.00 | 2.00 |
| Project Coordinator-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Project Manager-E-Projects | 2.00 | 2.00 | 2.00 | 2.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Citizens Activity Specialist-N-Social Svcs | 14.25 | 14.50 | 14.50 | 14.50 |
| Senior Program Coordinator-E-Projects | 0.00 | 5.00 | 5.00 | 6.00 |
| Senior Program Coordinator-N-Projects | 0.00 | 0.00 | 1.00 | 0.00 |
| Senior Supervisor-E-Supervisory | 9.00 | 10.00 | 9.75 | 10.75 |
| Senior Supervisor-N-Supervisory | 0.00 | 0.00 | 1.00 | 0.00 |
| Social Services Specialist-N-Social Svcs | 14.00 | 14.00 | 14.00 | 14.00 |
| Special Projects Coordinator-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Supervisor.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Supervisor-N-Administrative | 2.50 | 2.75 | 2.00 | 2.00 |
| Therapeutic Recreation Specialist-N-Parks/Recreation | 2.00 | 2.00 | 2.00 | 2.00 |
| Wellness Specialist-N-Administrative | 5.00 | 5.00 | 5.00 | 0.00 |
| **Subtotal** | **136.56** | **138.18** | **138.18** | **131.70** |
| | | | | |
| **Arts Council Division** | | | | |
| Contracts Manager-E-Purchasing | 0.00 | 0.00 | 1.00 | 0.00 |
| Coordinator Arts & Cultural Affairs-E -Economics | 0.00 | 0.00 | 1.00 | 2.00 |
| Division Director Arts Council-E-Executive Mgmnt | 0.00 | 1.00 | 1.00 | 1.00 |
| Executive Director Arts Council.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Program Manager-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Relations Strategist.E.Comm | 1.00 | 1.00 | 0.00 | 0.00 |
| **Subtotal** | **3.00** | **3.00** | **4.00** | **4.00** |
| | | | | |
| **Capital Programs** | | | | |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 1.00 | 1.00 | 1.00 | 0.00 |
| Architect-E-Engineering | 3.00 | 3.00 | 3.00 | 2.00 |
| Capital Projects Manager-E-Projects | 2.00 | 2.00 | 2.00 | 2.00 |
| Director Capital Programs-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineer-E-Engineering | 16.00 | 16.00 | 14.00 | 6.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Capital Programs (Continued)** | | | | |
| Engineering Associate Supervisor-E-Engineering | 6.00 | 6.00 | 6.00 | 6.00 |
| Engineering Associate-E-Engineering | 0.00 | 0.00 | 2.00 | 0.00 |
| Engineering Associate-N-Engineering | 25.00 | 26.00 | 24.00 | 28.00 |
| Engineering Technician-N-Engineering | 4.00 | 4.00 | 4.00 | 4.00 |
| Facilities Architect-E-Facilities | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Architecture & Engineering Svcs.E.ExMgt | 1.00 | 1.00 | 0.00 | 0.00 |
| Manager Capital Construction-E-Supervisory | 0.00 | 0.00 | 0.00 | 1.00 |
| Manager Construction Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 0.00 |
| Manager Facilities Capital Construction-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager of Field Inspections-E-Construction | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager of Project Management-E-Engineering | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Planning and Design-E-Administrative | 1.00 | 1.00 | 1.00 | 0.00 |
| Project Manager-E-Projects | 6.00 | 6.00 | 7.00 | 1.00 |
| Project Manager.N.Proj | 1.00 | 0.00 | 0.00 | 0.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **72.00** | **72.00** | **71.00** | **56.00** |
| | | | | |
| **Children's Services** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant-N-Administrative | 4.00 | 4.00 | 2.00 | 2.00 |
| Administrative Services Coord-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist.E.Admin | 2.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 3.00 | 4.00 | 3.00 | 3.00 |
| Business Manager I-E-Planning | 1.00 | 1.00 | 1.00 | 1.00 |
| Case Manager-N-Social Svcs | 2.00 | 2.00 | 2.00 | 2.00 |
| Child Care Licensing Inspector.E.Insp | 3.00 | 0.00 | 0.00 | 0.00 |
| Child Care Licensing Inspector.N.Insp | 17.00 | 14.00 | 0.00 | 0.00 |
| Community Relations Coord-E-Communications | 0.00 | 0.00 | 1.00 | 1.00 |
| Director Children Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Services Supervisor-E-Social Svcs | 0.00 | 0.00 | 2.00 | 2.00 |
| Manager Child Care Licensing.E.SSvcs | 1.00 | 1.00 | 0.00 | 0.00 |
| Manager Clinical Services-E-Miscellaneous | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Family Change and Integrative Services-E-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Manager Residential Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 1.00 | 1.00 | 1.00 | 1.00 |
| Operations Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Prevention and Diversion Program Manager-E-Business | 0.00 | 0.00 | 1.00 | 1.00 |
| Program Coordinator.E.Proj | 3.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 0.00 | 1.00 | 0.00 | 0.00 |
| Quality Assurance Manager-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Registered Nurse-N-Medical Svcs | 2.00 | 2.00 | 2.00 | 2.00 |
| Residential Services Coord-E-Social Svcs | 3.00 | 3.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Child Care Licensing Insptr.E.Insp | 0.00 | 2.00 | 0.00 | 0.00 |
| Senior Enterprise Project Manager.E.ITS | 0.00 | 1.00 | 0.00 | 0.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 2.00 | 2.00 | 2.00 |
| Senior Training Specialist-E-Human Svcs | 0.00 | 1.00 | 1.00 | 1.00 |
| Training Specialist.E.Human | 1.00 | 0.00 | 0.00 | 0.00 |
| Treatment Counselor-E-Social Svcs | 9.00 | 9.00 | 9.00 | 9.00 |
| Youth Care Specialist-N-Social Svcs | 43.88 | 43.13 | 29.50 | 26.50 |
| **Subtotal** | **102.88** | **99.13** | **65.50** | **63.50** |
| | | | | |
| **Code Enforcement** | | | | |
| Accounting Clerk-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant.N.Admin | 2.00 | 3.00 | 0.00 | 0.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Code Enforcement (Continued)** | | | | |
| Administrative Specialist-N-Administrative | 4.00 | 4.00 | 6.00 | 6.00 |
| Animal Abuse Investigator-N-Animal Svcs | 5.00 | 5.00 | 5.00 | 5.00 |
| Animal Control Court Liaison-N-Animal Svcs | 0.00 | 0.00 | 1.00 | 1.00 |
| Animal Control Officer-N-Animal Svcs | 24.00 | 24.00 | 25.00 | 26.00 |
| Animal Control Supervisor-E-Animal Svcs | 2.00 | 3.00 | 4.00 | 4.00 |
| Code Enfcmnt Ofcr Supervisor-E-Inspector | 5.00 | 5.00 | 5.00 | 5.00 |
| Code Enforcement Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Code Enforcement Officer-N-Inspector | 40.00 | 40.00 | 39.00 | 40.00 |
| Community Relations Coord-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Consumer Protection Investigator-N-Inspector | 4.00 | 4.00 | 4.00 | 4.00 |
| Court Liaison.N.Court | 1.00 | 1.00 | 0.00 | 0.00 |
| Director Code Enforcement-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Dir Code Enforcement-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Field Operations-E-Animal Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| General Maintenance Worker-N-Miscellaneous | 0.00 | 0.00 | 6.00 | 6.00 |
| Manager Administrative Svcs-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager CCC Emergency Support.E.Proj | 1.00 | 1.00 | 0.00 | 0.00 |
| Manager-E-Supervisory | 6.00 | 6.00 | 7.00 | 7.00 |
| Multi-Trades Worker.N.Trade | 6.00 | 6.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 1.00 | 1.00 | 3.00 | 3.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Supervisor-E-Supervisory | 3.00 | 2.00 | 2.00 | 2.00 |
| **Subtotal** | **112.00** | **113.00** | **115.00** | **117.00** |
| | | | | |
| **Communications & Digital Media** | | | | |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Analytics and Insight Analyst-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Broadcast Engineer.E.Cultr | 0.00 | 1.00 | 0.00 | 0.00 |
| Broadcast Engineer-N-Culture | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Relations Coord.E.Comm | 1.00 | 2.00 | 0.00 | 0.00 |
| Computer Graphics Designer.E.ITS | 1.00 | 0.00 | 0.00 | 0.00 |
| Computer Graphics Designer-N-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Digital Media Producer-E-Miscellaneous | 13.00 | 11.00 | 11.00 | 11.00 |
| Director Communications & Digital Media-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Dir Public Relations & Marketing-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Digital Media Services-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Employee & Organizational Communications Strategist.E.Comm | 1.00 | 1.00 | 0.00 | 0.00 |
| Enterprise Knowledge Base Manager-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Knowledge Base Content Coordinator-E-Miscellaneous | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Communications Production-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Digital Engagement-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager HTV-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Public Relations & Marketing-E-Marketing | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Visual Design & Brand Identity-E-Marketing | 1.00 | 1.00 | 1.00 | 1.00 |
| PR Production Coordinator-E-Communications | 3.50 | 3.50 | 4.00 | 4.00 |
| Public Relations Strategist-E-Communications | 9.00 | 9.00 | 12.00 | 12.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Broadcast Engineer-E-Engineering | 0.00 | 0.00 | 1.00 | 1.00 |
| Senior Computer Graphics Designer-E-Information Technology | 0.00 | 1.00 | 1.00 | 1.00 |
| Social Media Strategist-E-Communications | 2.00 | 2.00 | 2.00 | 2.00 |
| TV Program Specialist-N-Culture | 1.00 | 1.00 | 1.00 | 1.00 |
| Web Content Coordinator-E-Communications | 2.00 | 2.00 | 2.00 | 2.00 |
| Web Developer-E-Executive Mgmnt | 2.00 | 2.00 | 2.00 | 2.00 |
| **Subtotal** | **48.50** | **48.50** | **51.00** | **51.00** |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Community & Infrastructure Planning** | | | | |
| Director Community Development and Infrastructure-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 0.00 |
| Division Director Community Development-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 0.00 |
| Division Director Strategic Infrastructure Planning-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Planner-E-Planning | 2.00 | 2.00 | 2.00 | 2.00 |
| Planner.E.Plan | 7.00 | 7.00 | 7.00 | 7.00 |
| **Subtotal** | **12.00** | **12.00** | **12.00** | **10.00** |
| | | | | |
| **Conservation & Environmental Lands Management** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Clerk-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist-N-Administrative | 1.00 | 0.00 | 2.00 | 3.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist.N.Admin | 2.00 | 2.00 | 0.00 | 0.00 |
| Assistant County Administrator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Business Analyst-E-Business | 0.00 | 0.00 | 0.00 | 1.00 |
| Business Analyst II.N.Bus | 0.00 | 0.00 | 1.00 | 0.00 |
| Business Manager I-E-Planning | 1.00 | 1.00 | 1.00 | 0.00 |
| Code Enforcement Officer-N-Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Conservation Parks Coordinator-E-Parks/Recreation | 2.00 | 2.00 | 2.00 | 2.00 |
| Conservation Parks/Preserves Planning and Development Manager-E-Planning | 0.00 | 0.00 | 1.00 | 1.00 |
| Contracts Manager-E-Purchasing | 0.00 | 1.00 | 1.00 | 1.00 |
| Director Regional Parks Environmental Lands-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| ELAPP Acquisition Manager.E.Real | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Lands Management Coordinator-E-Environmental Svcs | 4.00 | 4.00 | 4.00 | 4.00 |
| Environmental Lands Management Specialist-N-Environmental Svcs | 12.00 | 10.00 | 10.00 | 10.00 |
| Environmental Lands Management Technician.N.EnvSv | 0.00 | 0.00 | 0.00 | 1.00 |
| Environmental Lands Management Technician-N-Environmental Svcs | 23.90 | 25.90 | 26.18 | 26.18 |
| Environmental Lands Research Analyst-E-Environmental Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Field Operations Manager Environmental Lands Management-E-Parks/Recreation | 1.00 | 1.00 | 1.00 | 1.00 |
| Field Operations Supervisor-N-Trade Jobs | 2.00 | 2.00 | 2.00 | 2.00 |
| Fiscal Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Lifeguard-N-Parks/Recreation | 9.25 | 8.14 | 7.40 | 7.40 |
| Manager CCC Emergency Support-E-Projects | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Conservation Services-E-Parks/Recreation | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Operations-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Safety and Logistics.E.EnvSv | 1.00 | 1.00 | 0.00 | 0.00 |
| Manager Strategic Planning Analyses-E-Planning | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 2.00 | 2.00 | 1.00 | 1.00 |
| Marine Safety Coordinator-E-Parks/Recreation | 1.00 | 1.00 | 1.00 | 1.00 |
| Multi-Trades Worker-N-Trade Jobs | 4.73 | 4.00 | 4.00 | 4.00 |
| Park Manager.N.Parks | 1.00 | 0.00 | 0.00 | 0.00 |
| Park Ranger II.N.Parks | 0.00 | 0.00 | 2.00 | 0.00 |
| Park Ranger-N-Parks/Recreation | 74.70 | 79.15 | 79.15 | 81.15 |
| Park Supervisor-N-Parks/Recreation | 19.00 | 19.00 | 19.00 | 19.00 |
| Program Coordinator.E.Proj | 1.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 2.00 | 2.00 | 2.00 | 1.00 |
| Project Coordinator-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Project Manager II.E.Proj | 0.00 | 0.00 | 0.00 | 1.00 |
| Public Safety and Community Outreach Manager.E.ExMgt | 1.00 | 1.00 | 0.00 | 0.00 |
| Regional Parks Coordinator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Section Manager Environmental Lands Management-E-Parks/Recreation | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 1.00 | 2.00 | 2.00 | 2.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 2.00 | 2.00 | 2.00 |
| Supervisor-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Therapeutic Recreation Specialist-N-Parks/Recreation | 5.73 | 5.00 | 5.00 | 5.00 |
| **Subtotal** | **187.30** | **189.19** | **190.73** | **191.73** |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Consumer & Veterans Services** | | | | |
| Accounting Clerk-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant-N-Administrative | 1.00 | 2.00 | 2.00 | 3.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 2.00 | 1.00 | 1.00 | 1.00 |
| Business Manager I-E-Planning | 0.00 | 0.00 | 0.00 | 1.00 |
| Community Relations Coord-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Consumer Protection Investigator-N-Inspector | 4.00 | 4.00 | 4.00 | 4.00 |
| Director Consumer & Veterans Affairs-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Citizen Board Support-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Consumer Protection-E-Veterans Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Veterans Services-E-Veterans Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Park Ranger.N.Parks | 3.28 | 0.00 | 0.00 | 0.00 |
| Program Coordinator.N.Proj | 1.00 | 1.00 | 0.00 | 1.00 |
| Program Manager.E.Proj | 0.00 | 0.00 | 0.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Veterans Service Officer-E-Veterans Svcs | 0.00 | 1.00 | 1.00 | 1.00 |
| Special Projects Coordinator-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Supervisor-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Veterans Service Officer.E.Vets | 1.00 | 0.00 | 0.00 | 0.00 |
| Veterans Service Officer-N-Veterans Svcs | 6.00 | 6.00 | 6.00 | 6.00 |
| **Subtotal** | **27.28** | **24.00** | **23.00** | **27.00** |
| | | | | |
| **County Administrator** | | | | |
| Administrative Specialist-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Communications Admin-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Financial Administrator-E-Executive Mgmnt | 0.00 | 1.00 | 1.00 | 1.00 |
| Chief Human Services Admin-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Information and Innovation Administrator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| County Administrator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy County Administrator-E-Executive Mgmnt | 2.00 | 1.00 | 1.00 | 1.00 |
| Deputy County Administrator/Chief Financial Administrator.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Executive Assistant-E-Administrative | 4.00 | 4.00 | 3.00 | 3.00 |
| Office Manager-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Advisor for Community Partnerships-E-Executive | 0.00 | 1.00 | 1.00 | 0.00 |
| Senior Executive Assistant-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **14.00** | **14.00** | **13.00** | **12.00** |
| | | | | |
| **Customer Service & Support** | | | | |
| Accountant I.E.Acctg | 0.00 | 1.00 | 0.00 | 0.00 |
| Administrative Assistant.N.Admin | 2.00 | 2.00 | 0.00 | 0.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 1.00 | 1.00 | 2.00 | 2.00 |
| Citizen Svc Call Center Mgr-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Relations Worker-N-Communications | 2.00 | 2.00 | 2.00 | 2.00 |
| Customer Service Analyst.N.Admin | 2.00 | 2.00 | 2.00 | 2.00 |
| Customer Service Representative-N-Administrative | 9.00 | 9.00 | 9.00 | 9.00 |
| Director Customer Service & Support-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Customer Engagement and Support-E-Administrative | 1.00 | 0.00 | 1.00 | 1.00 |
| Division Director Customer Service-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Enterprise Knowledge Base Manager.E. Admin | 1.00 | 1.00 | 0.00 | 0.00 |
| Knowledge Base Content Coordinator.E.Misc | 0.00 | 1.00 | 0.00 | 0.00 |
| Manager Customer Service Quality Assurance-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Neighborhood Relations-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Neighborhood Liaison-E-Communications | 3.00 | 3.00 | 3.00 | 3.00 |
| Optimization and Training Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Customer Service & Support (Continued)** | | | | |
| Supervisor-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Supervisor-N-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Web Content Coordinator.E.Comm | 1.00 | 0.00 | 0.00 | 0.00 |
| **Subtotal** | **30.00** | **30.00** | **28.00** | **28.00** |
| | | | | |
| **Cyber Security Services Division** | | | | |
| Chief Information Security Officer.E.ExMgt | 1.00 | 1.00 | 0.00 | 0.00 |
| Cyber Security Engineer-E-Information Technology | 4.00 | 5.00 | 5.00 | 5.00 |
| Division Director Information & Cyber Security-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Network Engineer-E-Information Technology | 0.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **6.00** | **8.00** | **7.00** | **7.00** |
| | | | | |
| **Development Services** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 0.00 |
| Accounting Clerk-N-Accounting | 2.00 | 2.00 | 2.00 | 2.00 |
| Administrative Specialist.E.Admin | 2.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 8.00 | 9.00 | 8.00 | 8.00 |
| Assistant Chief Construction Codes Inspector-E-Inspector | 6.00 | 6.00 | 6.00 | 6.00 |
| Building Plans Reviewer-N-Inspector | 5.00 | 11.00 | 11.00 | 11.00 |
| Business Analyst-E-Administrative | 0.00 | 0.00 | 1.00 | 0.00 |
| Business Analyst-E-Business | 0.00 | 0.00 | 0.00 | 1.00 |
| Business Analyst.N.Bus | 1.00 | 1.00 | 0.00 | 0.00 |
| Business Manager II-E-Planning | 1.00 | 1.00 | 1.00 | 1.00 |
| Cashier-N-Accounting | 4.00 | 4.00 | 4.00 | 0.00 |
| Chief Construction Codes Inspector.E.Insp | 5.00 | 5.00 | 1.00 | 0.00 |
| Chief Construction Codes Inspector-E-Inspector | 0.00 | 0.00 | 4.00 | 5.00 |
| Community Relations Coord-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Construction Codes Inspector.N.Const | 78.00 | 78.00 | 1.00 | 0.00 |
| Construction Codes Inspector-N-Inspector | 0.00 | 0.00 | 77.00 | 78.00 |
| Construction Permit Technician-N-Inspector | 3.00 | 3.00 | 3.00 | 3.00 |
| Customer Account Specialist-N-Accounting | 0.00 | 0.00 | 0.00 | 4.00 |
| Customer Service Analyst-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Representative-N-Administrative | 7.00 | 6.00 | 6.00 | 6.00 |
| Development Services Facilitator-N-Construction | 16.00 | 10.00 | 10.00 | 10.00 |
| Development Services Facilitator.N.Const | 25.00 | 25.00 | 24.00 | 24.00 |
| Director Development Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director - Building & Construction Services-E-Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Community Development-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Development Review-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineer-E-Engineering | 3.00 | 3.00 | 3.00 | 3.00 |
| Engineering Associate-E-Engineering | 3.00 | 3.00 | 4.00 | 3.00 |
| Engineering Associate-N-Engineering | 11.00 | 11.00 | 10.00 | 11.00 |
| Engineering Technician-N-Engineering | 1.00 | 1.00 | 1.00 | 1.00 |
| Environmental Codes Enforcement Officer-N-Environmental Svcs | 3.00 | 3.00 | 3.00 | 4.00 |
| Environmental Manager-E-Environmental Svcs | 0.00 | 0.00 | 0.00 | 1.00 |
| Environmental Scientist.E.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Specialist.E.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Specialist-N-Environmental Svcs | 0.00 | 0.00 | 1.00 | 1.00 |
| Environmental Supervisor-E-Environmental Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Manager - Permitting & Plan Review-E-Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Manager - QA/Operations-E-Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Manager Inspection/Compliance Services-E-Construction | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Planner-E-Planning | 5.00 | 5.00 | 6.00 | 6.00 |
| Fiscal Analyst-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Fiscal Manager-E-Executive Mgmnt | 0.00 | 0.00 | 0.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Development Services (Continued)** | | | | |
