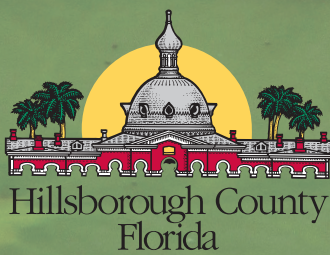
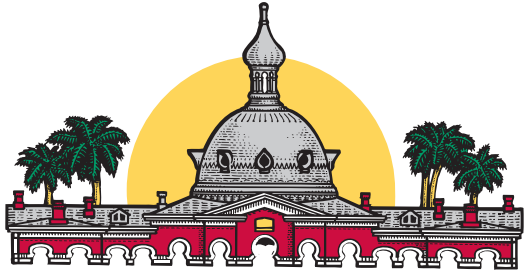


**ADOPTED
BIENNIAL BUDGET
FY 14 - FY 15**





Hillsborough County
Florida



Hillsborough County
Florida

ADOPTED BIENNIAL BUDGET FY 14 - FY 15

Board of
County Commissioners

As of the Final Budget Hearing,
September 19, 2013

Ken Hagan, Chair

Sandra L. Murman, Vice Chair

Kevin Beckner

Victor D. Crist

Al Higginbotham

Lesley "Les" Miller, Jr.

Mark Sharpe

County Administrator

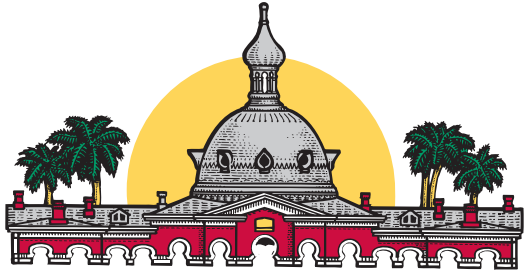
Michael S. Merrill

Chief Financial Administrator

Bonnie M. Wise

For more information, call the Business
and Support Services Department at 813-272-5890.

www.HillsboroughCounty.org/Budget



Hillsborough County
Florida



Board of County Commissioners

Clockwise: Victor D. Crist (District 2); Lesley "Les" Miller, Jr. (District 3);

Al Higginbotham (District 4); Ken Hagan (District 5, At-Large);

Mark Sharpe (District 7, At-Large); Kevin Beckner (District 6, At-Large);

Center: Sandra L. Murman (District 1).



Hillsborough County
Florida

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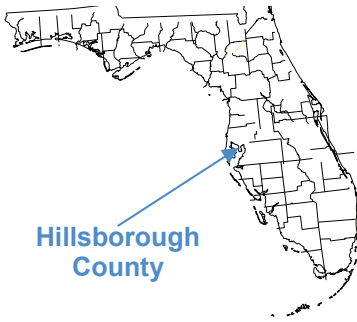
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DESCRIPTION OF HILLSBOROUGH COUNTY

GEOGRAPHY AND DEMOGRAPHICS



Located midway on the west coast of Florida, Hillsborough County's boundaries embrace 1,051 square miles of land and 24 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 encompasses 87% of the total county land area. The municipalities of Tampa (the county seat), Temple Terrace and Plant City account for the remainder. According to the latest population counts from the US Census and the University of Florida's Bureau of Economic and Business Research, the county's total population as of April 1, 2011 was 1,238,951 making it the fourth most populous county in the state. Of this population, 842,395 or 68% live in the unincorporated area.

A RICH HISTORY

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

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

THE COUNTY'S ECONOMY

Hillsborough County has a diversified economic base including a large service sector, a large manufacturing sector and a thriving retail trade sector. According to the latest information, the four largest employers in the public sector are Hillsborough County School Board followed by Hillsborough County government, the University of South Florida and Tampa International Airport. Major private sector employers are Verizon Communica-

tions Corporation (telecommunications); St. Joseph's Hospital (medical facility), Publix Food Centers (supermarkets), Tampa Electric Corporation (electric utility), Bank of America (banking services), JPMorgan Chase (financial services), Busch Entertainment Corporation (tourist attraction), Sweet Bay Food Centers (supermarkets), Tribune Company (newspaper publishing) and MacDill Air Force Base (Central Command Headquarters).

The Port of Tampa serves as the closest port in the United States to the Panama Canal. It is also the largest tonnage port in Florida and the tenth largest port in the United States with respect to annual tonnage. Ninety-eight 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.

Another significant element of the economy is agriculture. The county's total agricultural production ranks 4th in the state and 59th in the United States. It ranks number two in Florida for the number of farms. In 2009, sales of crops were estimated at \$777.8 million. The crop with the highest sales in 2009 was strawberries.

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, the Lowry Park Zoo, the New York Yankees spring training facility, the Tampa Bay History Museum and the Tampa Bay Times Forum in downtown Tampa. The county is also the home of the 2003 Super Bowl Champions, the Tampa Bay Buccaneers as well as the 2004 National Hockey League Stanley Cup Champion, the Tampa Bay Lightning. In July 2012, the Tampa Bay

DESCRIPTION OF HILLSBOROUGH COUNTY

Times Forum in downtown Tampa was the site of the Republican National Convention.

GOVERNING THE COUNTY

A political subdivision of the State of Florida, the County is governed by an elected seven-member Board of County Commissioners. 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 his staff are responsible for the implementation of those policies. The County Internal Auditor and the County Attorney also directly report to the Board.

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, local parks, emergency medical services, planning, zoning, and code enforcement.

Commissioners Serve on Other Boards—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 current County Administrator, Michael S. Merrill, was appointed to the position in June 2010.

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.

The departments and agencies under the County Administrator are grouped into four offices: Infrastructure and Development Services, Chief Financial Administrator, Public Safety and Community Services, and Chief of Administration.

OTHER CONSTITUTIONAL OFFICERS AND ELECTED OFFICIALS

In addition to the Commissioners, citizens also elect five Constitutional Officers: Tax Collector, Property Appraiser, Clerk of the Circuit Court, Sheriff, and Supervisor of Elections. These Officers are not governed by the Board of County Commissioners, but the Board funds all or, in some cases, a portion of the operating budgets of these Constitutional Officers. The Constitutional Officers maintain separate accounting systems and expanded budget detail information.

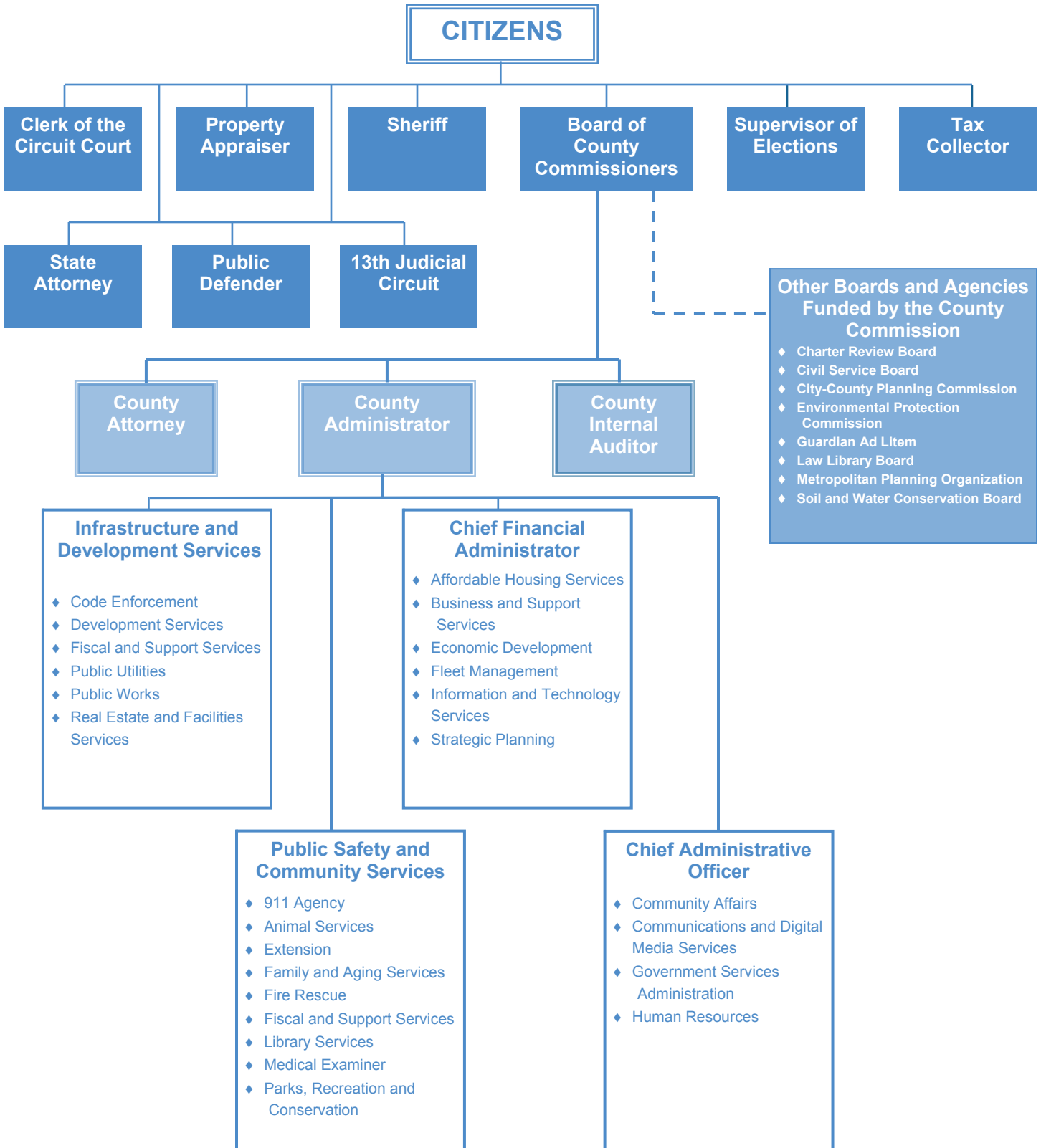
Citizens also elect the State Attorney and the Public Defender. Their budgets are included in this document to the extent they are funded by the Board of County Commissioners.

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 Civil Service Board, 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 Board of County Commissioners.

HILLSBOROUGH COUNTY ORGANIZATION CHART

This chart shows the organization of County government and the levels of accountability to the electorate. Those directly elected to office by voters are shown in dark boxes. Those reporting directly to the Board of County Commissioners are in light boxes. Those under the County Administrator are in the lighter boxes. Boards and commissions funded through the Board of County Commissioners, but are not otherwise accountable to the Board are in the box connected by the dotted line.



HILLSBOROUGH COUNTY MISSION, VISION AND VALUES

Mission

The mission of Hillsborough County government is to provide effective, quality service at a reasonable cost with courtesy, integrity, and accountability in a manner which protects and enhances the quality of life of our diverse population. -- **Adopted by the Board of County Commissioners, March 18, 1998**

Vision

In the year 2020, all of Hillsborough County will take pride in the progress which has made our community remarkable. We will have embraced and be inclusive of our diverse population. Both the government and the local economy will be financially sound providing opportunity and success for our citizens. We will have balanced growth with protecting the environment while providing high quality services. All of this culminating in Hillsborough County being the leader for providing a quality of life second to none in the country.

Hillsborough County, as a Community, values:

- ◆ A Spirit of Caring
- ◆ Individual Freedom
- ◆ Human Rights
- ◆ Private Property Rights
- ◆ Citizen Participation in Government
- ◆ Integration, Planning and Feasibility of Public Services
- ◆ Educational Opportunity
- ◆ Personal Responsibility
- ◆ Economic Self-sufficiency
- ◆ Sustainable Environment
- ◆ Racial and Cultural Harmony
- ◆ Health and Public Safety

Adopted by the Board on April 21, 1999

Hillsborough County, as an organization, values the following:

- ◆ **Accountability** - Accepting individual responsibility to perform quality work that contributes to quality service at a reasonable cost.
- ◆ **Diversity** - Organizational effectiveness can best be achieved by recruiting and retaining a work force that represents the diversified population of Hillsborough County.
- ◆ **Efficiency and Cost Effectiveness** - The timeliness of meeting our obligations and performing each task; the stewardship and best use of our resources.
- ◆ **Empowerment** - The freedom and power to act, command, or decide on a course of action.
- ◆ **Open and Honest Communication** - An expression of a professional work environment which facilitates the exchange of information, ideas, and divergent opinions among all levels of an organization in an atmosphere of respect and genuine concern for the best interest of the County, its employees, and citizens/customers.
- ◆ **Quality** - Meeting citizens/customers requirements the first time and every time.
- ◆ **Respect** - The quality of accepting and holding in high esteem all persons right to their beliefs, values, autonomy, and differences while treating them with dignity, worth, courtesy, civility, and politeness.
- ◆ **Responsiveness** - The willingness and ability to provide information, reply to requests, answer questions, and complete tasks promptly.
- ◆ **Teamwork** - The ability of a group of individuals to work together towards a common vision by each doing their part to achieve the efficiency of the whole.

Adopted by the Board on April 21, 1999

HILLSBOROUGH COUNTY STRATEGIC PLAN

THE STRATEGIC CONTEXT

A county government serving a county the size of Hillsborough provides a wide range of services and in doing so faces numerous complex and difficult issues. All of these issues have to be addressed in some way over time. The purpose of a strategic plan is to identify the key focus or leverage point that will enable a county government to be optimally effective in its myriad duties.

At this point in time, the key challenge facing most areas of the nation revolves around job and business growth. Unemployment and underemployment remain historically high. Wage growth is minimal and for many people one job is not sufficient to support them. The competition for good jobs -- those that have regular hours, reasonable pay and benefits, and some chance for advancement -- is intense among regions and individuals.

The reasons for this challenge are many and interrelated. The recent recession certainly contributes, but beyond the recession lie more long term issues such as the replacement of middle skill jobs by technology, the mismatch between workforce skills and job requirements, the globalization of many jobs so that wage competition is now global, the growing impact of public and private debt on human capital investment, aging infrastructure and tax policies which some believe restrict private investment.

In addition to the private costs associated with business failure, joblessness or income stress, significant public costs come with weak economies. Poverty for example does not cause criminal behavior, health problems, mental illness or neighborhood decline, but it is certainly associated with it. When an economy is weak, the need for a social and health safety net increases and greater pressures are placed upon health and social services providers as well as law enforcement.

The ability of a county government to respond to expanding or unmet community needs is

directly dependent upon the strength of the local economy since property and sales taxes are its most significant revenue sources. While the federal and State governments are likely to continue providing some level of support, assuming significant additional resources from them is a very risky assumption to make.

If Hillsborough County government is to provide the scope and level of services it would like to provide, its strategic focus must be on business and job creation. Success here will raise both the level of community wealth and the public resources needed to support these services.

THE VISION

Hillsborough County, as the economic core of the Tampa Bay region, has the potential for increased job and business growth in the emerging and dynamic sectors of the global economy. Community wealth is a result of having products and services to export, experiences for which people will pay to come to the County, and the local circulation of money through local service provision. The latter is based on the number of persons and the income of those persons. It is the first two which generate the wealth upon which local services can build.

The County has significant export industries, agriculture, defense and other specialized manufacturing, patents in health care and other fields, specialists who consult globally as well as the transit infrastructure for export (sea, air, rail, overland). It also has a strong experience sector ranging from traditional tourism to health care tourism, educational experiences which draw people and convention/business meetings, the possibility of new forms of specialized tourism and retirement communities.

The County clearly has the potential to become an innovation hub in various sectors that will serve to attract entrepreneurs, investors, skilled workers and existing businesses that see

HILLSBOROUGH COUNTY STRATEGIC PLAN

benefits by locating in the County or region. The attributes of those communities that will particularly prosper as the economy continues to change are becoming clearer. They offer a high quality of life, an entrepreneurial culture, strong research institutions, civic leadership and a strong desire to compete for the industries of the future. In short, it can become the preferred community for even more people.

To become this preferred community, what must occur?

Quality of life must be enhanced. Neighborhoods must remain safe and stable, arts, culture and recreation opportunities must expand, educational opportunities must be available, health care and other “life” services must be accessible, the physical assets of the county optimized.

The infrastructure for economic growth must be in place. Adequate water, sewer, stormwater, accessible transportation locally and globally, communication technology are all features which can facilitate or inhibit economic growth.

A start-up, entrepreneurial culture must be fostered. While most start-ups fail, those that survive and succeed become the job creators of the industries of the future. Since who will succeed and who will fail is unknown at the start, a culture that encourages start-ups, views failure as part of the process, views diversity as a strength, and values entrepreneurship must be nurtured and supported.

Committed civic leadership. Hillsborough County is in competition regionally, nationally, and globally for the businesses and jobs of the future. To succeed competitively, an understanding of the emerging world, sustained

effort and wise investment are required. These require leadership on the part of both elected and civic leaders.

Hillsborough County can be a county that draws people to make great products and create distinctive experiences. As it does that, business and job growth in the primary sectors of export and experience will grow and with that will be the commensurate growth in the local service sector where most jobs will lie.

THE STRATEGIES

To pursue this vision, this strategic plan reflects five strategies that will be implemented. There are:

Innovative Products. This strategy seeks to grow the export sector of the County by targeted infrastructure development, a comprehensive use of various economic development tools, development of competitive economic related infrastructure, and partnerships to develop the requisite workforce.

Distinctive Experiences. This strategy seeks to expand people visiting or retiring in the County through a broader set of visitor experiences and services that would attract new residents.

Pro-Market Governance. This strategy seeks to institute both policies and practices that encourage desired forms of economic growth.

Great Places. This strategy seeks to provide the safety, arts, culture, recreation and other community features that make it a desirable place to live, work and do business.

Facilitative Leadership. This strategy seeks to bring the community together to address its critical issues.

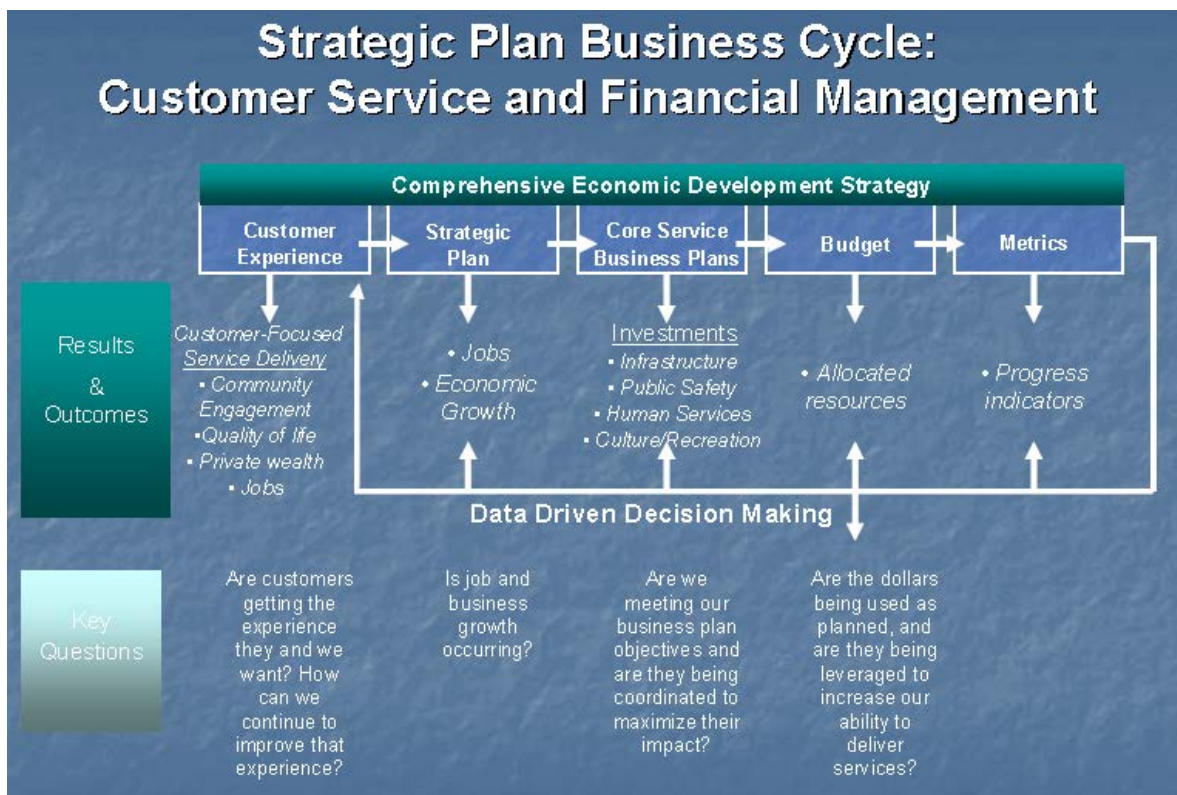
HILLSBOROUGH COUNTY STRATEGIC PLAN

THE FRAMEWORK

The following graphic was developed to show how the Strategic Plan, adopted May 15, 2013 relates to various other existing processes. Customer experience feeds into the strategic planning process and the Plan incorporated customer input using a County crowdsourcing site early in the process as well as through a large number of interviews with business and educational leaders.

To be effective, the Plan needs to feed into department and agency business plans and, through them, the budget adopted through the biennial budget process and annual updates. The efficient and effective use of allocated resources – people, operating budgets and capital investments – must be evaluated through the use of metrics. Hillsborough County has made a strong commitment to performance measurement and is actively involved in the Florida Benchmarking Consortium.

Each of these elements of a strategic plan business cycle must work in conjunction with the County's comprehensive economic development strategy. Importantly, data is used in each of the elements of the strategic plan business cycle to guide decision making.



HILLSBOROUGH COUNTY STRATEGIC PLAN

Strategic Action Plan, FY 13 & FY 14

Explanation of format	This action plan describes draft proposed actions and implementation steps that would occur in the subject fiscal years for each of the accomplishments endorsed by the BOCC. Those items the BOCC set as priorities are in bold in the accomplishments column. The column to the right describes any actions that are proposed this fiscal year (FY 13). The work here is primarily driven by priority items. The next column describes proposed actions for FY 14. These actions are ones with either more significant fiscal impact or accomplishments that the BOCC did not prioritize. For each accomplishment, there are one or more outcomes by the end of FY 14 as described. The last column, end point status, describes the status of the accomplishment by September 30, 2014.
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Accomplishment (Priorities in bold)	Proposed Actions this Fiscal Year (FY 13)*	Proposed Actions Beginning FY 14	Outcomes	End Point Status
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*In most cases, FY 13 actions are proposed only for high priority items.

HILLSBOROUGH COUNTY STRATEGIC PLAN

Strategy: Innovative Products

Accomplishment (Priorities in bold)	Proposed Actions this Fiscal Year (FY 13)*	Proposed Actions Beginning FY 14	Outcomes	End Point Status
<p>Develop, adopt and execute comprehensive economic development strategy to expand product markets.</p>	<ol style="list-style-type: none"> 1. Define economic development areas (EDA's). 2. Develop other areas of the comprehensive economic development (ED) strategy. 3. Align County infrastructure planning and funding to address ED objectives. 4. Re-evaluate contractual relationships for alignment with comprehensive ED strategy. 5. Integrate comprehensive ED strategy with MPO and Planning Commission efforts to update the County's Comprehensive Plan and the MPO's Long Range Transportation Plan. 	<ol style="list-style-type: none"> 1. Develop conceptual plans for each EDA. 2. Develop policies and infrastructure priorities to improve the competitiveness of identified EDA's, activity centers, and competitive sites. 	<ol style="list-style-type: none"> 1. Defined EDA's. 2. Increased alignment of County resources on comprehensive economic strategy goals. 3. Increased integration of economic, transportation and comprehensive plans. 	<ol style="list-style-type: none"> 1. Action plan to increase the county's competitiveness and better leverage existing resources and efforts. 2. Budget allocations consistent with BOCC priorities.

HILLSBOROUGH COUNTY STRATEGIC PLAN

Strategy: Distinctive Experiences

Accomplishment (Priorities in bold)	Proposed Actions this Fiscal Year (FY 13)*	Proposed Actions Beginning FY 14	Outcomes	End Point Status
Develop strategy and action plan to expand specialized tourism markets.	1. Review existing plans to determine specialized market areas.	1. Allocate funding for product market competition. 2. Hold market development plan competition.	In-depth analysis of tourism options. Analysis of funding options for tourism development.	Action plan to expand specialized tourism markets. Re-prioritized tourism budgets.

Strategy: Pro-Market Governance

Review business development and growth policies and procedures to create more timely and efficient process.		1. Conduct best practices review. 2. Identify changes in policy/ procedure that would encourage business growth. 3. Develop menu of policy changes. 4. Commission direction.	Business development and growth policies that give the County a competitive edge.	Revised development and growth policies for Board adoption in FY 14.
Adopt growth design principles that will facilitate desired economic growth.		4. Conduct best practices review. 5. Develop proposed principles consistent with policy changes of item 3 above. 6. Commission direction.	Growth design principles and policies that will encourage and support preferred growth patterns and development standards.	Revised development and growth policies for Board adoption in FY 14.

HILLSBOROUGH COUNTY STRATEGIC PLAN

Strategy: Great Places

Accomplishment (Priorities in bold)	Proposed Actions this Fiscal Year (FY 13)*	Proposed Actions Beginning FY 14	Outcomes	End Point Status
Adopt comprehensive redevelopment strategy that integrates existing redevelopment efforts.	1. Fully develop redevelopment initiatives for the County to promote efficient infill.	1. Convene various staffs to identify integration and leveraging opportunities. 2. Develop comprehensive strategy. 3. BOCC direction.	Strategy and action steps to optimize current redevelopment efforts consistent with comprehensive economic development strategy.	Implementation beginning in FY 14.
Develop strategy and action plan for transportation including pedestrian & bike.	1. Convene various staff to identify existing efforts and joint opportunities. 2. Host summit of key leaders. 3. Develop strategy and action plan.	1. Allocate funding.	Transportation strategy consistent with comprehensive economic development strategy.	Adopt new transportation strategy FY 14.

HILLSBOROUGH COUNTY STRATEGIC PLAN

Strategy: Great Places (continued)

Accomplishment (Priorities in bold)	Proposed Actions this Fiscal Year (FY 13)*	Proposed Actions Beginning FY 14	Outcomes	End Point Status
Establish basic level of services for all areas of the county and then develop long term plan to provide that basic level.	<ol style="list-style-type: none"> 1. County department heads develop basic service level standards and options. 2. Analysis to determine if and where basic levels are not met from a staff perspective. 3. BOCC direction regarding desired service levels. Integration where feasible into budget development. 4. Develop long term plan to address basic levels. 	<ol style="list-style-type: none"> 1. BOCC direction and priority setting. 2. Allocation of funding. 	Service level standards; Budget process to enable BOCC to select service level standards.	<p>Service level standards established by FY 15.</p> <p>Full utilization of standards in two year budget process beginning FY 16.</p>
Maintain homeless service efforts.		<ol style="list-style-type: none"> 1. Allocation of resources to maintain current support levels. 	Maintain current levels of support.	Homeless service levels remain stable in FY 14 and FY 15.
Monitor health care changes and adapt county efforts to maintain service levels.		<ol style="list-style-type: none"> 1. On-going monitoring by staff 2. Periodic reports to BOCC as warranted. 	Access to health care by county residents is not diminished.	County policies modified annually in response to changes in health care policy.

HILLSBOROUGH COUNTY STRATEGIC PLAN

Strategy: Facilitative Leadership

Accomplishment (Priorities in bold)	Proposed Actions this Fiscal Year (FY 13)*	Proposed Actions Beginning FY 14	Outcomes	End Point Status
Review and create public policies that recognize the diversity of its people while strengthening the social fabric of our society.	1. Staff review of practices of other governments.	1. Discussion with BOCC of various practices to determine those of best fit with Hillsborough County. 2. Execution based on BOCC direction	Public policies consistent with community values.	Any new policies provided to BOCC for discussion in FY 14.
Host discussion of strategic plan with other public entities.		1. Schedule as part of regular meeting cycle with other entities. 2. BOCC members schedule for presentation to Boards they sit on.	Consistency and synergy of strategy and policy among the public entities. Complementary investments.	Discussion and joint/complementary strategies developed during FY 14.
Facilitate development of a county-level human capital development plan with education and business stakeholders.		1. Host forums to discuss ideas for human capital development. 2. Develop plan via appropriate forums.	Increased emphasis and success in human capital development.	Action plan FY 14.
Convene summit with Cities to identify business and entrepreneurial attractors and how a start-up community can be supported.		1. Work with staffs of various cities to prepare ideas. 2. Host forum.	Joint strategies to enhance entrepreneurship in the community.	Summit and strategies developed during FY 14.

ACKNOWLEDGEMENTS

Hillsborough County Business and Support Services
Tom Fesler, Director
26th Floor County Center
PO Box 1110
Tampa, FL 33601

813.272.5890

**Staff Contributing to the Development of the
Adopted Budget for FY 14 and FY 15**

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Cover and Divider Designs: Hillsborough County Communications & Digital Media Services

Theme: The landscape of Hillsborough County is dotted with lakes and ponds. Valued as places of recreation and as places to live, these water bodies are also prized for their physical beauty and contributions to our potable water resources.

For more information about the lakes of Hillsborough County including their geological origins, go to the Hillsborough County/City of Tampa Water Atlas website at www.hillsborough.wateratlas.usf.edu/



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Hillsborough County
Florida**

For the Biennium Beginning

October 1, 2011

Linda C. Davidson Jeffrey R. Egan

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a **Distinguished Budget Presentation Award** to Hillsborough County, Florida for its biennial budget for the biennium beginning October 1, 2011. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of two years only.

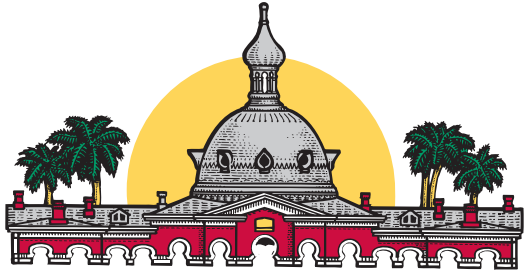


Hillsborough County
Florida

EXECUTIVE SUMMARY

**For more information, call the Business
and Support Services Department at 813-272-5890.**

www.HillsboroughCounty.org/Budget



Hillsborough County
Florida

INTRODUCTION

As a result of a policy adopted in 1995 by the Board of County Commissioners, the County uses a two-year (biennial) budget process. As part of this process, in odd-numbered years two separate twelve-month budgets are prepared and approved by the Board of County Commissioners. The first year of the biennial budget is adopted as the FY 14 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 15 budget. Then, during calendar year 2014, the planned FY 15 budget is reviewed by staff and the Board during the budget updates 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 2013. The Board then adopts a budget for FY 15 according to procedures outlined by State statute.

This book contains the **Adopted Budget for FY 14**. It has four sections: *Executive Summary*, *Operations and Funding Guide*, *Capital Budget*, *Debt Budget* and *Supplemental Information*. Financial schedules throughout this book include multi-year information for comparison.

The first section, the *Executive Summary*, contains information about the process of developing the budget; a summary table reflecting funded positions and funded full-time equivalent positions; summary tables of the debt, capital, and department budgets; and information on property taxes, millages, and major county revenues. It also includes the County Administrator's budget message, a discussion of major County revenues, data and an analysis of economic indicators for Hillsborough County, and fund balance estimates by fund.

The second section, called the *Operations and Funding Guide*, contains more detailed information such as schedules showing the budget by fund as well as detailed information about the various budgetary funds and their funding levels. It also includes information on appropriations for the operations of County departments, commissions and boards funded through the Board of County Commissioners. Each department or organization budget includes the organization's description, mission statement, FY 12 and FY 13 accomplishments, FY 14 and FY 15 core outcome objectives, key projects and their communi-

ty value, and performance measures. Also included for each department or organization is a summary budget, a comparison of funded positions for the previous three years and text explaining changes from year to year. Finally, this section also includes detailed information on reserve balances, non-departmental allotments, contracts with non-profit organizations and a list of interfund transfers.

The third section, the *Capital Budget*, contains information about the County's recommended capital program for FY 14. It contains a narrative describing the capital budget highlights as well as summaries showing projects to be started in FY 14.

The fourth section, the *Debt Budget*, contains information about the County's outstanding debt. (Section four is only included as part of the final adopted budget document and is not included in the recommended budget document.)

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

A second book, called the **Adopted Capital Improvement Program FY 14 - FY 19**, presents the capital improvement program through FY 19. This book includes detailed information about each project in the capital budget and the capital improvement program for the next six years.

Persons interested in reviewing any materials comprising the **Adopted Budget for FY 14** and the **Adopted Capital Improvement Program FY 14 - FY 19** at any level of detail are encouraged to contact the Hillsborough County Business and Support Services Department at (813) 272-5890. The mailing address is: Business and Support Services 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.

A compact disk containing both volumes can be obtained by writing to the Business and Support Services Department at the above address or calling the department's phone number. Information from both books is also available through links on the County's website at www.hillsboroughcounty.org.

To the Board of County Commissioners and County Residents:

I am pleased to present the County’s Adopted Biennial Budget for FY 14 and FY 15. This budget signals a turning point. For the first time since the world economy sank into a deep recession over five years ago, we are once again seeing positive growth in the County’s tax base for the 2013 tax year at a level exceeding 5%.

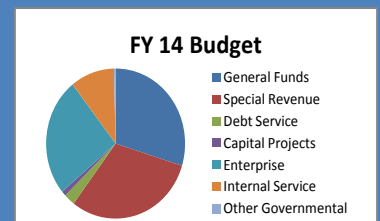
Hillsborough County is in sound financial condition. With strong reserves and a credit rating at the highest level of “AAA”, we are poised to capitalize on our economic, intellectual, entrepreneurial and cultural assets to implement the Board’s job creation and growth design strategies. There are clear signs that the local economy is on the mend. Nearly 36,000 new jobs have been added to our metro area economy in the past year, aided by the joint efforts of my staff and the Economic Development Corporation.

Strategic management decisions over the past three years have led to improved service delivery while reducing the per capita cost of county government by 19% compared to FY 07. While local governments across the country continue to face budget deficits, this Adopted Budget is balanced without the need to use reserves or to further reduce our workforce, and without impacting service to our residents. I’m also pleased to tell you that sound management and reduced spending has enabled us to free-up \$5.4 million annually for use at the Board’s discretion to fund capital needs, reduce millage, or pay for other recurring needs.

- *FY 14 Total Budget: \$3.49 billion*
- *1/10 mill Countywide (\$5.4 million per year) freed-up for capital needs, millage reduction, recurring program needs*
- *19% lower cost of County Government per capita over last 6 years*

As an organization, we remain singularly focused on delivering high quality, reliable service to our residents. Maintaining this high standard demands a continuing commitment to our core mission and to service content – knowing what the customer needs and wants, creating the best service design, and delivering services efficiently at the lowest cost. For the first time ever, this year all departments and service units are utilizing a business plan to define these principles, to strategically ground their budget decisions, and to develop performance metrics to measure success. Executing this vision requires a solid customer and technology support network. With the generous *pro-bono* advice of Sykes Enterprises, Inc., the County is building a world-class Call Center and re-engineering its Information Technology strategy and footprint.

- *Sales taxes and tourist taxes – “bell weather” indicators for our local economy – are expected to sustain their strong growth rates of 4.8% and 3.0% respectively.*
- *Single family building permit activity in 2012 is up 34%.*
- *The cost per capita of county government services and operations in 2013 is 19% lower than in 2007.*



- *County unemployment declined to 6.6% in March 2013 from a high of 12% in 2010.*
- *Board’s Adopted Strategic Plan*
 - *Innovative Products: expand agricultural, high-tech manufacturing, logistic services, knowledge products*
 - *Distinctive Experiences: expand sports, eco, arts/cultural destination retail venues; attract students from outside region; expand health care “tourism”.*
 - *Pro-market Governance: strengthen practices to attract business and high-multiplier jobs.*
 - *Great Places: maintain & improve the County to attract business and high-multiplier jobs.*

In this endeavor, we are guided by the Board’s adopted Strategic Plan that targets job creation with a focus on attracting and expanding businesses – including small business and start-ups – that yield high-multiplier jobs. To support and to ensure achievement of the Board’s goals, the Adopted Budget emphasizes funding to implement the Economic Prosperity Committee recommendations and to execute the guiding principles of the Transportation Policy Leadership Group.

Our Economic Development Department is being redesigned and organized to better integrate with the efforts of our community economic development partners. It is critical that adequate, well-targeted resources be available to design and implement Economic Development Areas (EDAs) and that these EDAs be defined by tailor-made transportation infrastructure and innovative funding choices. Expertise from our universities, coupled with the judicious use of specialty consulting advisors, can lead to innovative and cost-effective funding – emphasizing public-private partnerships (P3) and private equity capital to fund economic development and transportation infrastructure.

Equally important to the success of EDAs is a robust redevelopment strategy in those geographic areas of the county that are the gateway to our most potent business resources such as the USF area and Downtown Tampa. Federal and state incentive funding sources, leverage the existing tax base in redevelopment areas – without raising taxes. Targeting these funding resources to enhance business and job opportunities will eventually reduce poverty, crime and the need for sustained social services. The Budget recommends \$1.7 million in seed money for proposed EDAs.

Proposed Redevelopment Areas:
*University Community Area – Orient Rd./MLK/Fairgrounds Area –
 Palm River Area – Westshore Area – Gibsonton/Ruskin/Big Bend Area*

Our non-profit partners play a significant role in providing services that support our core mission and enhance our economic and redevelopment strategies. Ensuring that these partners are fully integrated with County services and are, in fact, operating with evidenced-based best practices that produce measurable outcomes was the focus of a comprehensive undertaking by the Citizens Advisory Committee. The CAC’s recommendations, once implemented, are expected to achieve the desired results. The Adopted Budget assumes, however, that a transition period is needed to institute new business practices, selection processes, and oversight regimens. Consequently, for FY 14 and FY 15, non-profits currently funded with General Fund dollars will receive continuation funding at FY 13 levels. All of these non-profits, along with new applicants who want funding for FY 16 and beyond, would take part in an application process designed to improve service outcomes. Recognizing there is a need to provide some limited one-

- **Support for Business & Community Building:**
 - Streamlined building permit and site development review services.
 - 3 positions transferred to enhance inspection services.
 - \$680,000 for improved mobile technology to reduce inspection times.

- **Economic Development Enhancements:**
 - \$790,000 (5 positions) to focus on target industries
 - \$500,000 for job training and placement.
 - \$2.1 million to seed and encourage start-up entrepreneurs.
 - \$150,000 supporting entrepreneurship and business development through library research services.

- **Redevelopment Areas:**
 - \$1.7 million in seed money for EDAs
 - A new Strategic Planning & Grants Department to secure more grant funding and support Board’s Strategic Plan implementation.
 - Net increase of two Code Enforcement Officers.

time funds for non-profit organizations not currently funded, the Recommended Budget includes an allowance of \$400,000 for the Board’s discretionary appropriation. The non-profits funded in this manner would compete for funding in FY 16 with other organizations.

While we do have a funded \$583 million capital improvement program, there are still \$93 million in unfunded capital projects that have been postponed due to limited resources. Existing one-time monies could partially pay for unfunded projects as would the above described \$5.4 million in available recurring ad valorem dollars. Recommendations for capital project funding are based on a prioritization methodology that favors projects having primarily a public safety, asset preservation, and economic development emphasis.

To successfully execute the initiatives outlined above, we must ensure that the County remains competitive in retaining and attracting well-trained, highly motivated and innovative employees. To that end, the Adopted FY 14 & 15 Budget includes recurring funding for the salary increases implemented during FY 13 as well as a 3.5% Equity Adjustment as part of the base salary for employees not subject to collective bargaining. Those employees who received an increase in FY 13 would not receive the Salary Equity Adjustment, although employees who received the “living wage” adjustment will realize the full 3.5% increase. Other employees currently at the top of their pay grade would receive the 3.5% Equity Adjustment as a lump-sum payment.

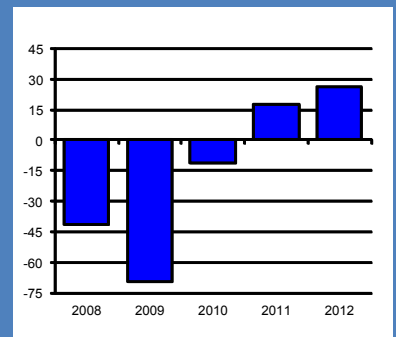
It is not just for the sake of fairness that a pay adjustment is required. It is a cost of doing business to retain and motivate valued employees. In FY 15, we have incorporated the cost of a re-engineered, performance-based compensation system that rewards individual performance; but only after certain identified measurable outcomes have been met. This is consistent with the overarching goal of effective and efficient service delivery.

In closing, this recommended budget reflects my commitment to our partnership in building a world-class community that is “the” place to grow a business and a family, that is respected and admired for its progressive and innovative investment in sustainability, and is a reliable regional partner.

Sincerely,
 Michael S. Merrill
 County Administrator

Selected performance measures:

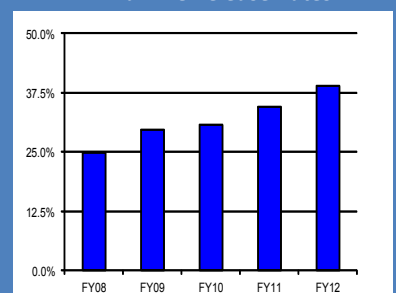
Metro Tampa Nonfarm Job Growth in Thousands



Fire Rescue Measures

	FY 12 Actual	FY 13 Projected
Percentage of responses in the urban areas within six minutes	50.1	50
Percentage of responses in the suburban areas within seven minutes	56.3	56
Percentage of responses in the rural areas within seven minutes	62.5	62.5
Percentage of responses in all areas with a paramedic on scene within seven minutes	60.5	62
Percentage of responses in all areas with an ambulance on scene within nine minutes	67.9	67.9

*Animal Services
 Animal Live Release Rates*



BUDGET HIGHLIGHTS

Hillsborough County's Adopted Budget for Fiscal Year 2014 (FY 14) totals \$3.493 billion; by contrast the FY 13 Adopted Budget was \$3.112 billion. The FY 15 Planned Budget totals \$3.326 billion. This is the first year of the tenth biennial budget adopted by the Board of County Commissioners (Board). This budget is the culmination of the process that started in January 2013.

In a biennial budget process, the Board develops detailed budgets for two separate years. The intent of a biennial budget process is to focus on implementation of major policy decisions in a two year cycle. The first year's budget (FY 14) was adopted by the Board on September 19, 2013 and covers the period of October 1, 2013 through September 30, 2014. At the same time, the Board approved a "planned" second year budget for FY 15, covering the period of October 1, 2014 through September 30, 2015.

This adopted budget addresses current Board priorities and is consistent with the Board of County Commissioner's newly adopted strategic plan.

The rebound in the economy and real estate market is reflected in revenue increases projected for FY 14 and FY 15, and represents a significant reversal from declining revenues experienced over the past several years.

Far in advance of the development of the FY 14 and FY 15 biennial budget, the County Administrator began conducting business planning meetings with department directors to solicit their strategic thinking about service delivery, including:

- Identifying departmental core services; specifically, who is served, and whether that customer is best served by County government or by another provider;
- Establishing key performance measures and defining how progress will be tracked/verified;
- Describing plans to achieve the County's client services focus;

Guiding Principles – FY 14 Adopted Budget

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

- Identifying departments' functional interrelationships within the County and describing plans to more effectively integrate financially and operationally across the organization;
- Identifying strategies and investments to automate and to achieve process improvement, better customer service, and cost efficiencies.

As a result of all these efforts, the operating budget for FY 14 achieves long-term fiscal sustainability in day-to-day service provision.

During preparation of the two-year biennial budget, available resources were evaluated to determine the viability of the FY 14 and FY 15 budgets. This process identified that resources would rebound from previous years' lower levels - the FY 14 and FY 15 budgets were based on July 1, 2013 taxable values received from the Property Appraiser that reflected 5% growth from FY 13, as well as state and staff projections that half-cent sales tax and other revenues would also increase.

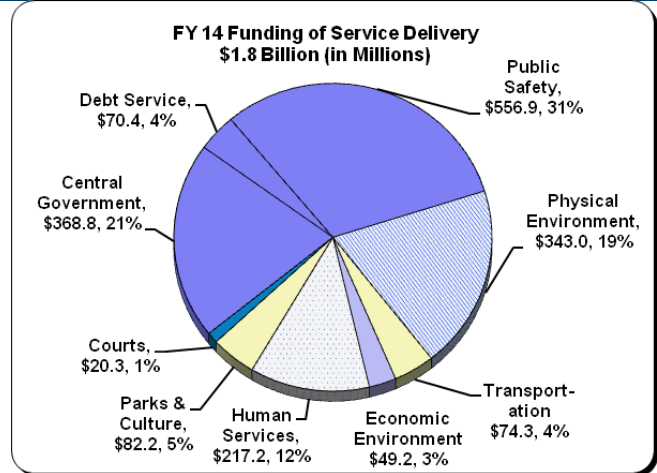
The FY 14 and FY 15 budgets are balanced within available resources, but those resources have dwindled since FY 07. Prior years' reductions in Community Investment Tax (CIT) revenue and ad valorem tax revenue to fund capital needs such as roads, stormwater and recreation necessitated a reprioritization of capital projects to fund those addressing pressing service needs and public safety. As a consequence, additional future funding sources must be considered for capital projects that do not

BUDGET HIGHLIGHTS

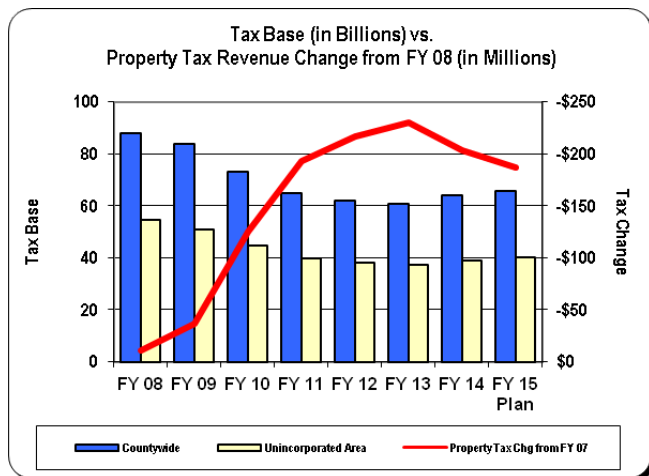
meet these criteria. Options for future alternative funding sources include mobility fees and tax increment financing, as well as a recommended rededication of a portion of the currently levied Communications Services Tax (CST) for critical infrastructure needs. On a positive note, further reductions from the FY 13 Adopted Capital Budget were not required.

Budget in Brief

The County's Adopted Budget for FY 14 totals \$3.493 billion; this represents a \$381 million increase over the adopted FY 13 budget of \$3.112 billion. This change is primarily attributable to increases in transfers and reserves in the two enterprise funds as well as projected ad valorem and sales tax increased revenues. The FY 14 capital budget represents a return to a more normalized capital spending plan.



Even though FY 14 and FY 15 budgets reflect increased revenues, total revenues remain well below FY 07 levels. Between FY 07 and FY 14, non-dedicated property tax revenue has declined by \$203.6 million due primarily to three events. The first event was legislative action to require a millage reduction and restrict future millage increases. The second event was the voters' approval of Amendment One, increasing homestead exemption amounts and limiting assessed value increases on non-homestead properties to 10%. The third event was the effect of the economic recession and the associated decline in property values brought on by a collapse in the housing market.



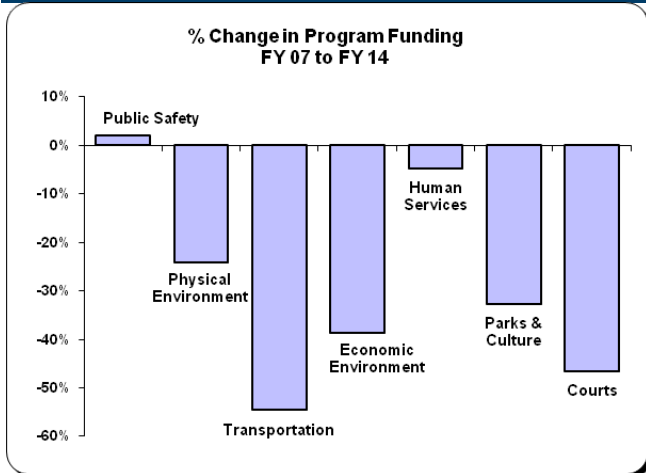
From a service delivery point-of-view, there are programmatic areas shown in the chart below that more meaningfully describe the budget. The chart demonstrates the emphasis that the County continues to place on public safety. Over the past six years, expenditures for public safety have continued to be maintained even as expenditures for other service areas have been reduced.

It is the operating budget that is most impacted by changes in the property tax base and sales tax collections, as these are the primary operations funding source. In the budget for FY 14, funding for service delivery of \$1.8 billion represents 51% of the total County budget.

Due to the weak economy, half-cent sales tax collections between FY 07 and FY 13 declined by 17.1%. Reflecting the strengthening economy and real estate market, FY 14 sales tax revenue is expected to increase 5.2% over FY 13, and fuel tax revenues are projected to increase by 3.2%.

Despite FY 14 projected growth in revenues, FY 14 adopted revenues are still \$294.1 million below FY 07 levels. These continuing annual revenue reductions continue to challenge the County's ability to provide services to its residents. As the chart on the next page indicates, these shortfalls have been predominately absorbed by County Administrator operations. From FY 07 to FY 14 the budget for County Administrator operations has declined by a total of \$43.5 million, excluding Fire/EMS and Library Services – the latter which is funded by revenue from a separate taxing district. In prior years, shortfalls in revenue were addressed through a combination of reductions in force, elimination of vacant positions and reductions in associated operating costs. The FY 14 and FY 15 budgets do not include any across the board reductions in force.

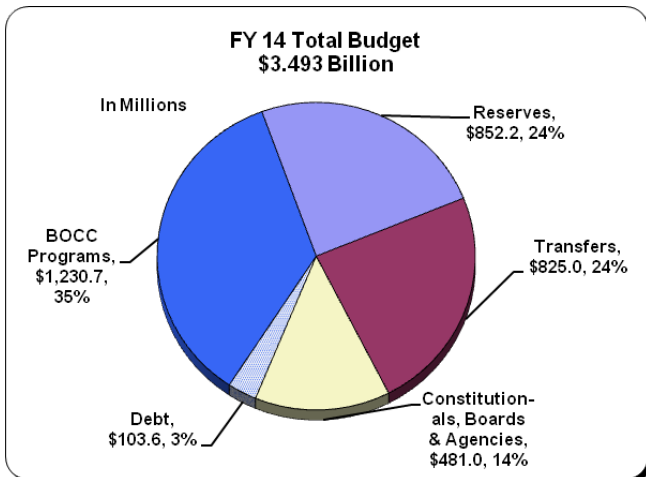
BUDGET HIGHLIGHTS



Operating Budget

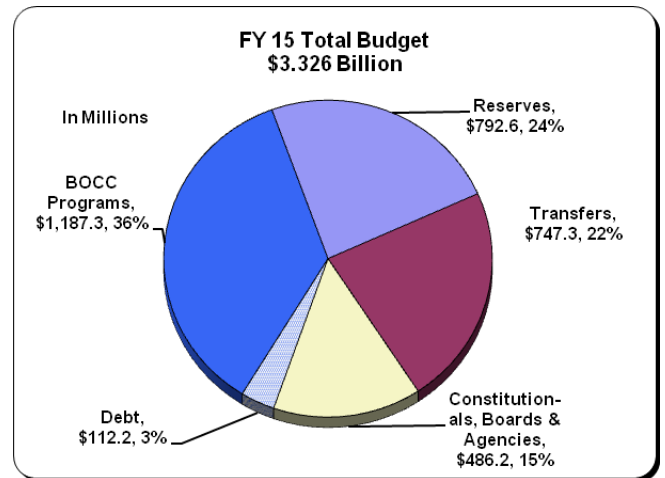
The FY 14 operating budget totals \$1.56 billion. The budget reflects a state mandated increase in Florida Retirement System contribution rates with an estimated County impact, excluding constitutionals, of \$7.2 million. This increase impacts all departments, agencies and Constitutional Officers funded by the BOCC.

The Adopted Budget for FY 14 and FY 15 continues recurring support of non-profit agencies at FY 13 levels. The budget also adds several new nonprofit agencies and increases overall nonprofit funding by \$1.8 million.



The Adopted Budget for FY 14 includes an increase from FY 13 of \$26.4 million in general fund property tax revenues. This recurring increase is helping fund higher mandated Florida Retirement System contributions, which are increasing by \$7.2 million, and fund a 3.5% cost of living increase for all non-

collective bargaining employees. It is also funding \$3.5 million in projected higher Supervisor of Elections costs arising both from the new statutory requirement to allow 14 days for early voting, up from 8 days in FY 13, and the increase in the number of general and special elections.



The FY 15 Planned Budget includes an increase from FY 14 of \$16.5 million in general fund property tax revenues.

The Citizen's Advisory Committee (CAC), whose members are appointed by the Board of County Commissioners, assisted the County in developing a new system of outcome-based performance measures that align with services determined to be part of the County's core mission. These measures and other CAC recommended criteria for awarding grants to non-profit service providers are expected to be ready in 2014 for the Board's deliberations on funding awards.

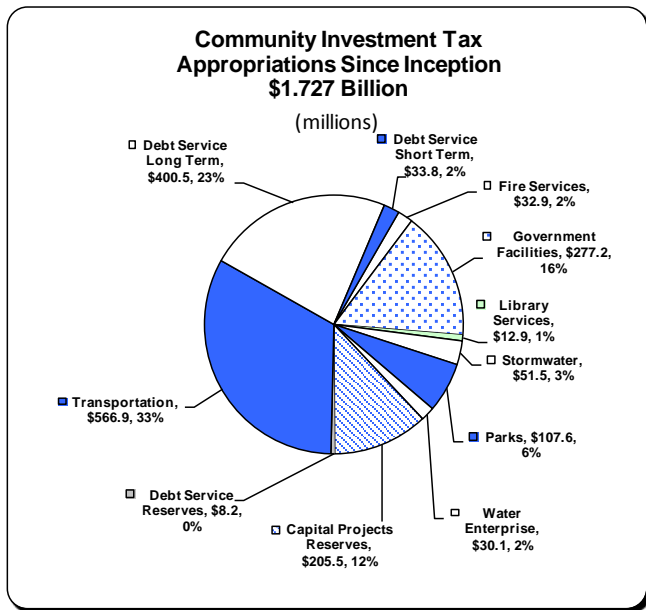
Capital Budget

The Adopted Capital Budget for FY 14 is \$159.9 million compared to \$168.1 million in FY 13. This represents a \$8.2 million decrease to prior year capital program funding.

Poor sales tax revenue performance through FY 12 resulting from the last recession limited CIT financing capacity, requiring a \$127.6 million reduction in CIT project funding in FY 12. The funding source for these projects was identified in the FY 13 Capital Improvement Program as undetermined. While some of these projects have been funded in FY 13 through FY 15 from various one-time funding sources, others remain dependent on improved performance of

BUDGET HIGHLIGHTS

existing funding sources and/or the identification of alternative funding sources.



The Fire Services Program Adopted Capital Budget for FY 14 is \$10.1 million and the planned FY 15 Budget is \$1.4 million. The program is funded with fire impact fees, Community Investment Tax, general revenues and financing supported by the Communications Services Tax. Two new projects have been added to the CIP this year; the Next Generation 911 Equipment project and the Sundance Fire Station #8 Expansion and Renovation project. The Next Generation 911 project is an initiative aimed at updating the 911 service infrastructure to improve public emergency communications services in a wireless mobile society. This project is funded with 911 service reserves. The Sundance Fire Station #8 Expansion and Renovation project will expand and upgrade the existing station to allow for the transition from volunteer service to career service. This project is funded by general revenues and impact fees.

The Government Facilities Program Adopted Capital Budget for FY 14 is \$5.0 million and the planned FY 15 Budget is \$0.5 million. Funding sources for the program are Community Investment Tax and general revenues.

Two new projects have been added to the program this year; the Brandon Regional Service Center Emergency Generator project and the Roger P. Stewart Center Emergency Generator project, both of which are funded with major repair, renovation, replacement and maintenance funds. The installation

of these generators will allow the sites listed above to be used as continuity of operations locations in the event of an emergency. In addition, \$220,000 was added to the Roger P. Stewart Center Roof Replacement project to fully cover anticipated project costs. Another project funded in FY 14 is the Falkenburg Road Jail Expansion Phase VIIA project which continues the ongoing work at the jail.

The Libraries Services Program Adopted Capital Budget for FY 14 is \$3.0 million and the planned FY 15 Budget is \$1.2 million. The Library Services Program is funded with ad valorem tax proceeds from the Special Library Taxing District. There are two new projects in the program this year; the Fendig Library Parking Expansion project and the Radio Frequency Identification (RFID) System Replacement project. The Fendig Library Parking Expansion project will address inadequate parking by constructing a new parking lot on County owned property. The RFID System Replacement project will replace the current proprietary system with a non-proprietary system that will conform to ISO standards. The current vendor will stop supporting the current system sometime during FY 15.

The Transportation Program Adopted Capital Budget for FY 14 is \$19.1 million and the planned FY 15 Budget is \$6.5 million. In Fiscal Year 14 the program includes funding for the Pavement Treatment Program at \$13.9 million, The Estuary at \$6.3 million, the Consolidated Bridge and Guardrail Rehabilitation and Repair program at \$1.4 million, the Sidewalk ADA Retrofit Program at \$550,000, the Bell Shoals Road (Bloomingdale-Boyette Project at \$4.0 million, the Paved Shoulders/Bicycle Lanes County Rural Roads at \$250,000 and the Telecom Parkway Extension/Morris Bridge Road Construction project at \$750,000. It also includes 3 new projects totaling \$3.0 million. These are: The 131st Avenue Corridor Study, the Bearss Avenue at Bruce B. Downs Turn Lane Improvements and the Skipper Road/46th St. Bruce B. Downs to Fletcher project.

Through an interlocal agreement, the City of Tampa and Hillsborough County are responsible for any Tampa Sports Authority capital and operating shortfalls related to the Raymond James Stadium and George Steinbrenner Field. The City funds one-third and the County two-thirds of any shortfalls. In FY 14, the County will contribute \$911,000 as its share of this operating shortfall; the FY 15 amount will be \$1.68 million. In addition, the Tampa Sports Authority adopted budget includes significant capital requirements of \$14.8 million in FY 15 for scheduled

BUDGET HIGHLIGHTS

capital maintenance and replacements at Raymond James Stadium. The source of funding for these capital contributions will be short-term commercial paper borrowing to be repaid from 4th Cent Tourist Development Tax revenue.

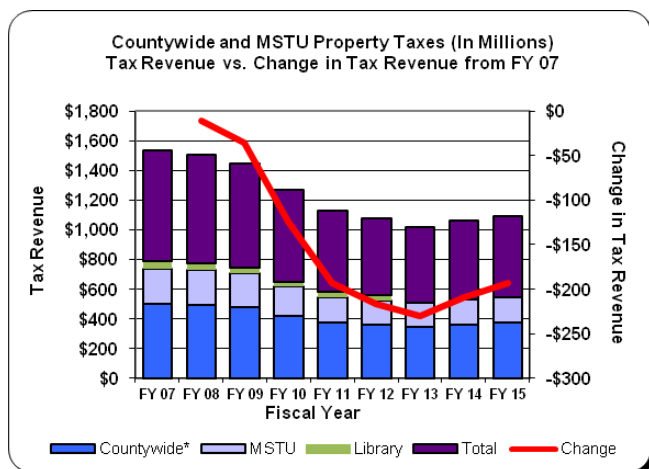
Since 1980, in addition to other taxes authorized by law, Hillsborough County has levied the Ninth Cent Fuel Tax authorized by Section 336.021, Florida Statutes. In unincorporated Hillsborough County, revenue from the tax has been used exclusively for the maintenance of roads, streets and bridges. There is a continuing need for the funding of such activities. At a June 15, 2011 public hearing the Board of County Commissioners (the Board) authorized extending the tax through December 31, 2021.

The One to Six Cents Local Option Fuel Tax was also set to expire in 2013, on August 31st. The Board voted on May 1, 2013 to extend this tax for 30 years through December 31, 2042. This tax has the same allowable uses as the Ninth Cent Fuel Tax. The annual revenue generated from the local option fuel tax is approximately \$24 million.

- \$450,000 for the Tampa-Hillsborough Economic Development Corporation;
- \$900,000 for the Tampa Bay Sports Commission;
- \$179,000 to various chambers of commerce;
- \$200,000 for the USF High Technology Incubator;
- \$177,000 for other economic development related organizations.

A powerful economic development engine in our community is our major cultural and entertainment venues. The Aquarium, Lowry Park Zoo, Museum of Science and Industry (MOSI), Straz Center for the Performing Arts, Glazer Children’s Museum and the Tampa Bay History Center are not only educational resources, they attract tourist dollars and serve as a potent marketing tool in our effort to attract target corporate relocations. In the case of MOSI, Children’s Museum and History Center, the County has made a substantial investment in the buildings and assets which must be preserved and enhanced. Dedicating a reliable, recurring revenue source to further the mission of these venues is of paramount public benefit. To that end, monies from the Seminole Gaming Compact are committed as an ongoing funding source for these six venues. Staff has worked with the leadership of these venues to develop a formula for sharing an annual \$2.04 million allotment of the monies and quantifiable performance measures and criteria the venues must continue to meet to receive funding.

Setting the Stage for Fiscal Sustainability



This adopted budget continues to stress the importance of economic development by continuing to commit county resources to activities designed to create jobs and stimulate economic growth. The adopted FY 14 – FY 15 budget includes funding for the following:

- \$1.7 million in seed money for new Economic Development Areas;
- \$500,000 for job placement and training;

Strategic Planning

Prior to FY 13, the County was operating with a strategic plan that was outdated and last revised in 2008. The plan was developed during a period of strong revenue growth and unlimited expectations. It was clear that this plan no longer served as a viable guide to decision-making in the County’s current environment or in the environment that will exist in future years. When the Board met at its annual retreat in December 2012, the County Administrator outlined four vision statements that he saw as describing how we should move forward in our new environment: community building, identifying essential (core) services, enhancing customer service, and creating a new and vibrant organizational culture. He laid out his personal organizational goals and objectives for each of these areas, and he embraced them as we reshaped our organization and as we built this biennial budget for Board consideration and subsequent approval.

In addition to expressing support for the County Administrator’s vision statements, the Board

BUDGET HIGHLIGHTS

expressed a desire to revisit strategic planning and engage in a discussion of a new approach to plotting a multi-year course for this government and the community we serve. This led to a new strategic planning process facilitated by an outside consultant with the assistance of a newly created department of Strategic Planning. Numerous Board workshops were held which engaged citizen input, and identified internal organizational strengths and weaknesses and external opportunities and threats. This process resulted in the Board adoption of a new County Strategic Plan that established organization-wide and community objectives for the next several years which will use performance indicators to chart progress and interconnect to current and future budget decisions.

- \$1.7 in one-time seed money for new tax increment financing districts;
- \$2.8 million for County technology improvements;
- \$500 thousand for job training and placement.

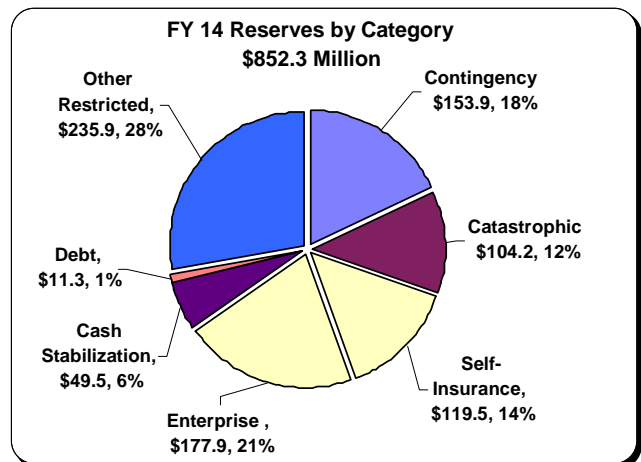
Other Factors Considered in the Adopted FY 14 – FY 15 Budget

Investment Opportunities for One-Time Monies

During each annual budget process, new one-time sources of funds may be identified. When this occurs, sound financial practice suggests that such sources, if used, should be used to fund one-time uses. The FY 14 budget process identified approximately \$54.5 million available for one time uses. Beginning fund balances in the general fund exceeded the amounts budgeted due to three main factors. First, by statute we can only budget 95% of our projected revenues. Since revenues normally come in higher than 95% of projections, we have a recurring excess fund balance annually. Second, residual equity returned at year-end by the constitutional officers has historically exceeded projected amounts they had previously provided. Third, in most years actual expenditures are lower than budget, again resulting in excess fund balance.

Reserves – Our reserve strategy remains sound – the County maintains reserves to meet various objectives, including adhering to best business practices; complying with statutory, bond covenant, actuarial and other requirements; and to provide a safeguard for unexpected circumstances. There are three basic categories of reserves: restricted, designated, and contingency.

As we have been transforming County operations to become more customer-oriented and business-friendly, several critical one-time needs have been identified in various areas. In keeping with sound budget principles, these needs will be met with these identified one-time sources of funding. Some of these needs include the following:



- \$5 million for the Tax Collector to build a new facility, to develop a new website, and to acquire other technology related improvements;
- \$18.9 million in additional funding for various transportation improvements;
- \$5.6 million in additional funding for various stormwater improvements;

Restricted reserves reflect amounts that are intended for and must be used to meet a specific purpose. The restriction can be set by legal agreement, such as a bond covenant required debt reserve; statute or other regulation, such as mandatory reserves associated with our various self-insurance programs; or by the nature of the revenue, such as revenues received by the enterprise fund whose use is restricted to enterprise program related purposes. For FY 14, restricted reserves total \$544.7 million.

Designated reserves represent amounts set aside to provide funds for a specific purpose where the actual cost is currently unknown. Once the actual need for which the funds were reserved has been met, any remaining balance may be reappropriated with Board approval for any lawful purpose. Examples include cash stabilization reserves, intended to protect the County from revenue shortfalls and to ensure that sufficient cash is on hand in the following year to meet

BUDGET HIGHLIGHTS

the County's obligations until revenues are anticipated to be available; catastrophic reserves established to provide critical funds in the event of a hurricane, major flood or other disaster; reserves for future capital outlay, which are intended to fund capital project cost increases as well as unfunded capital projects in current or future years; and reserves to meet prior year obligations that have not yet been paid. For FY 14, designated reserves total \$153.7 million.

Contingency reserves represent amounts available for appropriation by the Board to meet any lawful purpose. Most funds have a contingency reserve, intended to meet unanticipated needs within the corresponding fund. When discussing contingency reserves, the usual intent relates to reserves in the two general revenue operating funds. By Board policy, use of these funds requires supermajority approval by the Board. The policy also states that the need being funded could not be reasonably anticipated during the budget process. For FY 14, contingency reserves across all non-enterprise funds total \$153.9 million.

Vacation Payout Program – During the 2011 legislative session, legislation was passed that requires all participants in the Florida Retirement System to contribute 3% of their pay towards retirement. This requirement, combined with no

County pay adjustments (other than union contracts) over the period FY 10 through FY 12, place a significant burden on County employees to continue to meet their financial obligations in an environment of rising costs. The FY 14 and FY 15 budgets continue a program began in FY 12 to allow employees to cash out up to 40 hours of their vacation time in excess of 80 hours of their vacation accruals. Vacation time is an obligation of the County that is paid out to all employees at the time they separate employment from the County. Therefore, as vacation time is paid out, the County will reduce its obligation for future payouts.

Conclusion

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 – most recently in 2010 when Fitch Ratings and Moody's upgraded our 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 reaffirmed their credit ratings for the county in 2013.

The Adopted Budget for FY 14 and Planned Budget for FY 15 represent balanced, equitable plans to provide our residents with vital services. As we move into FY 14 we will continue to seek opportunities to improve the manner in which we deliver service and continue to help grow our economy. The FY 14 budget continues to provide the high level of service to Hillsborough County citizens.

SUMMARY INFORMATION ON THE BUDGET

THE BUDGET PROCESS: BIENNIAL (2-YEAR) BUDGETING

The budget process used to develop this document reflects an approach first adopted by the Board of County Commissioners (BOCC) in 1995. At that time, the BOCC approved a biennial budget process for FY 96 and FY 97. While Florida Statutes require a minimal annual process to adopt the budget, there is nothing prohibiting local governments 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 represents an “update” of the original plan. One of the greatest advantages of a biennial process is the literally thousands of hours of staff time that are typically saved in the “off” year of the process, while maintaining opportunities for public input in the update process.

The biennial budget process increasingly used by local governments varies from the process historically used by some state governments. Unlike states that use a biennial budget because the legislature meets infrequently, local government legislative bodies – councils or commissions – meet regularly and can update the second year’s budget during an abbreviated update process for the second year as well as make changes during each year as unplanned circumstances arise.

The BOCC has continued this biennial process for succeeding budgets. For FY 14, the BOCC adopted a tenth fiscal plan reflecting the budgets for FY 14 and FY 15.

The budget process used next year to update the FY 15 Planned Budget will include a review of revenue projections, recalculation of fund balances based on more current data, and consideration of issues not known when the FY 15 Planned Budget was developed.

During FY 08 to FY 13, strategies used to absorb significant revenue shortfalls included a review of line item budgets and vacant positions, additional departmental restructurings and consolidations, and analysis of possible new revenue opportunities. Additionally, identified one-time revenues were used to strategically invest in high priority projects with one-time financial impacts. The FY 14 Adopted Budget anticipates a return to overall revenue growth but con-

tinues to reflect on-going spending restraint while also including key recommendations consistent with the Board’s newly adopted strategic plan.

USES OF FUNDS

The Operating Budget

A key component of the budget is the portion funding day-to-day services -- the operating budget. As explained in the *Taxpayer’s Guide to the Hillsborough County Budget*, 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.

The operating budget is composed of three types of expenditures: compensation, operating expenses and equipment (also referred to as capital outlay).

Personal Services (Compensation) - This 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 review and revision annually. This category, frequently referred to as “personal services,” crosses a variety of funding sources. It covers not only the positions funded with property taxes that receive the most public attention, but also positions funded with revenue from federal and state grants and programs that are funded with user fees.

Board Policy 03.02.02.13 provides that pay ranges for all employees be targeted to maintain the 50th percentile in comparison to pay for public and private employers. In FY 05, MGT of America, Inc. completed a compensation and classification study which included recommendations to allow the County to maintain compliance with its policy. Annually, the Civil Service Office provides the Board with an analysis of the market comparability of compensation levels. These recommendations were followed in FY 06 and FY 07. However, legislative actions and economic conditions

SUMMARY INFORMATION ON THE BUDGET

caused reduced pay raises in FY 08 and FY 09, and no on-going pay raises, market equity or performance unless included in labor contracts, in FY 10, FY 11, FY 12, and FY 13. The FY 13 Budget included a one-time pay supplement to assist employees with inflationary pressures. The FY 14 Adopted Budget includes a 3.5% market equity pay adjustment for most County Administrator employees. State legislative action in FY 11 required employees to contribute 3% of their compensation to the Florida Retirement System (FRS) beginning July 1, 2011.

In the area of staffing, the Board adopted service standards for two programmatic areas. On June 28, 2005, the BOCC established a service standard for Code Enforcement Officers that maintains a ratio of one Officer for every 18,000 persons in the unincorporated area of the County. Then, in law enforcement for the unincorporated area, the Board set a target ratio of 1.7 sworn deputies per 1,000 citizens. This service standard was established in FY 00. Neither of these standards is currently being met due to recent legislative actions and general economic conditions.

Finally, 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, 2011

Contract end: September 30, 2015

Positions represented: 959

Departments covered: Animal Services, Code Enforcement, Fleet Services, Facilities Management, Regional Parks Services, Public Utilities, and Public Works.

Emergency Medical Personnel and Critical Care Technicians (EMPACTT) Local 3525

Contract start: October 1, 2010

Contract end: September 30, 2013

Positions represented: 74

Departments covered: Public Safety Services - Fire Rescue & Emergency Dispatch/Communications.

International Association of Firefighters (IAFF) Local 2294 SUPPRESSION UNIT

Contract start: October 1, 2011

Contract end: September 30, 2014

Positions represented: 877

Departments covered: Public Safety Services - Fire Rescue.

International Association of Firefighters (IAFF) Local 2294 SUPERVISORS UNIT

Contract start: October 1, 2011

Contract end: September 30, 2014

Positions represented: 19

Department covered: Public Safety Services - Fire Rescue.

Operating Expenses - This category reflects 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.

Increasing federal grant awards typically increases the budget for operating expenses. Grants are subject to the “all years” budgeting technique which is discussed in detail in footnote 1 on the next page. Beginning in FY 00, grants have only been reflected in the year the revenue is first received. Any remaining funds at year end are tracked by grant until the grant expires or all funds are expended. This is purely a change in budget technique, not an operational issue. Organizations continue to have access to all grant funds that have been appropriated in prior years.

During FY 08 through FY 13, operating budgets supported by the County's two major tax funds declined each year due to Legislative actions and worsening economic conditions. This trend reversed in FY 14, and the FY 14 budget reflects an overall increase in available resources. During the first few years of revenue reductions, costs were reduced through a focus on identifying efficiencies including reducing discretionary areas of the budget including travel and training, office leases, contract services, general operating supplies, etc. As the economic downturn persisted, the focus turned to developing new methods of conducting business and delivering service, including selective reductions in services in areas deemed less critical.

The operating budget category includes a component referred to as “Grants and Aids” in detailed breakouts of the budget such as the table entitled “Fund Summary by Type of Expenditure.” This component of operating expenses reflects funds that the County receives but passes through to other governments. A notable example is approximately \$45 million per year

SUMMARY INFORMATION ON THE BUDGET

in 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.

This component 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 - This reflects costs of fleet, data processing and other equipment such as playground and recreation equipment.

Summary - The operating budget (compensation, operating expenses, and equipment) has been the focus of budget discussions in past years because it generally represented the cost of day-to-day services to County residents. To some extent, that is becoming less the case as pass-throughs 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.

The Capital Budget

A separate summary presenting details on FY 14 projects appears in the back of this document. The entire six-year capital improvement program (CIP) can

be reviewed in the volume containing the **Adopted Capital Improvement Program FY 14 – FY 19**.

The capital budget continues to reflect each year's changes to the "all years" budget in the capital program. "All years" budgeting is possible by using a feature of the County's financial systems software.¹

"All years" budgeting within the capital budget means that once the Board commits funds to a capital project, those funds remain with that project until either the project is completed, regardless of how many fiscal years the project may last, or specific budget action is taken by the Board of County Commissioners to revise the all years budget previously approved. The unspent funds will no longer show up in the fund balance reported in the budget at the beginning of each year or in the capital budget in future years. Once a project is completed, unspent funds will become available again for appropriation.

Under annual budgeting, unspent funds are estimated in fund balance and re-budgeted in subsequent years. The County is currently in the process of implementing a new Enterprise Resource Planning system and will transition away from the "all years" budgeting methodology to an annual approach over the next two to three years. The "all years" approach has been an effective budgeting tool for the County, but the new software system is not designed to easily accommodate continuing to budget in this manner.

The annual budgeting approach is a more widely used approach to budget for capital projects, and it will provide for improved transparency in the County's budget. All appropriated and unspent dollars will be re-budgeted each year resulting in an increase in the overall size of the County's budget. However, this increase will not represent any new activities, but simply a change in the way of accounting for budgeted funds.

¹ All years budgeting is a technique frequently used to account for funds that may carry over from one fiscal year to the next for a defined purpose such as a capital project or a grant program. It has not been applied to other areas of the budget where unspent funds will revert to fund balance at year end and will be available to appropriate in the next fiscal year to meet operational needs or reserve requirements. The use of this technique results in a smaller budget than would otherwise be the case.

SUMMARY INFORMATION ON THE BUDGET

The grant area of the County's budget also uses the "All Years" budgeting approach. A reconciliation of the annually approved budget to the "All Years" budget is presented in the following table:

**Reconciliation of Annual Budget to All Years Budget
(in 000s)**

		Estimated	
	FY 14	Year-End	Total
	Adopted	Funds Carried	Available
	Budget	Forward	Budget
Capital Budget	\$159,897	\$738,030	\$897,927
Grants Budget	\$75,456	\$50,915	\$126,371
Total	\$235,353	\$788,945	\$1,024,298

Other key points about the capital budget are:

- ✓ The decision on whether to finance a project versus use a pay-as-you-go approach is typically made on a project-by-project basis. Explicit debt and capital policies were adopted by the BOCC in July 1998 to guide the decision-making process. In part, the policy and procedures requires the review of the capital program by the City-County Planning Commission to ensure consistency of the five year CIP and capital budget with the elements of the County's comprehensive land-use plan.
- ✓ Increasingly, the County is using short term financing as a tool as well as using a line of credit to cover encumbrance requirements (contractual obligations that precede the actual need for cash). These techniques optimize the County's ability to time projects to meet operational requirements while minimizing financing costs. In some cases short term financing allows the County to use state or federal grants that would otherwise not be available if funding for a project were delayed.
- ✓ Until FY 08, the budget historically funded environmental land acquisition and protection program (ELAPP) purchases by levying an operating millage to bring the total ELAPP millage up to 0.25 mills. This pay-as-you-go approach to ELAPP maximized the revenue available to that program as the millage levied to pay debt service on existing ELAPP bonds gradually declined. This approach was changed in the FY 08 budget, and the ELAPP operating millage was reduced proportional to other millage reductions mandated by the Legislature. In FY 09, the portion of the ELAPP operating millage that has historically been used for capital acquisitions was eliminated.

- ✓ The capital program continues to reflect one percent of both the General Fund and the Unincorporated General Fund being set aside to maintain existing County facilities.

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 is provided in a separate section of the 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

SUMMARY INFORMATION ON THE BUDGET

as a result of strong growth in revenues and sound financial management.

THE PURPOSE OF BUDGET DOCUMENTS AND THE BUDGET PROCESS

Users of budget documents reflect a wide spectrum of types and interests. Users include financial analysts who may from time-to-time invest in the long-term securities issued by the County or who may review County finances in order to rate such bond issues, and residents and business owners within the community who desire a better understanding of the services county government provides and what various taxes and fees are collected to pay for those services. Other users include researchers interested in comparing the structure of Hillsborough County's organization and finances against those of other jurisdictions; senior and mid-level County managers interested in confirming the resources allocated to their organizations (both dollars and staffing) and the expectations for their organizations in terms of mission, objectives and measures. Other interested parties include employees and their bargaining units interested in understanding the County's allocation of priorities and finances and perhaps numerous other groups and individuals with similar and additional interests.

As explained in the following section titled "Basis of Budgeting," the formatting of a budget document does not always present the same disclosure that is required in an annual financial report. This difference recognizes the broader -- and normally less technical -- audience served by budget documents. Disclosures are presented to assist those who use both budgets and financial reports to reconcile the differences.

The Government Finance Officers Association of the United States and Canada (GFOA) has long recognized the diversity of interests in budget documents and structured a program to strengthen the ability of state and local governments to meet these needs. Hillsborough County is pleased to have regularly received GFOA's recognition for meeting the various criteria intended to meet these needs through the budget documents it prepares, including the **Taxpayers' Guide**, which won a GFOA Award for Excellence in 1993 and which served as a model for a variety of governments throughout North America. More im-

portantly, however, is the ability of Hillsborough County to provide information to address questions that might not otherwise be answered because not every user will take the time to call, write, or e-mail County staff.

A number of years ago, a group was formed to develop recommended budget practices for state and local governments. Comprised of representatives of a variety of organizations including elected officials, managers/administrators, unions, and appointed staff, the National Advisory Council on State and Local Budgeting (NACSLB) developed a series of 59 recommended budget practices. The NACSLB intentionally stopped short of declaring the recommendations to be "standards" by recognizing that some jurisdictions may never be able to adopt each recommendation. Overall, the practices reflect a framework that encompasses planning, development, implementation, and evaluation of a budget. The 59 practices are organized into the following 4 principles and 12 elements:

Principle 1: Establish Broad Goals to Guide Government Decision Making

- ✓ Element 1: Assess Community Needs, Priorities, Challenges, and Opportunities
- ✓ Element 2: Identify Opportunities and Challenges for Government Services, Capital Assets, and Management
- ✓ Element 3: Develop and Disseminate Broad Goals

Principle 2: Develop Approaches to Achieve Goals

- ✓ Element 4: Adopt Financial Policies
- ✓ Element 5: Develop Programmatic, Operating and Capital Policies and Plans
- ✓ Element 6: Develop Programs and Services that are Consistent with Policies and Plans
- ✓ Element 7: Develop Management Strategies

Principle 3: Develop a Budget Consistent with Approaches to Achieve Goals

- ✓ Element 8: Develop a Process for Preparing and Adopting a Budget
- ✓ Element 9: Develop and Evaluate Financial Options
- ✓ Element 10: Make Choices Necessary to Adopt a Budget

SUMMARY INFORMATION ON THE BUDGET

Principle 4: Evaluate Performance and Make Adjustments

- ✓ Element 11: Monitor, Measure, and Evaluate Performance
- ✓ Element 12: Make Adjustments as Needed

Many of the NACSLB recommendations address processes that should be used, rather than information that can be disclosed in a budget document. Hillsborough County monitored development of the draft recommendations prior to their being finalized in 1998, and many of the practices are currently in place, based on a self-assessment. For example, a set of comprehensive financial policies developed and then approved by the Board of County Commissioners in July 1998 reflected examination of draft NACSLB recommendations. Where possible, common language has been incorporated.

The County's long range plans for quality programs and improved performance measurement will address recommended budget practices that are not currently in place. Additional information on the NACSLB recommended budget practices is available through GFOA's web site at www.gfoa.org or by calling (312) 977-9700.²

THE BASIS OF BUDGETING

For the most part, governmental accounting and financial reporting are conducted consistent with "Generally Accepted Accounting Principles" -- commonly referred to as "GAAP." Financial readers are typically familiar with a concept known as the "basis of accounting," which describes the measurement method used in accounting for financial transactions. Examples include cash accounting, modified accrual accounting, and accrual accounting.

Hillsborough County uses the GAAP basis of accounting. Governmental funds reflect a 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 a liability is incurred with certain limita-

² Other participating organizations in the NACSLB included the International City/County Management Association, the National League of Cities, the National Association of Counties, the National Conference of State Legislatures, the U.S. Conference of Mayors, the Council of State Governments, the Association of School Business Officials International, the American Federation of State, County & Municipal Employees, and the Service Employees International Union, as well as several academic and industry representatives.

tions. Proprietary funds use an accrual basis of accounting that is more similar to that used by private businesses. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. At the end of each year, all budget appropriations lapse along with outstanding encumbrances.³

There is no requirement that Hillsborough County's budget be prepared consistent with GAAP. However, the comparison of (final) budget to actual revenues and expenditures in a subsequent *Comprehensive Annual Financial Report* (CAFR) requires a reconciliation of the budgetary basis to GAAP basis. Therefore, ***the County budget is prepared, for the most part, to be consistent with GAAP to minimize the degree of reconciliation needed to compare the budget to actuals.*** How the budget is prepared is labeled either the "basis of budgeting" or the "budgetary basis of accounting." These terms may be used interchangeably.

Several key differences need to be disclosed to assist the reader in reconciling between the basis of budgeting used to develop Hillsborough County's budget documents and the basis of accounting that is reflected in the County's CAFR prepared by the Clerk of Circuit Court as the County's Chief Financial Officer. The primary differences include the 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, which are prepared on a basis of budgeting that differs from GAAP. These budgets reflect transfers of funds from the General Fund and other BOCC funds. The CAFR excludes these transfers, but does present the account structure for the funds maintained by these Constitutional Officers in their independent accounting systems. The budget, therefore, shows the collection of the tax revenues used to fund Constitutional Officers and the General Fund reflects the transfer of funds for those budgets. Any unspent funds at year end are shown as "other non-revenue sources" in the General Fund. The following table depicts FY 12 revenues and other financing sources and expenditures and other financing uses associated with those funds that are not included in the County's budget document.

³ An encumbrance represents a commitment for future expenditures based on a purchase order or contract that has been issued, and where goods or services have been ordered but not received.

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Funds included in CAFR but not in Budget		
(in thousands)		
	Revenues	Expenditures
Sheriff's Law Enforcement Fund	\$340,775	\$340,775
Sheriff's Special Use Rev. Fund	406	2,000
Sheriff's Jail Inmate Canteen Fund	3,065	1,745
Sheriff's Child Prot. Invest. Fund	11,518	11,848
Sheriff's Drug Enforcement Fund	-	67
Sheriff's Communications 911 Fund	517	550
Property Appraiser's Property Assessment Fund	12,075	12,075
Tax Collector's Fund	25,216	25,216
Supervisor of Elections' Elections Fund	9,220	9,220
Clerk of the Circuit Court's Court System & Accounting Fund	32,115	30,839

With the Sheriff's Law Enforcement Fund and the Clerk of Circuit Court's Fund, there may be a difference between the basis of budgeting and GAAP in the treatment of certain capital leases related to equipment purchases. On a budgetary basis only the current year's payments are appropriated and these amounts are classified as capital outlays, general governmental expenditures, or public safety expenditures. On a GAAP basis, the full obligation is recognized and the debt service payments are recorded as appropriate.

With the Sheriff's Law Enforcement Fund, there is a difference between the basis of budgeting and GAAP in the treatment of certain grants. On a budgetary basis, cost reimbursement type grant revenues and expenditures are netted. On a GAAP basis, revenues and expenditures from these grants area presented at gross amounts in the financial statements.

With the Property Appraiser's and Tax Collector's Funds, there is a difference between the basis of budgeting and GAAP in the treatment of excess fee distributions to entities outside of the County's reporting entity. On a budgetary basis, the distribution of excess fees to these entities is reported as an "other financing use." On a GAAP basis, these distributions are reported as expenditures because there is a reduction in the net financial resources of the County.

This BOCC budget does not disclose the fund structure maintained by the Sheriff, Clerk, Property Ap-

praiser, 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 disperse unspent funds at year end according to their source. Other elected officials (State Attorney, Public Defender, and 13th Judicial Circuit) receive significant funding from the state of Florida. Those state funds are not reflected in the County budget or in the CAFR.

A second significant difference is the treatment of proprietary funds, an accounting classification which includes both internal service funds (used to maintain the County's fleet, provide employee health insurance, collect and disperse workers' compensation payments, and provide risk management) and enterprise funds (used to manage the water and wastewater system and to manage the solid waste system). These funds are presented in the same format used for the majority of County funds (known as governmental funds) which present revenues and other sources, equaling expenditures and reserves. This budgetary presentation 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 CAFR 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 adopted budget reflects a management plan for financial activity. It is subsequently revised during the year to reflect revisions in that plan such as increases or decreases in specific grants awarded to Hillsborough County, the appropriation of contingency reserves by the BOCC to address issues not known at the time the budget was adopted, and shifts in funding based on capital projects needs as project costs are refined. As such, the revisions recognize the need to revise a financial plan to be consistent with newer and better information, and to allow the management plan to change accordingly.

Under GASB Statement 34, the CAFR reflects both the adopted budget and the final revised budget which includes amendments that occur after the completion of the fiscal year as final transactions are posted to the fiscal year on a modified accrual or accrual accounting basis. These final amendments re-

SUMMARY INFORMATION ON THE BUDGET

flect proper recording of financial activity rather than a change in management plan. Budget documents, therefore, typically disclose historical actuals – both actual revenues and other sources, and actual expenditures and other uses – rather than revised budgets that may not truly reflect the management plan.

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 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.

Organizations that report to appointed or elected commissions (Planning Commission, Environmental Protection Commission, Civil Service Board, etc.) are subject to less direct control over services, but the BOCC may influence services as well as determine funding. Statutory provisions determine the level of independence of each organization.

From time to time, new financial reporting requirements may be imposed on governments by the Governmental Accounting Standards Board (GASB) that redefines what is referred to as GAAP. The accounting/reporting changes may not be reflected in the budget, resulting in a greater difference between the budget and what is ultimately reported in the CAFR. A good example is GASB Statement No. 31 which requires accounting and financial reporting for changes in the fair market value of certain investments. Hillsborough County's budget does not attempt to estimate how the value of investments may change from one year to the next, although it does reflect assumptions about interest earnings. Similarly, the budget does not anticipate changes in the accrual of compensated absences – i.e., sick leave, vacation, or other forms of administrative leave. Hillsborough County has frequently covered this unbudgeted liability by absorbing the cost of pay-outs when employees leave by keeping a position vacant long enough to offset the cost.

THE PROCESS OF ADOPTING THE BUDGET

An annual budget, including all such funds as required by law, shall 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 shall be conducted in accordance with Chapters 125, 129, 200, and 218 of the Florida Statutes, as amended.

SPECIFIC LEGAL REQUIREMENTS

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 (TIF) must also be provided. Hillsborough County currently has eleven TIFs.

The designated Budget Officer of the County must present a balanced budget to the Board of County Commissioners (BOCC) by July 15. The County Administrator is designated as the County's Budget Officer by the BOCC.

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 the prior year millage rates, the 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) computed as specified under 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 first substantive issue discussed must be the percentage increase in the proposed aggregate millage rate over the aggregate rolled-back rate and, if appropriate, the specific purposes for which the ad valorem tax revenues are being increased. (Information on rolled-back millages may be found in this document and a definition may be found in the glossary.) Prior to the conclusion of the hearing, the BOCC amends the tentative budget as it deems necessary, adopts the amended tentative budget, recomputes its proposed millage rates as needed, and publicly announces the percent, if any, by which the recomputed proposed aggregate millage exceeds the rolled-back rate. That percentage represents the percentage increase in property taxes tenta-

tively adopted by the BOCC (regardless of whether millage rates have changed). The date, time and place for the second statutorily required public hearing is set at this time. As with the first public hearing, the second public hearing must be held after 5:00 p.m.

Within fifteen 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. Specific size, placement, and wording requirements for each advertisement are defined in Chapter 200.065(3) of the Florida Statutes.

No earlier than two days and no later than five days after the advertisements have been published the second statutorily required public hearing must be held to receive public testimony and to adopt final millage rates and the final budget. If for any reason the adoption of the final budget is delayed beyond the start of the next fiscal year, the BOCC can expend moneys as outlined in s. 200.065(2)(g), F.S., as amended.

Within three days of the final public hearing, copies of the completed ordinances or resolutions adopting the final millages and budget are required to be forwarded to the Property Appraiser, the Tax Collector, and the Florida Department of Revenue. Hillsborough County adopts its millages and budget through resolution.

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. The BOCC certifies compliance by sending a certification package which includes a signed statement of compliance, a copy of the adopted millage and adopted budget resolutions, a copy of the published budget advertisements including proof of publication from the newspaper, and copies of statutorily required completed forms.

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 the expenditures of the County and the budget shall not be amended, except as provided for in Chapter 129.06, Florida Statutes. Pursuant to Chapter 129.07,

THE PROCESS OF ADOPTING THE BUDGET

Florida Statutes, it is unlawful for the BOCC to expend or contract for expenditures in any fiscal year in excess of the amount budgeted in each fund.

PROCESS OF ADOPTING THE FY 14 BUDGET

Besides complying with the specific legal requirements for adopting a budget and levying ad valorem taxes, the County has a budget process consisting of four distinct phases.

The Planning Phase began October 1, 2012 with in-house review of the FY 13 budget process and consideration of comments from the review of prior budget documents by the Government Finance Officers Association (GFOA). The County submitted the FY 12 and FY 13 biennial (two-year) budget to GFOA for consideration to receive GFOA's *Distinguished Budget Presentation Award*. The planning phase continued with preparation of budget instructions, examples, and training materials.

The Preparation Phase began with the County Administrator meeting with each of his departments during the months of January through April. The purpose of the meetings was to set expectations for the budget process and to discuss departmental business plans and their alignment with priorities and desired outcomes. Three budget workshops were conducted during this phase. A workshop with the BOCC on February 14, 2013 discussed the budget process and the five-year Pro Forma analysis. The second workshop on March 27, 2013 contained a review of current revenues and a discussion of revenue opportunities. The third workshop occurred on April 10, 2014 with a focus on nonprofit funding and the Capital Improvement Program.

Budget instructions were delivered to departments in February with submissions due on March 22, 2013. The format of the budget submissions was altered somewhat from prior years, and there was more of an emphasis on departments getting "out-of-the-box" and identifying different models of delivering service. This phase of the process also coincided with the County Administrator reorganizing County departments.

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 1. All were able to supply budget information before May 1.

The Review Phase consisted of scheduled budget work sessions conducted by the County Administrator and attended by the Administrators and budget staff. In these sessions, the proposals submitted by each department and agency were reviewed. These meetings began in April and continued into May. Due to the County Administrator having met with departments on previous occasions, department directors were not included in these work sessions unless specific clarification of their budgets was required.

The Public Adoption Phase began with the formal presentation of the **County Administrator's Recommended Biennial Budget for FY 14 and FY 15** at the BOCC's regular June 5, 2013 meeting. The BOCC's review of the budget and the public process of review, change, and formal adoption continued through late September. This phase included five workshops with the BOCC and four public hearings, two of which were mandatory under State law.

The second milestone of this phase set the proposed millage rates for FY 14. This occurred at a workshop on July 31st. The proposed millage rates approved at the July 31st workshop were used by the Property Appraiser to prepare Truth-in-Millage (TRIM) notices distributed in mid-August.

The TRIM notice advised each property owner of how tax rates proposed by all local taxing authorities combined with current information on assessed value of real property affect the taxes on each taxed parcel of land. The TRIM notice also served as the official notification of the time and place of the first State-required public hearing to adopt the tentative millage rates and a tentative budget by each taxing authority.

The third milestone in this phase was the first of two State required public budget hearings. The first required public budget hearing was September 12, 2013. After hearing public testimony at the hearing, the BOCC adopted tentative millage rates and a tentative FY 14 budget.

The fourth and final milestone in this phase was the adoption of the FY 14 budget and millage rates at the second public hearing on September 19, 2013. The second public hearing was advertised in 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 2012** - Staff reviews the previous biennial budget process, comments from GFOA reviewers, and Board policies.

Preparation

- **February 14, 2013** – First budget workshop with the Board of County Commissioners presentation of a Five-Year Pro Forma Analysis
- **March 23, 2013** – Budget submissions due from all organizations except Constitutional Officers
- **March 27, 2013** - Second budget workshop with the Board of County Commissioners
- **April 10, 2013** - Third budget workshop with the Board of County Commissioners
- **May 1, 2013** - Budget submissions due from Sheriff, Clerk, and Supervisor of Elections
- **June 1, 2013** – Budget submission due from Property Appraiser

Review

- **April – May** - County Administrator review of proposed budgets and decision units with Business and Budget Support Services Department staff, and Assistant County Administrators.
- **June 1** - Preliminary tax roll information from the Property Appraiser's Office available.

Public Adoption

- **June 5, 2013** – The County Administrator delivered the **Recommended Biennial Budget for FY 14 and FY 15** and the **Recommended Capital Improvement Program FY 14 – FY 19** to the Board of County Commissioners.
- **Budget Workshops During Adoption Phase:**
 - June 6, 2013
 - June 13, 2013
 - July 18, 2013
 - July 25, 2013
 - July 31, 2013—Budget Reconciliation and Setting of TRIM rates
- **Non– Mandatory Public Hearings**
 - June 13, 2013
 - July 25, 2013
- **Mandatory Public Hearings**
 - September 12, 2013** – First State-Required Public Hearing to adopt tentative millage rates and a tentative budget.
 - September 19, 2013** – Second State-Required Public Hearing to adopt final millage rates and the FY 12 operating and capital budgets.

BUDGET SUMMARY

Fiscal Year	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
PROPERTY TAX RATES (In Mills)				
Countywide ⁽¹⁾	5.7995	5.7978	5.7960	5.7960
Library District ⁽²⁾	0.5583	0.5583	0.5583	0.5583
General Purpose MSTU ⁽³⁾	4.4004	4.4004	4.4004	4.4004
VALUE OF 1 MILL (In Millions of \$) ⁽⁴⁾				
Countywide	\$62.1	\$60.5	\$63.8	\$65.7
Library District	59.7	58.2	61.4	63.3
Unincorporated	38.2	37.1	38.9	40.2
BUDGET SUMMARY (In Millions of \$)				
Operating	\$1,475.2	\$1,507.6	\$1,552.3	\$1,565.3
Capital (net of reserves) ⁽⁵⁾	151.3	168.1	159.9	109.2
Debt Service ⁽⁶⁾	250.9	107.4	103.2	111.2
Reserves & Refunds ⁽⁵⁾	7.2	641.9	852.3	792.6
MAJOR ORGANIZATION OPERATING BUDGET (In Millions of \$)				
Board of County Commissioners	\$2.1	\$2.5	\$2.9	\$2.9
County Administrator	800.9	865.9	885.7	873.9
County Attorney	7.0	7.1	7.4	7.4
Elected Officials	429.3	440.7	448.2	452.8
Judicial	10.7	9.8	10.3	10.3
Guardian Ad Litem	0.2	0.2	0.2	0.2
Boards, Commissions & Agencies	21.4	22.5	22.3	22.8
Non-Departmental ⁽⁷⁾	203.7	158.8	175.3	194.9
	\$1,475.2	\$1,507.6	\$1,552.3	\$1,565.3
CAPITAL BUDGET (In Millions of \$)				
Fire	\$1.9	\$20.4	\$10.1	\$1.4
Government Facilities	13.2	23.7	5.0	0.5
Libraries	1.0	4.0	3.0	1.2
Parks	8.2	31.0	5.5	0.2
Solid Waste	6.1	1.1	0.1	0.1
Stormwater	9.8	4.3	10.2	3.5
Transportation	61.3	11.9	19.1	6.5
Water/Wastewater & Reclaimed Water	48.8	45.8	72.6	63.0
Total CIP	150.4	142.0	125.8	76.4
Other Non-CIP	0.9	26.1	34.1	32.8
Total Capital Budget	\$151.3	\$168.1	\$159.9	\$109.2

Detail may not add to totals because of rounding.

Note: The County uses an all years budget process for capital projects (see glossary for definition of all years budget process).

⁽¹⁾ See the pages entitled Millage Comparison for an explanation of countywide millage rates.

Includes millage levies for debt service.

⁽²⁾ Includes properties within the City of Tampa and the unincorporated areas of the County.

⁽³⁾ Unincorporated area - includes Parks General Obligation millage.

⁽⁴⁾ Based on Property Appraiser taxable assessed values as of July 1.

⁽⁵⁾ 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.

⁽⁶⁾ Debt service amount reflects debt service capital and interest payments only.

⁽⁷⁾ Excludes debt service, capital, and certain other nonoperating amounts.

FY 14 BUDGET SUMMARY BY MAJOR FUND

	COUNTYWIDE GENERAL	UNINCORP- ORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE	INTERGOVERN- MENTAL GRANTS	COUNTY TRANSPORT- ATION
Fund balances, beginning of year	\$155,232,357	\$107,636,173	\$90,988,006	\$60,308,948	\$0	\$10,517,012
REVENUES BY SOURCE:						
Taxes	\$370,132,409	171,249,043	0	126,037,561	0	31,171,927
Permits, Fees, & Assessments	556,099	36,859	12,803,000	0	0	10,550,964
Intergovernmental Revenue	10,821,439	14,570,981	15,270,558	89,467,708	68,384,780	16,107,385
Charges for Services	57,834,089	18,323,446	7,807,645	0	1,258,545	1,240,154
Fines and Forfeitures	59,315	4,016,696	1,086,641	0	0	0
Miscellaneous Revenues	5,663,911	1,555,104	8,007,567	251,248	558,538	616,655
Other Financing Sources ⁽²⁾	20,719,437	80,882,436	122,412,978	(10,687,804)	5,255,015	62,131,334
Total Revenues and Other Financing Sources	\$465,786,699	\$290,634,565	\$167,388,389	\$205,068,713	\$75,456,878	\$121,818,419
Total Revenues and Balances	\$621,019,056	\$398,270,738	\$258,376,395	\$265,377,661	\$75,456,878	\$132,335,431
APPROPRIATIONS:						
Personal Services	\$98,176,282	127,834,985	7,579,746	248,365	28,976,294	26,135,116
Operating Expenditure	49,257,353	53,156,865	30,506,811	187,934	25,540,891	34,090,095
Capital Equipment ⁽¹⁾	2,080,015	12,500	5,816,920	0	143,414	135,180
Capital Projects ⁽¹⁾	0	0	0	0	1,142,200	16,602,668
Debt Service	0	0	533,479	0	0	0
Grants & Aids ⁽¹⁾	26,164,908	1,634,740	108,511,758	65,437,351	19,298,045	8,165,216
Other Uses	0	0	0	0	356,034	0
Transfers	26,004,411	9,961,868	20,426,827	156,883,962	0	41,549,360
Budgeted Transfers to Constitutional Off.	323,535,326	115,847,582	2,987,837	177,144	0	0
Total Expenditures/Expenses	\$525,218,295	\$308,448,540	\$176,363,378	\$222,934,756	\$75,456,878	\$126,677,635
Reserves	95,800,761	89,822,198	82,013,017	42,442,905	0	5,657,796
Total Appropriated Expenditures and Reserves	\$621,019,056	\$398,270,738	\$258,376,395	\$265,377,661	\$75,456,878	\$132,335,431

(1) "All years" budgeting is used within certain funds. This means that the current year's budget will only reflect changes in funding, such as additional funds being added to a project or grant budget or unneeded funds being subtracted. Prior year funding will remain with projects or grants until completion and will not need to be rebudgeted every year. "All years" budgeting can result in negative budget balances for an individual fiscal year.

(2) 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.

(3) Other governmental funds include such funds as the unincorporated area special purpose fund, the library tax district fund, the debt service funds, capital projects funds, blended component unit funds, etc.

FY 14 BUDGET SUMMARY BY MAJOR FUND

	INFRA- STRUCTURE SURTAX PROJECTS	OTHER GOVERN- MENTAL FUNDS⁽³⁾	WATER RESOURCE SERVICES	SOLID WASTE RESOURCE RECOVERY	INTERNAL SERVICE	TOTAL
Fund balances, beginning of year	\$0	\$107,250,068	\$114,025,978	\$86,461,371	\$224,888,709	\$957,308,622
REVENUES BY SOURCE:						
Taxes	0	169,035,423	0	0	0	867,626,363
Permits, Fees, & Assessments	0	28,370,651	12,655,334	0	0	64,972,907
Intergovernmental Revenue	0	2,042,766	0	0	0	216,665,617
Charges for Services	0	3,311,880	210,286,977	99,043,915	115,353,338	514,459,989
Fines and Forfeitures	0	778,038	56,000	0	0	5,996,690
Miscellaneous Revenues	45,000	1,640,419	4,825,054	938,290	6,720,380	30,822,166
Other Financing Sources ⁽²⁾	147,647,586	82,240,203	222,839,446	102,744,250	(1,473,365)	834,711,516
Total Revenues and Other Financing Sources	\$147,692,586	\$287,419,380	\$450,662,811	\$202,726,455	\$120,600,353	\$2,535,255,248
Total Revenues and Balances	\$147,692,586	\$394,669,448	\$564,688,789	\$289,187,826	\$345,489,062	\$3,492,563,870
APPROPRIATIONS:						
Personal Services	0	33,816,410	42,409,522	9,931,924	6,458,222	381,566,866
Operating Expenditure	0	26,277,691	104,269,578	72,106,536	107,160,581	502,554,335
Capital Equipment ⁽¹⁾	3,500,000	10,387,165	2,607,889	1,587,300	18,362,103	44,632,486
Capital Projects ⁽¹⁾	186,188	12,357,178	71,374,815	80,000	125,000	101,868,049
Debt Service	0	69,453,347	20,465,088	12,709,566	0	103,161,480
Grants & Aids ⁽¹⁾	750,000	7,390,830	0	0	0	237,352,848
Other Uses	0	0	0	0	0	356,034
Transfers	82,097,221	149,031,538	231,932,843	106,468,608	600,000	824,956,638
Budgeted Transfers to Constitutional Off.	0	1,333,248	0	0	0	443,881,137
Total Expenditures/Expenses	\$86,533,409	\$310,047,407	\$473,059,735	\$202,883,934	\$132,705,906	2,640,329,873
Reserves	61,159,177	84,622,041	91,629,054	86,303,892	212,783,156	852,233,997
Total Appropriated Expenditures and Reserves	\$147,692,586	\$394,669,448	\$564,688,789	\$289,187,826	\$345,489,062	\$3,492,563,870

FY 14 BUDGET SUMMARY BY MAJOR FUND AND DEPARTMENT

	COUNTYWIDE GENERAL	UNINCORP- ORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE	INTERGOVERN- MENTAL GRANTS
BOARD OF COUNTY COMMISSIONERS					
Board of County Commissioners	\$2,380,850	\$0	\$0	\$0	\$0
County Performance Auditor	473,373	0	0	0	0
TOTAL BOCC	2,854,223	0	0	0	0
COUNTY ATTORNEY	7,421,868	0	0	0	0
COUNTY ADMINISTRATOR					
9-1-1 Administration	0	0	7,775,842	0	0
Affordable Housing Office	0	748,471	0	0	7,400,727
Animal Services	7,817,110	0	523,442	0	0
Business and Support Services	3,519,811	0	0	0	0
Client and Liaison Services	0	0	(18,091)	0	0
Code Enforcement	0	5,235,301	0	0	7,932
Communications Department	2,805,234	739,382	0	0	0
County Administrator	1,777,395	0	0	0	0
Development Services	0	6,604,211	12,789,611	0	0
Economic Development	5,526,757	1,539,686	0	436,299	0
Extension Services	1,324,534	0	69,714	0	117,750
Family and Aging Services	26,507,418	0	115,405,225	0	59,558,980
Fire Rescue	807,057	123,370,058	376,008	0	541,000
Fiscal and Support Services--IDS	1,100,172	1,077,970	608,812	0	0
Fiscal and Support Services--PS&CS	6,729,453	0	0	0	0
Fleet Management	0	0	0	0	0
Government Services Administration	1,876,310	485,651	0	0	0
Human Resources	3,737,416	0	0	0	0
Information & Technology Services	14,841,479	0	10,740,729	0	0
Library Services	0	0	0	0	0
Medical Examiner	4,927,907	0	0	0	0
Office of Community Affairs	684,008	0	100,000	0	0
Parks, Recreation & Conservation	10,895,730	25,065,121	332,044	0	0
Public Utilities	0	137,862	214,761	0	0
Public Works	2,328,387	9,738,709	1,387,685	0	175,594
Real Estate Services	22,411,155	3,995,342	0	0	392,045
Strategic Planning	601,350	0	795,903	0	882,078
TOTAL COUNTY ADMINISTRATOR	120,218,683	178,737,764	151,101,685	436,299	69,076,106

FY 14 BUDGET SUMMARY BY MAJOR FUND AND DEPARTMENT

COUNTY TRANSPORTATION	INFRA-STRUCTURE SURTAX PROJECTS	OTHER GOVERNMENTAL FUNDS	WATER RESOURCE SERVICES	SOLID WASTE RESOURCE RECOVERY	INTERNAL SERVICE	TOTAL
\$0	\$0	\$0	\$0	\$0	\$0	\$2,380,850
0	0	0	0	0	0	473,373
0	0	0	0	0	0	2,854,223
0	0	0	0	0	0	7,421,868
0	0	0	0	0	0	7,775,842
0	0	0	0	0	0	8,149,198
0	0	0	0	0	0	8,340,552
0	0	0	0	0	732,502	4,252,313
0	0	0	0	0	0	(18,091)
0	0	0	0	0	0	5,243,233
304,821	0	0	133,859	0	0	3,983,296
0	0	0	0	0	0	1,777,395
1,020,098	0	0	303,538	0	0	20,717,458
0	0	0	0	0	0	7,502,742
0	0	0	0	0	0	1,511,998
0	0	0	0	0	0	201,471,623
0	0	0	0	0	0	125,094,123
1,685,122	0	0	0	0	0	4,472,076
0	0	0	0	0	0	6,729,453
0	0	0	0	0	36,367,290	36,367,290
0	0	0	0	0	0	2,361,961
0	0	0	0	0	1,132,674	4,870,090
0	0	0	0	0	0	25,582,208
0	0	35,870,571	0	0	0	35,870,571
0	0	0	0	0	0	4,927,907
0	0	0	0	0	0	784,008
0	0	0	0	0	0	36,292,895
0	0	0	147,442,690	83,589,810	0	231,385,123
54,923,902	0	0	0	0	0	68,554,277
2,422,448	0	0	198,902	0	0	29,419,892
0	0	0	0	0	0	2,279,331
60,356,391	0	35,870,571	148,078,989	83,589,810	38,232,466	885,698,764

FY 14 BUDGET SUMMARY BY MAJOR FUND AND DEPARTMENT

	COUNTYWIDE GENERAL	UNINCORP- ORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE	INTERGOVERN- MENTAL GRANTS
ELECTED OFFICIALS					
Clerk of the Circuit Court	18,204,547	0	0	0	0
Property Appraiser	8,710,000	1,455,000	0	0	0
Public Defender	122,710	0	1,502,001	0	0
Sheriff's Office	265,673,659	110,899,864	2,987,837	0	0
State Attorney Part I	377,663	0	865,974	0	0
State Attorney Part II (Victim Assistance)	1,933,099	0	0	0	0
Supervisor of Elections	11,466,104	0	0	0	0
Tax Collector	18,282,068	3,492,718	131,510	177,144	0
Value Adjustment Board	673,948	0	0	0	0
TOTAL ELECTED OFFICIALS	325,443,798	115,847,582	5,487,322	177,144	0
JUDICIAL BRANCH	2,796,574	0	7,093,739	0	439,524
GUARDIAN AD LITEM	228,783	0	0	0	0
BOARDS, COMMISSIONS & AGENCIES					
Civil Service Board	0	0	0	0	0
Environmental Protection Commission	7,697,085	0	1,315,099	0	3,262,810
Law Library Board	0	0	0	0	0
Metropolitan Planning Organization	0	0	0	0	1,821,637
Planning Commission	0	0	0	0	0
Soil & Water Conservation Board	260,587	0	0	0	0
TOTAL BOARDS, COMMISSIONS	7,957,672	0	1,315,099	0	5,084,447
NON-DEPARTMENTAL					
Capital Improvement Program Projects ¹	0	0	7,994,000	0	130,000
Debt Service Accounts ²	0	0	533,479	0	0
Governmental Agencies	11,642,891	0	2,599,565	55,203,351	0
Major Maintenance & Repair Program	0	0	186,583	0	0
Non-Departmental Allotments	12,370,782	3,901,326	3,733,440	0	0
Nonprofit Organizations	8,278,610	0	0	10,234,000	726,801
TOTAL NON-DEPARTMENTAL	32,292,283	3,901,326	15,047,067	65,437,351	856,801
TRANSFERS, RESERVES & REFUNDS					
Reserves and Refunds	95,800,761	89,822,198	88,690,618	42,442,905	0
Interfund Transfers	26,004,411	9,961,868	44,586,534	156,883,962	0
Intrafund Transfers	0	0	1,322,333	0	0
TOTAL TRANSFERS, RESERVES & REFUNDS	121,805,172	99,784,066	134,599,485	199,326,867	0
TOTAL BOCC AND CONSTITUTIONAL OFFICERS	\$621,019,056	\$398,270,738	\$314,644,397	\$265,377,661	\$75,456,878

(1) Excludes funding for Capital Projects under the specific control of various operating departments.

(2) This category includes all costs charged to debt service, not only costs associated with interest and principal payments, and includes consulting fees and other operating costs not classified under the Florida Uniform Accounting System as Debt Service.

FY 14 BUDGET SUMMARY BY MAJOR FUND AND DEPARTMENT

COUNTY TRANSPORTATION	STRUCTURE SURTAX PROJECTS	GOVERNMENTAL FUNDS	WATER RESOURCE SERVICES	WASTE RESOURCE RECOVERY	INTERNAL SERVICE	TOTAL
0	0	0	0	0	0	18,204,547
0	0	337,000	0	0	0	10,502,000
0	0	0	0	0	0	1,624,711
0	0	0	0	0	0	379,561,360
0	0	0	0	0	0	1,243,637
0	0	0	0	0	0	1,933,099
0	0	0	0	0	0	11,466,104
0	0	864,738	0	0	0	22,948,178
0	0	0	0	0	0	673,948
0	0	1,201,738	0	0	0	448,157,584
0	0	0	0	0	0	10,329,837
0	0	0	0	0	0	228,783
0	0	3,238,969	0	0	0	3,238,969
0	0	0	0	0	0	12,274,994
0	0	430,914	0	0	0	430,914
0	0	0	0	0	0	1,821,637
0	0	4,292,514	0	0	0	4,292,514
0	0	0	0	0	0	260,587
0	0	7,962,397	0	0	0	22,319,615
22,852,668	4,436,188	17,650,268	72,574,815	100,000	0	125,737,939
0	0	69,901,046	20,473,088	12,725,516	0	103,633,129
1,915,216	0	4,000,000	0	0	0	75,361,023
0	0	321,488	0	0	0	508,071
4,000	0	0	0	0	93,873,440	113,882,988
0	0	0	0	0	0	19,239,411
24,771,884	4,436,188	91,872,802	93,047,903	12,825,516	93,873,440	438,362,561
5,657,796	61,159,177	77,944,440	91,629,054	86,303,892	212,783,156	852,233,997
49,858	32,097,221	120,086,880	240,577	0	0	389,911,311
41,499,502	50,000,000	3,462,618	231,692,266	106,468,608	600,000	435,045,327
47,207,156	143,256,398	201,493,938	323,561,897	192,772,500	213,383,156	1,677,190,635
\$132,335,431	\$147,692,586	\$338,401,446	\$564,688,789	\$289,187,826	\$345,489,062	\$3,492,563,870

BUDGET SUMMARY BY DEPARTMENT

	FY 12 ACTUALS	FY 13 ADOPTED	FY 14 ADOPTED	FY 15 PLANNED
BOARD OF COUNTY COMMISSIONERS				
Board of County Commissioners	\$2,089,056	\$2,197,825	\$2,380,850	\$2,381,104
County Internal Performance Auditor	4,659	347,750	473,373	473,398
TOTAL BOARD OF COUNTY COMMISSIONERS	2,093,715	2,545,575	2,854,223	2,854,502
COUNTY ATTORNEY	7,012,204	7,120,019	7,421,868	7,383,004
COUNTY ADMINISTRATOR				
9-1-1 Administration	5,851,024	7,555,555	7,775,842	6,488,199
Affordable Housing Office	18,730,870	6,951,433	8,149,198	7,534,080
Animal Services	6,238,086	7,023,739	8,340,552	8,087,848
Business and Support Services	4,907,096	5,620,816	4,252,313	4,254,001
Children's Services (closed)	168,425	0	0	0
Client and Liaison Services	3,062,634	(645,773)	0	0
Code Enforcement	4,603,227	4,616,009	5,243,233	5,235,257
Communications and Digital Media Services	2,158,088	3,216,700	3,983,296	3,810,232
County Administrator	1,860,913	1,710,807	1,777,395	1,777,520
Development Services	16,105,318	3,734,755	20,717,458	20,446,096
Economic Development	3,127,672	7,889,288	7,502,742	4,890,858
Emergency Management (closed)	536,307	0	0	0
Equal Opportunity (closed)	(143)	0	0	0
Extension Services	1,283,005	1,479,758	1,511,998	1,512,134
Facilities Management Services	14,874,773	15,288,807	0	0
Family and Aging Services	189,286,057	207,632,720	201,471,623	201,628,766
Fire Rescue	110,567,684	115,346,293	125,094,123	125,318,779
Fiscal Services - Infrastructure/Development Svcs	4,013,736	4,557,884	4,472,076	4,472,351
Fiscal Services - Public Safety/Community Svcs	6,586,377	7,218,935	6,729,453	6,730,593
Fleet Management	27,693,863	48,299,244	36,367,290	35,188,158
Government Services Administration	1,662,886	2,261,898	2,361,961	2,363,888
Health and Social Services (closed)	549,077	0	0	0
Housing and Code Enforcement (closed)	155	0	0	0
Human Resources	2,008,376	3,162,540	4,870,090	5,287,526
Information & Technology Services	15,297,487	13,413,416	25,582,208	21,380,210
Library Services	31,721,055	32,813,490	35,870,571	36,188,112
Medical Examiner	4,171,676	4,880,914	4,927,907	4,589,536
Office of Community Affairs	0	742,501	765,917	765,956
Parks, Recreation & Conservation	34,249,746	36,014,086	36,292,895	36,446,485
Public Utilities Department	218,931,453	236,316,532	231,385,123	231,604,892
Public Works	61,815,941	69,465,783	68,554,277	66,357,033
Real Estate	7,979,602	8,724,536	29,419,892	29,339,089
Strategic Planning	0	0	2,279,331	2,218,409
The Center for Development Services (closed)	808,919	10,616,325	0	0
TOTAL COUNTY ADMINISTRATOR	800,851,385	865,908,991	885,698,764	873,916,008

BUDGET SUMMARY BY DEPARTMENT

	FY 12 ACTUALS	FY 13 ADOPTED	FY 14 ADOPTED	FY 15 PLANNED
ELECTED OFFICIALS				
Clerk of the Circuit Court	18,177,333	19,021,542	18,204,547	18,240,640
Property Appraiser	10,118,707	9,961,000	10,502,000	11,083,500
Public Defender	1,142,902	1,583,310	1,624,711	1,225,500
Sheriff's Office	364,427,841	376,459,929	379,561,360	385,022,487
State Attorney Part I	985,787	1,083,588	1,243,637	1,224,494
State Attorney Part II (Victim Assistance)	1,740,801	1,875,537	1,933,099	1,933,235
Supervisor of Elections	10,852,097	7,863,977	11,466,104	9,764,952
Tax Collector	21,038,913	22,123,632	22,948,178	23,594,711
Value Adjustment Board	767,564	712,862	673,948	682,200
TOTAL ELECTED OFFICIALS	429,251,945	440,685,377	448,157,584	452,771,719
JUDICIAL BRANCH (ADMIN OFC OF COURTS)	10,653,915	9,835,049	10,329,837	10,347,465
GUARDIAN AD LITEM	194,422	245,435	228,783	228,798
BOARDS, COMMISSIONS & AGENCIES				
Civil Service Board	2,358,552	3,277,696	3,238,969	3,238,969
Environmental Protection Commission	12,323,621	12,066,917	12,274,994	12,207,420
Law Library Board	400,637	428,124	430,914	430,936
Metropolitan Planning Organization	2,187,938	2,299,943	1,821,637	2,421,137
Planning Commission	3,943,448	4,136,766	4,292,514	4,288,248
Soil & Water Conservation District	234,232	247,440	260,587	260,668
TOTAL BOARDS, COMMISSIONS & AGENCIES	21,448,428	22,456,886	22,319,615	22,847,378
NON-DEPARTMENTAL				
Capital Improvement Program Projects ¹	150,354,011	141,972,378	125,737,939	76,305,340
Debt Service Accounts ²	253,126,542	108,317,308	103,633,129	112,174,682
Governmental Agencies	89,127,539	79,513,119	75,461,023	91,756,183
Major Maintenance & Repair Program	3,531,472	(15,691,469)	508,071	5,524,662
Non-Departmental Allotments	91,185,971	103,527,260	113,882,988	111,630,479
Nonprofit Organizations	18,536,738	16,710,518	19,139,411	17,909,706
TOTAL NON-DEPARTMENTAL	605,862,273	434,349,114	438,362,561	415,301,052
TRANSFERS, RESERVES & REFUNDS				
Reserves and Refunds	7,231,632	641,927,868	852,233,997	792,602,161
Intrafund Transfers	429,587,748	268,326,275	435,045,327	369,670,554
Interfund Transfers	352,658,729	418,796,872	389,911,311	377,654,278
TOTAL TRANSFERS, RESERVES & REFUNDS	789,478,109	1,329,051,015	1,677,190,635	1,539,926,993
TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS	\$2,666,846,396	\$3,112,197,461	\$3,492,563,870	\$3,325,576,919

(1) Excludes funding for Capital Projects under the specific control of various operating departments.

(2) This category includes all costs charged to debt service, not only costs associated with interest and principal payments, and includes consulting fees and operating costs not classified under the Florida Uniform Accounting System as Debt Service.

BUDGET SOURCES AND USES OF FUNDS

SOURCES	FY 12 Actuals	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Fund Balance Begin Of Year	\$921.3	\$883.5	\$957.1	\$868.0
Revenue:				
Ad Valorem Taxes	546.3	549.8	579.3	596.9
Other Taxes	270.7	275.9	288.3	301.5
Licenses And Permits	65.3	55.0	65.0	65.2
Intergovernmental Revenue	246.5	211.0	216.7	222.1
Charges For Services	503.3	514.3	514.5	522.0
Fines And Forfeits	6.2	5.9	6.0	6.1
Miscellaneous Revenue (including interest)	<u>53.2</u>	<u>44.5</u>	<u>30.8</u>	<u>31.2</u>
Total Revenue	1,691.6	1,656.4	1,700.5	1,745.1
Transfers	782.2	687.1	825.0	747.3
Other Non-Revenues	254.8	(42.5)	87.5	44.9
Less 5% Required By Law	<u>0.0</u>	<u>(72.3)</u>	<u>(77.5)</u>	<u>(79.7)</u>
TOTAL AVAILABLE	\$3,649.9	\$3,112.2	\$3,492.6	\$3,325.6
USES				
Operating Budget:				
Compensation	\$639.9	\$674.7	\$697.1	\$697.5
Operating Expenses	798.3	818.6	840.5	855.7
Equipment	<u>36.9</u>	<u>14.3</u>	<u>14.7</u>	<u>12.0</u>
Total Operating Budget	1,475.2	1,507.6	1,552.3	1,565.3
Capital Budget (net of reserves)	151.3	168.1	159.9	109.2
Debt Service	250.9	107.4	103.2	111.2
Transfers	782.2	687.1	825.0	747.3
Reserves and Refunds:				
Operating	7.2	569.1	802.2	707.0
Capital	0.0	31.1	17.9	63.5
Debt	<u>0.0</u>	<u>41.7</u>	<u>32.1</u>	<u>22.2</u>
Total Reserves and Refunds	7.2	641.9	852.3	792.6
TOTAL USES	\$2,666.8	\$3,112.2	\$3,492.6	\$3,325.6

Detail may not add to totals because of rounding.

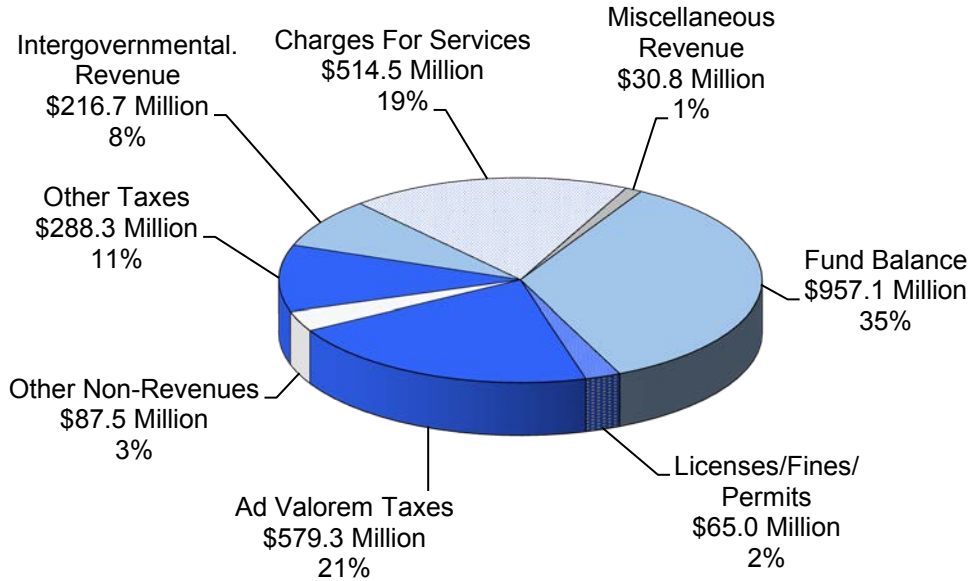
Amounts expressed in millions of dollars, rounded to the nearest one hundred thousand.

Note: The County uses an all years budget process for capital projects. This means that the current year's budget will only reflect changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted.

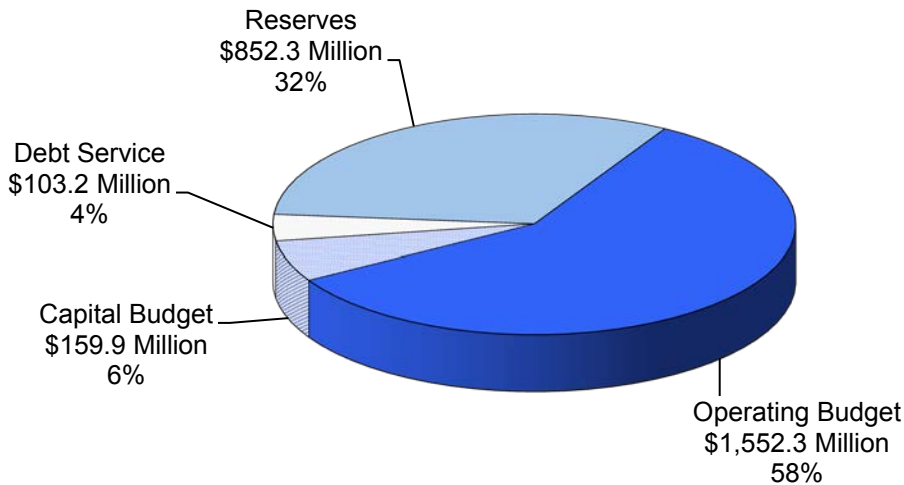
Prior year funding will remain with the project until completion and will not need to be reappropriated every year.

BUDGET SOURCES AND USES OF FUNDS

WHERE THE MONEY COMES FROM (SOURCES) FY 14 - ALL FUNDS



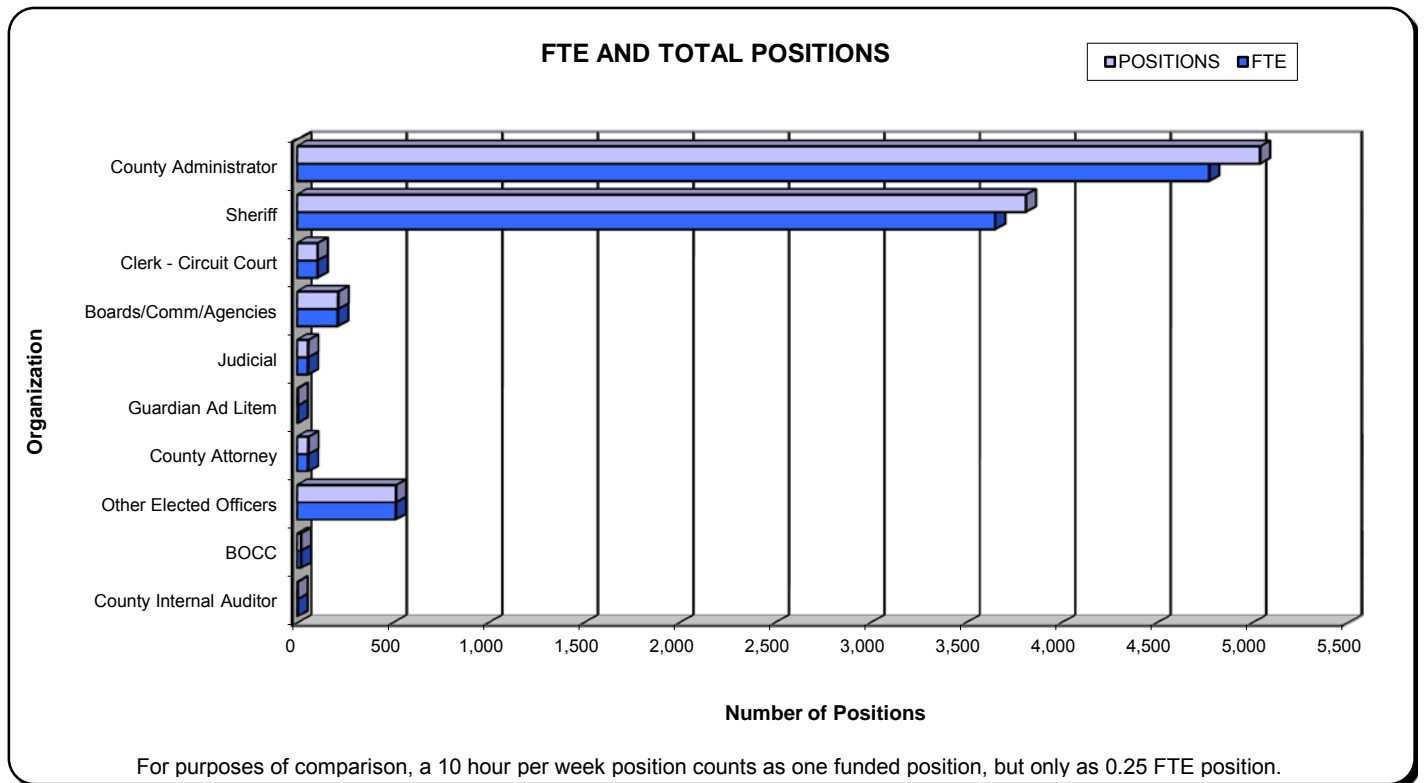
WHERE THE MONEY GOES (USES) FY 14 - ALL FUNDS



Fund Balance, Other-Non-Revenues, and Transfers In, many of the other revenues are subject to a statutory 5% reduction. That is, only 95% of anticipated revenue may be budgeted. As the reduction may only apply to selected revenues in any category, the numbers in this chart have not been reduced. Totals may not add up to 100% due to rounding.

SUMMARY OF FUNDED FULL-TIME EQUIVALENT POSITIONS AND FUNDED POSITIONS

Organization	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Planned	Changes FY 13 to FY 14
County Administrator - Funded FTE	4,656.69	4,637.62	4,775.46	4,787.46	137.84
Funded Positions	4,962	4,908	5,041	5,053	133
Sheriff - Funded FTE	3,658.50	3,654.50	3,654.50	3,654.50	0.00
Funded Positions	3,819	3,815	3,815	3,815	0
Clerk of the Circuit Court/VAB - Funded FTE	111.00	108.00	108.00	108.00	0.00
Funded Positions	111	108	108	108	0
Boards, Commissions, and Agencies - Funded FTE	215.00	216.00	214.86	214.86	-1.14
Funded Positions	215	216	217	217	1
Judicial - Funded FTE	56.50	57.35	58.35	58.35	1.00
Funded Positions	57	58	59	58	1
Guardian Ad Litem - Funded FTE	4.00	4.00	4.00	4.00	0.00
Funded Positions	4	4	4	4	0
County Attorney - Funded FTE	59.00	58.00	58.50	58.50	0.50
Funded Positions	60	59	60	60	1
Other Elected Officers - Funded FTE	503.60	515.60	517.00	517.00	1.40
Funded Positions	504	516	518	518	2
Board of County Commissioners - Funded FTE	21.00	21.00	21.00	21.00	0.00
Funded Positions	21	21	21	21	0
County Internal Auditor - Funded FTE	3.00	3.00	3.00	3.00	0.00
Funded Positions	3	3	3	3	0
Total Funded FTE's	9,288.29	9,275.07	9,414.67	9,426.67	139.60
Total Funded Positions	9,756.00	9,708.00	9,846.00	9,857.00	138.00



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 3.7% allocation to economic environment and housing in the **All Funds – FY 14** chart by one percentage point to 4.8% would require an added \$13.4 million increase in funding. An \$13.4 million shift to economic environment and housing in the **Unincorporated Area General Fund** would require a 4.8 percentage point shift in priorities from one or more other program areas because each percentage point shift in that fund equals about \$2.8 million.

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, child care 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

PROGRAM DESCRIPTIONS

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.
- **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, Headstart and Early Headstart, 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.

PROGRAM DESCRIPTIONS

- **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.
- **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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Public Safety				
Law Enforcement	215,891,544	220,659,368	220,979,002	223,948,891
Fire Control	88,463,203	107,888,520	109,043,188	100,525,041
Ambulance and Rescue	20,963,023	23,163,708	21,757,372	21,796,085
Detention/Corrections	159,178,159	180,010,812	165,019,179	165,300,423
Public Safety Protective Inspections	14,957,977	17,038,483	18,931,668	18,665,465
Emergency & Disaster Relief Services	2,724,747	2,813,894	2,547,308	2,552,253
Medical Examiner	4,303,500	4,616,037	4,949,157	4,610,786
Consumer Affairs	623,789	738,422	747,226	749,052
Other Public Safety	10,161,374	11,419,405	13,041,305	11,612,249
Subtotal	517,267,316	568,348,649	557,015,405	549,760,245
Physical Environment				
Physical Environment/Solid Waste	91,068,492	95,708,343	83,689,810	84,789,635
Water/Sewer Combination Services	185,109,198	188,087,289	220,967,032	210,511,375
Conservation & Resource Management	20,979,224	16,090,971	17,606,745	17,326,484
Flood Control	18,956,362	15,315,982	20,450,669	13,674,424
Other Physical Environment	365,372	357,635	250,000	250,000
Subtotal	316,478,648	315,560,220	342,964,256	326,551,918
Transportation				
Road & Street Facilities	113,810,212	67,179,044	74,061,523	59,295,882
Transport Transit Systems	153,721	246,290	256,057	256,057
Other Transportation	47,495	2,000	2,000	2,000
Subtotal	114,011,428	67,427,334	74,319,580	59,553,939
Economic Environment				
Industry Development	27,262,024	38,144,494	36,364,387	47,137,946
Veterans Services	517,232	364,880	526,248	381,061
Housing & Urban Development	20,505,095	7,964,827	8,879,707	8,264,588
Other Economic Environment	3,590,438	1,634,290	3,440,663	1,740,152
Subtotal	51,874,789	48,108,491	49,211,005	57,523,747
Human Services				
Health	120,033,002	138,625,846	134,692,322	134,749,462
Mental Health	2,447,454	3,373,208	3,373,208	3,373,208
Human Services Public Assistance	11,411,932	7,423,292	6,192,982	6,056,867
Other Human Services	67,500,302	73,721,150	72,955,027	71,824,249
Subtotal	201,392,690	223,143,496	217,213,539	216,003,786
Culture/Recreation				
Libraries	32,886,790	36,911,259	39,197,059	37,719,274
Parks & Recreation	38,368,474	65,843,325	39,306,593	34,105,487
Cultural Services	323,164	234,036	211,000	211,000
Special Recreation Facilities	385,431	989,954	910,809	1,683,848
Other Culture/Recreation	1,171,554	1,612,052	2,550,227	1,150,227
Subtotal	73,135,413	105,590,626	82,175,688	74,869,836
Courts				
Court-Related Services	20,270,556	18,492,631	20,260,814	19,860,267
Subtotal	20,270,556	18,492,631	20,260,814	19,860,267
Total Citizen Programs	\$1,294,430,840	\$1,346,671,447	\$1,343,160,287	\$1,304,123,738

**BUDGET BY PROGRAM
ALL FUNDS**

Program	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
General Government Services				
Legislative	\$2,273,450	\$2,363,674	\$2,653,079	\$2,528,333
Executive	2,921,052	2,648,696	3,018,798	2,718,932
Financial & Administrative	132,832,935	136,174,440	161,263,292	156,651,574
Legal Counsel	7,199,104	7,500,019	7,881,868	7,843,004
Comprehensive Planning	13,361,424	14,578,224	15,623,559	16,087,093
General Government Debt Service	217,298,810	78,788,895	70,420,525	77,382,365
Other General Government	171,328,103	164,918,638	178,153,223	183,535,570
Subtotal	547,214,878	406,972,586	439,014,344	446,746,871
Nonexpenditure Disbursements				
Transfers	782,246,477	687,123,147	824,956,638	747,324,832
Reserves & Refunds	7,231,632	641,927,868	852,233,997	792,602,161
Subtotal	789,478,109	1,329,051,015	1,677,190,635	1,539,926,993
Other Nonoperating Costs				
Other Nonoperating	35,722,569	29,502,413	33,198,604	34,779,317
Subtotal	35,722,569	29,502,413	33,198,604	34,779,317
Grand Total	\$2,666,846,396	\$3,112,197,461	\$3,492,563,870	\$3,325,576,919

The categories used in this schedule are defined by the State of Florida in the State Uniform Accounting System Manual

Note: In FY 00 the County implemented an all years budget process for capital projects. This means that beginning in FY 00 the current year's budget will only reflect changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted. Prior year funding will remain with the project until completion and will not need to be reappropriated every year.

Amounts include capital funding for infrastructure including fire, government facilities, libraries, parks, solid waste, stormwater, transportation, and water and wastewater.

**BUDGET BY PROGRAM
COUNTYWIDE GENERAL FUND**

Program	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Public Safety				
Law Enforcement	\$106,819,797	\$107,318,874	\$107,665,014	\$108,729,310
Fire Control	28,870	28,609	28,609	28,609
Detention/Corrections	152,533,125	158,432,192	158,209,845	160,681,013
Public Safety Protective Inspections	533,036	522,000	644,790	522,000
Emergency & Disaster Relief Services	498,145	770,353	597,026	597,859
Medical Examiner	4,151,078	4,892,164	4,949,157	4,610,786
Consumer Affairs	623,789	738,422	747,226	749,052
Other Public Safety	413,656	661,734	740,880	660,265
Subtotal	265,601,496	273,364,348	273,582,547	276,578,894
Physical Environment				
Water/Sewer Combination Services	29,198	200,000	200,000	200,000
Client & Liaison Services	99,865	0	0	0
Conservation & Resource Management	11,016,480	12,022,951	12,318,866	12,315,035
Subtotal	11,145,543	12,222,951	12,518,866	12,515,035
Transportation				
Transport Transit Systems	153,721	186,000	186,000	186,000
Subtotal	153,721	186,000	186,000	186,000
Economic Environment				
Industry Development	10,785,250	14,972,508	21,314,919	15,012,103
Veterans Services	314,263	364,880	380,881	381,061
Other Economic Environment	3,358,881	2,300,655	4,894,628	2,621,071
Subtotal	14,458,394	17,638,043	26,590,428	18,014,235
Human Services				
Health	8,405,773	9,140,405	10,563,664	10,172,071
Mental Health	58,320	103,320	103,320	103,320
Human Services Public Assistance	6,588,821	6,159,327	2,342,220	2,206,105
Other Human Services	17,179,297	21,714,136	27,644,909	26,515,451
Subtotal	32,232,211	37,117,188	40,654,113	38,996,947
Culture/Recreation				
Parks & Recreation	8,589,081	9,453,467	8,278,407	8,303,286
Cultural Services	159,274	258,600	211,000	211,000
Special Recreation Facilities	385,431	989,954	910,809	1,683,848
Other Culture/Recreation	941,292	1,000,261	1,325,227	1,125,227
Subtotal	10,075,078	11,702,282	10,725,443	11,323,361
Courts				
Court-Related Services	7,876,655	7,551,140	8,825,662	8,823,185
Subtotal	7,876,655	7,551,140	8,825,662	8,823,185
Total Citizen Programs	\$341,543,098	\$359,781,952	\$373,083,059	\$366,437,657
General Government Services				
Legislative	\$2,273,450	\$2,363,674	\$2,653,079	\$2,528,333
Executive	2,724,061	2,648,400	3,018,798	2,718,932
Financial & Administrative	24,936,026	27,534,482	34,181,766	33,178,795
Legal Counsel	7,199,104	7,500,019	7,881,868	7,843,004
Comprehensive Planning	369,622	366,753	372,555	379,000
Other General Government	73,082,022	74,423,971	83,747,276	82,915,025
Subtotal	110,584,285	114,837,299	131,855,342	129,563,089

**BUDGET BY PROGRAM
COUNTYWIDE GENERAL FUND**

Program	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Nonexpenditure Disbursements				
Transfers Within BOCC ⁽¹⁾	31,345,177	30,580,017	25,693,686	27,692,107
Reserves & Refunds	454,423	94,513,892	90,386,969	97,116,052
Subtotal	31,799,600	125,093,909	116,080,655	124,808,159
Grand Total	\$483,926,983	\$599,713,160	\$621,019,056	\$620,808,905

(1) - A detailed schedule of transfers is contained in the Operations and Funding Guide section of this document..

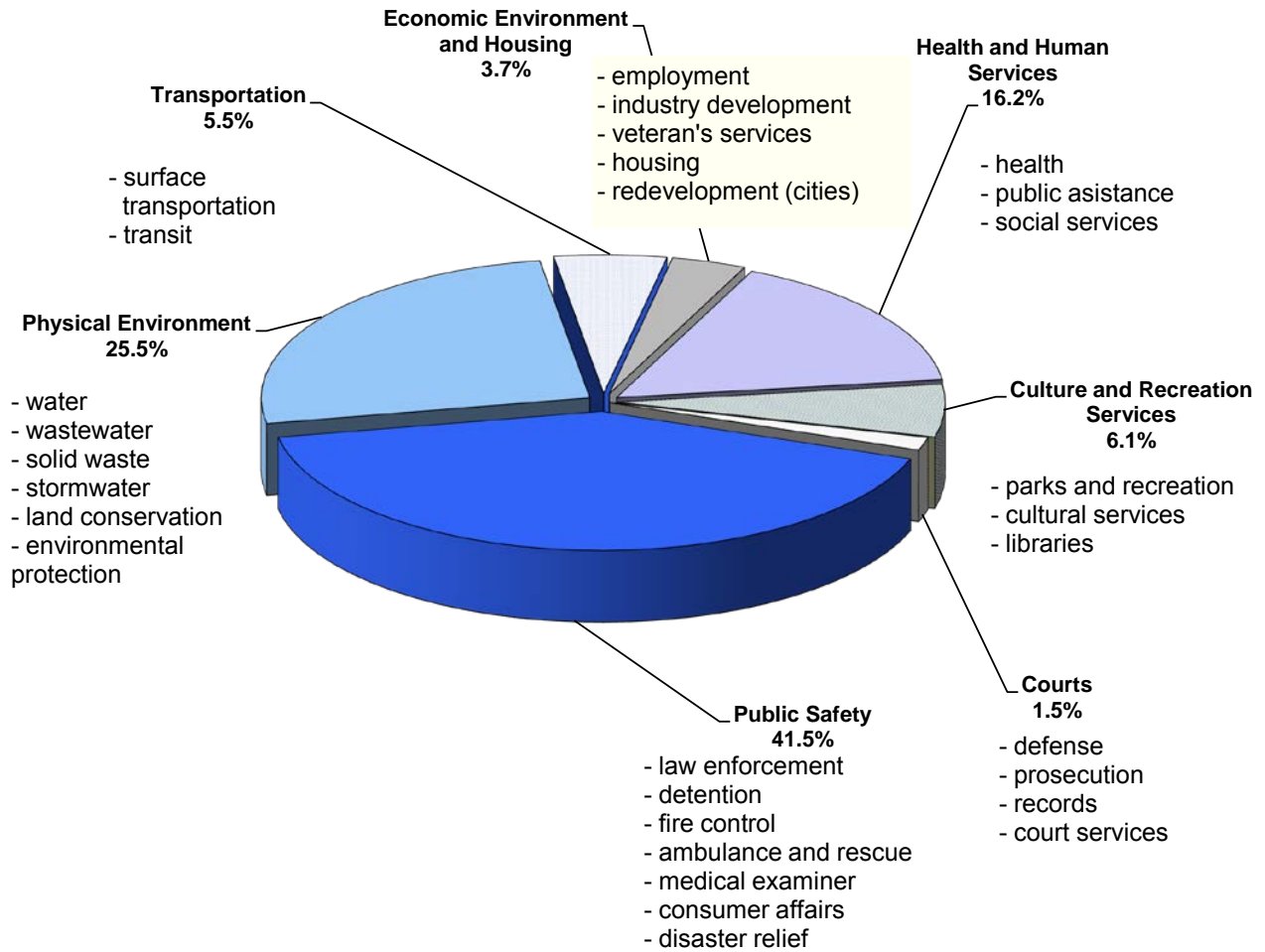
**BUDGET BY PROGRAM
UNINCORPORATED AREA GENERAL FUND**

Program	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Public Safety				
Law Enforcement	102,165,700	108,397,718	110,899,864	112,920,055
Fire Control	86,047,596	87,490,383	98,915,579	99,096,432
Ambulance and Rescue	20,334,986	23,069,409	21,757,372	21,796,085
Public Safety Protective Inspections	4,597,027	5,444,211	6,095,164	6,085,442
Emergency & Disaster Relief Services	817,861	1,164,647	1,104,282	1,108,394
Other Public Safety	2,155,908	2,431,503	2,462,662	2,462,764
Subtotal	216,119,078	227,997,871	241,234,923	243,469,172
Physical Environment				
Water/Sewer Combination Services	8,497	99,228	99,228	99,228
Flood Control	8,721,832	9,478,360	8,900,638	8,907,788
Other Physical Environment	14,353	0	0	0
Subtotal	8,744,682	9,577,588	8,999,866	9,007,016
Transportation				
Road & Street Facilities	0	0	50,000	0
Subtotal	0	0	50,000	0
Economic Environment				
Industry Development	0	1,770,000	1,364,125	306,225
Housing & Urban Development	1,016,780	1,095,568	748,471	748,471
Other Economic Environment	498,692	627,853	425,561	425,571
Subtotal	1,515,472	3,493,421	2,538,157	1,480,267
Culture/Recreation				
Parks & Recreation	23,133,123	23,568,719	25,065,121	25,187,104
Other Culture/Recreation	1,000	25,000	25,000	25,000
Subtotal	23,134,123	23,593,719	25,090,121	25,212,104
Courts				
Court-Related Services	1,080	3,000	3,000	3,000
Subtotal	1,080	3,000	3,000	3,000
Total Citizen Programs	\$249,514,435	\$264,665,599	\$277,916,067	\$279,171,559
General Government Services				
Financial & Administrative	1,626,378	1,917,870	4,155,763	1,416,891
Comprehensive Planning	6,151,975	6,828,959	6,766,528	6,628,247
Other General Government	9,660,814	9,416,871	9,648,314	9,860,364
Subtotal	17,439,167	18,163,700	20,570,605	17,905,502
Nonexpenditure Disbursements				
Transfers Within BOCC ⁽¹⁾	4,549,745	4,899,988	9,961,868	11,797,181
Reserves & Refunds	328,079	90,842,740	89,822,198	94,612,015
Subtotal	4,877,824	95,742,728	99,784,066	106,409,196
Grand Total	\$271,831,426	\$378,572,027	\$398,270,738	\$403,486,257

(1) - A detailed schedule of transfers is contained in the Operations and Funding Guide section of this document..

**BUDGET BY PROGRAM
ALL FUNDS**

**Allocation of County Funds by Citizen Program
All Funds - FY 14**

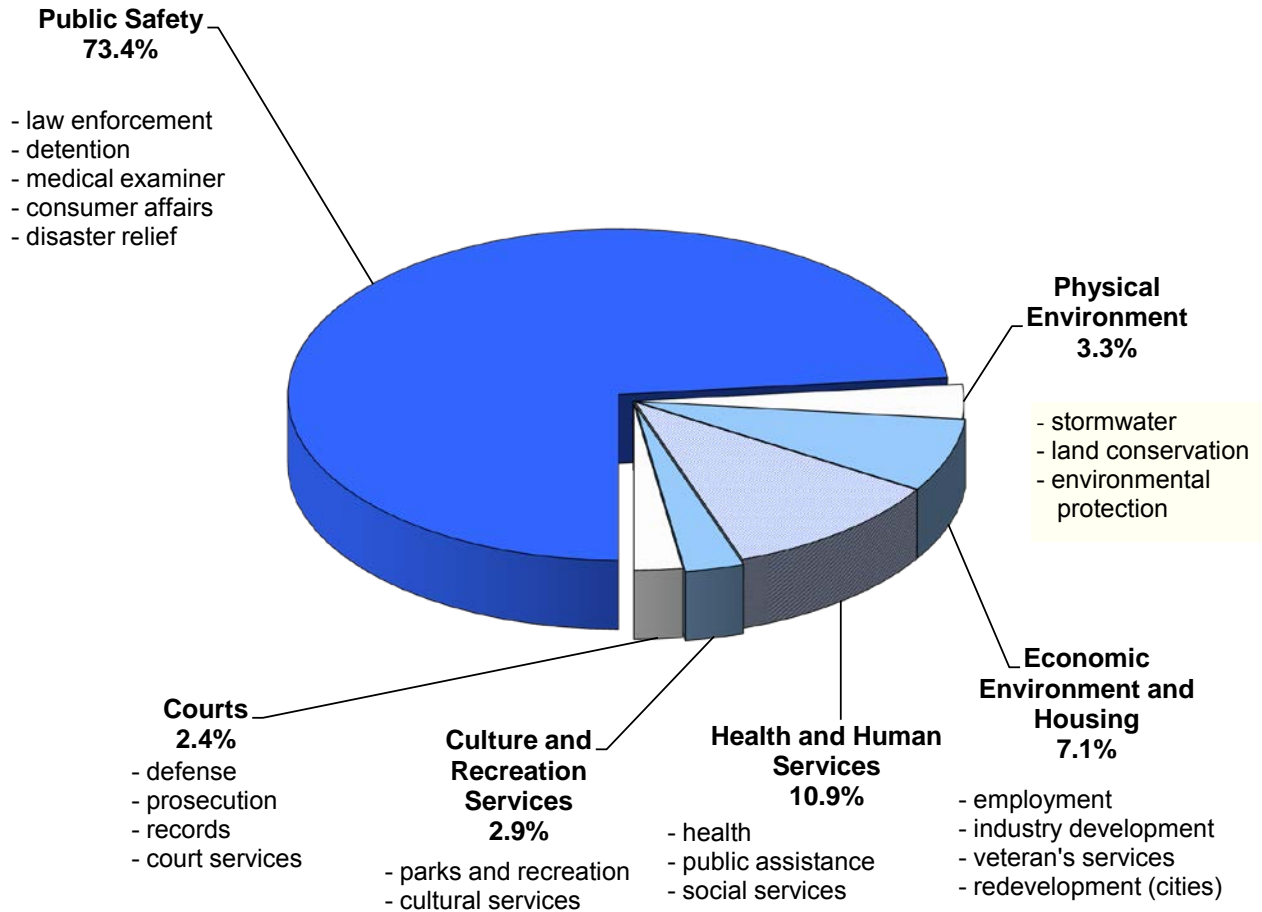


**Each 1% equals \$13.4 million
Total funding equals \$1.34 billion**

Note: This schedule includes all County funds, including both unrestricted (property tax) funds and restricted funds.

**BUDGET BY PROGRAM
COUNTYWIDE GENERAL FUND**

**Allocation of County Funds by Citizen Program
Countywide General Fund - FY 14**

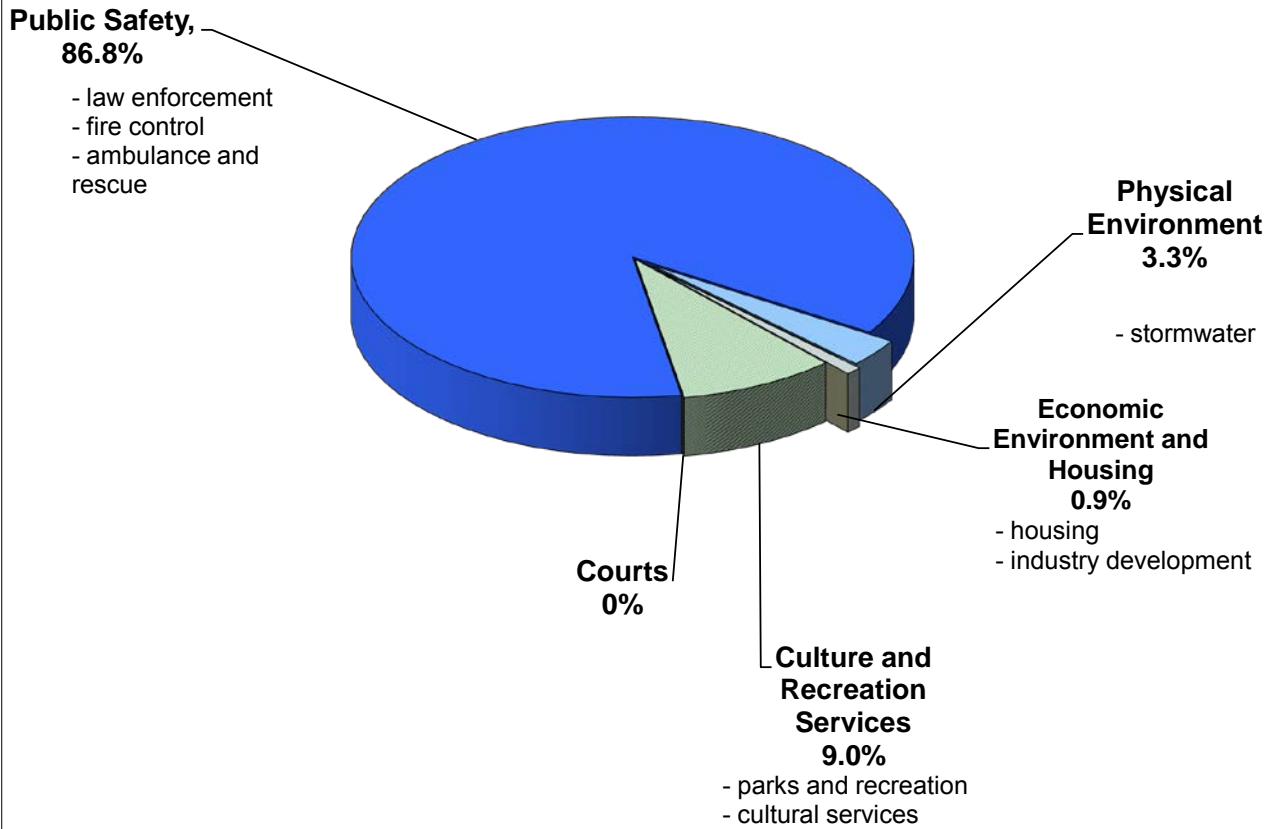


**Each 1% equals \$3.7 million
Total funding equals \$373.1 million**

Note: Transfers from this fund to other funds have been included in this presentation. They have been incorporated into the appropriate programs.

**BUDGET BY PROGRAM
UNINCORPORATED AREA GENERAL FUND**

**Allocation of County Funds by Citizen Program
Unincorporated Area General Fund - FY 14**

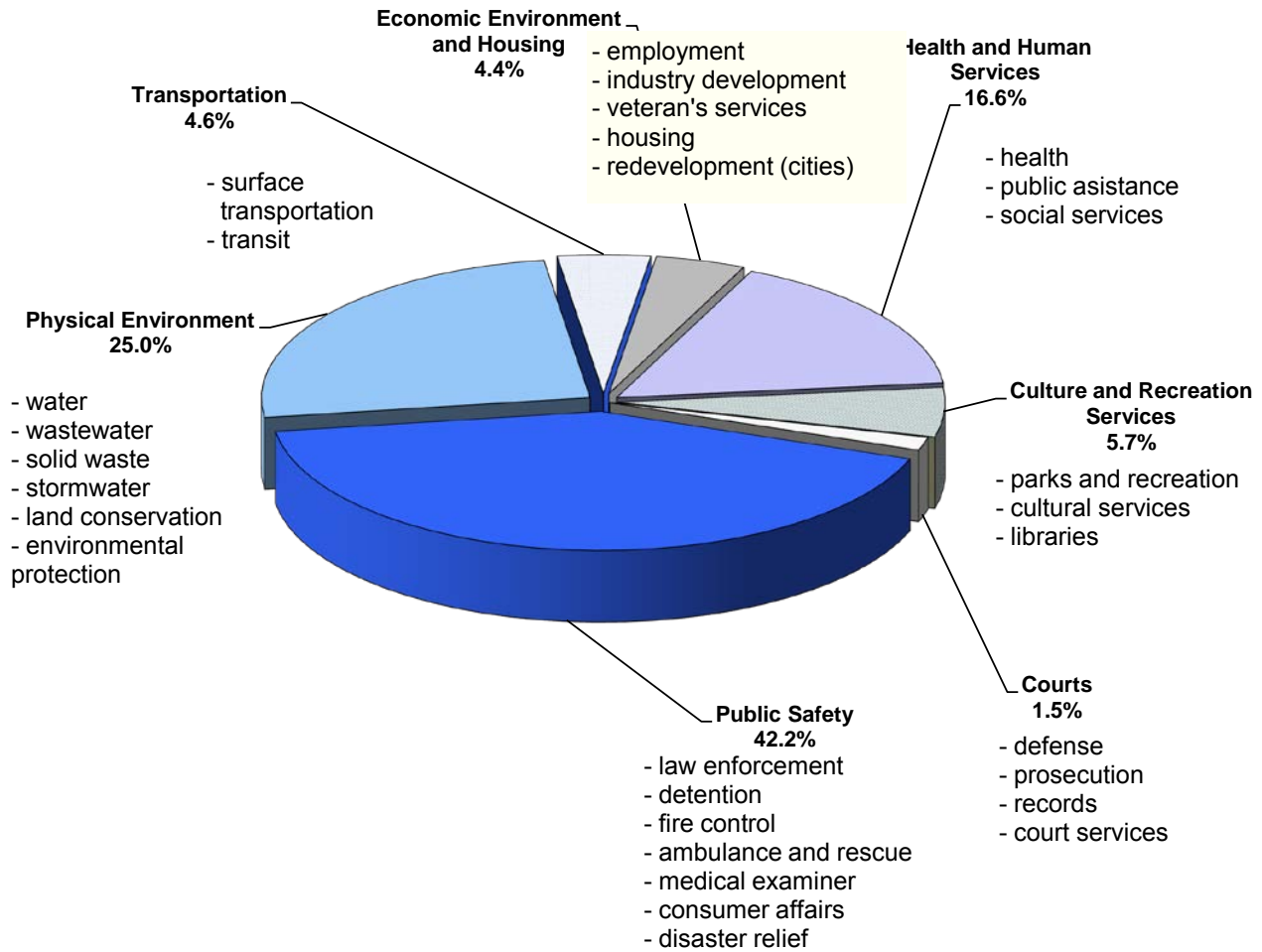


**Each 1% equals \$2.8 million
Total funding equals
\$277.9 million**

Note: Transfers from this fund to other funds have been included in this presentation. They have been incorporated into the appropriate program.