| Forestry Examiner-E-Inspector | 2.00 | 3.00 | 2.00 | 2.00 |
| GIS Analyst.E.ITS | 1.00 | 0.00 | 0.00 | 0.00 |
| GIS/Mapping Technician-N-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Landscaping Examiner.E.Insp | 1.00 | 0.00 | 0.00 | 0.00 |
| Manager Engineering Review-E-Engineering | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Natural Resources Review-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Transportation Review-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager.E.Supv | 6.00 | 6.00 | 1.00 | 0.00 |
| Manager-E-Supervisory | 0.00 | 0.00 | 6.00 | 7.00 |
| Planner-E-Planning | 17.00 | 17.00 | 16.00 | 18.00 |
| Planning & Zoning Tech-N-Planning | 8.00 | 8.00 | 8.00 | 8.00 |
| Planning/Zoning Technician I.N.Plan | 0.00 | 0.00 | 0.00 | 1.00 |
| Plans Review Manager-E-Construction | 1.00 | 1.00 | 1.00 | 1.00 |
| Plans Review Supervisor-E-Construction | 1.00 | 1.00 | 1.00 | 1.00 |
| Project Coordination Manager-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Project Manager-E-Projects | 3.00 | 3.00 | 3.00 | 2.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Environmental Scientist-E-Environmental Svcs | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Environmental Specialist-E-Environmental Svcs | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior GIS Analyst-E-Information Technology | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Supervisor-E-Supervisory | 1.00 | 1.00 | 1.00 | 1.00 |
| Special Projects Coordinator-E-Projects | 0.00 | 0.00 | 4.00 | 4.00 |
| Special Projects Coordinator.N.Proj | 4.00 | 4.00 | 0.00 | 0.00 |
| Supervisor-E-Administrative | 2.00 | 3.00 | 3.00 | 3.00 |
| **Subtotal** | **255.00** | **255.00** | **254.00** | **258.00** |
| | | | | |
| **Economic Development** | | | | |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 2.00 | 2.00 | 2.00 | 2.00 |
| Assistant County Administrator.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Assistant County Administrator Economic Prosperity-E-Executive Mgmnt | 0.00 | 1.00 | 1.00 | 1.00 |
| Coordinator Competitive Site Analyst.E.Econ | 1.00 | 1.00 | 0.00 | 0.00 |
| Coordinator Tourism Industry Analysis.E.Mktg | 1.00 | 1.00 | 0.00 | 0.00 |
| Director Economic Development-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Economic Development Manager.E.ExMgt | 1.00 | 1.00 | 0.00 | 0.00 |
| Manager Agricultural Industry Development.E.Misc | 1.00 | 0.00 | 0.00 | 0.00 |
| Manager Competitive Sites-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Consulting Outreach.E.ExMgt | 5.00 | 5.00 | 0.00 | 0.00 |
| Manager Corporate Business Development-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Entrepreneur Collaborative Ctr-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Entrepreneur Svcs-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Industry Strategic Initiatives-E-Executive Mgmnt | 2.00 | 2.00 | 3.00 | 3.00 |
| Manager Tourism Development-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 0.00 |
| Manager Workforce and Community Stabilization-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Minority-Disadvantaged Bus Mgr.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator.E.Proj | 1.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 0.00 | 1.00 | 1.00 | 2.00 |
| Project Manager.E.Proj | 1.00 | 1.00 | 0.00 | 0.00 |
| Senior Administrative Specialist-E-Administrative | 1.00 | 2.00 | 2.00 | 2.00 |
| Senior Coordinator Competitive Site Analyst-E-Miscellaneous | 0.00 | 0.00 | 1.00 | 1.00 |
| Senior Coordinator Consulting Outreach-E-Miscellaneous | 0.00 | 0.00 | 6.00 | 6.00 |
| Senior Coordinator Industry Analysis-E-Miscellaneous | 0.00 | 0.00 | 1.00 | 1.00 |
| Senior Coordinator Redevelopment Site Analysis-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Coordinator Tourism Industry Analysis-E-Economics | 1.00 | 1.00 | 1.00 | 1.00 |
| Special Projects Coordinator-E-Projects | 4.00 | 0.00 | 1.00 | 1.00 |
| Training Coordinator-N-Human Svcs | 1.00 | 1.00 | 1.00 | 0.00 |
| **Subtotal** | **34.00** | **27.00** | **28.00** | **27.00** |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Engineering & Operations** | | | | |
| Accountant-E-Accounting | 5.00 | 5.00 | 5.00 | 5.00 |
| Accounting Clerk-N-Accounting | 4.00 | 4.00 | 4.00 | 5.00 |
| Accounting Specialist-N-Accounting | 2.00 | 2.00 | 1.00 | 1.00 |
| Administrative Assistant-N-Administrative | 3.00 | 3.00 | 3.00 | 3.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 9.00 | 9.00 | 9.00 | 8.00 |
| Animal Care Assistant-N-Animal Svcs | 0.00 | 0.95 | 0.95 | 0.95 |
| Assistant County Administrator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Business Analyst-E-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Business Analyst-E-Business | 6.00 | 7.00 | 7.00 | 8.00 |
| Capital Projects Manager-E-Projects | 0.00 | 0.00 | 0.00 | 1.00 |
| Community Relations Coord-E-Communications | 1.00 | 1.00 | 2.00 | 1.00 |
| Community Relations Coord-N-Communications | 0.00 | 0.00 | 0.00 | 1.00 |
| Construction Helper-N-Trade Jobs | 19.00 | 19.00 | 19.00 | 19.00 |
| Construction Services Fiscal Manager-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Contracts Management Associate-N-Accounting | 2.00 | 2.00 | 2.00 | 1.00 |
| Contracts Management Associate-N-Purchasing | 0.00 | 0.00 | 1.00 | 1.00 |
| Contracts Manager-E-Purchasing | 2.00 | 3.00 | 3.00 | 3.00 |
| Data Scientist-E-Information Technology | 1.00 | 1.00 | 1.00 | 0.00 |
| Director Community Development and Infrastructure-E-Executive Mgmnt | 0.00 | 0.00 | 0.00 | 1.00 |
| Director Engineering and Operations-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Technical Services Div.E.ExMgt | 1.00 | 1.00 | 0.00 | 0.00 |
| Division Dir Technical Services-E-Executive Mgmnt | 0.00 | 0.00 | 1.00 | 1.00 |
| Division Director Business Operations-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Transportation Maintenance-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineer Intern-E-Engineering | 3.00 | 5.00 | 3.00 | 3.00 |
| Engineer Intern.N.Eng | 3.00 | 0.00 | 0.00 | 0.00 |
| Engineer-E-Engineering | 19.00 | 19.00 | 18.00 | 24.00 |
| Engineering Associate Supervisor-E-Engineering | 1.00 | 1.00 | 1.00 | 2.00 |
| Engineering Associate-E-Engineering | 2.00 | 4.00 | 8.00 | 7.00 |
| Engineering Associate-N-Engineering | 23.00 | 23.00 | 21.00 | 24.00 |
| Engineering Technician-N-Engineering | 10.00 | 10.00 | 9.00 | 9.00 |
| Environmental Scientist.N.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Specialist.N.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Supervisor.E.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Technician-N-Environmental Svcs | 8.00 | 8.00 | 8.00 | 8.00 |
| Equipment Technician-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |
| Field Operations Supervisor-N-Trade Jobs | 37.00 | 37.00 | 37.00 | 37.00 |
| Fiscal Analyst-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Fiscal Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Floodplain Administrator-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Helicopter Pilot-N-Transportation | 1.48 | 1.48 | 1.48 | 2.00 |
| Landscape Architect-E-Transportation | 1.00 | 1.00 | 1.00 | 1.00 |
| Landscape Gardener-N-Trade Jobs | 2.00 | 2.00 | 2.00 | 2.00 |
| Maintenance Unit Superintendent-E-Supervisory | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Analytics-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Construction Services-E-Executive Mgmnt | 0.00 | 0.00 | 0.00 | 1.00 |
| Manager Countywide Construction-E-Construction | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Customer Resolution-E-Business | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Emergency Response Coordinator.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Manager Engineering Technical Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Mosquito Control-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Planning and Design-E-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Manager Project Controls-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Public Works Emergency Response-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Engineering & Operations (Continued)** | | | | |
| Manager Public Works Maint Ops-E-Engineering | 3.00 | 3.00 | 4.00 | 3.00 |
| Manager QA/QC-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Specialized Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Stormwater Services-E-Engineering | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 4.00 | 1.00 | 1.00 | 5.00 |
| Manager.N.Supv | 1.00 | 0.00 | 0.00 | 0.00 |
| Mosquito Control Inspector-N-Inspector | 13.00 | 13.00 | 13.00 | 16.00 |
| Mosquito Control Technician-N-Environmental Svcs | 0.00 | 0.95 | 0.95 | 1.00 |
| Network Architect-E-Information Technology | 0.00 | 1.00 | 1.00 | 1.00 |
| Operations Field Coordinator-N-Engineering | 11.00 | 11.00 | 11.00 | 11.00 |
| Operations Superintendent-N-Supervisory | 6.00 | 6.00 | 6.00 | 6.00 |
| Planner-E-Planning | 1.00 | 1.00 | 1.00 | 0.00 |
| Professional Engineer II-E-Engineering | 0.00 | 0.00 | 1.00 | 0.00 |
| Program Coordinator-N-Projects | 4.00 | 8.00 | 11.00 | 12.00 |
| Project Coordinator.N.Admin | 1.00 | 1.00 | 0.00 | 0.00 |
| Program Manager-E-Projects | 8.00 | 14.00 | 1.00 | 0.00 |
| Project Coordination Manager-E-Business | 0.00 | 0.00 | 1.00 | 0.00 |
| Project Coordinator-E-Administrative | 0.00 | 0.00 | 4.00 | 7.00 |
| Project Manager-E-Projects | 0.00 | 0.00 | 14.00 | 23.00 |
| Project Manager.N.Proj | 3.00 | 0.00 | 0.00 | 0.00 |
| Public Works Projects Coordination Manager-E-Engineering | 0.00 | 0.00 | 0.00 | 1.00 |
| Section Manager Traffic Maintenance & Operations-E-Transportation | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 1.00 | 2.00 | 2.00 | 2.00 |
| Senior Environmental Scientist-E-Environmental Svcs | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Environmental Specialist-E-Environmental Svcs | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Supervisor-N-Supervisory | 3.00 | 3.00 | 3.00 | 3.00 |
| Solutions Analyst-E-Information Technology | 2.00 | 2.00 | 2.00 | 2.00 |
| Solutions Engineer-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| Spray Equipment Operator.N.Trade | 1.90 | 0.00 | 0.00 | 0.00 |
| Storekeeper-N-Purchasing | 3.00 | 2.00 | 2.00 | 4.00 |
| Stormwater Investigations Manager-E-Miscellaneous | 1.00 | 1.00 | 1.00 | 1.00 |
| Supervisor-N-Administrative | 9.00 | 4.00 | 3.00 | 4.00 |
| Traffic Instrumentation and Control Technician-N-Utilities | 18.00 | 18.00 | 18.00 | 18.00 |
| Traffic Sign/Marking Supervisor-N-Trade Jobs | 2.00 | 2.00 | 2.00 | 2.00 |
| Traffic Sign/Marking Technician-N-Trade Jobs | 13.00 | 13.00 | 13.00 | 13.00 |
| Transportation Program Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Transportation Worker-N-Trade Jobs | 41.00 | 41.00 | 35.00 | 41.00 |
| Transportation Worker-N-Transportation | 106.00 | 106.00 | 112.00 | 111.00 |
| TWD-Warehouse and Contracts Manager-E-Transportation | 0.00 | 0.00 | 0.00 | 1.00 |
| **Subtotal** | **446.38** | **446.38** | **455.38** | **494.95** |
| | | | | |
| **Enterprise Program Management Office** | | | | |
| Business Analyst-E-Business | 1.00 | 1.00 | 1.00 | 0.00 |
| Division Director Enterprise Project Management Office-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Information Technology Projects Manager-E-Information Technology | 2.00 | 2.00 | 4.00 | 3.00 |
| IT Program Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| IT Projects Coordinator-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| IT Service Delivery Manager-E-Information Technology | 2.00 | 1.00 | 1.00 | 1.00 |
| Senior EPMO Portfolio Manager-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Senior Information Technology Projects Manager-E-Information Technology | 4.00 | 4.00 | 4.00 | 5.00 |
| Senior IT PMO Manager.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| Senior Manager IT Service Delivery-E-Executive Mgmnt | 2.00 | 2.00 | 2.00 | 2.00 |
| Solutions Analyst-E-Information Technology | 5.00 | 5.00 | 3.00 | 2.00 |
| Solutions Associate-E-Information Technology | 1.00 | 1.00 | 1.00 | 0.00 |
| Solutions Engineer-E-Information Technology | 6.00 | 6.00 | 6.00 | 7.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Enterprise Program Management Office (Continued)** | | | | |
| Solutions Specialist-E-Information Technology | 2.00 | 2.00 | 2.00 | 3.00 |
| Transformation Change Manager-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **30.00** | **29.00** | **29.00** | **28.00** |
| | | | | |
| **Enterprise Solutions & Quality Assurance** | | | | |
| Accountant-E-Accounting | 2.00 | 2.00 | 2.00 | 3.00 |
| Accounting Clerk-N-Accounting | 2.00 | 2.00 | 3.00 | 3.00 |
| Administrative Assistant-N-Administrative | 0.00 | 2.00 | 2.00 | 2.00 |
| Cloud ERP Functional Support Analyst-E-Information Technology | 0.00 | 0.00 | 0.00 | 2.00 |
| County Capital Projects Coordinator-E-Accounting | 1.00 | 1.00 | 1.00 | 0.00 |
| Director Enterprise Solutions & Quality Assurance-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Manager Fiscal & Accounting Svs-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| EBS Functional Support Analyst-E-Information Technology | 2.00 | 2.00 | 2.00 | 0.00 |
| EBS Timekeeping/Payroll Application Analyst-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| ERP Solutions Architect-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| ERP Techn Functional Solutions Mgr-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| ERP/HCM Technical Analyst-E-Information Technology | 0.00 | 0.00 | 1.00 | 2.00 |
| ERP/HCM/EPM Cloud Technical Lead-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| Fiscal Analyst-E-Administrative | 3.00 | 3.00 | 2.00 | 2.00 |
| Fiscal Manager Enterprise Programs-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Fiscal Manager Shared Services Accounting-E-Accounting | 0.00 | 0.00 | 0.00 | 1.00 |
| Functional Procurement Applications Coordinator-E-Administrative | 0.00 | 1.00 | 1.00 | 0.00 |
| Functional Prog Mgr ERP & Integrated Sol-E-Projects | 2.00 | 2.00 | 2.00 | 2.00 |
| HCM Functional Business Analyst-E-Information Technology | 2.00 | 2.00 | 3.00 | 2.00 |
| Manager Support ERP Human Capital Management Programs-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Oracle EBS Developer-E-Business | 2.00 | 2.00 | 2.00 | 0.00 |
| Oracle HCM Functional Consultant.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Procure-To-Pay (P2P) Functional Business Analyst-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| Project Manager-E-Projects | 0.00 | 0.00 | 1.00 | 0.00 |
| Senior Enterprise Project Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior ERP/HCM Information Systems Functional Manager-E-Business | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Functional Business Analyst-E-Information Technology | 9.00 | 8.00 | 9.00 | 10.00 |
| Senior Information Technology Projects Manager.E.ITS | 1.00 | 0.00 | 0.00 | 0.00 |
| Technical/Functional ERP Programs Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **36.00** | **37.00** | **41.00** | **41.00** |
| | | | | |
| **Environmental Services** | | | | |
| Administrative Specialist-N-Administrative | 2.00 | 2.00 | 2.00 | 2.00 |
| Business Analyst-E-Business | 0.00 | 0.00 | 0.00 | 1.00 |
| Chief Environmental Scientist-E-Environmental Svcs | 3.00 | 3.00 | 3.00 | 4.00 |
| Cross-Connection Control Inspector-N-Inspector | 0.00 | 0.00 | 0.00 | 2.00 |
| County Sustainability Officer-E-Real Estate | 0.00 | 0.00 | 1.00 | 0.00 |
| Division Director Environmental Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Engineering Technician-N-Engineering | 1.00 | 1.00 | 1.00 | 2.00 |
| Environmental Manager-E-Environmental Svcs | 3.00 | 3.00 | 3.00 | 3.00 |
| Environmental Scientist.E.EnvSv | 6.00 | 0.00 | 0.00 | 0.00 |
| Environmental Scientist I.E.EnvSv | 0.00 | 0.00 | 1.00 | 0.00 |
| Environmental Scientist-N-Environmental Svcs | 6.00 | 6.00 | 6.00 | 8.00 |
| Environmental Scientist II.E.EnvSv | 0.00 | 1.00 | 0.00 | 0.00 |
| Environmental Scientist III.E.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Specialist.E.EnvSv | 7.00 | 0.00 | 0.00 | 0.00 |
| Environmental Specialist-N-Environmental Svcs | 9.00 | 14.00 | 15.00 | 17.00 |
| Environmental Specialist II.E.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Specialist II.N.EnvSv | 0.00 | 0.00 | 1.00 | 0.00 |
| Environmental Specialist III.E.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Environmental Services (Continued)** | | | | |
| Environmental Supervisor-E-Environmental Svcs | 3.00 | 5.00 | 5.00 | 5.00 |
| Environmental Technician-N-Environmental Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Planner-E-Planning | 1.00 | 1.00 | 1.00 | 1.00 |
| Hydrologist-E-Environmental Svcs | 2.00 | 1.00 | 1.00 | 1.00 |
| Manager Environmental Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Innovation & Resiliency-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager One Water Program-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 1.00 | 1.00 | 1.00 | 3.00 |
| Planner-E-Planning | 1.00 | 1.00 | 1.00 | 1.00 |
| Program Coordinator.N.Proj | 1.00 | 0.00 | 0.00 | 0.00 |
| Project Manager-E-Projects | 0.00 | 1.00 | 2.00 | 2.00 |
| Recycling Coordinator.E.Util | 1.00 | 0.00 | 0.00 | 0.00 |
| Senior Environmental Scientist-E-Environmental Svcs | 0.00 | 6.00 | 6.00 | 6.00 |
| Senior Environmental Specialist-E-Environmental Svcs | 0.00 | 4.00 | 5.00 | 5.00 |
| Supervisor-E-Administrative | 1.00 | 1.00 | 1.00 | 0.00 |
| **Subtotal** | **56.00** | **56.00** | **61.00** | **68.00** |
| | | | | |
| **Extension Service** | | | | |
| Administrative Assistant-N-Administrative | 4.00 | 4.00 | 5.00 | 5.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| County Forester-E-Miscellaneous | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Cooperative Extension-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Ext Agnt FLA Yards/Nghbrhd-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Extension Agent 4H-E-Social Svcs | 2.00 | 2.00 | 1.00 | 1.00 |
| Extension Agent Agriculture / Small Farms-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Extension Agent Family Relations-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Extension Agent Home Environment-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Extension Agent Nutrition Health-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Extension Agent Ornmtl Horticulture-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Food Systems Program Coordinator-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Agricultural Industry Development-E-Miscellaneous | 0.00 | 1.00 | 1.00 | 1.00 |
| Ornamental Horticultural Assistant-N-Trade Jobs | 6.00 | 6.00 | 6.00 | 6.00 |
| Program Coordinator-N-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-CAD.E.Admin | 0.00 | 1.00 | 1.00 | 1.00 |
| Training Coordinator-N-Human Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **24.00** | **25.00** | **25.00** | **25.00** |
| | | | | |
| **Facilities Management & Real Estate Services** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 0.00 |
| Accounting Clerk-N-Accounting | 2.00 | 2.00 | 2.00 | 2.00 |
| Administrative Assistant-N-Administrative | 3.00 | 3.00 | 3.00 | 3.00 |
| Administrative Specialist II.E.Admin | 0.00 | 0.00 | 0.00 | 1.00 |
| Administrative Specialist-N-Administrative | 3.00 | 3.00 | 3.00 | 3.00 |
| Architect.E.Eng | 1.00 | 0.00 | 0.00 | 0.00 |
| Assistant County Administrator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 0.00 |
| Business Analyst.E.Bus | 1.00 | 0.00 | 0.00 | 0.00 |
| Business Analyst-E-Business | 0.00 | 0.00 | 0.00 | 2.00 |
| Business Manager I-E-Planning | 1.00 | 1.00 | 1.00 | 0.00 |
| Business Systems Dept Specialist-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Carpenter-N-Trade Jobs | 6.00 | 6.00 | 6.00 | 5.00 |
| Contracts Compliance Inspector-N-Inspector | 8.00 | 8.00 | 8.00 | 7.00 |
| Contracts Management Associate-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Contracts Manager-E-Purchasing | 2.00 | 2.00 | 2.00 | 2.00 |
| County Sustainability Officer.E.Real | 0.00 | 1.00 | 0.00 | 0.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Facilities Management & Real Estate Services (Continued)** | | | | |
| Countywide Facilities Maintenance Manager-E-Facilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Custodian-N-Facilities | 37.00 | 30.00 | 30.00 | 30.00 |
| Director Facilities Management-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Facilities Operations and Maintenance-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| ELAPP Acquisition Manager.E.Parks | 0.00 | 1.00 | 0.00 | 0.00 |
| Electrician I.N.Trade | 0.00 | 0.00 | 0.00 | 2.00 |
| Electrician-N-Trade Jobs | 15.00 | 16.00 | 16.00 | 16.00 |
| Engineering Associate-E-Engineering | 1.00 | 1.00 | 1.00 | 1.00 |
| Facilities and Real Estate Services Business Operations Manager-E-Facilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Facilities Architect.E.Fac | 0.00 | 1.00 | 0.00 | 0.00 |
| Fiscal Manager-E-Executive Mgmnt | 0.00 | 0.00 | 0.00 | 1.00 |
| GIS/Mapping Technician-N-Information Technology | 1.00 | 1.00 | 1.00 | 0.00 |
| HVAC Technician-N-Trade Jobs | 20.00 | 20.00 | 20.00 | 20.00 |