**BUDGET BY PROGRAM
ALL FUNDS**

**Allocation of County Funds by Citizen Program
All Funds - FY 15**

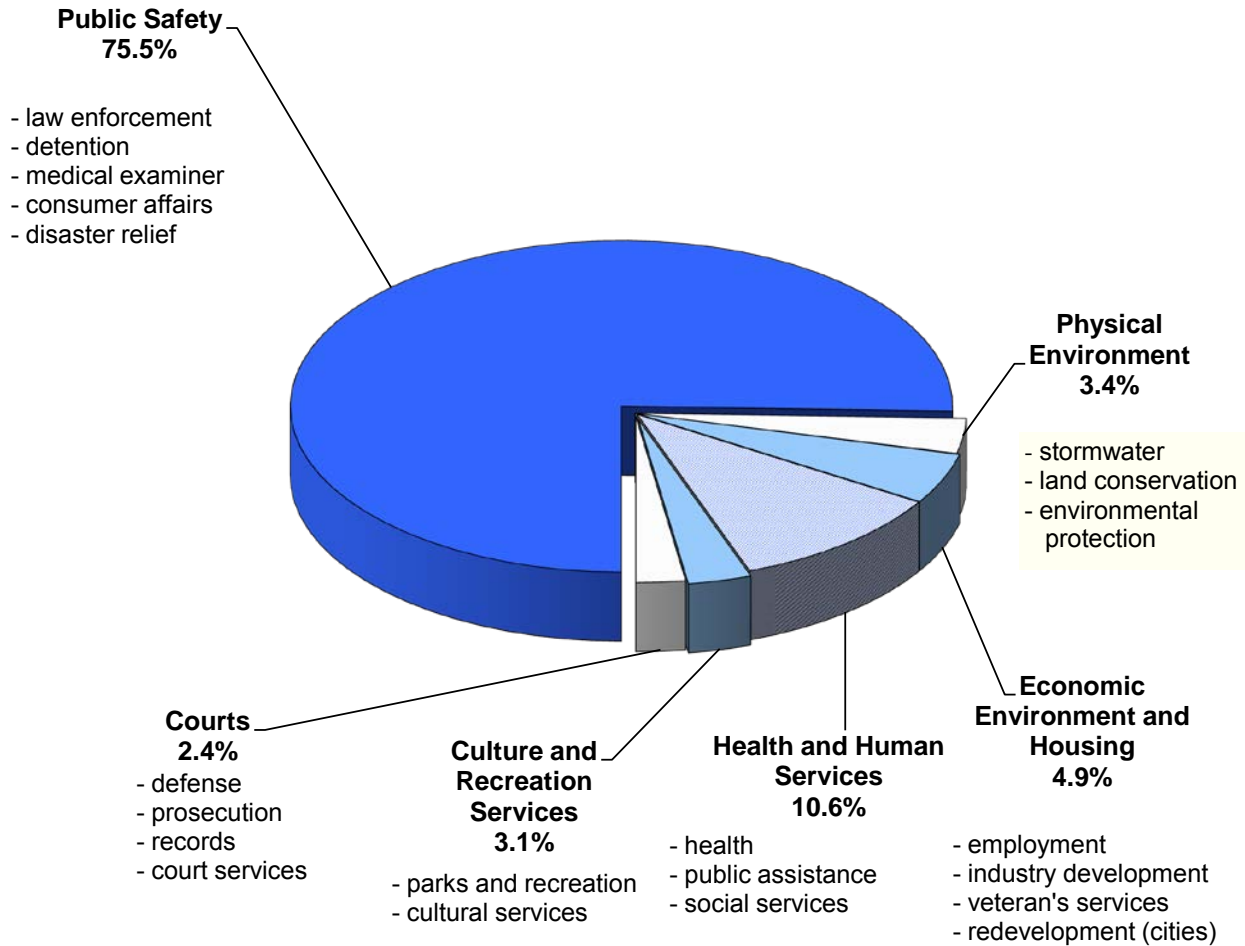


**Each 1% equals \$13.0 million
Total funding equals \$1.30 billion**

Note: This schedule includes all County funds, including both unrestricted (property tax) funds and restricted funds.

**BUDGET BY PROGRAM
COUNTYWIDE GENERAL FUND**

**Allocation of County Funds by Citizen Program
Countywide General Fund - FY 15**

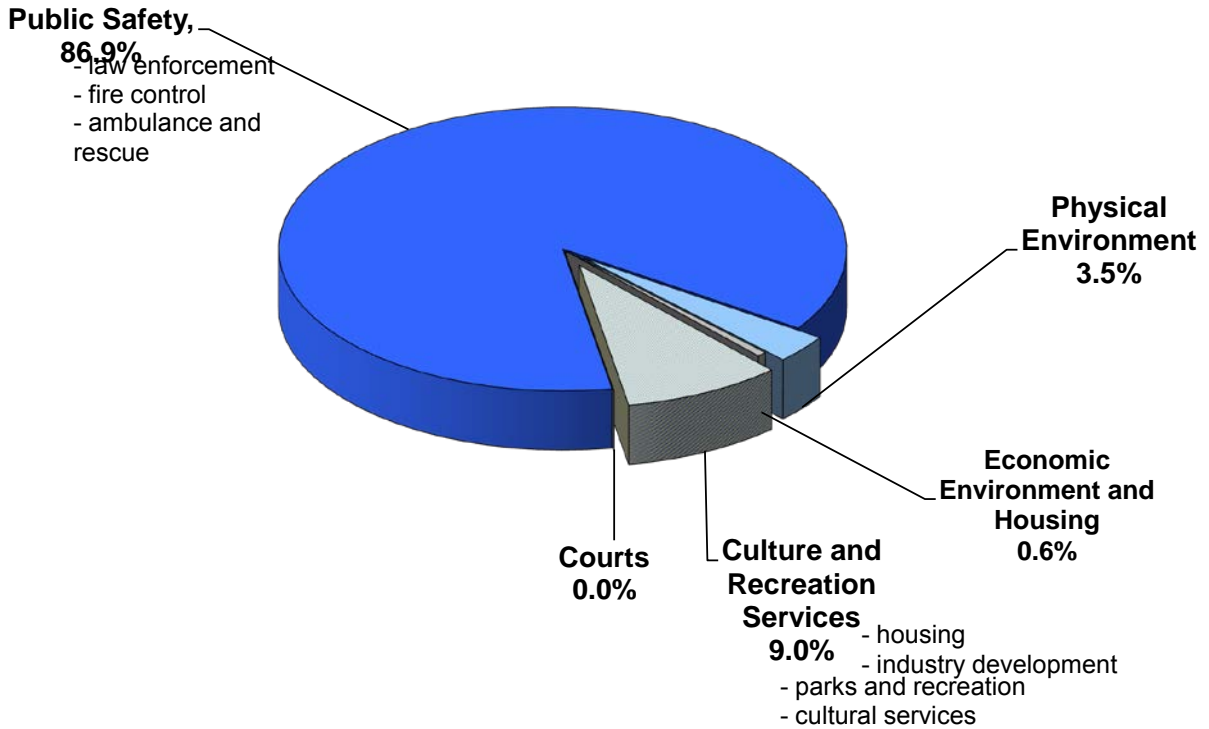


**Each 1% equals \$3.7 million
Total funding equals \$366.4 million**

Note: Transfers from this fund to other funds have been included in this presentation. They have been incorporated into the appropriate programs.

**BUDGET BY PROGRAM
UNINCORPORATED AREA GENERAL FUND**

**Allocation of County Funds by Citizen Program
Unincorporated Area General Fund - FY 15**



**Each 1% equals \$2.8 million
Total funding equals
\$279.2 million**

Note: Transfers from this fund to other funds have been included in this presentation. They have been incorporated into the appropriate program.

CAPITAL BUDGET SOURCES & USES OF FUNDS

(in Millions of \$)

SOURCES ⁽¹⁾	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Revenues:				
Ad Valorem Taxes	\$68.3	\$112.0	\$122.9	\$90.1
Communications Services Tax	0.0	11.6	0.0	0.0
Community Investment Tax	(26.2)	8.5	0.0	0.0
Contributions	2.7	0.1	0.0	0.0
Enterprise Fees	62.4	37.1	41.0	52.6
Gasoline Taxes	5.4	15.6	38.2	38.8
Grants & Shared Revenues	23.5	1.7	1.3	1.3
Impact Fees	(17.7)	2.6	3.1	3.1
Miscellaneous Revenues ⁽²⁾	3.0	0.1	0.6	0.6
User Fees	3.9	5.9	4.9	4.9
Total Revenue	125.2	195.2	212.0	191.4
Other Non Revenue-Financing	13.8	15.1	50.0	0.0
TOTAL SOURCES	\$139.0	\$210.3	\$262.0	\$191.4

USES ⁽¹⁾	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Fire	\$1.9	\$20.4	\$10.1	\$1.4
Government Facilities	13.2	23.7	5.0	0.5
Libraries	1.0	4.0	3.0	1.2
Parks	8.2	31.0	5.5	0.2
Solid Waste	6.1	1.1	0.1	0.1
Stormwater	9.8	4.3	10.2	3.5
Transportation	61.3	11.9	19.1	6.5
Water & Wastewater	48.8	45.8	72.6	63.0
Other Non-CIP ⁽³⁾	0.9	26.1	34.1	32.8
Total Capital Budget	151.3	168.1	159.9	109.2
Transfer Out	0.0			
Reserves ⁽⁴⁾	0.0	42.2	102.1	82.2
TOTAL USES (Including Reserves)	\$151.3	\$210.3	\$262.0	\$191.4

(1) In FY 00 the County implemented an all years budget process for capital projects. This means that beginning in FY 00 the current year's budget will only reflect changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted. Prior year funding will remain with the project until completion and will not need to be reappropriated every year.

(2) Includes interest earnings and other miscellaneous revenues.

(3) Other Non-CIP expenditures are Capital Budget Expenditures not related to the Capital Improvement Program, such as capital equipment, leasehold improvements, some land acquisitions, and the County's Major Repair, Replacement, Renovation and Maintenance Program.

(4) Reflects net changes to reserve accounts.

DEBT SERVICE BUDGET SUMMARY

DEBT REQUIREMENTS FOR COUNTY DEBT ONLY (\$ IN MILLIONS)

	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
DEBT SERVICE BUDGET				
Principal Payments ¹	\$98.8	\$52.9	\$52.8	\$57.2
Interest Payments, except capitalized ¹	<u>45.3</u>	<u>45.8</u>	<u>43.9</u>	<u>41.9</u>
TOTAL PRINCIPAL & INTEREST	\$144.1	\$98.7	\$96.7	\$99.1
Debt Administration Expenses ²	2.4	0.3	0.2	0.4
Principal Payment Defeased Debt ³	102.4	0.0	0.0	0.0
Redemption of Debt	0.0	1.3	2.2	2.2
Redemption of Short Term Loans	2.0	7.1	4.0	9.5
Interfund Short Term Loans	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
TOTAL DEBT SERVICE FUNDING	\$250.9	\$107.4	\$103.2	\$111.2
Other Debt Issuance Costs and Fees ⁴	\$2.2	\$0.9	\$0.5	\$0.5
COUNTY DEBT OUTSTANDING BY TYPE: <i>(As of Fiscal Year End)</i>				
General Obligation Debt	\$70.1	\$68.0	\$65.9	\$63.7
Self-Supporting Debt ¹	416.4	395.6	396.1	370.7
Non Self-Supporting Debt	<u>505.0</u>	<u>579.2</u>	<u>527.5</u>	<u>505.1</u>
TOTAL COUNTY DEBT OUTSTANDING <i>(As of Fiscal Year End)</i>	\$991.6	\$1,042.9	\$989.5	\$939.5

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

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 many revenue sources to finance operations and construction activities. These sources include various taxes, special assessments, fines and forfeitures, fees, intergovernmental funding, grants and service charges. Significant revenues include ad valorem (property) taxes, 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 supporting building permit and inspection programs, sales tax and other revenue shared with counties by the State of Florida, business license fees, parks and recreation fees, and interest earned on cash balances.

Various factors can impact revenues: changes in overall county-wide and unincorporated area population, changes in specific service populations and associated demands, increases or decreases in real disposable income (which measures residents' after-tax buying power, adjusted for inflation), increases or decreases in taxable property values, and inflation. State legislative action can also significantly impact revenues as evidenced by the state mandated roll-back of property taxes for FY 08 and beyond, and the constitutional amendment introduced by the state legislature and passed by voters which increased exemptions and capped the percentage the taxable value of non-homestead properties can increase each year to 10%. One or more of these factors affect revenues directly or indirectly. For example, decreases in real disposable income not only make it more difficult for residents to pay property taxes, but also results in consumers and businesses buying fewer goods which negatively impacts revenue from sales taxes. Less disposable income and/or higher gas prices can result in residents driving less which negatively impacts fuel tax revenue. Less disposable income can result in fewer homes being sold, reducing both demand for new construction and existing home resales and refinancing resulting in lower County revenue associated with these activities. Lower real disposable income can also result in fewer out-of-state visitors or visitors staying in the County for shorter periods of time, which negatively impact revenue sources such as the tourist development tax, sales taxes and fuel taxes.

Major tax and state shared revenues are forecast using a variety of methods. 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 the Business and Support Services Department 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, the Business and Support Services Department forecasts

revenues using various trend forecasting methods. These methods include moving average models, year-to-date rate of growth trend, year-to-date monthly averages, regression analysis models, and using the average of the various estimates generated by these methods.

Estimates of revenues not forecast by the State are gathered from a variety of sources including professional organization 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 based on past trends, current conditions, and forecasts of future conditions.

To assist in the revenue forecasting process, each April the Business and Support Services Department hosts a Revenue Consensus Meeting with representatives from various County departments including Family and Aging Services, Fire Rescue, Economic Development, Development Services (formerly Planning and Growth Management), and Public Works to develop a consensus on major revenues. Preliminary forecasts generated by the Department of Business and Support Services using the various techniques previously described as well as any forecasts developed by the participants based on their expertise regarding relevant major revenues are evaluated and discussed until a consensus is reached.

Participants in the April 19, 2013 Revenue Consensus Meeting noted a small range among the forecast results from the various forecasting methods and consequently endorsed the average, less the high and low, year-end FY 13 estimates for most major revenues such as sales tax-based and fuel revenues. Participants remain concerned about volatile energy costs and uncertainty regarding the staying power of economic recovery. Nevertheless, participants were more confident that underlying economic trends are solidly positive compared to recent years. FY 13 year-end estimates point to sales tax-based revenues performing better than budget. Tourist Development Tax (TDT) estimates provided by the Economic Development Department match budgeted amounts and are consistent with the average forecast. The rate of TDT growth has declined from last summer's strong performance during the Republican National Convention. Year-end fuel tax estimates are at or slightly below budget due to high energy costs early in FY 13. The Communications Services Tax (CST) remains constrained by technical and consumer behavioral changes. Year to date CST revenue is below FY 12 levels as forecast and budgeted.

Revenue Consensus Meeting participants recognized economic conditions improved in 2012 and are projected to show more positive improvement in late 2013 before growing more robustly in 2014 and 2015. Nonetheless, the group is still cautious and agreed on FY 14 projections based on slightly slower growth rates than those based on state projections in March for sales tax based revenues, Communications Services Tax revenues, and fuel tax revenues. The group further agreed to use Tourist Development Council estimated growth rates for the Tax Tourist Development Tax.

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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. Where appropriate, county revenue estimates are updated using these localized DOR estimates and often serve as the basis for final revenue estimates for the budget adopted in September. This year's DOR June forecasts were in substantial agreement with the Consensus groups estimates.

US economic growth rose to 2.5% in the second quarter of 2013 after slow growth of 0.1% in the fourth quarter of 2012 and 1.2% in the first quarter of 2013. Growth has been steady but slow since 2011. The negative impact of federal fiscal policy uncertainty and the federal sequestration slowed growth in late 2012 and early 2013, but job growth and income growth supported consumer spending. Higher growth in mid-2013 is now threatened by renewed fiscal policy uncertainty and a federal government shutdown in October 2013. Regular economic data are not being produced during the shutdown and further cloud projections of future growth. Analysts agree that a shutdown lasting beyond October may result in significant negative impacts on the economy. The Federal Reserve's continued commitment to low interest rates combined with strong business profits and balance sheets will provide ongoing support to housing markets, business investment and job markets. Under this scenario Economy.com is forecasting 2013 growth of 1.6% followed by stronger growth of 3.1% in 2014. Hillsborough County economic growth improved in 2013 and should continue that trend through 2015.

For the first time in six years early 2013 state and local forecasts projected that ad valorem (property tax) revenue will increase. In 2012, housing markets began to turn into positive territory in terms of sales gains and rising prices. This growth has been sustained in 2013. The Greater Tampa Association of Realtors (GTAR) reported months of housing inventory dropped to 2.9 months in March 2013 compared to the mid to high teens during 2007 and 2008. GTAR reported 2012 sales rose 4.1% over 2011, and were the highest since 2006. Metrostudy reported new home starts in Metro Tampa rose 28.1% in 2012. This likely reflected lower inventories and a recovering job market. Home prices turned upward in 2012 but remain under the uncertainty of rising foreclosures and a high share of investor activity. GTAR reported 2012 average sales price rose 11.3%. March 2013's average price rose 16.6% over the year, but remained 36.5% below June 2006's peak. FY 14 property tax revenues are based on rising home values and new residential and commercial construction that occurred during 2012 that will be reflected in the January 1, 2013 valuations used by the Property Appraiser in determining FY 14 taxable values. Estimates for the Recommended Budget were based on Business and Support Services evaluation of state forecasts, housing price data and the 2012 Tax Roll as well as preliminary guidance from the Hillsborough County Property Appraiser's Office.

FY 14 ad valorem revenue estimates for the adopted budget were revised to reflect the higher July 1 taxable property values as provided by the Property Appraiser along with a small reduction in the Countywide Operating Millage Rate.

Hillsborough County will continue to carefully monitor the impact of economic conditions and legislative action on estimated revenues and expenditures, and if necessary, will recommend appropriate expenditure adjustments for BOCC consideration.

In reviewing the graphs associated with the following revenue discussions, it is important to keep in mind a statutory requirement that budgeted revenue in each category be reduced by 5% from "...all receipts reasonably to be anticipated from all sources."¹ This state mandated requirement often results in what appears to be an anticipated reduction in revenue from the prior year's actual collections as reflected on the respective graphs, when in fact the actual estimate is for actual collections to meet or exceed the prior year's actual amounts. Year-end actual revenue collected often exceeds budget for this reason.

The following sections discuss major revenues and how they have changed over time.

Ad Valorem Taxes

In modern times, property taxes, also called *ad valorem* taxes, have traditionally been the major source of revenue for local governments.² In Hillsborough County these taxes comprise the single largest percentage of all current year's revenues – 34.1% in FY 14.

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 General Fund to fund programs having countywide benefit. Examples of Countywide tax funded programs include services to the elderly and children provided by the Family and Aging Services Department, emergency management and emergency dispatch functions provided by the Fire Rescue Department, jail operations provided by the Sheriff's Office, and animal control and spay/neuter services provided by the Animal Services Department.

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.³ Examples of MSTU tax funded services are unincorporated area fire rescue services provided by the Fire Rescue Depart-

¹ Section 129.01(2)(b), Florida Statutes

² Section 9(a), Article VII, Florida Constitution

³ Section 125.01(1)(q), Florida Statutes

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ment, law enforcement services provided by the Sheriff's Office, and code enforcement services provided by the Code Enforcement Department. 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.

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.

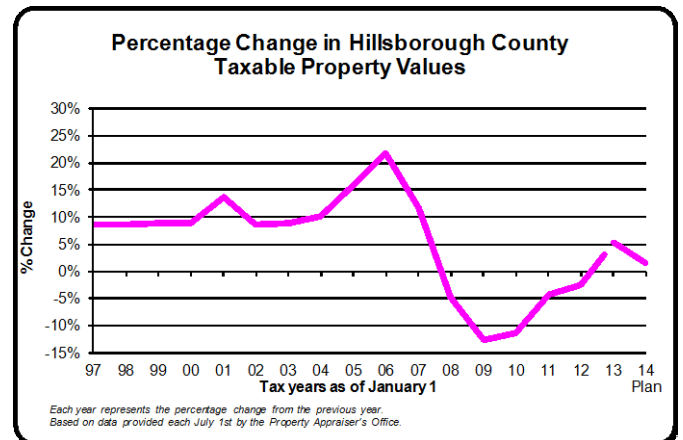
In addition to the Hillsborough County Board of County Commissioners, other jurisdictions in the County have independent authority to levy their own property taxes. Entities such as the cities of Tampa, Temple Terrace, and Plant City, the Hillsborough County School Board, the Hillsborough Area Regional Transit Authority, the Southwest Florida Water Management District, the Tampa Port Authority and the Children's Board are all authorized by the state to levy their own ad valorem taxes. Each November, individual taxpayers receive a consolidated tax bill which lists each of these tax levies.

In addition to the tax levies already mentioned, the County levies separate countywide property taxes to meet annual debt service requirements for the payment of voter approved general obligation bonds. FY 14 assessments include a countywide millage for voter approved general obligation debt for the acquisition of environmentally sensitive land, and an unincorporated area millage for voter approved debt for additional park facilities located solely in the unincorporated area.

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), and the *taxable* value of property. Taxable value is the assessed value of real and personal property less any exemptions. By statute, the County can assess no more than 10 mills for countywide purposes and 10 mills for services in the unincorporated area. The FY 14 adopted countywide general purpose millage rate is 5.7356 mills, 0.0018 mills under FY 13, and the adopted general purpose MSTU millage rate is 4.3745 mills, unchanged from FY 13. Additional millages for debt service may be levied in future if approved by voter referendum. The FY 14 budget includes 0.0604 mills for countywide voter approved debt to acquire environmentally sensitive land and another 0.0259 mills assessed only in the unincorporated area for voter approved debt for parks and recreational facilities.

As a separately elected constitutional officer, the Hillsborough County Property Appraiser is responsible for assessing property values and taxable values, which are based on property values as of the preceding January 1st. While growth in the tax base increases

County ad valorem tax revenues without requiring an increase in the ad valorem tax rate (the millage rate), a decrease in the tax base, as Hillsborough County has experienced from FY 09 to FY 13, can result in lower ad valorem revenues without a change in the tax rate. Taxable values tend to fluctuate over time; Historical countywide taxable value growth averaged 11.6% annually from 1997 – 2007, increasing to 21.7% for FY 07 and declining to 11.7% for FY 08. The weakening economy, with associated weak housing markets and State mandated tax reform measures resulted in a 4.7% decline in taxable values for FY 09. Rapid home price declines led to a further 12.6% decline in FY 10 taxable values, followed by another 11.4% reduction for FY 11. FY 12 taxable values fell by 4.2%, with FY 13 taxable values declining at a more moderate rate of 2.4%. FY 14 taxable values rose 5.4%, with FY 15 values estimated to climb an additional 1.6%.



Projections of future ad valorem tax revenues for the budget are updated throughout the budget process by the Hillsborough County Department of Business and Support Services based on historical and current information on economic activity and the current tax roll. Key forecasting tools for taxable property values include state forecasts, trend analysis, preliminary data from the Property Appraiser, and expert knowledge.

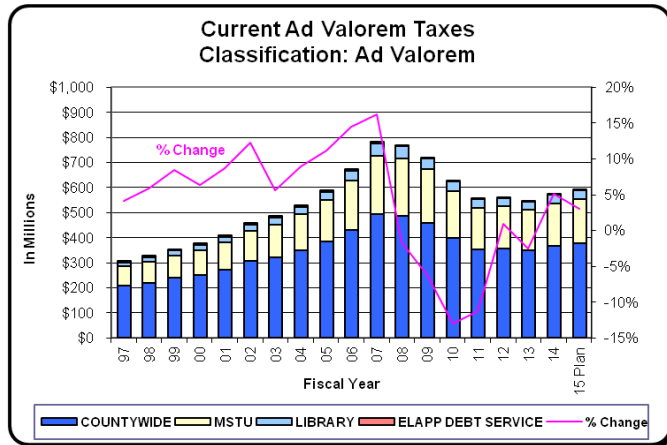
The FY 14 ad valorem property tax revenue projections from the Recommended Budget have been updated with actual data from the Property Appraiser's Office with the statutorily required preliminary taxable values as of July 1st for the adopted budget. The July 1 taxable values reflect the amounts sent to property owners on the Truth in Millage (TRIM) notices mailed each August, and local governments are required by statute to use these values in projecting ad valorem revenue for the adopted budget. Note that the July 1st taxable values are described as preliminary since the Property Appraiser's values are subject to adjustment by the Value Adjustment Board (VAB) upon appeal by a taxpayer. Since VAB adjustments impact the taxable value of a property, actual ad valorem tax revenues will differ from adopted budget estimates. The historical annual impact of Value Adjustment Board changes has been well below 1%.

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Another factor constraining growth in property values is Amendment 10 of the Florida Constitution, also known as the Save Our Homes (SOH) constitutional amendment. Passed by voters in 1992, this amendment took effect January 1, 1995 and limits the rise in assessed values for homesteaded properties to the lesser of 3% or the rise in the Consumer Price Index. The FY 14 SOH limit is 1.7%.

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. Further constitutional limitations on assessed values may be considered by voters in upcoming elections.

The following chart on Current Ad Valorem Taxes shows the changes in the County's ad valorem tax revenues for the Countywide, MSTU, Library District and Environmentally Sensitive Land acquisition bond ad valorem taxes since 1997. Strong growth in taxable value from FY 97 to FY 07 allowed the County to reduce total BOCC millage each year during that period while maintaining ad valorem revenues needed to fund County needs.



(Note: All graphs show FY 97 – FY 12 actual revenue and budgeted FY 13 – FY 15 revenue)

Total BOCC millage rates and associated budgeted ad valorem taxes were reduced in FY 08 and FY 09 due to the mandated millage rollback and property tax reforms. In FY 12, the adopted budget demonstrated the Board of County Commissioners' continued commitment to taxpayer relief by decreasing the total BOCC millage by 0.0016 mills from FY 11. For FY 13, the BOCC adopted a 0.0017 mills reduction. Total adopted BOCC millage for FY 14 fell 0.0018 mills, while the Planned FY 15 budget reflects no millage rate change from FY 14.

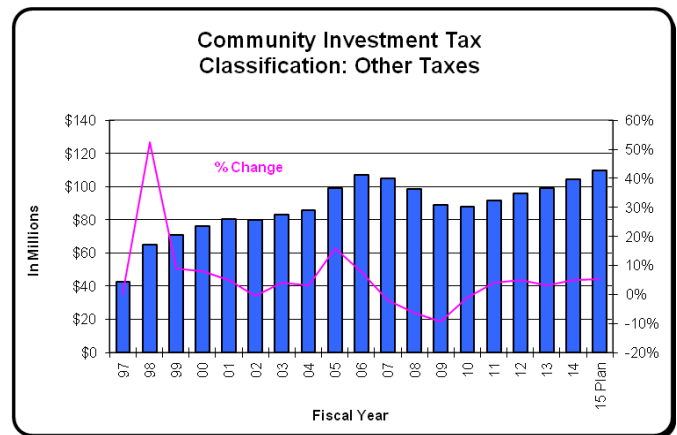
Other Taxes

The *Other Taxes* category includes receipts from non-ad valorem sources such as certain types of locally imposed fuel and sales tax-

es, the Communications Services Tax, certain lawyer and occupational license taxes, and Tourist Development Taxes. This category accounts for 16.9% of all current year 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*"⁴ are used to acquire, construct and improve general government, public education and public safety infrastructure to promote the health, safety and welfare of Hillsborough County residents. This tax is currently due to expire 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.



Reflecting strong economic growth and consumer spending, Community Investment Tax (CIT) revenue grew at a 6.45% average annual rate from FY 98 to FY 06, exceeding the original long term forecast, even factoring in the 2001 recession and aftermath of 9/11/01 occurring during that period. FY 02 revenues fell 0.25% but quickly recovered. Revenue growth accelerated to 14.6% in FY 05 with boosts from post-hurricane spending and rapidly rising home prices. Weakening housing markets and slow economic growth in late 2007 resulted in CIT revenues falling 2.1% for FY 07. Full-blown recession in 2008 and 2009 led to a 6.2% drop for FY 08, a further 9.4% decline in FY 09, and another 1.2% drop in FY 10 before starting to recover in late 2010.

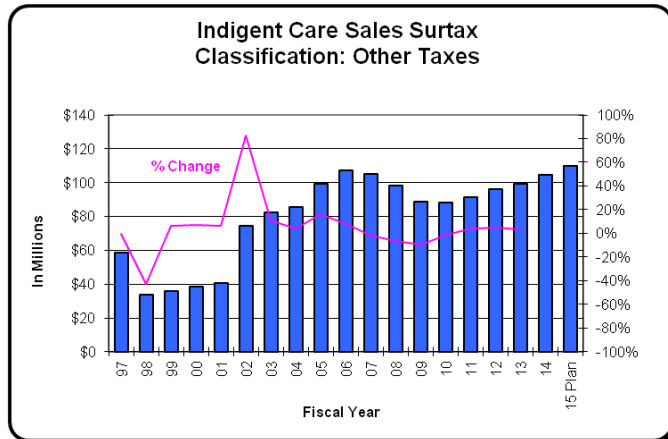
⁴ Section 212.055(2), Florida Statutes

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The participants in the April 19th Revenue Consensus Meeting accepted the average estimate for sales tax based revenues for year-end FY 13. This resulted in year-end estimates about \$0.4 million below those based on the statewide March Revenue Estimating Conference (REC). Participants agreed FY 13 revenue performance will not only surpass FY 12 results but will exceed FY 13 budgeted revenue. Forecasts for further improvements in job markets for 2013 through 2015 should boost consumer spending, although continuing uncertainty regarding the federal fiscal policy remains a threat to consumer and business confidence and act as a brake on retail spending. Community Investment Tax revenue is projected to grow by 4.9% in FY 14 and 5.1% in FY 15. More robust economic recovery than estimated could spark stronger consumer spending than forecast, with the corresponding increase in sales tax revenue.

As previously discussed, Business and Support Services staff prepares short and long term projections of sales surtax revenues based on trend analysis, state forecasts, and current economic conditions, and will continue to update projections as new information becomes available.

Indigent Care and Trauma Center Sales Surtax - The *Indigent Care and Trauma Center Sales Surtax*⁵ funds Hillsborough County's nationally acclaimed Indigent Health Care Program. Initially authorized in FY 1985 at a rate of 0.25%, the rate increased to 0.5% in FY 92. In 1997, the state legislature approved a bill to extend the sales surtax until October 1, 2005 as long as each county adopted an ordinance to levy the tax. The required ordinance was approved by the BOCC on July 9, 1997. In the ordinance the rate was reduced to 0.25% until reserves declined below 110% of prior year expenditures, at which time it would revert back to the 0.5% rate. This threshold was met in FY 02 when the rate returned to 0.5%



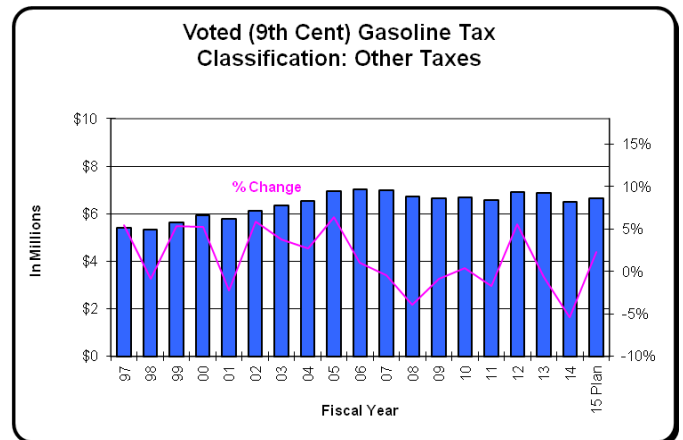
In 2003, the state legislature removed the sunset provision, extended the authority for this surtax on a continuing basis, with a requirement that a biennial audit be delivered to the local governing body and to the chair of the legislative delegation.

⁵ Section 212.055(4), Florida Statutes

The chart for this tax reflects revenues since FY 97. FY 98 through FY 01 revenues reflects the reduction in the surtax rate from 0.5 percent to 0.25 percent effective October 1, 1997, with corresponding decreases in revenues. In FY 02, the revenue increase reflects the return to a 0.5% rate on October 1, 2001. In the absence of rate changes, other structural tax changes and audit adjustments the Indigent Care Sales Surtax and the Local Government Infrastructure Sales Surtax (CIT) previously discussed should exhibit nearly identical trends. Using the same methods and tax base, the Indigent Care Surtax will parallel CIT forecasts.

Gasoline Taxes - This tax classification includes two fuel taxes, the Voted (9th Cent) Fuel Tax⁶ and the Local Option (6 Cents) Fuel Tax⁷. Gasoline taxes collected within Hillsborough 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.

Fuel taxes are the primary source of funds for road maintenance and road resurfacing. Fuel tax revenues between FY 1997 and FY 05 grew slowly due primarily to increased motor vehicle fuel efficiency and rising gas prices. As the charts below reflect, the financial crisis of late 2008 intensified the recession that began in December 2007, resulting in falling fuel and oil demand and an associated drop in fuel tax revenues. Demand remained relatively steady from FY 08 to FY 10 before declining in FY 11 due to reduced demand resulting from higher fuel prices. In FY 12, improvement in the national and local economies and lower unemployment rates helped drive up revenues.



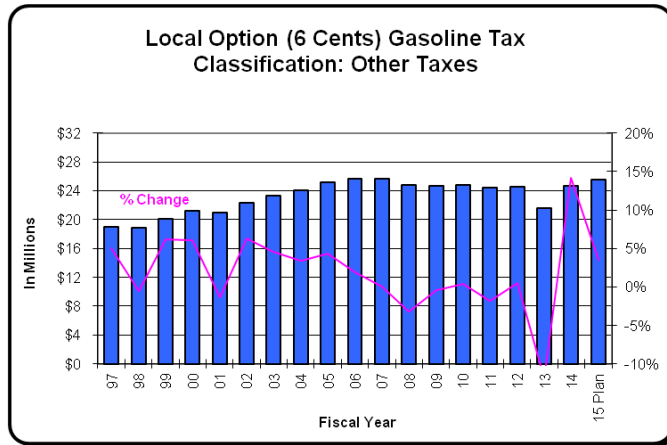
The participants in the April 19th Revenue Consensus Meeting accepted the average, less high and low fuel tax estimates for year-end FY 13. Projected FY 13 revenue is 0.6% below FY 12. The consensus indicated that FY 13 actual collections could increase if lower prices of April and May persist into mid- and late 2013. FY 14 Voted Fuel Tax and Local Option 6 Cents Fuel Tax revenues are

⁶ Section 336.021(1)(a), Florida Statutes

⁷ Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

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projected to decrease 5.4% from FY 13 actual revenue due to higher fuel prices. State forecasts call for FY 15 revenues to increase 2.3% over FY 14.



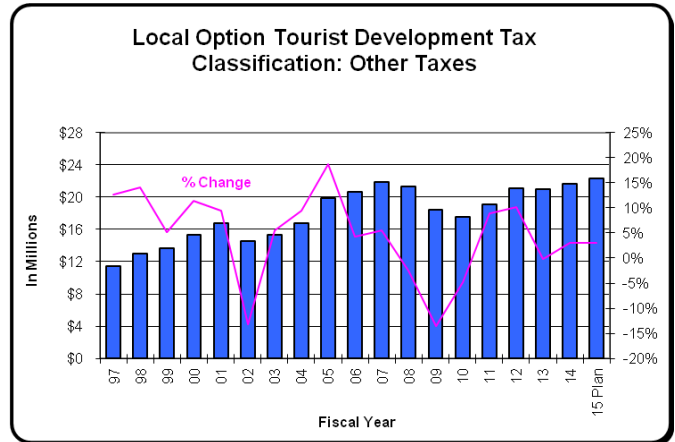
The Voted (9th Cent) Fuel Tax sunsets is scheduled to sunset December 31, 2021 unless the BOCC votes to extend it beyond that date.

The Local Option (6 Cents) Fuel Tax was scheduled to expire on August 31, 2013, which is reflected in the FY 13 drop in the above graph, but was extended by the Board of County Commissioners on May 1, 2013 for another thirty years. The new sunset date is December 31, 2042.

Local Option Tourist Development Tax⁸ - This tax, imposed primarily on tourist related resorts and facilities, provides funding for tourism and economic development. The tax was increased in 1990 from 3% to 4% to provide funds as a pledge against sports facility debt. In October 1995, an additional one percent, bringing the total tax to 5%, was added to finance the St. Petersburg Times Forum, an indoor sports and entertainment arena constructed in downtown Tampa.

Tourist tax revenues rose steadily from FY 97 to FY 01. FY 02 revenues fell substantially in the aftermath of September 11, 2001, and began to rebound in FY 03. As the economy recovered and tourists returned to travel, FY 04 revenues modestly exceeded pre-September 11 levels. Strong tourism markets boosted revenues for FY 05. FY 06 revenues increased 4.2%, and FY 07 revenues increased 5.6% over FY 06. Tampa played host to both the NCAA Men's basketball quarterfinals and the NCAA Women's basketball semi-finals and final in 2008. Poor economic conditions, however, resulted in an overall 2.5% revenue decline for FY 08 and a 13.5% decline for FY 09. Reflecting the continued weak economy, Tourist Development Tax revenue fell an additional 4.8% in FY 10 before rebounding in FY 11 and FY 12 due to an improving economy. FY 11 revenue rose 8.9%, with another increase of 10.9% in FY 12, reflecting the City of Tampa hosting the Republican National Convention.

⁸ Section 125.0104, Florida Statutes



The April Revenue Consensus group agreed year-end FY 13 Tourist Development Tax (TDT) should meet budgeted levels, as improving national economic conditions are projected to support more travel and improve local occupancy rates. The Economic Development Department (EDD) and the consensus group project 3.0% growth for both FY 14 and FY 15.

Communications Services Tax – In 2001, the State of Florida established the Communications Services Tax (CST)⁹ in order to simplify taxes on telecommunications, cable television, direct-to-home satellite, and related services. The law replaced and consolidated various taxes with a single tax comprised of two parts: the Florida communications services tax and the local communications services tax. Communications services subject to the tax include voice, data, audio, video, or any other transmitted information or signals, including cable services that are transmitted by any medium that originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state.

The 2001 legislation established a default rate for each locality so that the new law was revenue neutral, however it allowed each local taxing jurisdiction to levy its own tax rate up to 5.12% on communications services rather than use the default rate.

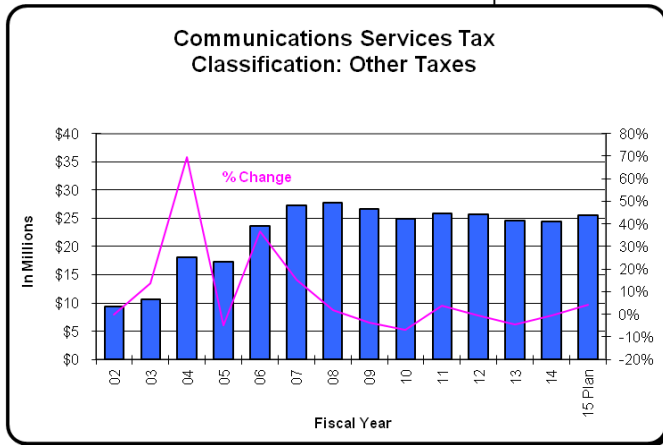
In FY 02, the Hillsborough County Board of County Commissioners (BOCC) assessed the default rate of 2.2%. In 2003 the BOCC lowered the rate to 2%. The rate was raised to 4% in 2004, with the provision that one-quarter (25%) of the tax go to fund fire station construction and capital fire equipment acquisition.

During the FY 06 budget process the BOCC voted to increase the 25% Communications Services Tax allocation which supports fire rescue construction and capital equipment acquisitions to 37.5%. In FY 08; in conjunction with addressing previously discussed mandated ad valorem revenue reductions, the BOCC reduced the percentage allocated to fire rescue uses from 37.5% to 12.5% for FY 08 and FY 09. This percentage was restored to 37.5% in FY 10, where it remains. There is no current plan to change the rate in FY 14 or FY 15.

⁹ Section 202.19(1), Florida Statutes

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15. In FY 13, the adopted budget included issuing Communication Services Tax backed debt to construct a new Public Safety Operations Center and for Fire Station renovation and replacement.



Communications Services Tax (CST) revenue continues to reflect the rapid change occurring in the communications industry. New technologies, such as 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), supplant taxable services. Strong FY 06 and FY 07 growth of 36.7% and 15.5% was followed by only 1.7% growth in FY 08 due to weakening economic conditions. Recession brought a 3.8% decline for FY 09. FY 10 revenue was 6.7% below FY 09. FY 12 revenue fell back to FY 10 levels. FY 13 revenue is estimated to fall 2.0% compared to FY 12 and about 0.25% below the budgeted level.

The April Consensus group accepted a 0.26% estimated revenue decline for FY 14 followed by a weak 0.1% rise in FY 15. These rates are consistent with the statewide revenue estimates.

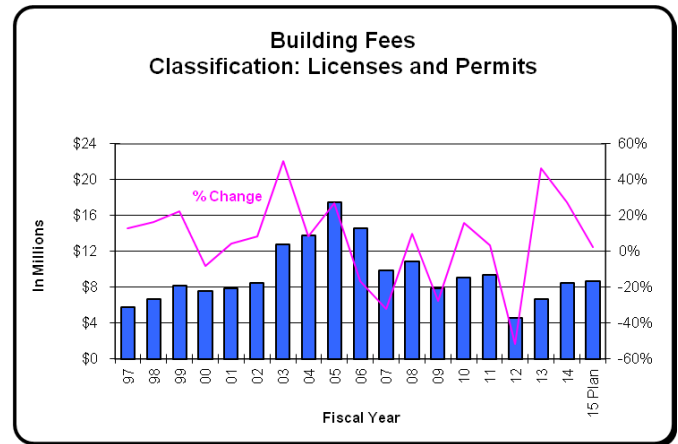
This tax is levied in the unincorporated area only, and is used to fund city type services in the unincorporated area. Note that the three municipalities levy their own communications services taxes, so the County's revenue is not subject to sharing.

Licenses and Permits

Fees from licenses and permits will provide 3.8% of total FY 14 County revenues. This has increased from less than 1% in prior years due primarily to the State reclassifying Impact Fees and Special Assessments from the Miscellaneous Revenue category to the License and Permit Revenue category. These fees merit mention due to their relationship to the regulatory functions of County government and their usefulness in gauging activity of growth in related segments of the County's economy.

Building Permit Fees - The chart on Building Permit Fee revenue since 1997 parallels the general health of the local building industry, and is tied closely to economic conditions. As in the rest of the na-

tion, both residential and commercial construction was very strong in Hillsborough during the late 1990s. Building fee revenue surged 16.2% in FY 98 and 22.4% in FY 99. Rapid commercial construction, however, outpaced market absorption in 2000 resulting in increasing vacancy rates and softening rents. This development, combined with higher interest rates in 2000, contributed to a 41.2% fall in the value of commercial permits issued in 2000. New residential permits fell 19.5%, while building fee revenue fell 8% in FY 00. Single family permitting activity improved in 2001 and 2002 supporting better building fee revenue growth 4.2% in FY 01 and 8.5% in FY 02. FY 03 revenues included fee increases for residential housing permits and building trades subpermits. After a one-time increase of nearly 50% in this revenue, FY 04 revenue grew 8.3%. Strong markets produced a 26.7% gain for FY 05. In response to higher interest rates, residential building permits fell 19.5% in 2006. This drop led to a 16.9% fall in this revenue for FY 06, followed by a 32.2% fall in FY 07. In 2007, in recognition of increased permit application processing costs, the Board of County Commissioners approved an increase in permitting fees; despite this increase, revenues continued to decline as the number of residential permits fell 30.6% in FY 07.



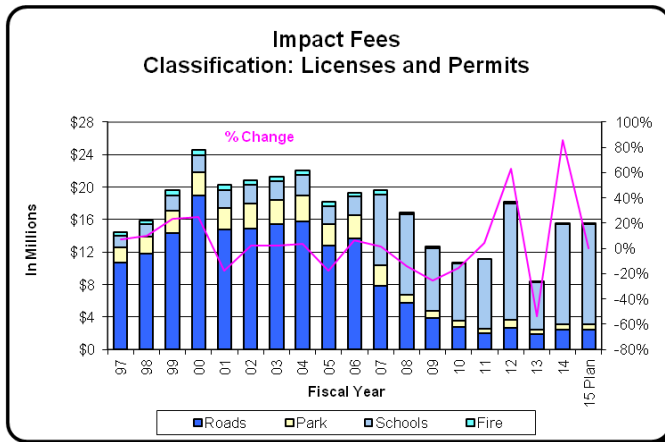
Despite permit activity falling another 28.2% in FY 08 due to the continued backlog of unsold existing and new homes, revenue increased 9.6% due to the full year benefit of the increased fee structure implemented in FY 07. Actual year-end FY 09 revenues fell 27.6% or almost \$3 million from FY 08 revenues, reflecting the weak economy. FY 10 revenue rose 15.4%, reflecting some growth in construction, albeit from low levels. FY 10 actual revenues of \$9.0 million exceeded the FY 10 budget of \$7.0 million. FY 11 revenues were \$9.4 million, a 3.5% 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. The rates returned to FY 11 levels on January 1, 2013. The three month FY 13 reduction is reflected in the adopted budget of \$6.5 million. Revenues are pro-

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jected to increase to \$8.4 million for FY 14 and \$8.6 million for FY 15 due to the continued improvement in the economy and the decrease in the inventory of homes for sale from a high of 15 months a few years ago to the current level of 3.3 months in mid FY 13. The low inventory of homes for sale in recent months has tightened the residential market, helping to drive the increase in property values seen since FY 12. The forecasts are based on the expert judgment of Development Services (formerly Planning and Growth Management) staff regarding projected permitting activity.

Impact 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. The above graph shows the increase starting in FY 07. Impact fee revenue from FY 07 to FY 10 was adversely impacted by a weak real estate market, and a large number of taxpayers either in foreclosure or delinquent on their taxes. Revenue rebounding slightly in FY 11 before showing the strong growth in FY 12, representing a strengthening market and economy. All amounts prior to FY 13 represent actual revenues, while FY 13, FY 14 and FY 15 reflect budgeted amounts and include a 5% statutorily required reduction, which accounts for the values being lower than FY 12 actual revenue. This reduction, plus the fact that the FY 13 budget was based on the FY 12 budget of \$5.7 million, accounts for the apparent decrease. FY 14 and FY 15 growth from FY 13 incorporates the revised projections of building starts. Fees are conservatively estimated by Department of Business and Support Services staff using a forecast of new construction and expert staff judgment.

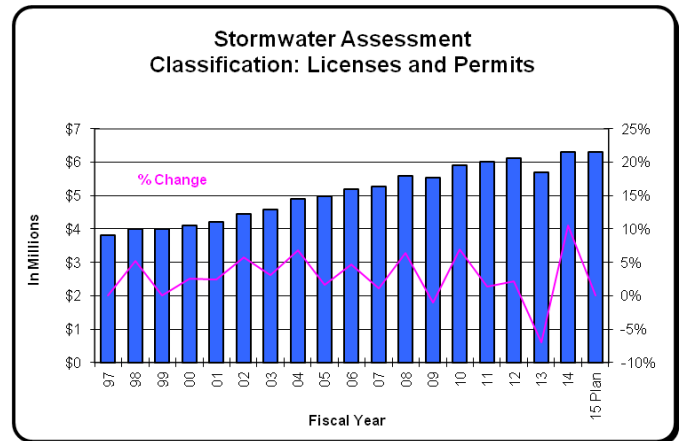
Total impact fee revenues have shown cyclical growth since FY 97, roughly paralleling the building construction market. Not shown,

however, are in-kind contributions provided by some developments in lieu of paying fees. The cost recovery rates for impact fees have dropped substantially since fees were established, declining from 80% when implemented to approximately 12% for FY 09, the most recent year a cost recovery study was completed.

Stormwater Assessments - On June 22, 1989, the Board of County Commissioners of Hillsborough County imposed 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.

On August 15, 1991, the Board set the rates for single family residential and agricultural parcels at \$12 per year. Other residential parcels, such as apartment complexes and condominiums, are assessed \$6 per dwelling unit on the parcel. For non-residential parcels the assessment is \$.01 for each 1.5 square feet of area which cannot absorb water, with a minimum assessment of \$12. These rates have remained unchanged since 1991.

Forecasts are based on Public Works staff judgment and actual property tax roll data.



Intergovernmental Revenues

The County is projected to receive 12.7% of FY 14 revenue from intergovernmental sources such as federal and state grants.

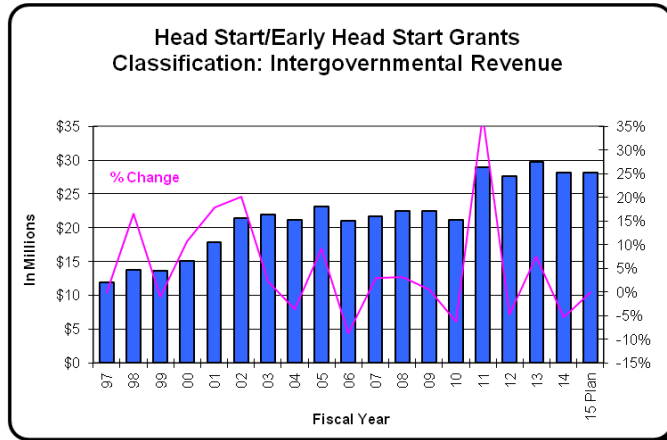
Grants - Major grants received by the county include funding for head start and early head start, children and elderly food programs, anti-drug abuse programs, environmental issues, and Housing and Urban Development grants for community development and housing rental.

The County's largest grants are for the Head Start/Early Head Start Program. This program provides services designed to enhance children's physical, social, emotional and intellectual development.

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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 in an environment of inclusion. The centers are located throughout the County and transportation is provided for all Head Start children. Families receive health, dental, and preventive mental health services and parent involvement opportunities.

As the chart indicates, revenue grew substantially from FY 97 through FY 02 due to cost-of-living adjustments (COLA) and expansion funding. In FY 03 through FY 10, the rate of increase began to slow and annual growth has generally been confined to the COLAs. Strong growth in FY 11 is mainly attributable to additional grant funding received through the American Recovery and Reinvestment Act of 2009 (ARRA). FY 12 actual revenue was slightly below FY 11. FY 13, FY 14 and FY 15 estimates were prepared by the Family and Aging Services Department in consultation with the granting agency, the U.S. Department of Health and Human Services, Region IV Administration for Children and Families. FY 14 and FY 15 estimates reflect the projected impact of federal sequestration.

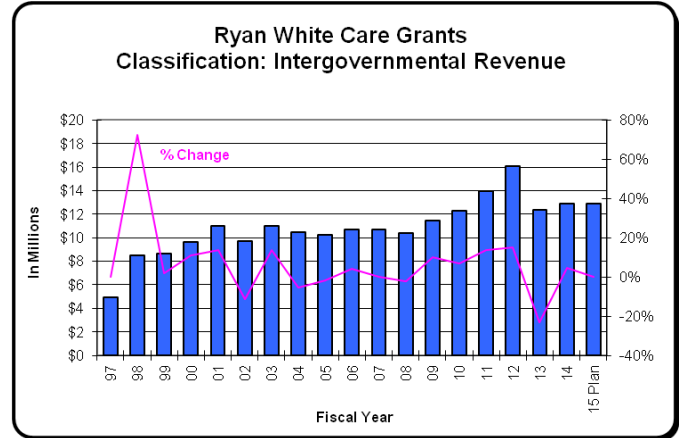


On December 1, 1992, the Hillsborough County Board of County Commissioners was designated as the grantee agency for the Ryan White CARE Act of 1990 for Title I funds to be allocated among service providers for HIV+ individuals in the Tampa-St. Petersburg area, comprised of Hillsborough, Pinellas, Pasco,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

Ryan White grant revenues are subject to federal funds availability, and the estimated revenue for FY13, FY 14 and FY 15 reflect the latest estimates prepared by the Family and Aging Services Department in consultation with the granting agency, the U.S. Department

of Health and Human Services, Region IV, Health Resources and Services Administration.



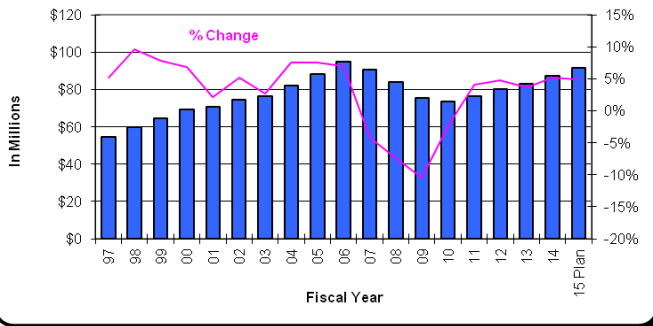
State Shared Revenues - Two State shared revenues are important sources of funding for the County. The *Local Government Half-Cent Sales Tax*¹⁰ has been a major source of revenue for the County since its inception in FY 83. Growth was steady from FY 98 to FY 06, reflecting the strong local economy and associated consumer spending. Strong economic conditions boosted growth above 7% for FY 04, FY 05 and FY 06. The impact of the recession is apparent in FY 08, where revenues declined 7.4% and declined another 10.4% for FY 09. Although revenue began to exceed year ago amounts in late FY 10, half-cent sales tax revenue still fell 2.3% on an annual basis for FY 10. As consumer spending rose with renewed job growth, half-cent sales tax revenue rose 4.0% in FY 11, the first increase in five years. Revenue rose another 4.8% during FY 12.

Participants in the April 19th Revenue Consensus Meeting accepted a slightly above average estimate for sales tax based revenues for year-end FY 13. Estimated year-end FY 13 revenue is 4.1% above FY 12 reflecting a stronger job market and better economic conditions in 2013. The Consensus Meeting accepted a forecast of 4.4% growth for FY 14 and FY 15, a conservative 0.5% below the REC estimate and slightly above DOR's June estimate. More robust economic growth could spark stronger consumer spending than forecast, with the corresponding increase in sales tax revenue.

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

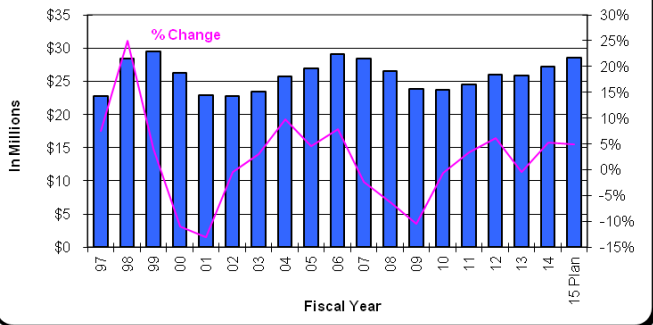
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Local Government 1/2-Cent Sales Tax
Classification: Intergovernmental Revenues



The second important State revenue source is the County Revenue Sharing Program¹¹. Until July 1, 2000 the County received a portion of the State intangibles tax along with a small contribution from the one-cent cigarette tax. As with other State estimates, FY 98 and FY 99 State Revenue Sharing revenues were underestimated. FY 00 included a 25% reduction in the intangibles tax based on a change approved by the Florida Legislature in 1999. In May 2000 the Legislature passed an additional change to State Revenue Sharing. As of July 1, 2000 counties still receive the one-cent cigarette tax but no longer receive any portion of the intangibles tax. In place of the intangibles revenue the Legislature authorized 2.25% of State sales tax revenue be included in State Revenue Sharing. This change further reduced state revenue proceeds, but produced a more stable revenue source over the long term. The change causes State

State Revenue Sharing
Classification: Intergovernmental Revenues



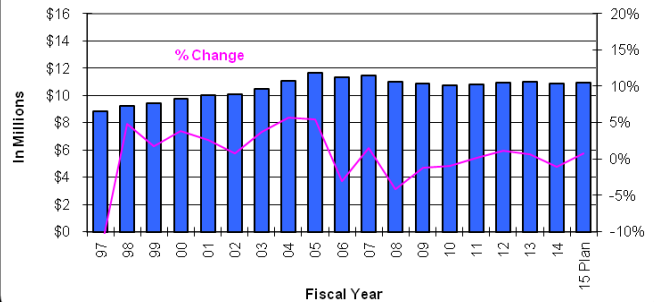
Revenue Sharing projections closely track half-cent sales tax forecasts. In 2004, State legislation related to Article V implementation lowered the share of sales tax shared with counties through revenue sharing by 9.1% effective July 1, 2004. The weakening economy, with its associated impact on sales tax revenue, resulted in reductions in revenue starting in FY 08. The economic recovery is evident in FY 10, when state revenue sharing was less than 1% below FY 09. FY 11 state revenue sharing increased 3.3%, while FY 12 growth was up 6.1%. A slight 0.46 decline from FY 12 actual revenue

is forecast for FY 13, with FY 14 increasing by 5.2% and FY 15 revenue increasing an additional 5.0%. The FY 13 through FY 15 amounts shown in the above graph reflect the statutorily required 5% reduction.

The *Constitutional Fuel Tax*¹² is a two cent per gallon of motor fuel State levy shared only with counties. Eighty percent of the revenue can be used for debt service and is managed by the State Board of Administration. Any remainder of the 80 percent portion not needed for debt service is then distributed to the County for their use in meeting transportation needs. 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 grown steadily from FY 97 to FY 05 before declining and leveling out through FY 12. FY 12 revenues rose 1.18% from FY 11; FY 13 to FY 15 revenue is forecast remain relatively flat.

Constitutional Fuel Tax
Classification: Intergovernmental Revenue



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

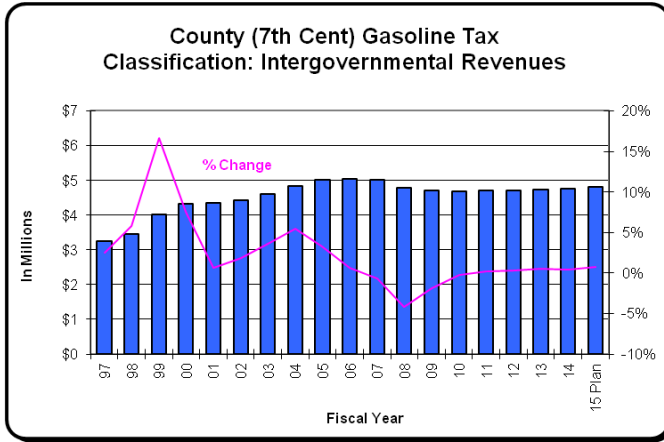
As the associated chart shows, revenues from this tax have grown steadily from FY 97 to FY 06 before leveling out in FY 07 and declining slightly in FY 08 through FY 10. FY 10 revenue was 0.3% below FY 09. FY 11 revenue rose a modest 0.2% amid rising demand and FY 12 revenue grew 0.3% over FY 11 actual revenue as the economy improved. . FY 13 to FY 15 revenue is forecast to be flat.

¹¹ Sections 210.20(2), 212.20(6) and 218.20, Florida Statutes

¹² Section 9(c), Article XII, Florida Constitution

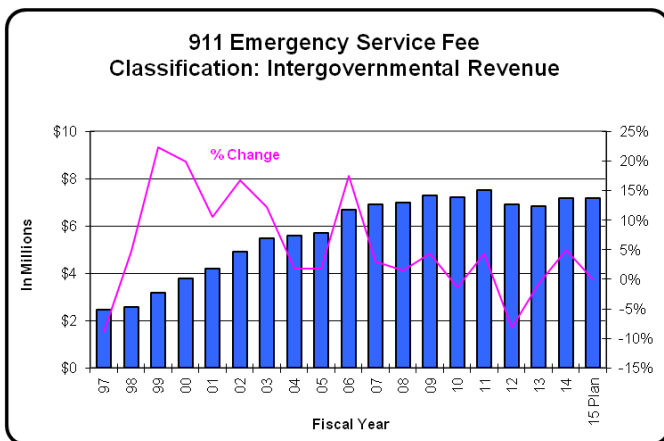
¹³ Section 206.41(1)(b), Florida Statutes

MAJOR COUNTY REVENUES



911 Emergency Service Fee¹⁴ – Prior to FY 09 this revenue was classified by the State of Florida as a charge for service. A change in the Florida Uniform Accounting System required that, beginning with FY 09, the County classify this as intergovernmental revenue. This fee is paid by landline telephone subscribers within Hillsborough County to fund the 911 emergency services program. The monthly rate is 50 cents per access line up to a maximum of 25 lines per account. There was a similar fee imposed by the State of Florida on cellular telephone subscribers to fund the electronic 911 system. Starting in FY 10, accounting for these two fees were required by the State to be consolidated for budget and reporting purposes.

The income from the 911 service fee grew steadily from FY 95 through FY 03. However, in FY 04 the revenue generated by landlines began to decrease as the number of landline telephones declined. This decrease was more than offset by increases in fees generated from cellular telephones as reflected in the constant growth from FY 97 to FY 11. For the same reasons discussed under the Communications Services Tax section, shifts from traditional phone service to non-taxable services like Voice over Internet Protocol (VOIP) negatively impacted FY 12 revenues. FY 13

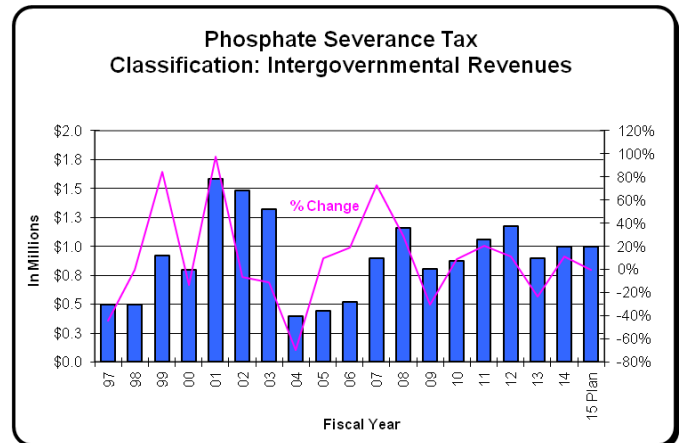


¹⁴ Sections 365.172 - .173, Florida Statutes

revenue is forecast to decline slightly from FY 12, before rebounding in FY 14 and FY 15. The FY 13, FY 14 and FY 15 budgets include the statutorily required 5% reduction to the revenue estimate. Revenue estimates are provided by the 9-1-1 Agency based on staff expert opinion.

Phosphate Severance Tax¹⁵ - The State of Florida levies a tax on phosphate rock mined in the state. The 1982 session of the State Legislature authorized a distribution of 10% of this tax to counties. To receive funds from this source, a county must demonstrate a nexus, direct or indirect, to the phosphate industry. The volatility of the phosphate industry in the late 1980's adversely affected the amount of tax levied; in FY 94 the state permanently reallocated a portion of these taxes to other jurisdictions.

The chart shows this revenue's volatility over the years. Revenue in FY 99 reflected better international market conditions for phosphates and phosphatic fertilizer. In May 2000 the Legislature increased the county share of the tax from 10% to 18%. In FY 04, a major phosphate mining company scaled back operations in Hillsborough County and shifted them to Manatee and Hardee counties. This was a short term shift and revenues returned to near normal in FY 07, and increasing 28.8% in FY 08. FY 09 actual revenues were 30.7% lower than FY 08, reflecting the decrease in the building construction market.



FY 10 actual revenue grew 8.9% from FY 09 levels, increasing 20.6% for FY 11 and 11.2% in FY 12. FY 13 through FY 15 revenues are projected revenues to remain at FY 12 levels. Forecasts are based on Business and Support Services staff judgment and analysis of the number of phosphate mining reviews for the preceding three years.

Charges for Services

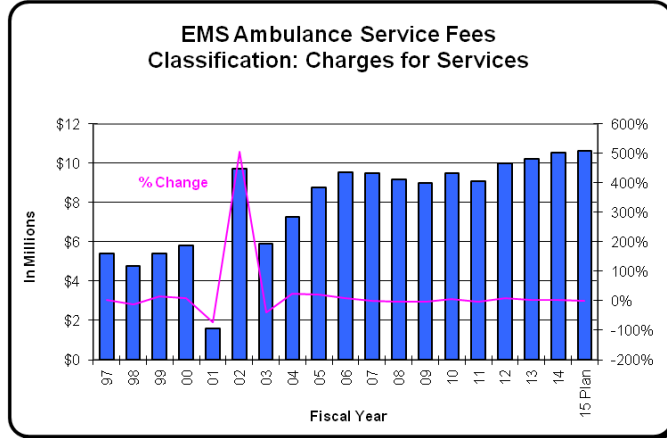
Charges for Services comprise 30.3% of adopted FY 14 budgeted income and include revenues from such services as ambulance transports, water, special recreation programs, sewer service charg-

¹⁵ Section 211.3103, Florida Statutes

MAJOR COUNTY REVENUES

es, internal service charges, fees for housing federal prisoners, and municipal, commercial and franchise solid waste disposal fees. 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.

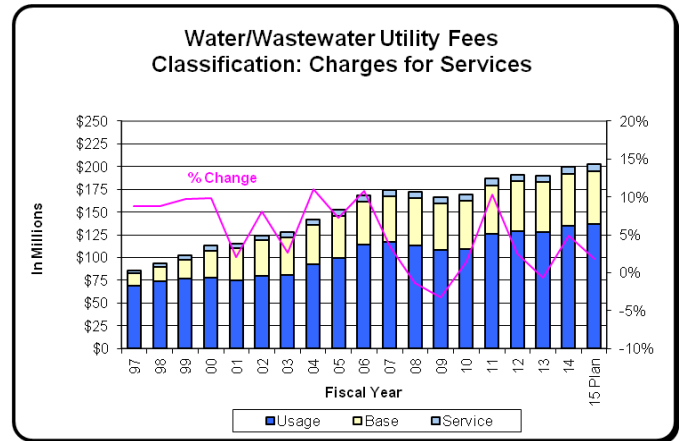
One example of this type of revenue is illustrated by the chart on *EMS Ambulance Service Fees*. As the graph illustrates, these fees have been a steady source of revenue except in FY 01. In FY 99, collections were contracted out and revenue began to rise. However, a problem with the collection vendor in FY 01 caused revenue to decrease substantially for that fiscal year, and rise substantially above the norm in FY 02. County growth accounted for the revenue growth from FY 03 through FY 06, at which time County growth slowed as the economy began its downturn and more service recipients found themselves unable to reimburse the County for transport services.



This decrease is evident from FY 07 through FY 09. Actual FY 10 revenues increased 5.5% from FY 09, while FY 11 revenues declined 4.4% from FY 10. FY 12 revenues increased 10.2% over FY 11. FY 13 revenue is projected to increase 2.4% from FY 12, with stronger growth for FY 14 before slowing again for FY 15. Revenue estimates are provided by the Fire Rescue Department, which 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 last adjusted for indexing on January 1, 2013, resulting in the following rates: a Residential Base Facility Charge for Potable Water of \$8.29, a Residential Base Facility Charge for Wastewater of \$13.39, and a Customer Service Charge of \$3.99. These base charges are in addition to Volumetric Charges, which are tiered as follows: \$.68 for each 1,000 gallons up to 5,000 gallons, \$1.89 for each 1,000 gallons from 5,001 to 15,000 gallons, \$3.16 for each 1,000 gallons from 15,001 to 30,000 gallons, \$4.73 per 1,000 gallons over 30,000 gallons. In addition, customers are charged a Purchased-Water Pass-Through

Charge of \$2.93 per 1,000 gallons. Wastewater billable flow is charged at \$4.31 for each 1,000 gallons.



In order to ensure that rates are sufficient to meet financial needs of the County's Water and Wastewater System, 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, with the exception of 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 desalination plant, which have increased the cost of bulk water purchased.

The Water/Wastewater chart shows that overall revenues from user, base and service charges grew steadily through FY 07, reflecting the impact of growth in the unincorporated area. The troubled real estate market is reflected in the 1.3% revenue decline for FY 08 and the additional 3.2% decline in FY 09 as fewer new homes translated to fewer new connections. FY 10 showed modest growth of 1.5%. Reflecting the improving economy and associate growth in the housing market, FY 11 revenues jumped 10.4% from FY 10. FY 12 had modest growth of 2.5% over FY 11 revenue; while FY 13 projected revenues are nearly flat. Reflecting continued improvement in the housing market, FY 14 revenue is projected to increase 5.1% from FY 13, with FY 15 revenue projected to increase and additional 1.8%. Estimates are based on Public Utilities analysis and expert judgment.

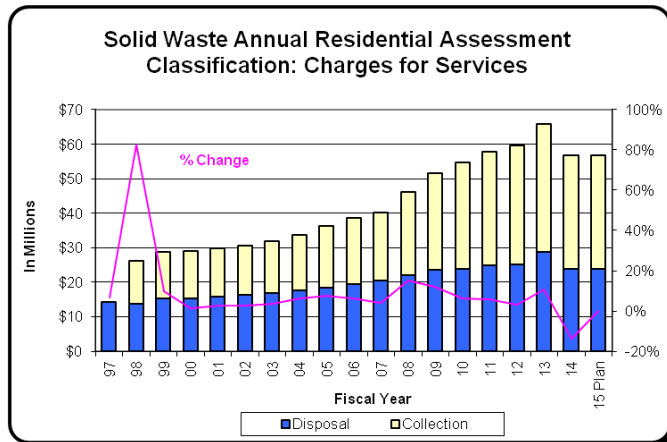
Solid Waste Residential Assessments - These non-ad valorem assessments appear on the ad valorem tax bill, and fund residential solid waste collection and disposal and provide a stable revenue source to pay debt service on Solid Waste Management System bonds. Since FY 98 there have been two separate assessments, a collection assessment and a disposal assessment. Both assessments are collected only in the Unincorporated Area. Solid Waste

MAJOR COUNTY REVENUES

collection and disposal rates are reviewed on a regular basis 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 \$82.08 fee residents previously paid directly to collectors for curbside service. Franchise collectors are now paid directly by the County. Bond covenant requirements dictated that the collection rate increase \$1.21 to \$136.23 starting in FY 12; this increase was offset by a \$1.21 decrease in the disposal assessment as discussed below. Effective January 1, 2013, the collection rate rose to \$148.60. This is the rate used to project FY 14 and FY 15 revenues.

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. Offsetting the \$1.21 increase in the collection rate discussed above, the FY 12 and FY 13 disposal rate was reduced by \$1.21 to \$94.94. On January 1, 2013, the disposal rate was again reduced to \$82.57. This is the rate used to project FY 14 and FY 15 revenues. Refuse originating from non-residential sources is subject to a tipping fee per ton at the time of disposal.



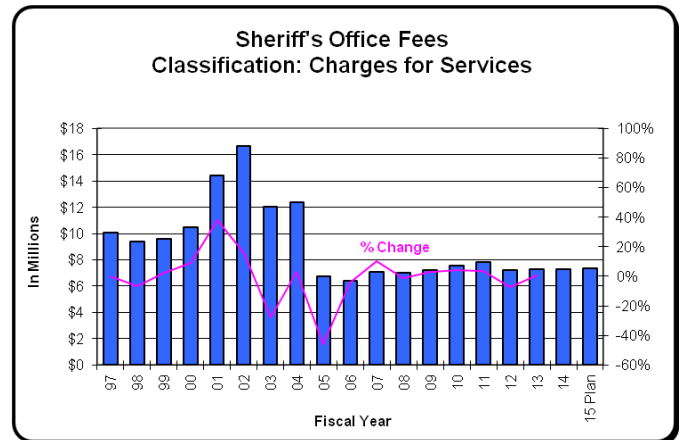
An improving economy helped contribute to revenue growth of 3.0% in FY 12 and of 10.6% projected for FY 13. FY 14 revenue is projected to decline 13.6% while FY 15 revenue is forecast to increase 0.9%. Revenue estimates are provided by the Public Utilities Department based on expert staff judgment and existing property tax rolls.

Sheriff's Office Fees – The majority of these fees are reimbursements for services provided by the Sheriff's Office. For example, the cities reimburse for School Crossing Guards provided by the Sheriff and the School District reimburses half of the costs for the School Resource Deputy program. The largest reimbursement is from the

U.S. Department of Justice for detention of federal inmates awaiting trial.

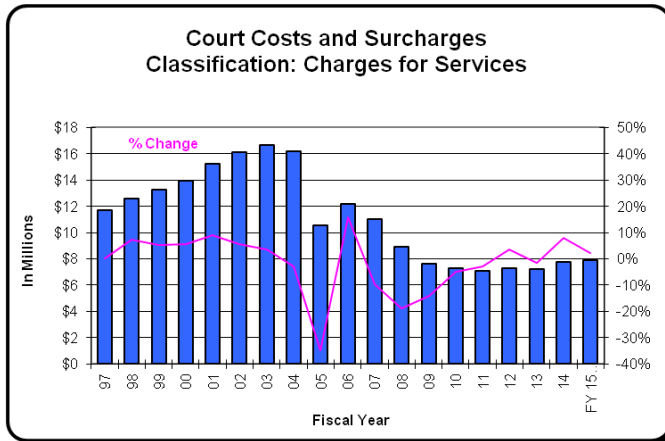
Revenue estimates are provided by the Sheriff's Office based on the estimated cost to provide these services to the outside agencies. The revenue has been consistent over the last eight years, with the exception of FY 01 and FY 02. During those two years, the Hillsborough County Indigent Health Care Program was reimbursing for the cost of Indigent Inmate Healthcare. That reimbursement ceased in FY 03. In FY 05, an apparent drop in Sheriff's Office Fees was due to an accounting change that reclassified revenue received by the Sheriff for housing federal prisoners from Charges for Services to Residual Equity. This reclassification resulted in this revenue no longer being budgeted under the BOCC, but is being remitted to the BOCC at fiscal year end as part of the Sheriff's residual equity. Sheriff's Office Fee revenue estimates are provided by the Sheriff's Office based on the estimated cost to provide these services to the outside agencies, and declined from FY 11 levels by 7.3% in FY 12.

FY 13, FY 14 and FY 15 revenues are projected to be flat over FY 12.



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. However, 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. At that time, 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. The third is a criminal court surcharge used to fund the court innovations, a law library, legal aid, and teen court/juvenile diversion programs.

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The Clerk of the Circuit Court, together with Business and Support Services, develop the estimates for these new fees using expert judgment and 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 weak real estate market, resulted in FY 09 revenues decreasing by 14.2% from FY 08, an additional 4.9% for FY 10, and an additional 2.8% for FY 11. FY 12 showed a modest increase from FY 11, and is projected to remain flat in FY 13. FY 14 and FY 15 estimates provided by the Clerk of the Circuit Court reflect the improving real estate market and associated recording fees.

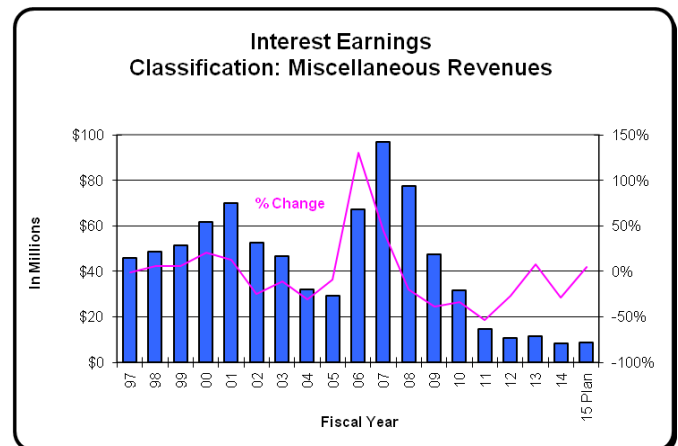
Fines and Forfeitures

Fines and Forfeitures comprise only 0.4% of FY 14 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 loss of \$1.0 million.

Miscellaneous Revenues

Miscellaneous Revenues account for 1.8% of projected FY 14 revenues. As a result of continued low interest rates and the corresponding impact on investment vehicle yields, interest now accounts for less than one-third of the revenues in this category. 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. It also reflects the net change in the fair value of investments, as required to be reported under 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 years' budgets through changes in the fund balance brought forward.