| Indoor Air Quality Specialist-N-Trade Jobs | 2.00 | 2.00 | 2.00 | 2.00 |
| Land Acquisition Division Director-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Locksmith-N-Trade Jobs | 2.00 | 2.00 | 2.00 | 2.00 |
| Maintenance Repair Leader-N-Trade Jobs | 6.00 | 6.00 | 6.00 | 7.00 |
| Maintenance Repair Supervisor-N-Trade Jobs | 2.00 | 2.00 | 2.00 | 2.00 |
| Manager County Properties-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Facilities Maintenance-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Logistics-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Real Estate Acquisition & Disposition Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Real Estate Technical Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Real Property Section-E-Real Estate | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Repair/Preservation-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Support Services-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Technical Services and Voluntary Acquisitions-E-Real Estate | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 5.00 | 5.00 | 5.00 | 4.00 |
| Multi-Trades Worker II.N.Trade | 0.00 | 0.00 | 0.00 | 3.00 |
| Multi-Trades Worker-N-Trade Jobs | 18.00 | 18.00 | 18.00 | 18.00 |
| Painter-N-Trade Jobs | 5.00 | 5.00 | 5.00 | 5.00 |
| Project Manager-E-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Project Manager-E-Projects | 14.00 | 14.00 | 13.00 | 14.00 |
| Real Property Appraiser-E-Property | 2.00 | 2.00 | 2.00 | 2.00 |
| Real Property Specialist-E-Real Estate | 2.00 | 11.00 | 11.00 | 12.00 |
| Real Property Specialist.N.Real | 11.00 | 0.00 | 0.00 | 0.00 |
| Real Property Technician-N-Real Estate | 0.00 | 2.00 | 2.00 | 0.00 |
| Security Manager-E-Facilities | 1.00 | 1.00 | 1.00 | 1.00 |
| Security Projects Coordinator-E-Facilities | 1.00 | 1.00 | 2.00 | 1.00 |
| Security Systems Coordinator-E-Facilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 1.00 | 1.00 | 1.00 | 0.00 |
| Senior Supervisor-E-Supervisory | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Supervisor-N-Supervisory | 1.00 | 1.00 | 1.00 | 1.00 |
| Space Planning Coordinator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Special Projects Coordinator-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Storekeeper-N-Purchasing | 3.00 | 3.00 | 3.00 | 3.00 |
| Supervisor Buildings/Grounds-N-Facilities | 1.00 | 1.00 | 1.00 | 1.00 |
| Supervisor-N-Administrative | 7.00 | 7.00 | 7.00 | 7.00 |
| Trades/Maintenance Supt-E-Trade Jobs | 4.00 | 4.00 | 4.00 | 4.00 |
| Voluntary Acquisitions Manager-E-Miscellaneous | 0.00 | 0.00 | 1.00 | 1.00 |
| **Subtotal** | **208.00** | **203.00** | **201.00** | **206.00** |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Fire Rescue** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Clerk-N-Accounting | 2.00 | 2.00 | 2.00 | 2.00 |
| Administrative Assistant-N-Administrative | 3.00 | 3.00 | 3.00 | 3.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 8.00 | 8.00 | 7.00 | 7.00 |
| Battalion Chief-N-Fire | 24.00 | 24.00 | 27.00 | 27.00 |
| Chief Education/Employee Development-E-Human Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Rescue Division-E-Fire | 1.00 | 1.00 | 1.00 | 1.00 |
| Company Fire Captain-N-Fire | 159.00 | 160.00 | 164.00 | 165.00 |
| Deputy Chief - Operations-E-Fire | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Chief- Administration-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Fire Marshall-E-Fire | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Fire Rescue-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Chief Planning and Technology-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Office of Emergency Management-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Driver/Engineer-N-Fire | 191.00 | 183.00 | 194.00 | 209.00 |
| Emergency Call Taker-P/T.N.Emerg | 0.00 | 0.00 | 1.43 | 0.00 |
| Emergency Management Coordinator-E-Emergency Svcs | 12.00 | 12.00 | 12.00 | 12.00 |
| Fire Fighter.E.Fire | 0.00 | 1.00 | 0.00 | 0.00 |
| Fire Fighter-N-Fire | 276.00 | 297.00 | 254.00 | 213.00 |
| Fire Inspector I-N-Fire | 4.00 | 0.00 | 0.00 | 3.00 |
| Fire Inspector II-N-Fire | 26.00 | 29.00 | 30.00 | 27.00 |
| Fire Inspector.N.Fire | 1.00 | 1.00 | 0.00 | 0.00 |
| Fire Investigator-N-Fire | 3.00 | 3.00 | 4.00 | 4.00 |
| Fire Marshal-E-Fire | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Medic I.E.Fire | 12.00 | 0.00 | 0.00 | 0.00 |
| Fire Medic I-N-Fire | 302.00 | 348.00 | 401.00 | 424.00 |
| Fire Rescue Training Officer-N-Fire | 8.00 | 8.00 | 8.00 | 8.00 |
| Fiscal Services Manager-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Health and Safety Chief-E-Emergency Svcs | 0.00 | 0.00 | 1.00 | 1.00 |
| Inventory Mgmt Coordinator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Lead Fire Investigator-N-Fire | 1.00 | 1.00 | 1.00 | 1.00 |
| Lieutenant-N-Fire | 102.00 | 82.00 | 80.00 | 90.00 |
| Manager Contract Soltns Grant Mgmt-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Emergency Dispatch-E-Emergency Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Logistics-E-Fire | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 2.00 | 2.00 | 1.00 | 1.00 |
| Multi-Trades Worker-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |
| OEM Section Chief-E-Administrative | 3.00 | 3.00 | 3.00 | 3.00 |
| Paramedic.N.Fire | 1.00 | 1.00 | 0.00 | 0.00 |
| Planning and Compliance Section Chief-E-Fire | 0.00 | 0.00 | 0.00 | 1.00 |
| Program Coordinator.E.Proj | 1.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 0.00 | 0.00 | 1.00 | 1.00 |
| Project Manager-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Safety Information Officer-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Quality Management Chief-E-Miscellaneous | 1.00 | 1.00 | 1.00 | 1.00 |
| Rescue Lieutenant-N-Fire | 10.00 | 9.00 | 8.00 | 8.00 |
| Research Planning/Spec Manager-E-Miscellaneous | 1.00 | 1.00 | 1.00 | 1.00 |
| Resource Management Chief-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Supervisor.N.Supv | 1.00 | 1.00 | 0.00 | 0.00 |
| Senior Telecommunicator-N-Communications | 4.00 | 4.00 | 4.00 | 4.00 |
| Shift Commander-E-Fire | 3.00 | 3.00 | 3.00 | 3.00 |
| Solutions Analyst-E-Information Technology | 0.00 | 0.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Fire Rescue (Continued)** | | | | |
| Special Operations Chief-E-Fire | 1.00 | 1.00 | 1.00 | 1.00 |
| Storekeeper-N-Purchasing | 7.00 | 7.00 | 9.00 | 9.00 |
| Telecommunications Supervisor-N-Communications | 4.00 | 4.00 | 4.00 | 4.00 |
| Telecommunications Technician-N-Information Technology | 3.00 | 3.00 | 2.00 | 1.00 |
| Telecommunicator-N-Communications | 32.43 | 32.43 | 32.43 | 33.85 |
| Training Specialist-N-Human Svcs | 2.00 | 2.00 | 2.00 | 2.00 |
| **Subtotal** | **1,230.43** | **1,257.43** | **1,283.85** | **1,291.85** |
| | | | | |
| **Fleet Services** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Clerk-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Asset Manager-E-Property | 0.00 | 0.00 | 0.00 | 1.00 |
| Business Analyst-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Contracts Manager-E-Purchasing | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Fleet Management-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Fabrication Specialist-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |
| Equipment Operator-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |
| Fleet Master Technician-N-Trade Jobs | 6.00 | 6.00 | 6.00 | 6.00 |
| Fleet Technician Supervisor-E-Trade Jobs | 6.00 | 6.00 | 6.00 | 6.00 |
| Fleet Technician.N.Trade | 34.00 | 34.00 | 1.00 | 1.00 |
| Fleet Technician-N-Trade Jobs | 1.00 | 1.00 | 32.00 | 33.00 |
| Manager Fleet Management Services-E-Vehicle Maint | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Fleet Operations/Maintenance-E-Vehicle Maint | 2.00 | 2.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 0.00 | 1.00 | 2.00 | 1.00 |
| Program Coordinator-E-Projects | 0.00 | 0.00 | 0.00 | 1.00 |
| Project Manager-E-Projects | 1.00 | 0.00 | 1.00 | 1.00 |
| Property Control Specialist-E-Miscellaneous | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 0.00 | 0.00 | 1.00 |
| Senior Training Specialist-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Service Advisor.N.VehMn | 3.00 | 3.00 | 1.00 | 0.00 |
| Service Advisor-N-Vehicle Maint | 0.00 | 0.00 | 3.00 | 4.00 |
| Vehicle Service Attendant-N-Vehicle Maint | 2.00 | 2.00 | 3.00 | 3.00 |
| **Subtotal** | **65.00** | **65.00** | **67.00** | **70.00** |
| | | | | |
| **Government Relations & Strategic Services** | | | | |
| Administrative Services Coord-E-Administrative | 1.00 | 3.00 | 2.00 | 2.00 |
| Administrative Specialist-E-Administrative | 1.00 | 0.00 | 1.00 | 0.00 |
| Administrative Specialist-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Government Relations and Strategic Services Admin-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Commission Support/Chauffeur-E-Communications | 2.00 | 1.00 | 1.00 | 1.00 |
| Community Liaison.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Executive Assistant-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Government Relations Manager-E-Administrative | 0.00 | 0.00 | 2.00 | 2.00 |
| Grants Planning and Development Coordinator-E-Executive Mgmnt | 0.00 | 0.00 | 2.00 | 2.00 |
| GRSS Administrator 1-E-Administrative | 3.00 | 1.00 | 1.00 | 1.00 |
| GRSS Administrator 2.E.Admin | 3.00 | 1.00 | 0.00 | 0.00 |
| GRSS Division Director-E-Administrative | 2.00 | 2.00 | 1.00 | 1.00 |
| Human Rights and Investigation Manager-E-Supervisory | 0.00 | 0.00 | 1.00 | 1.00 |
| Lead COHT Program Coordinator.E.Admin | 1.00 | 1.00 | 0.00 | 0.00 |
| Investigator/Mediator Specialist-E-Administrative | 0.00 | 0.00 | 1.00 | 0.00 |
| Manager Human Rights & Internal Investigations.E.ExMgt | 0.00 | 1.00 | 0.00 | 0.00 |
| Professional Standards & Human Rights Investigator-E-Executive Mgmnt | 2.00 | 2.00 | 2.00 | 3.00 |
| Program Coordinator-E-Projects | 1.00 | 0.00 | 1.00 | 1.00 |
| Program Coordinator.N.Proj | 0.00 | 1.00 | 0.00 | 0.00 |
| Project Coordinator-E-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Project Manager-E-Projects | 0.00 | 0.00 | 1.00 | 0.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Government Relations & Strategic Services (Continued)** | | | | |
| Special Projects Coordinator.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| **Subtotal** | **21.00** | **16.00** | **19.00** | **18.00** |
| | | | | |
| **Head Start** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Clerk II.N.Acctg | 0.00 | 0.00 | 0.00 | 2.00 |
| Accounting Clerk-N-Accounting | 4.00 | 2.00 | 2.00 | 2.00 |
| Administrative Assistant-N-Administrative | 7.00 | 8.00 | 8.00 | 8.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 4.00 | 4.00 | 4.00 | 4.00 |
| Business Systems Dept Specialist-E-Business | 2.00 | 2.00 | 2.00 | 2.00 |
| Case Manager-N-Social Svcs | 25.00 | 25.00 | 25.00 | 26.00 |
| Contracts Manager-E-Purchasing | 1.00 | 1.00 | 1.00 | 1.00 |
| Custodian-N-Facilities | 0.00 | 7.00 | 7.00 | 6.00 |
| Director Head Start/Early Head Start-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Early Head Start Teacher-N-Social Svcs | 0.00 | 0.00 | 29.00 | 33.00 |
| Fiscal Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Head Start Business Systems Manager-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Head Start Services Specialist.E.SSvcs | 1.00 | 0.00 | 0.00 | 0.00 |
| Head Start Services Specialist.N.SSvcs | 7.00 | 9.00 | 2.00 | 0.00 |
| Head Start Services Specialist-N-Social Svcs | 0.00 | 0.00 | 7.00 | 8.00 |
| Head Start Teacher.E.SSvcs | 24.00 | 0.00 | 0.00 | 0.00 |
| Head Start Teacher-N-Social Svcs | 40.00 | 42.00 | 59.48 | 42.00 |
| Head Start/EHS Center Supervisor-E-Social Svcs | 14.00 | 13.00 | 13.00 | 13.00 |
| Head Start/EHS Teacher Aide-N-Human Svcs | 0.95 | 0.95 | 0.48 | 1.00 |
| Head Start/EHS Teacher Assistant-N-Social Svcs | 77.00 | 63.00 | 50.00 | 63.00 |
| Head Start/EHS Teacher.N.SSvcs | 18.00 | 33.00 | 0.00 | 0.00 |
| Human Services Supervisor-E-Social Svcs | 2.00 | 2.00 | 2.00 | 2.00 |
| Lead Head Start Teacher-E-Social Svcs | 0.00 | 21.00 | 21.00 | 21.00 |
| Licensed Practical Nurse-N-Medical Svcs | 0.00 | 0.00 | 0.00 | 2.00 |
| Maintenance Repair Supervisor.E.Trade | 0.00 | 1.00 | 0.00 | 0.00 |
| Maintenance Repair Supervisor-N-Trade Jobs | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Education Administration-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Family and Community Engagement-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Family Change and Integrative Services-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 7.00 | 7.00 | 7.00 | 7.00 |
| Minibus Driver.N.Trans | 5.00 | 5.00 | 1.00 | 0.00 |
| Minibus Driver-N-Transportation | 0.00 | 0.00 | 4.00 | 5.00 |
| Multi-Trades Worker-N-Trade Jobs | 2.00 | 2.00 | 2.00 | 3.00 |
| Program Coordinator.E.Proj | 2.00 | 0.00 | 0.00 | 0.00 |
| Program Manager-E-Projects | 2.00 | 2.00 | 2.00 | 2.00 |
| Project Coordinator-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Property Control Specialist-N-Miscellaneous | 0.00 | 1.00 | 1.00 | 1.00 |
| Registered Nurse.E.MedSv | 2.00 | 0.00 | 0.00 | 0.00 |
| Registered Nurse-N-Medical Svcs | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 2.00 | 1.00 | 1.00 |
| Social Services Specialist-N-Social Svcs | 5.00 | 5.00 | 5.00 | 3.00 |
| Solutions Analyst-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Training Specialist-N-Human Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Treatment Counselor-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **262.95** | **269.95** | **269.95** | **272.00** |
| | | | | |
| **Health Care Services** | | | | |
| Accountant I.E.Acctg | 0.00 | 0.00 | 0.00 | 1.00 |
| Accountant-E-Accounting | 2.00 | 3.00 | 3.00 | 3.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Health Care Services (Continued)** | | | | |
| Accounting Clerk-E-Accounting | 0.00 | 0.00 | 0.00 | 1.00 |
| Accounting Clerk-N-Accounting | 2.00 | 2.00 | 2.00 | 2.00 |
| Administrative Assistant-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Business Analyst-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Case Manager-N-Social Svcs | 34.00 | 34.00 | 34.00 | 39.00 |
| Community Relations Coord-E-Communications | 0.00 | 0.00 | 0.00 | 1.00 |
| Contracts Manager-E-Purchasing | 2.00 | 3.00 | 3.00 | 3.00 |
| Director Health Care Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Health Care Services Fiscal Manager-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Health Care Services Manager-E-Administrative | 5.00 | 5.00 | 5.00 | 5.00 |
| Healthcare Svcs Review Nurse-E-Medical Svcs | 2.00 | 2.00 | 2.00 | 2.00 |
| Healthy Living Fitness Specialist-N-Human Svcs | 0.00 | 0.00 | 0.00 | 7.00 |
| Healthy Living Manager-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Services Supervisor-E-Social Svcs | 5.00 | 5.00 | 5.00 | 5.00 |
| Manager Education and Outreach Services-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Health Care Services Contracts Administration-E-Human Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 2.00 | 1.00 | 1.00 | 1.00 |
| Program Coordinator-E-Projects | 0.00 | 0.00 | 0.00 | 1.00 |
| Program Coordinator-N-Projects | 4.00 | 5.00 | 5.00 | 5.00 |
| Program Manager-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Project Manager-E-Projects | 5.00 | 6.00 | 6.00 | 6.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Social Services Specialist-N-Social Svcs | 7.00 | 6.00 | 6.00 | 0.00 |
| Solutions Engineer-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| Special Projects Coordinator-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Trauma Coordinator-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Wellness Specialist-N-Administrative | 8.00 | 7.00 | 7.00 | 0.00 |
| **Subtotal** | **90.00** | **91.00** | **91.00** | **95.00** |
| | | | | |
| **Homeless Services** | | | | |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Business Analyst-E-Business | 0.00 | 0.00 | 0.00 | 1.00 |
| Case Manager.N.SSvcs | 1.00 | 0.00 | 0.00 | 0.00 |
| Community Relations Coord-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Services Manager-E-Social Svcs | 0.00 | 1.00 | 1.00 | 1.00 |
| Contracts Manager.E.Purch | 3.00 | 3.00 | 0.00 | 0.00 |
| Director Homeless Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Homeless and Community Services Manager-E-Social Svcs | 0.00 | 1.00 | 1.00 | 1.00 |
| Manager Contracts Grants Compl.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator.E.Proj | 1.00 | 0.00 | 0.00 | 0.00 |
| Project Manager-E-Projects | 1.00 | 1.00 | 4.00 | 4.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **10.00** | **10.00** | **10.00** | **11.00** |
| | | | | |
| **Human Resources** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Clerk-N-Accounting | 2.00 | 2.00 | 2.00 | 2.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Contracts Manager-E-Purchasing | 0.00 | 1.00 | 1.00 | 1.00 |
| Director Human Resources-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Fiscal Analyst-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Fiscal Manager Human Resources & Healthcare/Benefits-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Human Resources (Continued)** | | | | |
| Hands On Educational Svcs Intern-N-Miscellaneous | 7.50 | 7.50 | 7.50 | 7.50 |
| Human Resource Wellness Coordinator-E-Administrative | 0.00 | 1.00 | 2.00 | 2.00 |
| Human Resource Wellness Coordinator.N.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Human Resources Division Director-E-Executive Mgmnt | 2.00 | 2.00 | 2.00 | 2.00 |
| Human Resources Manager I.E.ExMgt | 0.00 | 1.00 | 0.00 | 0.00 |
| Human Resources Manager.E.ExMgt | 10.00 | 9.00 | 1.00 | 0.00 |
| Human Resources Manager-E-Executive Mgmnt | 0.00 | 0.00 | 8.00 | 9.00 |
| Human Resources Partner.E.Admin | 11.00 | 12.00 | 1.00 | 0.00 |
| Human Resources Partner-E-Administrative | 0.00 | 0.00 | 10.00 | 10.00 |
| Human Resources Specialist-E-Administrative | 22.48 | 19.48 | 22.00 | 22.00 |
| Human Resources Support Technician.N.Admin | 9.00 | 8.00 | 1.00 | 0.00 |
| Human Resources Support Technician-N-Administrative | 0.00 | 0.00 | 6.00 | 8.00 |
| Oracle HCM Functional Consultant-E-Administrative | 0.00 | 1.00 | 1.00 | 0.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Human Resources Partner-E-Administrative | 0.00 | 4.00 | 4.00 | 4.00 |
| Summer Youth Intern-N-Miscellaneous | 3.45 | 3.45 | 3.45 | 3.45 |
| Wellness Assistant.N.Admin | 0.38 | 0.38 | 0.00 | 0.00 |
| Wellness Specialist.E.Human | 1.00 | 1.00 | 0.38 | 0.00 |
| **Subtotal** | **73.80** | **76.80** | **77.33** | **75.95** |
| | | | | |
| **Information Technology Department** | | | | |
| Accounting Clerk-N-Accounting | 0.00 | 1.00 | 1.00 | 1.00 |
| Accounting Specialist.E.Acctg | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Client Endpoint Administrator-E-Information Technology | 0.00 | 0.00 | 7.00 | 7.00 |
| Contracts Manager-E-Purchasing | 1.00 | 1.00 | 1.00 | 1.00 |
| Cyber Security Engineer.E.ITS | 1.00 | 0.00 | 0.00 | 0.00 |
| Cyber Security Manager-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| Desktop Support Manager.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| Director of Technology-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Disaster Recovery Administrator-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Enterprise Infrastructure Services-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| Division Director IT Business Management Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director, Technical Engagement and Client Success-E-Executive Mgmnt | 0.00 | 0.00 | 1.00 | 0.00 |
| Division Dir Technology Infrastructure Strategic Planning.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| Division Director Infrastructure and Tech Support Services.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| Endpoint Technology Manager-E-Information Technology | 0.00 | 0.00 | 1.00 | 0.00 |
| Enterprise Applications Development Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Enterprise Content Management and Development Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Identity and Access Management Engineer-E-Information Technology | 0.00 | 0.00 | 1.00 | 1.00 |
| Information Systems Financial Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Information Technology Associate Projects Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Information Technology Contracts Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Information Technology Projects Manager-E-Information Technology | 3.00 | 2.00 | 2.00 | 2.00 |
| Innovation Analyst-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| IT Asset Management Administrator-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| IT Asset Mgmt Specialist-N-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| IT Business Solutions Manager.E.ITS | 1.00 | 0.00 | 0.00 | 0.00 |
| IT Program Manager-E-Information Technology | 0.00 | 1.00 | 1.00 | 1.00 |
| IT Projects Coordinator-E-Information Technology | 1.00 | 1.00 | 1.00 | 0.00 |
| IT Service Delivery Manager-E-Information Technology | 5.00 | 5.00 | 5.00 | 5.00 |
| IT Service Operations Manager-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| Knowledge Management Administrator-E-Information Technology | 1.00 | 1.00 | 1.00 | 0.00 |