Interest Earnings – Interest revenue is the largest component of Miscellaneous Revenues and affects every county fund. As the chart to the right shows, there is a great deal of fluctuation in interest earnings. The main reasons for this fluctuation are changes in interest rates and changes in investment term structure. The spike in FY 01 was due to short term interest rate increases while the declines from FY 02 through FY 05 were due to short term interest rate decreases. On June 30, 2004 the Federal Reserve Board of Governors (Fed), in response to improving economic growth, began a string of short term interest rates increases. From June 2004 through June 2006 the Fed increased the Federal Funds rate a total of 425 basis points. The Fed made no additional changes until lowering the rate a total of 75 basis points in September and October 2007 in response to worsening mortgage markets and other weaknesses in the economy. Amid fears of recession and financial stress, the Fed aggressively lowered its rate target another 350 basis points through October 2008 in order to stimulate economic activity. As the financial crisis intensified during October and November 2008 and business and consumer confidence hit record lows, the Fed lowered its key rate target to the range of 0.0% to 0.25%. Short term rates dropped to near zero and are projected to remain there through FY 15. These actions, coupled with the maturity of higher yielding County investments and subsequent replacement with low yielding investments - the annual yield on County investments has hovered around 50 basis points since FY 11 - have curtailed interest income since FY 07. Continued weak performance is anticipated to continue through FY 14.



The other component of interest earnings is average daily cash balance. Overall this tended to fluctuate very little from FY 97 through FY 07. Several factors since FY 07 have resulted in a decrease in average daily cash balance through FY 13. These include declining average fund balance estimates due to lower ad valorem revenues anticipated through FY 13 partially offset by increasing sales tax revenues projected in FY 13, FY 14 and FY 15 as previously discussed. These factors, coupled with the previously discussed Fed action to maintain low interest rates will continue to constrain interest earnings through FY 15. Business and Support Services 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

		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned	% Total FY 14
Taxes						
Ad Valorem Taxes	D	\$546,264,260	\$549,796,625	\$579,332,682	\$596,924,479	34.1%
Community Investment Tax	D	95,774,585	99,335,266	104,407,561	109,826,281	6.1%
Indigent Healthcare Surtax	D	95,774,490	99,335,266	104,407,561	109,826,281	6.1%
Local Option Six-Cents Fuel Tax	D	24,578,851	22,730,022	24,660,573	25,221,826	1.5%
Communications Services Tax	D	25,082,249	24,616,042	24,490,993	25,515,401	1.4%
Tourist Development Tax	D	21,032,444	21,000,000	21,630,000	22,278,900	1.3%
Ninth-Cent Gas Tax	D	6,525,433	6,886,069	6,511,154	6,659,342	0.4%
Other Taxes		1,905,304	1,972,377	2,185,839	2,203,430	0.1%
Total Taxes		816,937,616	825,671,667	867,626,363	898,455,940	51.0%
Licenses & Permits						
Building Permits	D	6,237,358	6,611,835	8,408,839	8,617,109	0.5%
Fire Impact Fees		163,300	108,000	144,200	144,200	0.0%
Water/Wastewater Impact Fees		2,834,277	2,106,295	2,379,000	2,379,000	0.1%
School Impact Fees		14,371,412	5,830,000	12,335,000	12,335,000	0.7%
Transportation Impact Fees		2,697,078	1,874,100	2,401,000	2,401,000	0.1%
Parks Impact Fees		944,375	565,473	710,000	710,000	0.0%
Special Assessments - Capital Improvement		22,986,008	23,169,613	23,083,946	23,079,972	1.4%
Special Assessments - Street Lighting		7,854,369	7,838,562	8,149,964	8,190,714	0.5%
Special Assessments - Stormwater		6,127,961	5,700,000	6,300,000	6,300,000	0.4%
Other Licenses & Permits		1,106,615	1,190,210	1,060,958	1,061,003	0.1%
Total Licenses & Permits		65,322,753	54,994,088	64,972,907	65,217,998	3.8%
Intergovernmental Revenue						
<i>State Shared Revenues</i>						
Local Government Half-Cent Sales Tax	D	80,162,987	83,150,858	87,467,704	91,820,338	5.1%
State Revenue Sharing	D	25,964,052	25,845,777	27,200,386	28,564,939	1.6%
Constitutional Fuel Tax	D	10,899,433	10,964,144	10,850,654	10,930,225	0.6%
Shared State Restricted Revenue		9,932,203	9,391,989	9,962,279	9,965,345	0.6%
County Fuel Tax	D	4,718,422	4,742,117	4,764,631	4,799,513	0.3%
Shared State General Revenues		5,583,101	5,952,871	6,816,604	6,816,604	0.4%
Other Intergovernmental Revenues		214,927	25,500	89,550	25,250	0.0%
		137,475,125	140,073,256	147,151,808	152,922,214	8.7%
<i>Intergovernmental Grants</i>						
Head Start/Early Head Start Grant	D	27,628,834	29,703,843	28,142,707	28,142,707	1.7%
Section 8 Housing Grant	D	41,452	0	0	0	0.0%
Ryan White Emergency Relief Grant	D	16,045,807	12,363,620	12,905,461	12,905,461	0.8%
Federal Human Services Grants		3,136,109	3,369,893	4,107,238	3,961,942	0.2%
Community Development Block Grant		11,228,278	5,176,540	5,927,412	5,295,357	0.4%
State Health & Human Svcs Grants		5,227,939	5,032,313	4,503,529	4,425,170	0.3%
Federal Health Grants		3,071,881	3,891,560	3,886,355	3,886,355	0.2%
Fed Economic Environment Grants		6,339,221	3,188,218	1,890,116	1,777,052	0.1%
State Physical Environment Grants		3,448,454	1,793,439	1,807,148	1,807,148	0.1%
Other State Grants		1,665,592	1,908,655	2,598,919	2,546,482	0.2%
Other Federal Grants		25,884,702	4,115,585	3,554,370	4,158,370	0.2%
Local Grants		5,353,565	393,911	190,554	254,854	0.0%
		109,071,834	70,937,577	69,513,809	69,160,898	4.1%
Total Intergovernmental Revenue		246,546,959	211,010,833	216,665,617	222,083,112	12.7%

COUNTY REVENUES BY SOURCE

		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned	% Total FY 14
Charges for Services						
<i>Water/Wastewater Utility Fees</i>						
Water/Wastewater Usage Fees	D	128,595,666	127,646,596	135,204,373	137,703,820	8.0%
Water/Wastewater Base Fees	D	55,309,112	55,080,845	57,090,245	58,136,296	3.4%
Accrued Guaranteed Revenue Fees		7,008,931	6,061,390	6,745,000	6,745,000	0.4%
Customer Monthly Billing Charge	D	7,666,529	7,665,203	7,682,309	7,800,101	0.5%
Other Water/Wastewater Utility Fees		2,914,157	1,825,500	3,091,500	3,091,500	0.2%
		201,494,395	198,279,534	209,813,427	213,476,717	12.3%
<i>Solid Waste Fees</i>						
Solid Waste Residential Assessments	D	59,539,368	65,853,075	56,900,000	57,410,000	3.4%
Solid Waste Tipping Fees		22,994,737	23,212,775	22,731,515	23,015,633	1.3%
Solid Waste Recycling Revenue		17,905,258	18,167,886	19,412,350	19,391,849	1.1%
		100,439,363	107,233,736	99,043,865	99,817,482	5.8%
<i>Other User Fees</i>						
Ambulance Fees	D	9,992,700	10,229,736	10,519,392	10,612,638	0.6%
Court Costs & Surcharges	D	7,313,135	7,193,965	7,761,249	7,924,333	0.5%
Development Services Fees		3,430,011	1,483,519	2,604,184	2,653,559	0.2%
Sheriff's Office Fees	D	7,249,932	7,279,113	7,266,500	7,353,800	0.4%
Public Safety Fees		2,534,624	2,511,916	2,335,150	2,494,969	0.1%
Environment & Physical Resource Fees		2,106,379	3,429,170	1,812,823	1,805,346	0.1%
Transportation Fees		4,212,009	3,869,338	2,311,599	2,100,055	0.1%
Human Services & Recreation Fees		5,860,506	6,448,884	2,259,556	2,259,556	0.1%
Economic Environment Fees		81,907	128,500	128,500	128,500	0.0%
Other User Fees		52,252,403	52,508,910	57,336,091	58,105,136	3.4%
		95,033,606	95,083,051	94,335,044	95,437,892	5.6%
<i>Internal Charges</i>						
Internal Service Charges - Insurance		41,624,403	41,765,926	46,839,569	46,839,569	2.8%
Indirect Administrative Costs		28,077,743	31,148,009	30,376,159	31,084,916	1.8%
Internal Service Charges - Fleet		22,171,973	22,324,332	22,655,720	22,655,720	1.3%
Employee Health Insurance Premiums		14,490,185	18,074,634	11,196,205	12,482,997	0.7%
Insurance & Technology Reimbursements		0	400,000	200,000	200,000	0.0%
		106,364,304	113,712,901	111,267,653	113,263,202	6.5%
Charges for Services Total		503,331,668	514,309,222	514,459,989	521,995,293	30.3%
Fines & Forfeits						
		6,235,694	5,907,438	5,996,690	6,076,253	0.4%
Miscellaneous Revenue						
Water/Wastewater Special Assessments		0	0	0	0	0.0%
Interest	D	10,726,120	11,560,184	8,231,511	8,632,838	0.5%
Other Miscellaneous Revenues		42,475,623	32,949,173	22,590,655	22,597,856	1.3%
Miscellaneous Revenue Total		53,201,743	44,509,357	30,822,166	31,230,694	1.8%
Total Revenue - All Types		\$1,691,576,433	\$1,656,402,605	\$1,700,543,732	\$1,745,059,290	100.0%

Notes:

- (1) Those revenues with a "D" following the title are discussed in more detail in the narrative prior to this table.
- (2) Schedule excludes non-operating revenues which include fund balance, transfers, debt proceeds and residual equity.

COUNTY REVENUES BY DEPARTMENT / AGENCY

	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
BOARD OF COUNTY COMMISSIONERS	\$1,055,788,955	\$1,056,451,894	\$1,105,491,807	\$1,142,659,137
COUNTY ATTORNEY	589,196	444,000	445,000	445,000
COUNTY ADMINISTRATOR				
Affordable Housing	16,994,237	7,119,330	8,257,528	7,512,409
Aging Services	25			
Animal Services	2,809,674	2,859,588	2,707,862	2,707,862
Business and Support Services	1,043,868	1,288,045	401,000	401,000
Children's Services	(15,357)	0	0	0
Client and Liaison Services	1,916,871	(357,305)	0	0
Code Enforcement	2,023,197	1,486,462	2,217,064	2,217,064
Communications and Digital Media Services	137,343	119,378	130,436	130,436
Development Services	10,484,127	8,696,429	11,924,272	12,206,503
Economic Development	113,895	219,518	217,952	217,952
Emergency Management	330,965	0	0	0
Emergency Telephone (911)	6,901,811	6,847,148	7,188,084	7,188,084
Equal Opportunity Administrator	56,208	0	0	0
Extension Services	116,101	143,910	142,710	142,710
Facilities Management Services	(16)	1,120,000	1,245,027	1,245,027
Family and Aging Services	60,528,510	59,368,985	57,197,406	56,759,503
Fire Rescue	12,644,998	12,292,204	12,748,013	12,994,362
Fiscal & Support Services - Public Services Team	3,407,724	7,339,483	0	0
Fleet Management	29,089,822	32,940,836	31,351,459	32,060,216
Government Services Administration	392,721	460,010	424,393	466,860
Health and Social Services	(29,437)	0	0	0
Housing and Code Enforcement (Closed)	1,521,933	0	0	0
Human Resources	6,464	0	0	0
Information Technology Services	0	1,380	1,488	1,440
Library Services	1,762,774	1,808,539	1,885,016	1,891,316
Medical Examiner	159,162	120,900	141,500	141,500
Parks, Recreation and Conservation	4,178,119	4,104,896	3,615,383	3,615,383
Public Utilities Department	320,781,584	322,355,589	325,661,472	330,098,952
Public Works	3,898,906	4,776,655	1,753,748	1,768,734
Real Estate and Facilities Services	4,605,953	755,990	600,294	600,576
Strategic Planning	0	0	890,010	838,073
TOTAL COUNTY ADMINISTRATOR	485,862,182	475,867,970	470,702,117	475,205,962
ELECTED OFFICIALS				
Sheriff's Office	10,305,335	9,508,994	9,303,275	9,390,580
State Attorney (Part I)	248	0	0	0
State Attorney (Victims' Assistance)	181,870	225,000	195,500	195,500
Supervisor of Elections	180,412	75,344	67,900	949,535
Tax Collector	41,443	67,000	30,800	30,800
TOTAL ELECTED OFFICIALS	10,709,308	9,876,338	9,597,475	10,566,415

COUNTY REVENUES BY DEPARTMENT / AGENCY

	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
JUDICIAL BRANCH	2,238,560	185,172	615,019	613,559
BOARDS, COMMISSIONS & AGENCIES				
Civil Service Board	181,347	245,282	241,918	240,100
Environmental Protection Commission	5,656,004	5,326,461	5,219,398	5,224,398
Law Library	46,869	51,739	48,895	48,900
Metropolitan Planning Organization	2,169,195	2,254,603	1,764,236	2,363,736
Planning Commission	320,446	386,500	389,620	389,620
Value Adjustment Board	191,063	200,145	193,129	193,129
TOTAL BOARDS, COMMISSIONS & AGENCIES	8,564,924	8,464,730	7,857,196	8,459,883
NON-DEPARTMENTAL				
Capital Improvement Program	23,343,728	0	0	0
Debt Service	18,813,928	19,257,360	18,818,624	18,917,871
Governmental Agencies	37,000	37,000	37,000	37,000
Non-Departmental Allotments ²	85,628,652	85,818,141	86,979,494	88,154,263
Non-Profits				
TOTAL NON-DEPARTMENTAL	127,823,308	105,112,501	105,835,118	107,109,134
TOTAL REVENUE	\$1,691,576,433	\$1,656,402,605	\$1,700,543,732	\$1,745,059,090

Notes:

- (1) Schedule excludes non-operating revenues which include fund balance, transfers, debt proceeds and residual equity.
(2) Non-departmental allotment revenue reflects internal service fund charges to other funds.

MILLAGE COMPARISON

	FY 12		FY 13	
	ADOPTED		ADOPTED	
	MILLAGE	LEVY	MILLAGE	LEVY
COUNTYWIDE				
OPERATING				
General Revenue Fund	5.7391	\$356,403,108	5.7374	\$347,592,761
TOTAL OPERATING	5.7391	356,403,108	5.7374	347,592,761
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	3,765,154	0.0604	3,673,046
TOTAL DEBT	0.0604	3,765,154	0.0604	3,673,046
TOTAL OPERATING & DEBT	5.7995	360,168,262	5.7978	351,265,807
NON COUNTYWIDE				
OPERATING				
General Purpose MSTU	4.3745	166,911,034	4.3745	162,288,911
Library Services	0.5583	33,313,287	0.5583	32,511,436
TOTAL OPERATING	4.9328	200,224,321	4.9328	194,800,347
DEBT SERVICE				
Parks & Recreation Bonds	0.0259	988,226	0.0259	960,860
TOTAL OPERATING & DEBT	4.9587	201,212,547	4.9587	195,761,207
TOTAL BOCC	10.7582	\$561,380,809	10.7565	\$547,027,014

TAXABLE PROPERTY VALUES		
	FY 12	FY 13
COUNTYWIDE		
Value of Existing Property	\$61,520,175,624	\$59,943,322,723
Value of New Construction	580,695,319	640,349,540
Total Taxable Value	\$62,100,870,943	\$60,583,672,263
ELAPP DEBT SERVICE		
Value of ELAPP Property	\$62,336,980,209	\$60,812,026,614
Total Taxable Value	\$62,336,980,209	\$60,812,026,614
UNINCORPORATED(MSTU)		
Value of Existing Property	\$37,795,186,944	\$36,676,263,173
Value of New Construction	360,267,135	422,584,839
Total Taxable Value	\$38,155,454,079	\$37,098,848,012
SPECIAL LIBRARY DISTRICT		
Value of Existing Property	\$59,098,173,463	\$57,610,846,628
Value of New Construction	570,977,252	622,067,709
Total Taxable Value	\$59,669,150,715	\$58,232,914,337

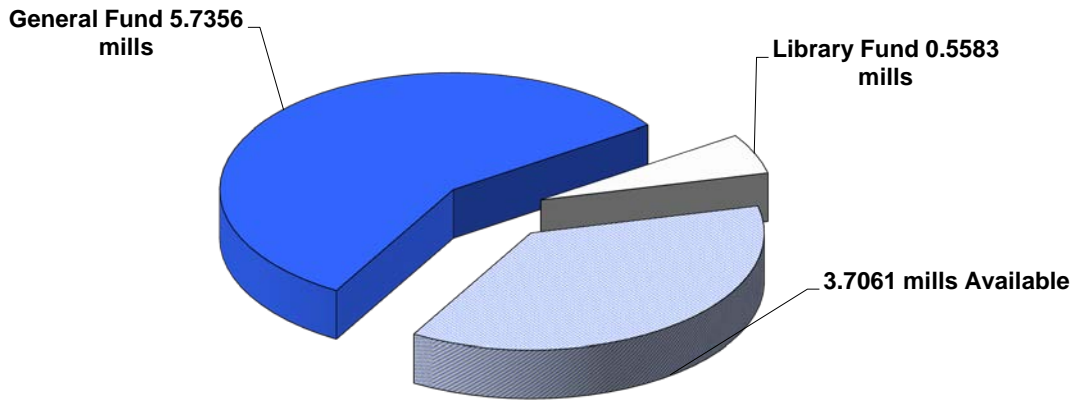
MILLAGE COMPARISON

	<u>FY 14</u>		<u>FY 15</u>	
	<u>ADOPTED</u>		<u>PLANNED</u>	
	MILLAGE	LEVY	MILLAGE	LEVY
COUNTYWIDE				
OPERATING				
General Revenue Fund	5.7356	\$366,186,409	5.7356	\$376,879,052
TOTAL OPERATING	<u>5.7356</u>	<u>366,186,409</u>	<u>5.7356</u>	<u>376,879,052</u>
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	3,871,633	0.0604	3,930,651
TOTAL DEBT	<u>0.0604</u>	<u>3,871,633</u>	<u>0.0604</u>	<u>3,930,651</u>
TOTAL OPERATING & DEBT	<u><u>5.7960</u></u>	<u><u>370,058,042</u></u>	<u><u>5.7960</u></u>	<u><u>380,809,703</u></u>
NON COUNTYWIDE				
OPERATING				
General Purpose MSTU	4.3745	170,049,043	4.3745	175,713,377
Library Services	0.5583	34,290,692	0.5583	35,322,499
TOTAL OPERATING	<u>4.9328</u>	<u>204,339,735</u>	<u>4.9328</u>	<u>211,035,876</u>
DEBT SERVICE				
Parks & Recreation Bonds	0.0259	1,006,805	0.0259	1,040,342
TOTAL OPERATING & DEBT	<u>4.9587</u>	<u>205,346,540</u>	<u>4.9587</u>	<u>212,076,218</u>
TOTAL BOCC	<u>10.7547</u>	<u>\$575,404,582</u>	<u>10.7547</u>	<u>\$592,885,921</u>

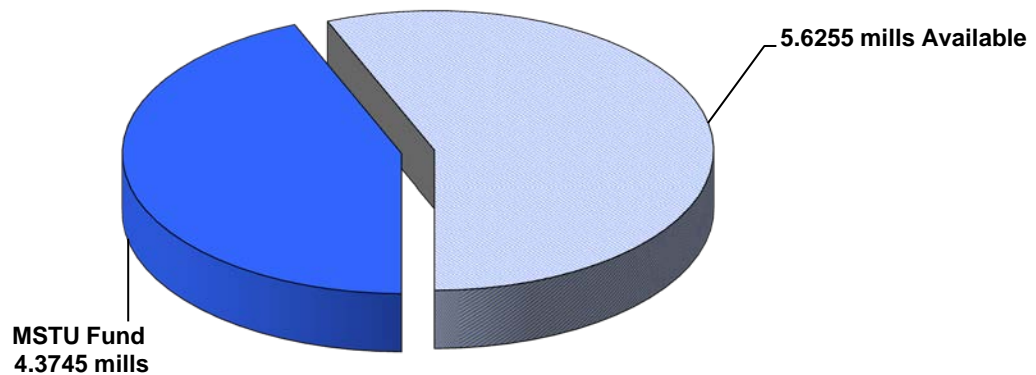
TAXABLE PROPERTY VALUES		
	FY 14	FY 15
COUNTYWIDE		
Value of Existing Property	\$62,895,128,441	\$64,884,870,976
Value of New Construction	949,353,218	823,869,547
Total Taxable Value	<u>\$63,844,481,659</u>	<u>\$65,708,740,523</u>
ELAPP DEBT SERVICE		
Value of ELAPP Property	\$64,099,889,092	\$65,077,007,300
Total Taxable Value	<u>\$64,099,889,092</u>	<u>\$65,077,007,300</u>
UNINCORPORATED(MSTU)		
Value of Existing Property	\$38,239,962,559	\$39,618,461,981
Value of New Construction	632,832,767	549,186,157
Total Taxable Value	<u>\$38,872,795,326</u>	<u>\$40,167,648,138</u>
SPECIAL LIBRARY DISTRICT		
Value of Existing Property	\$60,477,103,556	\$62,449,834,220
Value of New Construction	942,727,814	818,119,876
Total Taxable Value	<u>\$61,419,831,370</u>	<u>\$63,267,954,096</u>

MILLAGE COMPARISON

Hillsborough County's Use of the Countywide 10-mill Cap FY 14

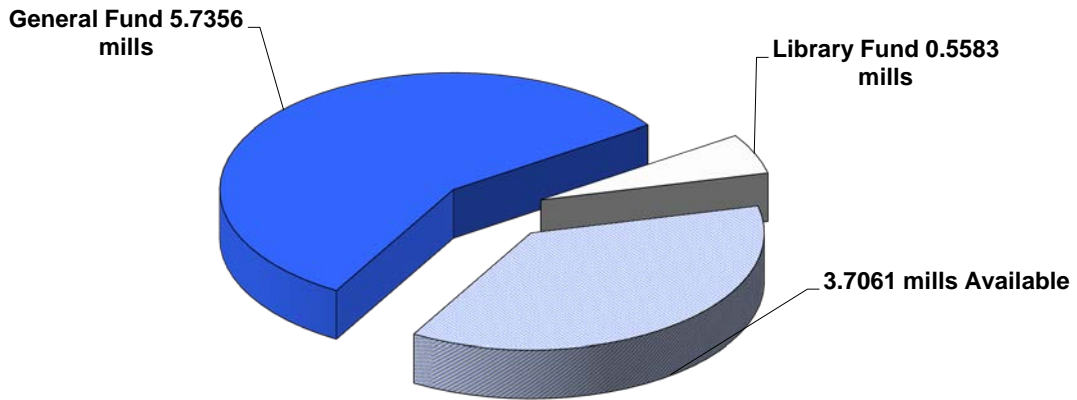


Hillsborough County's Use of the Unincorporated Area 10-mill Cap FY 14

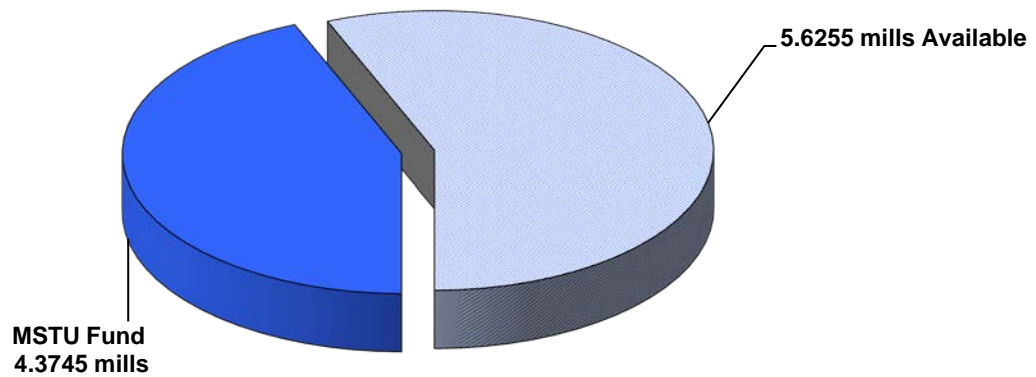


MILLAGE COMPARISON

Hillsborough County's Use of the Countywide 10-mill Cap FY 15



Hillsborough County's Use of the Unincorporated Area 10-mill Cap FY 15



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
<hr/>	
Equals Taxable Value of Property	\$115,000
Divide the Taxable Value of Property by \$1,000	\$115
Multiply \$115 by the FY 14 adopted countywide millage rate	5.7356
Equals the amount of countywide property tax levied on property	\$659.59

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 House Bill 1B which mandated in FY 08 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 mandates 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.

BASIC INFORMATION ON PROPERTY TAXES

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.

CALCULATION OF THE ESTIMATED AGGREGATE ROLLED-BACK RATE ¹

Amount of Property Taxes Collected in the Previous Year for the General Revenue Fund, MSTU, and Library District Less Payments to Tax Increment Financing Districts = \$534,510,184

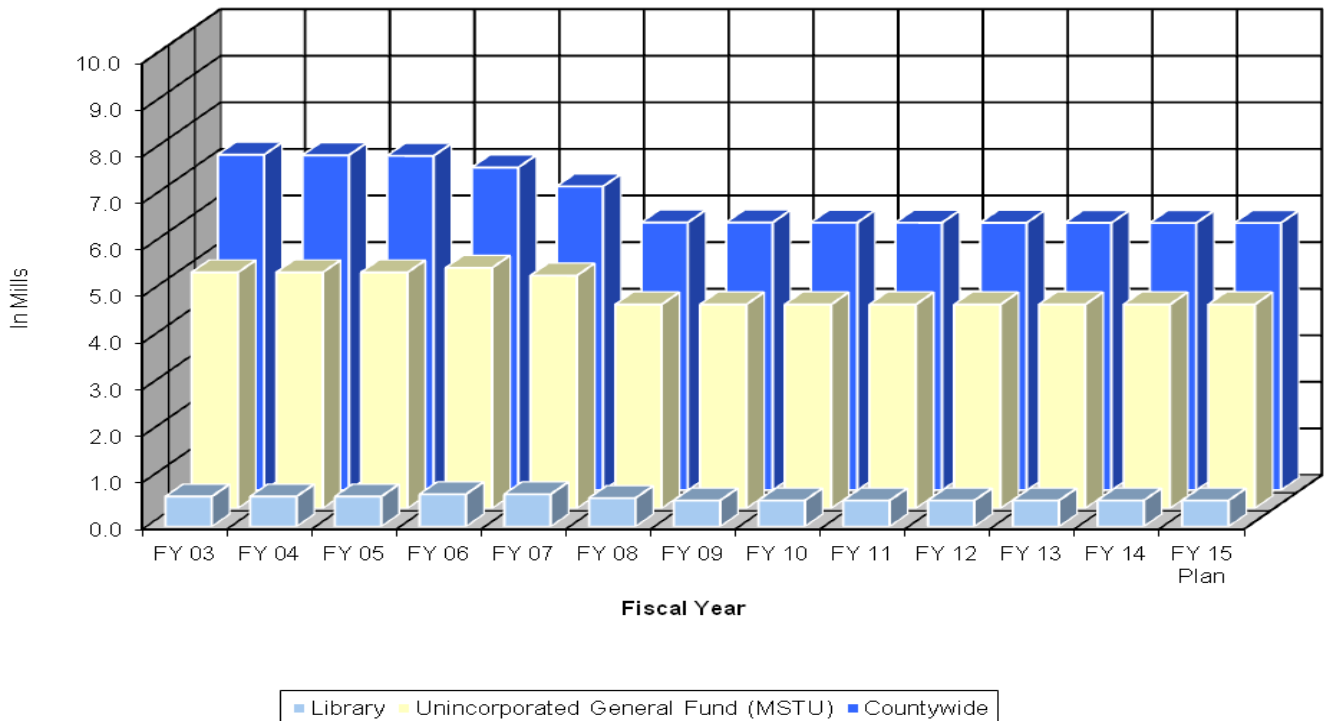
Divided by

Amount of Taxable Value of Countywide Property Less New Construction and Less Dedicated Tax Increment Values in the Current Year = \$61,296,132,479

The result of this calculation is the Aggregate Rolled-Back Rate of 8.7201 Mills or \$8.72 per \$1,000 of Taxable Value

HILLSBOROUGH COUNTY AD VALOREM OPERATING MILLAGES

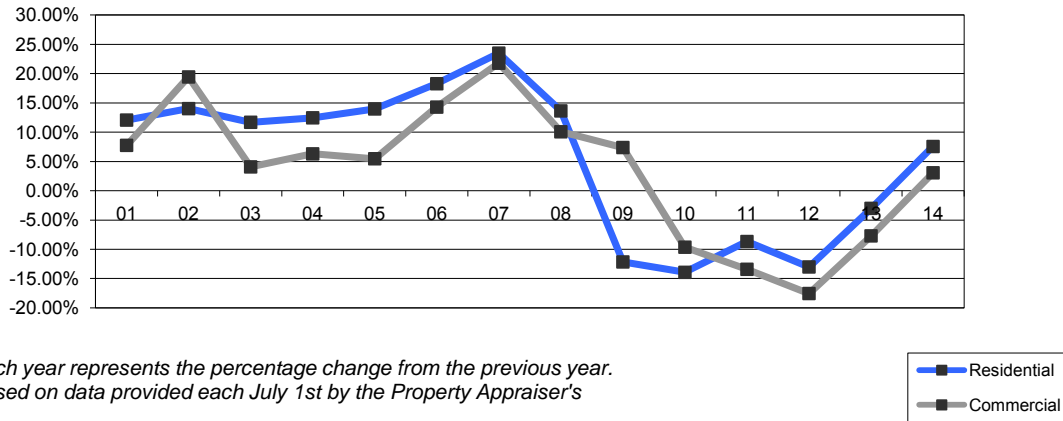
The FY 14 Countywide millage decreased by .0018 mills from FY 13.
The FY 15 millage reflects no change from FY 14.



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. The example above incorporates changes to calculating the aggregate rolled back rate resulting from voter approval of Amendment One in January 2008.

CHANGES IN TAXABLE VALUES BY PROPERTY CLASSIFICATION

**Percentage Change in Property Value Growth
Single Family Residential and Commercial**

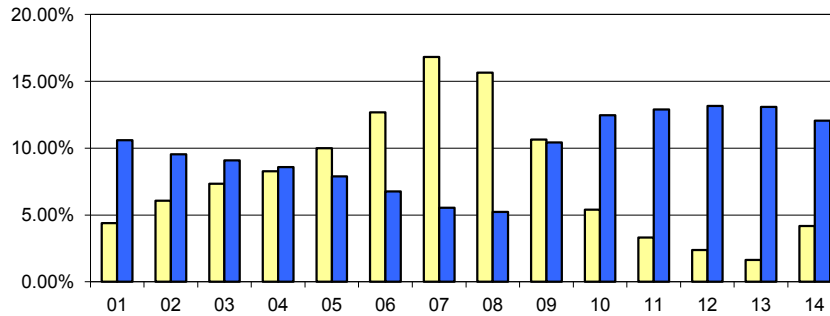


Property Value Changes by Fiscal Year

	Single Family Residential	Percent Change	Other Residential	Percent Change	Commercial Property	Percent Change
FY 01	16,014,033,679	12.07%	4,949,637,164	14.65%	7,251,847,484	7.75%
FY 02	18,259,923,201	14.02%	5,549,428,379	12.12%	8,661,193,865	19.43%
FY 03	20,394,688,550	11.69%	6,374,044,430	14.86%	9,013,883,894	4.07%
FY 04	22,934,737,007	12.45%	6,793,625,845	6.58%	9,581,626,323	6.30%
FY 05	26,138,770,886	13.97%	7,873,449,051	15.89%	10,104,938,385	5.46%
FY 06	30,915,682,246	18.28%	9,450,610,601	20.03%	11,548,275,836	14.28%
FY 07	38,181,151,543	23.50%	12,001,265,292	26.99%	14,063,864,736	21.78%
FY 08	43,386,629,568	13.63%	13,681,720,036	14.00%	15,479,774,389	10.07%
FY 09	38,109,677,299	-12.16%	13,777,882,807	14.80%	16,622,293,677	7.38%
FY 10	32,798,589,745	-13.94%	10,777,667,774	-21.78%	15,019,620,709	-9.64%
FY 11	29,953,253,770	-8.68%	8,471,705,956	-21.40%	13,004,472,215	-13.42%
FY 12	28,528,801,337	-13.02%	8,319,781,336	-22.81%	12,382,858,678	-17.56%
FY 13	27,669,609,104	-3.01%	8,178,200,222	-3.46%	12,001,773,800	-7.71%
FY 14	29,759,828,385	7.55%	8,834,123,507	8.02%	12,369,456,398	3.06%
	Industrial Property	Percent Change	All Others	Percent Change	Total	Percent Change
FY 01	1,873,696,959	6.91%	1,678,329,130	-3.16%	31,767,544,416	10.22%
FY 02	2,339,075,767	24.84%	1,855,856,417	10.58%	36,665,477,629	15.42%
FY 03	2,429,922,656	3.88%	2,083,127,082	12.25%	40,295,666,612	9.90%
FY 04	2,710,479,291	11.55%	2,160,187,908	3.70%	44,180,656,374	9.64%
FY 05	2,993,070,247	10.43%	2,123,812,544	-1.68%	49,234,041,113	11.44%
FY 06	3,341,283,872	11.63%	2,408,233,519	13.39%	57,664,086,074	17.12%
FY 07	4,220,918,748	26.33%	2,916,843,920	21.12%	71,384,044,239	23.79%
FY 08	4,646,865,076	10.09%	3,260,681,228	11.79%	80,455,670,297	12.71%
FY 09	4,835,110,396	4.05%	3,061,497,599	-6.11%	76,406,461,778	-5.03%
FY 10	4,558,538,544	-5.72%	2,638,311,645	-13.82%	65,792,728,417	-13.89%
FY 11	3,994,332,744	-12.38%	2,258,313,613	-14.40%	57,682,078,298	-12.33%
FY 12	3,790,689,960	-5.10%	2,139,229,808	-5.27%	55,161,361,119	-4.37%
FY 13	3,629,873,686	-4.24%	2,091,759,025	-2.22%	53,571,215,837	-2.88%
FY 14	3,686,015,706	1.55%	2,142,673,418	2.43%	56,792,097,414	6.01%

MAJOR TAX EXEMPTIONS AS A PERCENTAGE OF PROPERTY VALUES

Homestead & "Save Our Homes" Exemptions as a Percentage of Property Values



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

■ Save Our Homes
■ Homestead

Exemption Percentages by Fiscal Year

	Homestead Exemption	Percent Value	Save Our Homes Capped Value	Percent Value	Total Just Value
FY 01	5,607,405,231	10.59%	2,326,873,676	4.39%	52,973,587,748
FY 02	5,779,692,739	9.55%	3,676,013,568	6.07%	60,544,259,230
FY 03	6,050,603,029	9.08%	4,892,551,853	7.34%	66,634,913,844
FY 04	6,232,289,649	8.59%	6,007,667,195	8.28%	72,567,375,597
FY 05	6,368,801,924	7.90%	8,052,535,399	9.99%	80,616,025,668
FY 06	6,485,566,862	6.77%	12,150,844,977	12.68%	95,836,796,083
FY 07	6,624,674,302	5.53%	20,163,626,163	16.83%	119,776,510,189
FY 08	6,808,035,527	5.23%	20,353,986,976	15.64%	130,134,318,243
FY 09	13,164,111,107	10.43%	13,449,284,468	10.65%	126,272,071,232
FY 10	13,272,349,483	12.47%	5,741,024,515	5.39%	106,437,479,757
FY 11	12,060,696,636	12.89%	3,095,016,986	3.31%	93,536,916,919
FY 12	11,691,712,610	13.16%	2,115,377,944	2.38%	88,874,185,134
FY 13	11,331,635,284	13.08%	1,424,903,045	1.64%	86,627,296,537
FY 14	11,211,929,982	12.05%	3,886,149,714	4.18%	93,048,519,146
	Governmental Exemption	Percent Value	Institutional Exemption	Percent Value	Total Just Value
FY 01	4,177,347,947	7.89%	1,870,241,043	3.53%	52,973,587,748
FY 02	5,030,944,798	8.31%	1,944,261,140	3.21%	60,544,259,230
FY 03	5,748,348,033	8.63%	2,137,548,638	3.21%	66,634,913,844
FY 04	6,070,710,125	8.37%	2,310,504,198	3.18%	72,567,375,597
FY 05	6,393,756,217	7.93%	2,458,348,568	3.05%	80,616,025,668
FY 06	7,533,544,648	7.86%	3,091,491,665	3.23%	95,836,796,083
FY 07	8,471,291,561	7.07%	3,409,197,015	2.85%	119,776,510,189
FY 08	8,565,739,625	6.58%	3,484,187,822	2.68%	130,134,318,243
FY 09	9,158,454,504	7.25%	3,685,045,431	2.92%	126,272,071,232
FY 10	8,355,520,371	7.85%	3,447,058,024	3.24%	106,437,479,757
FY 11	7,546,502,188	8.07%	3,090,445,552	3.30%	93,536,916,919
FY 12	7,287,453,720	8.20%	2,979,434,475	3.35%	88,874,185,134
FY 13	7,390,147,182	8.53%	3,070,061,016	3.54%	86,627,296,537
FY 14	7,491,569,124	8.05%	3,237,801,671	3.48%	93,048,519,146

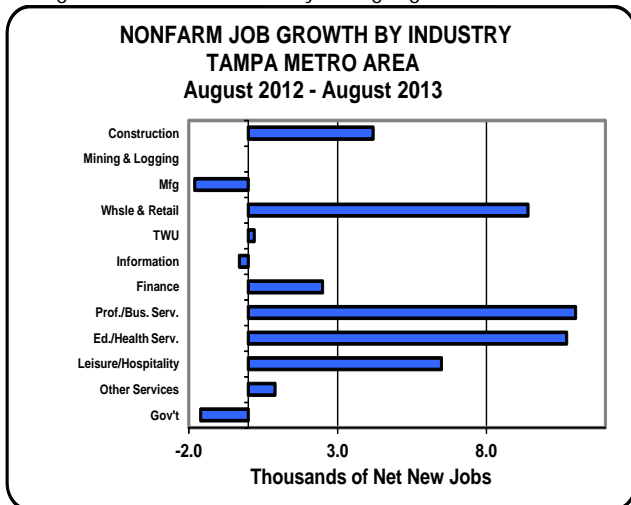
**IMPACT OF LOCAL TAXES ON A FAMILY IN THE UNINCORPORATED
AREA OF HILLSBOROUGH COUNTY WITH A HOUSE ASSESSED
AT \$165,000, LESS \$50,000 IN HOMESTEAD EXEMPTIONS
(\$115,000 TAXABLE VALUE)**

	FY 09	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15 Planned
TAXES LEVIED COUNTYWIDE							
BOCC - General Fund	\$660.55	\$660.36	\$660.18	\$660.00	\$659.80	\$659.59	\$659.59
BOCC - General Obligation Debt	6.95	6.95	6.95	6.95	6.95	6.95	6.95
Southwest Florida Water Mgmt District **	44.46	44.46	43.36	45.17	45.17	43.91	\$43.91
School Board (incl. General Oblig. Debt)*	1,088.78	1,076.88	1,062.88	1,107.82	1,102.78	1,076.60	\$1,076.60
Children's Board *	57.50	57.50	57.50	57.50	57.50	55.52	\$55.52
Port Authority*	22.43	22.14	21.85	21.85	21.28	20.13	\$20.13
TOTAL COUNTYWIDE TAXES	\$1,880.66	\$1,868.29	\$1,852.71	\$1,899.28	\$1,893.47	\$1,862.69	\$1,862.69
TAXES LEVIED WITHIN SPECIFIC AREAS							
Library District	\$64.20	\$64.20	\$64.20	\$64.20	\$64.20	\$64.20	\$64.20
Municipal Services Taxing Unit (MSTU) **	503.07	503.07	503.07	503.07	503.07	503.07	503.07
MSTU Parks General Obligation Debt **	2.98	2.98	2.98	2.98	2.98	2.98	2.98
Hillsborough Area Regional Transit*	53.84	53.84	53.84	57.50	57.50	57.50	\$57.50
Hillsborough River Basin*+	29.29	27.84	26.45	0.00	0.00	0.00	0.00
TOTAL TAXES WITHIN SPECIFIC AREAS	\$653.38	\$651.94	\$650.54	\$627.75	\$627.75	\$627.75	\$627.75
TOTAL AD VALOREM TAXES	\$2,534.04	\$2,520.22	\$2,503.26	\$2,527.04	\$2,521.22	\$2,490.44	\$2,490.44
\$ change from preceding year:	N/A	(\$13.82)	(\$16.97)	\$23.78	(\$5.81)	(\$30.78)	\$0.00
% change from preceding year:	Not Avail.	(0.5%)	(0.7%)	0.9%	(0.2%)	(1.2%)	0.0%
Notes:							
* Not a tax levy, assessment, or fee of the Hillsborough County Board of County Commissioners							
** 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.

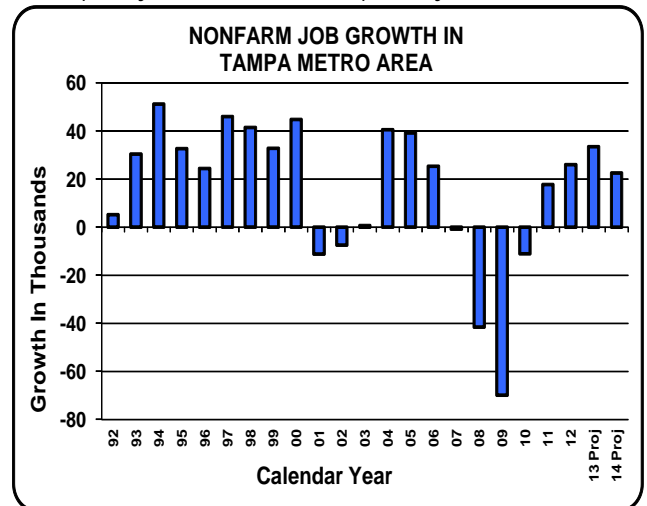
US economic growth rose to 2.5% in the second quarter of 2013 after slow growth of 0.1% in the fourth quarter of 2012 and 1.2% in the first quarter of 2013. Growth has been steady but slow since 2011. The negative impact of federal fiscal policy uncertainty and the federal sequestration slowed growth in late 2012 and early 2013, but job growth and income growth supported consumer spending. Higher growth in mid-2013 is now threatened by renewed fiscal policy uncertainty and a federal government shutdown in October 2013. Regular economic data are not being produced during the shutdown and further cloud projections of future growth. Analysts agree that a shutdown lasting beyond October may result in significant negative impacts on the economy. The Federal Reserve's continued commitment to low interest rates combined with strong business profits and balance sheets will provide ongoing support to housing markets, business investment and job markets. Under this scenario Economy.com is forecasting 2013 growth of 1.6% followed by stronger growth of 3.1% in 2014.



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

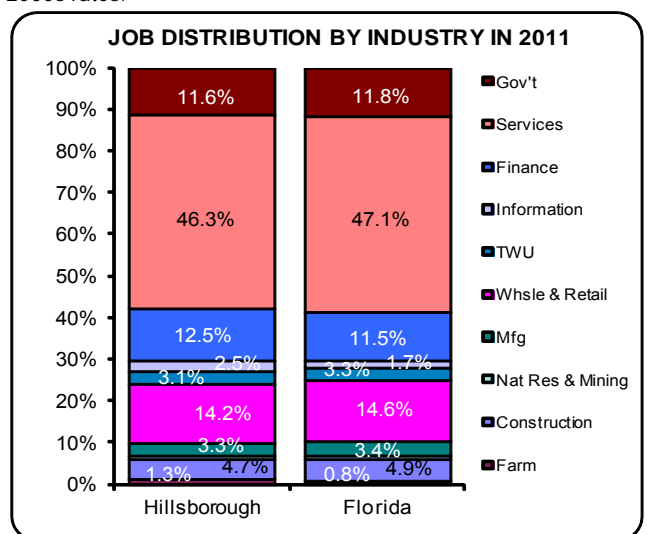
Despite continuing policy uncertainty, growth, albeit slow growth, has continued. Tampa Metropolitan Area job growth has accelerated during 2013. August 2012 to August 2013 job gains totaled 41,700, the largest gain since September 2005. Professional and Business Services, Retail Trade, Education and Health Services, and Leisure and Hospitality led job growth while manufacturing, information and government jobs remained weak. Improving real estate markets supported construction jobs growth. Metro Tampa's August job gains topped all other Florida metropolitan areas and accounted for one-third of all statewide job gains of 126,200. Metro Tampa job gains ranked 11th highest among the United States' 372 metro areas. Metro Tampa's August 3.62% job growth rate outpaced the US rate of 1.65% and the Florida growth rate of 1.71%. While Metro Tampa has regained

99,100 jobs since the low point of January 2010, it is still 58,400 jobs below the pre-recession peak of December 2006. The University of Central Florida forecasts 1.9% and 2.6% job growth for Tampa Bay in 2014 and 2015 respectively.



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

Since August 2011 Hillsborough County's unemployment rate has matched or dipped slightly below the State's rate. That rate exceeded the State's rate during most of September 2009 to July 2011. Hillsborough County's August 2013 rate is 6.7%, compared to 8.8% in August 2012. This improvement has occurred even as the labor force has increased in size. Hillsborough County's rate peaked at 12.0% in January 2010. More improvement is needed as the unemployment rate still remains high compared to mid-2000s rates.



Note: TWU = Transportation, Warehousing & Utilities

Source: BEA, Regional Economic Information System (REIS)

Long-term job growth in Metro Tampa, and, indeed, Florida and the nation, is concentrated in services industries. In 2011 services industries accounted for about 46% to 47% of existing jobs in Hillsborough County and Florida. Services industries include high wage industries such as finance, insurance, legal services,

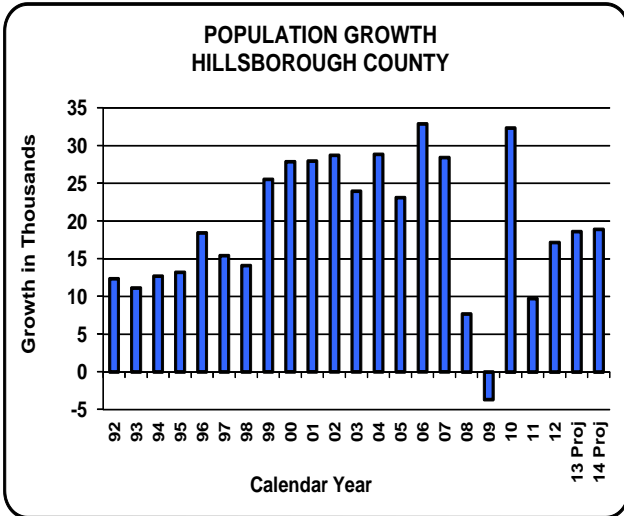
ECONOMIC INDICATORS

engineering services, computer design, and health. Wholesale and retail trade accounted for about 14.5% of all jobs. Most of Hillsborough's ten largest employers in 2012 are government, retail or health related.

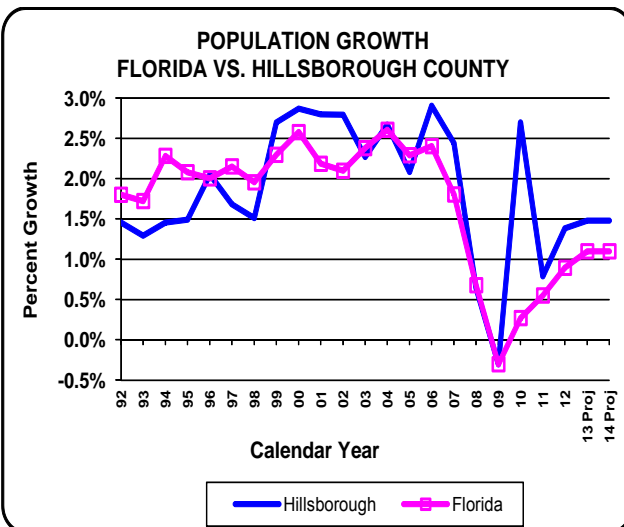
LARGEST HILLSBOROUGH EMPLOYERS, 2012

Hillsborough County School Board	24,463
MacDill Air Force Base	15,485
Verizon Communications	9,957
University of South Florida	9,464
Hillsborough County Government	8,953
Tampa International Airport	7,500
Tampa General Hospital	6,515
Publix Supermarkets	5,714
Florida Hospital	5,179
Haley VA Hospital	4,700

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2012



Source: Bureau of Economic and Business Research (BEBR)

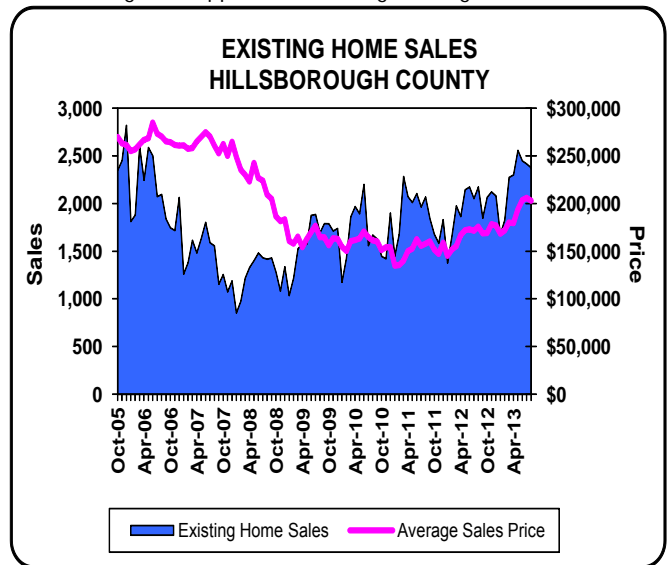


Source: Bureau of Economic and Business Research (BEBR)

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 resumed after falling as a result of the recent recession. After average annual population growth of 25,500 in Hillsborough County during 1999-2008, BEBR estimated Hillsborough's population fell by 3,649 in 2009, consistent with the first statewide population drop in 63 years. BEBR estimated Hillsborough gained 9,725 people in 2011 and 17,167 in 2012. BEBR forecasts Hillsborough population growth during 2012 - 2015 will average 18,700 annually. Population growth for both Florida and Hillsborough County is expected to recover from recessionary lows, but not match the rates of 1999-2008.

Population growth is, in turn, a primary factor driving housing markets and retail sales as well as job growth. Housing markets in 2012 began to turn to positive territory in terms of sales gains and rising prices. This growth has accelerated in 2013 even as mortgage rates have increased. Greater Tampa Association of Realtors (GTAR) reports months of inventory dropped to 3.2 months in August 2013, the lowest inventory since 2005. GTAR reports August 2013 sales rose 9.3% over August 2012, and are at the highest levels since 2006. Metrostudy reported new home starts in Metro Tampa rose 19.0% in the third quarter of 2013. Job and income growth appear to be driving housing markets.



Source: Greater Tampa Association of Realtors

Home prices turned upward in 2012 and have accelerated in 2013 as home sales have advanced. Various home price measures differ regarding the breadth of homes included and other methodological issues. GTAR reports August 2013's average price rose 15.6% over the year, but remains 28.8% below June 2006's peak. The July 2013 Metro Tampa S&P Case/Shiller Home Price Index is up 12.6%. The National Association of Realtors' reported a second quarter 2013 median price gain of 12.3% for Metro Tampa. The Federal Housing Finance Agency (FHFA) reported its Metro Tampa home price index (purchases only) rose 7.6% for the second quarter. The Case/Shiller and FHFA Indices

ECONOMIC INDICATORS

are the broadest price measures and likely more indicative of broad market performance.

Home prices remain fragile under the uncertainty of foreclosures and a high share of investor activity. Year-to-date Hillsborough County foreclosures are down 33%, but are still double the same period in 2006. Foreclosures are still high on a historical basis and many homeowners remain underwater in their mortgages. Zillow reports 36.3% of Metro Tampa homeowners remain underwater in mid 2013. Furthermore, RealtyTrac reported 64% of August home sales in Metro Tampa were cash sales. Many cash sales are likely investors buying houses to use as rental properties. Investor activity may have driven prices higher than market fundamentals suggest. Nevertheless, job growth and general economic growth in later 2013 and 2014 should sustain housing prices.

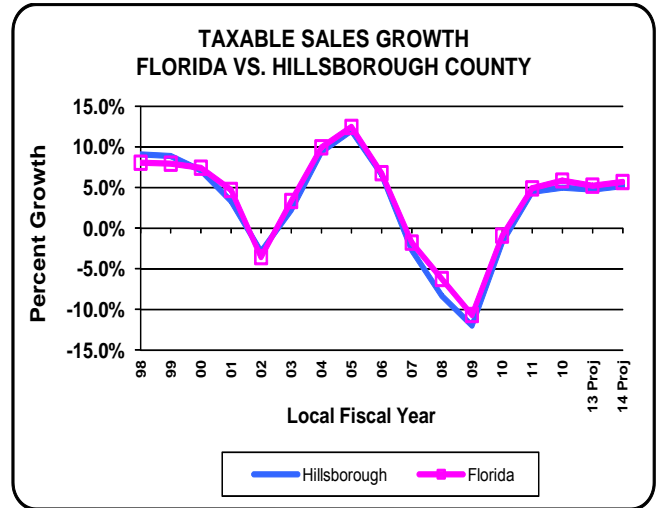
Home price declines during 2006 to 2011, combined with various tax reform measures, were a major contributor to the 29.3% decline in taxable property values. Total Hillsborough County property tax revenue declined from \$813 million in FY 07 to \$547 million for FY 13. Recovering housing markets returned growth in property taxes for FY 14. Continuing job gains should support those housing markets as well as consumer spending and related sales tax revenues.

LARGEST HILLSBOROUGH PROPERTY TAXPAYERS, FY 12

	\$ Millions
Tampa Electric Company	37.6
Verizon Communications	15.6
Hillsborough County Aviation Authority	9.5
Camden Operating LP	6.0
Mosaic Company	5.8
Westfield	4.7
Post Apartment Homes LP	4.6
Liberty Property	4.3
Highwoods/Florida Holding LP	4.2
Wal-Mart	4.2

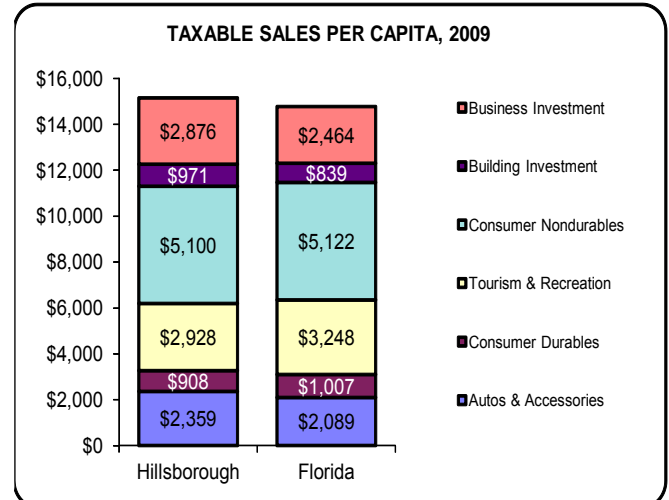
Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2012

Florida and Hillsborough consumer spending is reflecting gains in jobs. Taxable Sales in Hillsborough County have risen on a year ago basis since April 2010. Taxable sales occurring in August 2013 were 7.3% above August 2012. Total 12-month sales to August 2013 rose 5.6% in Hillsborough, the highest gain since 2006. Continuing uncertainty surrounding federal fiscal policy could negatively impact consumer spending. The Business and Support Services department expects sales surtax revenue to increase 4.8% in FY 14 and 5.8% in FY 15, supported by continued job growth.



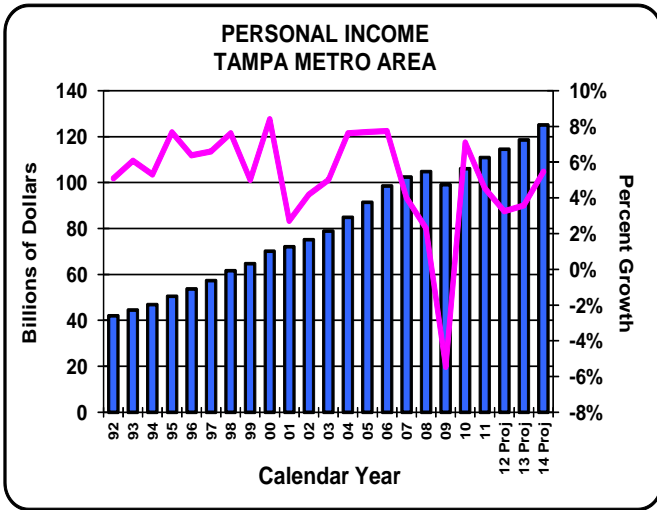
Sources: Florida Department of Revenue, Revenue Estimating Conference and Dept of Business & Support Services.

Hillsborough taxable sales are highly dependent on consumer nondurable purchases, including clothing and groceries. When comparing the sources of Hillsborough's taxable sales to Florida's some notable differences arise. Hillsborough in 2009 was more dependent on automobile related sales and business investment (items and services related to construction activity). Hillsborough sales are less reliant on tourism/recreation with 19.3% of sales arising from that industry compared to nearly 22% for the state.



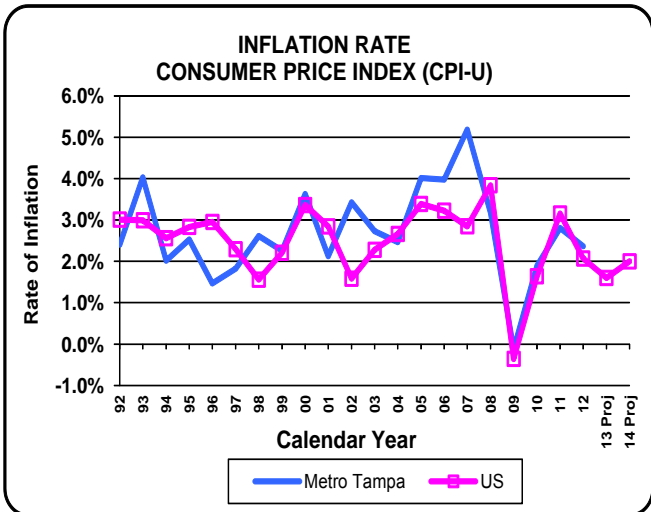
Source: Florida Department of Revenue (DOR)

ECONOMIC INDICATORS



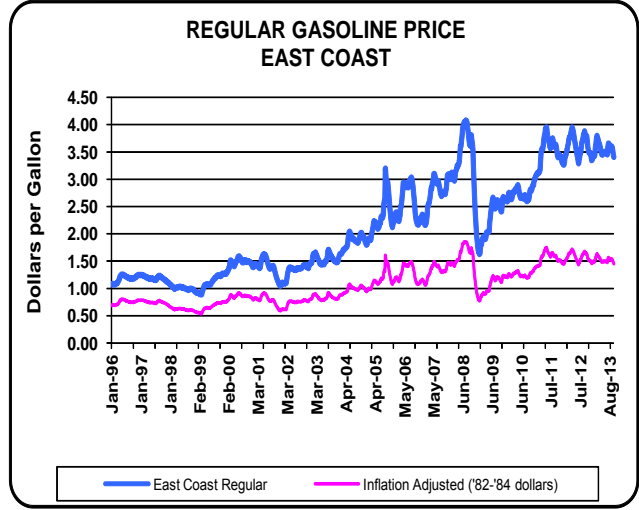
Sources: BEA, Regional Economic Information System (REIS), and Institute for Economic Competitiveness, University of Central Florida

Total personal income is a good measure of a local economy's size. Metro Tampa's 2011 total personal income stood at \$110.9 billion, 4.5% above 2010. The University of Central Florida estimates Metro Tampa personal income rose 3.2% in 2012 as job growth resumed. Income growth is forecast at 3.6% for 2013 and 5.5% for 2014.



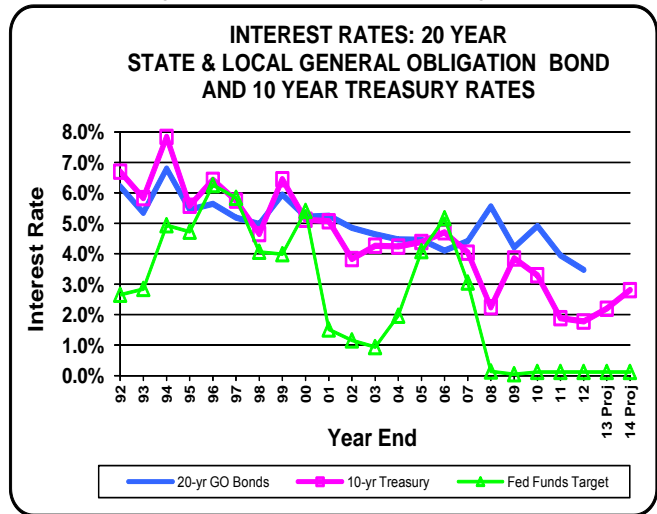
Sources: U.S. Department of Labor, Bureau of Labor Statistics and National Association for Business Economics (NABE)

US inflation has fluctuated with fuel prices. Inflation reached 3.8% in 2008. On the other hand, weak demand since 2008 has placed downward pressure on prices. Inflation turned negative, -0.4%, during 2009. Weak economic recovery kept overall inflation in check even as energy prices rise strongly during 2010. 2010 inflation was still modest at 1.6%. High energy and commodity prices caused inflation to rise to 3.2% in 2011. 2012 inflation fell, again, to 2.1%. The National Association for Business Economics expects inflation to remain modest at 1.6% for 2013 and 2.0% for 2014. This will restrain interest rates.



Sources: US Energy Information Administration and U.S. Department of Labor, Bureau of Labor Statistics

The Federal Reserve has signaled its continuing intention to hold short term interest rates low. Forecasters anticipate The Fed will hold its key Federal Funds rate target steady through 2014. The Fed is continuing its efforts to support economic growth.



Sources: Federal Reserve Board and National Association for Business Economics (NABE)

Risks always abound in economic forecasting. Housing markets are still fragile and foreclosures could reaccelerate. Uncertain US fiscal policy remains a key concern. A return of sustained job growth will be a key to recovery.

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 be made to the adopted budget only 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. Action items are documented on an Agenda Item Cover Sheet Form. Action items for BOCC action fall into one of two categories: actions that have no impact on the adopted budget, and actions requiring an amendment to the adopted budget. In requesting a budget amendment the following additional information is required.

- The subject section of the Agenda Item Cover Sheet Form must state "Request for Budget Amendment Resolution" and identify the subject of the amendment and the fiscal year impacted.
- The recommendation section of the cover sheet must state where funds are coming from and where funds are going; justification on why the action is needed; and the amount of the increase or decrease.
- The financial impact section of the cover sheet must state the impact of the change on the current year's budget as well as any recurring impact on future years' budgets. Any change to reserves 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 in-

formation, 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
- Business and Support Services Department
- County Attorney's Office (concurrent with review and approval by Business and Support Services)
- Assistant County 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 Business and Support Services 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. 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.

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 Business and Support Services 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 Business and Support Services 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.

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.

Due to recent reorganizations, some of the names and responsibilities of departments and sections have changed. These will be examined and changes will be adopted then. Staff will also be reviewing recently enacted State legislation to determine impacts on the County budget process.

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 subfund, 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.

FINANCIAL POLICIES AND PROCEDURES

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 02-12: Safety of Investment Principal.** 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 92-8 and 95-18:** Reverse repurchase agreements are specifically prohibited.

10. **Grant Application Tracking-- BOCC Policy 03.01.03.00:** It is the policy of the BOCC that all organizations directly funded by the Board participate in the tracking system by sharing information on all applications for new, or expansions of existing state and federal grants for which the Board would be responsible for appropriations, regardless of whether or not the Board would be responsible for providing matching funds. Information should be provided to the Management and Budget Department within five business days of application in a form established by the County Administrator.

Purpose: The purpose of this policy is to establish and maintain a method of tracking applications for

all federal and state grant funds that the BOCC would be responsible for appropriating.

Responsibility: It is the responsibility of the Management and Budget Department, under the direction of the County Administrator, to implement this policy and to provide monthly reports to the BOCC on the status of outstanding grant applications.

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.

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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.

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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:

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- 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).

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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. Cov-

ered 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,

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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 direc-

tion 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. Whenever 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 provided 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

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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 realignment 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.

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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 authoriza-

tion 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 and any component subfunds of those 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

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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 subfund, 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 bal-

ance 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 subfund 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:

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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 subfunds may be adjusted (added to or subtracted from) for any actual fund balance in excess of or be-

low 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 reappropriation 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 pro-

vided 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.

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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 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 requests 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 Business and Support Services 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 supermajority 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.

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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) 1. Conduit Issuer means any city, county, or independent governmental authority established by statute excluding, however, the Hillsborough County Housing Finance Authority and the Hillsborough County Industrial Development Authority.
- 2) 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) 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 busi-

nesslike 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 subfund.
- 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 phos-

phate 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

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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: The purpose of this policy is 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. Capital Funding for Outside Agencies Board Policy: 04.05.000.00

1. 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.

2. Policy Statement: In recognition of the need to ensure that county citizens are well-served through effective use and administration of county funds, the Board does hereby establish and adopt a uniform procedure for submission, review and approval of capital funding requests from applicable outside agencies and for administration of such funding, if approved by the Board.

3. 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

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governed by other applicable Board Policies or Agreements.

4. 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. t

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

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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.

5.0 RESPONSIBILITY: It is the responsibility of the Business and Support Services 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.

53. 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 surplus 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 surplus 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 facili-

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tating 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.

54. 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 reclaimed 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.

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

56. Fallen Heroes Program - BOCC Policy 10.06.00.00: It is the policy of the Board of County Commissioners that a Fallen Heroes Program (Program) 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

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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 Business and Support Services 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.

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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 beneficiar-

ies 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 Business and Support Services Department, to implement this Policy and to establish procedures for its administration. The Business and Support Services Department shall be the Program Administrator. The Program Administrator shall be responsible for collecting, receipting, depositing, and acknowledging private and outside donations.

COMPARISON OF STATUTORY OPERATING BUDGET TO TRADITIONAL OPERATING BUDGET

	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Total Budget	\$2,909.3	\$3,112.2	\$3,492.6	\$3,338.8
Reductions:				
Internal Service Funds (Net of Transfers)	366.0	349.7	344.9	337.3
Trust and Agency Funds (Net of Transfers)	13.0	13.0	12.8	12.4
Debt Redemption, Defeasance and Commercial Paper Rollovers	(207.9)	0.0	0.0	0.0
Transfers	551.1	687.1	825.0	747.3
Capital Budget (Net of Reserves)	(1.4)	168.1	159.9	109.2
Capital Reserves	(27.8)	42.2	17.9	63.5
Total Reductions	692.9	1,260.0	1,360.5	1,269.6
Statutory Operating Budget ¹	\$2,216.4	\$1,852.2	\$2,132.1	\$2,069.2
Total Budget	\$2,909.3	\$3,112.2	\$3,492.6	\$3,338.8
Reductions:				
Capital Budget (Net of Reserves)	(1.4)	168.1	159.9	109.2
Debt Service	93.1	107.4	103.2	111.2
Transfers	551.1	687.1	825.0	747.3
Reserves and Refunds	743.4	610.4	852.3	792.6
Total Reductions	1,386.1	1,573.1	1,940.3	1,760.3
Traditional Operating Budget ²	\$1,523.1	\$1,539.1	\$1,552.3	\$1,578.5

Detail may not add to totals because of rounding.

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

Notes:

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

(2) Calculated per traditional (non-statutory) methodology reflected elsewhere in this document which included personal services, operating and maintenance, and grants only.

(3) Major reconciling adjustments between statutory and traditional operating budget calculations:

- a. Operating reserves (excluding internal service fund and trust and agency fund reserves) are included in the statutory operating budget; all reserves are excluded from the traditional operating budget.
- b. Debt service, net of advanced refunded debt principal and commercial paper rollovers, is included in the statutory operating budget but is excluded in the traditional operating budget. Debt service costs include principal and interest payments, arbitrage rebate costs, bond counsel fees, consultant fees, and other costs associated with issuing and servicing long or short term debt.
- c. Internal service funds net of transfers are excluded from the statutory operating budget; non-capital internal service fund amounts are included in the traditional operating budget.
- d. Trust and agency funds net of transfers are excluded from the statutory operating budget; non-capital trust and agency fund amounts are included in the traditional operating budget.

ESTIMATION OF THE COUNTY'S ENDING FUND BALANCE

In reviewing the adopted budget, the reader will notice that the County's practice is to appropriate all beginning fund balances and all revenues and other sources. As a result, it appears that it is the County's intent to end the fiscal year with no remaining funds. This is not the case.

The County's estimation of its fiscal position at fiscal year end on September 30th can be looked at in two ways - on a budgetary basis and on a projected year end basis.

First, 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 can be viewed as 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 listing of reserves is found in the operations section of this document and totals \$823.4 million in FY 14.

A second basis for looking at ending fund balance is to project how much of the funds appropriated in the adopted budget will actually be spent, based on past experience and current trends. The remaining (unspent) funds will increase ending fund balance. Similarly, by projecting excess revenues, an additional 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.

The final factor in this method of estimating ending fund balance is to review the budgeted expenditures and reserves and project what portion of the expenditures will be spent and what level of the reserves will not be appropriated through budget amendments during the fiscal year. 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 100% of budgeted revenues and other sources (no 95% factor is applied), with the exception of Ad Valorem Taxes. Due to discounts for early payment and Value Adjustment Board revisions to assessed values, receipt of approximately 96% of budgeted ad valorem tax revenue is normal and is reflected in the revenue estimate.

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.

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.

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 fund balance at September 30th is column one plus column two, less column three. The total for all funds is \$963.7 million in FY 14.

Best budget practices recommend 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. In calculating the aggregate change in fund balance for nonmajor funds, all years funds are excluded since there is no beginning fund balance budgeted for these funds. Therefore, for all years funds the amount shown in the ending fund balance column represents the net change in the all years budget for the fiscal year. Due to the nature of all years budgeting, it is possible to have a negative amount in this column, which represents a current year reduction to funds budgeted in prior years.

ESTIMATION OF THE COUNTY'S ENDING FUND BALANCE

Per the Comprehensive Annual Financial Report (CAFR) 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 Florida Health Care Surtax Trust Fund, the Water Resource Services System Fund and the Solid Waste Resource Recovery Fund. For FY 14, 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 Revenue Fund - In FY 14, expenditures are expected to exceed budgeted revenues by approximately \$23.5 million, or 15.5%. This reduction is primarily due to expenditures as follows:
 - \$5.4 million allotment for either one time improvements, a millage reduction, or a combination of both.
 - \$5 million requested by the Tax Collector for facility and technology improvements
 - \$1.7 million for seed money related to economic development areas
 - \$0.4 million for new software for the Public Defender's Office
 - \$3.6 million for the Supervisor of Elections to fund increased general and special elections as well as a state mandate to keep early voting sites open longer
 - \$0.7 million to fund Medical Examiner facility and equipment improvements
 - \$0.5 million for one time assistance for job training and placement services

- \$2.8 million for technology upgrades and replacements for departments under the Board of County Commissioners

Special Purpose Funds – In FY 14, the fund balance in the Unincorporated Area Special Purpose Funds is expected to decrease 27.1%. The decrease is due primarily to one-time investments of impact fee reserves, stormwater reserves, and other reserves to fund various transportation, stormwater, and parks projects.

Sales Tax Revenue Fund – In FY 14, expenditures are expected to exceed budgeted revenues by \$7.2 million, or 3.3%. This reduction is primarily due to one-time expenditures for road improvements, replenishment of historic challenge grant funding, and various parks improvements.

Fleet Services Fund – In FY 14, expenditures are expected to exceed budgeted revenues by approximately \$4.8 million resulting in a reduction in fund balance by a like amount. This reduction is planned to bring the fund balance level in this fund to a level considered to be more appropriate for the size of the County's fleet operations. The reduction is accomplished by a one-time reduction in charges to departments participating in the fleet program.

No change of 10% or more is anticipated in any major fund for FY 15.

The aggregate fund balance for non-major funds is estimated to decrease by 5.8%, or \$20.4 million for FY 14. The aggregate fund balance for non-major funds is estimated to decrease by 2.5%, or \$8.2 million for FY 15. Although the change is under the 10% threshold for explanation recommended under best budgeting practices specific information on the reasons for changes exceeding 10% in the nonmajor funds are detailed on the estimated ending fund balance schedule.

FY 14 ESTIMATED ENDING FUND BALANCE

Description	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Percent Change
General Fund					
Countywide General Fund ¹	\$155,232,357	\$491,096,768	\$515,218,295	\$131,110,830	-15.5%
Unincorporated Area General Fund	107,410,501	301,713,566	291,148,540	117,975,527	9.8%
Subtotal	262,642,858	792,810,334	806,366,835	249,086,357	-5.2%
Special Revenue Funds					
Countywide Special Purpose Fund	90,988,006	169,682,724	176,363,378	84,307,352	-7.3%
Unincorporated Area Special Purpose Fund	10,517,963	47,940,185	50,790,401	7,667,747	-27.1%
County Blended Component Units Fund	0	8,035,658	7,980,589	55,069	0.0%
Florida Health Care Surtax Trust Fund ²	40,190,120	104,700,661	110,684,521	34,206,260	-14.9%
Sales Tax Revenue Fund	60,308,948	215,756,517	222,934,756	53,130,709	-11.9%
Intergovernmental Grants	0	75,456,878	75,100,844	356,034	N/A
County Transportation Trust Funds	10,517,012	124,804,536	125,177,635	10,143,913	-3.5%
Library Tax District Fund	22,884,564	39,850,049	40,747,848	21,986,765	-3.9%
Infrastructure Surtax Fixed Project Fund	0	147,694,836	86,533,409	61,161,427	N/A
Subtotal	235,406,613	933,922,044	896,313,381	273,015,276	16.0%
Debt Service Funds ³					
Cap Imp Non-Adval Rev Bds Ser 98/08 Fund	365,673	1,437,759	1,440,875	362,557	N/A
4th Cent Tourist Development Tax Fund	854,253	1,179,032	1,179,640	853,645	N/A
5th Cent Tourist Development Tax Fund	1,228,926	1,800,499	1,779,350	1,250,075	N/A
P&R G.O. Bnds 93/96/02 Dbt. Svc. Fund	141,443	1,448,907	1,378,973	211,377	N/A
ELAPP Limited Ad Valorem Tax Bonds	433,255	5,238,098	4,690,522	980,831	N/A
Court Facil Rev Bonds 99 & 05 Debt Svc Fund	1,638,779	2,534,396	2,534,246	1,638,929	N/A
Capital Improvement Commercial Paper Prog Fd	3,909,510	3,166,820	26,153	7,050,177	N/A
CIP Rev Bonds 94/96/06 Debt Svc Fund	7,605,640	4,843,853	8,608,622	3,840,871	N/A
CIT Rev Bds 2004 Debt Svc Fund	1,585,080	4,199,726	3,796,938	1,987,868	N/A
CIT Rev Bds 2007 Debt Svc Fund	11,136,345	16,351,454	16,167,263	11,320,536	N/A
CIT Refunding Rev 2012 A&B Debt Svc Fund	1,533,439	4,797,336	6,330,575	200	N/A
CIP Revenue Bonds Series 2012	445	6,781,705	5,741,900	1,040,250	N/A
TSA Non-Adv Ref Rev Bds 05 Debt Svc Fund	1,311,833	1,027,127	2,320,085	18,875	N/A
Communications Svcs Tax Bond Sinking Fund	1,912,800	7,000	0	1,919,800	N/A
Subtotal	33,657,421	54,813,712	55,995,142	32,475,991	N/A
Capital Projects Funds					
Countywide Capital Projects Fund	0	13,548,175	13,548,175	0	N/A
Unincorporated Area Capital Projects Fund	0	10,023,916	10,023,916	0	N/A
Enviro Sensitive Lands Tax / Bond Fund	0	960,110	960,110	0	N/A
Cap Impr Commerical Paper Program Fund	0	4,000,000	4,000,000	0	N/A
Future Financed Projects Fund	0	50,000,000	50,000,000	0	N/A
Subtotal	0	28,532,201	28,532,201	0	N/A

FY 14 ESTIMATED ENDING FUND BALANCE

Description	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Percent Change
Enterprise Funds					
Solid Waste System Enterprise Fund	86,461,371	206,452,313	202,883,934	90,029,750	4.1%
Water & Wastewater Utility Enterprise Fund	114,025,978	462,081,756	473,059,735	103,047,999	-9.6%
Subtotal	200,487,349	668,534,069	675,943,669	193,077,749	-3.7%
Internal Service Fund					
Fleet Services Fund	34,566,631	31,563,264	36,367,290	29,762,605	-13.9%
County Self Insurance Fund	190,322,078	91,110,454	96,338,616	185,093,916	-2.7%
Subtotal	224,888,709	122,673,718	132,705,906	214,856,521	-4.5%
Trust & Agency Funds					
CAU Special Assessment Bonds 2006	0	10,231,105	9,719,550	511,555	N/A
Recl Water Spcl Assessment Rev Bds 2000	0	671,321	671,321	0	N/A
Capacity Assess Special Assess Bds 2000	0	2,810,112	2,670,356	139,756	N/A
Subtotal	0	13,712,538	13,061,227	651,311	N/A
Total	\$957,082,950	\$2,614,998,616	\$2,608,918,361	\$963,163,205	0.6%

Funds that are all years are represented by an N/A in the Percent Change column and have no budgeted beginning fund balance. The ending fund balance shown represents the FY 14 net change to the all years budget for these funds. Some funds have all years subfunds as well as regular subfunds. These include the Enterprise Funds, ELAPP Capital Project Fund, Transportation Fund, Library District Fund and the Unincorporated Area Special Purpose Fund.

Notes:

- (1) - See accompanying narrative for explanation of planned fund balance decrease.
- (2) - Decrease due to planned drawdown of reserves resulting from forecast expenditures exceeding anticipated sales surtax and other current revenues by \$6.0 million. Estimating ending fund balance will remain above target levels of between 2 and 3 months actual expenditures (\$17.5 to \$6.2 million).
- (3) - Debt service fund changes primarily reflect annual reserve adjustments required under bond covenants.

FY 15 ESTIMATED ENDING FUND BALANCE

Description	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Percent Change
General Fund					
Countywide General Fund ¹	\$131,110,830	\$513,679,344	\$514,192,853	\$130,597,321	-0.4%
Unincorporated Area General Fund	117,975,527	296,669,488	296,874,242	117,770,773	-0.2%
Subtotal	249,086,357	810,348,832	811,067,095	248,368,094	-0.3%
Special Revenue Funds					
Countywide Special Purpose Fund	84,307,352	182,250,310	178,521,123	88,036,539	4.4%
Unincorporated Area Special Purpose Fund	7,667,747	49,152,464	49,041,888	7,778,323	1.4%
County Blended Component Units Fund	55,069	7,967,978	7,968,482	54,565	0.0%
Florida Health Care Surtax Trust Fund ²	34,206,260	104,921,857	103,633,252	35,494,865	3.8%
Sales Tax Revenue Fund	53,130,709	216,572,901	218,314,381	51,389,229	-3.3%
Intergovernmental Grants	356,034	74,761,993	74,761,993	356,034	N/A
County Transportation Trust Funds	10,143,913	107,881,544	108,473,866	9,551,591	-5.8%
Library Tax District Fund	21,986,765	33,230,725	34,605,580	20,611,910	-6.3%
Infrastructure Surtax Fixed Project Fund	61,161,427	(10,622,116)	31,508,046	19,031,265	N/A
Subtotal	273,015,276	766,117,656	806,828,611	232,304,321	-14.9%
Debt Service Funds ³					
Cap Imp Non-Adval Rev Bds Ser 98/08 Fund	362,557	1,438,435	1,438,400	362,592	N/A
4th Cent Tourist Development Tax Fund	853,645	1,184,278	1,184,228	853,695	N/A
5th Cent Tourist Development Tax Fund	1,250,075	1,782,738	1,792,738	1,240,075	N/A
P&R G.O. Bnds 93/96/02 Dbt. Svc. Fund	211,377	1,370,322	1,378,066	203,633	N/A
ELAPP Limited Ad Valorem Tax Bonds	980,831	4,966,199	4,692,018	1,255,012	N/A
Court Facil Rev Bonds 99 & 05 Debt Svc Fund	1,638,929	2,534,084	2,534,034	1,638,979	N/A
Capital Improvement Commercial Paper Prog Fd	7,050,177	5,153,877	11,564,135	639,919	N/A
CIP Rev Bonds 94/96/06 Debt Svc Fund	3,840,871	3,249,650	3,249,525	3,840,996	N/A
CIT Rev Bds 2004 Debt Svc Fund	1,987,868	1,824,863	3,812,731	0	N/A
CIT Rev Bds 2007 Debt Svc Fund	11,320,536	16,243,638	16,143,513	11,420,661	N/A
CIT Refunding Rev 2012 A&B Debt Svc Fund	200	6,329,250	6,329,450	0	N/A
CIP Revenue Bonds Series 2012	1,040,250	5,740,650	6,780,900	0	N/A
TSA Non-Adv Ref Rev Bds 05 Debt Svc Fund	18,875	2,334,488	1,279,463	1,073,900	N/A
Communications Svcs Tax Bond Sinking Fund	1,919,800	64,173	1,983,000	973	N/A
Subtotal	32,475,991	54,216,645	64,162,201	22,530,435	N/A
Capital Projects Funds					
Countywide Capital Projects Fund	0	0	0	0	N/A
Unincorporated Area Capital Projects Fund	0	9,233,612	9,233,612	0	N/A
Enviro Sensitive Lands Tax / Bond Fund	0	960,110	960,110	0	N/A
Cap Impr Commerical Paper Program Fund	0	2,000,000	2,000,000	0	N/A
Future Financed Projects Fund	0	15,266,135	15,266,135	0	N/A
Subtotal	0	12,193,722	12,193,722	0	N/A

FY 15 ESTIMATED ENDING FUND BALANCE

Description	Beginning Fund Balance	Revenues and Sources	Expend/ Uses	Ending Fund Balance	Percent Change
Enterprise Funds					
Solid Waste System Enterprise Fund	90,029,750	182,925,585	188,568,368	84,386,967	-6.3%
Water & Wastewater Utility Enterprise Fund	103,047,999	464,095,090	459,871,843	107,271,246	4.1%
Subtotal	193,077,749	647,020,675	648,440,211	191,658,213	-0.7%
Internal Service Fund					
Fleet Services Fund	29,762,605	32,247,566	33,188,158	28,822,013	-3.2%
County Self Insurance Fund	185,093,916	92,317,727	101,086,685	176,324,958	-4.7%
Subtotal	214,856,521	124,565,293	134,274,843	205,146,971	-4.5%
Trust & Agency Funds					
CAU Special Assessment Bonds 2006	511,555	9,723,234	9,723,050	511,739	N/A
Recl Water Spcl Assessment Rev Bds 2000	0	0	0	0	N/A
Capacity Assess Special Assess Bds 2000	139,756	2,672,882	2,672,856	139,782	N/A
Subtotal	651,311	12,396,116	12,395,906	651,521	N/A
Total	\$963,163,205	\$2,426,858,939	\$2,489,362,589	\$900,659,555	-6.5%

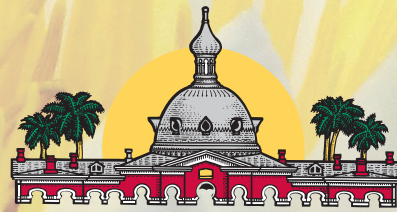
Funds that are all years are represented by an N/A in the Percent Change column and have no budgeted beginning fund balance. The ending fund balance shown represents the FY 15 net change to the all years budget for these funds. Some funds have all years subfunds as well as regular subfunds. These include the Enterprise Funds, ELAPP Capital Project Fund, Transportation Fund, Library District Fund and the Unincorporated Area Special Purpose Fund.

Notes:

- (1) - See accompanying narrative for explanation of planned fund balance decrease.
- (2) - Decrease due to planned drawdown of reserves resulting from forecast expenditures exceeding anticipated sales surtax and other current revenues by \$8.8 million. Estimating ending fund balance will remain above target levels of between 2 and 3 months actual expenditures (\$17.5 to \$6.2 million).
- (3) - Debt service fund changes primarily reflect annual reserve adjustments required under bond covenants.



Hillsborough County
Florida



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OPERATIONS AND FUNDING GUIDE

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BUDGET BY FUND

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

Next follows the Budget Summary by Fund schedule which shows budget figures for each fund within its respective fund type. The next schedule is the Fund Summary by Type of Expenditure which reflects data by characters of expense entitled Personal Services, Operating Expenditure/Expense, Capital Equipment, Capital Projects, Debt Service, and Grants and Aids. The character of expense entitled *Other Uses* is not shown in the aggregate but rather as a breakdown into objects classified as Transfers, Budgeted Transfers to Constitutional Officers, and Reserves & 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 12, the adopted budgets for FY 13 and FY 14, and the FY 15 planned budget.

The Budget by Subfund schedule follows next. Subfunds 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 subfunds presented, since each subfund has unique sources and uses. Interest is earned, fund balances are estimated, and reserves are established, as needed. Subfunds 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 type, fund, and subfund titles are primarily presented for the benefit of County staff that may use the table to identify subfunds in automated accounting reports and budget reports. The two-digit numbers reflect the fund type. For example, "01" reflects the General Fund and "10" reflects Special Revenue Funds. The three-digit bolded and italicized numbers represent the fund (e.g., "001" reflects the Countywide General Fund). The next level of three-digit numbers reflects the subfund code. They are not unique in all cases, so the identifier for a subfund should include the three-digit fund number.

Comparing Budget Documents with the Comprehensive Annual Financial Report (CAFR)

When comparing the fund structure shown within County budget documents with that presented in the County's Comprehensive Annual Financial Report (CAFR), a reader should be aware of certain aggregations that are used in the CAFR. Fund 01-001 and fund 01-003 are combined in the CAFR reporting the General Fund.

FUND ACCOUNTING

The operations of the County are recorded in the following fund types for FY 12, FY 13, FY 14, and FY 15:

All Fund Types: FY 12 \$2,666,846,396 FY 13 \$3,112,197,461 FY 14 \$3,492,563,870 FY 15 \$3,325,576,919

Governmental Funds: FY 12 \$1,873,883,880 FY 13 \$2,128,157,363 FY 14 \$ 2,280,136,966 FY 15 \$2,151,114,101

Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary funds). The measurement focus is based upon determination of changes in financial position. The following are the County's governmental fund types:

A. **General Fund:** FY 12 \$755,758,409 FY 13 \$978,285,187 FY 14 \$1,019,289,794 FY 15 \$1,024,295,162

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:** FY 12 \$927,533,508 FY 13 \$1,002,811,983 FY 14 \$1,144,137,679 FY 15 \$1,012,961,088

Special revenue funds are 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:** FY 12 \$153,586,829 FY 13 \$89,766,611 FY 14 \$88,177,292 FY 15 \$86,397,994

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:** FY 12 \$37,005,134 FY 13 \$57,293,582 FY 14 \$28,532,201 FY 15 \$27,459,857

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: FY 12 \$780,789,915 FY 13 \$971,071,880 FY 14 \$1,199,365,677 FY 15 \$1,162,066,912

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:** FY 12 \$661,763,773 FY 13 \$599,171,298 FY 14 \$853,876,615 FY 15 \$824,778,861

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:** FY 12 \$119,026,142 FY 13 \$371,900,582 FY 14 \$345,489,062 FY 15 \$337,288,051

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.

Agency Funds: FY 12 \$12,172,601 FY 13 \$12,968,218 FY 14 \$13,061,227 FY 15 \$12,395,906

Fiduciary funds are used to account for assets held by the County on behalf of outside parties, including other governments, or on behalf of other funds within the government. Fiduciary funds are specifically used for purposes such as: holding bond proceeds and related bonds payable liabilities of the reclaimed water improvement units and capacity assessment units which are not obligations of Hillsborough County. Agency funds are fiduciary funds used to account for assets that the County holds on behalf of others as their agent.

Source of definitions: Hillsborough County 2000 Comprehensive Annual Financial Report (CAFR) and 2002 CAFR.

BUDGET SUMMARY BY FUND

Fund Title	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
General Fund				
Countywide General Fund	\$483,926,983	\$599,713,160	\$621,019,056	\$620,808,905
Unincorporated Area General Fund	271,831,426	378,572,027	398,270,738	403,486,257
Subtotal	755,758,409	978,285,187	1,019,289,794	1,024,295,162
Special Revenue Funds				
Countywide Special Purpose Revenue Fund	166,509,095	248,242,533	258,376,395	264,239,015
Unincorporated Area Special Purpose Fund	40,837,817	56,293,090	56,268,002	54,563,455
County Blended Component Units Fund	6,773,720	7,842,586	7,980,589	7,968,482
Local Housing Assistance Program Fund	3,682,861	0	0	0
State of FI Healthcare Surtax Trust Fund	99,312,952	140,847,019	139,655,748	133,622,857
Sales Tax Revenue Fund	176,165,582	238,120,073	265,377,661	258,494,264
Intergovernmental Grants	106,385,707	76,300,316	75,456,878	75,118,027
County Transportation Trust Fund	156,766,045	112,473,866	132,335,431	114,992,905
Library Tax District Fund	41,279,407	69,074,127	60,994,389	53,425,022
Infrastructure Surtax Fund	129,820,322	53,618,373	147,692,586	50,537,061
Subtotal	927,533,508	1,002,811,983	1,144,137,679	1,012,961,088
Debt Service Funds				
Cap Imp Nonadval Rev 98 & 08 Dbt Svc Fd	1,438,363	1,801,937	1,799,875	1,797,400
Fuel Tax Ref Rev Bds Dbt Svc Fd	386,250	0	0	0
4th Cent Tourist Dev Tax Fd	1,717,727	2,009,985	2,033,135	2,037,723
5th Cent Tourist Dev Tax Fd	1,780,413	3,017,882	3,029,350	3,032,738
P&R G.O. Bnds 93/96/02 Dbt Svc Fd	1,368,858	1,444,646	1,532,765	1,529,518
ELAPP Limited Adval Tax Bonds Dbt Svc Fd	4,565,760	4,824,685	5,471,820	5,741,700
Ct Facil Rev Bds 99&05 Debt Svc Fd	2,530,241	4,237,087	4,173,025	4,172,813
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc	3,250,525	7,079,830	7,076,030	7,078,780
Cap Impr Commercial Paper Prog Fd	3,639,914	9,124,512	12,437,877	12,203,729
CIT Rev Bds 2001 A & B Dbt Svc Fd	4,690,015	2,550,531	0	0
CIT Rev Bds 2004 Dbt Svc Fd	6,632,328	5,768,474	5,784,606	3,812,731
CIT Rev Bds 2007 Dbt Svc Fd	16,270,163	27,454,099	27,486,799	27,563,049
US 301 Expan Taxable Notes	289,959	5,544,444	0	0
CIT Ref Rev 2012 A & B Dbt Svc Fd	103,365,888	3,870,899	6,330,575	6,329,450
CIP Revenue Bds Series 2012	350,155	6,796,400	6,781,900	6,780,900
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd	1,310,270	2,341,200	2,320,085	2,334,463
Communications Svcs Tax Bd Sinking Fd	0	1,900,000	1,919,450	1,983,000
Subtotal	153,586,829	89,766,611	88,177,292	86,397,994

BUDGET SUMMARY BY FUND

Fund Title	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Capital Projects Funds				
Countywide Capital Projects Fund	14,911,536	10,274,617	13,548,175	0
Unincorp Area Capital Projects Fund	17,696,916	20,677,085	10,023,916	9,233,612
Enviro Sensitive Lands Tax/Bond Fund	4,119,075	1,364,963	960,110	960,110
Court Facil Non-Bond Construction Fund	0	16,917	0	0
Cap Impr Commercial Paper Program Fund	277,607	2,100,000	4,000,000	2,000,000
Consolidated Public Safety Bonds Fund	0	15,100,000	0	0
Future Funded Projects Fund	0	7,760,000	0	15,266,135
Subtotal	37,005,134	57,293,582	28,532,201	27,459,857
Enterprise Funds				
Solid Waste System Enterprise Fund	203,372,223	275,006,085	289,187,826	269,191,294
Water & Wastewater Utility Enterprise Fd	458,391,550	324,165,213	564,688,789	555,587,567
Subtotal	661,763,773	599,171,298	853,876,615	824,778,861
Internal Service Funds				
Fleet Services Fund	32,193,863	75,779,266	65,193,014	61,072,848
County Self Insurance Fund	86,832,279	296,121,316	280,296,048	276,215,203
Subtotal	119,026,142	371,900,582	345,489,062	337,288,051
Agency Funds				
Imp Fee Special Assessment Bonds 2006	9,230,554	9,723,250	9,719,550	9,723,050
Recl Water Spcl Assessment Rev Bds 2000	445,844	489,332	671,321	0
Impact Fees Special Assess Bd	2,496,203	2,755,636	2,670,356	2,672,856
Subtotal	12,172,601	12,968,218	13,061,227	12,395,906
Total	\$2,666,846,396	\$3,112,197,461	\$3,492,563,870	\$3,325,576,919

FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
GENERAL REVENUE FUND				
Countywide General Fund				
Personnel Services	79,032,802	85,187,928	98,176,282	96,531,993
Operating Expenditure/Expense	34,314,053	45,024,219	49,257,353	47,465,472
Capital Equipment	862,554	956,608	1,554,902	876,316
Capital Projects	139,087	402,797	525,113	201,926
Grants & Aids	22,899,907	23,479,547	26,164,908	24,547,715
Transfers	31,345,177	30,580,017	26,004,411	27,692,107
Budgeted Transfers to Constitutional Officers	314,878,980	319,568,152	323,535,326	326,377,324
Reserves & Refunds	454,423	94,513,892	95,800,761	97,116,052
	483,926,983	599,713,160	621,019,056	620,808,905
Unincorporated Area General Fund				
Personnel Services	111,369,936	117,583,419	127,834,985	125,211,910
Operating Expenditure/Expense	48,143,318	51,189,310	53,156,865	53,129,009
Capital Equipment	7,065	0	12,500	10,000
Capital Projects	0	62,400	0	0
Grants & Aids	726,529	948,740	1,634,740	634,740
Transfers	4,549,745	4,899,988	9,961,868	11,797,181
Budgeted Transfers to Constitutional Officers	106,706,754	113,045,430	115,847,582	118,091,402
Reserves & Refunds	328,079	90,842,740	89,822,198	94,612,015
	271,831,426	378,572,027	398,270,738	403,486,257
Total General Revenue Fund	755,758,409	978,285,187	1,019,289,794	1,024,295,162
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
Personnel Services	8,906,429	9,750,885	7,579,746	7,528,058
Operating Expenditure/Expense	21,697,847	18,134,726	30,506,811	30,459,977
Capital Equipment	1,436,284	2,506,853	3,743,358	1,961,958
Capital Projects	1,577,465	917,090	2,073,562	860,400
Debt Service	0	533,479	533,479	533,479
Grants & Aids	119,323,372	111,989,541	108,511,758	108,940,608
Transfers	10,637,926	25,618,928	20,426,827	10,343,334
Budgeted Transfers to Constitutional Officers	2,909,852	2,455,401	2,987,837	2,893,309
Reserves & Refunds	19,920	76,335,630	82,013,017	100,717,892
	166,509,095	248,242,533	258,376,395	264,239,015
Unincorporated Area Special Purpose Fund				
Personnel Services	7,098,329	7,841,229	9,490,822	9,490,822
Operating Expenditure/Expense	5,625,715	5,265,688	8,094,014	8,082,827
Capital Equipment	(364,013)	228,359	68,015	0
Capital Projects	2,178,940	4,395,786	6,174,000	3,060,000
Grants & Aids	150,000	250,000	150,000	150,000
Transfers	26,024,886	34,940,038	25,482,040	25,621,239
Budgeted Transfers to Constitutional Officers	117,995	114,844	131,510	137,000
Reserves & Refunds	5,965	3,257,146	6,677,601	8,021,567
	40,837,817	56,293,090	56,268,002	54,563,455

FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Blended Component Units Fund				
Personnel Services	5,930,992	6,546,369	6,746,579	6,746,579
Operating Expenditure/Expense	668,092	1,144,645	1,081,246	1,082,002
Capital Equipment	103,553	131,572	134,572	129,572
Capital Projects	0	20,000	0	0
Transfers	71,083	0	18,192	10,329
	6,773,720	7,842,586	7,980,589	7,968,482
Local Housing Assistance Program Fund				
Personnel Services	47,048	0	0	0
Operating Expenditure/Expense	24,123	0	0	0
Grants & Aids	3,611,690	0	0	0
	3,682,861	0	0	0
State Of FI Healthcare Surtax Trust Fund				
Transfers	99,312,952	115,295,064	110,684,521	111,133,252
Reserves & Refunds	0	25,551,955	28,971,227	22,489,605
	99,312,952	140,847,019	139,655,748	133,622,857
Sales Tax Revenue Fund				
Personnel Services	186,761	191,845	248,365	248,365
Operating Expenditure/Expense	27,271	70,137	187,934	190,614
Grants & Aids	63,679,960	62,882,290	65,437,351	67,955,161
Transfers	112,113,846	134,640,323	156,883,962	152,747,151
Budgeted Transfers to Constitutional Officers	157,744	150,625	177,144	173,090
Reserves & Refunds	0	40,184,853	42,442,905	37,179,883
	176,165,582	238,120,073	265,377,661	258,494,264
Intergovernmental Grants				
Personnel Services	29,815,625	30,489,856	28,976,294	28,662,223
Operating Expenditure/Expense	28,653,389	28,547,710	25,540,891	26,081,605
Capital Equipment	590,954	159,300	143,414	109,164
Capital Projects	10,572,396	1,526,558	1,142,200	1,212,200
Grants & Aids	31,253,083	14,900,617	19,298,045	18,696,801
Transfers	4,295,980	42,272	0	0
Reserves & Refunds	1,204,280	634,003	356,034	356,034
	106,385,707	76,300,316	75,456,878	75,118,027
County Transportation Trust Fund				
Personnel Services	24,462,890	26,095,748	26,135,116	26,135,116
Operating Expenditure/Expense	30,056,966	31,131,356	34,090,095	32,161,584
Capital Equipment	0	0	(64,820)	0
Capital Projects	52,670,876	15,752,954	16,802,668	6,437,768
Grants & Aids	1,952,392	2,011,686	8,165,216	1,956,629
Transfers	47,007,380	48,371,847	41,549,360	41,782,769
Budgeted Transfers to Constitutional Officers	151,925	170,000	0	0
Reserves & Refunds	463,616	(11,059,725)	5,657,796	6,519,039
	156,766,045	112,473,866	132,335,431	114,992,905

FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Library Tax District Fd (LoF 84-443)				
Personnel Services	16,443,299	16,891,718	17,579,009	17,616,206
Operating Expenditure/Expense	11,617,486	12,476,774	15,504,732	15,794,750
Capital Equipment	3,514,249	4,180,416	2,852,152	3,902,152
Capital Projects	945,771	3,882,566	2,866,250	11,250
Grants & Aids	378,475	350,608	394,916	394,916
Transfers	7,421,476	7,898,817	3,030,533	331,162
Budgeted Transfers to Constitutional Officers	913,852	951,696	1,020,256	1,055,144
Reserves & Refunds	44,799	22,441,532	17,746,541	14,319,442
	41,279,407	69,074,127	60,994,389	53,425,022
Infrastructure Surtax Fund				
Operating Expenditure/Expense	824,397	18,252	0	0
Capital Equipment	370,049	(7,794,520)	3,500,000	1,300,000
Capital Projects	9,032,145	38,402,735	186,188	10,000
Debt Service	51,939,351	0	0	0
Grants & Aids	2,329,593	(9,902,208)	750,000	0
Transfers	62,624,787	33,315,861	82,097,221	30,198,046
Budgeted Transfers to Constitutional Officers	2,700,000	2,700,000	0	0
Reserves & Refunds	0	(3,121,747)	61,159,177	19,029,015
	129,820,322	53,618,373	147,692,586	50,537,061
Total Special Revenue Fund	927,533,508	1,002,811,983	1,144,137,679	1,012,961,088
DEBT SERVICE FUNDS				
Cap Imp Nonadval Rev 98 &08 Dbt Svc Fd				
Operating Expenditure/Expense	0	3,000	3,000	3,000
Debt Service	1,438,363	1,439,475	1,437,875	1,435,400
Reserves & Refunds	0	359,462	359,000	359,000
	1,438,363	1,801,937	1,799,875	1,797,400
Fuel Tax Ref Rev Bds Dbt Svc Fd(Clsd)				
Debt Service	386,250	0	0	0
	386,250	0	0	0
4Th Cent Tourist Dev Tax Fd				
Operating Expenditure/Expense	600	5,000	5,000	5,000
Debt Service	1,155,190	1,151,490	1,174,640	1,179,228
Grants & Aids	561,937	0	0	0
Reserves & Refunds	0	853,495	853,495	853,495
	1,717,727	2,009,985	2,033,135	2,037,723
5Th Cent Tourist Dev Tax Fd				
Operating Expenditure/Expense	0	3,000	3,000	3,000
Debt Service	1,780,413	1,776,500	1,776,350	1,779,738
Reserves & Refunds	0	1,238,382	1,250,000	1,250,000
	1,780,413	3,017,882	3,029,350	3,032,738
P&R G.O. Bnds 93/96/02 Dbt Svc Fd				
Debt Service	1,329,113	1,332,113	1,332,863	1,330,463
Budgeted Transfers to Constitutional Officers	37,819	43,956	46,110	47,603
Reserves & Refunds	1,926	68,577	153,792	151,452
	1,368,858	1,444,646	1,532,765	1,529,518

FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
ELAPP Limited Adval Tax Bonds Dbt Svc Fd				
Operating Expenditure/Expense	0	7,000	7,000	7,000
Debt Service	4,447,950	4,544,250	4,548,150	4,546,400
Budgeted Transfers to Constitutional Officers	113,075	124,750	135,372	138,618
Reserves & Refunds	4,735	148,685	781,298	1,049,682
	4,565,760	4,824,685	5,471,820	5,741,700
Ct Facil Rev Bds 99&05 Debt Svc Fd				
Operating Expenditure/Expense	76	5,000	1,000	1,000
Debt Service	2,530,165	2,530,984	2,533,246	2,533,034
Reserves & Refunds	0	1,701,103	1,638,779	1,638,779
	2,530,241	4,237,087	4,173,025	4,172,813
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc				
Operating Expenditure/Expense	2,150	3,000	3,000	3,000
Debt Service	3,248,375	3,247,575	3,243,775	3,246,525
Reserves & Refunds	0	3,829,255	3,829,255	3,829,255
	3,250,525	7,079,830	7,076,030	7,078,780
Cap Impr Commercial Paper Prog Fd				
Operating Expenditure/Expense	5,680	7,000	7,000	7,000
Debt Service	3,634,234	8,967,635	5,381,000	11,557,135
Reserves & Refunds	0	149,877	7,049,877	639,594
	3,639,914	9,124,512	12,437,877	12,203,729
CIT Rev Bds 2001 A & B Dbt Svc Fd				
Debt Service	4,524,762	2,550,531	0	0
Transfers	165,253	0	0	0
	4,690,015	2,550,531	0	0
CIT Rev Bds 2004 Dbt Svc Fd				
Debt Service	6,410,303	3,780,806	3,796,938	3,812,731
Transfers	222,025	0	0	0
Reserves & Refunds	0	1,987,668	1,987,668	0
	6,632,328	5,768,474	5,784,606	3,812,731
CIT Rev Bds 2007 Dbt Svc Fd				
Operating Expenditure/Expense	0	0	5,000	5,000
Debt Service	16,270,163	16,234,563	16,162,263	16,138,513
Reserves & Refunds	0	11,219,536	11,319,536	11,419,536
	16,270,163	27,454,099	27,486,799	27,563,049
US 301 Expan Taxable Notes				
Debt Service	289,959	5,422,500	0	0
Reserves & Refunds	0	121,944	0	0
	289,959	5,544,444	0	0

FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
CIT Ref Rev 2012 A & B Dbt Svc Fd				
Operating Expenditure/Expense	916,277	10,000	10,000	10,000
Debt Service	102,449,611	3,860,899	6,320,575	6,319,450
	<u>103,365,888</u>	<u>3,870,899</u>	<u>6,330,575</u>	<u>6,329,450</u>
CIP Revenue Bds Series 2012				
Operating Expenditure/Expense	0	20,000	3,000	3,000
Debt Service	350,155	6,776,400	6,778,900	6,777,900
	<u>350,155</u>	<u>6,796,400</u>	<u>6,781,900</u>	<u>6,780,900</u>
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd				
Operating Expenditure/Expense	0	8,000	8,000	8,000
Debt Service	1,310,270	1,307,677	1,272,085	1,271,463
Reserves & Refunds	0	1,025,523	1,040,000	1,055,000
	<u>1,310,270</u>	<u>2,341,200</u>	<u>2,320,085</u>	<u>2,334,463</u>
Communications Svcs Tax Bd Sinking Fd				
Debt Service	0	0	0	1,983,000
Reserves & Refunds	0	1,900,000	1,919,450	0
	<u>0</u>	<u>1,900,000</u>	<u>1,919,450</u>	<u>1,983,000</u>
Total Debt Service Funds	<u>153,586,829</u>	<u>89,766,611</u>	<u>88,177,292</u>	<u>86,397,994</u>
CAPITAL PROJECTS FUNDS				
Countywide Capital Projects Fund				
Operating Expenditure/Expense	2,249,772	258,847	1,150,000	0
Capital Equipment	1,769	(738,839)	8,000,000	0
Capital Projects	5,299,680	9,151,700	750,000	0
Grants & Aids	244,931	571,200	3,148,175	0
Transfers	7,115,384	0	0	0
Reserves & Refunds	0	1,031,709	500,000	0
	<u>14,911,536</u>	<u>10,274,617</u>	<u>13,548,175</u>	<u>0</u>
Unincorp Area Capital Projects Fund				
Operating Expenditure/Expense	225,747	199,034	0	0
Capital Equipment	1,408,316	680,430	2,099,000	1,400,000
Capital Projects	2,777,947	11,824,042	100,000	0
Grants & Aids	299	(590,510)	(302,261)	(302,782)
Transfers	13,284,607	9,413,785	8,127,177	8,136,394
Reserves & Refunds	0	(849,696)	0	0
	<u>17,696,916</u>	<u>20,677,085</u>	<u>10,023,916</u>	<u>9,233,612</u>
Enviro Sensitive Lands Tax/Bond Fund				
Operating Expenditure/Expense	389,262	3,010,000	0	0
Capital Projects	2,644,867	(4,286,344)	(299,646)	(299,646)
Transfers	1,084,946	2,490,118	1,259,756	1,259,756
Reserves & Refunds	0	151,189	0	0
	<u>4,119,075</u>	<u>1,364,963</u>	<u>960,110</u>	<u>960,110</u>
Court Facil Non-Bond Construction Fund				
Reserves & Refunds	0	16,917	0	0
	<u>0</u>	<u>16,917</u>	<u>0</u>	<u>0</u>

FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Cap Impr Commercial Paper Program Fund				
Debt Service	2,607	0	0	0
Grants & Aids	0	0	4,000,000	2,000,000
Transfers	275,000	2,100,000	0	0
	277,607	2,100,000	4,000,000	2,000,000
Consolidated Public Safety Bonds Fund				
Capital Projects	0	15,100,000	0	0
	0	15,100,000	0	0
Future Financed Projects Fund				
Operating Expenditure/Expense	0	320,000	0	500,000
Grants & Aids	0	7,440,000	0	14,766,135
	0	7,760,000	0	15,266,135
Total Capital Projects Funds	37,005,134	57,293,582	28,532,201	27,459,857
ENTERPRISE FUNDS				
Solid Waste System Enterprise Fund				
Personnel Services	8,474,547	9,652,274	9,931,924	9,727,398
Operating Expenditure/Expense	75,577,479	82,444,608	72,106,536	74,031,087
Capital Equipment	898,934	2,501,046	1,587,300	967,100
Capital Projects	6,118,132	1,115,415	80,000	80,000
Debt Service	7,979,549	9,066,750	12,709,566	13,887,764
Transfers	104,287,159	101,571,154	106,468,608	96,875,019
Reserves & Refunds	36,423	68,654,838	86,303,892	73,622,926
	203,372,223	275,006,085	289,187,826	269,191,294
Water & Wastewater Utility Enterprise Fd				
Personnel Services	39,439,019	42,336,609	42,409,522	41,451,650
Operating Expenditure/Expense	94,440,757	99,274,688	104,269,578	104,608,758
Capital Equipment	495,322	510,567	683,389	732,139
Capital Projects	49,191,707	47,050,405	73,299,315	63,414,600
Debt Service	27,742,420	20,422,663	20,465,088	20,867,603
Grants & Aids	357,797	0	0	0
Transfers	246,724,147	113,694,756	231,932,843	228,797,093
Reserves & Refunds	381	875,525	91,629,054	95,715,724
	458,391,550	324,165,213	564,688,789	555,587,567
Total Enterprise Funds	661,763,773	599,171,298	853,876,615	824,778,861
INTERNAL SERVICE FUNDS				
Fleet Services Fund				
Personnel Services	3,142,746	3,280,313	3,480,289	3,417,789
Operating Expenditure/Expense	13,064,823	15,424,281	14,399,898	14,674,821
Capital Equipment	11,464,134	29,544,650	18,362,103	17,095,548
Capital Projects	22,160	50,000	125,000	0
Transfers	0	5,025,468	0	0
Reserves & Refunds	4,500,000	22,454,554	28,825,724	25,884,690
	32,193,863	75,779,266	65,193,014	61,072,848

FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Self Insurance Fund				
Personnel Services	2,775,045	3,056,946	2,977,933	2,961,683
Operating Expenditure/Expense	79,003,452	89,755,538	92,760,683	97,525,002
Transfers	3,682,718	17,224,711	600,000	600,000
Reserves & Refunds	1,371,064	186,084,121	183,957,432	175,128,518
	<u>86,832,279</u>	<u>296,121,316</u>	<u>280,296,048</u>	<u>276,215,203</u>
Total Internal Service Funds	<u>119,026,142</u>	<u>371,900,582</u>	<u>345,489,062</u>	<u>337,288,051</u>
AGENCY FUNDS				
Imp Fee Special Assessment Bonds 2006				
Operating Expenditure/Expense	336,628	365,000	365,000	365,000
Debt Service	8,893,625	9,357,050	9,354,550	9,358,050
Reserves & Refunds	301	1,200	0	0
	<u>9,230,554</u>	<u>9,723,250</u>	<u>9,719,550</u>	<u>9,723,050</u>
Recl Water Spcl Assessment Rev Bds 2000				
Operating Expenditure/Expense	16,525	13,000	9,699	0
Debt Service	429,319	476,332	1,687,781	0
Transfers	0	0	429,319	0
Reserves & Refunds	0	0	(1,455,478)	0
	<u>445,844</u>	<u>489,332</u>	<u>671,321</u>	<u>0</u>
Impact Fees Special Assess Bd				
Operating Expenditure/Expense	91,972	87,000	18,000	18,000
Debt Service	2,404,231	2,668,636	2,652,356	2,654,856
	<u>2,496,203</u>	<u>2,755,636</u>	<u>2,670,356</u>	<u>2,672,856</u>
Total Agency Funds	<u>12,172,601</u>	<u>12,968,218</u>	<u>13,061,227</u>	<u>12,395,906</u>
TOTAL	<u>2,666,846,396</u>	<u>3,112,197,461</u>	<u>3,492,563,870</u>	<u>3,325,576,919</u>

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 anticipated to be issued in FY 14. This separation provides a better picture of the use of unrestricted and restricted County funds.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Current Ad Valorem Taxes	\$341,497,481	\$347,592,761	\$366,186,409	\$376,997,328
Delinq Ad Valorem Taxes	5,235,435	1,800,000	2,500,000	2,500,000
Local Business Tax	1,446,686	1,535,000	1,446,000	1,446,000
Permits & Fees	554,545	681,300	556,099	556,099
Intergovernmental Revenue	7,453,418	8,662,733	10,821,439	11,179,050
Charges for Services	57,717,985	61,133,738	57,834,089	58,550,775
Fines and Forfeits	41,308	37,140	59,315	59,065
Miscellaneous Revenues	8,681,128	7,989,157	5,663,911	5,724,066
Gross Revenue	422,627,986	429,431,829	445,067,262	457,012,383
Interfund Transfers	27,977,002	56,398,735	22,700,331	43,859,094
Other	41,342,107	22,856,170	21,329,175	23,065,526
Less 5% Required By Law	0	(21,472,574)	(23,310,069)	(23,981,269)
Fund Balance Beginning of Year	132,921,673	112,499,000	155,232,357	120,853,171
	202,240,782	170,281,331	175,951,794	163,796,522
Total	\$624,868,768	\$599,713,160	\$621,019,056	\$620,808,905

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Board of County Commissioners				
Board of County Commissioners	\$2,089,056	\$2,197,825	\$2,380,850	\$2,381,104
Internal Performance Auditor	4,659	347,750	473,373	473,398
	2,093,715	2,545,575	2,854,223	2,854,502
County Attorney				
County Attorney	7,012,204	7,120,019	7,421,868	7,383,004
County Administrator Organization				
Animal Services	5,874,515	6,508,412	7,817,110	7,564,404
Business & Support Services	3,101,627	3,448,099	3,519,811	3,521,354
Client & Liaison Services	634,359	0	0	0
Communications & Digital Media Services	2,072,887	2,306,679	2,805,234	2,649,564
County Administrator	1,860,913	1,710,807	1,777,395	1,777,520
Economic Development	1,439,076	5,729,453	5,526,757	3,970,083
Emergency Management	429	0	0	0
Extension Services	1,156,391	1,304,371	1,324,534	1,324,719
Facilities Management Services	14,853,464	15,259,036	0	0
Family & Aging Services	21,537,046	25,693,898	26,507,418	26,362,446
Fire Rescue	671,796	984,272	807,057	807,906
Fiscal & Support Services-Infrastructure & Develop Services	828,975	958,786	1,100,172	1,100,245
Fiscal & Support Services-Public Safety & Community Services	6,586,377	7,218,935	6,729,453	6,730,593

COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization (continued)				
Government Services Administration	1,185,096	1,795,580	1,876,310	1,878,215
Human Resources-Professional Development	1,352,534	1,817,796	3,737,416	3,723,328
Information & Technology Services Dept	12,553,399	12,606,077	14,841,479	15,529,289
Medical Examiner	4,035,461	4,880,914	4,927,907	4,589,536
Office of Community Affairs	0	660,592	684,008	684,047
Parks, Recreation and Conservation	10,713,500	12,142,678	10,895,730	10,927,114
Public Works	2,046,654	2,206,728	2,328,387	2,190,493
Real Estate	652,509	1,317,545	22,411,155	22,322,577
Strategic Planning	0	0	601,350	601,359
	<u>93,157,008</u>	<u>108,550,658</u>	<u>120,218,683</u>	<u>118,254,792</u>
Elected Officials				
Clerk of Circuit Court	18,177,333	19,021,542	18,204,547	18,240,640
Property Appraiser	8,403,300	8,302,000	8,710,000	9,150,000
Public Defender	122,026	122,710	122,710	122,710
Sheriff	259,352,289	265,606,810	265,673,659	269,209,123
State Attorney (Part I)	300,894	377,663	377,663	377,663
State Attorney (Part II)	1,740,801	1,875,537	1,933,099	1,933,235
Supervisor of Elections	10,852,097	7,863,977	11,466,104	9,764,952
Tax Collector	16,720,856	17,579,049	18,282,068	18,805,409
Value Adjustment Board	767,564	712,862	673,948	682,200
	<u>316,437,160</u>	<u>321,462,150</u>	<u>325,443,798</u>	<u>328,285,932</u>
Judicial Branch (Admin Office of Courts)	2,558,486	2,725,597	2,796,574	2,793,940
Guardian Ad Litem	194,422	245,435	228,783	228,798
Boards, Commissions & Agencies				
Environmental Protection Commission	7,112,958	7,381,527	7,697,085	7,686,312
Soil & Water Conservation District	234,232	247,440	260,587	260,668
	<u>7,347,190</u>	<u>7,628,967</u>	<u>7,957,672</u>	<u>7,946,980</u>
Non-Departmental Organizations				
Governmental Agencies	10,244,412	10,648,587	11,742,891	12,927,193
Non-Departmental Allotments	5,948,462	7,202,755	12,370,782	8,591,199
Nonprofit Organizations	7,134,324	6,489,508	8,178,610	6,734,406
	<u>23,327,198</u>	<u>24,340,850</u>	<u>32,292,283</u>	<u>28,252,798</u>
Non-Expenditure Accounts				
Interfund Transfers	31,243,726	30,580,017	26,004,411	27,692,107
Intrafund Transfers	101,451	0	0	0
Reserves & Refunds	454,423	94,513,892	95,800,761	97,116,052
	<u>31,799,600</u>	<u>125,093,909</u>	<u>121,805,172</u>	<u>124,808,159</u>
Total	<u><u>\$483,926,983</u></u>	<u><u>\$599,713,160</u></u>	<u><u>\$621,019,056</u></u>	<u><u>\$620,808,905</u></u>

UNINCORPORATED AREA GENERAL FUND

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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Current Ad Valorem Taxes	\$160,199,867	\$162,288,911	\$170,049,043	\$175,713,377
Delinq Ad Valorem Taxes	2,293,582	800,000	1,200,000	1,200,000
Permits & Fees	64,698	38,602	36,859	36,904
Intergovernmental Revenue	15,248,249	14,400,206	14,570,981	15,492,848
Charges for Services	18,534,087	18,786,552	18,323,446	18,632,334
Fines and Forfeits	4,342,410	3,659,937	4,016,696	4,058,311
Miscellaneous Revenue	5,808,085	2,287,705	1,555,104	1,616,199
Gross Revenue	<u>206,490,978</u>	<u>202,261,913</u>	<u>209,752,129</u>	<u>216,749,973</u>
Interfund Transfers	47,042,800	77,297,893	84,292,733	77,790,072
Other	9,213,533	3,156,595	7,668,704	7,867,919
Less 5% Required By Law	0	(10,336,374)	(10,853,329)	(11,158,758)
Fund Balance Beginning of Year	115,370,560	106,192,000	107,410,501	112,237,051
	<u>171,626,893</u>	<u>176,310,114</u>	<u>188,518,609</u>	<u>186,736,284</u>
Total	<u>\$378,117,871</u>	<u>\$378,572,027</u>	<u>\$398,270,738</u>	<u>\$403,486,257</u>

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
Affordable Housing Office	\$1,016,780	\$1,095,568	\$748,471	\$748,471
Client & Liaison Services	594,242	0	0	0
Code Enforcement	4,120,089	4,553,066	5,235,301	5,227,325
Communications & Digital Media	0	571,165	739,382	721,966
Development Services	0	0	6,604,211	6,465,878
Economic Development	126,087	1,897,853	1,539,686	481,796
Facilities Management Services	21,309	29,771	0	0
Fire Rescue	108,604,061	113,286,487	123,370,058	123,593,834
Fiscal and Support Services-Infrastructure & Development Services	1,237,741	1,301,781	1,077,970	1,078,038
Government Services Administration	329,599	371,142	485,651	485,673
Human Resources-Professional Development	0	142,093	0	0
Parks, Recreation and Conservation	23,133,123	23,568,719	25,065,121	25,187,104
Planning and Growth Management	6,037,370	3,731,313	0	0
Public Utilities	47,131	137,862	137,862	137,862
Public Works	8,593,762	12,264,328	9,738,709	9,744,107
Real Estate	4,756,286	4,486,502	3,995,342	4,001,605
The Center for Development Services	535,716	984,219	0	0
Subtotal	<u>159,153,296</u>	<u>168,421,869</u>	<u>178,737,764</u>	<u>177,873,659</u>

UNINCORPORATED AREA GENERAL FUND

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Elected Officials				
Property Appraiser	1,397,498	1,350,000	1,455,000	1,580,000
Sheriff	102,165,700	108,397,718	110,899,864	112,920,055
Tax Collector	3,143,556	3,297,712	3,492,718	3,591,347
	<u>106,706,754</u>	<u>113,045,430</u>	<u>115,847,582</u>	<u>118,091,402</u>
Non-Departmental Organizations				
Non-Departmental Allotments	1,093,552	1,362,000	3,901,326	1,112,000
	<u>1,093,552</u>	<u>1,362,000</u>	<u>3,901,326</u>	<u>1,112,000</u>
Non-Expenditure Accounts				
Interfund Transfers	4,549,745	4,899,988	9,961,868	11,797,181
Reserves & Refunds	328,079	90,842,740	89,822,198	94,612,015
	<u>4,877,824</u>	<u>95,742,728</u>	<u>99,784,066</u>	<u>106,409,196</u>
Total	<u>\$271,831,426</u>	<u>\$378,572,027</u>	<u>\$398,270,738</u>	<u>\$403,486,257</u>

COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

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 subfunds 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 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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Permits, Fees, & Special Assessments	\$14,858,729	\$6,302,000	\$12,803,000	\$12,803,000
Intergovernmental Revenue	14,945,691	14,776,622	15,270,558	15,270,558
Charges For Services	7,408,238	7,405,354	7,807,645	7,978,982
Fines And Forfeits	1,001,835	1,232,828	1,086,641	1,116,390
Miscellaneous Revenues	6,856,041	7,910,921	8,007,567	8,122,469
Gross Revenue	45,070,534	37,627,725	44,975,411	45,291,399
Interfund Transfers	124,775,304	131,865,978	124,417,313	126,352,926
Intrafund Transfers	155,810	97,498	0	0
Other	1,437,266	225,000	290,000	290,000
Less 5% Required By Law	0	(1,535,245)	(2,294,335)	(2,318,647)
Fund Balance Beginning of Year	75,436,160	79,961,577	90,988,006	94,623,337
	201,804,540	210,614,808	213,400,984	218,947,616
Total	\$246,875,074	\$248,242,533	\$258,376,395	\$264,239,015

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
9-1-1 Agency	\$5,851,024	\$7,555,555	\$7,775,842	\$6,488,199
Animal Services	363,571	515,327	523,442	523,444
Business and Support Services	613,206	773,995	0	0
Economic Development	1,324,557	0	0	0
Family & Aging Services	102,335,342	119,882,746	115,405,225	115,852,636
Fire Rescue	306,398	423,309	376,008	376,039
Information & Technology Svcs	2,744,088	807,339	10,740,729	5,850,921
Parks, Recreation & Conservation	77,511	84,112	91,616	91,622
Strategic Planning	0	0	795,903	786,909
	113,615,697	130,042,383	135,708,765	129,969,770

COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Elected Officials				
Public Defender	1,020,876	1,460,600	1,502,001	1,102,790
Sheriff	2,909,852	2,455,401	2,987,837	2,893,309
State Attorney (Part I)	684,893	705,925	865,974	846,831
	4,615,621	4,621,926	5,355,812	4,842,930
Judicial Branch (Admin Office of Courts)	6,857,503	7,000,982	7,093,739	7,115,001
Boards, Commissions & Agencies				
Environmental Protection Commission	1,538,015	1,164,933	1,061,751	1,000,207
Non-Departmental Organizations				
Capital Improvement Program Projects	278,951	6,564,825	1,120,000	0
Debt Service Accounts	0	533,479	533,479	533,479
Governmental Agencies	23,221,618	6,364,556	2,599,565	2,599,565
Major Maintenance & Repair Program	2,144,139	(13,588,549)	(1,120,000)	3,533,397
Non-Departmental Allotments	3,579,705	3,583,440	3,583,440	3,583,440
	29,224,413	3,457,751	6,716,484	10,249,881
Non-Expenditure Accounts				
Intrafund Transfers	155,810	97,498	0	0
Interfund Transfers	10,482,116	25,521,430	20,426,827	10,343,334
Reserves & Refunds	19,920	76,335,630	82,013,017	100,717,892
	10,657,846	101,954,558	102,439,844	111,061,226
Total	\$166,509,095	\$248,242,533	\$258,376,395	\$264,239,015

UNINCORPORATED AREA SPECIAL PURPOSE FUND

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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Local Business Tax	\$25,491,295	\$ 25,017,219	\$25,194,632	\$26,236,631
Permits, Fees, & Special Assessments	13,393,951	12,938,616	15,485,039	15,693,309
Intergovernmental Revenue	1,172,498	900,000	1,000,000	1,000,000
Charges For Services	1,163,267	1,105,671	1,486,330	1,508,357
Fines And Forfeits	323,883	444,903	288,038	290,287
Miscellaneous Revenues	613,948	408,401	412,830	421,014
Gross Revenue	42,158,842	40,814,810	43,866,869	45,149,598
Interfund Transfers	6,637,943	2,362,651	2,728,176	1,784,294
Intrafund Transfers	894,684	1,118,783	1,322,333	1,331,608
Other	39,732	45,746	22,807	30,284
Less 5% Required By Law	0	(2,043,775)	(2,190,146)	(2,256,756)
Fund Balance Beginning of Year	12,028,297	13,994,875	10,517,963	8,524,427
	19,600,656	15,478,280	12,401,133	9,413,857
Total	\$61,759,498	\$56,293,090	\$56,268,002	\$54,563,455

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
Client & Liaison Services	\$13,259	\$0	\$0	\$0
Development Services	0	0	12,789,611	12,656,326
Economic Development	17,314	0	0	0
Extension Services	39,926	57,637	69,714	69,665
Fire Rescue	59,389	0	0	0
Fiscal and Support Services-Infrastructure & Development Services	466,720	728,482	608,812	608,851
Office of Community Affairs	0	81,909	81,909	81,909
Parks, Recreation and Conservation	194,482	218,577	240,428	240,645
Planning and Growth Management	9,038,062	3,442	0	0
Public Utilities	59,218	211,210	214,761	214,761
Public Works	1,106,049	1,673,050	1,387,685	1,388,299
The Center for Development Services	118,062	9,632,106	0	0
	11,112,481	12,606,413	15,392,920	15,260,456
Elected Officials				
Tax Collector	117,995	114,844	131,510	137,000
Boards, Commissions & Agencies				
Environmental Protection Commission	165,241	272,241	253,348	253,090

UNINCORPORATED AREA SPECIAL PURPOSE FUND

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Capital Improvement Projects Program	2,015,345	7,189,145	6,874,000	3,460,000
Major Maintenance & Repair Program	1,231,241	(2,236,737)	1,306,583	1,660,103
Non-Departmental Allotments	164,663	150,000	150,000	150,000
	<u>3,411,249</u>	<u>5,102,408</u>	<u>8,330,583</u>	<u>5,270,103</u>
Non-Expenditure Accounts				
Interfund Transfers	25,130,202	33,821,255	24,159,707	24,289,631
Intrafund Transfers	894,684	1,118,783	1,322,333	1,331,608
Reserves & Refunds	5,965	3,257,146	6,677,601	8,021,567
	<u>26,030,851</u>	<u>38,197,184</u>	<u>32,159,641</u>	<u>33,642,806</u>
Total	<u>\$40,837,817</u>	<u>\$56,293,090</u>	<u>\$56,268,002</u>	<u>\$54,563,455</u>

COUNTY BLENDED COMPONENT UNITS FUND

This fund was established in FY 98 to account for the revenues and expenditures of the Hillsborough County Civil Service Board, Law Library Board, and the Hillsborough County City-County 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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Local Business Tax	\$33,862	\$36,000	\$36,000	\$36,000
Charges For Services	922,235	1,041,868	1,065,200	1,055,129
Fines And Forfeits	60	30	0	0
Miscellaneous Revenues	2,976	2,678	170	174
Gross Revenue	959,133	1,080,576	1,101,370	1,091,303
Interfund Transfers	5,860,874	6,813,626	6,931,522	6,928,983
Intrafund Transfers	0	0	2,766	2,761
Less 5% Required by Law	0	(52,229)	(55,069)	(54,565)
Fund Balance Beginning of Year	(47,728)	613	0	0
	5,813,146	6,762,010	6,879,219	6,877,179
Total	\$6,772,279	\$7,842,586	\$7,980,589	\$7,968,482

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Boards, Commissions & Agencies				
Civil Service Board	\$2,358,552	\$3,277,696	\$3,238,969	\$3,238,969
Law Library	400,637	428,124	430,914	430,936
Planning Commission	3,943,448	4,136,766	4,292,514	4,288,248
	6,702,637	7,842,586	7,962,397	7,958,153
Non-Expenditure Accounts				
Interfund Transfers	71,083	0	15,426	7,568
Intrafund Transfers	0	0	2,766	2,761
	71,083	0	18,192	10,329
Total	\$6,773,720	\$7,842,586	\$7,980,589	\$7,968,482

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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Charges For Services	\$60	\$0	\$0	\$0
Miscellaneous Revenues	1,567,738	0	0	0
Gross Revenue	1,567,798	0	0	0
Total	\$1,567,798	\$0	\$0	\$0

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
Affordable Housing Office	\$3,682,861	\$0	\$0	\$0
	3,682,861	0	0	0
Total	\$3,682,861	\$0	\$0	\$0

STATE OF FLORIDA HEALTH CARE SURTAX TRUST FUND

This trust fund was established in FY 92 to account for the proceeds of the special one-half cent sales surtax which was implemented December 1, 1991 to be used solely to fund indigent health care services to residents of Hillsborough County. Prior to FY 01, proceeds from this sales surtax were accounted for by a Trust Fund. As a result of GASB 34, the Trust Fund was replaced by this Special Revenue Fund.

Revenue by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Discretionary Sales Surtax	\$95,774,490	\$99,335,266	\$104,407,561	\$109,826,281
Miscellaneous Revenues	440,930	370,282	293,100	278,921
Gross Revenue	96,215,420	99,705,548	104,700,661	110,105,202
Less 5% Required By Law	0	(4,985,276)	(5,235,033)	(5,505,260)
Fund Balance Beginning of Year	51,865,634	46,126,747	40,190,120	29,022,915
	51,865,634	41,141,471	34,955,087	23,517,655
Total	\$148,081,054	\$140,847,019	\$139,655,748	\$133,622,857

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Expenditure Accounts				
Interfund Transfers	\$99,312,952	\$115,295,064	\$110,684,521	\$111,133,252
Reserves & Refunds	0	25,551,955	28,971,227	22,489,605
	99,312,952	140,847,019	139,655,748	133,622,857
Total	\$99,312,952	\$140,847,019	\$139,655,748	\$133,622,857

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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Tourist Development Tax	\$21,032,444	\$21,000,000	\$21,630,000	\$22,278,900
Discretionary Sales Surtax	95,774,585	99,335,266	104,407,561	109,826,281
Intergovernmental Revenue	82,162,991	85,150,862	89,467,708	93,820,342
Miscellaneous Revenues	1,418,021	173,283	251,248	261,864
Gross Revenue	200,388,041	205,659,411	215,756,517	226,187,387
Interfund Transfer	1,200	1,189	0	0
Less 5% Required By Law	0	(10,185,734)	(10,687,804)	(11,209,346)
Fund Balance Beginning of Year	32,164,574	42,645,207	60,308,948	43,516,223
	32,165,774	32,460,662	49,621,144	32,306,877
Total	\$232,553,815	\$238,120,073	\$265,377,661	\$258,494,264

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
Economic Development	\$214,032	\$261,982	\$436,299	\$438,979
Elected Officials				
Tax Collector	157,744	150,625	177,144	173,090
Non-Departmental Organizations				
Governmental Agencies	53,147,180	53,048,290	55,203,351	57,506,661
Nonprofit Organizations	10,532,780	9,834,000	10,234,000	10,448,500
	63,679,960	62,882,290	65,437,351	67,955,161
Non-Expenditure Accounts				
Interfund Transfers	112,113,846	134,640,323	156,883,962	152,747,151
Reserves & Refunds	0	40,184,853	42,442,905	37,179,883
	112,113,846	174,825,176	199,326,867	189,927,034
Total	\$176,165,582	\$238,120,073	\$265,377,661	\$258,494,264

INTERGOVERNMENTAL GRANTS FUND

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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Communications Services Tax	\$15,700	\$0	\$0	\$0
Intergovernmental Revenue	90,148,734	68,956,986	68,384,780	68,045,928
Charges For Services	1,028,306	1,269,588	1,258,545	1,258,545
Fines And Forfeits	220	0	0	0
Miscellaneous Revenues	1,465,942	246,119	558,538	558,538
Gross Revenue	92,658,902	70,472,693	70,201,863	69,863,011
Interfund Transfers	9,099,636	5,450,438	4,809,222	4,809,223
Intrafund Transfers	3,912,046	42,272	0	0
Other	1,204,280	334,913	445,793	445,793
	14,215,962	5,827,623	5,255,015	5,255,016
Total	\$106,874,864	\$76,300,316	\$75,456,878	\$75,118,027

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
Affordable Housing Office	\$14,031,229	\$5,855,865	\$7,400,727	\$6,785,609
Business & Support Services	470,034	571,102	0	0
Children's Services	168,425	0	0	0
Client & Liaison Services	1,595,194	(645,773)	0	0
Code Enforcement	483,138	62,943	7,932	7,932
Economic Development	6,606	0	0	0
Emergency Management	535,878	0	0	0
Extension Services	86,688	117,750	117,750	117,750
Family & Aging Services	65,413,668	62,056,076	59,558,980	59,413,684
Fire Rescue	926,040	652,225	541,000	541,000
Government Services Administration	148,048	95,176	0	0
Health and Social Services	549,077	0	0	0
Housing & Community Code Enforcement	156	0	0	0
Medical Examiner	136,215	0	0	0
Parks, Recreation and Conservation	131,130	0	0	0
Planning and Growth Management	69,690	0	0	0
Public Works	604,833	595,172	175,594	175,594
Real Estate	0	0	392,045	392,045
Strategic Planning	0	0	882,078	830,141
	85,356,049	69,360,536	69,076,106	68,263,755

INTERGOVERNMENTAL GRANTS FUND

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Judicial Branch (Admin Office of Courts)	1,237,926	108,470	439,524	438,524
Boards, Commissions & Agencies				
Environmental Protection Commission	3,507,407	3,248,216	3,262,810	3,267,811
Metropolitan Planning Organization	2,187,938	2,299,943	1,821,637	2,421,137
	5,695,345	5,548,159	5,084,447	5,688,948
Non-Departmental Organizations				
Capital Improvement Projects Program	8,933,410	876,455	130,000	0
Non-Departmental Allotments	(\$2,637)	19,686	0	0
Nonprofit Organizations	869,634	387,010	726,801	726,800
	9,800,407	1,283,151	856,801	726,800
Non-Expenditure Accounts				
Reserves & Refunds	0	(42,272)	0	0
Interfund Transfers	383,934	0	0	0
Intrafund Transfers	3,912,046	42,272	0	0
	4,295,980	0	0	0
Total	\$106,385,707	\$76,300,316	\$75,456,878	\$75,118,027

COUNTY 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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Taxes	\$31,104,284	\$29,616,291	\$31,171,927	\$31,881,368
Permits, Fees, & Special Assessments	10,551,447	9,712,662	10,550,964	10,591,714
Intergovernmental Revenue	33,168,635	16,168,761	16,107,385	16,231,620
Charges For Services	2,573,365	2,190,000	1,240,154	1,245,858
Miscellaneous Revenues	4,141,498	776,590	616,655	646,521
Gross Revenue	<u>81,539,229</u>	<u>58,464,304</u>	<u>59,687,085</u>	<u>60,597,081</u>
Interfund Transfers	13,649,530	4,285,420	23,558,584	9,676,213
Intrafund Transfers	45,262,617	42,913,739	41,499,502	41,732,911
Other	51,157	60,994	59,365	68,993
Less 5% Required By Law	0	(3,163,648)	(2,986,117)	(3,032,552)
Fund Balance Beginning of Year	17,560,638	9,913,057	10,517,012	5,950,259
	<u>76,523,942</u>	<u>54,009,562</u>	<u>72,648,346</u>	<u>54,395,824</u>
Total	<u>\$158,063,171</u>	<u>\$112,473,866</u>	<u>\$132,335,431</u>	<u>\$114,992,905</u>

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator				
Client & Liaison Services	\$225,580	\$0	\$0	\$0
Communications & Digital Media Services	0	250,333	304,821	304,836
Development Services	0	0	1,020,098	1,020,158
Fiscal and Support Services-Infrastructure & Development Services	1,480,300	1,568,835	1,685,122	1,685,217
Human Resources-Professional Development	0	220,255	0	0
Planning and Growth Management	693,778	0	0	0
Public Works	49,464,643	52,451,849	54,923,902	52,858,540
Real Estate	2,401,558	2,734,032	2,422,448	2,423,949
The Center for Development Services	155,141	0	0	0
	<u>54,421,000</u>	<u>57,225,304</u>	<u>60,356,391</u>	<u>58,292,700</u>
Elected Officials				
Tax Collector	151,925	170,000	0	0
Non-Departmental Organizations				
Capital Improvement Projects Program	52,767,932	15,752,954	22,852,668	6,437,768
Governmental Agencies	1,952,392	2,011,686	1,915,216	1,956,629
Non-Departmental Allotments	1,800	1,800	4,000	4,000
	<u>54,722,124</u>	<u>17,766,440</u>	<u>24,771,884</u>	<u>8,398,397</u>
Non-Expenditure Accounts				
Interfund Transfers	1,744,762	5,458,108	49,858	49,858
Intrafund Transfers	45,262,618	42,913,739	41,499,502	41,732,911
Reserves & Refunds	463,616	(11,059,725)	5,657,796	6,519,039
	<u>47,470,996</u>	<u>37,312,122</u>	<u>47,207,156</u>	<u>48,301,808</u>
Total	<u>\$156,766,045</u>	<u>\$112,473,866</u>	<u>\$132,335,431</u>	<u>\$114,992,905</u>

LIBRARY TAX DISTRICT 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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Current Ad Valorem Taxes	\$31,938,938	\$32,511,436	\$34,290,692	\$35,322,499
Delinq Ad Valorem Taxes	473,663	150,000	200,000	200,000
Communications Services Tax	10	0	0	0
Intergovernmental Revenue	944,985	990,889	1,042,766	1,042,766
Charges For Services	261,729	269,150	270,350	270,650
Fines And Forfeits	469,763	466,600	490,000	496,000
Miscellaneous Revenues	624,848	446,459	396,845	409,970
Gross Revenue	<u>34,713,936</u>	<u>34,834,534</u>	<u>36,690,653</u>	<u>37,741,885</u>
Intrafund Transfers	7,421,476	7,898,817	3,030,533	331,162
Other	410,664	434,760	128,863	169,146
Less 5% Required By Law	0	(1,563,584)	(1,740,224)	(1,792,468)
Fund Balance Beginning of Year	34,224,342	27,469,600	22,884,564	16,975,297
	<u>42,056,482</u>	<u>34,239,593</u>	<u>24,303,736</u>	<u>15,683,137</u>
Total	<u>\$76,770,418</u>	<u>\$69,074,127</u>	<u>\$60,994,389</u>	<u>\$53,425,022</u>

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
Library Services	\$31,721,055	\$32,813,490	\$35,870,571	\$36,188,112
Elected Officials				
Property Appraiser	278,198	270,000	295,000	310,000
Tax Collector	635,654	681,696	725,256	745,144
	<u>913,852</u>	<u>951,696</u>	<u>1,020,256</u>	<u>1,055,144</u>
Non-Departmental Organizations				
Capital Improvement Projects Program	1,022,133	4,834,775	3,005,000	1,200,000
Major Maintenance & Repair Program	156,092	133,817	321,488	331,162
	<u>1,178,225</u>	<u>4,968,592</u>	<u>3,326,488</u>	<u>1,531,162</u>
Non-Expenditure Accounts				
Intrafund Transfers	7,421,476	7,898,817	3,030,533	331,162
Reserves & Refunds	44,799	22,441,532	17,746,541	14,319,442
	<u>7,466,275</u>	<u>30,340,349</u>	<u>20,777,074</u>	<u>14,650,604</u>
Total	<u>\$41,279,407</u>	<u>\$69,074,127</u>	<u>\$60,994,389</u>	<u>\$53,425,022</u>

INFRASTRUCTURE SURTAX FIXED PROJECT FUND

This fund is to account for the County share of a discretionary half-cent sales surtax (Community Investment Tax) 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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$212,652	\$8,660,390	\$45,000	\$45,000
Gross Revenue	212,652	8,660,390	45,000	45,000
Interfund Transfers	46,167,708	44,973,999	47,649,836	50,494,311
Intrafund Transfers	19,917,557	0	50,000,000	0
Other	94,996,068	(16,016)	49,997,750	(2,250)
	161,081,333	44,957,983	147,647,586	50,492,061
Total	\$161,293,985	\$53,618,373	\$147,692,586	\$50,537,061

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Capital Improvement Projects Program	\$14,446,528	\$23,424,259	\$4,436,188	\$1,310,000
Debt Service Accounts	52,749,007	0	0	0
	67,195,535	23,424,259	4,436,188	1,310,000
Non-Expenditure Accounts				
Interfund Transfers	42,707,230	33,315,861	32,097,221	30,198,046
Intrafund Transfers	19,917,557	0	50,000,000	0
Reserves & Refunds	0	(3,121,747)	61,159,177	19,029,015
	62,624,787	30,194,114	143,256,398	49,227,061
Total	\$129,820,322	\$53,618,373	\$147,692,586	\$50,537,061

CAPITAL IMPROVEMENT NON-AD VALOREM REVENUE BONDS SERIES 1998 & 2008 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on a \$23,040,000 borrowing dated May 1, 1998 to finance the acquisition, construction, and equipping of the County Warehouse and Sheriff's facilities.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$72,888	\$78,844	\$71,144	\$71,844
Gross Revenue	72,888	78,844	71,144	71,844
Interfund Transfers	1,299,829	1,363,724	1,366,615	1,363,475
Less 5% Required by Law	0	(3,942)	(3,557)	(3,592)
Fund Balance Beginning of Year	431,318	363,311	365,673	365,673
	1,731,147	1,723,093	1,728,731	1,725,556
Total	\$1,804,035	\$1,801,937	\$1,799,875	\$1,797,400

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$1,438,363	\$1,442,475	\$1,440,875	\$1,438,400
Non-Expenditure Accounts				
Reserves & Revenues	0	359,462	359,000	359,000
Total	\$1,438,363	\$1,801,937	\$1,799,875	\$1,797,400

FUEL TAX REFUNDING REVENUE BONDS DEBT SERVICE FUND

This debt service fund accounts for the taxable payment of principal and interest on bonds issued to refund the County's Road Improvement Revenue Refunding Bonds, Series 1985. These taxable bonds are payable from County Fuel Tax and Local Option Fuel Tax revenues. Final maturity of this issue is December, 2011.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$219	\$0	\$0	\$0
Gross Revenue	219	0	0	0
Interfund Transfers	106,566	0	0	0
Fund Balance Beginning of Year	279,467	0	0	0
	386,033	0	0	0
Total	\$386,252	\$0	\$0	\$0

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$386,250	\$0	\$0	\$0
Total	\$386,250	\$0	\$0	\$0

4TH CENT TOURIST DEVELOPMENT TAX DEBT SERVICE FUND

This debt service fund accounts for the payment of interest and principal on the Series 2006 Bonds, issued to refund the Tampa Sports Authority Tourist Development Tax Revenue Bonds, Series 1997B and to finance the acquisition and construction of capital improvements to Legends Field and the Tampa Convention Center. These bonds are payable from the proceeds of the Fourth Cent Tourist Development Tax. Final maturity date of the bonds is October 1, 2035.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$4,745	\$10,000	\$3,000	\$4,000
Gross Revenue	4,745	10,000	3,000	4,000
Interfund Transfers	2,567,235	1,999,985	2,030,135	2,033,723
Less 5% Required by Law	0	(500)	(150)	(200)
Fund Balance Beginning of Year	1,390,192	818,495	854,253	854,253
Total	\$2,571,980	\$2,009,985	\$2,033,135	\$2,037,723

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$1,155,790	\$1,156,490	\$1,179,640	\$1,184,228
Governmental Agencies	561,937	0	0	0
	1,717,727	1,156,490	1,179,640	1,184,228
Non-Expenditure Accounts				
Reserves & Refunds	0	853,495	853,495	853,495
Total	\$1,717,727	\$2,009,985	\$2,033,135	\$2,037,723

5TH CENT TOURIST DEVELOPMENT TAX DEBT SERVICE FUND

This debt service fund accounts for the payment of interest and principal on the Series 2006A Bonds. The Series 2006A Bonds were issued to refund the Tampa Sports Authority County Interlocal Payments Refunding Revenue Bonds, Series 1998. These bonds are payable from the proceeds of the Fifth Cent Tourist Development Tax. Final maturity date of the bonds is October 1, 2035.

Revenues by Source		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues		\$5,787	\$6,000	\$1,500	\$1,500
	Gross Revenue	5,787	6,000	1,500	1,500
Interfund Transfers		1,789,604	1,788,763	1,798,999	1,802,387
Other		0	(300)	(75)	(75)
Fund Balance Beginning of Year		1,213,947	1,223,419	1,228,926	1,228,926
		3,003,551	3,011,882	3,027,850	3,031,238
	Total	\$3,009,338	\$3,017,882	\$3,029,350	\$3,032,738

Appropriations by Organization		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations					
Debt Service Accounts		\$1,780,413	\$1,779,500	\$1,779,350	\$1,782,738
Non-Expenditure Accounts					
Reserves & Refunds		0	1,238,382	1,250,000	1,250,000
	Total	\$1,780,413	\$3,017,882	\$3,029,350	\$3,032,738

PARKS & RECREATION GENERAL OBLIGATION BONDS 1993/1996/2002 DEBT SERVICE FUND

This debt service fund accounts for the collection of ad valorem tax revenue levied in the unincorporated area of the County and required for principal and interest payments on general obligation bonds issued by the County to fund acquisition of land and construction of park facilities in the unincorporated area. Bonds were issued in 1993 and 1996 in the principal amount of \$10,000,000 each. The County is obligated to levy millage in an amount sufficient to pay annual debt service, but the millage is not included in the calculation of the constitutional 10 mill limitation on the annual millage levy. Both the Series 1993 and 1996 bonds were refunded by the \$18,540,000 Series 2002 bonds. The maturity date of the Series 2002 bonds is July 1, 2025.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Current Ad Valorem Taxes	\$948,450	\$960,860	\$1,006,805	\$1,034,624
Delinq Ad Valorem Taxes	13,492	4,611	8,000	7,500
Miscellaneous Revenues	3,897	1,349	1,000	1,500
Gross Revenue	<u>965,839</u>	<u>966,820</u>	<u>1,015,805</u>	<u>1,043,624</u>
Other	404,530	386,221	433,102	396,632
Less 5% Required By Law	0	(48,325)	(57,585)	(52,181)
Fund Balance Beginning of Year	139,930	139,930	141,443	141,443
	<u>544,460</u>	<u>477,826</u>	<u>516,960</u>	<u>485,894</u>
Total	<u>\$1,510,299</u>	<u>\$1,444,646</u>	<u>\$1,532,765</u>	<u>\$1,529,518</u>

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Elected Officials				
Property Appraiser	\$8,273	\$8,000	\$9,000	\$9,500
Tax Collector	29,546	35,956	37,110	38,103
	<u>37,819</u>	<u>43,956</u>	<u>46,110</u>	<u>47,603</u>
Non-Departmental Organizations				
Debt Service Accounts	1,329,113	1,332,113	1,332,863	1,330,463
Non-Expenditure Accounts				
Reserves & Refunds	1,926	68,577	153,792	151,452
Total	<u>\$1,368,858</u>	<u>\$1,444,646</u>	<u>\$1,532,765</u>	<u>\$1,529,518</u>

ELAPP LIMITED AD VALOREM TAX BONDS DEBT SERVICE FUND

This debt service fund accounts for the collection of ad valorem tax revenue required principal and interest payments on general obligation bonds issued by the County to finance the acquisition, management, and restoration of environmentally sensitive lands. The County was authorized by voter referendum to levy millage in an amount sufficient to pay annual debt service, not to exceed one-fourth (0.25) of one mill. Series 2009A bonds in the principal amount of \$10,200,000 were issued in December 2009 with a final maturity on July 1, 2019 and Series 2009B bonds in the principal amount of \$48,125,000 were issued in December 2009 with a final maturity on July 1, 2039.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Current Ad Valorem Taxes	\$3,608,894	\$3,673,046	\$3,871,633	\$3,930,651
Delinq Ad Valorem Taxes	54,458	15,000	20,100	18,500
Miscellaneous Revenues	141,717	182,460	134,900	136,500
Gross Revenue	<u>3,805,069</u>	<u>3,870,506</u>	<u>4,026,633</u>	<u>4,085,651</u>
Other	1,073,650	1,045,355	1,211,465	1,722,858
Less 5% Required By Law	0	(192,048)	(199,533)	(205,330)
Fund Balance Beginning of Year	120,297	100,872	433,255	138,521
	<u>1,193,947</u>	<u>954,179</u>	<u>1,445,187</u>	<u>1,656,049</u>
Total	<u>\$4,999,016</u>	<u>\$4,824,685</u>	<u>\$5,471,820</u>	<u>\$5,741,700</u>

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Elected Officials				
Property Appraiser	\$31,438	\$31,000	\$33,000	\$34,000
Tax Collector	81,637	93,750	102,372	104,618
	<u>113,075</u>	<u>124,750</u>	<u>135,372</u>	<u>138,618</u>
Non-Departmental Organizations				
Debt Service Accounts	4,447,950	4,551,250	4,555,150	4,553,400
Non-Expenditure Accounts				
Reserves & Refunds	4,735	148,685	781,298	1,049,682
Total	<u>\$4,565,760</u>	<u>\$4,824,685</u>	<u>\$5,471,820</u>	<u>\$5,741,700</u>

COURT FACILITIES REVENUE BONDS 1999/2005 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on the Series 2005 bonds issued to refund the Series 1999 Court Facilities Revenue Bonds issued to finance the acquisition, construction, equipping and renovation of capital improvements to the court system facilities of the County. This debt is secured by Court Surcharges Revenues and the Community Investment Tax. The final maturity date of the refunding bonds is November 1, 2029.

Revenue by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$7,225	\$12,000	\$3,000	\$4,000
Gross Revenue	7,225	12,000	3,000	4,000
Interfund Transfers	2,501,445	2,596,619	2,531,396	2,530,234
Less 5% Required by Law	0	(600)	(150)	(200)
Fund Balance Beginning of Year	1,660,350	1,629,068	1,638,779	1,638,779
	4,161,795	4,225,087	4,170,025	4,168,813
Total	\$4,169,020	\$4,237,087	\$4,173,025	\$4,172,813

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$2,530,241	\$2,535,984	\$2,534,246	\$2,534,034
Non-Expenditure Accounts				
Reserves & Refunds	0	1,701,103	1,638,779	1,638,779
Total	\$2,530,241	\$4,237,087	\$4,173,025	\$4,172,813

CAPITAL IMPROVEMENT PROGRAM REVENUE BONDS 1994/1996/2006 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on the Series 1996 CIP Refunding Revenue Bonds issued to refund the outstanding Series 1994 CIP revenue bonds. The refunded bonds were issued to finance the acquisition of the 800 MHz Radio Communications System, the acquisition, construction and equipping of a training facility for the New York Yankees, and for other capital projects. The Series 1996 bonds were refunded in May 2006 by the CIP Refunding Revenue Bonds, Series 2006. The Series 2006 bonds are secured by the Local Government Half-Cent Sales Tax. Final maturity of the Series 2006 bonds is in 2024.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$111,309	\$115,000	\$115,000	\$115,000
	138,836	161,000	117,325	119,825
Gross Revenue	250,145	276,000	232,325	234,825
Interfund Transfers	2,989,881	3,013,941	2,945,811	2,946,186
Less 5% Required by Law	0	(14,400)	(11,616)	(11,741)
Fund Bal Beginning of Year	3,920,010	3,804,289	3,909,510	3,909,510
	6,909,891	6,803,830	6,843,705	6,843,955
Total	\$7,160,036	\$7,079,830	\$7,076,030	\$7,078,780
Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$3,250,525	\$3,250,575	\$3,246,775	\$3,249,525
Non-Expenditure Accounts				
Reserves & Refunds	0	3,829,255	3,829,255	3,829,255
Total	\$3,250,525	\$7,079,830	\$7,076,030	\$7,078,780

CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM DEBT SERVICE FUND

On May 2, 2007, the Board of County Commissioners authorized the issuance of Commercial Paper Notes to fund its obligations under the Life Sciences Industry Incentive Grant Agreement between the County and H. Lee Moffitt Cancer Center and Research Institute, Inc. This debt service fund accounts for the payment of principal and interest on the Notes. Final maturity of notes issued for the project is 2037.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$21,480	\$6,500	\$6,000	\$6,500
Gross Revenue	21,480	6,500	6,000	6,500
Interfund Transfers	8,144,437	4,495,112	4,826,537	3,896,062
Less 5% Required by Law	0	(325)	(300)	(325)
Fund Bal Beginning of Year	960,255	4,623,225	7,605,640	8,301,492
	9,104,692	9,118,012	12,431,877	12,197,229
Total	\$9,126,172	\$9,124,512	\$12,437,877	\$12,203,729

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$3,639,914	\$8,974,635	\$5,388,000	\$11,564,135
Non-Expenditure Accounts				
Reserves & Refunds	0	149,877	7,049,877	639,594
Total	\$3,639,914	\$9,124,512	\$12,437,877	\$12,203,729

COMMUNITY INVESTMENT TAX REVENUE BONDS 2001 A&B DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on bonds issued to finance all or a portion of the cost of acquisition and construction of capital improvements to the County's jail and stormwater facilities. A portion of the bond proceeds was also used to refund Commercial Paper Notes, which were used to finance the construction of jail and stormwater facilities on an interim basis. The bonds are secured solely by a pledge of the Community Investment Tax Revenues with final maturity occurring in November 2025.

Revenues by Source		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues		\$8,887	\$3,927	\$0	\$0
	Gross Revenue	8,887	3,927	0	0
Interfund Transfers		3,808,911	2,547,194	0	0
Less 5% Required by Law		0	(590)	0	0
Fund Balance Beginning of Year		2,161,446	0	0	0
		5,970,357	2,546,604	0	0
	Total	\$5,979,244	\$2,550,531	\$0	\$0

Appropriations by Organization		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations					
Debt Service Accounts		\$4,524,762	\$2,550,531	\$0	\$0
Non-Expenditure Accounts					
Interfund Transfers		165,253	0	0	0
	Total	\$4,690,015	\$2,550,531	\$0	\$0

COMMUNITY INVESTMENT TAX REVENUE BONDS 2004 DEBT SERVICE FUND

This debt service fund accounts for the principle and interest on a \$90,000,000 borrowing dated August 2004 issued to finance the acquisition and construction of stormwater, transportation, and other Board approved capital improvements of the County and to refund Commercial Paper Notes which were issued to finance on an interim basis a portion of the costs of these capital projects. The debt is secured by a lien upon Community Investment Tax revenues. Final maturity of the bonds is November 2025.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$18,381	\$12,600	\$4,000	\$2,000
Gross Revenue	18,381	12,600	4,000	2,000
Interfund Transfers	5,501,840	3,849,139	4,195,726	2,225,751
Less 5% Required by Law	0	(630)	(200)	(100)
Fund Bal Beginning of Year	2,697,187	1,907,365	1,585,080	1,585,080
	8,199,027	5,755,874	5,780,606	3,810,731
Total	\$8,217,408	\$5,768,474	\$5,784,606	\$3,812,731

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$6,410,303	\$3,780,806	\$3,796,938	\$3,812,731
Non-Expenditure Accounts				
Interfund Transfers	222,025	0	0	0
Reserves & Refunds	0	1,987,668	1,987,668	0
	222,025	1,987,668	1,987,668	0
Total	\$6,632,328	\$5,768,474	\$5,784,606	\$3,812,731

COMMUNITY INVESTMENT TAX REVENUE BONDS 2007 DEBT SERVICE FUND

This debt service fund accounts for the accumulation of CIT revenue collections for and the payment of principal and interest on bonds issued to finance the acquisition and construction of transportation and other CIT capital projects in the County. The bonds are secured solely by a lien upon and pledge of the Community Investment Tax Revenues, with final maturity occurring in 2025.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$59,714	\$27,968	\$20,000	\$22,500
Gross Revenue	59,714	27,968	20,000	22,500
Interfund Transfers	16,297,831	16,320,563	16,331,454	16,405,329
Less 5% Required by Law	0	(3,250)	(1,000)	(1,125)
Fund Balance Beginning of Year	11,048,963	11,108,818	11,136,345	11,136,345
	27,346,794	27,426,131	27,466,799	27,540,549
Total	\$27,406,508	\$27,454,099	\$27,486,799	\$27,563,049

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$16,270,163	\$16,234,563	\$16,167,263	\$16,143,513
Non-Expenditure Accounts				
Reserves & Refunds	0	11,219,536	11,319,536	11,419,536
Total	\$16,270,163	\$27,454,099	\$27,486,799	\$27,563,049

US 301 EXPANSION TAXABLE NOTES

This debt service fund accounts for payment of principal and interest on the County's Series 2008 Taxable Notes A and B that were issued to provide interim financing for the design, acquisition and construction of improvements to approximately 6.11 miles of highway U.S.301 between CR 672 and Gibsonton Drive. The Notes were paid off by the County during FY 13.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Interfund Transfers	\$310,000	\$5,422,500	\$0	\$0
Fund Balance Beginning of Year	121,943	121,944	0	0
Total	\$431,943	\$5,544,444	\$0	\$0

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$289,959	\$5,422,500	\$0	\$0
Non-Expenditure Accounts				
Reserves & Refunds	0	121,944	0	0
Total	\$289,959	\$5,544,444	\$0	\$0

COMMUNITY INVESTMENT TAX REFUNDING REVENUE 2012 A & B DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on bonds issued to refund the County's Series 2001 A and B serial bonds and the Series 2004 bonds. The 2001 bonds were used to finance acquisition and construction of capital improvements to the County's jail and stormwater facilities. The aggregate principal refunded was \$43,685,000. The 2004 bonds were used to finance the acquisition and construction of stormwater, transportation, and other Board approved capital projects. The aggregate principal refunded was \$46,710,000.