# Detailed Listing of Full-Time Equivalent Positions (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Information Technology Department (Continued)** | | | | |
| Manager-E-Supervisory | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Application Portfolio Management.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| MDM Administrator-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| MDM Engineer-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| Network Administration Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Network Administrator-E-Information Technology | 5.00 | 5.00 | 5.00 | 4.00 |
| Network Architect-E-Information Technology | 3.00 | 3.00 | 3.00 | 3.00 |
| Network Engineer-E-Information Technology | 5.00 | 4.00 | 4.00 | 4.00 |
| PC Administrator.E.ITS | 7.00 | 7.00 | 0.00 | 0.00 |
| Personal Computer Specialist.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| Section Manager, Enterprise Infrastructure Services-E-Supervisory | 0.00 | 0.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 2.00 |
| Senior Information Technology Projects Manager-E-Information Technology | 2.00 | 1.00 | 1.00 | 1.00 |
| Senior Manager Enterprise Information Management-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Manager IT Service Delivery-E-Executive Mgmnt | 2.00 | 2.00 | 2.00 | 1.00 |
| Senior Manager Technology Experience & Support-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| Senior Supervisor-E-Supervisory | 1.00 | 1.00 | 2.00 | 1.00 |
| Software Asset Management Administrator-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Software Developer.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| Solutions Analyst-E-Information Technology | 7.00 | 8.00 | 10.00 | 11.00 |
| Solutions Architect-E-Information Technology | 6.00 | 6.00 | 5.00 | 5.00 |
| Solutions Engineer-E-Information Technology | 12.00 | 13.00 | 12.00 | 13.00 |
| Solutions Specialist-E-Information Technology | 3.00 | 3.00 | 3.00 | 1.00 |
| Sr Telecommunications Engineer-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Systems Administration Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Systems Administrator-E-Information Technology | 11.00 | 8.00 | 8.00 | 8.00 |
| Systems Architect-E-Information Technology | 3.00 | 3.00 | 3.00 | 3.00 |
| Systems Engineer-E-Information Technology | 5.00 | 8.00 | 7.00 | 7.00 |
| Technical Support Desk Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 0.00 |
| Technical Support Specialist-N-Information Technology | 5.00 | 5.00 | 5.00 | 5.00 |
| Telecommunications Engineer-E-Information Technology | 2.00 | 2.00 | 2.00 | 2.00 |
| **Subtotal** | **118.00** | **116.00** | **114.00** | **114.00** |
| | | | | |
| **Library Services** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Clerk-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Librarian-E-Library Svcs | 18.00 | 19.00 | 18.00 | 18.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Business Systems Dept Specialist-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Contracts Management Associate-N-Purchasing | 0.00 | 0.00 | 0.00 | 1.00 |
| Contracts Manager-E-Purchasing | 1.00 | 1.00 | 1.00 | 1.00 |
| Custodian-N-Facilities | 0.00 | 0.00 | 0.00 | 4.00 |
| Director Library Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Manager Library Public Svcs-E-Library Svcs | 1.00 | 1.00 | 1.00 | 3.00 |
| Division Manager Library Support Services-E-Library Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Librarian-E-Library Svcs | 89.00 | 90.00 | 95.00 | 88.00 |
| Librarian.N.LibSv | 0.00 | 5.00 | 0.00 | 0.00 |
| Library Associate-N-Library Svcs | 74.00 | 77.00 | 76.00 | 75.00 |
| Library Project Mgr-E-Library Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Library Public Service Reg Mgr-E-Library Svcs | 7.00 | 7.00 | 7.00 | 8.00 |
| Library Service and Technology Guide-N-Library Svcs | 155.00 | 163.00 | 164.00 | 174.00 |
| Manager Law Library-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Library Development-E-Library Svcs | 1.00 | 1.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Library Services (Continued)** | | | | |
| Manager Library Learning Experiences.E.LibSv | 4.00 | 4.00 | 0.00 | 0.00 |
| Manager Library Support Services-E-Library Svcs | 0.00 | 0.00 | 4.00 | 4.00 |
| Manager-E-Supervisory | 3.00 | 3.00 | 3.00 | 3.00 |
| Multi-Trades Worker II.N.Trade | 0.00 | 1.00 | 0.00 | 0.00 |
| Multi-Trades Worker-N-Trade Jobs | 1.00 | 1.00 | 2.00 | 2.00 |
| Paralegal Specialist-N-Legal | 1.00 | 1.00 | 1.00 | 1.00 |
| Program Coordinator.E.Proj | 2.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator-E-Projects | 0.00 | 0.00 | 0.00 | 1.00 |
| Program Coordinator-N-Projects | 0.00 | 2.00 | 2.00 | 5.00 |
| Program Manager-E-Projects | 0.00 | 0.00 | 0.00 | 1.00 |
| Project Manager-E-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Project Manager I.E.Proj | 0.00 | 1.00 | 0.00 | 0.00 |
| Project Manager-E-Projects | 2.00 | 2.00 | 3.00 | 4.00 |
| Public Relations Strategist-E-Communications | 0.00 | 0.00 | 1.00 | 1.00 |
| Senior Administrative Specialist.E.Admin | 0.00 | 1.00 | 1.00 | 1.00 |
| Supervisor-E-Administrative | 0.00 | 2.00 | 1.00 | 0.00 |
| Training Specialist-N-Human Svcs | 0.00 | 1.00 | 2.00 | 2.00 |
| **Subtotal** | **368.00** | **391.00** | **391.00** | **407.00** |
| | | | | |
| **Management & Budget** | | | | |
| Administrative Services Coord-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant County Administrator.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Budget Analyst-E-Accounting | 7.00 | 7.00 | 7.00 | 7.00 |
| Budget Manager Capital Team-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Budget Manager Operating Team-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Budget Manager-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Budget Managing Director-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Business Intelligence Analyst.E.Bus | 1.00 | 0.00 | 0.00 | 0.00 |
| Business Analyst-E-Business | 0.00 | 0.00 | 1.00 | 1.00 |
| Capital Program Officer-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Debt & Financial Analysis Manager-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Management and Budget-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Economist.E.Econ | 1.00 | 1.00 | 0.00 | 0.00 |
| Fiscal Analyst-E-Administrative | 1.00 | 1.00 | 0.00 | 1.00 |
| Fiscal Manager-E-Executive Mgmnt | 0.00 | 0.00 | 1.00 | 0.00 |
| Grants Planning and Development Coordinator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Grants Reporting/Complnc Ofcr-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Business Analytics-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Crime Prevention/Coordinating Unit-E-Law | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Criminal Justice Grants Program-E-Legal | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Fiscal Services.E.Acctg | 1.00 | 1.00 | 0.00 | 0.00 |
| Manager Systems and Reporting-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Organizational Excellence Consultant-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Project Manager-E-Projects | 2.00 | 2.00 | 2.00 | 2.00 |
| **Subtotal** | **29.00** | **27.00** | **26.00** | **26.00** |
| | | | | |
| **Medical Examiner** | | | | |
| Accounting Clerk.N.Acctg | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Assistant-N-Administrative | 1.00 | 2.00 | 2.00 | 2.00 |
| Administrative Specialist-N-Administrative | 3.00 | 2.00 | 3.00 | 3.00 |
| Assistant Chief Forensic Toxicologist-E-Medical Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Associate Medical Examiner-E-Executive Mgmnt | 4.00 | 4.00 | 4.00 | 4.00 |
| Autopsy Technician-N-Medical Svcs | 11.16 | 11.16 | 11.16 | 12.16 |
| Chief Forensic Toxicologist-E-Forensic Ops | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Medical Examiner-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Chief Medical Examiner-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Medical Examiner (Continued)** | | | | |
| Forensic Toxicologist-E-Medical Svcs | 3.00 | 3.00 | 3.00 | 3.00 |
| Laboratory Technician-N-Medical Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager ME Office Operations-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 2.00 | 2.00 | 2.00 | 2.00 |
| Medical Examiner Death Investigator-N-Forensic Ops | 14.32 | 14.32 | 14.32 | 14.32 |
| Senior Administrative Specialist.E.Admin | 0.00 | 1.00 | 0.00 | 0.00 |
| **Subtotal** | **45.48** | **45.48** | **45.48** | **46.48** |
| | | | | |
| **Minority & Small Business Enterprise** | | | | |
| Division Director MBE and SBE Programs-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Minority-Disadvantaged Bus Mgr-E-Executive Mgmnt | 0.00 | 1.00 | 1.00 | 1.00 |
| Special Projects Coordinator-E-Projects | 0.00 | 4.00 | 4.00 | 4.00 |
| **Subtotal** | **0.00** | **6.00** | **6.00** | **6.00** |
| | | | | |
| **Non-Allocated Pool Positions** | | | | |
| Administrative Assistant-N-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Administrative Services Coord-E-Administrative | 0.00 | 0.00 | 1.00 | 0.00 |
| Case Manager-N-Social Svcs | 3.00 | 3.00 | 3.00 | 3.00 |
| Cashier-N-Accounting | 1.00 | 1.00 | 1.00 | 0.00 |
| Cook-N-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Services Supervisor.E.SSvcs | 1.00 | 1.00 | 0.00 | 0.00 |
| Pooled Temp-E-Miscellaneous | 0.00 | 0.00 | 0.00 | 1.00 |
| Pooled Temp-N-Miscellaneous | 15.00 | 15.00 | 13.00 | 14.00 |
| Special Advisor to Deputy County Administrator-E-Miscellaneous | 0.00 | 0.00 | 1.00 | 0.00 |
| Treatment Counselor-E-Social Svcs | 2.00 | 2.00 | 1.00 | 1.00 |
| Youth Care Specialist-N-Social Svcs | 0.00 | 0.00 | 3.00 | 1.00 |
| **Subtotal** | **23.00** | **23.00** | **24.00** | **22.00** |
| | | | | |
| **Office of Community Impact** | | | | |
| Administrative Specialist-N-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Community Affairs Liaison & Equal Opportunity Admin-E-Executive Mgmnt | 0.00 | 1.00 | 1.00 | 1.00 |
| Community Impact Officer-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Community Liaison-E-Executive Mgmnt | 0.00 | 1.00 | 1.00 | 1.00 |
| Division Director.E.ExMgt | 0.00 | 1.00 | 0.00 | 0.00 |
| GRSS Administrator 1-E-Administrative | 0.00 | 2.00 | 2.00 | 2.00 |
| **Subtotal** | **0.00** | **6.00** | **6.00** | **6.00** |
| | | | | |
| **Parks & Recreation** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 2.00 | 2.00 |
| Accounting Clerk-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Adaptive Recreation Specialist-N-Parks/Recreation | 5.00 | 5.00 | 5.00 | 5.00 |
| Administrative Assistant-N-Administrative | 2.00 | 2.00 | 2.00 | 2.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 3.00 | 2.00 | 3.00 | 3.00 |
| Athletics Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Athletics Specialist-N-Parks/Recreation | 1.00 | 1.00 | 1.00 | 2.00 |
| Business Analyst-E-Business | 0.00 | 1.00 | 1.00 | 0.00 |
| Business Manager I-E-Planning | 1.00 | 1.00 | 1.00 | 1.00 |
| Community Relations Coord-E-Communications | 0.00 | 0.00 | 0.00 | 1.00 |
| Construction Equipment Operator-N-Trade Jobs | 3.00 | 3.00 | 3.00 | 3.00 |
| Contracts Compliance Inspector-N-Inspector | 2.00 | 2.00 | 2.00 | 2.00 |
| Custodian-N-Facilities | 0.00 | 0.00 | 0.95 | 0.95 |
| Director Recreation Athletics Neighborhood Parks-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Electrician-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Parks & Recreation (Continued)** | | | | |
| Event Coordinator-N-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Event Coordinator Part-Time.N.Parks | 0.00 | 0.00 | 1.00 | 0.00 |
| Field Operations Supervisor.N.Trade | 4.00 | 5.00 | 1.00 | 0.00 |
| Field Operations Supervisor-N-Trade Jobs | 0.00 | 0.00 | 5.00 | 6.00 |
| Fiscal Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| HVAC Technician-N-Trade Jobs | 2.00 | 2.00 | 2.00 | 2.00 |
| Landscape Gardener-N-Trade Jobs | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Administrative Svcs.E.ExMgt | 0.00 | 1.00 | 0.00 | 0.00 |
| Manager Architecture & Engineering Svcs-E-Executive Mgmnt | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Parks Operations/Maintenance-E-Parks/Recreation | 0.00 | 0.00 | 0.00 | 1.00 |
| Manager Recreation Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 3.00 | 4.00 | 3.00 | 5.00 |
| Multi-Trades Worker-N-Trade Jobs | 37.00 | 38.00 | 34.00 | 35.00 |
| Park Ranger-N-Parks/Recreation | 2.50 | 2.50 | 2.50 | 2.50 |
| Park Services Manager-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Parks Planning & Development Manager-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Parks Safety/Maintenance Inspector-N-Parks/Recreation | 0.00 | 0.00 | 2.00 | 2.00 |
| Performing Arts Center Manager-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Program Coordinator.E.Proj | 3.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 2.00 | 3.00 | 3.00 | 3.00 |
| Project Coordinator-E-Administrative | 1.00 | 1.00 | 1.00 | 0.00 |
| Project Manager-E-Projects | 0.00 | 0.00 | 1.00 | 1.00 |
| Public Safety and Community Outreach Manager-E-Executive Mgmnt | 0.00 | 0.00 | 1.00 | 0.00 |
| Recreation Leader.N.Parks | 0.00 | 0.00 | 0.00 | 2.69 |
| Recreation Leader-N-Parks/Recreation | 97.19 | 102.69 | 102.18 | 104.28 |
| Recreation Manager-E-Executive Mgmnt | 2.00 | 2.00 | 2.00 | 3.00 |
| Recreation Program Specialist-N-Parks/Recreation | 13.00 | 14.00 | 15.00 | 17.00 |
| Recreation Program Supervisor-N-Parks/Recreation | 30.00 | 33.00 | 32.73 | 37.00 |
| Recreation Specialist.N.Parks | 0.00 | 0.00 | 1.00 | 0.00 |
| Safety/Loss Control Coord-N-Inspector | 2.00 | 2.00 | 2.00 | 2.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 2.00 | 2.00 | 3.00 |
| Senior Program Coordinator.N.Proj | 0.00 | 1.73 | 0.00 | 0.00 |
| Senior Supervisor-E-Supervisory | 2.00 | 2.00 | 3.00 | 2.00 |
| Special Projects Coordinator-E-Projects | 1.00 | 1.00 | 1.00 | 0.00 |
| Storekeeper-N-Purchasing | 2.00 | 2.00 | 2.00 | 2.00 |
| Supervisor Buildings/Grounds-N-Facilities | 1.00 | 1.00 | 1.00 | 0.00 |
| Supervisor-E-Administrative | 1.00 | 1.00 | 2.00 | 0.00 |
| Supervisor-N-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Supervisor.N.Admin | 1.00 | 1.00 | 0.00 | 0.00 |
| Theater Technical Coordinator-N-Information Technology | 0.00 | 0.00 | 1.73 | 1.73 |
| Trades Helper-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **234.69** | **249.92** | **258.08** | **269.14** |
| | | | | |
| **Performance Data & Analytics** | | | | |
| Addressing GIS Specialist-N-Real Estate | 0.00 | 0.00 | 4.00 | 4.00 |
| Addressing Technician.N.Real | 4.00 | 4.00 | 0.00 | 0.00 |
| Administrative Specialist.N.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Business Analyst-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Business Process Engineer-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Data Scientist-E-Information Technology | 1.00 | 1.00 | 2.00 | 2.00 |
| Database Administrator-E-Information Technology | 5.00 | 5.00 | 4.00 | 4.00 |
| Director Geospatial and Land Acquisition Services.E.ExMgt | 1.00 | 1.00 | 0.00 | 0.00 |
| Director Performance Data and Analytics-E-Executive Mgmnt | 0.00 | 0.00 | 1.00 | 1.00 |
| Division Director Enterprise Data Governance-E-Executive Mgmnt | 0.00 | 0.00 | 1.00 | 1.00 |
| Division Director Geospatial Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Performance Data & Analytics (Continued)** | | | | |
| Drafting Technician-N-Engineering | 3.00 | 3.00 | 3.00 | 3.00 |
| Engineering Associate-N-Engineering | 5.00 | 5.00 | 5.00 | 5.00 |
| Field Data Technician-N-Engineering | 5.00 | 5.00 | 4.00 | 4.00 |
| GIS Analyst.E.ITS | 2.00 | 0.00 | 0.00 | 0.00 |
| GIS Analyst-N-Information Technology | 12.00 | 8.00 | 7.00 | 7.00 |
| GIS Database Administrator.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| GIS Project Manager-E-Projects | 1.00 | 2.00 | 3.00 | 3.00 |
| GIS Software Developer.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| GIS Systems Administrator-E-Information Technology | 3.00 | 3.00 | 2.00 | 0.00 |
| GIS Systems Analyst-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| GIS/Mapping Technician-N-Information Technology | 2.00 | 2.00 | 1.00 | 1.00 |
| Manager Applied GIS-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Asset Registry-E-Engineering | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Database and Business Intelligence Support-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Enterprise Data and Analytics.E.Admin | 1.00 | 1.00 | 0.00 | 0.00 |
| Manager Enterprise GIS-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager GIS Core Data Services-E-Supervisory | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Public Safety 911-E-Emergency Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Streets & Addresses.E.Trans | 1.00 | 1.00 | 0.00 | 0.00 |
| Manager Survey-E-Engineering | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 2.00 | 1.00 | 2.00 | 3.00 |
| Procurement Performance and Business Manager-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Prof Land Surveyor/Mapper-E-Engineering | 3.00 | 3.00 | 3.00 | 3.00 |
| Program Coordinator.N.Proj | 1.00 | 0.00 | 0.00 | 0.00 |
| Project Coordinator-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Project Coordinator.N.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Project Manager-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 0.00 |
| Senior GIS Analyst-E-Information Technology | 0.00 | 6.00 | 5.00 | 5.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Supervisor.E.Supv | 1.00 | 0.00 | 0.00 | 0.00 |
| Solutions Analyst-E-Information Technology | 0.00 | 0.00 | 1.00 | 1.00 |
| Solutions Architect-E-Information Technology | 1.00 | 1.00 | 3.00 | 3.00 |
| Solutions Engineer-E-Information Technology | 1.00 | 1.00 | 2.00 | 4.00 |
| Solutions Specialist-E-Information Technology | 0.00 | 1.00 | 1.00 | 1.00 |
| Survey Technician-N-Engineering | 4.00 | 4.00 | 3.00 | 3.00 |
| Systems Architect-E-Information Technology | 0.00 | 0.00 | 1.00 | 1.00 |