Revenues by Source		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues		\$5,440	\$13,592	\$4,000	\$4,500
	Gross Revenue	5,440	13,592	4,000	4,500
Interfund Transfers		1,915,278	3,857,987	4,793,336	4,791,736
Less 5% Required by Law		0	(680)	(200)	(225)
Fund Balance Beginning of Year		0	0	1,533,439	1,533,439
Other		102,978,609	0	0	0
		104,893,887	3,857,307	6,326,575	6,324,950
	Total	\$104,899,327	\$3,870,899	\$6,330,575	\$6,329,450

Appropriations by Organization		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations					
Debt Service Accounts		\$103,365,888	\$3,870,899	\$6,330,575	\$6,329,450
	Total	\$103,365,888	\$3,870,899	\$6,330,575	\$6,329,450

CAPITAL IMPROVEMENT PROGRAM REVENUE BONDS SERIES 2012

This debt service fund accounts for the payment of principal and interest on bonds issued to pay off \$50 million in commercial paper notes at maturity and to provide \$25 million in bond proceeds to fund Community Investment Tax eligible projects. The final maturity will be August 1, 2026.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$443	\$58,339	\$5,000	\$5,500
Gross Revenue	443	58,339	5,000	5,500
Interfund Transfers	350,157	6,740,978	6,776,705	6,775,230
Less 5% Required by Law	0	(2,917)	(250)	(275)
Fund Balance Beginning of Year	0	0	445	445
	350,157	6,738,061	6,776,900	6,775,400
Total	\$350,600	\$6,796,400	\$6,781,900	\$6,780,900

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$350,155	\$6,796,400	\$6,781,900	\$6,780,900
Total	\$350,155	\$6,796,400	\$6,781,900	\$6,780,900

TSA TAMPA BAY ARENA NON-AD VALOREM REFUNDING REVENUE BONDS 2005 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on the Series 2005 Bonds, issued to refund the TSA Taxable Special Purpose Florida Surcharge Loan Revenue Bonds, Series 1995. The refunded bonds were originally issued to fund a portion of the acquisition, construction and equipping of the St. Pete Times Forum. The bonds are secured by the County's legally available non-ad valorem revenue. The final maturity date of the bonds is October 1, 2026.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Charges For Services	\$346,648	\$250,000	\$375,000	\$375,000
Miscellaneous Revenues	7,165	5,000	2,500	3,000
Gross Revenue	353,813	255,000	377,500	378,000
Interfund Transfers	991,629	1,074,045	649,627	663,530
Less 5% Required by Law	0	(12,750)	(18,875)	(18,900)
Fund Balance Beginning of Year	1,276,661	1,024,905	1,311,833	1,311,833
	2,268,290	2,086,200	1,942,585	1,956,463
Total	\$2,622,103	\$2,341,200	\$2,320,085	\$2,334,463

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$1,310,270	\$1,315,677	\$1,280,085	\$1,279,463
Non-Expenditure Accounts				
Reserves & Refunds	0	1,025,523	1,040,000	1,055,000
Total	\$1,310,270	\$2,341,200	\$2,320,085	\$2,334,463

COMMUNICATIONS SERVICES TAX BOND SINKING FUND

This debt service fund will account for the payment of principal and interest on a planned 30-year financing related to the construction of a new Public Safety Operations Complex. The debt service budgeted in FY 12 and FY 13 represents an estimate of the annual financing costs.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenue	\$6,406	\$0	\$7,000	\$7,000
Gross Revenue	6,406	0	7,000	7,000
Interfund Transfers	1,900,000	0	0	57,523
Less 5% Required by Law	0	0	(350)	(973)
Fund Balance Beginning of Year	0	1,900,000	1,912,800	1,919,450
	1,900,000	1,900,000	1,912,450	1,976,000
Total	\$1,906,406	\$1,900,000	\$1,919,450	\$1,983,000

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$0	\$0	\$0	\$1,983,000
Non-Expenditure Accounts				
Reserves & Refunds	0	1,900,000	1,919,450	0
Total	\$0	\$1,900,000	\$1,919,450	\$1,983,000

COUNTYWIDE CAPITAL PROJECTS 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		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues		\$33,330	\$0	\$0	\$0
	Gross Revenues	33,330	0	0	0
Interfund Transfers		4,500,000	10,274,617	13,548,175	0
	Total	\$4,533,330	\$10,274,617	\$13,548,175	\$0

Appropriations by Organization		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations					
Capital Improvement Program Projects		\$7,796,152	\$9,242,908	\$13,048,175	\$0
Non-Expenditure Accounts					
Reserves & Refunds		0	1,031,709	500,000	0
Interfund Transfers		7,115,384	0	0	0
		7,115,384	1,031,709	500,000	0
	Total	\$14,911,536	\$10,274,617	\$13,548,175	\$0

UNINCORPORATED AREA CAPITAL PROJECTS 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		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues		\$77,303	\$0	\$0	\$0
	Gross Revenue	77,303	0	0	0
Interfund Transfers		9,675,538	20,677,085	10,023,916	9,233,612
	Total	\$9,752,841	\$20,677,085	\$10,023,916	\$9,233,612
Appropriations by Organization		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations					
Capital Improvement Program Projects		\$4,412,309	\$12,112,996	\$1,896,739	\$1,097,218
Non-Expenditure Accounts					
Interfund Transfers		13,284,607	9,413,785	8,127,177	8,136,394
Reserves & Refunds		0	(849,696)	0	0
		13,284,607	8,564,089	8,127,177	8,136,394
	Total	\$17,696,916	\$20,677,085	\$10,023,916	\$9,233,612

ENVIRONMENTALLY SENSITIVE LANDS TAX/BOND FUND

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

Revenue by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Intergovernmental Revenue	\$1,003,774	\$1,003,774	\$0	\$0
Miscellaneous Revenues	476,861	378,037	0	0
Gross Revenue	1,480,635	1,381,811	0	0
Other	0	0	960,110	960,110
Less 5% Required by Law	0	(16,848)	0	0
	0	(16,848)	960,110	960,110
Total	\$1,480,635	\$1,364,963	\$960,110	\$960,110

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Capital Improvement Projects Program	\$3,034,129	(\$1,276,344)	(\$299,646)	(\$299,646)
Non-Expenditure Accounts				
Reserves & Refunds	0	151,189	0	0
Interfund Transfers	1,084,946	2,490,118	1,259,756	1,259,756
	1,084,946	2,641,307	1,259,756	1,259,756
Total	\$4,119,075	\$1,364,963	\$960,110	\$960,110

COURT FACILITY NON-BOND CONSTRUCTION FUND

This capital project fund was established in FY 99 to account for the receipts and expenditures of court fees and other non-bond revenue committed by the Circuit Court to the Court Facilities Expansion Project.

Revenue by Source		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues		\$26,919	\$17,807	\$0	\$0
	Gross Revenue	26,919	17,807	0	0
Less 5% Required by Law		0	(890)	0	0
	Total	\$26,919	\$16,917	\$0	\$0

Appropriations by Organization		FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Expenditure Accounts					
Reserves & Refunds		\$0	\$16,917	\$0	\$0
	Total	\$0	\$16,917	\$0	\$0

CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

This capital projects fund accounts for the payment of principal, interest, and fees for the commercial paper program. The program provides funds for the short-term financing of capital projects and as a source of encumbering capital contracts. This program provides an efficient, low cost alternative to other forms of short-term and interim financing. The commercial paper notes are issued to provide funding for transportation, stormwater, and facilities projects. The debt service on the notes will be paid by program revenues or by long-term financing of the projects.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	\$18,889	\$17,012	\$0	\$0
Gross Revenue	18,889	17,012	0	0
Interfund Transfers	0	(17,012)	0	0
Loan/Note Proceeds-General Gov't	0	2,100,000	4,000,000	2,000,000
	0	2,082,988	4,000,000	2,000,000
Total	\$18,889	\$2,100,000	\$4,000,000	\$2,000,000

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$2,607	\$0	\$0	\$0
Governmental Agencies	0	0	4,000,000	2,000,000
	2,607	0	4,000,000	2,000,000
Non-Expenditure Accounts				
Interfund Transfers	275,000	2,100,000	0	0
Total	\$277,607	\$2,100,000	\$4,000,000	\$2,000,000

CONSOLIDATED PUBLIC SAFETY BONDS FUND

This capital project fund accounts for bond proceeds associated with a planned financing that will be used to build a new Public Safety Operations Complex.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Miscellaneous Revenues	(\$61)	\$0	\$0	\$0
Gross Revenue	(61)	0	0	0
Bond Proceeds-General Government	0	15,100,000	0	0
Total	(\$61)	\$15,100,000	\$0	\$0

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Capital Improvement Program Projects	\$0	\$15,100,000	\$0	\$0
Total	\$0	\$15,100,000	\$0	\$0

FUTURE FUNDED PROJECTS FUND

This capital projects fund accounts for 4th Cent Tourist Development Tax revenues and short-term commercial paper proceeds allocated to meet the County's requirement to provide up to \$41.9 million through 2028 to the Tampa Sports Authority (TSA) to fund required capital improvements for Raymond James Stadium. Payments to TSA will be paid from this fund as approved improvements on the stadium are completed.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Loan/Note Proceeds-General Government	\$0	\$7,760,000	\$0	\$7,506,135
Fund Balance Beginning of Year	0	0	0	7,760,000
Total	\$0	\$7,760,000	\$0	\$15,266,135

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$0	\$320,000	\$0	\$500,000
Governmental Agencies	0	7,440,000	0	14,766,135
Total	\$0	\$7,760,000	\$0	\$15,266,135

SOLID WASTE SYSTEM ENTERPRISE FUND

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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Permits, Fees, & Special Assessments	\$150	\$0	\$0	\$0
Charges For Services	100,439,363	107,233,836	99,043,915	99,817,532
Fines And Forfeits	30	0	0	0
Miscellaneous Revenues	2,346,707	1,385,475	938,290	941,118
Gross Revenue	102,786,250	108,619,311	99,982,205	100,758,650
Interfund Transfers	0	575,087	0	0
Intrafund Transfers	104,287,159	101,571,154	106,468,608	96,875,019
Other	5,817	576,587	1,500	1,500
Less 5% Required by Law	0	(4,242,700)	(3,725,858)	(3,764,041)
Fund Balance Beginning of Year	71,713,493	68,481,733	86,461,371	75,320,166
	176,006,469	166,386,774	189,205,621	168,432,644
Total	\$278,792,719	\$275,006,085	\$289,187,826	\$269,191,294

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
Human Resources-Professional Development	\$0	\$40,950	\$0	\$0
Public Utilities	84,978,224	94,567,393	83,589,810	84,689,635
	84,978,224	94,608,343	83,589,810	84,689,635
Non-Departmental Organizations				
Capital Improvement Projects Program	6,090,268	1,100,000	100,000	100,000
Debt Service Accounts	7,980,149	9,071,750	12,725,516	13,903,714
	14,070,417	10,171,750	12,825,516	14,003,714
Non-Expenditure Accounts				
Intrafund Transfers	104,287,159	101,571,154	106,468,608	96,875,019
Reserves & Refunds	36,423	68,654,838	86,303,892	73,622,926
	104,323,582	170,225,992	192,772,500	170,497,945
Total	\$203,372,223	\$275,006,085	\$289,187,826	\$269,191,294

WATER & WASTEWATER UTILITY ENTERPRISE FUND

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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Permits, Fees, & Special Assessments	\$12,909,190	\$11,904,783	\$12,655,334	\$12,655,334
Intergovernmental Revenue	187,946	0	0	0
Charges For Services	202,065,232	199,018,004	210,286,977	213,950,267
Fines And Forfeits	56,185	66,000	56,000	56,000
Miscellaneous Revenues	8,910,768	5,354,638	4,825,054	4,893,788
Gross Revenue	224,129,321	216,343,425	227,823,365	231,555,389
Intrafund Transfers	246,724,147	113,694,756	231,692,266	228,797,093
Other	2,663,345	(92,639,030)	2,566,125	2,433,506
Less 5% Required by Law	0	(10,821,833)	(11,418,945)	(11,555,522)
Fund Balance Beginning of Year	110,910,016	97,587,895	114,025,978	104,357,101
	360,297,508	107,821,788	336,865,424	324,032,178
Total	\$584,426,829	\$324,165,213	\$564,688,789	\$555,587,567

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
Communications & Digital Media	\$85,201	\$88,523	\$133,859	\$133,866
Development Services	0	0	303,538	303,734
Human Resources-Professional Development	0	164,161	0	0
Planning and Growth Management	266,418	0	0	0
Public Utilities	133,846,880	141,400,067	147,442,690	146,562,634
Public Works	0	274,656	0	0
Real Estate	169,249	186,457	198,902	198,913
	134,367,748	142,113,864	148,078,989	147,199,147
Non-Departmental Organizations				
Capital Improvement Projects Program	49,556,854	47,050,405	72,574,815	63,000,000
Debt Service Accounts	27,742,420	20,430,663	20,473,088	20,875,603
	77,299,274	67,481,068	93,047,903	83,875,603
Non-Expenditure Accounts				
Intrafund Transfers	246,724,147	113,694,756	231,692,266	228,797,093
Interfund Transfers	0	0	240,577	0
Reserves & Refunds	381	875,525	91,629,054	95,715,724
	246,724,528	114,570,281	323,561,897	324,512,817
Total	\$458,391,550	\$324,165,213	\$564,688,789	\$555,587,567

FLEET SERVICES FUND

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

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Charges for Services	\$28,078,321	\$31,148,009	\$30,376,459	\$31,085,216
Miscellaneous Revenues	1,441,880	2,031,756	1,186,805	1,195,626
Gross Revenue	29,520,201	33,179,765	31,563,264	32,280,842
Interfund Transfers	38,400	185,315	0	0
Intrafund Transfers	0	89,256	0	0
Less 5% Required by Law	0	(6,407)	(936,881)	(937,323)
Fund Balance Beginning of Year	43,592,714	42,331,337	34,566,631	29,729,329
	43,631,114	42,599,501	33,629,750	28,792,006
Total	\$73,151,315	\$75,779,266	\$65,193,014	\$61,072,848

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
Fleet Management	\$27,693,863	\$48,299,244	\$36,367,290	\$35,188,158
Non-Expenditure Accounts				
Reserves & Refunds	4,500,000	22,454,554	28,825,724	25,884,690
Interfund Transfers	0	4,936,212	0	0
Intrafund Transfers	0	89,256	0	0
	4,500,000	27,480,022	28,825,724	25,884,690
Total	\$32,193,863	\$75,779,266	\$65,193,014	\$61,072,848

COUNTY 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	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Intergovernmental Revenue	\$110,038	\$0	\$0	\$0
Charges for Services	82,681,523	83,342,452	84,976,879	86,151,648
Miscellaneous Revenues	7,301,665	5,238,435	5,533,575	5,559,468
Gross Revenue	90,093,226	88,580,887	90,510,454	91,711,116
Interfund Transfers	6,400,000	4,058	0	0
Intrafund Transfers	910,800	900,000	600,000	600,000
Other	822,082	0	0	0
Less 5% Required by Law	0	(849,810)	(1,136,484)	(1,196,440)
Fund Balance Beginning of Year	196,157,281	207,486,181	190,322,078	185,100,527
	204,290,163	207,540,429	189,785,594	184,504,087
Total	\$294,383,389	\$296,121,316	\$280,296,048	\$276,215,203

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Administrator Organization				
Business & Support Services	\$722,229	\$827,620	\$732,502	\$732,647
Human Resources-Professional Development	655,842	777,285	1,132,674	1,564,198
	1,378,071	1,604,905	1,865,176	2,296,845
Non-Departmental Organizations				
Non-Departmental Allotments	80,400,426	91,207,579	93,873,440	98,189,840
Non-Expenditure Accounts				
Interfund Transfers	2,771,918	16,324,711	0	0
Intrafund Transfers	910,800	900,000	600,000	600,000
Reserves & Refunds	1,371,064	186,084,121	183,957,432	175,128,518
	5,053,782	203,308,832	184,557,432	175,728,518
Total	\$86,832,279	\$296,121,316	\$280,296,048	\$276,215,203

IMPACT FEE SPECIAL ASSESSMENT BONDS 2006

This agency fund accounts for the collection of special assessment revenues collected and required for principal and interest payments on Capacity Assessment Revenue Bonds, Series 2006 issued to fund future and wastewater system capacity expansion, and they are not part of the County's general obligations and are secured solely by a pledge of the non-ad valorem capacity assessment revenues and carry back-up pledge of Utility System revenues.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Permits, Fees, & Special Assessments	\$9,786,517	\$10,121,000	\$10,121,000	\$10,121,000
Miscellaneous Revenues	149,151	114,000	110,105	113,789
Gross Revenue	9,935,668	10,235,000	10,231,105	10,234,789
Less 5% Required by Law	0	(511,750)	(511,555)	(511,739)
	0	(511,750)	(511,555)	(511,739)
Total	\$9,935,668	\$9,723,250	\$9,719,550	\$9,723,050

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$9,230,253	\$9,722,050	\$9,719,550	\$9,723,050
Non-Expenditure Accounts				
Reserves & Refunds	301	1,200	0	0
Total	\$9,230,554	\$9,723,250	\$9,719,550	\$9,723,050

RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

This agency fund accounts for the collection of special assessment revenues collected and required for principal and interest payments on Reclaimed Water Special Assessment Revenue Bonds, Series 2000 issued to redeem outstanding Commercial Paper Notes to construct reclaimed water distribution systems and to fund future reclaimed water projects. The 2000 bonds are not part of the County's general obligations and are secured solely by a pledge of the non-ad valorem special assessment revenues from Reclaimed Water Improvement Units.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Permits, Fees, & Special Assessments	\$487,284	\$503,455	\$1,500	\$0
Miscellaneous Revenues	14,414	11,633	0	0
Gross Revenue	501,698	515,088	1,500	0
Less 5% Required by Law	0	(25,756)	(75)	0
Interfund Transfers	0	0	240,577	0
Intrafund Transfers	0	0	429,319	0
	0	(25,756)	669,821	0
Total	\$501,698	\$489,332	\$671,321	\$0

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$445,844	\$489,332	\$1,697,480	\$0
Non-Expenditure Accounts				
Intrafund Transfers	0	0	429,319	0
Reserves & Refunds	0	0	(1,455,478)	0
	0	0	(1,026,159)	0
Total	\$445,844	\$489,332	\$671,321	\$0

IMPACT FEES SPECIAL ASSESSMENT BONDS

This agency fund accounts for the collection of special assessment revenues collected and required for principal and interest payments on Capacity Assessment Special Assessment Bonds, Series 2000 issued to fund future water and wastewater system capacity expansion. The 2000 bonds are not part of the County's general obligations and are secured solely by a pledge of non-ad valorem capacity assessment revenue and carry no back-up pledge of Utility System revenues.

Revenues by Source	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Permits, Fees, & Special Assessments	\$2,716,242	\$2,791,670	\$2,763,112	\$2,760,638
Miscellaneous Revenues	66,880	109,000	47,000	52,000
Gross Revenue	2,783,122	2,900,670	2,810,112	2,812,638
Less 5% Required by Law	0	(145,034)	(139,756)	(139,782)
Total	\$2,783,122	\$2,755,636	\$2,670,356	\$2,672,856

Appropriations by Organization	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$2,496,203	\$2,755,636	\$2,670,356	\$2,672,856
Total	\$2,496,203	\$2,755,636	\$2,670,356	\$2,672,856

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 14 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
01	GENERAL FUND				
001	COUNTYWIDE GENERAL FUND				
001	Countywide General Operating Fd	\$481,891,433	\$588,951,457	610,513,917	614,177,228
005	Gaming Compact Revenue Fund	2,035,550	2,036,000	2,609,557	2,816,371
006	Countywide Economic Devel Activity Fund	0	8,725,703	7,895,582	3,815,306
		<u>483,926,983</u>	<u>599,713,160</u>	<u>621,019,056</u>	<u>620,808,905</u>
003	UNINCORPORATED AREA GENERAL FUND				
001	Unincorp Area General Operating Fd	271,831,426	372,468,667	392,290,123	398,852,829
006	Unincorp Area Economic Devel Activity Fd	0	6,103,360	5,980,615	4,633,428
		<u>271,831,426</u>	<u>378,572,027</u>	<u>398,270,738</u>	<u>403,486,257</u>
	Total General Funds	755,758,409	978,285,187	1,019,289,794	1,024,295,162
10	SPECIAL REVENUE FUNDS				
002	COUNTYWIDE SPECIAL PURPOSE REVENUE FUND				
* 602	Public Art Prog Countywide Fund Ord89-32	4,336	3,479	3,183	3,311
* 606	CW Major Maintenance & Repair Project Fd	2,374,851	0	0	3,533,397
636	School Site Impact Fee Fd (10/05-10/06)	0	91,290	153,894	158,894
637	School Site Impact Fee Fd (11/06-)	18,197,292	31,759,092	41,534,233	51,534,000
638	School Impact Fee Interest Fd (11/06-)	0	1,256,501	1,366,304	1,569,998
702	Crim Just Ed/Trg Fd-FS318.18(11)D/938.15	401,425	6,364,234	6,004,104	6,005,197
703	Crim Just Training Trust Fd R95-077	0	1,188,280	1,296,706	1,296,961
705	County Boat Registration Fee Fd Ord08-32	496,072	942,714	1,094,371	1,256,447
709	Federal USMS/Dept Just Asset Forfeit Fd	0	4,930,730	3,407,682	3,338,357
712	Cty Lcl Alcohol/Drg Tr Fd 938.13 & 89-29	0	179,361	271,403	310,496
713	Drug Abuse Alternate Source Fd R91-0223	0	282,706	256,900	256,952
714	800MHz Intrgv Radio Comm Sys Fd FS318.21	1,117,712	3,907,430	3,807,679	3,836,478
715	Fla Contraband Forfeit Fd FS932.703/704	1,407,321	3,110,230	2,739,765	2,400,288
718	Drug Abuse Tr Fd FS938.21/Ord 97-16	27,137	352,538	342,621	322,680
719	Federal Treasury Asset Forfeiture Fund	0	298,551	325,794	327,361
736	Children's Advocacy Ctr Fd(AO 99-081)	0	8,195	11,154	12,654
738	Drug Ct Prog Admin Fd FS796.07(6)	0	217,146	184,125	183,433
742	State Court Innov(Ord 04-33:939.185 FS)	1,466,274	1,516,042	1,553,550	1,545,771
743	Legal Aid Fd (Ord 04-33:939.185 F.S.)	1,100,000	1,100,000	1,100,000	1,100,000
744	Teen Ct/Juv Divrs Fd(Ord04-33:939.185FS)	1,383,614	1,397,460	1,451,544	1,471,655
745	Court-Related Tech Fd fs28.24(12)(E)1	6,633,915	7,118,440	7,334,454	6,937,248
746	Traf Surcharge Tr Fd FS318.18/Ord04-26	2,501,445	4,658,203	11,921,544	11,518,554
747	Crime Prev/Safe Neighborhds FS775.083(2)	586,069	4,859,142	4,082,063	3,179,609
749	Child Supprt Incent Fd-Ss Act Title IV-D	0	238,816	145,752	169,621
750	Florida Dept Of Juvenile Justice Fd	4,979,058	6,146,996	2,382,005	2,382,005
751	Vict Asst,Crime Prev,& Yth Advoc R09-132	0	471,337	519,113	662,325

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 14 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
002	<i>COUNTYWIDE SPECIAL PURPOSE REVENUE FUND (continued)</i>				
904	Emer Mgt Facil Plns Rev Fd Fac 9G-20.004	0	43,794	50,065	51,252
905	Lcl Air Poll Ctrl Tag Fee Tr Fd FS320.03	1,018,557	1,269,323	1,253,901	1,253,959
906	Medicaid Certified Match Prog	7,244	12,038	131,474	210,567
907	Indigent Health Care Svcs Fd FS212.055	104,731,028	122,274,908	117,716,905	118,165,636
908	Gardinier Settlement Dep/EPC Fund	193,985	61,856	62,150	0
909	Pollution Recovery Fund Lf84-446	300,283	662,992	533,882	534,015
* 910	Pollution Recovery Project Fund	181,000	0	0	0
911	State Rev Sharing Fd, Entlmt I&I	6,752,474	12,280,192	13,505,493	13,198,437
917	911 Emer Tel Sys-Combined365.173(2)(C)FS	6,157,422	18,711,723	19,885,210	18,633,057
* 925	Fl Boating Improv Prog Fd-FS328.72(15)	43,903	220,013	258,253	258,723
932	Countywide Economic Devel Activity Fund	1,324,557	8,725,703	90,124	0
959	Jt Cty-City Wagnon Will Proj Fd	0	98,054	79	0
968	Children's Svcs Contributions Fd	0	12,384	4,508	3,563
969	Jt County-City Cecile Wagnon Will Fund	5,439	97,498	390	405
971	Animal Cont Spay/Neuter Inc Pymt Prog	352,828	511,838	779,215	682,579
972	Animal Svcs Contributions Fd(B-1,9/5/01)	10,743	53,965	74,074	82,209
* 992	ITS Project Fund	2,753,111	807,339	10,740,729	5,850,921
		166,509,095	248,242,533	258,376,395	264,239,015
004	<i>UNINCORPORATED AREA SPECIAL PURPOSE FUND</i>				
* 602	Public Art Program Mstu Fd Ord89-32	60,097	1,427	1,016	1,059
* 610	UA Major Maintenance & Repair Project Fd	1,335,170	1,550,073	1,606,583	1,660,103
* 620	Parks Impact Fee (NW Zone) Fund	6,526	192,883	173,707	174,211
* 621	Parks Impact Fee (NE Zone) Fund	5,650	70,502	103,336	103,683
* 622	Parks Impact Fee (Cent Zone) Fund	699,532	166,296	220,443	220,922
* 623	Parks Impact Fee (S Zone) Fund	678,369	165,840	229,449	230,299
* 630	Fire Service Impact Fee (Nw Zone) Fund	418	23,281	24,401	24,424
* 631	Fire Service Impact (NE Zone) Fund	32,577	23,514	30,001	30,177
* 632	Fire Service Impact Fee (Cent Zone) Fund	28,147	36,673	50,345	45,000
* 633	Fire Service Impact Fee (S Zone) Fund	61,094	33,713	46,051	46,108
* 641	Impact Fees Administration	196,991	259,342	149,727	149,660
645	Communication Services Tax	21,892,512	25,960,829	25,227,407	25,239,499
* 892	Enviro Restoration Fd(Ldc Sec 4.01.15)	27,922	119,755	86,020	86,927
* 893	Local Habitat Mitig Bank Fd(R96-294)	0	6,506	5,000	5,000
900	Bld Svc Div(Pgm)Fd:Ord05-12/FS553.80(7)	10,875,259	12,069,850	16,481,794	15,710,164
908	Land Excavtn Opr/Inspect Sec.8.01.03Ldc	101,154	107,635	117,122	119,858
913	Water Conserv Trust Fd Ord03-7 As Amded	219,112	833,370	733,540	731,713
922	Tax Dist On Severance Phos Rock FS211.31	781,848	1,757,463	2,386,525	2,386,755
* 924	Stormwater Mgmt Proj Fd Ord 89-27	2,834,761	5,674,342	7,279,319	6,282,587
925	Stormwater Mgmt Operating Fd Ord 89-27	983,364	1,136,436	1,306,031	1,315,306
934	Unincorp Area Economic Devel Activity Fd	17,314	6,103,360	10,185	0
		40,837,817	56,293,090	56,268,002	54,563,455

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 14 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
006	COUNTY BLENDED COMPONENT UNITS FUND				
001	Civil Service Board Fund	2,358,552	3,277,696	3,238,969	3,238,969
002	Law Lib Bd Fd-Ord 01-16,FS939.185	448,534	413,108	434,090	426,249
006	City-Cnty Planning Com Fd-Ch97-351L.O.F.	3,943,448	4,136,766	4,292,514	4,288,248
903	Law Library Sales/Svcs Ord 01-16,Sec8	23,186	15,016	15,016	15,016
		<u>6,773,720</u>	<u>7,842,586</u>	<u>7,980,589</u>	<u>7,968,482</u>
008	LOCAL HOUSING ASSISTANCE PROGRAM FUND				
* 200	S.H.I.P. Program	3,682,861	0	0	0
009	STATE OF FL HEALTHCARE SURTAX TRUST FUND				
001	Indigent Health Care & Trauma Center Fd	99,312,952	140,847,019	139,655,748	133,622,857
010	SALES TAX REVENUE FUND				
010	Half-Cent Sales Tax/Bonds Revenue Fund	54,157,014	114,391,843	130,796,861	117,295,721
020	Prof Sports Franchise Facil Sales Tax Fd	2,000,004	2,184,133	2,172,369	2,172,569
030	3% Tourist Dev Tx Trust Fd(FS 125.0104)	12,381,757	14,138,557	16,368,233	16,738,829
040	1% Addl (4Th Ct) Tourist Tax Fd Ord03-03	7,154,111	7,202,432	8,084,334	7,419,016
050	1% Addl (5Th Ct) Tourist Tax Fd Ord03-03	4,698,111	5,834,293	8,768,291	10,532,757
090	Lcl Govt Infrastructure Surtax Fund	95,774,585	94,368,815	99,187,573	104,335,372
		<u>176,165,582</u>	<u>238,120,073</u>	<u>265,377,661</u>	<u>258,494,264</u>
012	INTERGOVERNMENTAL GRANTS				
* 100	Operating Grants Fund	87,391,207	71,064,090	69,507,110	69,800,314
* 200	Project Grants Fund	18,977,944	5,216,540	5,949,768	5,317,713
* 400	Disaster Event Subfund	16,556	19,686	0	0
		<u>106,385,707</u>	<u>76,300,316</u>	<u>75,456,878</u>	<u>75,118,027</u>
013	COUNTY TRANSPORTATION TRUST FUND				
001	Operating Fund	47,252,519	51,141,201	52,242,026	50,748,454
* 002	Proj Fund (1St Local Option 6Ct Fuel Tx)	28,264,904	21,594,186	23,428,244	23,961,400
005	Street Lighting Non-Ad Val Assessment Fd	8,246,663	9,376,152	10,706,930	10,081,854
* 200	Project Grants Fund	27,469,027	0	0	0
* 300	Developer/Privatey Fd Transp Proj	1,220,234	0	0	0
* 940	Local Voted/9Th Cent Fuel Tx Proj Fd	4,021,797	4,392,987	4,380,938	4,480,302
* 970	Road Network Impact Fee (Zone 01) Fund	31,241	234,637	573,800	573,800
* 971	Road Network Impact Fee (Zone 02) Fund	54,195	159,702	279,300	279,300
* 972	Road Network Impact Fee (Zone 03) Fund	177,097	16,309	5,700	5,700
* 973	Road Network Impact Fee (Zone 04) Fund	3,884,953	326,533	399,000	399,000
* 974	Road Network Impact Fee (Zone 05) Fund	327,665	39,801	19,000	19,000
* 975	Road Network Impact Fee (Zone 06) Fund	72,191	71,373	38,076	38,076
* 976	Road Network Impact Fee (Zone 07) Fund	5,280,307	315,062	299,250	299,250
* 977	Road Network Impact Fee (Zone 08) Fund	1,662,530	330,875	332,500	332,500
* 978	Road Network Impact Fee (Zone 09) Fund	1,765,730	314,148	304,000	304,000
* 979	Road Network Impact Fee (Zone 10) Fund	348,205	246,795	242,250	242,250
* 989	Constitutional Fuel Tax Fund	11,935,399	10,446,100	10,325,222	10,400,814
990	County Fuel Tax (7Th Cent) Fund	6,106,566	6,664,918	5,680,798	5,306,060
991	Local Vtd/9Th Cent Fuel Tx/ Ord 00-01	6,525,434	6,541,862	6,185,611	6,326,395
* 992	Uninc Ad Valorem Tax Transp Fd	2,118,548	202,442	16,850,036	1,152,000
995	CW Ad Valorem Tax Transp Fund	840	58,783	42,750	42,750
		<u>156,766,045</u>	<u>112,473,866</u>	<u>132,335,431</u>	<u>114,992,905</u>

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 14 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
014	LIBRARY TAX DISTRICT FD (LOF 84-443)				
001	Library Tax Dist Operating Fund	39,156,198	60,176,865	56,919,930	52,049,884
* 002	Library Tax District Project Fund	1,004,530	7,590,000	2,709,045	0
* 003	Major Maintenance & Repair Project Fund	156,092	308,817	321,488	331,162
* 100	Operating Grants Fund	944,984	990,889	1,042,766	1,042,766
602	Public Art Prog Library Dist Fd Ord89-32	17,603	7,556	1,160	1,210
		41,279,407	69,074,127	60,994,389	53,425,022
030	INFRASTRUCTURE SURTAX FUND				
* 002	Project Fund (Entitlement One 1997-2003)	50,592	88,374	42,750	42,750
* 003	Financed Proj Subfund (Ph II 2003-2008)	393,805	87,400	0	0
* 005	Proj Subfd(Ph III Feb08-Sept16)	58,226,902	53,442,599	97,649,836	50,494,311
* 006	CIT Proj Fd-Transportation TaSinking Force	(39,541)	0	0	0
011	CIP Series 12 Cit Rev Bd Prj Fd	54,245,335	0	0	0
* 044	Commercial Paper Notes Fd II	16,943,229	0	50,000,000	0
		129,820,322	53,618,373	147,692,586	50,537,061
	Total Special Revenue Funds	927,533,508	1,002,811,983	1,144,137,679	1,012,961,088
20	DEBT SERVICE FUNDS				
011	CAP IMP NONADVAL REV 98 &08 DBT SVC FD				
000	Whse/Shrf Nonad Rev Ref 08 Bds Sinking Fd	1,438,363	1,801,937	1,799,875	1,797,400
013	FUEL TAX REF REV BDS DBT SVC FD(CLSD)				
001	Fuel Tx Ref Rev 98 Sinking Fd (Taxable)	386,250	0	0	0
021	4TH CENT TOURIST DEV TAX FD				
001	4th Ct Tdt 06 Ref Rev Bds Sinking Fd	1,717,727	2,009,985	2,033,135	2,037,723
022	5TH CENT TOURIST DEV TAX FD				
001	5th Ct Tdt 06A Ref Rev Bds Sinking Fd	1,780,413	3,017,882	3,029,350	3,032,738
024	P&R G.O. BNDS 93/96/02 DBT SVC FD				
000	P&R G.O. Ref Bnds 2002 Sinking Fd	1,368,858	1,444,646	1,532,765	1,529,518
029	ELAPP LIMITED ADVAL TAX BONDS DBT SVC FD				
003	ELAPP Series 2009 Bds Sinking Fd	4,565,760	4,824,685	5,471,820	5,741,700
037	CT FACIL REV BDS 99&05 DEBT SVC FD				
002	Ct Facil Ref Rev 05 Bds Sinking Fd	2,530,241	4,237,087	4,173,025	4,172,813
038	CAP IMPRV PRG REV BDS 94/96/06 DEBT SVC				
004	CIP Ref Rev Bds Series 06 Sinking Fd	3,250,525	3,831,205	3,827,405	3,830,155
005	CIP Ref Rev Bds 06 Rsv Fd	0	3,248,625	3,248,625	3,248,625
		3,250,525	7,079,830	7,076,030	7,078,780
044	CAP IMPR COMMERCIAL PAPER PROG FD				
003	M2Gen Project Revenue/Sinking Fund	1,569,136	1,437,877	1,288,000	1,358,000
004	Com Paper Note Sinking Fd-Stadium Impr Notes	0	5,586,635	7,049,877	8,745,729
005	Commercial Paper Note Sinking Fd-Arena Impr	2,070,778	2,100,000	4,100,000	2,100,000
		3,639,914	9,124,512	12,437,877	12,203,729

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 14 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
049	CIT REV BDS 2001 A & B DBT SVC FD				
001	Jail/Strmwtr Cit Rev Bds 01 A/B Sinking Fd	4,690,015	2,550,531	0	0
050	CIT REV BDS 2004 DBT SVC FD				
001	CIT Rev Bds 2004 Sinking Fd	6,632,328	5,768,474	5,784,606	3,812,731
051	CIT REV BDS 2007 DBT SVC FD				
001	CIT Rev Bds 2007 Sinking Fd	16,270,163	27,454,099	27,486,799	27,563,049
052	US 301 EXPAN TAXABLE NOTES				
001	US301 Tx Note Series 08A Sinking Fd(Suntrust)	186,958	3,547,080	0	0
002	US301 Tx Note Series 08B Sinking Fd(Suntrust)	103,001	1,997,364	0	0
		289,959	5,544,444	0	0
053	CIT REF REV 2012 A & B DBT SVC FD				
001	CIT 2012A&B Rev (2001A&B /2004 Ref)	103,365,888	3,870,899	6,330,575	6,329,450
054	CIP REVENUE BDS SERIES 2012				
001	CIP Series 2012 Rev Bds Sinking Fd	350,155	6,796,400	6,781,900	6,780,900
055	TSA NON-ADV REF REV BDS 05 DBT SVC FD				
001	Arena Non-Ad Ref Rev Bds 05 Sinking Fd	1,310,270	2,341,200	2,320,085	2,334,463
079	COMMUNICATIONS SVCS TAX BD SINKING FD				
001	Public Safety Complex Bds 11 Sinking Fd	0	1,900,000	1,919,450	1,983,000
	Total Debt Service Funds	153,586,829	89,766,611	88,177,292	86,397,994
30	CAPITAL PROJECTS FUNDS				
002	COUNTYWIDE CAPITAL PROJECTS FUND				
* 604	Countywide Construction Fd	14,911,536	10,274,617	13,548,175	0
004	UNINCORP AREA CAPITAL PROJECTS FUND				
* 608	Unincorp Area Construction Fd	17,696,916	20,677,085	10,023,916	9,233,612
029	ENVIRO SENSITIVE LANDS TAX/BOND FUND				
002	ELAPP Projects (Non-Bond) Fund	773,199	296,638	0	0
007	ELAPP Bonds (2009A) Project Fund	0	41,077	0	0
008	ELAPP Bonds (2009B) Project Fund	2,342,102	23,474	0	0
010	ELAPP 2009B Bld Amer Bonds Subsidy	1,003,774	1,003,774	960,110	960,110
		4,119,075	1,364,963	960,110	960,110
034	COURT FACIL NON-BOND CONSTRUCTION FUND				
* 002	Court Facil Imprvmt Non-Bond Proj Fund	0	16,917	0	0
			16,917		
044	CAP IMPR COMMERCIAL PAPER PROGRAM FUND				
* 001	Commercial Paper Note Issuance Fund I	277,607	2,100,000	4,000,000	2,000,000
079	CONSOLIDATED PUBLIC SAFETY BONDS FUND				
002	Project Bond Fund	0	15,100,000	0	0
080	FUTURE FINANCED PROJECTS FUND				
002	Stadium Improvements	0	7,760,000	0	15,266,135
	Total Capital Projects Funds	37,005,134	57,293,582	28,532,201	27,459,857

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 14 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
40	ENTERPRISE FUNDS				
032	SOLID WASTE SYSTEM ENTERPRISE FUND				
001	SW & RR System Operating/Maintenance Fd	82,467,026	105,506,331	100,412,324	102,651,965
003	SW & RR System Revenue Fund	102,665,752	106,018,234	106,468,608	96,875,019
* 005	SW & RR System Capital Improvement Fund	1,621,407	0	0	0
006	SW Sys Renewal/Repl Fd-Ord 06-28;Sec9.06	744,577	422,500	147,500	147,500
019	SW/RR Sys (Fin Assur/Gasb) Lf Closure Fd	0	31,971,312	29,105,454	29,250,730
024	SW/RR Sys Closed L/F Maintenance Fund	1,598,947	1,624,639	1,943,935	1,935,085
027	SW & RR System Debt Service Fund	7,980,149	9,899,996	12,719,566	13,897,764
029	SW & RR System General Purpose Fund	0	5,988,380	5,988,380	5,988,380
041	Taylor Road Landfill Superfund Site Fund	26,940	181,500	78,000	79,900
043	Lf Closure Fd-Phase Ii (Cell 7) Gasb	0	1,954,091	1,956,779	1,957,170
049	SW & RR System Rate Stabilization Fd	0	11,269,611	30,314,080	16,378,331
* 058	Internal Capital Improvement Fund	3,289,300	88,352	0	0
* 059	Series 2006A Rev Bds Proj Fd (Amt)	132,875	5,632	950	950
* 060	Series 2006B Rev Bds Proj Fd(Non-Amt)	2,845,250	75,507	52,250	28,500
		203,372,223	275,006,085	289,187,826	269,191,294
040	WATER & WASTEWATER UTILITY ENTERPRISE FD				
001	Utility Sys Operating & Maintenance Acct	133,914,354	159,999,557	174,349,414	176,049,211
002	Utility Sys Rev Bds Debt Service Acct	27,742,420	20,430,663	20,473,088	20,875,603
003	Utility Sys General Revenue Acct	223,696,894	195,290,047	209,227,360	206,624,103
005	Util Sys Impact Fees Gen Oper Acct	11,983,284	10,368,835	11,086,997	11,007,456
* 007	Utility Sys Renewal & Replacement Acct A	5,684,539	13,338,468	13,338,468	13,396,079
* 010	Utility Sys Gen Rev Cap Exp Acct	4,470,194	26,041,593	26,041,593	38,452,151
* 044	CP Quarterly Note Issuances(Clsd)	0	(97,022,508)	0	0
046	Revenue Account Rate Stabilization Fund	0	67,004,416	84,767,846	65,436,615
050	Reclaimed Water Impvmt Unit Assessmnt Fd	10,487	2,336,767	2,131,139	776,208
* 051	Reclaimed Water Impvmt Unit Project Fd	0	14,711	0	0
052	Impact Fees Assessmnt Unit Fd Ord96-07	9,252,373	8,553,100	9,018,017	8,938,261
054	Infrastructure Assessment Unit Fd 99-08	79	96,303	96,057	5,218
* 057	Utility Sys Financed Project Fd	0	(97,022,508)	0	0
068	Utility Sys Renewal & Replacement Acct B	1,207,087	0	0	0
069	Series 10A Tx-Ex Rev Bds Proj Fd-Tradn'L	2,221,828	25,972	0	0
070	Series 10B Txble Bab Rev Bds Proj Fd-35%	23,856,156	471,461	0	0
071	Series 10C Txbl Rzed Rev Bds Proj Fd-45%	12,173,837	112,784	0	0
073	Tax-Exempt 2010B Bab Subsidy	1,397,488	1,972,924	1,998,683	1,896,238
074	Tax-Exempt 2010C Bab Subsidy	404,637	571,253	578,752	549,049
075	Series 2010A Debt Service Reserve	0	1,392,467	1,392,467	1,392,467
076	Series 2010B Debt Service Reserve	0	8,513,469	8,513,469	8,513,469
077	Series 2010C Debt Service Reserve	0	1,675,439	1,675,439	1,675,439
200	Project Grants Fund	375,893	0	0	0
		458,391,550	324,165,213	564,688,789	555,587,567
	Total Enterprise Funds	661,763,773	599,171,298	853,876,615	824,778,861

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 14 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
50	INTERNAL SERVICE FUNDS				
066	FLEET SERVICES FUND				
001	Operating Fund	16,229,729	22,634,417	23,771,575	24,266,692
003	Lease Back Program Fund	15,964,134	53,144,849	41,421,439	36,806,156
		<u>32,193,863</u>	<u>75,779,266</u>	<u>65,193,014</u>	<u>61,072,848</u>
067	COUNTY SELF INSURANCE FUND				
000	Insurance Program Administration Fund	765,620	1,283,494	1,138,000	1,019,306
001	Workers Compensation Insurance Fund	6,964,339	43,634,710	26,812,800	26,652,435
002	General Liability Insurance Fund	11,124,559	35,087,467	36,393,872	36,870,018
003	Catastrophic Disaster Recovery Fund	0	92,848,237	93,289,650	93,749,455
004	Employee Group Health Insurance Fund	63,823,979	99,482,890	100,839,670	94,439,670
005	OPEB/Retiree Health Insur Fd	4,153,782	14,765,678	11,927,200	13,457,400
006	Tax Coll Opeb/Retiree Health Ins Fd	0	489,116	497,665	585,451
007	Sheriff Opeb/Retiree Health Ins Fd	0	2,037,342	2,051,000	2,057,862
008	Sheriff Group Health State Req'd Rsv Fd	0	6,492,382	7,346,191	7,383,606
		<u>86,832,279</u>	<u>296,121,316</u>	<u>280,296,048</u>	<u>276,215,203</u>
	Total Internal Service Funds	119,026,142	371,900,582	345,489,062	337,288,051
65	AGENCY FUNDS				
040	IMP FEE SPECIAL ASSESSMENT BONDS 2006				
* 002	Imp Fee Spcl Assmnt Rev/Sinking 06 Fd	9,230,554	9,723,250	9,719,550	9,723,050
046	RECL WATER SPCL ASSESSMENT REV BDS 2000				
* 002	Rev/Sinking Fd Rw Spcl Assmnt 00 Rev Bds	445,844	489,332	671,321	0
047	IMPACT FEES SPECIAL ASSESS BD				
* 002	Rev/Sinking Fd Imp Fee Spcl Assmnt 2000	2,496,203	2,755,636	2,670,356	2,672,856
	Total Agency Funds	12,172,601	12,968,218	13,061,227	12,395,906
	Total	\$2,666,846,396	\$3,112,197,461	\$3,492,563,870	\$3,325,576,919

* Subfunds marked with an asterisk are budgeted as "all years" funds. 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.

DEPARTMENT SUMMARIES

DEPARTMENT SUMMARIES The Departmental Summaries that follow in this section include mission statements, 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. At a March 10, 1999 workshop to review recommendations made by the Blue Ribbon Committee on County Finances, the Board of County Commissioners requested that a matrix be developed to disclose over three hundred services provided by Hillsborough County. The original list was taken from a report prepared by Florida TaxWatch. 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. 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. The matrix is intended to be used as additional reference material for reviewing the budget.

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

MATRIX OF SERVICES

911 Administration

Countywide 9-1-1 Database & Street/Address Administration
Countywide 9-1-1 Network Administration

Affordable Housing Office

Affordable Housing Services
Down Payment and Other Assistance
Single Family Housing Rehabilitation

Animal Services

Animal Adoption
Enforcement/Protection
Pet Overpopulation
Rabies Tags and Licensing
Responsible Pet Ownership Education
Sheltering Animals

Board of County Commissioners

Set Policy & Directives/Implementation of Comp Plan
Internal Auditor

Business and Support Services

Management and Budget Division

Budget Systems and Revenue Analysis
Capital Budget Services
Coordinate Debt Obligation Issues with Clerk Circuit Court
Management Analysis/Performance Measurement
Multi-Year Financial Planning/Economic Analysis
Operating Budget Services
Truth-in-Millage (TRIM) Compliance

Risk Management and Safety Division

Employee Benefits – Fiscal Control

Procurement Division

Centralized Procurement - Informal
Centralized Procurement - Formal
Management of Automated Purchasing Activities
Purchasing Card Program

Circuit and County Courts

Conduct arraignments, hearings, and trials
Divert cases from the judiciary
Coordinate court appearances, conferences, and depositions
Assign guardian ad litem to represent minors

Civil Service Board

Applicant Recruiting and Screening
Job Classification and Compensation

Civil Service Board (*continued*)

Employee Record Maintenance
Job Performance Management

Clerk of Circuit Court

County Recorder
Financial Services
Internal Auditing
Recordkeeping for BOCC
Recordkeeping for Circuit and County Courts

Community Affairs

Liaison Division

African-American Affairs Liaison
Hispanic Affairs Liaison
Asian-American Affairs Liaison

Neighborhood Relations Division

Technical Assistance & Neighborhood Liaison
Neighborhood Mini-Grant program
Recognition programs

Code Enforcement

Burglar Alarm Ordinance Administration
Code Enforcement/Compliance Inspections
Condemnation and Removal of Dangerous Structures
Foreclosure Properties Registration
Sign Code Enforcement

Communications & Digital Media Services

Public Information
Community Relations
Hillsborough Television
Printing Services Administration

Extension Services

4-H and Youth Programs
Agricultural Programs
Horticulture
Family and Consumer Sciences

County Administrator

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

MATRIX OF SERVICES

County Attorney

General Legal Services & Counsel
Litigation
Eminent Domain
Hearings of Discipline Appeals and Grievances

Development Services

Building Services
Development Review
Planning & Zoning Services
Customer Relations
Permit Intake & Contractor Services
Site Development

Economic Development

Agriculture Industry Development
Corporate Business Development
Small/Minority Business Development
Tourist Development

Environmental Protection Commission

Air Management
Water/Wastewater Management
Waste Management
Wetlands Management
Environmental Resources Management

Family & Aging Services

Children's Services Division

Child and Family Counseling Program
Child Care Licensing
Clinical Services - Parenting Training
Community Reintegration
Early Head Start
Emergency Shelter Residential Care
Food and Nutrition
Head Start
Independent Living Program
Medicaid Mental Health Services
Residential Services for Children in Need Services
Respite Services
Severely Emotionally Disturbed Children (Day Treatment)
Severely Emotionally Disturbed Children (Residential)

Aging Services Division

Case Management
In-Home Care
Nutrition

Family & Aging Services (*continued*)

Senior Centers
Transportation

Health & Social Services Division

Baker Act Mental Health Program
Client Assistance - Financial Aid for Indigents
HIV Services - Ryan White
Homeless Case Management
Indigent Health Care
Summer Food Program for Children
Transportation for the Transportation Disadvantaged
Trauma Care
Veterans Services

Fire Rescue

Arson Investigation
Emergency Management
Fire Inspection
Fire Prevention
Fire Suppression
Fire Training (County employees and volunteers)
Fire/Medical Emergency Dispatch Services
Paramedic Services (advanced life support)

Fiscal & Support Services—Infrastructure & Development Services

Employee Relations
Fiscal Control
Projects Control

Fiscal & Support Services—Public Safety & Community Services

Fiscal Control
Grants Control
Project Controls
Requisitions Management

Fleet Management

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

Government Services Administration

Consumer Protection Division

Investigation of Consumer Complaints
Mediation/Prosecution of Consumer Complaints
Public Education

MATRIX OF SERVICES

Government Services Administration (*continued*)

Training & Policy Dev.-Employee Professional Responsibility
HIPAA Compliance
Equal Opportunity
Investigation of Complaints/Citizen Requests for Assistance
Compliance Services Group
Employee Misconduct Investigations & Discipline
Agenda Process Group
Prepare & Manage BOCC Agenda Process
Citizen Board Support

Human Resources

Benefits Administration
Citizen Volunteer Program
Employee Development/Training Program
Employee Relations
Labor Negotiations
Workers Compensation Investigation/Administration

Information & Technology Services

Business Solutions/Services
Communications Services
Desktop Services
Geographic Information Systems (GIS)
Information Distribution and Data Management Services

Law Library Board

Provide Public Access to Legal Research Materials

Library Services

Circulation Services
Information & Reference Services
Member Services
Programming

Medical Examiner

Cause of Death Determination
Indigent Burial

Metropolitan Planning Organization

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

Parks, Recreation and Conservation Services

After-school Recreation Programs
Management of Environmental Lands (ELAPP)

Parks, Recreation and Conservation (*continued*)

Marine Public Safety
Neighborhood, district, and regional park maintenance
Neighborhood, district, and regional park programs
Organized Adult Athletic Programs
Organized Youth Athletic Programs
Park Construction (In-house and Contractual)
Parks Planning and Design
Summer Enrichment Program
Therapeutic Programs

Planning Commission

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

Property Appraiser

Exemptions Administration
Real and Tangible Property Assessment
TRIM Notice Administration

Public Defender

Legal Representation to Indigent Clients

Public Utilities

Solid Waste Division

Solid Waste Collection
Closed Landfill Maintenance
Community Collection Centers
Customer Services
Field Services
Franchise Collection
Household Chemical Collection
Keep America Beautiful Program
Landfill Operation
Recycling
Resource Recovery Operation
Solid Waste Disposal
Tire Processing
Transfer Facilities Operation
Yard/Wood Waste Processing

Water Resources Division

Business Services
Communications and Public Involvement
Employee Services
Engineering

MATRIX OF SERVICES

Public Utilities *(continued)*

Evaluation of New and Existing Water Supply Projects
Exercising of County's Arbitration Rights
Field Maintenance Services
Management Services and Accounting
Monitoring Wellfield Reductions
Planning and Operations
Potable Water Treatment & Delivery
Reclaimed Water Disposal
Support Services
Wastewater Treatment & Disposal
Water Conservation

Public Works

Emergency Management and NIMS/Incident Command Systems
Engineering & Construction
Environmental Services
Right of Way Management
Stormwater Management
Traffic Engineering & Operations
Transportation Maintenance
Utilities Coordination
Vector Control

Real Estate Services

Environmental Land Acquisition (ELAPP)
GIS Services/Surveys & Mapping
Lease Administration
Real Estate Acquisition Support
Records Storage and Retrieval
Right-of-Way Management
Survey and Mapping
Capital Construction Program Management
Repair & Preservation
Operations & Maintenance
Custodial & Grounds Maintenance
Parking Administration
Surplus Warehouse Maintenance
Pest Control
Public Art

Sheriff

Aviation
Booking & Releasing
Canine
Classification & Records
Communications
Communications Maintenance

Sheriff *(continued)*

Community Relations
Court Process
Court Services
Criminal Intelligence
Criminal Investigations
Data Operations
Detention
Environmental Enforcement
Falkenburg Road Jail
Fiscal
Fleet Maintenance
Human Resources
Information Services
Inspectional Services
Judicial Services
Law Enforcement
Legal Services
Major Crimes
Major Violators
Morgan Street Jail
Narcotics
Planning and Research
Professional Standards
Property Control
Special Investigations
Special Operations
Support Services
Support Services
Tactical
Technical Support
Training
Transportation
Vice
Warrants
Work Release Center
Youth and Family

Soil Conservation District

Conservation and Environmental Education
Soil & Water Technical and Permitting Assistance

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

MATRIX OF SERVICES

State Attorney (*continued*)

Victim Assistance

Worthless Check Diversion Program

Strategic Planning

Strategic Planning

Criminal Justice Liaison

Grants

Supervisor of Elections

Administer Elections

Voter Registration

Tax Collector

Bill and Collect Property Taxes and Assessments

Collect Tourist Development Tax

License Issuance (occupational, hunting and fishing licenses)

Motor Vehicle Registration/Title



STRATEGY

- Great Places
- Innovative Products
- Distinct Experiences
- Facilitative Leadership
- Pro-Market Governance

Description

There are seven members of the Board of County Commissioners. Four are elected from single-member districts, and three are elected for countywide representation. The board approves the County's operating and capital budgets and the County's Capital Improvement Program. County Commissioners develop policy for the management of Hillsborough County and provide direction to the County Administrator on any programs 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.

Mission

To provide effective, quality services at a reasonable cost with courtesy, integrity and accountability in a manner which protects and enhances the quality of life to Hillsborough County's diverse population.



The Board presents Jesuit High School student Zack Aldridge with the 2013 YEA! Award for volunteer or community service.

FY 12 and FY 13 Accomplishments

- Developed and approved a Strategic Plan that guides all Hillsborough County Government activities to emphasize economic development and job creation.
- Initiated leadership policy collaboration among elected officials throughout the region.
- Initiated shared financial management software system with other governmental jurisdictions for savings to taxpayers.
- Sponsored numerous public policy input discussions such as those regarding Internet cafes, red-light cameras and animal control.
- Lowered the countywide operating tax millage rate for the 23rd consecutive year.



The Board of County Commissioners. Clockwise: Victor D. Crist (District 2), Lesley "Les" Miller, Jr. (District 3), Al Higginbotham (District 4); Ken Hagan (District 5, At-Large); Mark Sharpe (District 7, At-Large); Kevin Beckner (District 6, At-Large). Center: Sandra L. Murman (District 1)

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Adopt a balanced budget for fiscal years 2014 and 2015 that is linked to the Board's Strategic Plan for County government.

WHY: Balanced budgets assure transparent and stable government operations.

WHAT: Maintain bond ratings of at least Aa (Moody's), AA (Standard & Poor's), and AA (Fitch) on general obligation debt.

WHY: These rating levels or higher assure that money borrowed through the bonding process will have the lowest possible interest rates, thereby bring the best value to taxpayers.

WHAT: Respond to citizen requests.

WHY: Maximizes two-way dialogue between citizens and their government.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Strategic Plan adopted	No	Adopted	Adopted	Adopted
Bond Rating Maintained at AA or higher	Aaa/AAA/AAA	Aaa/AAA/AAA	Aaa/AAA/AAA	Aaa/AAA/AAA
Percentage of citizen requests completed within pre-established time frame (Tracked through a centralized system)		98%	98%	98%

For More Information, call the Board of County Commissioners at 813-272-5660, or visit these websites:

Hillsborough County Strategic Plan, www.hillsboroughcounty.org/strategicplan

Bond Ratings, <http://www.moody.com/ratings-process/The-Evolving-Meaning-of-Moody-s-Bond-Ratings/002005004>

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$2,052,923	\$2,135,395	\$2,317,455	\$2,317,455
Operating Expenditure/Expense	36,133	62,430	63,395	63,649
Total	\$2,089,056	\$2,197,825	\$2,380,850	\$2,381,104

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$2,089,056	\$2,197,825	\$2,380,850	\$2,381,104
Total	\$2,089,056	\$2,197,825	\$2,380,850	\$2,381,104

Funded Positions	21	21	21	21
Funded FTE Positions	21.00	21.00	21.00	21.00

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net increase of \$ 183,025.

PERSONNEL SERVICES:

- A 3.5% pay increase is budgeted for Commissioner Aides.
- Florida Retirement System contributions account for \$140,290 of the increase in the Board's budget. The State of Florida more than doubled the required contribution for elected officials.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

**Budget Changes
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.



FY 14 and FY 15 Core Objectives & Outcomes

Description

County Internal Audit 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.

Mission

Perform independent, objective assurance and consulting activities that are designed to add value and improve operations by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, controls, and governance processes.

WHAT: Conduct audits that include: evaluating economy and efficiency of processes; reviewing operations and programs along with established objectives; appraising the reliability and integrity of financial and operational information; reviewing policies, plans and procedures to ensure compliance with applicable laws, regulations, grants, contracts, and Board of County Commissioners directions; and reviewing means for safeguarding assets as well as adequacy and effectiveness of applicable policies and practices.

WHY: Identifies opportunities for improvement in County operations and helps ensure that Hillsborough County is fulfilling its fiduciary responsibilities to the citizens and taxpayers of the County.

WHAT: Perform special audits as requested by members of the Board of County Commissioners, the County Administrator, and/or the County Attorney.

WHY: Identifies opportunities for improvement in County operations and helps ensure that Hillsborough County is fulfilling its fiduciary responsibilities to the citizens and taxpayers of the County.

WHAT: Follow up on all agreed-to recommendations contained within County Internal Audit issued audit reports; monitor agreed-to recommendations contained within audit reports issued by the Clerk of Courts Internal Auditor, state auditors, and independent auditors.

WHY: Identifies whether risks are mitigated and process improvements are implemented.

WHAT: Track and report semi-annually to the County Internal Audit Committee the status of agreed-to recommendations contained in all audit reports issued by the County Internal Auditor, Clerk of Courts Internal Auditor, state auditors, and independent auditors.

WHY: Communicates the status of risk mitigation and process improvements.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Complete performance audits	N/A	N/A	2 Audit Reports	2 Audit Reports
Complete audits identified in the annual audit plan	N/A	N/A	4 Audit Reports	4 Audit Reports
Perform special audits as requested by the Board of County Commissioners, County Administrator, and/or County Attorney	N/A	N/A	15 Audit Reports	15 Audit Reports
Follow up on/monitor all agreed-to recommendations contained within audit reports issued by County Internal Audit, Clerk of Courts Internal Auditor, state auditors, and independent auditors	N/A	N/A	Yes	Yes
Track and report semi-annually to the County Internal Audit Committee the status of agreed-to recommendations contained in all audit reports issued by the County Internal Auditor, Clerk of Courts Internal Auditor, state auditors, and independent auditors	N/A	N/A	Report distributed every six months	Report distributed every six months

County Internal Auditor

For More Information, call the County Internal Audit office at 813-274-6795, visit <http://www.hillsboroughcounty.org/internalaudit>, or visit these websites:

Generally Accepted Government Auditing Standards (Government Accountability Office): <http://www.gao.gov/yellowbook>

International Standards for the Professional Practice of Internal Auditing (The Institute of Internal Auditors): <https://na.theiia.org/standards-guidance/Pages/Standards-and-Guidance-IPPF.aspx#mandatory>

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$193	\$325,099	\$450,262	\$450,262
Operating Expenditure/Expense	4,466	22,651	23,111	23,136
Total	\$4,659	\$347,750	\$473,373	\$473,398
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$4,659	\$347,750	\$473,373	\$473,398
Total	\$4,659	\$347,750	\$473,373	\$473,398
Funded Positions	3	3	3	3
Funded FTE Positions	3.00	3.00	3.00	3.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$125,623.

PERSONNEL SERVICES:

- Budgeted salaries and related benefits increased to reflect the contract amount for the new Internal Auditor and to budget for two auditor positions at a market rate.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



Description

The County Attorney's Office provides legal counsel and representation to the Board of County Commissioners and the County Administrator and County departments on all matters pertaining to the business of Hillsborough County. Duties include participation in all litigation matters, and providing legal counsel and advice on issues affecting and implicating overall County administration, including innovative legal solutions. In addition, the County Attorney's Office provides legal representation to various Hillsborough County constitutional officers and agencies at the direction of the Board of County Commissioners.

Mission

Professionalism and excellence in legal services, efficiently delivered with a high level of responsiveness and expedition of service to clients and other customers.



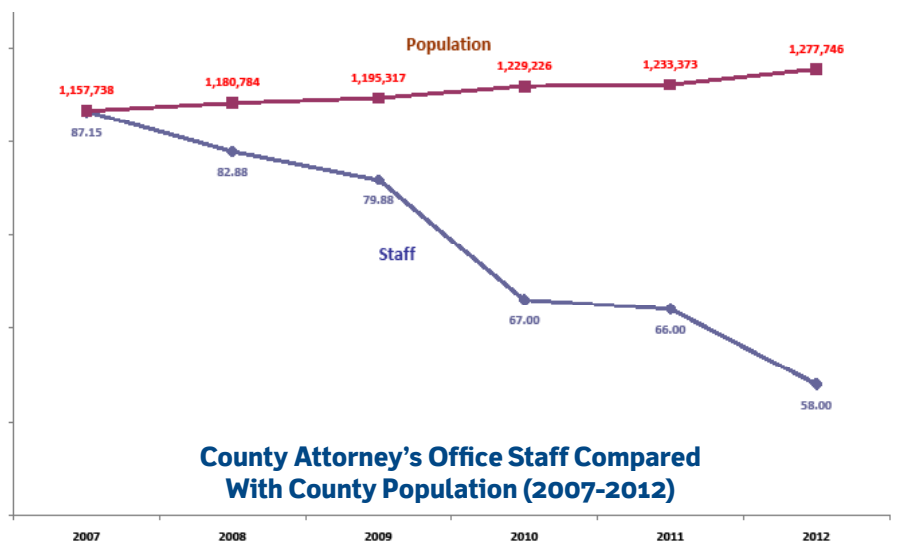
Attorney Brian Fitzgerald and Paralegal Cheryl Lonergan review exhibits as they prepare for a hearing.

FY 12 and FY 13 Accomplishments

- Kept the hourly rate of the County Attorney's Office below \$125.00 per hour.
- Examined all the ordinances adopted by the Board of County Commissioners over the years, and put them together into the County code.
- Successfully defended all lawsuits filed against Hillsborough County providing significant savings.
- Provided preventative legal advice to County departments and agencies, which reduced the risk of liability to the County.
- Maintained Florida Bar board certifications for 15 lawyers in the office.
- Created efficiencies to allow for a reduction in the number of attorneys and staff.
- Created a paralegal pool to ensure paralegal services are available for all attorneys in the office.

Did you know?

The Hillsborough County Attorney's Office has **15 attorneys who are Board Certified by the Florida Bar; 3 attorneys who have received an AV Preeminent (highest rating) and 3 attorneys who have received a BV Distinguished (another high rating) from Martindale-Hubbell, a rating agency for attorneys nationwide; and 4 attorneys who have been awarded the title of *Legal Elite* by Florida Trend magazine.**



County Attorney's Office Staff Compared With County Population (2007-2012)

Even though the number of residents in Hillsborough County continues to increase, the County Attorney's Office has created efficiencies to reduce the number of attorneys and support staff.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Calculate a fully loaded hourly rate as part of the County's indirect cost allocation process.

WHY: Determines the full cost of providing legal services for purposes of billing clients. This rate reflects all of the costs beyond staff pay that it takes to provide legal services, and therefore provides for a more direct comparison between the cost for in-house and outside legal services.

WHAT: Initiate an in-house training program to provide quality training and cost effective continuing legal education (CLE).

WHY: Cost-effectively enhances staff members' abilities to perform their jobs with increased professionalism. Fosters the development of exceptional lawyers and support staff.

WHAT: Develop a formal in-house mentoring program for newer staff lawyers.

WHY: Supports the continued professional development of those lawyers in the office who are newer to the profession, or newer to local government practice.

WHAT: Allocate funds to support staff attorneys who are seeking Board Certification, to pay for training and the certification process.

WHY: Board certified attorneys are subject to peer review and examination requirements. This increases their knowledge and professionalism, which adds to their effectiveness.

WHAT: Increase technology improvements to improve paperless office efficiency.

WHY: Increases work flow efficiency within the office.

WHAT: Consolidate support functions.

WHY: Allows those attorneys who are currently performing support functions to focus on the practice of law.



Attorney Ricardo Cox argues in court on behalf of Hillsborough County Animal Services.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Build an emphasis on customer service for clients (County departments and agencies) and the public.

VALUE: Creates an atmosphere of cooperation with clients and assures consistency with the County Administrator's objectives.

PROJECT: Enhance professionalism and excellence in legal services to the client.

VALUE: Quality legal services are the foundation of a successful law office.

PROJECT: Complete the reassignment of office resources to more effectively respond to clients' needs.

VALUE: The office will be able to respond more efficiently to requests from County departments and agencies for legal assistance.

PROJECT: Maintain standards of practice for both attorney and non-attorney personnel.

VALUE: Reinforces the responsibility of all staff to conduct themselves consistently and within the expectations associated with their professions.

PROJECT: Create an advisory committee to assist customer service issues.

VALUE: An advisory committee will provide assistance to the County Attorney's Office in order to improve its response to the needs of clients and the public.

PROJECT: Increase efficiency and effectiveness.

VALUE: As good stewards of public resources, the County Attorney's Office is obligated to provide high quality legal services as cost-effectively as possible without jeopardizing the quality.

PROJECT: Reduce the number of administrative duties performed by the office which are outside the office's core mission.

VALUE: As resources within the County Attorney's Office shift to focus on legal services the overall costs to the County for these services will be reduced.

County Attorney's Office

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Keep the “fully loaded” office hourly rate below \$125.00 per hour	Yes	Yes	Yes	Yes
Develop/implement an in-house training program	N/A	N/A	Yes	Yes
Develop/implement a mentoring program	N/A	N/A	Yes	Yes
Allocate resources to allow for more attorneys to become Board Certified	N/A	N/A	Yes	Yes
Improve technology to increase paperless office efficiencies	N/A	N/A	Yes	Yes
Consolidate support functions	N/A	N/A	Yes	Yes

“ I can't thank you enough for your quick response to my request, especially in light of everything going on in your world today. YOU'RE THE BEST!
 –A County employee ”

“ I really appreciate all the time you took to review the... document on such short notice and taking the time to drive out here to Brandon to discuss your comments. Talk about great customer service! Definitely above and beyond the call of duty! It will be a pleasure working with you on this project.
 – A County employee ”



Attorney Charlotte Diggs and Paralegal Leslie Matthews research Florida case law.

For More Information, call the County Attorney's office at 813-272-5670, visit www.hillsboroughcounty.org/countyattorney, or visit these websites:

The Florida Bar, <http://www.floridabar.org>

The Hillsborough County Bar Association, <https://floridabar.org>

The Municipal Code Corporation, <http://www.municode.com>

County Attorney's Office

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$6,826,688	\$6,929,634	\$7,193,961	\$7,137,961
Operating Expenditure/Expense	185,516	190,385	233,907	245,043
Capital Outlay	0	0	4,000	0
Total	\$7,012,204	\$7,120,019	\$7,421,868	\$7,383,004

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$7,012,204	\$7,120,019	\$7,421,868	\$7,383,004
Total	\$7,012,204	\$7,120,019	\$7,421,868	\$7,383,004

Funded Positions	60	59	60	60
Funded FTE Positions	59.00	58.00	58.50	58.50

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net increase of \$301,849.

PERSONNEL SERVICES:

- During FY 13, the County's new County Attorney restructured the County Attorney's Office resulting in the elimination of one Managing Attorney position. In addition, the Board authorized one additional part-time Paralegal Specialist, which is being reimbursed by the Tax Collector's Office. The FY 14 budget includes the addition of one Legal Secretary.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- The budget is increased by \$33,522 in support of additional staff training and professional licensure and certifications.

CAPITAL AND OTHER EXPENDITURES:

- The budget is increased by \$4,000 to provide funding for new equipment.

**Budget Changes
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.



STRATEGY

- Distinctive Experiences
- Great Places

Description

The 9-1-1 Agency administers Hillsborough County's 9-1-1 service which provides users rapid and direct access to the appropriate public safety agencies in order to report emergency incidents and request emergency service response. In support of accurate 9-1-1 service, the 9-1-1 Agency is responsible for naming and assigning an address to all properties located in unincorporated Hillsborough County. It also coordinates street naming and addressing for properties located in the municipalities and communities throughout the county.

Mission

To maintain effective 9-1-1 services which provide residents with rapid direct access to the appropriate public safety agencies in an effort to efficiently respond to requests for emergency services initiated through the 9-1-1 emergency telephone system.

FY 12 and FY 13 Accomplishments

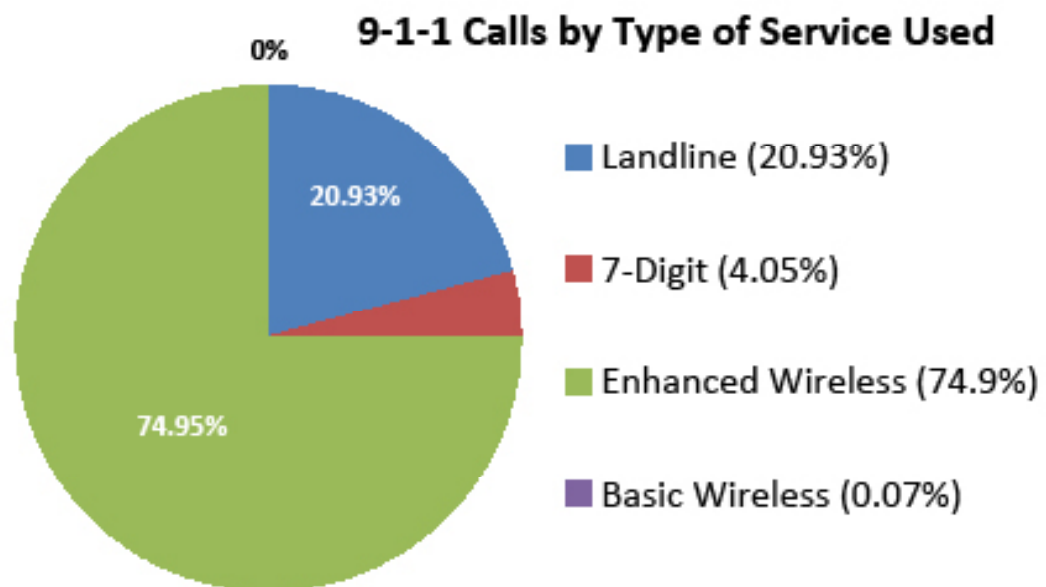
- Surpassed industry standard in answering more than 90% of 9-1-1 calls within 10 seconds.
- Continue excellence in maintaining 9-1-1 related location/address data.
- Surpassed the goal to meet deadlines for the review of proposed developments submitted by the County's Development Services Department.
- Finished compiling various address datasets to establish a master address repository.

FAST FACT

Hillsborough County's 9-1-1 system has been in service since Sept. 11, 1988, and currently processes more than 800,000 calls each year.

CAN YOU BE FOUND IN AN EMERGENCY?

Make sure your address is clearly posted on your home or business so it can be seen and read clearly from the roadway.



The breakdown of calls requesting emergency response by the type of phone service used. Approximately 75% of calls to 9-1-1 are made using mobile phones.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Meet the industry standard of answering 90 percent of 9-1-1 calls within 10 seconds during an average busy hour.

WHY: Assures agencies are enacting efficient procedures and providing sufficient staff to provide a prompt response to requests for emergency assistance.

WHAT: Maintain an accurate database of location/address information.

WHY: Assures 9-1-1 calls are delivered to the appropriate 9-1-1 Center and that emergency responders have accurate information for a rapid response.

WHAT: Comply with State of Florida E911 System requirements to meet minimum technical and operational standards as established by the Florida E911 State Plan Act, Statute §365.171.

WHY: Verifies the 9-1-1 system and 9-1-1 centers are operating in a secure and proficient manner.

WHAT: Meet deadlines for the review of proposed developments.

WHY: Promotes a satisfactory experience for customers of the County's Development Services Department and a cooperative relationship between agencies.

WHAT: Implement a robust employee training and development program.

WHY: Training and cross-training of staff increases productivity and effectiveness.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Master Address Repository

VALUE: To provide improved and enhanced services to citizens by the many systems that rely on accurate location/address data in processing various requests for service, by both public and private entities.

PROJECT: Enterprise Management Information System

VALUE: Exemplary service levels to citizens will be maintained through the monitoring of the performance of the 9-1-1 system and 9-1-1 Centers, with enhancements and improvements made as the needs are indicated by statistical measures gathered across jurisdictions.

PROJECT: Fire Printer Network Upgrade

VALUE: The citizens will continue to experience prompt response times for fire and medical emergencies with the likelihood of improved response times through the use of upgraded and mobile applications. In addition, the upgrade is expected to bring cost savings to fire rescue agencies through the use of standardized technologies.

PROJECT: Next Generation 9-1-1 System

VALUE: Expands the capabilities of the 9-1-1 System to allow for a broader spectrum of communications devices and technologies to be used to request emergency service responses, such as the use of text messaging to 9-1-1 (text-to-911).

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Meet industry standard for the answering of 9-1-1 calls	Achieved	Achieved	Achieved	Achieved
Maintain an accurate database of location/address information	99.98%	99.98%	99.98%	99.98%
Comply with requirements of Florida E911 State Plan Act, Statute §365.171	N/A	Evaluating	Comply	Comply
Meet deadlines for the review of proposed developments	98.28%	98.50%	98.50%	98.50%
Implement robust employee training and development program	N/A	Being Developed	Implement	Achieved

For More Information, call the 9-1-1 Agency at 813-744-5911. To learn more about 9-1-1 at the state and national level, visit these websites:

Florida Department of Management Services E911 Information, <http://florida911.myflorida.com>

National Emergency Number Association (NENA), <http://www.nena.org>

9-1-1 Agency

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$759,101	\$845,169	\$868,234	\$868,234
Operating Expenditure/Expense	3,558,949	4,134,976	4,542,946	4,193,465
Capital Equipment	181,474	777,000	525,000	0
Capital Projects	0	371,910	413,162	0
Grants & Aids	1,351,500	1,426,500	1,426,500	1,426,500
Total	\$5,851,024	\$7,555,555	\$7,775,842	\$6,488,199

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide Special Purpose Revenue Fund	\$5,851,024	\$7,555,555	\$7,775,842	\$6,488,199
Total	\$5,851,024	\$7,555,555	\$7,775,842	\$6,488,199

Funded Positions	13	13	13	13
Funded FTE Positions	13.00	13.00	13.00	13.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$220,287.

PERSONNEL SERVICES:

- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- A \$350,000 budget is established in FY 14 to provide a comprehensive plan for moving the Public Safety Answering Points to Next Generation 911 which will help access the infrastructure and options that will improve public emergency communications services in a wireless mobile society.
- A budget of \$938,100 is established for the 911 location mapping function which will accurately plot the location of 911 calls and provide call takers the information needed to support quicker response times.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

- Great Places
- Pro-Market Governance

Description

The Affordable Housing Services Department serves a variety of customers and stakeholders with very different needs. The department's clients range from contractors, developers, non-profit organizations, and very low, low and moderate-income households. The Affordable Housing Services Department also provides funding for staffing other County Departments and governmental agencies to support community and economic development activities.

Mission

To increase affordable housing opportunities by funding awards, contracts and agreements for service providers and agencies to develop affordable housing units; to assist income-eligible households in the purchase, rehabilitation or rent of safe and decent housing; and to implement community and economic development initiatives. This is to meet housing needs of eligible residents of Hillsborough County in accordance within the rules and regulations of federal, state and local funding sources.

FY 12 and FY 13 Accomplishments

- Met the Neighborhood Stabilization Program deadline, spending more than \$21 million since 2009 to address the foreclosure crisis in Hillsborough County.
- Spent approximately \$4 million in stimulus funds through the American Recovery and Reinvestment Act for community development and housing activities.
 - A Community Development Block Grant - Recovery provided \$1.6 million for infrastructure improvements in the areas of Progress Village and the University of South Florida.
 - The Homelessness Prevention Rapid Re-Housing Program provided approximately \$2.5 million to assist families in 401 households that would have otherwise become homeless, and provided rapid re-housing to 117 homeless individuals/families.
- Managed multiple contracts for activities and projects that resulted in meeting the expenditure deadlines for federal and state grants.
- Partnered with Mental Health Care, Inc. to acquire and rehabilitate a multi-family project that provided 23 units for homeless and low-income residents.
- Completed 37 minor and 13 major rehabilitation projects for homes in Progress Village and surrounding areas that were damaged due to severe storms; used \$1.3 million in Community Development Block Grant and State Housing Initiatives Partnership to address these needs.
- Completed rehabilitation of 14 units in Alexander Woods Townhomes.
- Partnered with Florida Home Partnership to build 100 affordable homes in Bayou Pass Phase III; when totally built out, the project will have 166 housing units. The land was acquired with \$3.2 million in Community Development Block Grant, while an additional \$1.2 million from the Home Investment Partnership (HOME) Program paid for the infrastructure.
- Completed four infrastructure projects in Hillsborough County and Plant City, including:
 - Intersection improvements at 14th Ave. SE and 6th St. SE, with the Florida Home Partnership.
 - Interior build out and restoration of the second floor museum of the Plant City Bing House.
 - Installation of a permanent emergency generator at the Omar K. Lightfoot Recreation Center in Temple Terrace.
 - Design and redevelopment of the Temple Terrace University Square Park.



Completion of substantial rehabilitation efforts in University of South Florida neighborhood.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Increase the availability of decent, affordable, sustainable housing opportunities for very low, low and moderate-income households.

WHY: Provides affordable housing opportunities for those in need.

WHAT: Increase long-term housing opportunities.

WHY: Helps to prevent foreclosure, keeping people in their homes.

WHAT: Create decent housing opportunities with improved availability and affordability with rental assistance and/or by building new housing.

WHY: Enhances the quality of life for Hillsborough County residents and increases the affordable housing stock.

WHAT: Increase housing options for Hillsborough County's homeless, people with disabilities, workforce, and low-income families by collaborating with other agencies.

WHY: Enhances quality of life by providing housing opportunities to support economic development, people with disabilities, and homelessness prevention.

Innovation

- Converting records to an electronic file management system.
- Outsourcing the administration of the housing rehabilitation program.



Ribbon-cutting ceremony for a new park in Progress Village.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Provide home improvements to 88 low and moderate income households.

VALUE: Provides safe and decent housing and preserves the affordable housing stock.

PROJECT: Provide down payment assistance to 82 low and moderate income households.

VALUE: Provides home ownership opportunities to families and reduces the vacant housing inventory.

PROJECT: Provide 24 rental units to homeless individuals.

VALUE: Provides housing for homeless individuals.

PROJECT: Construct 32 new homes for low and moderate income households.

VALUE: Provides home ownership opportunities to families and increases the affordable housing stock.

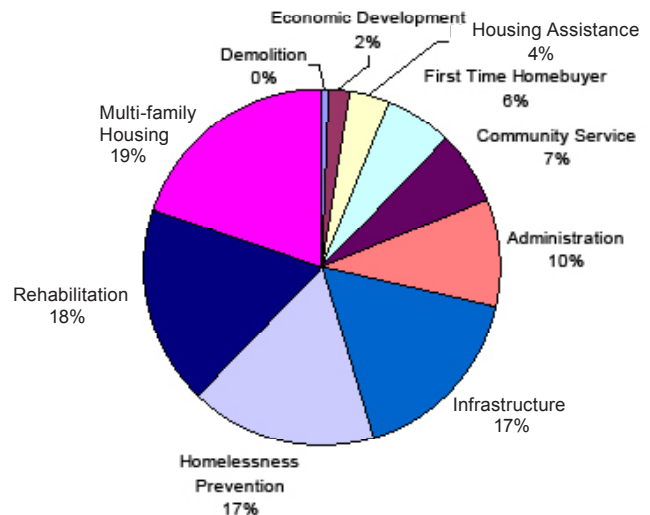
“It’s an honor, a delight, and a privilege to have been selected by the County’s Affordable Housing Services to be the contractor, developer and sales team for this community”. (Alexander Woods Townhomes affordable housing developed with the Neighborhood Stabilization Program)

– Earl Pfeiffer, CEO, Florida Home Partnership

“Alexander Woods is an improvement and asset to our community that provides to people to have a home, own a home, and be their home that maybe would not have happened before.”

– Michael S. Sparkman, Plant City Mayor

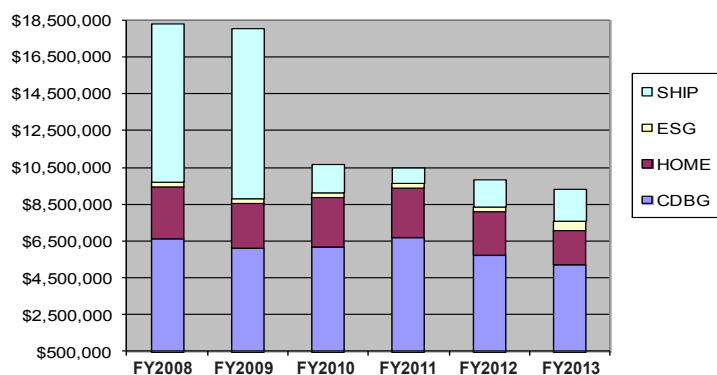
Affordable Housing Two-Year Activity Funding



Affordable Housing Services Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
To increase the availability of decent, affordable, sustainable housing opportunities for very low, low and moderate income households	New	44 units per year	44 units per year	44 units per year
Increase long-term housing opportunities	New	88	88	88
Create decent housing opportunities with improved availability and affordability (provide rental assistance or new units)	New	7 units; assist 25 clients	7 units; assist 25 clients	7 units; assist 25 clients
Increase housing options for Hillsborough County homeless, disabled, workforce, and low-income households	New	One item, event processed or planned	One item, event processed or planned	One item, event processed or planned

Historical Entitlement/Program Income Allocations FY2008-FY2013



Construction takes place for Alexander Woods new eight-unit townhomes.



Cedar Point Apartments along Sligh Avenue in Tampa.

For More Information, call 813-612-5397 or visit www.hillsboroughcounty.org/affordablehousing, or visit the following websites:

American Recovery and Reinvestment Act, http://www.recovery.gov/About/Pages/The_Act.aspx

Community Development Block Grant, http://portal.hud.gov/hudportal/HUD?src=/program_offices/comm_planning/communitydevelopment/programs

Homelessness Prevention Rapid Re-Housing Program, <http://www.hudhre.info/hprp/index.cfm?do=viewHPRPCloseout>

U.S. Department of Housing and Urban Development, <http://portal.hud.gov/hudportal/HUD>

State Housing Initiatives Partnership, http://apps.floridahousing.org/StandAlone/FHFC_ECM/ContentPage.aspx?PAGE=0132

Florida Home Partnership, <http://www.flhome.org/>

Mental Health Care, Inc., <http://www.mhcinc.org/>

Affordable Housing Services Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$1,764,500	\$2,206,828	\$2,240,819	\$2,067,971
Operating Expenditure/Expense	1,243,970	932,458	591,212	558,513
Capital Equipment	1,712,726	590,103	1,030,000	1,200,000
Grants & Aids	14,009,674	3,222,044	4,287,167	3,707,596
Total	\$18,730,870	\$6,951,433	\$8,149,198	\$7,534,080

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Unincorporated Area General Fund	\$1,016,780	\$1,095,568	\$748,471	\$748,471
Local Housing Assistance Program Fund	3,682,861	0	0	0
Intergovernmental Grants	14,031,229	5,855,865	7,400,727	6,785,609
Total	\$18,730,870	\$6,951,433	\$8,149,198	\$7,534,080

Funded Positions	22	23	23	23
Funded FTE Positions	22.00	23.00	23.00	23.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$1,197,765.

PERSONNEL SERVICES:

- During FY 13, one position was transferred to the department.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- The budget is decreased by \$341,246 and realigned to fund infrastructure capital projects.

CAPITAL AND OTHER EXPENDITURES:

- The budget includes funding for infrastructure capital projects. An increase in Community Development Block Grant funding of \$370,000 and loan repayments of \$380,000 resulted in additional funds available for programs through grants and aids. In addition, the Emergency Shelter Grant was transferred from Family and Aging Services Department to Affordable Housing Department.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

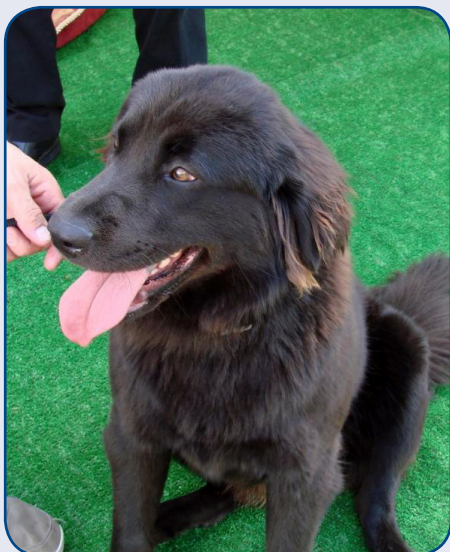
• Great Places

Description

The Animal Services Department provides services to ensure the safety and well-being of people and companion animals by enforcing state and local companion animal laws. In addition, the department takes in and cares for more than 20,000 lost and unwanted animals each year, and attempts to reunite those animals with their rightful owners or find alternative placements through adoptive homes and rescue organizations. To slow the number of animals entering the shelter and to reduce the number of unwanted dogs and cats born each year, the department administers a program that ensures low-income residents have access to affordable spay and neuter surgeries for their pets.

Mission

To ensure a safe and humane community for people and companion animals through enforcement of state and county laws, through live outcomes for sheltered animals, and through community engagement.



One of the many dogs available for adoption at Animal Services.

FY 12 and FY 13 Accomplishments

- Achieved the department's highest ever number of animals adopted or rescued in a single month, 727 animals in January, 2013.
- Achieved the department's highest ever monthly percentage of animals leaving the shelter through adoption, rescue or return to owner, 56% in December, 2012.
- Provided more than 5,000 low-cost spay and neuter surgeries for dogs and cats of Hillsborough County residents in fiscal year 2012.
- In fiscal year 2012, officers and investigators wrote citations for 11,513 violations of Hillsborough County's Animal Ordinance.
- In fiscal year 2012, confiscated 1,504 animals leading to the arrest of 47 people as part of animal cruelty investigations.
- For the first time ever, the animal shelter opened on a county holiday, July 4, 2012, to receive 390 visitors and achieve 60 pet adoptions.

Innovation

Animal Services expanded its operations to 7 days a week in fiscal year 2012 in order to provide better opportunities for residents to look for lost pets and to adopt new family members. In addition, the shelter is now open on many holidays, which allows families to search for a new pet together.



Offsite adoption events are popular with residents and provide tremendous opportunities to spread awareness about Animal Services and its animals.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Reduce the number of bites by companion animals by ensuring dogs and cats are properly vaccinated, confined, and controlled by their owners.

WHY: Protects the public from dangerous and diseased companion animals.

WHAT: Increase the percentage of dogs and cats leaving the shelter alive.

WHY: Most of the animals entering the shelter either belong to someone or would make great pets for new families. With the increasing importance of companion animals in society, the public expects these animals to be saved.

WHAT: Reduce the number of animals being abused in the community by investigating cases and prosecuting those who injure or neglect animals.

WHY: Provides for the welfare of animals in the community.

WHAT: Begin to evaluate and seek to achieve adopter satisfaction of at least 4 of 5 by fiscal year 2015, for 95% of adopters.

WHY: Establishes a reputation that makes Animal Services THE place to go to adopt a new family member.

WHAT: Increase workplace efficiency by reducing paper use to do more work electronically.

WHY: Working electronically is faster and requires less consumption of natural resources for paper and other office products. This allows Animal Services to do more with fewer resources and to invest the gains into saving more animals' lives.



This dog found its forever home on Memorial Day, 2013. The Hillsborough County Animal Services shelter is now open on many holidays in added effort to find homes for the more than 20,000 animals it receives.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Implement the Hillsborough County Animal Services Live Outcome Plan, which aims for 70% of animals brought into the shelter to be released alive through return to their rightful owners, adoption to a new family, or release to rescue organizations.

VALUE: Reduces animal euthanasia; lays the groundwork for establishing Hillsborough County as a more humane community that is a great place for families and businesses.

PROJECT: Address customer calls through a centralized County call center.

VALUE: Provides callers with quicker responses to general questions; allows Animal Services staff to focus on delivering the department's core services related to public and animal welfare, and live outcomes for animals.

PROJECT: Provide online licensing for pets.

VALUE: Makes it more convenient for residents and veterinary clinics to get pet licenses, encouraging people to license their pets; increases revenue the department can use to save animals with medical and behavioral needs. Pet licenses help Animal Services to locate the owner of lost pets entering the shelter.

PROJECT: Implement a comprehensive marketing plan.

VALUE: Expands Animal Services' visibility and recognition in the community, which will provide more opportunities for positive outcomes for the animals in the department's care.

PROJECT: Continue building partnerships with other County departments and agencies.

VALUE: Animal Services serves many residents who are also seeking and receiving assistance from other County departments and agencies. Building partnerships allows the County to better serve residents and cross-promote initiatives.

PROJECT: Evaluate customer satisfaction (beyond those customers who are adopters) and seek to achieve a 90%

VALUE: Quick responses to animal control requests will decrease the number of animal bites; positive relationships with residents reduces animal-related disputes within communities.

Animal Services Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
# of bites by companion animals	1,212	1,180	1,145	1,111
Reduce the number of animals being abused (# of official notices to provide proper care)	N/A	N/A	TBD	TBD
Percentage of dogs and cats that leave the shelter alive	37.16%	50%	60%	70%
Adopter satisfaction	N/A	N/A	85%	95%
Increase workplace efficiency by reducing paper use in favor of electronic work	20 cases/month	15 cases/month	12 cases/month	8 cases/month



Animal Services' employees, volunteers and their four-legged companions are popular participants in the Gasparilla Children's Parade.

For more information, call the Animal Services Department at 813-744-5660, or visit www.hillsboroughcounty.org/animalservices.

Animal Services Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$4,223,355	\$4,512,725	\$5,060,890	\$5,060,890
Operating Expenditure/Expense	2,014,731	2,511,014	3,128,332	2,965,032
Capital Equipment	0	0	105,204	0
Capital Projects	0	0	46,126	61,926
Total	\$6,238,086	\$7,023,739	\$8,340,552	\$8,087,848

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$5,874,515	\$6,508,412	\$7,817,110	\$7,564,404
Countywide Special Purpose Revenue Fund	363,571	515,327	523,442	523,444
Total	\$6,238,086	\$7,023,739	\$8,340,552	\$8,087,848

Funded Positions	78	78	92	92
Funded FTE Positions	77.50	77.50	91.00	91.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$1,316,813.

PERSONNEL SERVICES:

- Fourteen new positions are established as part of the strategic plan that envisions live outcomes for sheltered animals.
- Two positions are transferred from the Parks and Recreation Department; one is transferred to the Family and Aging Services Department and another to the Communications and Digital Media Services Department.
- Shift pay and overtime pay are reduced by \$84,300 by not having as many officers on duty and limiting the scope of calls for response.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- A \$511,500 budget is established in FY 14 as part of the strategic plan that envisions live outcomes for sheltered animals.
- A \$154,000 budget is established in FY 14 in an effort to have fewer animals euthanized through lower shelter intake and greater returns to owners.
- A \$47,000 budget is established in FY 14 as part of a Pilot Community Cat Program to have fewer cats euthanized each year.
- A \$9,000 budget is established in FY 14 as part of revenue administration to collect more revenue, have animals vaccinated, and have more animals returned to owners by pet registration tags.
- A \$265,700 budget is established in FY 14 for targeted spay and neuter surgeries in an effort to further reduce animal impoundments and euthanasia rates.
- A \$287,000 budget is established to provide additional funding for operating expenditures and fixed assets due to a reorganization.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

• Pro-Market Governance

Description

Business and Support Services uses sound financial and business practices to budget available resources in accordance with the Board of County Commissioners priorities; manages the County's issuance of debt and its debt obligations; and procures the highest quality commodities and services at the lowest cost in a manner that is fair, efficient, and provides equal opportunities to our diverse vendor community. The risk management division is responsible for all county-related insurance programs, while the criminal justice liaison represents the County for public safety, criminal justice, mental health and substance abuse issues.

Mission

Assure organizational compliance with all laws, ordinances and policies governing budgeting, procurement, risk management and other assigned administrative processes using the best professional practices available.

FY 12 and FY 13 Accomplishments

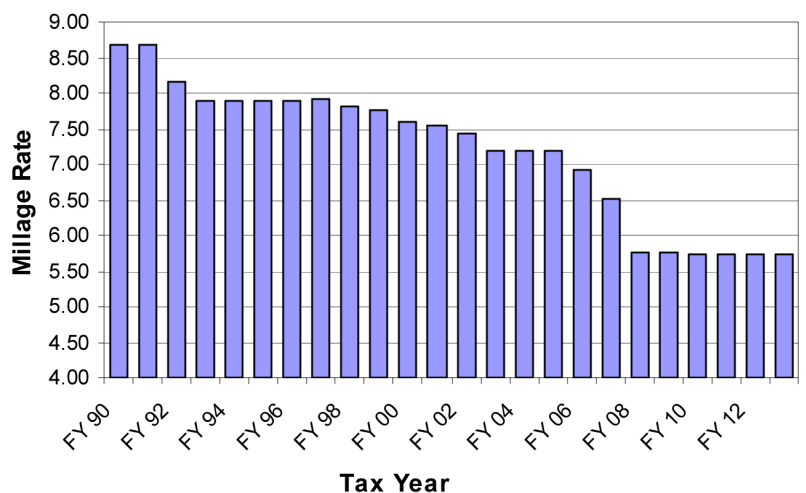
- Complied with Florida Statutes, Chapters 129 and 200, for Truth in Millage requirements.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award.
- Maintained a AAA general obligation bond rating as determined by all three major rating agencies.
- Maintained procurement accreditations from the National Purchasing Council and the National Institute of Governmental Purchasing.
- \$89,755,000 in Community Investment Tax Refunding Revenue Bonds were issued which will result in \$14.9 million in interest savings over the life of the debt.
- The escrow account of the 2006 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds was restructured resulting in \$1,057,975 being released to the County.
- Completed a Residential and Commercial Solid Waste Collection Services bid resulting in a 28 percent savings in collection costs which may lead to a decrease in solid waste collection assessments to Hillsborough County citizens.

Did you know? Hillsborough County's countywide operating tax millage has been reduced for 23 consecutive years.



89% of Hillsborough County property taxes are appropriated to the Sheriff's Office and the Fire Rescue Department.

Millage Rate Per \$1,000 of Taxable Value



FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Maintain compliance with Florida Statutes, Chapters 129 and 200, Truth in Millage requirements.

WHY: Assures continuing funding and prevents potential service interruptions.

WHAT: Receive *Distinguished Budget Presentation Award* from the Government Finance Officers Association.

WHY: Independently validates that the County uses best practices in budget reporting.

WHAT: Maintain a AAA general obligation bond rating as determined by all three major rating agencies.

WHY: Creates the most favorable financing rates and indicates that the County uses sound financial management practices.

WHAT: Maintain accreditations from the National Purchasing Council and the National Institute of Governmental Purchasing.

WHY: Verifies sound County procurement practices, resulting in best value for goods and services.

WHAT: Achieve a customer satisfaction rating of 4.5 (out of 5) for both the Budget and Procurement Offices.

WHY: Demonstrates achievement of several BOCC strategic plan priorities.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Complete implementation of Enterprise Resource Planning (ERP) procurement module.

VALUE: The module will help the County to identify opportunities to streamline its purchase of goods and services, resulting in savings to taxpayers.

PROJECT: Reduce purchasing turnaround time by 10 percent.

VALUE: Awards purchasing/services contracts faster, which supports jobs and economic prosperity in the community.

PROJECT: Implement a new procurement protest ordinance.

VALUE: The number of baseless protests will be reduced and using an independent third-party review will improve transparency and inspire public confidence.

PROJECT: Complete implementation of computerized budget administration system.

VALUE: Expedites the budget process and improves allocation decisions.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Approval of Truth in Millage materials and Clerk acceptance of budget	Approved	Approved	Approved	Approved
Receipt of Government Financial Officers Association Distinguished Budget Presentation Award for biennial budget (submitted in even numbered years)	Yes	N/A	Yes	N/A
Accredited by the National Purchasing Council and National Institute of Governmental Purchasing	Yes	Yes	Yes	Yes
Maintain AAA general obligation bond rating	Yes	Yes	Yes	Yes
Procurement turnaround time:				
Formal bids	90 days	81 days	81 days	81 days
Formal request for proposals	180 days	162 days	162 days	162 days
Customer satisfaction rating:				
Budget Office	N/A	4.5 of 5	4.5 of 5	4.5 of 5
Procurement Office	N/A	4.4 of 5	4.5 of 5	4.5 of 5

For More Information, call the Business and Support Services Department at 813-272-5890, or visit these websites:

Hillsborough County Budget:
www.hillsboroughcounty.org/index.aspx?nid=858

Hillsborough County Procurement:
www.hillsboroughcounty.org/index.aspx?nid=356

Hillsborough County Risk Management:
www.hillsboroughcounty.org/index.aspx?nid=1762

Hillsborough County Criminal Justice:
www.hillsboroughcounty.org/index.aspx?nid=863

Government Finance Officers Association: <http://www.gfoa.org/>

National Institute of Governmental Purchasing:
<http://www.nigp.org/eweb/StartPage.aspx>

Bond ratings: <http://www.moody.com/ratings-process/Understanding-Moody-s-Corporate-Bond-Ratings-And-Rating-Process/002005001>

Truth in Millage: <http://dor.myflorida.com/dor/property/trim/abouttrim.html>

Business and Support Services Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$3,790,044	\$4,017,769	\$3,982,781	\$3,982,783
Operating Expenditure/Expense	171,416	336,197	269,532	271,218
Grants & Aids	945,636	1,266,850	0	0
Total	\$4,907,096	\$5,620,816	\$4,252,313	\$4,254,001

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$3,101,627	\$3,448,099	\$3,519,811	\$3,521,354
Countywide Special Purpose Revenue Fund	613,206	773,995	0	0
Intergovernmental Grants	470,034	571,102	0	0
County Self Insurance Fund	722,229	827,620	732,502	732,647
Total	\$4,907,096	\$5,620,816	\$4,252,313	\$4,254,001

Funded Positions	50	48	46	46
Funded FTE Positions	50.00	48.00	46.00	46.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net decrease of \$1,368,503

PERSONNEL SERVICES:

- The County's Criminal Justice function, which included five employees and operating expenses are transfer to the newly established Strategic Planning Department in FY 14.
- A Safety and Loss Control Coordinator position is eliminated in FY 14.
- Two new Procurement Analyst positions were transferred into the department during FY 13 to support a new centralized informal procurement function associated with the implementation of the new Enterprise Resource Planning system.
- A position was transferred from Public Utilities and a new Debt and Government Business Manager position was established.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- A \$10,000 budget is established in FY 14 to support potential costs associated with the Board's adoption of a new Procurement Protest Ordinance.
- A \$12,000 budget is established in FY 14 to support a new method of advertising certain procurements which will result in reduced procurement cycle times.
- A \$4,000 budget is established in FY 14 to enroll in a commodity code subscription service which will assist in further consolidating the purchase of goods and services into County contracts.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is funded at a continuation level.



STRATEGY

- **Innovative Products**
- **Pro-Market Governance**
- **Great Places**

Description

The Code Enforcement Department is responsible for the compliance or enforcement of codes and ordinances including those for property maintenance, false alarms, land development, and foreclosed property registration.

Mission

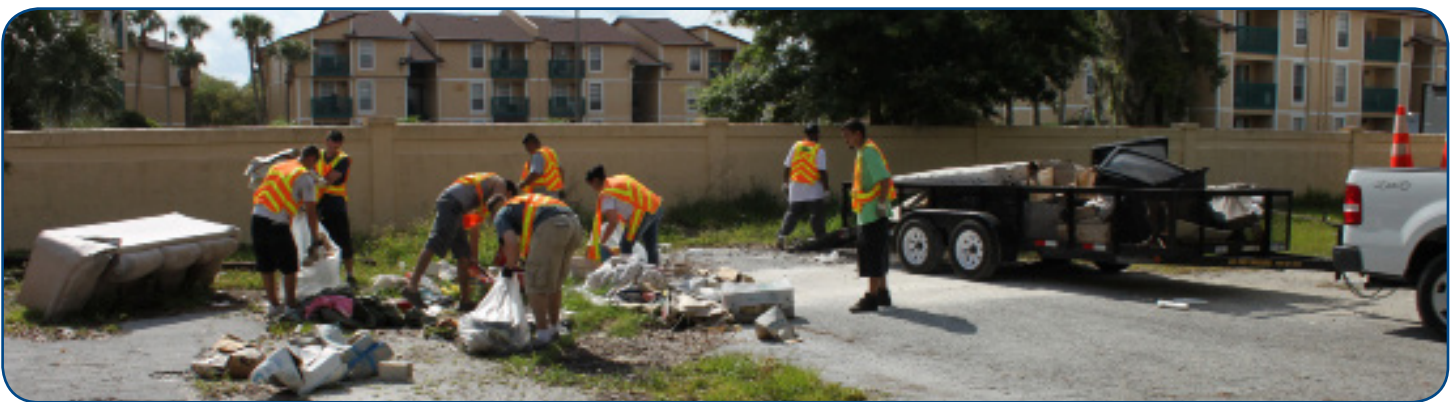
To preserve the quality and value of public and private property by eliminating conditions which threaten the life, health, and safety of the public.



A code enforcement officer removes graffiti.

FY 12 and FY 13 Accomplishments

- Established a volunteer program to assist in the removal of signs illegally placed in County rights-of-way.
- Sustained an average response time of 2.74 days in over 95% of requests for investigation.
- Contributed to the recovery of \$231,000 in permit fees from people who engaged in construction activities without the necessary permits.
- Identified approximately 500 properties inaccurately receiving homestead exemption privileges and notified the Property Appraiser's Office for action.
- Achieved 82% voluntary compliance for the 47,035 citations code enforcement officers issued for code violations.
- Succeeded in meeting collection rate goal of 90% for false alarm fines.
- Condemned and effected the removal of more than 70 unsafe structures.
- Contributed to the community's health and safety through the Fight the Blight program, conducting 2,100 property inspections and removing more than 370 tons of waste, including 3,510 tires.



The Fight the Blight Program rids communities of waste that has been improperly dumped.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Use private contractor services to mow, clean up and secure abandoned structures, such as foreclosed properties.

WHY: Enables the Code Enforcement Department to meet community needs without hiring additional staff and supports private sector job creation.

WHAT: Implement the Accela Automation operating system.

WHY: Provides instant notification to department staff of citizen-reported code violations among other enhancements to the operating system; reduces the department's response times to assess possible code violations; and improves overall productivity in support of the department's customer service and public safety mission.

WHAT: Continue to work with Hillsborough County residents to achieve voluntary compliance with Hillsborough County codes.

WHY: Although only 4% of code violations are forwarded to the Code Enforcement Board for resolution, preparation of documentation requires a significant amount of staff time. An increase in voluntary compliance reduces the number of cases brought to that Board, and consequently improves workload efficiency.

WHAT: Expand efforts to engage the community and increase awareness about why it's important to abide by Hillsborough County government's codes.

WHY: Fosters better understanding of the code enforcement process; increases participation and partnerships that enhance quality of life throughout the county.

WHAT: Expand efforts and resources for the Fight the Blight Program.

WHY: Fight the Blight is a proactive and planned approach to neighborhood cleanup, which highlights seamless teamwork between the Code Enforcement Department and other departments or agencies invested in improving public safety and community services.

For more information, call the Code Enforcement Department at 813-274-6600, or visit www.hillsboroughcounty.org/code.

FY 14 and FY 15 Key Projects & their Community Value

PROJECT: Continue to focus department efforts and resources for the Fight the Blight Program.

VALUE: Fight the Blight works to clean up areas surrounding residents' properties by mowing lots and allowing residents to discard junk, trash and debris.

PROJECT: Continue to remove graffiti and prevent graffiti in frequently defaced sites.

VALUE: In addition to improving the appearance of a building or community, national studies show that removal of graffiti helps reduce crime.

PROJECT: Increase community outreach by conducting at least two resident surveys per year.

VALUE: Improves residents' knowledge about codes and the benefits that code enforcement brings to their communities; promotes a sense of community by seeking public feedback to help the department focus its efforts on what matters most to the community; increases understanding of the enforcement process; and cultivates partnerships between the community and government.

PROJECT: Continue the sign removal program which empowers volunteers to remove signs placed illegally in County rights-of-way (these are often called snipe signs).

VALUE: In addition to encouraging community involvement, this type of volunteer work allows code enforcement officers to focus efforts on more complex and challenging duties.

PROJECT: Continue to work with residents so they voluntarily comply with Hillsborough County codes.

VALUE: Reduces the number of cases that go to the Code Enforcement Board and improves staff workload efficiency while creating healthier and safer communities.



Sheriff's deputies and volunteers help make the Fight the Blight Program a success.

Code Enforcement Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Recommended	FY 15 Planned
Personnel Services	\$2,592,290	\$2,699,570	\$3,115,954	\$3,115,955
Operating Expenditure/Expense	1,905,569	1,916,439	2,127,279	2,119,302
Capital Equipment	4,344	0	0	0
Capital Projects	101,180	0	0	0
Total	\$4,603,383	\$4,616,009	\$5,243,233	\$5,235,257

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Recommended	FY 15 Planned
Unincorporated Area General Fund	\$4,120,089	\$4,553,066	\$5,235,301	\$5,227,325
Intergovernmental Grants	483,294	62,943	7,932	7,932
Total	\$4,603,383	\$4,616,009	\$5,243,233	\$5,235,257

Funded Positions	53	53	52	52
Funded FTE Positions	53.00	53.00	52.00	52.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$627,224.

PERSONNEL SERVICES:

- Three positions were transferred from Public Utilities for inspection services.
- Three Code Enforcement positions were transferred to Development Services.
- Two Construction Inspector positions were eliminated.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

- Facilitative Leadership
- Innovative Products
- Pro-Market Governance
- Great Places
- Distinctive Experiences

Description

Communications & Digital Media Services provides residents with timely, meaningful and accurate information about County government programs, services, projects and issues in a clear and concise format. The department engages the community using emerging technologies such as social media and online meetings, as well as through more traditional means such as face-to-face and phone contacts, public meeting notices, and print materials, to provide quality customer service. This department also provides important emergency information in the event of a threatened or declared County disaster.

Mission

To enhance public knowledge about County government, to connect residents with their government, and to inspire public confidence and participation by providing accurate and timely County information, promoting services, engaging citizens and reaching out to the public through traditional and innovative means.



Hillsborough Television staff members film government meetings, public service announcements, and special events, such as this Public Art dedication at the SouthShore Regional Library in May, 2012.

FY 12 and FY 13 Accomplishments

- Created a new, vibrant County website with state-of-the-art search optimization; partnered with all departments to provide fresh, user-friendly content and other convenient features for the public.
- Successfully communicated the mass relocation of County services from County Center and other downtown Tampa offices to various locations during the 2012 Republican National Convention (RNC) with very few customer service calls from residents.
- Created a dynamic brand presence to reach national and international audiences during the RNC by working with partners to develop and place key marketing messages that highlighted Hillsborough County as a great place to live, work and play.
- Developed and implemented video conferencing for Board of County Commissioners' meetings, creating efficiencies by saving on consultants' travel costs.
- Developed and promoted citizen engagement efforts for the Economic Prosperity Stakeholders Committee and the Strategic Planning Initiative.
- Created a bi-weekly e-newsletter, Hillsborough Highlights, which informs the public of the many positive initiatives, events and programs that aren't covered by the media, and showcases the high quality of life in Hillsborough County.
- Developed a market research program including customer analysis tools targeted at improving both service delivery and the County's relationship with residents.
- Created the County's debut computer coding event, Hillsborough Hack-a-thon, to both support the tech start-up community and to discover new ways for County data to be made into online and mobile applications that residents can use.



Communications staff members work behind the scenes to create events that honor accomplishments, like this ribbon-cutting event to celebrate the Platt Street Bridge Rehabilitation Project.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Achieve a customer satisfaction rate of 4.2 in fiscal year 2014 and 4.5 in fiscal year 15 (out of 5) for all customer service calls/contacts (via survey response), and a 98% resolution for customer calls/contacts within the time allotted under standardized timeframes.

WHY: Demonstrates the professionalism of staff and builds residents' confidence in County government.

WHAT: Achieve a greater level of outreach, conversation and influence through various forms of social media to reach tech-savvy populations who may not effectively be reached through mainstream media. This will be measured by the County's KLOUT score (an independent ranking that shows influence across several social media networks).

WHY: Enables younger and technology savvy populations to interact with County government using communication platforms they prefer.

WHAT: Make it easier for visitors to the County's website to find what they are looking for, understand the content, and accomplish their intended task. This will be accomplished by continually simplifying the website's language, removing unused or unnecessary pages, and measuring results with the Flesch-Kincaid Grade (a formula used to show the readability of a set of words).

WHY: Provides quick, high quality answers to residents' questions, offering them a more pleasant Web experience; helps increase use of the County's website, which reduces the burden on residents to go to a County facility in person for assistance.

WHAT: Increase the County's earned media coverage by 3%; this is also known as Advertising Value Equivalency, and is an approximation of the money the County would have spent if it had actually paid for the media coverage it gained at no cost. This free media coverage is what the County gains by partnering with the media, sending out news releases, posting to the website, and using social media.

WHY: Informing the public of County services, programs, and events through free media coverage saves money.

WHAT: Provide video production services and televise meetings for government agencies while earning revenue for Hillsborough Television (to offset costs).

WHY: Recording and re-broadcasting meetings for on-demand access, and for the viewers' convenience, provides more transparent and accessible government. Producing public service announcements about licenses, taxes, voting, and other services provided by County government agencies informs residents about matters that directly impact them.



Subscribe for the Hillsborough Highlights bi-weekly e-newsletter at www.hillsboroughcounty.org/notifyme.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Develop a customer-focused service delivery model for the new Information & Service Center (Call Center) with professionally trained, friendly staff; call recording for quality assurance; a quality knowledge base; case tracking capability; a goal of resolving issues on the first call; and satisfaction surveys after calls have been completed.

VALUE: This single County point of contact for all resident questions, issues, and service requests provides for positive and streamlined experiences and eliminates confusion and delays in service.

PROJECT: Implement a customer case reporting and tracking system (through the Information & Service Center) that provides information about customers' needs and requests to department directors and County Administration.

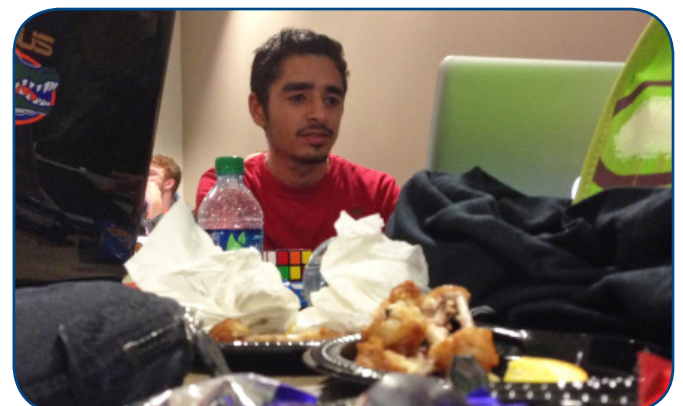
VALUE: By evaluating case data to determine emerging issues and trends, County government is better positioned to address community needs in a timely fashion.

PROJECT: Develop secure, yet open and customer-friendly online data tools and resources for the public to obtain individualized information that is important to them, such as maps of park amenities near their homes, or code enforcement cases in their neighborhoods.

VALUE: Gives residents and visitors more capability to access the specific sets of information that address their needs and interests; provides greater transparency of government operations.

PROJECT: Expand the County's social media efforts to include emerging technologies and sites to stay up-to-date despite the ever-advancing nature of social media.

VALUE: Provides ways to connect with younger and technology savvy residents and visitors in the ways they prefer to exchange information.



Participants at Hillsborough County's first Hack-a-thon fueled up with plenty of food and created codes all weekend to build great mobile applications.

Communications & Digital Media Services Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Resolve customer service calls/contacts resolution within allotted standard time	98%	98%	98%	98%
Achieve customer call/contact satisfaction rating of 4.5 out of 5	N/A	N/A	4.2 out of 5	4.5 out of 5
Increase KLOUT social media score (100 = maximum score)	55	61	63	65
Increase use of the County website	1.9 million visits to the website	25% increase in visits to the website over FY12 (2.5 million visits)	30% increase in visits over FY12 (2.6 million)	30% increase in visits over FY12 (2.6 million)
Simplify the website's language as measured by the reading level formula. The lower the Flesch-Kincaid Grade, the more readable the content	N/A Established new website in June 2012.	Achieve web content readability score below 7 for 25% of pages	Achieve web content readability score below 7 for 60% of pages	Achieve web content readability score below 7 for 95% of pages
Increase by 3% each year the dollar value of earned media coverage	\$230,731	\$230,731	\$237,653	\$244,782
Raise revenue through video production services and televising of meetings	\$173,745	\$192,182	\$203,240	\$203,240



Digital billboards helped to inform the community what to expect for County services when government staff temporarily relocated out of downtown Tampa in August, 2012.

For more information, call the Communications & Digital Media Services Department at 813-272-5314, visit www.hillsboroughcounty.org/communications, or visit these websites:

Hillsborough County, www.hillsboroughcounty.org

Hillsborough Highlights e-newsletter, <http://eepurl.com/yjhpP>

Hillsborough Hack-a-thon, <http://www.youtube.com/watch?v=IJvpXSrbQ6E>

Advertising Value Equivalency, <http://www.marketing-metrics-made-simple.com/advertising-value-equivalency.html>

KLOUT score, http://klout.com/copr/klout_score

Flesch-Kincaid Grade, <http://juicystudio.com/services/readability.php>

Communications & Digital Media Services Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$1,744,941	\$2,634,457	\$3,291,371	\$3,291,371
Operating Expenditure/Expense	209,718	429,429	427,866	410,885
Capital Equipment	203,429	152,814	264,059	107,976
Total	\$2,158,088	\$3,216,700	\$3,983,296	\$3,810,232

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$2,072,887	\$2,306,679	\$2,805,234	\$2,649,564
Unincorporated Area General Fund	0	571,165	739,382	721,966
County Transportation Trust Fund	0	250,333	304,821	304,836
Water & Wastewater Utility Enterprise Fd	85,201	88,523	133,859	133,866
Total	\$2,158,088	\$3,216,700	\$3,983,296	\$3,810,232

Funded Positions	25	38	50	50
Funded FTE Positions	24.50	37.50	49.50	49.50

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$766,596.

PERSONNEL SERVICES:

- During FY 13, a Citizen Services Call Center Manager was added to assist in establishing the centralized call center.
- Nine positions were established to support a centralized call center and improve communication related services.
- Two positions are being transferred to the department in the FY 14 adopted budget.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- Indirect costs are reduced by \$59,460.

CAPITAL AND OTHER EXPENDITURES:

- The FY 14 budget includes the replacement and purchase of television equipment.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



Description

The County Administrator and his immediate staff are the senior executive leadership for all Hillsborough County operations and programs under the authority of the Hillsborough County Board of County Commissioners. The Office of the County Administrator implements and manages all of the Boards' policies.

Mission

To provide sound administration and execution of Hillsborough County programs and finances for the Board of County Commissioners as evidenced by comparisons with other local governments; to provide opportunities for the public to interact with the Board in order to guide both finances and programs.



The County Administrator works closely with commissioners during Board meetings.

STRATEGY

- Great Places
- Innovative Products
- Distinctive Experiences
- Facilitative Leadership
- Pro-Market Governance

FY 12 and FY 13 Accomplishments

- Reduced administrative workforce by more than 20%.
- Maintained AAA general obligation bond rating during a severe economic recession period.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Deliver a balanced budget by the first Board of County Commissioners' meeting in June for adoption in September.

WHY: Balanced budgets assure transparent and stable government operations and programs.

WHAT: Maintain bond ratings of at least Aa (Moody's), AA (Standard & Poor's), and AA (Fitch) on general obligation debt.

WHY: These rating levels or higher ensure that money borrowed through the bonding process will have the lowest possible interest rates, thereby bringing the best value to taxpayers.

WHAT: Benchmark services provided by departments and agencies under the County Administrator against Florida cities and counties through participation in the Florida Benchmark Consortium, participating in all service categories and at least 85% of the service measures.

WHY: Benchmarking is a comparative management tool that informs county leadership of emerging and effective business practices in government.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Deliver balanced budget by first Board meeting in June	Yes	Yes	Yes	Yes
Achieve general obligation bond rating targets (Moody's/Standard and Poor's/Fitch)	Aaa/AAA/AAA	Aaa/AAA/AAA	Aaa/AAA/AAA	Aaa/AAA/AAA
The Florida Benchmark Consortium service category % rate/ the Florida Benchmark Consortium performance measure rate	100%/72.1%	100%/85+%	100%/85+%	100%/85+%

County Administrator

For More Information, call County Administration at 813-272-5750, or visit www.hillsboroughcounty.org/countyadministrator, or visit these websites:

Moody's Bond Ratings, <http://www.moody.com/ratings-process/The-Evolving-Meaning-of-Moody-s-Bond-Ratings/002005004>

Standard & Poor's Bond Ratings, <http://www.standardandpoors.com/ratings/definitions-and-faqs/en/us>

Fitch Bond Ratings, <http://www.fitchratings.com/web/en/dynamic/fitch-home.jsp>

Florida Benchmark Consortium, <http://www.flbenchmark.org/>

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$1,808,650	\$1,638,009	\$1,709,853	\$1,709,853
Operating Expenditure/Expense	52,263	72,798	67,542	67,667
Total	\$1,860,913	\$1,710,807	\$1,777,395	\$1,777,520

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$1,860,913	\$1,710,807	\$1,777,395	\$1,777,520
Total	\$1,860,913	\$1,710,807	\$1,777,395	\$1,777,520

Funded Positions	11	11	10	10
Funded FTE Positions	11.00	11.00	10.00	10.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$66,588.

PERSONNEL SERVICES:

- Florida Retirement System contributions account for \$77,682 of the increase in the County Administrator's budget. The State of Florida more than doubled the required contribution for Senior Management Class employees.
- During FY 13, two positions (2.00 FTEs) were transferred from Family and Aging Services Department and reclassified for the establishment of a centralized grant unit which will provide oversight in the use of and compliance with, state and federal grants; strengthen external community collaboration on the use of grants, tie the use of grants to BOCC priorities, improve analysis and reporting on grants and grant applications, and provide added focus on grants compliance.
- Effective October 1, 2013, the Strategic Planning Department was established to oversee grants, ERP project implementation, and strategic planning functions. Three positions (3.00 FTES) were transferred to the Strategic Planning Department.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 15 is budgeted at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

- **Innovative Products**
- **Pro-Market Governance**
- **Great Places**

Description

The Development Services Department is comprised of The Center for Development Services, Building Services, Development Review, and Community Planning. The Center coordinates the intake of all building, zoning and development applications within unincorporated Hillsborough County. Building Services provides plan review and inspection of permitted construction, and investigates unlicensed contracting activity within unincorporated Hillsborough County. Development Review evaluates development site plans to ensure compliance with transportation, fire, environmental, stormwater and other infrastructure requirements within unincorporated Hillsborough County. Community Planning administers the County's Land Development Code, performs community planning, and handles all applications relating to land use within unincorporated Hillsborough County.

Mission

To provide service and assistance for those who develop, build or alter residential and/or commercial property in the community.

FY 12 and FY 13 Accomplishments

- Solidified partnerships within the development industry.
- Integrated various functions and services to better serve customers.
- Secured approval to decentralize the service center operations.
- Reduced residential and commercial permit issuance turnaround time.
- Contracted with a private provider to complement plan review and inspection functions.
- Upgraded mobile technology for building inspectors, in alignment with the Economic Prosperity Stakeholders Committees' 16th recommendation.
- Unbundled permits at the request of the construction industry.
- Implemented the Economic Prosperity Stakeholders Committees' 13th recommendation to provide appointments for pre-submittal meetings.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Issue permits within 15 working days (this is an average of all permit types as residential and commercial reviews vary greatly in complexity).

WHY: Promotes construction activity and development and helps to ensure construction is not interrupted due to delays in receiving the necessary permits.

WHAT: Maintain or reduce the number of rollover inspections (inspections that were requested but that staff had rollover to the next day) to 5% or less of the daily inspections requested.

WHY: Provides timely inspection of construction projects.

WHAT: Work with zoning staff, Planning Commission staff, neighborhoods and applicants to address land use proposals, questions and challenges so that 80% of land use matters brought to the Board of County Commissioners may be placed on their consent agenda for a quick vote.

WHY: Brings members of the community to consensus on common land use needs and objectives; allows the Board of County Commissioners to focus on more sensitive land use issues.

**FY 14 and FY 15
Key Projects & Their Community Value**

PROJECT: Decentralize service center operations.

VALUE: Provides better accessibility and customer service to clients.

PROJECT: Coordinate Florida Building Code workshops to discuss changes in the Florida Building Code before the amendments go into effect.

VALUE: Allows the public to be aware in advance of all code sections that have changed, and what plans reviewers and inspectors will be looking for in terms of compliance.

PROJECT: Conduct customer satisfaction surveys by installing tablet kiosks so that customers in the Center can provide feedback about service they received.

VALUE: Helps the department continue to improve services.

PROJECT: Reconfigure the telephone system in The Center.

VALUE: Improves customer service in The Center and promotes good communication between staff and clients.

PROJECT: Implement Accela automation software.

VALUE: Improves workflows, enables accurate time accounting and makes more information available to the general public through the department's Website and mobile applications.

PROJECT: Develop a Natural Resources Technical Manual.

VALUE: Provides customers with clear and understandable guidelines on the natural resource requirements contained in the Land Development Code.

PROJECT: Update the Land Development Code.

VALUE: Streamlines processes, eliminates redundancies, and creates balance within the Hillsborough County Comprehensive Plan.

PROJECT: Prioritize community planning.

VALUE: Enhances communities and bolsters economic development.

PROJECT: Develop and implement a comprehensive training plan for all Development Services staff members.

VALUE: Ensures that staff members are properly trained and knowledgeable in the various aspects of the department's services, requirements and procedures, allowing them to better serve customers.

PROJECT: Improve community outreach and education.

VALUE: Promotes effective service to customers and ensures that desired services are offered in manners that best meets the customers' needs.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Maintain an 80% ratio for consent land use cases on the BOCC Land Use Agenda	N/A**	80%	80%	80%
Issue building permits in 15 or less working days (on average)	17.2	15	15	15
Reduce the inspection rollover rate by 5%	5.06%	5%	5%	5%
Complete construction plan review within 20 working days in 95% of cases	N/A**	95%	95%	95%
Complete subdivision plan review within 20 working days in 95% of cases	N/A**	95%	95%	95%

**N/A = new measurement. Fiscal year 2012 data unavailable.

For More Information, call 813-274-5600, or visit www.hillsboroughcounty.org/development.

Development Services Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$0	\$0	\$13,867,367	\$13,733,617
Operating Expenditure/Expense	0	0	6,782,076	6,712,479
Capital Equipment	0	0	68,015	0
Total	\$0	\$0	\$20,717,458	\$20,446,096

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Unincorporated Area General Fund	\$0	\$0	\$6,604,211	\$6,465,878
Unincorporated Area Special Purpose Fund	0	0	12,789,611	12,656,326
County Transportation Trust Fund	0	0	1,020,098	1,020,158
Water & Wastewater Utility Enterprise Fd	0	0	303,538	303,734
Total	\$0	\$0	\$20,717,458	\$20,446,096

Funded Positions	0	0	176	176
Funded FTE Positions	0.00	0.00	176.00	176.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- New department.

PERSONNEL SERVICES:

- The budget transfers 94 positions (94.00 FTEs) from the Center for Development Services to provide zoning administration, building plans review and permitting, and building inspection services.
- The budget transfers 29 positions (29.00 FTEs) from the Development Services Department (formerly the Planning and Growth Management Department) to provide land use and development counseling.
- The budget transfers 26 positions (26.00 FTEs) from the Public Works Department to provide development plans review for transportation, natural resources, phosphate, land excavation, stormwater, water and wastewater.
- The budget transfers four positions (4.00 FTEs) from the Real Estate and Facilities Services Department to provide right of way management.
- The budget transfers one position (1.00 FTEs) from the Public Utilities Department and two positions (2.00 FTEs) from the Code Enforcement Department to enhance building inspection services.
- The budget establishes 19 positions (19.00) to enhance permit intake and contractor services, site development, code enforcement, compliance inspections, and land use and development services.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- The budget realigns operating allocations from The Center for Development Services, Development Services Department (formerly Planning and Growth), Development Plans Review Section of Public Works, and Right of Way Management Section of Real Estate and Facilities Services to complete the reorganization.
- The budget realigns \$290,520 from Public Utilities to provide two Environmental Deputies for the enforcement of illegal license contracts and illegal dumping of construction materials, and to enhance building inspection services.

CAPITAL AND OTHER EXPENDITURES:

- The budget includes a one-time allocation of \$68,015 for mobile devices for field personnel.

Budget Changes FY 14 to FY 15

FY 15 is funded at continuation level.



STRATEGY

- **Innovative Products**
- **Distinctive Experiences**
- **Great Places**
- **Facilitative Leadership**

Description

The Economic Development Department is primarily focused on supporting the 10 economic development drivers identified in the County's Comprehensive Economic Development Strategy: Competitive Sites; Technology and Innovation; Entrepreneurial and Small Business Ecosystem; Infrastructure; Economic Gateways; Quality Places; Targeted Industries; Conventions, Tourism and Sports; Workforce and Knowledge Infrastructure; and Competitive Positioning. While the department is engaged directly in support of several of these drivers, many are achieved through intra-County departmental teams, contractual relationships and partnerships.

Mission

To realize greater economic prosperity for residents and businesses through active engagement and facilitation of initiatives that result in productive, inclusive, and sustainable growth and improvement.

FY 12 and FY 13 Accomplishments

- Negotiated with Amazon.com to bring more than 1,000 new jobs to the South Shore/Ruskin area and to invest more than \$200 million in a new 1 million square-foot fulfillment center.
- Assisted NexLube with expedited permitting and site location incentives that will result in the construction of a state-of-the-art oil recycling facility. In addition, this \$100 million project, located on a 12-acre site at the Port of Tampa, will create 75 new jobs with an average wage of \$59,784.
- Advanced 25 job-generating corporate projects to the Board of County Commissioners, which resulted in the announcement of more than 7,900 jobs and nearly \$700 million in new capital investment in the community.
- Partnered with the City of Tampa to create a joint small business and minority business certification process which eliminated the need for companies to register and become certified with multiple agencies - saving local companies time and money.
- Facilitated an agreement, for Board of County Commissioners' approval, with the University of South Florida Heart Health Institute to develop a new research and education facility further growing the life-sciences cluster in the county, which has the potential to generate 56 new higher-wage jobs and \$50 million in new capital investment.
- Developed the Economic Development Innovation Initiative (EDI2) to drive the growth of technology and innovation start-ups and small businesses.



Business Consultant, Janette Blanco with her client Francisco Semsch, Principal of FSA, Inc., an architectural design firm.



Staff members pose with Commissioner Lesley "Les" Miller, Jr. at the Florida Association of Minority Business Enterprise Owners Spring Training Conference held in Hillsborough County and hosted by the Economic Development Department.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Position the County and its economic related assets to be highly competitive and a leader in growth and development.

WHY: New growth and development will help attract superior job opportunities and diversify the local tax base with greater commercial development to help ease the tax burden on residential property.

WHAT: Rollout the EDI2 innovation and technology initiative to further diversify economic development efforts.

WHY: Increases awareness and credibility while supporting the industry's ecosystem, which will create jobs and generate new wealth in Hillsborough County through innovative programs and services to meet the evolving needs of new businesses.

WHAT: Provide technical assistance to small businesses and entrepreneurs in the form of workshops and consulting sessions throughout the county.

WHY: Increases and sustains the growth rates of existing small businesses, minority and disadvantaged businesses, and start-up companies.

WHAT: Align County infrastructure planning and funding to address economic development objectives.

WHY: Leveraging private sector investment in Hillsborough County will help create quality job opportunities for residents.

WHAT: Re-evaluate all contractual relationships to ensure alignment with the Comprehensive Economic Development Strategy and their effectiveness in achieving desired outcomes.

WHY: Maximizing the resources for partners and contracted agencies will increase outcomes for achieving the goals of the County.



A business plan workshop conducted by Economic Development Department staff at the Ruskin Chamber of Commerce.

Key Projects & Their Community Value

PROJECT: Develop an annual Minority and Small Business Enterprise (MBE/SBE) event to connect MBE/SBE vendors to prime contractors and agency officials involved in procurement and certification, which includes a graduation ceremony to recognize those firms that have graduated from the County's MBE/SBE program.

VALUE: Augments the County's opportunity to contribute to the growth of minority, disadvantaged and small businesses by increasing their use in the County procurement process and facilitates matchmaking between these businesses and prime contractors.

PROJECT: Develop and implement streamlined review and processing for corporate recruitment and retention projects.

VALUE: Enhance Hillsborough County's competitive advantage by increasing response time for corporate site selection through greater efficiency of staff and defined expectations for corporate customers.

PROJECT: Evaluate additional sites for the State of Florida Enterprise Zone program for BOCC consideration.

VALUE: New sites provide additional state resources, such as tax refunds and job creation incentives, to help alleviate unemployment and poverty for underutilized areas of the County.

PROJECT: Define Competitive Sites and develop policies and incentives to grow targeted industries within these areas.

VALUE: Encourages targeted industries to select Competitive Sites, which will help advance the growth of high-quality jobs and attract new private capital investment.

PROJECT: Complete an analysis of small business customers, their locations and preferred service delivery.

VALUE: Utilize findings to improve operations, increase delivered services to clients, and expand the department's customer reach.

“ This [Enterprise Zone] program has helped us hire employees and enrich this neighborhood. It allows businesses to keep their money here and in return add value to the community.

– Ernie Locke, Owner of Ella's Americana Folk Art Café in Seminole Heights ”

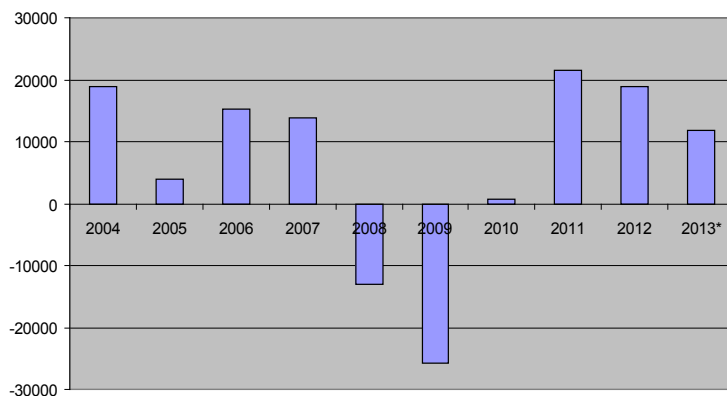
Innovation

Economic Development Department projects are structured to ensure taxpayer dollars are protected by providing incentives only after the company has met the goals and requirements of the agreement.

Economic Development Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Total number of jobs in Hillsborough County announced as a result of Economic Development Department projects	483	2,000	2,250	2,250
Total jobs created and retained as a result of Small Business Information Center activities	345	451	465	488
Tourist Development Tax (3%) revenue in Hillsborough County	\$12,619,466	\$12,600,000	\$12,900,000	\$13,200,000
Utilization of Minority Business Enterprise contractors in County projects	\$20,558,556	\$21,175,312	\$21,810,572	\$22,901,100

Jobs Created/Lost In Hillsborough County



*Through most recent month available (Feb. 2013)

Source: U.S. Bureau of Labor Statistics, Local Area Employment Statistics Program, Series Id: LAUCN12057005

“ I have worked with Hillsborough County for many years, and am proud to call them a great community partner! The County’s Economic Development Department made navigating the regulatory process and the Employer’s Impact Fee Mitigation Program compliance very easy and clear and certainly streamlined the process. I hope to have the opportunity to work with Hillsborough County Economic Development again in the future.”

- Jamie Harden, President & CEO, Creative Mailbox Designs, Northwest Hillsborough County

“The SBIC has provided me the tools and encouragement to make this all happen!”

- Ruth Foss, Owner of Southshore Sweets in Ruskin

“I just received my [DM/DWBE] certificate and am impressed with your efficiency and quick response!

- Sabina C. Mohammadi, President & CEO of American Infrastructure Development, Inc. in Tampa



A team from the inaugural Hillsborough County Hack-a-thon, part of the EDI2 initiative, pose with Commissioner Mark Sharpe.

For More Information, call Economic Development Department at 813-272-7232, or visit www.hillsboroughcounty.gov/econdev.

Economic Development Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$1,438,180	\$1,699,832	\$2,415,439	\$2,511,386
Operating Expenditure/Expense	1,689,492	5,264,456	2,523,621	2,229,472
Grants & Aids	0	925,000	2,563,682	150,000
Total	\$3,127,672	\$7,889,288	\$7,502,742	\$4,890,858

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$1,439,076	\$5,729,453	\$5,526,757	\$3,970,083
Unincorporated Area General Fund	126,087	1,897,853	1,539,686	481,796
Countywide Special Purpose Revenue Fund	1,324,557	0	0	0
Unincorporated Area Special Purpose Fund	17,314	0	0	0
Sales Tax Revenue Fund	214,032	261,982	436,299	438,979
Intergovernmental Grants	6,606	0	0	0
Total	\$3,127,672	\$7,889,288	\$7,502,742	\$4,890,858

Funded Positions	25	25	32	33
Funded FTE Positions	24.70	24.70	31.70	32.70

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net decrease of \$386,546.

PERSONNEL SERVICES:

- The FY 14 budget establishes five positions (5.00 FTEs) to increase utilization of small/minority business enterprises, and increase capacity for industry strategic initiatives to drive economic development investment decision making.
- The FY 14 budget establishes two unclassified positions (2.00 FTEs); a Redevelopment Director and a Competitive Sites Manager.
- The FY 15 budget establishes one position (1.00 FTE) to support competitive sites and redevelopment program to drive investment in economic development areas.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- The budget includes \$377,378 to expand Economic Development's role related to the administration and implementation of economic development initiatives; increase need for greater quantitative and qualitative analysis of the business environment and macro industry trends; and increase volume of projects and related compliance and monitoring activities.
- The budget includes \$150,000 for Agriculture Industry Development.
- The budget includes a one-time allocation of \$2,000,000 for Technology Initiative.
- The budget includes a one-time allocation of \$413,682 for Film Commission.
- The budget includes \$939,491 for Corporate Business Development.
- The budget includes \$250,000 for University of South Florida Heart Institute.
- The budget includes \$355,574 for Small/Minority Business Development.
- The budget includes a one-time allocation of \$90,000 for Stantec Economic Prosperity Efforts.

CAPITAL AND OTHER EXPENDITURES:

- No change.

Budget Changes FY 14 to FY 15

FY 15 is funded at a continuation level.



STRATEGY

- **Innovative Products**
- **Great Places**
- **Distinctive Experiences**

Description

The Extension Service is a partnership with the University of Florida Institute of Food and Agricultural Sciences; it makes resources available to all residents of Hillsborough County. The Extension Service offers practical, how-to education based on university research in agriculture and natural resources; urban and commercial horticulture; family and consumer sciences, and 4H and youth development.

Mission

To provide quality, relevant outreach education and services to the citizens of Hillsborough County utilizing research-based solutions from the University of Florida. These programs enhance citizens' ability to make informed decisions that strengthen communities, sustain agriculture and natural resources, promote healthy families and individuals, and enhance personal and community quality of life.

FY 12 and FY 13 Accomplishments

- Accomplishment 1: Provided more than 600,000 education contacts per year 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.
- Maintained a 99% customer satisfaction rating based on those surveyed.
- Helped to reduce non-point source pollution in Hillsborough County watersheds by providing Green Industries Best Management Practices Certification training to 443 commercial horticulture professionals.
- Helped 7,871 residents save water and money through the Florida Friendly Landscaping™ program presenting 266 workshops on efficient landscape irrigation methods.
- Extension Service's Master Gardener volunteers contributed service hours, valued at \$281,000, to educate and improve the lives of Hillsborough County residents through urban horticulture programs.
- Provided food and nutrition education to approximately 10,000 low-income youth per year, so that they could learn how to select low-cost, nutritious foods, and learn food safety and preparation practices.
- An average of 27,891 Hillsborough County youth participated in the 4-H School Enrichment Program, which provides elementary and middle school students with educational classroom experiences through 4-H Tropicana Public Speaking Program, the Ag-Venture Program, and the 4-H Embryology Program.
- Parenting and family life workshops resulted in 5,624 Hillsborough County residents reporting improved family and parent/child relationships as well as an improved work/family life balance.
- Personal financial management classes resulted in 2,110 residents reporting increased confidence in their ability to manage their finances.
- Food, nutrition and health classes enabled 4,666 residents to manage and maintain their health and to safely and economically preserve their own food.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Determine the percent of program participants indicating a behavior change or improved quality of life as a result of knowledge gained through Extension programs.

WHY: Documents effectiveness of Extension educational programs.

WHAT: Provide value to customers based on their application of practices or recommendations learned through Extension Service; measure the value.

WHY: Enhances quality of life for participants; provides for cost benefit evaluation of Extension Service programming.

WHAT: Use volunteers to educate and improve the lives of Hillsborough County residents through Extension Service programs; measure the value.

WHY: Leverages utilizing trained volunteers to carry out the department's mission; provides for cost benefit evaluation of Extension Service volunteers.

WHAT: Measure the value that Extension Service's educational programs involving certifications have on the community.

WHY: A goal of Extension Service is to improve individual economic well being. Educational attainment is often reflected in increased earning capacity; this measures the increase.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Improve marketing of resources available through the Extension Service.

VALUE: Extension Services' resources are available to all residents of Hillsborough County. If more widely known, the benefits would have a wider reach.

PROJECT: Expand collaboration with other County agencies.

VALUE: Educational Extension Service programming would provide an additional benefit to those residents who are already engaged with County government.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Percent of participants indicating a behavior change or improved quality as a result of Extension education programs	New measure	New measure	85%	85%
Value from application of practices learned through Extension education or through implementing Extension recommendations	\$1,020,820	\$1,002,881	\$1,250,000	\$1,250,000
Value of Extension Volunteer hours	\$152,095	\$175,000	\$200,000	\$200,000
Value of programs involving certifications (earning capacity)	\$1,790,000	\$1,800,000	\$1,800,000	\$1,800,000

For More Information, call 813-744-5519 or visit www.hillsboroughcounty.org/extension, or visit these websites:

Hillsborough County Extension Service (UF/IFAS Site), <http://hillsborough.ifas.ufl.edu/>

University of Florida Institute of Food and Agricultural Sciences, <http://ifas.ufl.edu/>

UF/IFAS Extension: <http://solutionsforyourlife.ufl.edu/>

Extension Service

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$1,070,315	\$1,169,939	\$1,233,935	\$1,233,935
Operating Expenditure/Expense	212,690	309,819	278,063	278,199
Total	\$1,283,005	\$1,479,758	\$1,511,998	\$1,512,134

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$1,156,391	\$1,304,371	\$1,324,534	\$1,324,719
Unincorporated Area Special Purpose Fund	39,926	57,637	69,714	69,665
Intergovernmental Grants	86,688	117,750	117,750	117,750
Total	\$1,283,005	\$1,479,758	\$1,511,998	\$1,512,134

Funded Positions	25	25	22	22
Funded FTE Positions	21.38	21.38	20.66	20.66

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net decrease of \$32,240.

PERSONNEL SERVICES:

- During FY 13 one position was eliminated upon retirement of the incumbent.
- The FY 14 adopted budget includes 4 part-time positions combined into 2 full time positions.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

• Great Places

Description

Family and Aging Services Department administers a safety net of healthcare, economic, and human services for people in need through eight programmatic divisions: Aging Services, Children's Services, Head Start, Healthcare Services, Social Services, the Sunshine Line, the Trauma Agency, and Veteran's Affairs. The department aims to assist Hillsborough County's most vulnerable community members to achieve their maximum level of self-sufficiency through an integrated network of health and human services, with an emphasis on protecting and nurturing at-risk children, seniors, families and people who are homeless, in partnership with a community of partners, providers, and stakeholders.

Mission

To help customers progress to their highest level of health, well-being, and self-sufficiency in discernible, measurable ways.

“ In my case, without your exceptional service, I would not be able to reach the VA services and because of your services my health is maintained. My sincere thanks comes to you. Keep up your services, you are great. ”

– A Sunshine Line Customer



The County's Sunshine Line provides transportation assistance.

FY 12 and FY 13 Accomplishments

- Opened two new senior congregate dining sites at a savings of \$12,000 - \$15,000 each by partnering with non-profit organizations.
- Implemented a temporary staffing contract for Children's Services, which resulted in a cost savings of approximately \$50,000.
- Organized County employees' participation in Operation Helping Hand to serve meals to wounded veterans and their families, raising \$4,116 in donations.
- Implemented a cooperative partnership with community partner HARTPlus for dialysis center trips.
- Instituted an appointment system at Neighborhood Service Centers to eliminate the need for customers to wait in lines.
- Achieved customer satisfaction rating of 90% or better for both the Aging Services and Sunshine Line Divisions.
- Received the National Head Start Association Quality Initiative Award for exceptional work in children's school readiness and improving the self-reliance of families.
- Centralized the Health Care Plan enrollment process for a more efficient means of enrolling clients.
- Administered a website through the Trauma Agency to provide real-time determination of available personnel and equipment resources for hospital providers to assist with customer/patient transport and transfer decisions.



Through the Intergenerational Gardening Project, people of all ages enjoy gardening and each other's company.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Seniors otherwise unable to live in their homes without outside assistance will be able to accomplish activities of daily living and maintain or improve their independence after receiving services through Aging Services' In-Home Services Program, as demonstrated by measuring the change in Activities of Daily Living scores quarterly for each customer.

WHY: Clients receiving in-home services through the Division of Aging Services were assessed and identified as needing assistance with activities of daily living in order to maximize their ability to remain as independent as possible in their home. In-home services provide assistance with daily living activities such as bathing, dressing, grooming and essential housekeeping such as laundry, vacuuming, mopping, and garbage removal. These services are critical in assisting clients with maintaining or improving their ability to maintain their independence in the community and avoid costly long-term care placement.

WHAT: 90% of youth served through the Child and Family Counseling Program will remain crime-free for at least six months following participation. The Children's Services diversion programs work with the youth through education, counseling and support and will track recidivism rates every six months.

WHY: To reduce juvenile crime while assisting, supporting, and strengthening the youth and families served in Hillsborough County. The diversion programs work with the youth through education, counseling and support to help the youth learn to make better choices to avoid negative consequences in the future. The Child and Family Counseling Children In Need of Services/Families In Need of Services Programs (Residential and Non-Residential) have a contractual outcome requirement that youth remain crime-free six months after they complete services in the programs.

WHAT: Provide comprehensive child development services so that children will be ready for kindergarten, as demonstrated by their exceeding the performance standards across 11 standardized educational domains upon completion of the Head Start program.

WHY: To help children of economically-disadvantaged families to develop the skills they need to start kindergarten on an even playing field with non-disadvantaged children, to help them be successful in school.

Innovation

The department instituted an appointment system at its Neighborhood Service Centers to eliminate the need for customers to wait in line while seeking assistance.

WHAT: By the end of the fiscal year, provide comprehensive services so that 70% of families seeking housing through the Homeless Recovery Program Office will be placed in transitional or permanent housing, and most will remain housed for at least six months.

WHY: Helps customers maintain life and residential stability.

WHAT: Hillsborough County Healthcare Plan enrollees will demonstrate improved health outcomes as demonstrated by their performance in twelve evidence-based health indicators established by Medicare.

WHY: Improved health outcomes reduces the occurrence of emergency room visits, thereby also reducing the financial impact to the County as a result of these visits.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Improve, integrate and modernize social service case management systems.

VALUE: Improves efficiency and reduces the cost of service delivery.

PROJECT: Modernize facilities with an efficient layout.

VALUE: Creates a customer-friendly environment.

PROJECT: Obtain and maintain accreditation from appropriate organizations.

VALUE: Demonstrates accountability and compliance with professional standards.

PROJECT: Enhance safety and security initiatives.

VALUE: Ensures at-risk children, seniors and families are protected and safe in while in Hillsborough County's care.

PROJECT: Conduct customer surveys that demonstrate an overall improvement in their satisfaction.

VALUE: Demonstrates the provision of reliable, respectful and fully-facilitated access to service.



Volunteers participate in the September 11th National Day of Service at the James A. Haley Veterans' Hospital.

Family & Aging Services Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Maintained or improved independence of seniors receiving in-home services, as demonstrated by measuring the change in the State of Florida Department of Elder Affairs' Activities of Daily Living scores quarterly for each customer	84%	85%	85%	85%
Youth served through the Child and Family Counseling Program who remain crime-free for at least six months following participation	99%	90%	90%	90%
Children will be ready for kindergarten upon completion of the Head Start program, as demonstrated by their exceeding the performance standards across 11 standardized educational domains upon completion of the Head Start program	100%	100%	100%	100%
Homeless Recovery Program Office families seeking housing support will be placed in transitional or permanent housing and remain housed for at least six months	75%	70%	70%	70%
Hillsborough County Healthcare Plan enrollees will demonstrate improved health outcomes, as demonstrated by their performance in twelve evidence-based health indicators established by Medicare	N/A	Improved	Improved	Improved



Customers enjoy line dancing at Town 'N Country Senior Center.

“ You guys are exceptional. Everybody is so helpful, polite, friendly... It makes such difference in everything. Congratulations!
 – Anonymous participant in the department's Senior Games ”

For More Information, call the Family & Aging Services Department at 813-272-5040, or visit www.hillsboroughcounty.org/familyandaging, or visit these websites:

Hillsborough County Aging Services, <http://hillsboroughcounty.org/aging>

Hillsborough County Children's Services, <http://hillsboroughcounty.org/children>

Hillsborough County Head Start, <http://hillsboroughcounty.org/headstart>

Hillsborough County Social Services, <http://hillsboroughcounty.org/socialservices>

Hillsborough County Homeless Recovery Program, www.hillsboroughcounty.org/homelessrecovery

Hillsborough County Health Care, <http://hillsboroughcounty.org/healthcare>

Hillsborough County Sunshine Line, <http://hillsboroughcounty.org/sunshineline>

Hillsborough County Trauma Agency, <http://hillsboroughcounty.org/trauma>

Hillsborough County Veterans Affairs, <http://hillsboroughcounty.org/veterans>

Family & Aging Services Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$40,154,155	\$42,701,898	\$42,143,241	\$41,946,186
Operating Expenditure/Expense	36,730,466	48,473,267	41,960,599	41,925,970
Capital Equipment	143,099	441,629	621,942	342,323
Capital Projects	157,935	591,173	522,600	522,600
Grants & Aids	111,983,031	114,979,023	116,103,447	116,771,893
Other Uses	834,872	445,730	119,794	119,794
Total	\$190,003,558	\$207,632,720	\$201,471,623	\$201,628,766

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$21,537,046	\$25,693,898	\$24,507,418	\$26,362,446
Countywide Special Purpose Revenue Fund	102,335,342	119,882,746	115,405,225	115,852,636
Intergovernmental Grants	66,131,170	62,056,076	59,558,980	59,413,684
Total	\$190,003,558	\$207,632,720	\$201,471,623	\$201,628,766

Funded Positions	840	836	787	787
Funded FTE Positions	767.57	764.57	718.88	718.88

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net decrease of \$6,161,097.

PERSONNEL SERVICES:

- Eighteen janitorial positions are transferred to the Real Estate and Facilities Services Department to improve the efficiency and effectiveness of services provided.
- Two positions are eliminated in the Aging Services Division to fund the acquisition of fitness equipment for Senior Centers, four positions are eliminated in the Sunshine Line Division, three positions are eliminated in the Children's Services Division, seven positions are eliminated to fund pay adjustments, four are eliminated as a result of budgetary position control policy, two positions are eliminated as a result of a janitorial services contract, two are eliminated as a result of grant funding ended, and a half position was eliminated to increase another one to a full position.
- Nine positions were transferred from the Department and one was transferred into the Department.
- One position was reestablished and another was established by board approval.
- A 3.5% pay increase is budgeted.

CAPITAL AND OTHER EXPENDITURES:

- The FY 14 budget for the Division of Head Start/Early Head Start is being reduced by \$19,800 in computers.
- A \$195,000 budget is established in FY 14 to address increased medically authorized utilization under the County Health Care Plan.

OPERATING EXPENDITURES:

- The FY 14 budget for the Division of Aging Services is being reduced by \$533,200 as a result of more client services being funded by federal and state grants. The FY 14 budget for the Sunshine Line Division is being reduced by \$214,600 through efficiencies that do not impact service delivery.
- The FY 14 budget for the Division of Children's Services is being reduced by \$365,200 by adjusting the budget to historical spending patterns.
- The FY 14 budget for the Division of Social Services is being reduced by \$894,200 as the Division focuses on a new case management model that is more efficient yet still provides desired outcomes.
- The FY 14 budget for the Division of Head Start/ Early Head Start is being reduced by \$91,200 in other contractual services, printing and advertising training.
- One-time funding of \$660,917 is budgeted to facilitate the transition from an Adult Day Care program model to an Active Senior Center program model.
- The Division of Aging Services FY 14 budget is being increased by \$1,000,000 for the provision of senior congregate meals.

Budget Changes FY 14 to FY 15

FY 15 is funded at a continuation level.



STRATEGY

• Great Places

Description

Hillsborough County Fire Rescue is the largest fire rescue department on the west coast of Florida, and third largest department in the state. The department's response area of 909 square miles includes urbanized, residential, commercial, suburban and rural areas. The department responds to emergencies in unincorporated Hillsborough County from 43 fire rescue stations. The department provides fire suppression, advanced life support, ambulance transport, vehicle extrication, hazardous materials response, technical rescue, fire/life safety inspections, public education, emergency dispatch services, and emergency management operations.

Mission Statement

To preserve and protect life and property by providing quality, timely emergency services and by enhancing public safety through public education, comprehensive prevention, and emergency planning initiatives.

FY 12 and FY 13 Accomplishments

- Improved the department's organizational structure for better reporting and organization of operations.
- Developed the lead investigator position and restructured the investigator staffing model, which has greatly enhanced the response, coordination and professionalism of the department's investigations unit.
- Developed the Reserve Responder Program to better facilitate community involvement and increase opportunities for a more diverse workforce.
- Reclassified existing positions to create public information officer positions, which improved communication with the community and delivered an unprecedented level of public education and information.
- Completed the contract negotiation process for a new Collective Bargaining Agreement with the IAFF 2294 union.
- Developed a department Facebook page to increase community awareness about the department and to provide information about prevention initiatives.
- Achieved an overall customer satisfaction rating of 97%.
- Improved the department's brand image to make it easier for the public to recognize Fire Rescue as a Hillsborough County government department.
- Streamlined the call-taking process for Emergency Dispatch Communications by implementing Pro-QA software.
- Standardized the department's ambulance stocking levels to prevent overstocking and minimize waste due to expiration of medical supplies and pharmaceuticals.
- Revamped the new employee orientation training program with an emphasis on responder safety.
- Conducted new classes in leadership development for newly promoted officers; and conducted quarterly briefings to keep employees informed about department initiatives.
- Received the Florida Department of Health's 2012 EMS Provider of the Year award.
- Underwent a performance audit in which the auditors acknowledged the Fire Rescue Department's excellent leadership, management staff, and organizational structure, and identified areas for improvement consistent with the department's intended direction.



Fire Rescue personnel work to preserve personal property after a residential fire in the Lutz area.

FY 14 and FY 15 Core Outcome Objectives

WHAT: Maintain a customer satisfaction rating of 97% based on user survey responses.

WHY: Satisfied customers are an important indicator that the department is making good decisions for training of staff and efficiency of operations.

WHAT: Improve emergency call answering time to three seconds.

WHY: Every second counts in an emergency situation.

WHAT: Improve emergency call processing time to 90 seconds.

WHY: Quicker processing time means that appropriate emergency units are on the way sooner.

WHAT: Help to reduce the number of deaths related to fire by striving for every dwelling in Hillsborough County to have functional smoke detectors.

WHY: Working smoke detectors are a proven to save lives.

WHAT: Maximize survival of victims suffering from cardiac arrest.

WHY: This is a measurable outcome of the department's performance on its most critical emergency medical calls.

WHAT: Improve response time (time to reach the scene of an emergency) and positive outcomes in emergency situations.

WHY: Faster response to more emergency situations helps to save lives.

“The HCFR team was exceptionally professional and they all worked in unity as a well-oiled machine!”

- An anonymous customer

“Better than I expected in every way.

- An anonymous customer”



The mobile command vehicle in use at a metal recycling plant fire in the Port Sutton area.