| **Subtotal** | **74.00** | **75.00** | **74.00** | **74.00** |
| | | | | |
| **Pet Resources** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Assistant-N-Accounting | 1.00 | 1.00 | 1.00 | 0.00 |
| Accounting Clerk-N-Accounting | 2.00 | 2.00 | 2.00 | 2.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Animal Behavioral Trainer-N-Animal Svcs | 0.00 | 0.00 | 2.00 | 2.00 |
| Animal Care Assistant-N-Animal Svcs | 28.00 | 26.00 | 26.00 | 26.00 |
| Animal Care Supervisor-E-Animal Svcs | 2.00 | 2.00 | 2.00 | 2.00 |
| Business Analyst-E-Business | 0.00 | 0.00 | 0.00 | 0.73 |
| Business Manager-E-Planning | 0.00 | 1.00 | 1.00 | 1.00 |
| Business Manager I.E.Plan | 1.00 | 0.00 | 0.00 | 0.00 |
| Business Systems Department Specialist-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Veterinarian.E.Anim | 1.00 | 1.00 | 0.00 | 0.00 |
| Community Relations Coord.N.Comm | 0.00 | 0.00 | 1.00 | 1.00 |
| Customer Service Analyst-N-Administrative | 4.00 | 4.00 | 4.00 | 4.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Pet Resources (Continued)** | | | | |
| Customer Service Representative-N-Administrative | 16.00 | 13.00 | 13.00 | 13.00 |
| Director Pet Resources-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Shelter Operations-E-Animal Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Veterinary/Behavioral Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 1.00 | 1.00 | 1.00 | 1.00 |
| Pet Resources Rescue/Foster Coordinator-N-Animal Svcs | 4.00 | 10.00 | 10.00 | 10.00 |
| Program Coordinator.E.Proj | 5.00 | 2.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 1.00 | 2.00 | 2.00 | 2.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Animal Behavioral Trainer-E-Animal Svcs | 0.00 | 0.00 | 0.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Supervisor-E-Supervisory | 0.00 | 1.00 | 1.00 | 1.00 |
| Storekeeper-N-Purchasing | 1.00 | 1.00 | 1.00 | 1.00 |
| Supervisor-E-Administrative | 5.00 | 5.00 | 6.00 | 5.00 |
| Veterinarian-E-Animal Svcs | 4.00 | 4.00 | 3.00 | 4.00 |
| Veterinary Practice Manager-E-Animal Svcs | 0.00 | 0.00 | 1.00 | 1.00 |
| Veterinary Technician-N-Animal Svcs | 13.00 | 12.00 | 12.00 | 12.00 |
| **Subtotal** | **95.00** | **95.00** | **96.00** | **96.73** |
| | | | | |
| **Procurement Services** | | | | |
| Administrative Assistant.N.Admin | 0.00 | 0.00 | 0.00 | 1.00 |
| Administrative Specialist.E.Admin | 2.00 | 0.00 | 0.00 | 0.00 |
| Administrative Specialist-N-Administrative | 3.00 | 4.00 | 4.00 | 3.00 |
| Business Analyst-E-Business | 2.00 | 3.00 | 3.00 | 3.00 |
| Contracts Management Associate.E.Purch | 0.00 | 0.00 | 2.00 | 2.00 |
| Director of Procurement-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Functional Procurement Applications Coordinator.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Manager Performance Management.E.Bus | 0.00 | 0.00 | 0.00 | 1.00 |
| Managing Director-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Procurement Analyst-E-Purchasing | 20.00 | 20.00 | 20.00 | 20.00 |
| Procurement Operations Coordinator-E-Administrative | 7.00 | 7.00 | 7.00 | 7.00 |
| Procurement Performance and Business Manager.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Project Coordinator-E-Administrative | 2.00 | 1.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **40.00** | **38.00** | **40.00** | **41.00** |
| | | | | |
| **Risk Management Division** | | | | |
| Business Analyst-E-Business | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Risk Management/Safety-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager-E-Supervisory | 0.00 | 1.00 | 1.00 | 1.00 |
| Program Coordinator.E.Proj | 1.00 | 1.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 3.00 | 3.00 | 3.00 | 1.00 |
| Safety Manager-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Safety Specialist.E.Admin | 3.00 | 4.00 | 0.00 | 0.00 |
| Safety Specialist-E-Administrative | 0.00 | 0.00 | 4.00 | 4.00 |
| Safety Specialist-N-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 0.00 | 1.00 | 3.00 |
| **Subtotal** | **10.00** | **12.00** | **13.00** | **13.00** |
| | | | | |
| **Social Services** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accountant.N.Acctg | 0.00 | 1.00 | 0.00 | 0.00 |
| Accounting Clerk-N-Accounting | 3.00 | 2.00 | 3.00 | 3.00 |
| Administrative Services Coord-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist.E.Admin | 2.00 | 0.00 | 0.00 | 0.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Social Services (Continued)** | | | | |
| Administrative Specialist-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Case Manager-N-Social Svcs | 39.00 | 42.00 | 42.00 | 41.00 |
| Child Care Licensing Inspector-N-Inspector | 0.00 | 0.00 | 1.00 | 0.00 |
| Director Social Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Fiscal Analyst-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Services Supervisor-E-Social Svcs | 9.00 | 10.00 | 10.00 | 10.00 |
| Program Coordinator.E.Proj | 2.00 | 0.00 | 0.00 | 0.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 2.00 | 1.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 3.00 | 3.00 | 0.00 |
| Senior Training Specialist-E-Human Svcs | 0.00 | 2.00 | 2.00 | 2.00 |
| Social Services Manager I-E-Executive Mgmnt | 7.00 | 7.00 | 7.00 | 7.00 |
| Social Services Manager II-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Social Services Specialist-N-Social Svcs | 9.00 | 5.00 | 6.00 | 7.00 |
| Special Projects Coordinator-E-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Special Projects Coordinator-E-Miscellaneous | 0.00 | 0.00 | 0.00 | 2.00 |
| Special Projects Coordinator-E-Projects | 2.00 | 2.00 | 2.00 | 2.00 |
| Training Specialist.E.Human | 4.00 | 0.00 | 0.00 | 0.00 |
| **Subtotal** | **83.00** | **82.00** | **83.00** | **82.00** |
| | | | | |
| **Solid Waste** | | | | |
| Accountant-E-Accounting | 0.00 | 0.00 | 0.00 | 1.00 |
| Administrative Specialist I-N-Administrative | 0.00 | 0.00 | 1.00 | 0.00 |
| Administrative Specialist-N-Administrative | 5.00 | 4.00 | 3.00 | 4.00 |
| Budget Manager-E-Business | 0.00 | 0.00 | 1.00 | 0.00 |
| Business Analyst-E-Business | 2.00 | 2.00 | 2.00 | 2.00 |
| Business Manager-E-Planning | 0.00 | 1.00 | 1.00 | 1.00 |
| Community Collection Ctr Attendant-N-Trade Jobs | 12.00 | 14.00 | 15.00 | 15.00 |
| Contracts Compliance Inspector-N-Inspector | 3.00 | 3.00 | 3.00 | 0.00 |
| Contracts Management Associate.N.Acctg | 0.00 | 0.00 | 2.00 | 2.00 |
| Contracts Manager-E-Purchasing | 2.00 | 4.00 | 4.00 | 4.00 |
| Customer Account Specialist.E.Acctg | 0.00 | 1.00 | 0.00 | 0.00 |
| Customer Account Specialist.N.Acctg | 0.00 | 0.00 | 1.00 | 0.00 |
| Customer Account Specialist-N-Accounting | 0.00 | 0.00 | 1.00 | 1.00 |
| Customer Service Analyst-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Customer Service Representative I.N.Admin | 4.00 | 0.00 | 0.00 | 0.00 |
| Customer Service Representative-N-Administrative | 11.00 | 14.00 | 13.00 | 13.00 |
| Director Solid Waste Management-E-Executive | 0.00 | 0.00 | 1.00 | 1.00 |
| Division Director.E.ExMgt | 0.00 | 1.00 | 0.00 | 0.00 |
| Division Director Business and Support Services-E-Utilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Division Director Solid Waste Management.E.ExMgt | 1.00 | 0.00 | 3.00 | 0.00 |
| Division Director Solid Waste Transfer Operations-E-Utilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Division Director Sustainability and Disposal Operations-E-Utilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Engineer-E-Engineering | 2.00 | 4.00 | 3.00 | 1.00 |
| Engineer.N.Eng | 1.00 | 0.00 | 0.00 | 0.00 |
| Engineering Associate-N-Engineering | 2.00 | 2.00 | 2.00 | 2.00 |
| Engineering Technician-N-Engineering | 2.00 | 2.00 | 2.00 | 2.00 |
| Environmental Specialist-N-Environmental Svcs | 6.00 | 6.00 | 6.00 | 6.00 |
| Environmental Technician-N-Environmental Svcs | 2.00 | 2.00 | 2.00 | 2.00 |
| Fiscal Analyst-E-Administrative | 1.00 | 0.00 | 0.00 | 1.00 |
| General Maintenance Worker-N-Miscellaneous | 0.00 | 3.00 | 3.00 | 3.00 |
| Industrial Mechanic-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |
| Lead Solid Waste Transfer Equipment Operator-N-Miscellaneous | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Customer Resolution Unit.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Manager Northwest Transfer Station-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Scale House Operations-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Solid Waste (Continued)** | | | | |
| Manager Solid Waste Landfill Ops-E-Executive Mgmnt | 1.00 | 0.00 | 1.00 | 1.00 |
| Manager South Solid Waste Ops-E-Executive Mgmnt | 1.00 | 0.00 | 1.00 | 1.00 |
| Manager South Solid Waste Ops.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Manager Sustainable Materials Management-E-Supervisory | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Technical and Disposal Services-E-Utilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Manager-E-Supervisory | 3.00 | 8.00 | 3.00 | 4.00 |
| Multi-Trades Worker-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |
| Operations Superintendent-N-Supervisory | 2.00 | 2.00 | 2.00 | 2.00 |
| Program Coordinator.E.Proj | 3.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 3.00 | 5.00 | 5.00 | 10.00 |
| Project Manager I.E.Proj | 1.00 | 0.00 | 0.00 | 0.00 |
| Project Manager II.E.Proj | 0.00 | 1.00 | 0.00 | 0.00 |
| Project Manager.E.Proj | 0.00 | 1.00 | 1.00 | 0.00 |
| Project Manager-E-Projects | 0.00 | 0.00 | 4.00 | 7.00 |
| Recycling Coordinator-E-Utilities | 0.00 | 1.00 | 1.00 | 1.00 |
| Scalehouse Specialist-N-Accounting | 14.00 | 14.00 | 14.00 | 12.00 |
| Section Manager Solid Waste Collection and Support-E-Executive Mgmnt | 0.00 | 0.00 | 1.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Business Analyst.E.Bus | 1.00 | 0.00 | 0.00 | 0.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 3.00 | 3.00 | 3.00 |
| Senior Supervisor.E.Supv | 3.00 | 1.00 | 2.00 | 0.00 |
| Senior Supervisor-E-Supervisory | 0.00 | 0.00 | 3.00 | 4.00 |
| Senior Supervisor-N-Supervisory | 9.00 | 11.00 | 9.00 | 9.00 |
| Solid Waste Equipment Operator-N-Utilities | 31.00 | 14.00 | 18.00 | 17.00 |
| Solid Waste Transfer Equipment Operator-N-Utilities | 34.00 | 45.00 | 39.00 | 40.00 |
| Special Projects Coordinator-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Utilities Plant Operator-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **171.00** | **177.00** | **186.00** | **187.00** |
| | | | | |
| **Sunshine Line** | | | | |
| Accountant-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Accounting Clerk-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Business & Compliance Coordinator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Case Manager-N-Social Svcs | 0.00 | 0.00 | 0.00 | 1.00 |
| Customer Service Analyst.N.Admin | 2.00 | 3.00 | 0.00 | 0.00 |
| Customer Service Representative-N-Administrative | 8.00 | 7.00 | 7.00 | 7.00 |
| Director Sunshine Line-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Services Transportation Coordinator-N-Human Svcs | 0.00 | 0.00 | 4.50 | 4.50 |
| Human Services Transportation Supervisor-E-Supervisory | 0.00 | 0.00 | 5.00 | 5.00 |
| Manager of Operations.E.ExMgt | 1.00 | 0.00 | 0.00 | 0.00 |
| Manager-E-Supervisory | 2.00 | 2.00 | 2.00 | 2.00 |
| Paratransit Minibus Operator-N-Transportation | 56.00 | 56.00 | 47.00 | 47.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Paratransit Minibus Oper-N-Transportation | 0.00 | 0.00 | 5.00 | 5.00 |
| Senior Supervisor.E.Supv | 1.00 | 1.00 | 0.00 | 0.00 |
| Special Projects Coordinator-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Sunshine Line Manager of Operations-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Supervisor.E.Admin | 4.00 | 4.00 | 0.00 | 0.00 |
| Transportation Route Scheduler-N-Transportation | 3.00 | 3.00 | 3.00 | 3.00 |
| **Subtotal** | **83.00** | **83.00** | **81.50** | **82.50** |
| | | | | |
| **Water Resources** | | | | |
| Accountant-E-Accounting | 1.00 | 2.00 | 2.00 | 2.00 |
| Accounting Assistant-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Water Resources (Continued)** | | | | |
| Accounting Clerk-N-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Assistant-N-Administrative | 18.00 | 20.00 | 16.00 | 13.00 |
| Administrative Specialist-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Administrative Specialist-N-Administrative | 17.00 | 17.00 | 25.00 | 24.00 |
| Assistant County Administrator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Business Analyst-E-Business | 16.00 | 17.00 | 18.00 | 17.00 |
| Computerized Maintenance Management System (CMMS) Administrator-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Construction Services Fiscal Manager-E-Accounting | 1.00 | 1.00 | 1.00 | 0.00 |
| Contracts Management Associate-N-Accounting | 0.00 | 0.00 | 1.00 | 1.00 |
| Contracts Management Associate-N-Purchasing | 0.00 | 0.00 | 0.00 | 1.00 |
| Contracts Manager-E-Purchasing | 1.00 | 1.00 | 1.00 | 2.00 |
| Cross-Connection Control Inspector-N-Inspector | 2.00 | 2.00 | 1.00 | 0.00 |
| Customer Account Specialist.E.Acctg | 2.00 | 0.00 | 0.00 | 0.00 |
| Customer Account Specialist-N-Accounting | 14.00 | 18.00 | 21.00 | 26.00 |
| Customer Collections Specialist-N-Administrative | 13.00 | 14.00 | 13.00 | 14.00 |
| Customer Service Analyst-N-Administrative | 10.00 | 11.00 | 10.00 | 12.00 |
| Customer Service Representative-N-Administrative | 26.00 | 22.00 | 25.00 | 23.00 |
| Cyber Security Engineer-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Data Scientist-E-Information Technology | 1.00 | 2.00 | 2.00 | 2.00 |
| Director Water Resource Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Dir Field Maint Svcs-E-Construction | 2.00 | 2.00 | 1.00 | 1.00 |
| Division Dir Technical Services-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Dir Utility Operations-E-Utilities | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Enterprise Solutions-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Division Director Systems Reliability-E-Miscellaneous | 0.00 | 0.00 | 1.00 | 1.00 |
| Engineer Intern-E-Engineering | 8.00 | 7.00 | 8.00 | 10.00 |
| Engineer-E-Engineering | 23.00 | 29.00 | 27.00 | 27.00 |
| Engineering Associate Supervisor-E-Engineering | 0.00 | 0.00 | 1.00 | 1.00 |
| Engineering Associate-E-Engineering | 13.00 | 13.00 | 13.00 | 12.00 |
| Engineering Associate-N-Engineering | 5.00 | 5.00 | 5.00 | 5.00 |
| Engineering Intern.E.Eng | 0.00 | 1.00 | 0.00 | 0.00 |
| Engineering Technician-N-Engineering | 3.00 | 3.00 | 3.00 | 2.00 |
| Environmental Manager.E.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Scientist.E.EnvSv | 2.00 | 2.00 | 0.00 | 0.00 |
| Environmental Specialist.E.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Executive Planner.E.Plan | 1.00 | 1.00 | 0.00 | 0.00 |
| Field Service Representative-N-Utilities | 17.00 | 19.00 | 19.00 | 19.00 |
| Fiscal Analyst-E-Administrative | 3.00 | 4.00 | 5.00 | 3.00 |
| Fiscal Manager-E-Executive Mgmnt | 0.00 | 0.00 | 0.00 | 1.00 |
| GIS Analyst.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| GIS Analyst-N-Information Technology | 2.00 | 2.00 | 3.00 | 3.00 |
| GIS Systems Analyst.E.ITS | 1.00 | 0.00 | 0.00 | 0.00 |
| Hydrologist.E.EnvSv | 1.00 | 1.00 | 0.00 | 0.00 |
| Industrial Automation SCADA Application Specialist-E-Information Technology | 3.00 | 3.00 | 3.00 | 5.00 |
| Industrial Automation SCADA Network Specialist-E-Information Technology | 2.00 | 2.00 | 2.00 | 2.00 |
| Industrial Electrician-N-Trade Jobs | 33.00 | 33.00 | 33.00 | 33.00 |
| Industrial Instrm/Control Tech-N-Trade Jobs | 16.00 | 16.00 | 16.00 | 16.00 |
| Industrial Mechanic.E.Trade | 0.00 | 1.00 | 0.00 | 0.00 |
| Industrial Mechanic-N-Trade Jobs | 65.00 | 65.00 | 66.00 | 66.00 |
| Information Technology Program Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Information Technology Projects Manager.E.ITS | 1.00 | 0.00 | 0.00 | 0.00 |
| Manager Capital Improvement Program-E-Utilities | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Client Services Group-E-Social Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Contract Admin & Assistant Group-E-Purchasing | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Contract Soltns Grant Mgmt.E.ExMgt | 0.00 | 1.00 | 0.00 | 0.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Water Resources (Continued)** | | | | |
| Manager Cost Control Compliance-E-Utilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Manager Customer Billing Solutions-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Engineering Svcs Capital Projects Management.E.Eng | 1.00 | 2.00 | 0.00 | 0.00 |
| Manager Engineering Svcs Capital Projects Management-E-Engineering | 0.00 | 0.00 | 1.00 | 1.00 |
| Manager Engineering Svcs Utility Design-E-Engineering | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Financial & Business Svcs-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager One Water Program-E-Executive Mgmnt | 0.00 | 0.00 | 2.00 | 0.00 |
| Manager QA/QC-E-Business | 0.00 | 0.00 | 1.00 | 0.00 |
| Manager Safety & Training-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager Solid Waste Landfill Ops-E-Executive Mgmnt | 0.00 | 0.00 | 0.00 | 1.00 |
| Manager Utility Revenues-E-Utilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Manager-E-Supervisory | 29.00 | 33.00 | 35.00 | 32.00 |
| Meter Reader-N-Utilities | 17.00 | 18.00 | 18.00 | 18.00 |
| Multi-Trades Worker-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |
| Plant Electronics Supervisor-N-Utilities | 2.00 | 2.00 | 2.00 | 2.00 |
| Plant Manager-E-Utilities | 9.00 | 9.00 | 12.00 | 15.00 |
| Program Coordinator.E.Proj | 1.00 | 0.00 | 0.00 | 0.00 |
| Program Coordinator-N-Projects | 5.00 | 4.00 | 4.00 | 4.00 |
| Program Manager - Septic to Sewer-E- | 0.00 | 0.00 | 1.00 | 1.00 |
| Program Manager-E-Projects | 0.00 | 1.00 | 1.00 | 0.00 |
| Program Manager South County One Water-E-Utilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Project Controls and Performance Program Manager-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Project Coordinator.E.Admin | 1.00 | 1.00 | 0.00 | 0.00 |
| Project Manager II.E.Proj | 0.00 | 1.00 | 0.00 | 0.00 |
| Project Manager III.E.Proj | 0.00 | 1.00 | 0.00 | 0.00 |
| Project Manager-E-Projects | 16.00 | 16.00 | 19.00 | 25.00 |
| Process Improvement Analyst.E.ExMgt | 1.00 | 1.00 | 0.00 | 0.00 |
| Safety/Loss Control Coord-N-Inspector | 1.00 | 1.00 | 1.00 | 1.00 |
| SCADA Control & Applications Engineer-E-Information Technology | 1.00 | 2.00 | 2.00 | 2.00 |
| SCADA Control & Network Systems Engineer-E-Information Technology | 4.00 | 3.00 | 2.00 | 2.00 |
| SCADA Systems Engineer-E-Miscellaneous | 0.00 | 0.00 | 1.00 | 1.00 |
| Section Manager FMS Line Maint-E-Executive Mgmnt | 2.00 | 2.00 | 2.00 | 2.00 |
| Section Manager FMS Pump Stn Ops-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Section Manager Public Utilities Maintenance-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Section Manager Public Utilities Wastewater-E-Executive Mgmnt | 1.00 | 2.00 | 1.00 | 1.00 |
| Section Manager Public Utilities Water-E-Executive Mgmnt | 1.00 | 1.00 | 2.00 | 2.00 |
| Section Manager Utilities Construction and Inspections-E-Utilities | 0.00 | 0.00 | 0.00 | 1.00 |
| Senior Administrative Specialist-E-Administrative | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior GIS Analyst-E-Information Technology | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Program Coordinator-E-Projects | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Supervisor.E.Supv | 8.00 | 7.00 | 1.00 | 0.00 |
| Senior Supervisor-E-Supervisory | 0.00 | 0.00 | 8.00 | 9.00 |
| Senior Training Specialist-E-Administrative | 0.00 | 0.00 | 1.00 | 0.00 |
| Senior Training Specialist-E-Human Svcs | 0.00 | 1.00 | 0.00 | 1.00 |
| Solutions Analyst.E.ITS | 5.00 | 2.00 | 0.00 | 0.00 |
| Solutions Engineer-E-Information Technology | 3.00 | 2.00 | 2.00 | 2.00 |
| Solutions Specialist-E-Information Technology | 2.00 | 2.00 | 2.00 | 2.00 |
| Storekeeper-N-Purchasing | 6.00 | 7.00 | 7.00 | 5.00 |
| Supervisor-E-Administrative | 8.00 | 8.00 | 9.00 | 10.00 |
| Supervisor-N-Administrative | 7.00 | 8.00 | 8.00 | 8.00 |
| Systems Administrator-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Team Leader Transportation Planning/Spcl Program.E.Plan | 0.00 | 1.00 | 0.00 | 0.00 |
| Technical Writer.E.ITS | 1.00 | 0.00 | 0.00 | 0.00 |
| Training Specialist.E.Human | 1.00 | 0.00 | 0.00 | 0.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Water Resources (Continued)** | | | | |
| Training Specialist-N-Human Svcs | 2.00 | 2.00 | 2.00 | 3.00 |
| Utilities Asset Program Manager-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Utilities Maintenance Operator.E.Trade | 0.00 | 4.00 | 0.00 | 0.00 |
| Utilities Maintenance Operator-N-Trade Jobs | 109.00 | 109.00 | 119.00 | 120.00 |
| Utilities Maintenance Supervisor.E.Util | 0.00 | 4.00 | 0.00 | 0.00 |
| Utilities Maintenance Supervisor-N-Utilities | 52.00 | 52.00 | 58.00 | 58.00 |
| Utilities Manager-E-Utilities | 11.00 | 11.00 | 11.00 | 13.00 |
| Utilities Plant Operator.E.Trade | 3.00 | 0.00 | 0.00 | 0.00 |
| Utilities Plant Operator-N-Trade Jobs | 97.00 | 100.00 | 101.00 | 105.00 |
| Utilities Plant Operator-Shift Leader-N-Trade Jobs | 13.00 | 14.00 | 16.00 | 16.00 |
| Utility Locate Technician-N-Engineering | 11.00 | 11.00 | 11.00 | 11.00 |
| Utility Planning Manager-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Water Resources Grants Program Manager-E-Business | 0.00 | 0.00 | 1.00 | 1.00 |
| **Subtotal** | **779.00** | **808.00** | **834.00** | **850.00** |
| **TOTAL COUNTY ADMINISTRATOR ORGANIZATION** | **5,782.23** | **5,892.94** | **5,951.96** | **6,044.52** |
| | | | | |
| **ELECTED OFFICIALS ORGANIZATION** | | | | |
| **Clerk of the Circuit Court - BOCC Funded** | **104.00** | **106.00** | **118.00** | **117.00** |
| | | | | |
| **Property Appraiser** | **125.00** | **125.00** | **120.00** | **114.00** |
| | | | | |
| **Sheriff** | **3,649.00** | **3,587.00** | **3,807.00** | **3,831.00** |
| | | | | |
| **State Attorney Part II (Victim Assistance)** | | | | |
| Administrative Assistant-N-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Administrative Assistant Part-Time.N.Admin | 0.50 | 0.50 | 0.00 | 0.00 |
| Court Clerk II-N-Court | 8.00 | 7.00 | 7.00 | 6.00 |
| Court Clerk III-E-Court | 0.00 | 1.00 | 1.00 | 1.00 |
| Court Clerk III-N-Court | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Victim Assistance Program-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Domestic Violence Supervisor-E-Supervisory | 0.00 | 1.00 | 1.00 | 1.00 |
| Intake Counselor-N-Administrative | 18.00 | 19.00 | 19.00 | 6.00 |
| Notification Supervisor-E-Court | 1.00 | 1.00 | 1.00 | 1.00 |
| Program Manager-VA.E.Proj | 1.00 | 0.00 | 0.00 | 0.00 |
| Receptionist-N-Administrative | 1.00 | 0.00 | 0.00 | 1.00 |
| Senior Case Manager.N.SSvcs | 0.00 | 0.00 | 0.00 | 0.00 |
| Senior Supervisor-E-Supervisory | 0.00 | 1.00 | 1.00 | 1.00 |
| Special Victims Unit Supervisor-E-Supervisory | 0.00 | 0.00 | 0.00 | 1.00 |
| Victim Advocate-N-Administrative | 0.00 | 0.00 | 0.00 | 12.00 |
| Victim Support Specialist-VA.N.SSvcs | 0.60 | 0.00 | 0.00 | 0.00 |
| **Subtotal** | **32.10** | **32.50** | **33.00** | **33.00** |
| | | | | |
| **Supervisor of Elections** | **49.00** | **49.00** | **49.00** | **51.00** |
| | | | | |
| **Tax Collector** | **383.00** | **383.00** | **401.00** | **418.00** |
| **TOTAL ELECTED OFFICIALS ORGANIZATION** | **4,342.10** | **4,282.50** | **4,528.00** | **4,564.00** |
| | | | | |
| **JUDICIAL ORGANIZATION** | | | | |
| **13th Judicial Branch - Administrative Offices of the Court** | | | | |
| Program Coordinator-E-Projects | 0.00 | 0.00 | 1.00 | 0.00 |
| ZCA-Accountant III-N-Court Administrator | 1.00 | 1.00 | 1.00 | 0.00 |
| ZCA-Accounting Services Supervisor-E-Accounting | 0.00 | 0.00 | 0.00 | 1.00 |
| ZCA-Administrative Assistant II-N-Administrative | 0.00 | 0.00 | 0.00 | 3.00 |
| ZCA-Administrative Assistant I-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Chief Deputy Court Administrator-N-Court Administrator | 2.00 | 2.00 | 2.00 | 2.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **13th Judicial Branch - Administrative Offices of the Court (Continued)** | | | | |
| ZCA-Circuit Court Counsel-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Court Counselor-N-Court Administrator | 8.00 | 7.00 | 6.00 | 0.00 |
| ZCA-Court Counselor-E-Legal | 0.00 | 0.00 | 0.00 | 5.00 |
| ZCA-Court Facilities Supervisor-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Court Operations Consul-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Court Operations Manager-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Court Ops Coordinator-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Court Program Specialist II-E-Court Administrator | 1.00 | 1.00 | 1.00 | 1.85 |
| ZCA-Court Program Specialist III-E-Court | 0.00 | 2.00 | 5.00 | 11.00 |
| ZCA-Court Program Specialist I-N-Court Administrator | 5.85 | 5.85 | 1.85 | 1.00 |
| ZCA-Court Program Specialist II-N-Court Administrator | 3.00 | 2.00 | 2.00 | 0.00 |
| ZCA-Customer Service Agent-N-Court Administrator | 1.00 | 1.00 | 1.00 | 0.00 |
| ZCA-Director of Facitlities Management-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Director of Problem Solving Courts-E-Legal | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Drug Court Specialist II-E-Court Administrator | 0.00 | 0.00 | 0.00 | 5.00 |
| ZCA-Drug Court Specialist II-N-Court Administrator | 6.00 | 6.00 | 6.00 | 1.00 |
| ZCA-Human Resources Mgr-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Information System Analyst-N-Court Administrator | 2.00 | 2.00 | 2.00 | 0.00 |
| ZCA-Mediation Services Coordinator-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Multi Trades Worker I-N-Court Administrator | 1.00 | 1.00 | 1.00 | 0.00 |
| ZCA-Multi Trades Worker II-N-Court Administrator | 4.00 | 4.00 | 4.00 | 5.00 |
| ZCA-Network Analyst-E-Information Technology | 0.00 | 0.00 | 0.00 | 2.00 |
| ZCA-Paralegal Specialist-E-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Program Assistant-N-Court Administrator | 3.00 | 3.00 | 3.00 | 1.00 |
| ZCA-Program Coordinator-E-Projects | 0.00 | 0.00 | 0.00 | 1.00 |
| ZCA-Public Information Specialist I-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Secretary Specialist-N-Court Administrator | 2.00 | 2.00 | 2.00 | 2.00 |
| ZCA-Senior Court Program Spec-E-Court Administrator | 0.00 | 0.00 | 0.00 | 1.00 |
| ZCA-Senior Court Program Spec-N-Court Administrator | 4.00 | 4.00 | 4.00 | 0.00 |
| ZCA-Senior Information Systems Analyst-E-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-Senior Secretary-N-Court Administrator | 0.85 | 0.85 | 0.85 | 0.85 |
| ZCA-Senior Trial Court Staff Attorney-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-System Project Consultant-N-Court Administrator | 1.00 | 1.00 | 1.00 | 1.00 |
| ZCA-User Support Analyst-E- | 0.00 | 0.00 | 0.00 | 2.00 |
| ZCA-User Support Analyst-N-Court Administrator | 3.00 | 3.00 | 3.00 | 0.00 |
| ZCA-Web Administrator-E-Information Technology | 0.00 | 0.00 | 0.00 | 1.00 |
| **TOTAL JUDICIAL ORGANIZATION** | **62.70** | **62.70** | **61.70** | **61.70** |
| | | | | |
| **BOARDS, COMMISSIONS, & AGENCIES ORGANIZATION** | | | | |
| | | | | |
| **Environmental Protection Commission** | | | | |
| Accountant II-E-Accounting | 0.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist II-N-Administrative | 3.00 | 2.00 | 2.00 | 2.00 |
| Attorney-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief Environmental Scientist.E.EnvSv | 1.00 | 1.00 | 0.00 | 0.00 |
| Communications Specialist-E-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Database Administrator-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Administration-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Air Management-EPC-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Waste Management-EPC-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Water Management-EPC-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Director Wetlands Management-EPC-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Electronics Technician II.E.Trade | 0.00 | 0.00 | 0.00 | 1.00 |
| Electronics Technician III-N-Trade Jobs | 1.00 | 1.00 | 1.00 | 1.00 |
| Electronics Technician II.N.Trade | 2.00 | 3.00 | 1.00 | 0.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Environmental Protection Commission (Continued)** | | | | |
| Electronics Technician II-N-Trade Jobs | 0.00 | 0.00 | 2.00 | 2.00 |
| Electronics Technician III.E.Trade | 1.00 | 0.00 | 0.00 | 0.00 |
| Engineering Specialist I-E-Engineering | 2.00 | 2.00 | 2.00 | 0.00 |
| Engineering Specialist II-E-Engineering | 5.00 | 4.00 | 4.00 | 6.00 |
| Engineering Specialist II.N.Eng | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Scientist I-E-Environmental Svcs | 11.00 | 15.00 | 13.00 | 14.00 |
| Environmental Scientist I.N.EnvSv | 2.00 | 1.00 | 0.00 | 0.00 |
| Environmental Scientist II-E-Environmental Svcs | 25.00 | 24.00 | 26.00 | 22.00 |
| Environmental Scientist II.N.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Scientist III-E-Environmental Svcs | 18.00 | 18.00 | 18.00 | 27.00 |
| Environmental Specialist I-N-Environmental Svcs | 1.00 | 0.00 | 1.00 | 1.00 |
| Environmental Specialist II-E-Environmental Svcs | 1.00 | 2.00 | 1.00 | 0.00 |
| Environmental Specialist II.N.EnvSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Environmental Specialist III-E-Environmental Svcs | 6.00 | 6.00 | 5.00 | 3.00 |
| Environmental Supervisor I-E-Environmental Svcs | 4.00 | 4.00 | 3.00 | 3.00 |
| Environmental Supervisor II-E-Environmental Svcs | 9.00 | 7.00 | 6.00 | 7.00 |
| Executive Director-EPC.E.ExMgt | 1.00 | 1.00 | 1.00 | 1.00 |
| Fiscal Analyst-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| General Counsel-EPC-E-Legal | 1.00 | 1.00 | 1.00 | 1.00 |
| General Manager III-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| General Manager IV.E.ExMgt | 1.00 | 1.00 | 0.00 | 0.00 |
| GIS Administrator-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Human Resources Manager-E-Executive Mgmnt | 0.00 | 0.00 | 0.00 | 1.00 |
| Human Resources Manager I-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 0.00 |
| Hydrologist-E-Environmental Svcs | 2.00 | 2.00 | 2.00 | 0.00 |
| IT Systems Administrator-E-Information Technology | 2.00 | 2.00 | 2.00 | 2.00 |
| Legal Administrative Assistant-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Assistant II-N-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Prof Engineer I.E.Eng | 0.00 | 0.00 | 0.00 | 1.00 |
| Prof Engineer I-E-Engineering | 3.00 | 3.00 | 3.00 | 1.00 |
| Prof Engineer II-E-Engineering | 3.00 | 3.00 | 3.00 | 2.00 |
| Professional Engineer I-E-Engineering | 1.00 | 1.00 | 2.00 | 1.00 |
| Professional Engineer II-E-Engineering | 0.00 | 0.00 | 1.00 | 2.00 |
| Project Analyst-E-Supervisory | 0.00 | 0.00 | 0.00 | 1.00 |
| Senior Attorney-E-Legal | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Engineering Specialist.E.Eng | 1.00 | 1.00 | 0.00 | 1.00 |
| Senior Environmental Manager-E-Environmental Svcs | 8.00 | 8.00 | 11.00 | 12.00 |
| Senior Environmental Scientist-E-Environmental Svcs | 4.00 | 8.00 | 10.00 | 10.00 |
| Senior Hydrologist-E-Environmental Svcs | 3.00 | 3.00 | 3.00 | 3.00 |
| Senior Professional Engineer-E-Engineering | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Program Coordinator.N.Proj | 1.00 | 1.00 | 0.00 | 0.00 |
| Senior Public Relations Strategist-E-Communications | 1.00 | 1.00 | 1.00 | 0.00 |
| Software Specialist II-E-Information Technology | 0.00 | 0.00 | 1.00 | 1.00 |
| Systems Analyst-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **143.00** | **143.00** | **143.00** | **146.00** |
| | | | | |
| **Guardian ad Litem** | | | | |
| ZGAL-Administrative Asst II-N-Guardian Ad Litem | 1.00 | 1.00 | 1.00 | 1.00 |
| ZGAL-Case Coordinator I-N-Guardian Ad Litem | 3.00 | 3.00 | 3.00 | 3.00 |
| ZGAL-Child Advocate Manager-N-Guardian Ad Litem | 2.00 | 2.00 | 2.00 | 2.00 |
| ZGAL-Program Attorney-E-Court | 1.00 | 1.00 | 1.00 | 1.00 |
| ZGAL-Senior Secretary-N-Guardian Ad Litem | 1.00 | 1.00 | 1.00 | 1.00 |
| **Subtotal** | **8.00** | **8.00** | **8.00** | **8.00** |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Hillsborough Transportation Planning Organization** | | | | |
| Assistant Executive Director.E.ExMgt | 0.00 | 1.00 | 0.00 | 0.00 |
| Budget and Grants Coordinator-E-Planning | 0.00 | 1.00 | 1.00 | 0.00 |
| Community Relations Coord-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Contract and Grants Coordinator.E.Plan | 1.00 | 0.00 | 0.00 | 0.00 |
| Executive Assistant-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Director Metropolitan Planning Org-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Planner.E.Plan | 1.00 | 0.00 | 0.00 | 0.00 |
| Financial Analyst-E- | 0.00 | 0.00 | 0.00 | 1.00 |
| GIS Project Manager II-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| MPO Assistant Executive Director-PC-E-Executive | 1.00 | 1.00 | 1.00 | 1.00 |
| Planner I-E-Planning | 0.00 | 1.00 | 2.00 | 1.00 |
| Planner II.E.Plan | 1.00 | 0.00 | 0.00 | 1.00 |
| **Subtotal** | **8.00** | **8.00** | **8.00** | **8.00** |
| | | | | |
| **Planning Commission** | | | | |
| Administrative Coordinator-E-Administrative | 0.00 | 0.00 | 0.00 | 1.00 |
| Administrative Specialist.N.Admin | 0.00 | 0.00 | 1.00 | 1.00 |
| Assistant Executive Director-E-Executive Mgmnt | 0.00 | 1.00 | 1.00 | 1.00 |
| Community Relations Coord-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Data Librarian-E-Administrative | 0.00 | 0.00 | 1.00 | 1.00 |
| Database Administrator-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Database Systems Technician-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Assistant.E.Admin | 1.00 | 0.00 | 0.00 | 0.00 |
| Executive Director Planning Commission-E-Executive Mgmnt | 1.00 | 1.00 | 1.00 | 1.00 |
| Executive Planner-E-Planning | 8.00 | 6.00 | 7.00 | 6.00 |
| Financial Manager-E-Accounting | 1.00 | 1.00 | 1.00 | 1.00 |
| GIS Project Manager II-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| GIS Project Manager II-E-Projects | 0.00 | 0.00 | 0.00 | 1.00 |
| Office Manager-E-Administrative | 1.00 | 1.00 | 1.00 | 1.00 |
| Planner I-E-Planning | 1.00 | 1.00 | 4.00 | 4.00 |
| Planner II-E-Planning | 5.00 | 6.00 | 3.00 | 5.00 |
| Planner II-N-Planning | 0.00 | 0.00 | 1.00 | 0.00 |
| Planning Analyst.E.Plan | 0.00 | 1.00 | 0.00 | 0.00 |
| Planning and GIS Tech I-N-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning Support Services Manager-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Planning Support Specialist.N.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| Principal Planner-E-Planning | 7.00 | 5.00 | 6.00 | 7.00 |
| Project Manager-E-Projects | 1.00 | 1.00 | 1.00 | 1.00 |
| Public Relations Strategist-E-Communications | 1.00 | 1.00 | 1.00 | 1.00 |
| Recording Secretary-N-Administrative | 0.00 | 1.00 | 1.00 | 0.00 |
| Research Librarian.E.LibSv | 1.00 | 0.00 | 0.00 | 0.00 |
| Senior Graphic Designer-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Planner-E-Planning | 5.00 | 8.00 | 6.00 | 4.00 |
| Systems Application Developer-E-Information Technology | 1.00 | 1.00 | 1.00 | 1.00 |
| Team Leader Cities Planning- PC-E-Planning | 1.00 | 2.00 | 1.00 | 1.00 |
| Team Leader Env Planning/Rsrch Team-PC-E-Planning | 1.00 | 1.00 | 1.00 | 1.00 |
| Transportation Executive Planner-E-Planning | 0.00 | 1.00 | 1.00 | 2.00 |
| Web Manager-E-Information Technology | 0.00 | 0.00 | 1.00 | 1.00 |
| Webmaster.E.ITS | 1.00 | 1.00 | 0.00 | 0.00 |
| **Subtotal** | **45.00** | **48.00** | **48.00** | **49.00** |
| | | | | |
| **Soil & Water Conservation Board** | | | | |
| Administrative Specialist-E-Administrative | 1.00 | 1.00 | 1.00 | 0.50 |
| Community Liaison-E-Executive Mgmnt | 0.00 | 0.00 | 0.00 | 1.00 |

# Detailed Listing of Full-Time Equivalent Positions
# (by Department - All Funds)

| | FY 22 # of FTEs | FY 23 # of FTEs | FY24 # of FTEs | FY25 # of FTEs |
|---|---|---|---|---|
| **Soil & Water Conservation Board (Continued)** | | | | |
| Community Relations Worker-N-Communications | 0.50 | 1.00 | 1.00 | 0.50 |
| Computer Graphics Designer-N-Information Technology | 0.50 | 0.50 | 0.50 | 0.00 |
| Executive Director-SWCD-E-Environmental Svcs | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Manager-CAT-E-Executive Mgmnt | 0.00 | 0.00 | 0.00 | 1.00 |
| **Subtotal** | **3.00** | **3.50** | **3.50** | **4.00** |
| **Value Adjustment Board** | **3.00** | **3.00** | **3.00** | **3.00** |
| **TOTAL BOARDS, COMMISSIONS, & AGENCIES ORGANIZATION** | **210.00** | **213.50** | **213.50** | **218.00** |
| **GRAND TOTAL** | **10,485.03** | **10,539.64** | **10,842.16** | **10,975.22** |

# FY 23 – FY 28 Proforma

# Countywide General Fund

# Unincorporated Area General Fund



## FY 23 – FY 28 Baseline Proforma Parameters

- Taxable Property Values growth
  - Modeled at 14.5% for FY 24
    - 1 % higher than Florida Legislature, Office of Economic and Demographic Research, Revenue Estimating Conference (REC) , Ad Valorem Assessments, March 6, 2023
    - Slightly below from 15.3% for FY 23
      - Home sales fell 12.1% in 2022 while prices rose 20%
      - Sales are down 9.2% in the first three months of 2024 and price gains have slowed to 2.41% in March 2023. These will likely limit gains in FY 25 taxable values.
    - A $111 million gain Countywide and $50 million Unincorporated (at 95%)
  - The state forecasts overall Hillsborough County taxable values will increase 8.1% for FY 25
  - 20-year average annual growth of 5.7% for FY 26 – FY 28
    - 2002 – 2022 Countywide average annual rate

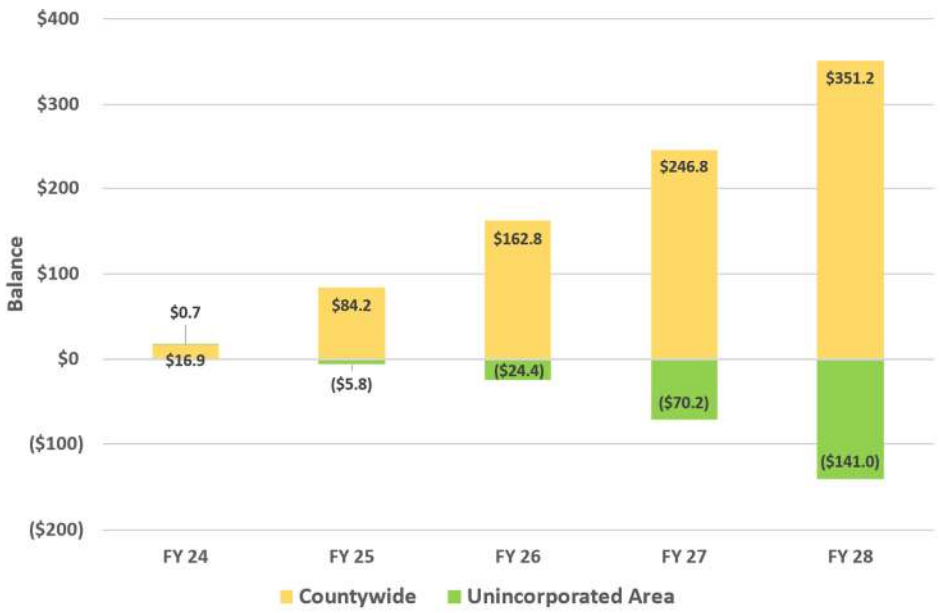


# FY 23 – FY 28 Baseline Proforma Parameters

- Expenditures
  - Most FY 24 non-personnel costs modeled to rise by combined 2022 rates of population and government inflation, 11.5%. 20 -year long run average annual rate of 4.99% for FY 25 to FY 28.
  - Most nonunion personnel wage costs modeled to rise an average 6.0% in FY 24 and 3% annually thereafter
    - Florida Retirement System rates modeled at 17.9% to 24.7% for FY 24
    - Health plan cost modeled at 10% for FY 24
    - Disability costs modeled at 19% for FY 24
  - Constitutional increases
    - Countywide: 11.2% for FY 24, 3.4% for FY 25
    - Unincorporated: 2.4% for FY 24, 10.3% for FY 25

# FY 23 – FY 28 Proforma

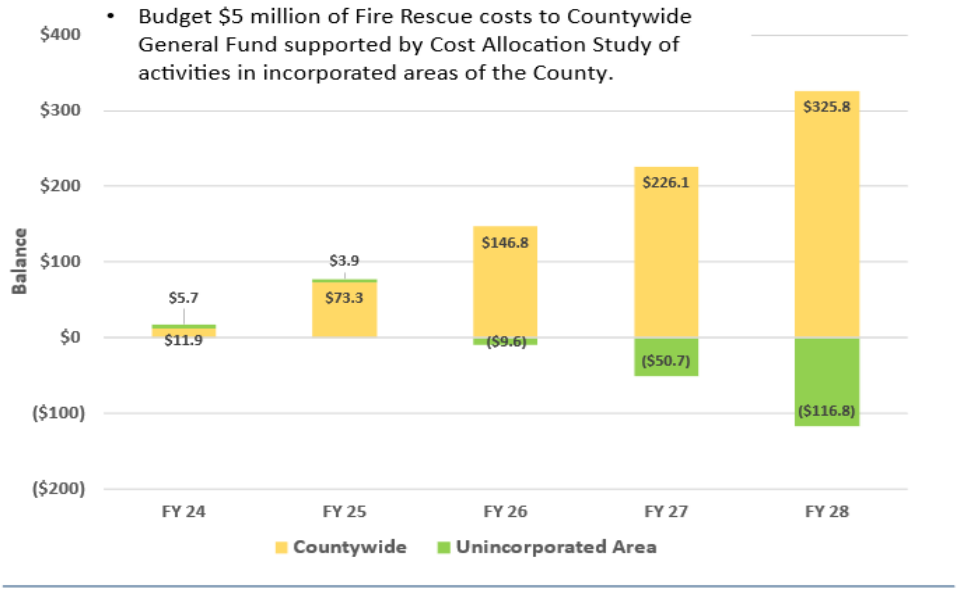
## Baseline



# FY 23 – FY 28 Proforma

## Fire Rescue Cost Allocation – Budget $5 million of funding to Countywide

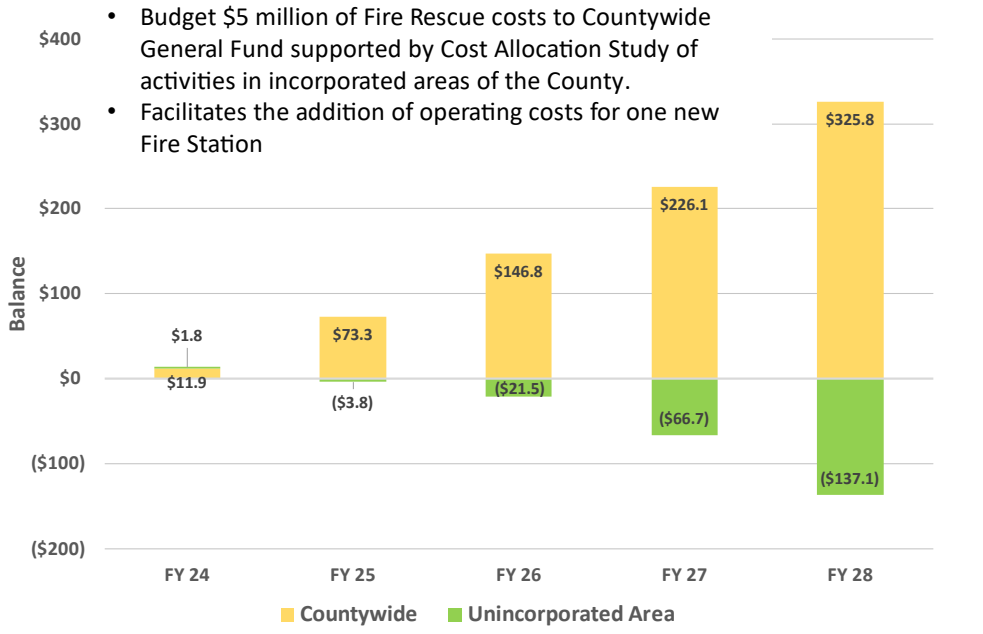
- Budget $5 million of Fire Rescue costs to Countywide General Fund supported by Cost Allocation Study of activities in incorporated areas of the County.




# FY 23 – FY 28 Proforma

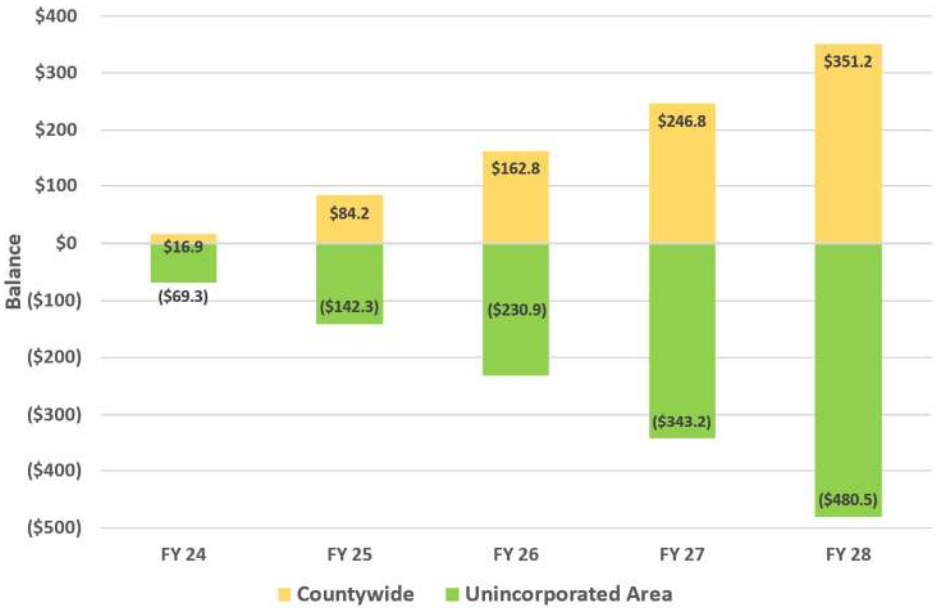
## Fire Rescue Cost Allocation – Budget $5 million of funding to Countywide

- Budget $5 million of Fire Rescue costs to Countywide General Fund supported by Cost Allocation Study of activities in incorporated areas of the County.
- Facilitates the addition of operating costs for one new Fire Station



FY 23–
FY 28
Proforma

$70 million annual Unincorporated Area contribution to transportation and/or Fire Rescue




## Unincorporated Area General Fund Challenges

- **Fire Rescue Master Plan**
- **Transportation**
- **Parks Master Plan**
- **Law Enforcement**

# Acronyms

| | |
|---|---|
| ACES | Automated Client Eligibility System |
| ACFR | Annual Comprehensive Financial Report |
| ADA | Americans with Disabilities Act |
| AFSCME | American Federation of State, County and Municipal Employees |
| ASE | Automotive Service Excellence |
| BAN | Bond Anticipation Notes |
| BEBR | Bureau of Economic and Business Research |
| BOCC | Board of County Commissioners |
| CARES | Coronavirus Aid, Relief, and Economic Security |
| CAU | Capacity Assessments Units |
| CCNA | Cisco Certified Network Associate |
| CDBG | Community Development Block Grant |
| CIP | Capital Improvement Program |
| CIT | Community Investment Tax |
| CLASS | Client Assistance System |
| CMCMP | Congestion Management/Crash Mitigation Process |
| CST | Communications Services Tax |
| CW | Countywide |
| DACCO | Drug Abuse Comprehensive Coordinating Office |
| DOR | Florida Department of Revenue |
| DRI | Developments of Regional Impact |
| EDI | Economic Development Innovation Initiative |
| EDR | Florida Legislature's Office of Economic & Demographic Research |
| ELAP | Environmental Land Acquisition Program |
| ELAPP | Environmental Lands Acquisition Protection Program |
| EPC | Environmental Protection Commission |
| ERC | Equivalent Residential Customers |
| ERP | Enterprise Resource Planning |
| ESG | Emergency Shelter Grant |
| ESQA | Enterprise Solutions & Quality Assurance Department |
| EVT | Emergency Vehicle Technician |
| FCIT | Florida Counties Investment Trust |
| FRS | Florida Retirement System |
| FTE | Full-Time Equivalent |
| FY | Fiscal Year |
| GAAP | Generally Accepted Accounting Principles |
| GASB | Governmental Accounting Standards Board |
| GFOA | Government Finance Officers Association of the United States and Canada |
| GIS | Geographic Information System |
| GTAR | Greater Tampa Association of Realtors |
| HIPAA | Health Insurance Portability and Accountability Act |
| IAFF | International Association of Firefighters |
| ITS | Information & Technology Services Department |
| JAWS | Judicial Automated Workflow System |
| JOIN | Judicial Online Internal Network |
| KPI | Key Performance Indicators |
| LRTP | Long Range Transportation Plan |
| MBE | Minority Businesses Enterprise |
| MOSI | Museum of Science and Industry |
| MPO | Metropolitan Planning Organization |
| MSBU | Municipal Service Benefit Units |
| MSTU | Municipal Services Taxing Unit |
| NACSLB | National Advisory Council on State and Local Budgeting |
| NHSA | National Head Start Association |
| PAB | Private Activity Bond |
| PAM | Payback Analysis Model |
| PCI | Payment Card Industries |
| PHI | Protected Health Information |
| PPM | Project Prioritization Model |
| PSOC | Public Safety Operations Complex |
| REC | Florida Revenue Estimating Conference |
| REPS | Regional Election Problem Solvers |
| RWIU | Reclaimed Water Improvement Unit |
| SAINTS | State Attorney Interactive Notification Tracking System |
| SBE | Small Business Enterprise |
| SHIP | Safety & Health Investment Projects |
| SOH | Save Our Homes |
| STEMI | ST-elevated myocardial infarction |
| THHI | Tampa Hillsborough Homeless Initiative |
| TIP | Transportation Improvement Program |
| TSA | Tampa Sports Authority |
| TRIM | Truth-in-Millage |
| UA | Unincorporated Area |
| UAS | Uniform Accounting Standards |
| VDI | Virtual Desktop imaging |
| VOIP | Voice over Internet Protocol |
| VPK | Florida's Voluntary Prekindergarten |

# Glossary of Key Terms

**ACCRUAL** is a method of accounting that recognizes revenue when earned and expenditures when incurred regardless of when cash is received or disbursed.

**AD VALOREM TAX** is a tax levied on the assessed value of the property minus statutory exemptions on which it is levied. The rate of the tax is expressed in "mills." This tax is also called **PROPERTY TAX**. Also see the definition of **MILL**.

**ADOPTED BUDGET** is the financial plan for a fiscal year beginning October 1. Florida Statutes require the Board of County Commissioners to approve this budget at the second of two public hearings.

**ADVANCED REFUNDED DEBT PRINCIPAL** refers to principal owed on outstanding bonds that have been refinanced (refunded) prior to the date on which the outstanding bonds become due or callable. Proceeds from the refunding bond issue are used to pay principal and interest on the outstanding bonds until such time as the original bond issue can be retired.

**ALL YEARS BUDGETING** is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. As a result, each year's budget only reflects that year's changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted from the budget.

**ALLOTMENTS BY LEGISLATIVE ACTS** is a department set up to provide a mechanism for the recording and payment of items which are general government costs and are not distributed to specific departments.

**AMENDED OR REVISED BUDGET** is the current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

**APPROPRIATION** is the legal authorization of funds granted by a legislative body such as Hillsborough County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period within which it may be expended. It is the act of appropriation that funds a budget.

**ASSESSED VALUE** is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value of property in Hillsborough County is determined by the Property Appraiser.

**AUDIT** is a systematic examination of financial or accounting records by an auditor, resulting in an expression of opinion on the fairness of the respective financial position of the governmental activities.

**BEGINNING FUND BALANCE** is the Ending Fund Balance of the previous period. (See **ENDING FUND BALANCE** definition.)

**BIENNIAL BUDGET PROCESS** is a two-year budget process resulting from a policy adopted in 1995 by the Board of County Commissioners. In this process, two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as the FY 08 budget as required by State Statute. At the same time, the Board of County Commissioners also approves a budget for the second year, the planned FY 09 budget. Then, in the year 2008, the planned FY 09 budget is reviewed by staff and the Board during the budget update process. This review allows the County to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared in 2007. The Board then adopts a budget for FY 09 according to procedures outlined by State statute.

**BOCC** is an acronym for the Board of County Commissioners. See the definition for **BOARD OF COUNTY COMMISSIONERS**.

**BOARD OF COUNTY COMMISSIONERS** is the seven-member legislative body of Hillsborough County's general purpose government. This board is governed by State law and the County Charter.

**BOND** is written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

**BUDGET** is a financial plan containing an estimate of proposed sources and uses of funds for a given period of time (typically a fiscal year).

**CAU** is an acronym for Capacity Assessment Unit. See the definition for **CAPACITY ASSESSMENT UNIT**.

**CAPACITY ASSESSMENT UNIT (CAU)** is a financing tool that allows property owners to pay water and wastewater system connection charges over a 20 year period.

**CAPITAL BUDGET** is the financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the six year Capital Improvements Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual County budget.

**CAPITAL EXPENDITURES** are payments to acquire or construct capital assets which will benefit the County in both present and future periods.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** is Hillsborough County's financial plan of approved capital projects with their schedules and costs over a six-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient

manner. It includes projects which are, or will become the property of Hillsborough County, as well as projects that although not owned by the County, will be part of a joint project agreement.

**CAPITAL OUTLAY** or **CAPITAL EQUIPMENT** is an item such as office furniture, fleet equipment, data processing equipment and other operating equipment with a unit cost of $1,000 or more.

**CAPITAL PROJECT** is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

**CHARGES FOR SERVICES** is revenue derived from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

**CIP** is an acronym for the **CAPITAL IMPROVEMENT PROGRAM**. See the definition for **CAPITAL IMPROVEMENT PROGRAM**.

**CONTINUATION BUDGET** is a level of funding which enables an organization to provide the same amount of services in the following fiscal year as the organization provides in the current fiscal year. A continuation level budget does not necessarily provide funding for growth in demand of services.

**COVID** is an acute respiratory illness in humans caused by a coronavirus.

**DEBT SERVICE** is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

**DECISION UNITS** are groups of inputs which make a measurable contribution to the achievement of an established department purpose—a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are rank ordered in a hierarchical format.

**DEFEASANCE** is a financing tool by which outstanding bonds may be retired without a bond redemption or implementing an open market buy-back. Cash is used to purchase government securities. The principal of and interest earned on the securities are sufficient to meet all payments of principal and interest on the outstanding bonds as they become due. If the defeasance is consistent with generally accepted accounting principles and complies with the outstanding bond document requirements, the bonds will no longer treated as debt for accounting purposes nor for purposes of computing any statutory or constitutional debt limitation. In FY 10 the County will defease two bond issues; the 2003 CIP bonds and the 2006 MOSI / County Center bonds.

**DEMAND** is a type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

**DEPARTMENT** is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the Board of County Commissioners.

**DEPRECIATION** is a method of allocating the cost of a tangible asset over its useful life.

**ELAPP** is the acronym for Environmentally Sensitive Lands Acquisition and Protection Program. See the definition for **ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM.**

**ENDING FUND BALANCE** is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

**ENTERPRISE FUND** is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

**ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM** is a program established by Hillsborough County Ordinance Number 90-19 for the acquisition, preservation, protection, management and restoration of environmentally sensitive lands in Hillsborough County. Under Resolution Number 92-0131, the BOCC is authorized to issue limited ad valorem tax bonds and levy up to 0.25 mills for payment of these bonds.

**FIDUCIARY FUNDS** are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

**FINES AND FORFEITURES REVENUES** includes revenues received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Forfeits include revenues resulting from confiscation of deposits or bonds held as performance guarantees and proceeds from sale of contraband property seized by law enforcement agencies.

**FTE** is the acronym for Full-Time Equivalent. See the definition for **FULL-TIME EQUIVALENT**.

# Glossary of Key Terms

**FULL-TIME EQUIVALENT** is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

**FUND** is an accounting entity used to record cash and other financial resources as well as an offsetting amount of liabilities and other uses. The resources and uses are segregated from other resources and uses for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.

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

**FUNDED POSITIONS** is a term referring to the number of authorized positions for which funding is included in a given fiscal year's budget.

**FUNDING SOURCES** is a term referring to the type or origination of funds to finance recurring or non-recurring expenditures. Examples include revenues such as ad valorem taxes, user fees, licenses, permits, and grants and non-revenues such as fund balance and interfund transfers.

**FY (FISCAL YEAR) 20 ADOPTED BUDGET** refers to the budget for the period beginning October 1, 2019 and ending September 30, 2020.

**FY (FISCAL YEAR) 21 PLANNED BUDGET** refers to the budget for the period beginning October 1, 2020 and ending September 30, 2021.

**GAAP** is the acronym for Generally Accepted Accounting Principles.

**GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 34** is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for the preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing–requirements for fund financial statements using the modified accrual basis of accounting). The County has selected the "modified approach" for the accounting of these assets. Under the "modified approach," the County records infrastructure assets at estimated original cost, but does not record depreciation against these assets. Instead of recording depreciation, the County is committed to incur the maintenance expenses necessary to preserve its infrastructure assets at specified levels of condition. Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

**GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 45** is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. This standard addresses accounting and financial reporting for post-employment benefits other than pensions.

**GENERAL REVENUE FUND (GENERAL FUND)** is the fund that accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes and other revenues provide services or benefits to all residents of Hillsborough County.

**GOVERNMENTAL FUNDS** focus on how spendable resources flow into and out of those funds and the level of balances remaining at year end that are available for expenditure. These funds are where most of the County's basic services are reported. These funds are reported on an accrual basis.

**GRANTS AND AIDS** includes all grants, subsidies, and contributions from other government agencies or private organizations.

**IMPACT FEES** are a type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

**INFRASTRUCTURE** is a permanent installation such as a building, road, or water transmission system that provides public services.

**INTERNAL SERVICE FUNDS** are funds that finance and account for the operations of County agencies which provide services to other County agencies, organizations, or other governmental units on a cost-reimbursed basis such as the self-insurance fund.

**INTERGOVERNMENTAL REVENUE** includes all revenue received from federal, state, and other local government sources in the form of grants, shared revenue and payments in lieu of taxes.

**LIBRARY TAXING DISTRICT** is a special taxing district encompassing the City of Tampa and the unincorporated areas of the county. It provides library services for county residents. These services are financed primarily by an ad valorem tax levied on all taxable property located in the district and accounted for in the Special Library Tax District Fund.

**LICENSES AND PERMITS REVENUE** are fees levied by the County for providing corporations or individuals the right to engage in a business, occupation, or activity otherwise lawful.

**MAJOR FUND** is generally a fund whose sources and uses of that individual fund are at least ten percent of the corresponding

total for the relevant fund type (i.e.,--governmental and proprietary funds). However, a major fund could also be a fund that is considered to be of particular importance to users of the budget.

**MANDATE** is a requirement imposed by a legal act of the federal, state, or local government.

**MEASURE** is a term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

**METROPOLITAN PLANNING ORGANIZATION (MPO)** is an agency that provides long-range transportation planning for Tampa, Temple Terrace, Plant City and Hillsborough County. The MPO works hand-in-hand with the three cities, the Hillsborough County City-County Planning Commission and with the West Central Florida Chairs Coordinating Committee, an organization of area MPO's, to ensure that local and regional transportation priorities are coordinated with land use. The MPO is statutorily required by Chapter 339.175 of the Florida Statutes.

**MILL** is a monetary measure equating to one one-thousandth (0.001) of a dollar. When used in reference to the **AD VALOREM TAX RATE,** it means a 1-mill tax is one dollar of tax on $1,000 of taxable value.

**MILLAGE RATE** is the rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

**MINIMUM SERVICE LEVEL (MSL)** is a term which defines the base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

**MISCELLANEOUS (FUNDING SOURCE)** is revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

**MISSION STATEMENT** is a broad statement of purpose derived from an organization's and/or community's values and goals.
**MOSI** is an acronym for the facility and organization known in Hillsborough County as the Museum of Science and Industry.

**MPO** is an acronym for the Metropolitan Planning Organization. See the definition for **METROPOLITAN PLANNING ORGANIZATION.**

**MSTU** is an acronym for Municipal Services Taxing Unit. See the definition for the **MUNICIPAL SERVICES TAXING UNIT**.

**MUNICIPAL SERVICES TAXING UNIT (MSTU)** is the taxing district encompassing the unincorporated area of the county. It provides services typically provided by a municipality (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) to the residents and businesses in the unincorporated area. The services are financed primarily by an ad valorem tax levied on all taxable property located in the unincorporated area. Accounting for the funds from this taxing unit is done through the **UNINCORPORATED AREA GENERAL FUND**. See the definition for the **UNINCORPORATED AREA GENERAL FUND**.

**NON-AD VALOREM ASSESSMENT** is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a **NON-AD VALOREM ASSESSMENT**. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a **SPECIAL ASSESSMENT**. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like **AD VALOREM TAXES.**

**OBJECTIVE** is a statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action, such as *PROVIDE* (the action verb) *WITH EXISTING MANPOWER, 24-HOUR SECURITY COVERAGE FOR FIVE SOUTH COUNTY GOVERNMENT BUILDINGS AT DAILY COST NOT TO EXCEED* $15.60 (quantified results) *DURING THE APPLICABLE FISCAL YEAR* (explicit timeframe).

**OPERATING BUDGET** is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to- day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principle and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the Internal Service and Trust funds.

**OTHER TAXES** are other charges levied by the local unit against the income or wealth of a person, whether natural or corporate.

**PERSONAL SERVICES** characterizes expenses for salaries, wages, and related employee benefits provided for all persons employed by the County whether on a full-time, part- time, or temporary basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and

similar direct benefits as well as other costs such as Workers' Compensation and Unemployment Insurance.

**PROJECT DEVELOPMENT AND ENVIRONMENTAL STUDY (PD&E)** is the preliminary study to determine the best alternatives related to location, facility layout, materials of construction, design parameters, zoning requirements, right-of-way requirements, permitting issues, cost and schedule for completion. Additionally utility relocations, transportation needs, social and economic impacts, environmental impacts, economic factors and public acceptance are considered. The study results in a clear and complete project scope of work, schedule and budget such that a project can be properly prioritized and inserted into the County's CIP process.

**PROJECTED EXPENSE** is the estimated expense through the end of the current fiscal year for a respective budget line item.

**PROPERTY TAX** is another term for **AD VALOREM TAX**. See **AD VALOREM TAX**.

**PROPRIETARY FUNDS** account for the County's Enterprise Funds and Internal Service Fund operations. These funds account for activities of the County that are operated in a business-type manner. The County's proprietary funds include Water and Solid Waste Operations, and the County's Fleet Management and Risk Management Operations.

**RECLAIMED WATER IMPROVEMENT UNIT** is a type of **MUNICIPAL SERVICE BENEFIT UNIT** established by Hillsborough County in selected areas of the unincorporated area. The purpose of a unit of this type is to levy non-ad valorem assessments on properties benefiting from the installation of pipes carrying reclaimed water. The non-ad valorem assessments pay for costs associated with the installation of these pipes. There are multiple units of this type.

**REPLACEMENT EQUIPMENT** is equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

**RESERVE FOR INVESTMENT FAIR MARKET VALUE CHANGE** represents the increase or decrease in the unrealized value of the investments held by any subfund. While the change in the fair market value of any investment is reflected as a revenue (like interest) in the budget, it is important to note that until such time that the investments are sold, this revenue is unrealized and therefore there is no cash to support this revenue. As such, as part of the annual reappropriation process, entries reserving the inception-to-date "Investment Fair Value Change" are recorded at the subfund level. If the Investment Fair Value Change represents a positive gain, the unrealized revenue will result in a higher fund balance, but since there is no cash it is important that this portion of fund balance be include in a restricted reserve to prevent it from being "spent" or appropriated.

**RESERVES AND REFUNDS** refers to a budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

**RESTRICTED REVENUES** are funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purposes by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

**REVENUES** are funds received from the County by external sources; income. Revenues are to be differentiated from funding sources which include fund balance, interfund transfers, reimbursements, etc.

**ROLLED-BACK RATE** is that millage rate which, when applied to the total amount of taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Calculation of the "rolled-back rate" is governed by Florida Statutes.

**RWIU** is an acronym for Reclaimed Water Improvement Unit. See the definition for **RECLAIMED WATER IMPROVEMENT UNIT**.

**SINKING FUND** is an account, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

**SPECIAL ASSESSMENT** is another name for **NON-AD VALOREM ASSESSMENT**.

**STRUCTURALLY BALANCED BUDGET** An adopted budget where recurring revenues are equal to recurring expenditures, thus supporting long-term financial sustainability.

**TAXABLE VALUE** is the assessed value of property minus any authorized exemptions (i.e., agricultural, homestead exemption). This value is used to determine the amount of ad valorem tax to be levied. The **TAXABLE VALUE** is calculated by the Property Appraiser's Office in compliance with State law.

**TE FLGFC** is an acronym for *Tax Exempt Florida Local Government Finance Commission* and for the long term financing packages arranged through the Commission. This Commission is a legal entity formed through interlocal agreement among several Florida governments. This Commission enables public agencies

to benefit from the economies of scale associated with large commercial paper financings.

**TRANSFERS** is a term referring to monies moved from one budgetary fund or subfund to another. Because of legal or other restrictions, monies collected in one fund may need to be expended in other funds. A transfer is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Interfund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intrafund Transfer.

**UNINCORPORATED AREA GENERAL FUND** is the fund that accounts for MSTU ad valorem taxes and other revenue sources that provide services for the benefit of the residents of the unincorporated areas of Hillsborough County only. The services provided by this fund include fire suppression, law enforcement, stormwater, parks and recreation, planning and growth management, survey/mapping, code enforcement, and emergency services.

**UNRESTRICTED REVENUES** is a term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions, or objectives.

**USER FEES** are charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, and park fees).

**ZERO-BASE BUDGETING (ZBB)** is a method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.