Key Projects & Their Community Value

PROJECT: Implement an automated system that will help emergency dispatchers to locate and call upon emergency vehicles that are close to the scene of an emergency.

VALUE: Reduces response time to the scene of an emergency; improves safety for the department's personnel.

PROJECT: Implement a traffic signal preemption system that enables responding emergency vehicles to get through congested traffic and intersections more quickly.

VALUE: Reduces response time to the scene of an emergency.

PROJECT: Implement an occupational health program to improve the health and wellness of the department's workforce.

VALUE: A healthy workforce translates to a decrease in workers' compensation issues and loss of time to medical leave.

PROJECT: Implement a risk-based inspection program that ensures buildings with the greatest risks for public safety in an emergency are prioritized for inspections, and inspected frequently.

VALUE: Allows the department to identify potential problems and ensure they are corrected before an emergency situation occurs.

PROJECT: Implement a Community Risk Reduction program that emphasizes home accident prevention.

VALUE: Reduces the number of accidental drownings, injuries from falls, and residential fires.

PROJECT: Move operations to a new Public Safety Operations Complex containing an improved Emergency Operations Center; Fire Rescue Department headquarters; training facilities; and the County's information systems infrastructure.

VALUE: Provides an improved, consolidated location for the government and partners to operate from everyday, and particularly during a state of emergency, to better coordinate efforts to respond to the community's public safety and emergency needs.

“Couldn't be better! They gave me peace of mind and calmed me down.”

- An anonymous customer

Fire Rescue Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Emergency call answering time	4 seconds	4 seconds	3 seconds	3 seconds
Percentage of calls correctly processed by Fire Rescue's Emergency Dispatch Center within 90 seconds or less	9%	9%	25%	30%
Fire deaths in unincorporated Hillsborough County in structures where no functional smoke detector was present	2	3	1	1
Percentage of viable cardiac arrest victims who survived to hospital discharge	11%	12%	13%	13%
Percentage of residents reporting a satisfied or higher level with the department in user surveys	97%	97%	97%	97%
Percentage of responses in the urban areas within six minutes	50.1%	50%	51%	52%
Percentage of responses in the suburban areas within seven minutes	56.3%	56%	57%	58%
Percentage of responses in the suburban areas within seven minutes	62.5%	62.5%	64%	65%
Percentage of responses in all areas with a paramedic on scene within seven minutes	60.5%	62%	64%	66%
Percentage of responses in all areas with an ambulance on scene within nine minutes	67.9%	67.9%	70%	71%



Fire Rescue personnel work to preserve personal property after a residential fire in the Lutz area.

For more information, call the Fire Rescue Department at 813- 272-6600, or visit www.hillsboroughcounty.org/firerescue, or visit these websites:
Hillsborough County Fire Rescue Department on Facebook, www.facebook.com/HCFR1
Insurance Service Organization, www.iso.com/About-ISO/Overview/About-ISO.html
Hillsborough Fire Fighters Benevolent Relief Fund, www.firefighter-relief.com/
International Association of Fire Chiefs, www.iafc.org/
Florida Fire Service, www.ffca.org/
Florida Division of Emergency Mangement, www.floridadisaster.org
National Emergency Number Association, www.nena.org

Fire Rescue Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$84,570,078	\$89,931,009	\$97,849,366	\$97,849,366
Operating Expenditure/Expense	25,430,878	25,144,285	27,024,757	27,249,413
Capital Equipment	440,332	0	0	0
Capital Projects	17,257	0	0	0
Grants & Aids	422,828	51,863	0	0
Other Uses	222,618	219,136	220,000	220,000
Total	\$111,103,991	\$115,346,293	\$125,094,123	\$125,318,779

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$672,225	\$984,272	\$807,057	\$807,906
Unincorporated Area General Fund	108,604,061	113,286,487	123,370,058	123,593,834
Countywide Special Purpose Revenue Fund	306,398	423,309	376,008	376,039
Unincorporated Area Special Purpose Fund	59,389	0	0	0
Intergovernmental Grants	1,461,918	652,225	541,000	541,000
Total	\$111,103,991	\$115,346,293	\$125,094,123	\$125,318,779

Funded Positions	899	903	1,014	1,014
Funded FTE Positions	898.00	902.00	1,013.00	1,013.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$9,747,830.

PERSONNEL SERVICES:

- During FY 13, 78 positions were established to staff six stations previously staffed by Volunteers.
- Four digital communications dispatcher positions were added in FY 14.
- Two positions were transferred from Fiscal and Support Services – Infrastructure and Development Services to improve the efficiency and effectiveness of core technology services.
- One position as transferred to Real Estate to assist with Building Maintenance.
- Twenty seven positions were added to staff three additional Rescue (ALS Ambulance) Units.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 include an increase in indirect costs.
- The FY 14 adopted budget includes \$450,000 for operating expenses of the three additional Rescue (ALS Ambulance) Units.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

- **Innovative Products**
- **Pro-Market Governance**
- **Great Places**

Description

IDS Fiscal and Support Services Department was formed to achieve administrative consistency, reduce fiscal risks, and identify efficiencies for the departments within the Infrastructure and Development Services Team. It is our responsibility to meet or exceed our client departments needs and expectations related to the statutory and policy requirements in the preparation of budgets, payment of invoices, facilitation of procurement, the purchase of goods or services, grant and contract management, inventory and property control, technology support, fiscal and project control of the Capital Improvement Program, audit coordination, business planning, performance management, and process improvement.

Mission

The Mission of the IDS Fiscal and Support Services Department is to provide fiscal management and support services in the areas of accounting, budgeting, information technology, telecommunications, procurement, and performance management to the departments within the Infrastructure and Development Services Team, and for Hillsborough County's Capital Improvement Program, including the Repair, Renovation, Replacement and Maintenance of County Facilities, Public Art and ELAPP programs, in an effective and efficient manner.



Distribution of new phones for IDS Team departments.

Strategy

Innovative Products – Our client departments have a primary stake in supporting the EDA's. Our role is to assist the departments in planning their funding levels accordingly by providing analysis and recommending options.

Pro-Market Governance – Review of policies and procedures to create more timely and efficient processes ought to include fiscal and financial policies and procedures to remove unnecessary or cumbersome requirements and to streamline the processes.

Great Places – IDS Fiscal and Support Services Department will support IDS Team departments with research and fiscal analysis to establish their basic level of services for all areas of the county and to develop long term plans.

FY 12 and FY 13 Accomplishments

- As a result of the integration of former Fiscal sections into one department, processes have been, and continue to be, evaluated to create one effective interdisciplinary system by using the cumulative subject matter expertise.
- We have transformed the culture from one where fiscal control dominated to one of service and collaboration with our client departments.
- We have created a solid inter-departmental and inter-agency coordination effort for technology applications using Accela Automation as featured project; this has been accomplished through the logistical planning of the software solutions to improve permitting, code enforcement, streets and addresses, and the registration of contractors and other licensed professionals.
- We have achieved a comprehensive understanding of funding sources, and have successfully applied this knowledge in the inter-departmental transfer of human and material resources, resulting in a savings of 17 net FTE's throughout the IDS Team.

“ What I appreciate about IDS Fiscal and Support Services Department is that you give us options, you don't dictate a solution to an issue. ”
- Michael Williams, Public Works Department

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Increase citizen satisfaction by providing the process and procedures whereby the number of IDS Team customer service case escalations will be reduced by 20% for FY 15.

WHY: Citizens calling for requests for service will receive a quicker response.

WHAT: Employees and managers in client departments will rate the IDS Fiscal and Support Services Department customer service above four on a five-point Likert scale in at least 90% of point of service survey responses for FY 14 and in 95% of service surveys responses in FY 15.

WHY: With this feedback we will take appropriate action to serve and support our internal customers better, so that in turn, line departments will have the ability to serve citizens better.

WHAT: Process and submit payments to the Clerk of Court within 30 days of receipt of valid invoices for Operations and within 15 days for Capital Program invoices. This is a more stringent requirement than mandated by the Prompt Payment Act.

WHY: Timely payment to our private sector customers will ensure their participation in future bids and business with the County.

WHAT: Outcome Performance Measures of IDS Team departments will be monitored and reported quarterly.

WHY: To provide the leaders of the IDS Team timely feedback and status of progress on their department goals and objectives.

WHAT: Complete the implementation of Accela Automation.

WHY: To improve response and service to citizens using various IDS Team functions and programs.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Accela Automation and Transportation Maintenance computerized management systems implementation.

VALUE: Duplication will be reduced or eliminated; levels of service will increase; reports to citizens will be posted timely; there will be increased transparency and accountability.

PROJECT: Consolidation of Contracts (FY 14 – Construction) (FY 15 -)

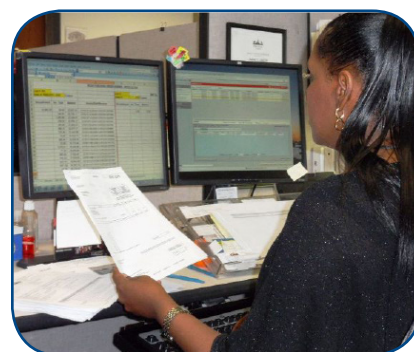
VALUE: Through the consolidation of contracts we will achieve economies of scale and therefore, the community will benefit from a reduced cost of services.

PROJECT: Control Elements Assessments

VALUE: Risk of fiscal fraud and mismanagement in operations will be reduced.

PROJECT: Process Improvements

VALUE: Increase the efficiency of functions and programs.



Did you know that IDS Fiscal and Support Services Department processed over 10,000 payments to vendors during FY 12?

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Reduction of IDS Team customer service case escalations	N/A	05%	10%	20%
Point of service customer satisfaction level at 4 or above on a Likert scale	N/A	New	90%	95%
Process and submit payments to the Clerk of Court within 30 days of receipt of valid invoices for Operations and within 15 days for Capital Program invoices		80%	90%	95%
Outcome Performance Measures of IDS Team departments will be monitored and reported quarterly		Yes	Yes	Yes
Complete the implementation of Accela Automation and the Public Works Computerized Maintenance Management System		60%	80%	100%

For More Information, call 813-307-1018.

Fiscal & Support Services Department for Infrastructure & Development Services

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$3,169,796	\$3,599,953	\$3,848,441	\$3,848,441
Operating Expenditure/Expense	843,940	957,931	623,635	623,910
Total	\$4,013,736	\$4,557,884	\$4,472,076	\$4,472,351

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$828,975	\$958,786	\$1,100,172	\$1,100,245
Unincorporated Area General Fund	1,237,741	1,301,781	1,077,970	1,078,038
Unincorporated Area Special Purpose Fund	466,720	728,482	608,812	608,851
County Transportation Trust Fund	1,480,300	1,568,835	1,685,122	1,685,217
Total	\$4,013,736	\$4,557,884	\$4,472,076	\$4,472,351

Funded Positions	49	48	49	49
Funded FTE Positions	49.00	48.00	49.00	49.00

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net decrease of \$85,808.

PERSONNEL SERVICES:

- During FY 13, one position (1.00 FTE) was transferred from Business and Support Services Department to provide fiscal control and analysis; one position (1.00 FTE) was transferred from The Center for Development Services to provide revenue support; and one position (1.00 FTE) was transferred from Human Resources Department to support employee relations.
- The budget establishes one position (1.00 FTE) to provide fiscal control and analysis.
- During FY 13, one long-term vacant position (1.00 FTE) was eliminated; and two positions (2.00 FTEs) were transferred to Business and Support Services Department to facilitate implementation of the County's new Enterprise Resource Planning System.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

**Budget Changes
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.



STRATEGY

- Pro-Market Governance
- Innovative Products

Description

This Fiscal and Support Services Department is a consolidated business support and advisory department consisting of fiscal, budget, analytical, systems, contract and compliance professional staff responsible for providing financial services; budget service; controls and compliance; business analytics and advisory services; systems support and integration; process management and improvement; and contract and grant development and management for the County departments and divisions that provide public safety and community services. Customer departments include Fleet Services; Extension Service; Family and Aging Services; Library Services; Parks, Recreation and Conservation; 9-1-1 Agency; Animal Services; Fire Rescue; and Medical Examiner.

Mission

To provide quality fiscal, business and analytical support, systems management and reporting, contract development and guidance and compliance programs with courtesy, integrity and accountability; leveraging available resources and controlling costs through continual process improvements. These services will be delivered in partnership with public safety and community services departments, enabling them to focus on their core mission to provide efficient and effective services to the community.

FY 12 and FY 13 Accomplishments

- Consolidated fiscal and support services functions for County departments that provide public safety and community services, resulting in a first-year savings (fiscal year 2012) of more than \$500,000. This will be a baseline recurring savings.
- Collaborated with other departments to implement many innovative, electronic application and automation solutions that benefit county staff and residents.
- Identified that a County grant could be administered more efficiently by a community non-profit leader. This reduced General Fund expenditures of \$150,000 annually with no disruption of services to the community.
- Refuted the State of Florida's claims for \$21 million in unpaid Medicaid match funds, successfully cutting the County's Medicaid mandate by \$14 million to \$7 million. This has a significant, long-lasting impact since fiscal year 2012 is considered a base year for the County's future financial responsibility to offset the cost of Medicaid for residents.
- Brought \$130.2 million additional dollars into Hillsborough County hospitals and federally qualified health centers by returning to health care providers \$2.82 for every \$1.00 in health care services they provided to indigent County citizens (fiscal year 2012). In the absence of these funds, commercial health insurance rates would be higher for Hillsborough County taxpayers.
- Developed and/or modified approximately 200 contracts and agreements worth more than \$120 million, increasing participation of minority and women-owned small businesses, and reducing overall costs for goods and services provided to the County.
- Revised Fire Rescue's emergency transport fee schedules resulting in an approximately \$3 million annual increase in insurance collections.
- Drafted and/or reviewed 125 County policies, standard operating procedures, and monitoring tools resulting in reduced risk and standardized procedures tied to best practices.

“...I want you to know how appreciative we are of all her [Dorinda Martinez] work toward the success of this project. She truly has worked tirelessly on endless details to ensure the implementation goes well. This is a very complicated endeavor, and her motivation, effort, and follow-through are sincerely appreciated.”

- David Travis, Deputy Chief of Administration, Fire Rescue Department

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Reduce departments' average risk assessment score by 5% annually for targeted programs.

WHY: Verifies that the departments are using sound fiscal and operational management practices, and are using best practices to comply with County policies, and procedures as well as federal, state, and local laws, rules, and regulations.

WHAT: Review financial and performance data for three major programs and provide recommendations to enhance their efficiency and effectiveness.

WHY: Empowers department staff to make well-informed decisions to ensure they deliver quality County programs.

WHAT: Eliminate and consolidate redundant or outdated systems and applications while implementing quality business systems and applications.

WHY: Cost-effectively reduces risk; retains useful business systems support and knowledge; and establishes long-lasting systems to streamline and enhance government performance for improved customer service.

Innovation

- Automated the processing of County credit card purchases to reduce data errors and staff time spent on data entry by approximately 176 hours annually.
- Established a partnership with the University of South Florida to complete the development of a Web-based land management application for the Environmental Lands Acquisition and Preservation Program.
- Replaced processes that require customers to register and make payments in person with an application that enables them to do this online.
- Developed and implemented a virtual invoice process, expanding the use of the County's document management systems and virtual workflow processing software.
- Established capability for Animal Services Department staff members to perform more efficiently in the field, enabling them to document cases, issue citations, video conference, access bilingual staff; and use GPS to send the closest officer to an incident.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Provide quality fiscal and business analysis support with integrity and accountability.

VALUE: Provides for data-driven decisions to ensure sound and efficient use of taxpayer dollars.

PROJECT: Become skilled in using the Enterprise Resource Planning business intelligence module.

VALUE: Creates ability to provide reports and dashboards that County Administration, Department Directors, and Program Managers can use to make sound decisions.

PROJECT: Complete implementation of Enterprise Resource Planning inventory module and develop effective management reporting.

VALUE: Mitigates risk, reduces expense, and enhances availability of County services that are dependent upon efficient and effective inventory management.

PROJECT: Complete automation of County employee credit card transaction information through the Enterprise Resource Planning iExpense module and the OnBase document repository.

VALUE: Reduces program costs, assists in the development of effective contracts, and reduces potential for clerical error.

PROJECT: Work with the County's Procurement Services Division to reduce purchasing turnaround time by 10%.

VALUE: Provides for faster contract awards, which supports economic prosperity.

Fiscal & Support Services Department for Public Safety and Community Services

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Identify and mitigate risks for 3 major program areas	3	3	3	3
Eliminate redundant legacy applications while implementing cost-effective, automated business solutions for an overall 10% reduction in systems	190	190	180	171
Provide residents with the ability to apply, register and pay for programs online	N/A	Yes	Yes	Yes
Work with County departments and Procurement Services Division to reduce bid processing times by 10%	90 days	86 days	81 days	81 days
Produce useful financial and program reports within 10 business days of the end of each month	Up to 20 days	Up to 15 days	10 days	10 days
Develop cost recovery rates that adequately fund necessary programs for 3 County departments	N/A	3	3	3
Use new online applications to increase customer participation in County programs. The goal is to add revenue or grant funding of 3% for one County department (reduces reliance on ad valorem taxes)	N/A	N/A	1	1

“ ...These reports will allow us to monitor our budgets as we get close to year-end. At a glance I can see where we are and feel much better with this information. My managers have all expressed to me their appreciation for this reporting structure. Great work. ”

- Mark Thornton, Director, Parks, Recreation & Conservation Department

For More Information, call 813-272-6671 or visit these websites:

Parks and Recreation National Database Report, http://www.nrpa.org/uploadedFiles/PageBuilder_Proragis/Content/common_elements/PRORAGIS-national-database-report-2013-NRPA.pdf

Government Finance Officers, <http://www.gfoa.org/>

Florida E911, http://www.dms.myflorida.com/suncom/public_safety_bureau/florida_e911/e911_board_information

Hillsborough County Fire Rescue, <http://www.hillsboroughcounty.org/index.aspx?nid=114>

Hillsborough County Medical Examiner, <http://www.hillsboroughcounty.org/index.aspx?nid=117>

Hillsborough County 9-1-1 Administration, <http://www.hillsboroughcounty.org/?nid=1014>

Fiscal & Support Services Department for Public Safety and Community Services

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$6,437,073	\$6,806,507	\$6,345,601	\$6,345,601
Operating Expenditure/Expense	149,304	402,428	383,852	384,992
Capital Equipment	0	10,000	0	0
Total	\$6,586,377	\$7,218,935	\$6,729,453	\$6,730,593

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$6,586,377	\$7,218,935	\$6,729,453	\$6,730,593
Total	\$6,586,377	\$7,218,935	\$6,729,453	\$6,730,593

Funded Positions	90	88	79	79
Funded FTE Positions	90.00	88.00	79.00	79.00

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net increase of \$489,482.

PERSONNEL SERVICES:

- Seven positions and stand-by pay in the amount of \$13,200 transferred to the Information and Technology Services Department and two positions transferred to the Fire Rescue Department in an effort to improve the efficiency and effectiveness of core technology services.
- One position transfers from the Family and Aging Services Department, and one position transfers to the Parks, Recreation and Conservation Department.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- An amount of \$16,800 is transferred to the Information and Technology Services Department for fleet charges related to the transfer of seven positions.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

**Budget Changes
FY 14 to FY 15**

FY 15 is funded at a continuation level.



STRATEGY

• Great Places

Description

The Fleet Management Department provides products and services to all departments under the Board of County Commissioners, the Clerk of Circuit Court, the Supervisor of Elections, the Property Appraiser and the Tax Collector. Fleet Management ultimately serves Hillsborough County residents by ensuring that these County government entities have the necessary vehicles, equipment and fuel to perform their duties. The Department's products and services include the acquisition, fueling, maintenance, repair and disposal of County fire equipment, cars, light trucks, ambulances, heavy trucks and small engines. This Department support its customers from a central maintenance and administrative facility, as well as through satellite maintenance shops located near its customers.

Mission

To provide County departments with vehicles and other pieces of fleet equipment that are safe, efficient, reliable and suitable for their mission requirements at the lowest possible cost. This is accomplished through efficient staff support; fleet acquisition and disposal; vehicle preventative maintenance and repairs; suitable vehicle rentals; and timely fuel support.



Fleet Management maintains fire equipment.

FY 12 and FY 13 Accomplishments

- Achieved the National Institute for Automotive Service Excellence's Blue Seal of Excellence at all Fleet locations.
- Achieved the National Institute for Automotive Service Excellence and Emergency Vehicle Technician Certifications for over 90% of fleet technicians.
- Attained an average vehicle availability (in service) rate above 92%.
- Achieved 95% or better satisfactory response ratings from customers.
- Achieved 100% of the National Fire Protection Association's Fire Apparatus standards.
- Achieved less than 1% rate for the return of vehicle and equipment for additional work.



Fleet management maintains diverse equipment from lawn mowing to construction equipment.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Maintain the National Institute for Automotive Service Excellence's Blue Seal of Excellence at all Fleet locations.

WHY: This recognition is the standard in the automotive and heavy truck industry for recognition of the competency of fleet technicians.

WHAT: Receive the *100 Best Fleets in North America*™ recognition for 2014.

WHY: Independently validates that the County uses best business practices for managing its fleet.

WHAT: Support and encourage employees to pursue additional National Institute for Automotive Service Excellence and Emergency Vehicle Technician credentials and higher education programs.

WHY: Recognizes the value and improves the professionalism of the department's most important asset; its workforce.

WHAT: Ensure compliance with applicable safety and environmental governing policies.

WHY: Reduces the potential of exposing workers or customers to adverse working conditions or environments.

WHAT: Achieve customer satisfaction ratings above 95% for all the department's core functions.

WHY: Demonstrates satisfaction and value to customers.

WHAT: Support facility improvement projects at Fleet Management's main and satellite repair locations.

WHY: Increases employee productivity and efficiency resulting in vehicle repair time reductions.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Provide full integration and support during the design and construction phase of the County's new Public Safety Operations Complex.

VALUE: Provides for a well-designed fleet maintenance facility that will be able to meet customer requirements.

PROJECT: Evaluate maintenance repair processes and procedures to improve overall effectiveness and efficiency.

VALUE: Reduces costs and provides more timely service to customers by eliminating waste and operations that don't add value for customers.

PROJECT: Evaluate fuel purchase and delivery programs to determine if efficiencies can be gained through consolidating or outsourcing services.

VALUE: Possible fuel cost savings and streamlined delivery procedures.

PROJECT: Evaluate current vehicle replacement program to streamline ordering procedures minimize costs to care for vehicles prior to their disposal, and reduce new vehicle delivery time.

VALUE: Ensures County vehicle and equipment assets are acquired in a timely manner for customers, while reducing vehicle costs.

PROJECT: Acquire vehicle test equipment and support tools to meet diverse fleet repair requirements.

VALUE: Reduces repair costs and improves maintenance with state of the art trouble shooting and vehicle repair procedures.



Fleet Management maintains cars as well as light, medium, and heavy-duty trucks.

Fleet Management Department

Performance Measures	FY 12 Actual	FY 13 Adopted	FY 14 Recommended	FY 15 Planned
Mechanic Productivity	78%	78%	78%	78%
Avg. Vehicle Turnaround Time (Unscheduled out of service)	3 days	3 days	3 days	3 days
Avg. Vehicle Turnaround Time (Scheduled Minor Inspection)	1 hour	1.5 hours	1.5 hours	1.5 hours
Avg. Vehicle Turnaround Time (Scheduled Major Inspection)	1.1 days	1.5 days	1.5 days	1.5 days
Avg. Repeat Work Rate	.89%	1.7%	1.5%	1.5%
Fleet Available for Use	92.7%	93%	93%	93%
Customer Service Rating	92.2%	95%	95%	95%
Blue Seal Certified Shops (4 Possible)	4	4	4	4

“ I enjoy taking our units in for repair because as soon as you step foot in Fleet’s doors, you are greeted by smiling faces that are truly genuine.

- Karen Overcash, Fire Rescue Department

I am always amazed at how positive and friendly the technicians and service writers are whenever I come in. Thank you for always being so nice!!

- Anonymous County employee”

For more information, call the Fleet Management Department at 813-744-5580, visit www.hillsboroughcounty.org/fleet, or visit these websites:

National Institute for Automotive Service Excellence’s Blue Seal of Excellence, www.ase.com/Landing-Pages/Employers/Blue-Seal-program.aspx

Emergency Vehicle Technician Certification Commission, Inc., www.evtcc.org/

National Fire Protection Association, www.nfpa.org/index.asp

Fire Apparatus Standards, www.nfpa.org/aboutthecodes/AboutTheCodes.asp?DocNum=1901&cookie%5Ftest=1

100 Best Fleets in North America™, <http://the100bestfleets.com>

Fleet Management Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$3,142,746	\$3,280,313	\$3,480,289	\$3,417,789
Operating Expenditure/Expense	13,064,823	15,424,281	14,399,898	14,674,821
Capital Equipment	11,464,134	29,544,650	18,362,103	17,095,548
Capital Projects	22,160	50,000	125,000	0
Total	\$27,693,863	\$48,299,244	\$36,367,290	\$35,188,158

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Fleet Services Fund	\$27,693,863	\$48,299,244	\$36,367,290	\$35,188,158
Total	\$27,693,863	\$48,299,244	\$36,367,290	\$35,188,158

Funded Positions	51	50	51	51
Funded FTE Positions	51.00	50.00	51.00	51.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net decrease of \$11,931,954.

PERSONNEL SERVICES:

- A General Manager I position is added.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- Outside purchase of maintenance is reduced due to the extension of service interval to coincide with manufacturers recommendations resulting in savings of \$156,250.
- The need for manned security services at Fleet Central was eliminated due to the installation of an electronic gate entry system resulting in savings of \$40,000.
- Equipment maintenance is reduced by \$100,000 as part of the comprehensive plan to evaluate existing equipment.
- Savings of \$1,000,000 in fuel purchase is included due to implementation of the fleet utilization program which reduced the number of vehicles and equipment in service and the purchase of more fuel efficient vehicles.
- The FY 13 budget for equipment purchases included an additional \$9 million for purchases planned in FY 12 that were not completed until FY 13.

CAPITAL AND OTHER EXPENDITURES:

- \$125,000 is budgeted for floor resurfacing.
- \$75,000 is budgeted to cover replacement miscellaneous fleet equipment items at the end of their lifecycles.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

- **Pro-Market Governance**
- **Innovative Products**
- **Facilitative Leadership**

Description

The Hillsborough County Government Services Administration Department is comprised of several teams:

- The Consumer Protection Agency assists citizens with consumer complaints, administers compliance with certain business-related ordinances, and educates consumers.
- Citizen Boards Support provides citizens with a forum to challenge code enforcement violations, Fire Marshal citations, burglar false alarm fines, and watering restriction violations.
- Records Management serves County departments with storage and retrieval of official records according to the requirements of the Florida Public Records Act.
- The Equal Opportunity Administrator's Office assists citizens by investigating complaints of unlawful discrimination and assures organizational compliance with laws related to public accommodations, employment and housing discrimination, disability rights, contracting and procurement, health information privacy and security, and other federal requirements.
- Intergovernmental Relations advocates for County priorities at the local, state and federal levels; supports various County Commission-authorized committees; and facilitates special projects as directed by the Board of County Commissioners and County Administration.

The Government Services Administration also administers the Board of County Commissioners' agenda process and the County Administrator's policies, as well as employee disciplinary hearings to comply with Civil Service rules and legal due process requirements.

Mission

To administer programs which assure regulatory compliance and provide innovative solutions.

FY 12 and FY 13 Accomplishments

- Offered a new seminar for business owners, ADA Compliance for Small Business, through the Small Business Development Center.
- Achieved business owner compliance with a new ordinance to support persons with disabilities who are unable to pump their own gasoline at a service station.
- Processed all code violation cases (100%) involving a citizen hearing within 30 days of receipt of the case.
- Resolved more than half (54%) of the code enforcement cases processed for a citizen hearing before fines were assessed.
- Partnered with other area investigative agencies for a full-day event in 2012 and 2013 on fair housing discrimination for residents, housing managers, and real estate professionals.
- Created and implemented programs to assure business compliance with new County ordinances pertaining to the sale of synthetic drugs, licensure of pain management clinics, and licensure of personal injury protection (PIP) medical provider clinics.
- Supported Hillsborough County Board of County Commissioners meetings with 100% timely agenda administration.
- Collaborated with the Board of County Commissioners, County Administration, and County Departments to develop and implement comprehensive state and federal legislative programs that benefit the County.
- Effectively communicated and advocated for County home-rule authority and initiatives.
- Professionally staffed and facilitated special functions of the Citizens Advisory Committee, Commission on the Status of Women, and Council of Governments.
- Collected and returned code violation fines to the County budget for restitution of more than \$400,000 in 2011 and more than \$420,000 in 2012.



Hillsborough County's Code Enforcement Board discusses alleged violations.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Measure the tangible and intangible value of goods, services and money returned to consumers from the successful conclusion of consumer complaint investigations and mediations.

WHY: Demonstrates the results of intervening on behalf of consumers to resolve their complaints about businesses in the county.

WHAT: Measure the reduction of fraudulent PIP medical provider claims in Hillsborough County as reported by the insurance industry.

WHY: Demonstrates the impact of licensing, inspection, and enforcement of Hillsborough County PIP ordinance.

WHAT: Measure the percentage of code enforcement cases processed for hearings that achieve compliance prior to adjudication, but after receiving the Notice of Hearing.

WHY: Demonstrates the effectiveness of the formal enforcement process.

WHAT: Measure the percentage of code enforcement new cases processed within 30 days of receipt.

WHY: Demonstrates timeliness in addressing a code complaint.

“ ...I am in the customer service business and have been for over 30 years. Your efforts far surpass being ‘good.’ I suspect on your worst day your work is excellent but with this case it has been outstanding.”

–From an email to the Consumer Protection Agency



Hillsborough County Consumer Protection Agency investigators staff a consumer call-in event at ABC News during National Consumer Protection Week.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Create an online Health Insurance Portability and Accountability Act (HIPAA) Risk Assessment for use by each of the County operational areas that deal with information protected under the Act.

VALUE: Provides vigilance and assurance that information protected under this federal act is handled appropriately by each County operational area.

PROJECT: Implement agenda management software that compiles the Board of County Commissioners’ agenda and administers the approval process required for agenda items considered at each Board meeting.

VALUE: Manages the information flow of dozens of agenda items for deliberation at each meeting of the Hillsborough County Board of County Commissioners.

PROJECT: Develop an online library of informational videos on consumer topics.

VALUE: Provides easy access to current and relevant information on issues that are common subjects of concern for residents, such as landlord/tenant issues.



As a result of a new County ordinance and implementation program, gas stations now post signs about the availability of assistance for motorists who need help fueling their vehicles.

For More Information, call the Government Services Administration at 813-272-6573, or visit these websites:

Hillsborough County Consumer Protection Agency, <http://www.hillsboroughcounty.org/consumerprotection/>

PIP Medical Providers Ordinance, <http://www.hillsboroughcounty.org/PIP>

U.S. Equal Employment Opportunity Commission, www.eeoc.gov

U.S. Department of Housing and Urban Development, www.hud.gov

U.S. Department of Labor, Wage and Hour Division, www.dol.gov/whd

City of Tampa Department of Community Affairs, www.tampagov.net/about_us/departments/#COMMUNITYAFFAIRS

Americans with Disabilities Act, www.ada.gov

U.S. Citizenship and Immigration Services, www.uscis.gov/portal/site/uscis

Citizen Boards Support, www.hillsboroughcounty.org/index.aspx?nid=273

Hillsborough County Security Alarm Ordinance, www.hillsboroughcounty.org/index.aspx?NID=262

Hillsborough County Public Utilities Water Conservation and Restrictions, www.hillsboroughcounty.org/index.aspx?NID=1339

Hillsborough County Intergovernmental Relations, www.hillsboroughcounty.org/index.aspx?nid=1093

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$1,521,810	\$1,995,139	\$2,028,975	\$2,028,975
Operating Expenditure/Expense	132,925	266,759	332,986	334,913
Capital Equipment	8,008	0	0	0
Total	\$1,662,743	\$2,261,898	\$2,361,961	\$2,363,888

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$1,185,096	\$1,795,580	\$1,876,310	\$1,878,215
Unincorporated Area General Fund	329,599	371,142	485,651	485,673
Intergovernmental Grants	148,048	95,176	0	0
Total	\$1,662,743	\$2,261,898	\$2,361,961	\$2,363,888

Funded Positions	25	27	26	26
Funded FTE Positions	25.00	27.00	26.00	26.00

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net increase of \$100,063.

PERSONNEL SERVICES:

- A 3.5% pay increase is budgeted.
- The Records Warehouse function along with a Senior Supervisor position was transferred into the Department in FY 14.
- Two positions were transferred to the Communications and Digital Media Services Department.
- One position was transferred from the Family and Aging Services Department.
- A long-term vacant position was eliminated.

OPERATING EXPENDITURES:

- Operating expenses of \$14,072 for the Records Warehouse is transferred in FY 14.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

**Budget Changes
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.



STRATEGY

- **Great Places**
- **Innovative Products**
- **Distinctive Experiences**
- **Facilitative Leadership**

Description

The Human Resources Department is responsible for providing support and counsel to the organization regarding policies, and also for providing administrative support related to the management of employees, for all departments under the County Administrator. These administrative support services are primarily those of benefits administration; wellness programs; learning and employee development; labor relations; workers' compensation; workplace investigations; organizational design; and on-boarding and orientation of new hires.

Mission

To improve the quality of life of Hillsborough County employees by providing an enriching employment experience.

“ A big thank you! I very much appreciate you putting in writing what I need to know to pass on to the folks in the field. I want you to know that I feel that I can always count on you for an answer or can lead me to it... thank you.

- A County Employee ”



Human Resources Training Technician Doug McDonald welcomes County employees to training.

FY 12 and FY 13 Accomplishments

- Centralized and streamlined human resources processes to eliminate duplication of efforts and steps that provided no added value; promoted consistent and reliable support to the organization.
- Implemented and administered a vacation payout program.
- Developed a custom in-house Supervisory Workshop series which equates to a \$42.61 cost savings per attendee.
- Offered and maintained a quality employee group health care plan with no increase in costs.
- Established a strategic learning plan with programs providing a foundation for new leaders, which includes programs supporting effective communication and customer service skills.
- Launched a new Sexual Harassment Prevention & The Law program for supervisors, in partnership with the County Attorney's Office.
- Established a partnership with The Children's Board for employee learning opportunities and shared resources.
- Conducted more than 5,500 hours of human resources employee-based training in fiscal year 2012.
- Partnered with the Civil Service Board to identify the organization's core competencies based on the mission, vision, values, best practices, and specific behaviors that County employees should model.
- Leveraged technology to create electronic forms to assist in the reduction of processing time and printing costs.

Innovation

- Implemented a secure e-fax function eliminating all fax machines in the department.
- Implemented a Centralized Human Resources Department to serve as a one stop shop for employees.
- Implemented new hire processing format that is paperless.
- Reduced new hire orientation to a half day to allow new employees to report to work on their first day of employment.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Maintain and consistently apply policies and procedures.

WHY: Reduces the amount of employment litigation claims and settlements.

WHAT: Develop a comprehensive program and procedures that addresses Family and Medical Leave Act, Workers' Compensation, and Fitness for Duty processes.

WHY: Reduces absenteeism and the length of time employees are out of work due to illnesses.

WHAT: Design and launch a new performance management system and tool that integrates with the new electronic human resources management system.

WHY: Achieves an evolved method of providing performance feedback and recognizing high performers to maintain a successful workforce.

WHAT: Evaluate, implement, maintain, and administer the County's benefit programs.

WHY: Ensures that benefit plans and programs are well designed, well managed, compliant, and cost effective for employees, retirees, their dependents, and the County.

WHAT: Provide unbiased, thorough, and timely employment investigations.

WHY: Coaching and counseling employees is most effective when supervisors provide feedback in close proximity to the date when the policy violation or behavior occurred.

WHAT: Standardize and improve recruiting, interviewing, and selection processes to promote uniform best practices and procedures and acquire the best talent.

WHY: Minimizes potential exposure and litigation related to the County's standing as an equal opportunity employer and increases retention rates.

WHAT: Establish leadership development programs that support succession planning efforts and the sharing of knowledge.

WHY: Developing and preparing employees to lead others prior to moving into leadership positions will create a capable workforce that can respond to the needs of the organization more quickly.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Complete the development of a centralized Family and Medical Leave Act tracking system.

VALUE: Reduces absenteeism and proactively engages employees and their families in accessing their entitled benefits.

PROJECT: Re-design the Due Process Hearing and Fitness for Duty processes.

VALUE: Increases efficiency and accuracy to assist employees and departments in determining an amicable solution and/or accommodation to successfully return employees to work.

PROJECT: Achieve 100% compliance in the completion of annual performance evaluations within 30 days of their due date.

VALUE: Increases timely feedback on employee performance to increase morale and maintain a high-performing workforce.

PROJECT: Provide behavioral-based training programs and initiatives supporting service excellence for the County's Call Center and overall organization.

VALUE: Creates a customer-centered service culture that is responsive, accessible, caring, highly visible, and leveraged through the use of technology.

PROJECT: Increase morale, leadership accountability, and reduce the cost of litigation.

VALUE: Represents Hillsborough County as a professional and ethical organization.

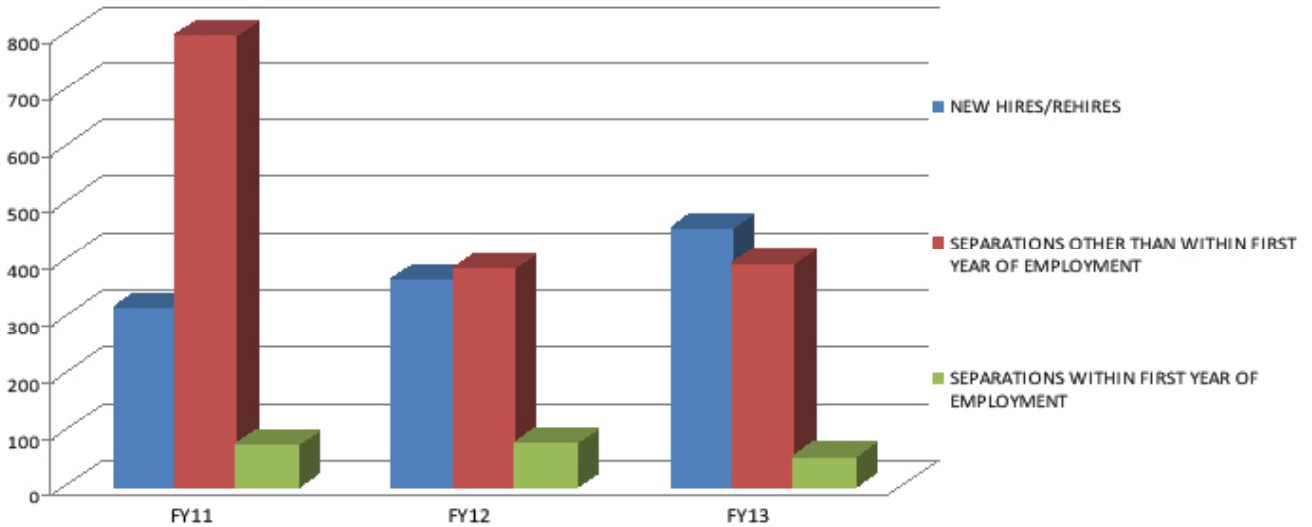
PROJECT: Schedule and facilitate labor law and contract-specific training sessions for management.

VALUE: Educates and familiarizes supervisory and managerial employees on Florida labor laws and contract-specific provisions to improve labor/management relations and reduce potential contract violations and litigation.

Human Resources Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Training hours provided and sourced by the Human Resources Department	5,849	4,000	12,500	14,000
Employees separated within first year of employment	77	70	50	30

NEW HIRES/REHIREES AND SEPARATIONS



“Wow! That was fast. Thank you so much for your flexibility and efficiency.”
- A County Employee

“... I cannot THANK YOU enough for the prompt and courteous help with the paperwork for my wife – you were very informative and helpful.”
- A County Employee

“I strongly recommend our entire department management attend this training due to new resources and several new hires in management.”
- A County Employee”

Hillsborough County's Wellness Programs and Fitness Center enrich employees' lives and aim to reduce employees' time out of work due to illness.

For More Information, call the Human Resources Department at 813-272-6400, or visit www.hillsboroughcounty.org/humanresources.

Human Resources Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$1,816,775	\$2,853,456	\$3,810,693	\$3,794,443
Operating Expenditure/Expense	191,601	300,084	1,057,397	1,493,083
Capital Equipment	0	9,000	2,000	0
Total	\$2,008,376	\$3,162,540	\$4,870,090	\$5,287,526

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$1,352,534	\$1,817,796	\$3,737,416	\$3,723,328
Unincorporated Area General Fund	0	142,093	0	0
County Transportation Trust Fund	0	220,255	0	0
Solid Waste System Enterprise Fund	0	40,950	0	0
Water & Wastewater Utility Enterprise Fd	0	164,161	0	0
County Self Insurance Fund	655,842	777,285	1,132,674	1,564,198
Total	\$2,008,376	\$3,162,540	\$4,870,090	\$5,287,526

Funded Positions	28	43	50	50
Funded FTE Positions	28.00	43.00	50.00	50.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$1,707,550.

PERSONNEL SERVICES:

- Seven positions were transferred from various departments during FY 13 in order to complete the centralization of the department.
- Various positions were reclassified to reflect the needs of the reorganization and current market rates.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- A \$49,756 budget is established in FY 14 for the purchase of workbooks for the development of in-house workshops.
- A \$35,690 budget is established in FY 14 for operating costs associated with the departmental reorganization.
- A \$357,500 budget is established in FY 14 for the Wellness Program to provide financial incentives up to \$100 per employee for participation in the prevention program.
- A \$153,727 budget is established in FY 14 for core behavioral based learning programs.
- A \$68,466 budget is established in FY 14 for Civil Treatment for Managers program.

CAPITAL AND OTHER EXPENDITURES:

- A \$2,000 budget is established in FY 14 for the purchase of equipment for training purposes.

Budget Changes FY 14 to FY 15

EXPENDITURES:

- Net increase of \$417,436.

PERSONNEL SERVICES:

- FY 15 is budgeted at a continuation level.

OPERATING EXPENDITURES:

- An \$805,000 budget is planned in FY 15 for the Wellness Program to provide financial incentives up to \$200 per employee for participation in the prevention program.

CAPITAL AND OTHER EXPENDITURES:

- FY 15 has no planned capital expenditures.



STRATEGY

- Pro Market Governance
- Great Places

Description

The Information & Technology Services (ITS) department provides services to a diverse customer base which includes more than 4,600 County government clients that depend on reliable, state-of-the-art information technology and telecommunications services in order to properly serve Hillsborough County residents. ITS' direct customers are County employees who work under the direction of the Board of County Commissioners, as well as for other agencies including the Civil Service Board, Public Transportation Commission, Children's Board and Guardian Ad Litem Program, Clerk of the Circuit Court, City of Tampa, Planning Commission, Property Appraiser, Tax Collector, and the Supervisor of Elections. ITS' provides infrastructure and telecommunications services; desktop services; geographic information systems and services; business solutions and services; information distribution and data management services.

Mission

To provide efficient, reliable and cost-effective information management services through the application of innovative computing technology solutions and related information resources; to provide planning and technical support for Countywide telephone/voice processing systems and centralized Geographic Information Systems management.



An ITS staff member explains an advanced geoprocessing technique to a GIS analyst.

FY 12 and FY 13 Accomplishments

- Supported relocation of County staff during the Republican National Convention in a manner that resulted in no County service interruptions to residents.
- Implemented Countywide digital enterprise fax solution, eliminating the need for additional equipment and telephone lines for departments.
- Implemented Managed Document Services by July of 2013, which includes vendor provided maintenance, replacements and management for all networked printing devices. Optimized the print output environment by reducing printing and copying devices, therefore reducing cost.
- Established an internal County Wi-Fi network that allows employees to use wireless devices including laptops, tablets, and smart phones at many County facilities to conduct County business.
- Completed the evaluation, selection, and implementation of a Countywide video conferencing solution to improve/expand collaboration capabilities for departments, allowing for more efficient delivery of County services to the public.
- Provided ten gigabytes of data from multiple databases and geographical layers that were used by citizen mobile application developers at the first County-sponsored Hack-a-thon. This resulted in seven developer teams creating mobile applications that may be useful to residents in the future.
- Assumed full support responsibility for the Children's Board technology environment, integrating their technology into the overall County government network. This reduced the Children's Board budgetary requirements for information technology services.
- Assumed full support responsibility for the Library Services Department's technology network, allowing that department (an additional 2,500 personal computers) to benefit from industry standards and best practices for support, technology deployment, and information security.
- Completed a Payment Card Industry gap assessment and developed a compliance remediation plan in order to support a growing desire for Hillsborough County residents to pay for services with credit cards.
- Re-engineered mapping applications to allow rapid deployment of information products for the public and improved community outreach.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Maintain compliance with Florida Statutes related to records retention for public records request.

WHY: Ensures public access to County government records.

WHAT: Resolve 60% or greater of all requests for service within 1 business day with an overall satisfaction rating of 90% or greater.

WHY: This measures ITS' ability to resolve technology issues at the first contact with a customer or within 1 business day, to ensure that County staff can return to their primary responsibilities serving residents in the most timely manner. ITS meets or exceeds the industry average for initial call resolution rates as published by the Help Desk Institute.

WHAT: Achieve an 80% or greater for "above average and excellent" combined ratings for "overall satisfaction with ITS services," based on responses to a semi-annual customer survey sent to clients countywide.

WHY: This measures ITS' overall ability to provide the service requested as well as the quality of the service provided.

WHAT: Ensure departments are able to provide public services that depend on internal technology systems and infrastructure by maintaining a minimum systems up-time of 99.95% or greater during the hours of 7 a.m. to 7 p.m. on normal business days.

WHY: Ensures that critical systems and network infrastructure are available to allow departments to access computer systems in order to provide services to the public.

WHAT: Implement and maintain information technology policies and security controls in accordance with Payment Card Industries compliance requirements.

WHY: Hillsborough County has a responsibility to protect citizens' credit card information when accepting payments. Payment Card Industry compliance reduces the risk of a card-holder data breach and any subsequent fines and penalties associated with non-compliance.



ITS assists the Children's Board with application and support processes, creating efficiencies both in personnel and budget areas.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Implement necessary modifications to the County government's VOIP (Voice Over Internet Protocol) telephone system and Customer Relationship Management system to support the upcoming creation of an organization-wide call center.

VALUE: The public will be able to contact a single number to address their customer service needs regardless of the type of service involved. They will no longer have to search through telephone number listings to reach the proper party to have questions answered or report a service need.

PROJECT: Develop a mobile workforce support strategy that allows employees to securely access applications and data from any mobile device, whether County-owned or personal, while maintaining the security and integrity of the data for compliance with all applicable laws.

VALUE: Allows the County workforce to be more mobile, and to securely access applications and real-time data while serving citizens from anywhere in the county (not just at County government facilities).

PROJECT: Re-Design the County's Geographic Information Systems (GIS).

VALUE: To meet drastically increased demand for GIS services, integrate with other County computer and software systems (such as Accela and the Computerized Maintenance Management System); improves community outreach and services through enhanced GIS capabilities on the County website. The new system will enable standardization of data collection methods across departments, improve data sharing, and provide access to GIS data via mobile devices.

PROJECT: Develop and maintain a Countywide Payment Card Industry compliance program.

VALUE: Hillsborough County residents benefit from the convenience of being able to pay for services online, and not having to drive to County offices to conduct business. Today, over \$56 million in County revenue is collected via credit card payments, with an average increase of 12% annually. A Payment Card Industry compliance program will ensure that the appropriate policies and information technology security controls are in place to protect card-holder data and reduce the risk to the County.

PROJECT: Provide technology support and assistance to complete the replacement of the Family & Aging Services Department's 20 year-old assistance eligibility application with a new, integrated, consumer-focused eligibility system.

VALUE: Allows customers to have the option to serve themselves with online access; streamlines the application and review process for providers and County employees with a rules-based system to standardize assistance eligibility determinations.

Information & Technology Services Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Maintain compliance with Florida Statutes for records retention for public records requests	30	50	48	45
60% or greater of all requests for service resolved within 1 business day with an overall satisfaction rating of 90% or greater	68%	68%	68%	68%
80% or greater for the “above average and excellent” combined ratings for “overall satisfaction with ITS services,” based on responses to a semi-annual customer survey sent to countywide clients	84%	80%	80%	80%
99.95% or greater of systems up-time during from 7 a.m. to 7 p.m. on normal business days	99.94%	99.95%	99.95%	99.95%
Develop and maintain a Countywide Payment Card Industry compliance program (approximate number of credit card transactions)	430,000	477,000	527,000	580,000

“As always Lalo Nunez was extremely helpful and prompt offering several options.. He also followed up with how effective the changes were. Overall outstanding customer service!”

- A customer

“Dana did a great job! He even followed up to let me now the status of the ticket and the resolution that was required. Thanks Dana!”

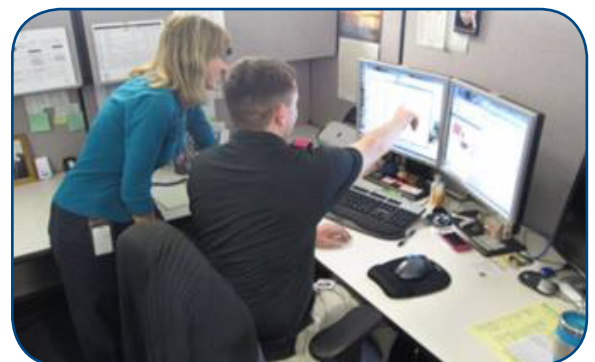
- A customer

“Clara Davidson, Sue Fair, Karen Keith, and Terry Inbonen are always very helpful, polite when working with me. It is a pleasure every time that I have a chance to work with them.”

- A customer



ITS administrators support a wide range of systems and network infrastructure.



ITS provides user desktop support to more than 4,800 users.

Innovation

Completed Virtual Desktop Infrastructure to replace the existing system (known as the Portal) to ensure stability and reliability of the system. This was used extensively by remote telecommuters and the mobile workforce who were relocated from the County government’s downtown Tampa facilities during the Republican National Convention in August, 2012.

For More Information, call the Information & Technology Services Department administration at 813-276-2405, or visit these websites:

Florida Statues, [https://a.next.westlaw.com/Document/NE03C7B004C1011DC9ADACC09000F6A59/View/FullText.html?originationContext=documenttoc&transitionType=CategoryPageItem&contextData=\(sc.Default\)](https://a.next.westlaw.com/Document/NE03C7B004C1011DC9ADACC09000F6A59/View/FullText.html?originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default))

Payment Card Industry, <https://www.pcisecuritystandards.org/>

Help Desk Institute, <http://www.thinkhdi.com/>

International Organization for Standardization, http://www.iso.org/iso/home/store/catalogue_ics/catalogue_detail_ics.htm?csnumber=50297

Network Information Security and Technology News, <http://www.nist.org/news.php>

Information & Technology Services Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$7,465,983	\$7,770,707	\$8,852,530	\$8,852,530
Operating Expenditure/Expense	5,714,788	4,973,145	13,119,503	10,632,430
Capital Equipment	811,124	631,489	2,420,175	1,505,250
Capital Projects	1,305,592	38,075	1,190,000	390,000
Total	\$15,297,487	\$13,413,416	\$25,582,208	\$21,380,210

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$12,553,399	\$12,606,077	\$14,841,479	\$15,529,289
Countywide Special Purpose Revenue Fund	2,744,088	807,339	10,740,729	5,850,921
Total	\$15,297,487	\$13,413,416	\$25,582,208	\$21,380,210

Funded Positions	83	83	93	93
Funded FTE Positions	83.00	83.00	93.00	93.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$12,168,792.

PERSONNEL SERVICES:

- Seven positions transfer from the Fiscal and Support Services Department for Public Safety and Community Services to improve the efficiency and effectiveness of core technology services to the library system.
- One new Systems Analyst position is added for Library Services Department support, one new Systems Analyst position and one Software Specialist position are added for meeting payment card industry compliance requirements.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- A \$792,700 budget is established in FY 14 to facilitate the expansion of the voice communication circuits (VOIP).
- A \$597,400 budget is established in FY 14 for the integration of the Library system technology needs into the ITS support and infrastructure model and expansion of services collaboration with outside agencies.
- A \$75,000 budget is established in FY 14 to provide for improvements to the current GIS system that will improve system stability, streamline workflows and enhance decision making and customer outreach.
- An \$83,000 budget is established in FY 14 for meeting payment card industry compliance requirements.
- Additional funding is included in FY 14 for future projects.

CAPITAL AND OTHER EXPENDITURES:

- A \$1,573,200 budget is established in FY 14 to facilitate the expansion of the voice communication circuits (VOIP).
- A \$325,000 budget is established in FY 14 for the integration of the Library Services into the ITS support and infrastructure model and expansion of services collaboration with outside agencies.
- A \$164,000 budget is established in FY 14 for meeting payment card industry compliance requirements.
- The FY 14 budget is increased \$7,627,821 to carry forward unspent balances related to IT projects budgeted in previous years.

Budget Changes FY 14 to FY 15

EXPENDITURES:

- Net decrease of \$4,201,998.

OPERATING EXPENDITURES:

- A \$100,000 budget is established in FY 15 to purchase and install infrastructure at the data center at the Public Safety Operations Complex.

CAPITAL AND OTHER EXPENDITURES:

- An \$833,100 budget is established in FY 15 to purchase and install infrastructure at the data center at the Public Safety Operations Complex.



STRATEGY

- Great Places
- Pro-Market Governance
- Distinctive Experiences

Description

The Library Services Department operates a network of more than two dozen libraries throughout the county offering books, e-books, Internet access, Talking Books for the visually-impaired, DVDs, music, online databases and resources, cultural and educational programs, and facilities for community meetings. At hcplc.org, library cardholders can access a variety of these resources 24/7. A Library Board appointed by the Board of County Commissioners provides policy direction, and the Friends of the Library of Tampa-Hillsborough County, Inc. provides advocacy and fundraising for cultural and educational programs.

Mission

To promote lifelong learning, an informed citizenry, individual intellectual freedom, an enhanced quality of life, and broadened horizons for all residents of Hillsborough County through a network of free libraries with open access, a community focus, welcoming environments, a broad range of relevant materials in a variety of formats, and highly trained, qualified customer-focused employees.

I got a job with your help and access to a computer. I cannot say enough about all of you and your friendly staff!

– comment card feedback from an Upper Tampa Bay Regional Public Library customer

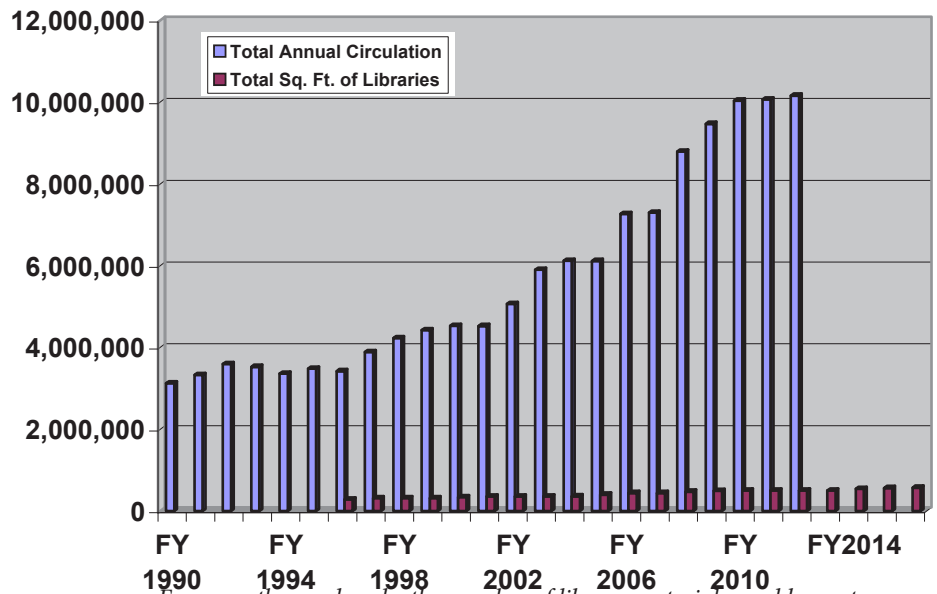


Kids develop early literacy and social skills while expressing their creativity in library children's programs.

FY 12 and FY 13 Accomplishments

- Implemented Polaris, an online library catalog system that improves customers' access to library resources and empowers them to manage their accounts online and through smartphone applications.
- Loaned more than 10 million items for the third year in a row.
- Presented cultural and educational programs attended by more than 230,000 children, teens and adults.
- Provided 24/7 access to more than 30,000 e-books and more than 2,700 reference books via the Internet at hcplc.org.
- Began construction of the new Seminole Heights Branch Library and the expansions of Bloomingdale, Jimmie B. Keel, and Upper Tampa Bay Regional Libraries, which are scheduled to be completed by early 2014.

Material Circulation Compared With Square Footage of County-Operated Libraries



For more than a decade, the number of library materials used by customers has increased much faster than the libraries have grown in size.

Innovation

Hillsborough County libraries have iPad Storytime programs for kids, which use applications and e-books for stories, rhymes, songs and interactive activities that make it fun for kids to build early literacy and digital literacy skills.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Maintain the number of in-person library visits and interactions by phone, text, or email.

WHY: Shows the ongoing relevance of library resources and can be compared to other library systems' customer interactions as a way to gauge success.

WHAT: Maintain or increase the percentage of library users who found their questions were answered clearly.

WHY: Measures success in providing excellent customer service to library customers.

WHAT: Maintain or increase the percentage of library users who found what they were looking for.

WHY: Measures the library system's success in spending library funds on the resources that customers want.

WHAT: Assist in the creation of new businesses through collaborative support of entrepreneurship.

WHY: Leverages the libraries' informational resources and community spaces to promote job growth and economic expansion.

WHAT: Increase the number of Hillsborough County residents registered as library cardholders.

WHY: Makes library resources and services available to more residents.



A customer checks on his investments at the Lutz Branch Library.

“ I went to the Excel classes here last year and learned a great deal. I now have been asked to set up proficiency data for work and came back so that I can practice how to calculate and display my data. ”
 – an anonymous library customer



A customer checks out her books at the North Tampa Branch Library.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Identify and reach those residents who do not use, but who could benefit from library services; gather data on services and resources that will provide the most value to customers; and explore ways to adjust library space for solutions to better serve the community.

VALUE: Ensures a clear and appropriate link between residents' needs and the library resources available to them.

PROJECT: Re-design library interior spaces to meet evolving customer needs and to provide flexible spaces that will support entrepreneurship and collaborative projects.

VALUE: Serves customers' changing needs and supports entrepreneurship, in alignment with the Board of County Commissioners' Pro-Market Governance strategy for job creation and economic growth.

PROJECT: Revise Library Services' Capital Improvement Program to include a replacement self-checkout system and to complete already-funded projects as scheduled.

VALUE: Ensures continued self-service checkout of library materials; offers residents more space for a great variety of needs; encourages more county residents to use libraries.

PROJECT: Use software to target spending toward items that customers prefer.

VALUE: Ensures that library materials (in both print and electronic formats) are in line with the evolving needs and expectations of customers; ensures efficient use of tax dollars; and responds to the changing nature of the publishing industry.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
# of in-person library visits and interactions by phone, text or email	9,327,904	9,400,000	9,400,000	9,500,000
Percentage of library users who found their questions were answered clearly	91%	93%	93%	93%
Percentage of library users who found what they were looking for	96%	96%	96%	96%
Assist in the creation of new businesses through collaborative support of entrepreneurship	N/A	N/A	Support 3 new businesses	Support 6 new businesses
# of library cardholders	544,912	550,361	555,865	561,423

For More Information, call the Library Services Department at 813-272-3652, or visit www.hcplc.org.

Library Services Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$16,443,299	\$16,891,718	\$17,579,009	\$17,616,206
Operating Expenditure/Expense	11,410,265	12,239,536	15,183,244	15,463,588
Capital Equipment	226,512	18,900	18,900	18,900
Capital Outlay	23,787	11,250	11,250	11,250
Library Books & Publications	3,238,717	3,260,296	2,683,252	2,683,252
Grants & Aids	378,475	391,790	394,916	394,916
Total	\$31,721,055	32,813,490	\$35,870,571	\$36,188,112

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Library Tax District Fd (Lof 84-443)	\$31,721,055	\$32,813,490	\$35,870,571	\$36,188,112
Total	\$31,721,055	32,813,490	\$35,870,571	\$36,188,112

Funded Positions	352	347	349	360
Funded FTE Positions	322.12	317.12	319.12	330.12

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net decrease of \$3,057,081.

PERSONNEL SERVICES:

- A Librarian and Library Technical Assistant positions are added for the Seminole Heights Branch Library.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- Janitorial and maintenance services are realigned from Library Services to Facilities Management Services resulting in a budget reduction of \$1,101,500.
- Additional operating costs of \$99,640 are budgeted for the new Seminole Heights library. Jimmie B. Keel, Upper Tampa Bay and Bloomingdale library budgets are each increased by \$48,625 due to expansions.
- \$150,000 is included for a Library Services initiative to support entrepreneurship and business development through library provided services in collaboration with various County, non-profit and corporate sectors.
- Technological Services are realigned from Library Services to Information Technology Services resulting in a budget decrease of \$186,700.
- Landscaping services are realigned from Library Services to the Parks, Recreation and Conservation Department resulting in a reduction of \$98,794.
- Indirect costs charged to the Library system are increased to account for all services that are realigned to other departments. The FY 14 budget includes certain one-time expenditures to upgrade Library technology to current standards.

CAPITAL AND OTHER EXPENDITURES:

- \$30,000 is included for various storage, display and transport cart items.

Budget Changes FY 14 to FY 15

EXPENDITURES:

- Net increase of \$317,541.

PERSONNEL SERVICES:

- Five positions are added for the Robert W. Saunders Sr. Library scheduled to open in December 2014.
- Six positions are added for the University Area Library scheduled to open in mid FY15.

OPERATING EXPENDITURES:

- Operating costs are included for the Robert W. Saunders Sr. and University Area libraries totaling \$202,706.

CAPITAL AND OTHER EXPENDITURES:

- No changes.



STRATEGY • Pro-Market Governance

Description

The Medical Examiner Department investigates or reviews more than 8,000 of the approximately 10,000 deaths annually in Hillsborough County. The department determines the cause and manner of death and signs the certificate of death for approximately 2,000 of those cases. An additional 6,000 deaths are reviewed prior to either cremation, removal from the State of Florida, or release for private final arrangements. Additionally, the department makes final arrangements for deaths in which no one has come forward to pay for final arrangements.

Mission

The department has two core responsibilities: a statutorily mandated mission to determine cause and manner of death in a specific set of circumstances; and a County Administrator-assigned function to make final arrangements of unclaimed bodies.



More than 80% of the deaths that occur in the county are handled at the Medical Examiner facility.



Preparing for an autopsy.

FY 12 and FY 13 Accomplishments

- Determined the cause and manner of death for 2,026 cases falling under Medical Examiner's jurisdiction.
- Minimized expense for 772 unclaimed bodies through cremation and by obtaining private funds to address an additional 89 cases initially referred to the county for cremation.
- Presented autopsy findings from hospital deaths at monthly meetings with trauma surgery departments at Hillsborough County's level 1 trauma centers, Tampa General Hospital and St. Joseph's Hospital.
- Discussed pathological and toxicological findings at quarterly meetings on fetal and infant mortality, domestic violence, child homicide review teams and at the Sheriff's Office cold case review.
- Provided approximately 50 lectures and autopsy presentations for students and residents at the University of South Florida (USF) Morsani College of Medicine.
- In conjunction with USF and the American Council of Graduate Medical Education, trained a post-graduate physician in the specialty of forensic pathology, a prerequisite for board certification in the field.
- In cooperation with LifeLink of Florida, facilitated donations that resulted in 169 potentially lifesaving organ transplants.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Maintain compliance with Florida Statutes and Administrative Codes, and with National and State Practice Guidelines.

WHY: Fulfills mandated services and ensures opinions for cause and manner of death meet or exceed standards.

WHAT: Act as the County's representative to arrange final disposition of unclaimed bodies, using cremation unless prohibited by statute, code, or practice guidelines.

WHY: Coordinate prompt, dignified final arrangements while minimizing expense to the public.

WHAT: Disseminate autopsy findings to trauma surgeons and other healthcare and investigative professionals.

WHY: Improves quality of care by providing feedback on diagnosis and treatment of injury as well as assists in identifying, documenting and solving criminal acts.

WHAT: Maintain American College of Graduate Medical Education Accreditation in forensic pathology.

WHY: Provides quality medical lectures and training to the forensic pathology fellow, medical students, and pathology residents.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Procure and install new case management and laboratory information management software.

VALUE: Provides more timely response to public records requests, increases the stability and reliability of electronic records, and streamlines toxicology report generation.

PROJECT: Achieve accreditation of toxicology laboratory by the American Board of Forensic Toxicology.

VALUE: Augments the credibility of findings at trials; required for laboratory accreditation; may become necessary in order to receive grant funding.

PROJECT: Achieve accreditation of the Medical Examiner Department by the National Association of Medical Examiners.

VALUE: Enhances the credibility of findings at trials, anticipates federal action requiring uniform death investigation standards, and demonstrates competency of a core local government function.

PROJECT: Strive for a five-fold increase in the number of cases directly inspected by a physician prior to certification of death.

VALUE: Reduces the possibility of error or challenge to an opinion that is based on a third party's record of the medical history and circumstances of death.

PROJECT: Increase the medical examiner investigator response rate of residential, apparently natural-death scenes from 20% to at least 65%.

VALUE: Accomplishing this goal returns deputies or police officers to patrol more quickly; provides a first-person scene investigation by trained personnel; and allows families or friends to interact with medical examiner staff so questions and concerns can be answered immediately.



Completing a toxicology analysis.

Innovation

In 2012, the Department hired a part-time genealogist (and retired police chief) to concentrate on locating and contacting the next of kin for both death investigations and disposition of unclaimed bodies. This distinctive approach allowed investigators to pursue their primary duties, and reduced the time it took to contact next of kin or document a good faith effort to do so.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
Maintain median number of days to sign autopsy reports to 60 days or less	52	60	60	60
Sign a minimum of 90% of autopsy reports within 90 days	87.75%	90.0%	90.0%	90.0%
Complete toxicology analysis in an average of 30 days or less	22	24	24	24
Maintain median number of days to dispose of unclaimed bodies to 21 days or less	12	18	18	18

For More Information, call the Medical Examiner Department at 813-914-4500, <http://www.hillsboroughcounty.org/medicalexaminer> or visit these websites:

Frequently Asked Questions:

<http://www.hillsboroughcounty.org/FAQ.aspx> (Scroll to Medical Examiner section)

Workload Statistic (1996-2012):

<http://www.hillsboroughcounty.org/DocumentCenter/Home/View/3940>

Florida Statute 406:

http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&URL=0400-0499/0406/0406.html

Florida Administrative Code 11G-2:

<http://florida.eregulations.us/code/listview/12/21/2012/11G-2.html>

Florida Association of Medical Examiners Practice Guideline:

<http://www.fameonline.org/fame-documents/standards>

Forensic Science Educational Programs:

<http://www.aafs.org/colleges-universities>

American Board of Forensic Toxicology Accreditation Checklist:

http://www.abft.org/index.php?option=com_content&view=article&id=51&Itemid=60

National Association of Medical Examiners Accreditation Checklist:

<https://netforum.avectra.com/temp/ClientImages/NAME/069196e4-6f95-437c-a2be-47649a70685e.pdf>

Medical Examiner Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$2,733,404	\$2,925,201	\$3,133,350	\$3,133,350
Operating Expenditure/Expense	1,393,245	1,375,713	1,455,570	1,456,186
Capital Equipment	45,027	315,000	0	0
Capital Projects	0	265,000	338,987	0
Total	\$4,171,676	\$4,880,914	\$4,927,907	\$4,589,536

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$4,035,461	\$4,880,914	\$4,927,907	\$4,589,536
Intergovernmental Grants	136,215	0	0	0
Total	\$4,171,676	\$4,880,914	\$4,927,907	\$4,589,536

Funded Positions	35	35	36	36
Funded FTE Positions	29.96	29.96	30.96	30.96

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$93,986.

PERSONNEL SERVICES:

- A Toxicologist II position is added to decrease the cycle time to receive toxicology results by approximately 10 days. This position will also facilitate the department's efforts to achieve accreditation.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- The budget for the cremation of unclaimed bodies is increased \$81,000 due to increased cost and volume of services.

CAPITAL AND OTHER EXPENDITURES:

- Funding budgeted to replace an obsolete case management software system in FY 13 will not be expended and will be budgeted again in FY 14.
- Funding budgeted to replace a Liquid Chromatograph/Mass Spectrometer in FY 13 will not be expended and will be budgeted again in FY 14.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

• Facilitative Leadership

Description

The Office of Community Affairs serves a variety of customers inside and outside the County government organization. The team engages communities regularly; collaborates with communities for project development and implementation; invites community members to identify priorities and unaddressed needs; and respects the differences between cultures while identifying issues affecting multiple communities. The team is a resource for County departments to conduct outreach efforts such as face-to-face meetings, neighborhood meetings, educational trainings and special events.

Mission

To ensure that Hillsborough County fully understands and consistently meets the needs of its residents and optimizes their opportunity to interact with County government. The Office of Community Affairs strives to strengthen the quality of life in the County through vigorous community participation; by encouraging resident involvement in neighborhood and community organizations; and by supporting clearly defined links between the County services and community organizations.

FY 12 & FY 13 Accomplishments

- Enhanced and provided hurricane and disaster preparation for diverse communities.
- Provided Government Leadership University to citizens interested in learning about Hillsborough County government.
- Provided cultural festivals as a way for residents to celebrate and embrace the diversity of Hillsborough County.
- Increased citizen engagement activities to communicate about Community Issues.
- Assisted Public Utilities Department with cooking oil recycling efforts outreach to communities and neighborhoods.
- Assisted with the Public Utilities Department's Talking Trash educational outreach to county residents regarding new garbage collections methods.
- Increased collaboration with community and neighborhood organizations and groups.
- Provided the Annual Neighborhood Conference in fiscal years 2012 and 2013 for residents of Hillsborough County.
- Assisted with planning and coordination for the 27th Annual National Conference for Preventing Crime in the Black Community hosted by the Office of the Florida Attorney in Tampa.
- Sponsored Neighborhood Grants for the enhancement of Hillsborough County communities. Sponsored Neighborhood Grants for the enhancement of Hillsborough County communities.

“ You really hit it out of the park today! Loved the exhibits, the workshops, the food, and was happy to see people I know. You seemed at ease speaking in front of such a large group. A day very well spent. I can only imagine the planning that had to go into it... Thank you!!

- Stacey Warder, President of the Ridgewood Park Crime Prevention and Civic Association, Inc., regarding the 2013 Annual Neighborhoods Conference ”



The Tampa Chapter of the Gospel Music Workshop of America entertained the crowd at the 2013 Black Heritage Festival.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Develop a speakers' bureau consisting of County staff.

WHY: Will provide knowledgeable professionals to address the concerns of residents at various community meetings and/or events.

WHAT: Develop a Home Safety Prevention Training Program for neighborhoods.

WHY: Home safety is vital for preventing accidents in homes and neighborhoods.

WHAT: Provide specialized disaster preparation training across many languages and cultures.

WHY: Addresses the need for disaster preparedness training to bridge gaps presented by differences in language and cultures within Hillsborough County.

WHAT: Provide mini-grant funding for community projects.

WHY: Helps neighborhoods to bring people together for common goals, to create stable communities, and to increase community pride.

WHAT: Conduct the Annual Neighborhood Conference and Government Leadership University.

WHY: Provides learning opportunities for citizens to understand government, and for communities to flourish and build positive relationships.

FY 14 and FY 15

Key Projects and their Community Value

PROJECT: Develop and serve as support for a Diversity Council.

VALUE: Brings people of diverse backgrounds together to voice concerns, and recommend solutions to challenges related to matters of diversity.

PROJECT: Develop specialized services based on language and cultural barriers.

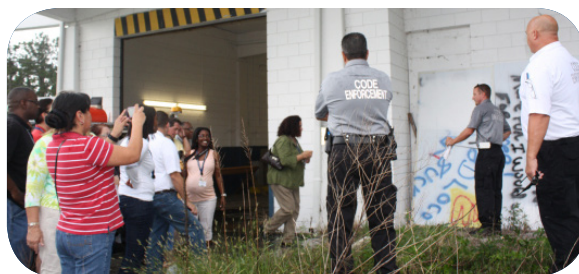
VALUE: To ensure all residents receive the same level of customer service and are properly assisted during any community crisis or disaster.

PROJECT: Conduct outreach efforts to support neighborhoods and communities.

VALUE: Redefines the relationship between the County and residents, creating and building trust.

PROJECT: Provide mini-grant funding for community projects.

VALUE: Helps neighborhoods to bring people together for common goals, to create stable communities, and to increase community pride.



Government Leadership University participants learn how the Code Enforcement Department combats graffiti.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Speakers' Bureau	NA	NA	Develop	Grow pool of speakers
Heritage Events	2	3	4	4
Annual Neighborhood Conference	1	1	1	1
Home Safety Prevention Training Program	NA	NA	1	1
Specialized Disaster Preparedness Training	5	5	3	3
Provide mini-grant funding for community projects	92	192	190	190
Outreach to Community Groups		108	125	125
Government Leadership University	1	1	1	1

For more information, call Hillsborough County Administration at 813-274-6561, or visit www.hillsboroughcounty.org/communityaffairs.

Office of Community Affairs

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$0	\$506,244	\$531,730	\$531,730
Operating Expenditure/Expense	0	236,257	234,187	234,226
Total	\$0	\$742,501	\$765,917	\$765,956
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$0	\$660,592	\$684,008	\$684,047
Unincorporated Area Special Purpose Fund	0	81,909	81,909	81,909
Total	\$0	\$742,501	\$765,917	\$765,956
Funded Positions	0	5	5	5
Funded FTE Positions	0.00	5.00	5.00	5.00

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net increase of \$23,416.

PERSONNEL SERVICES:

- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

**Budget Changes
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.



STRATEGY

- Great Places
- Distinctive Experiences

Description

Parks are an essential component of every community. There are proven correlations between the presence of parks and enhanced environmental, economic, and social conditions. Hillsborough County's Parks, Recreation and Conservation Department provides recreational opportunities for more than 1.2 million residents and visitors to Hillsborough County. The department also oversees the management of all preservation lands, often referred to as ELAPP (Environmental Lands Acquisition and Protection Program) sites. The considerable amount of park, greenway and preservation land within the county must accommodate all of the diverse active and passive recreation needs of residents and visitors.

The department is responsible for more than 80,000 acres of parkland that is made up of 182 parks; 10 regional nature parks; and 61 ELAPP sites. These include 652 miles of trails, both paved and unpaved. In addition, there are 48 community and recreation centers around the county that offer year-round activities for people of all ages. Further, the department offers therapeutic programs for people with disabilities; youth and adult athletics; and special events with community and civic organizations throughout the county.

Mission

To provide facilities and programs that enhance the quality of life for citizens and visitors by cultivating recreational, cultural and natural resources that nourish body and spirit.

“ You guys are exceptional. Everybody is so helpful, polite, friendly... It makes such difference in everything. Congratulations!
– Anonymous participant in the department's Senior Games ”

FY 12 and FY 13 Accomplishments

- Collected \$1,816,973 in regional parks revenue during FY12, resulting in a 26.2% cost recovery for park operations, which allowed all parks to remain open 7 days a week.
- Allocated \$3,941,018 to improve public access and begin habitat restoration and land management activities within the 12,800-acre Lower Green Swamp Preserve.
- Opened two access areas and nine miles of hiking trails at the 2,849-acre Fish Hawk Creek Nature Preserve.
- Implemented the Rec2Six after school program at 10 sites. It offers a physical fitness program; partnership with the Hillsborough County Extension Service for gardening, nutrition and 4-H programs; nature classes; and study time.
- Opened a teen center at Jackson Springs Park.
- Opened the Brandon and Apollo Beach skate parks.
- Operated 10 summer camps, one teen camp, and three nature camps.
- Implemented strategic plan to consolidate 43 staffed-centers down to 10 staffed-centers, and reduced and consolidated staff resources.
- Increased park mowing and maintenance services by 300%, while saving money, by using privately-contracted services.
- Began implementation of RecTrac online registration/reservation/tracking system.



Contestants in the Alafia River Canoe Challenge start downstream at Lithia Springs Park in Lithia.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Survey customers and achieve customer satisfaction with regional nature parks.

WHY: Demonstrates alignment with two of the Board of County Commissioners' strategic plan strategies Great Places and Distinctive Experiences.

WHAT: Survey customers and achieve customer satisfaction for all recreation programs.

WHY: Allows department to better understand its customer service strengths and weaknesses so that enhancements can be made to meet customers' needs.

WHAT: Recover through park service fees 23% to 28% of the total expenditure budget for regional nature parks, in order to offset annual operation costs.

WHY: Allows all regional parks to remain open seven days a week to provide maximum public benefit.

WHAT: Establish fees and cost recovery goals for recreational programming using baseline standards from the National Recreation and Park Association's PRORAGIS database and the Florida Benchmarking Consortium. This will 1) offer sliding scale costs for certain services based on customers' ability to pay and 2) offset the cost of premium services (such as the use of canoes, kayaks and pavilions) for all customers.

WHY: Makes many kinds of recreation more accessible for all residents and visitors in a financially responsible way.

WHAT: Manage conservation lands by conducting prescribed fires (the meticulously planned and careful burning of vegetation) to reduce the threat of wildfire by 10% per year.

WHY: Prescribed fires are the most important tool to maintain and restore delicate Florida ecosystems, and they are the most effective way to reduce wildfire threats due to excess vegetation on preserved lands.

WHAT: Increase recreational programming hours through contracts and partnerships. This will be accomplished by expanding the use of un-staffed and less frequently used facilities by management partners such as, but not limited to, the University Area Community Development Corporation, Redlands Christian Migrant Association, and Boys and Girls Clubs.

WHY: Allows for expansion of programming to more locations and more customers without adding to the department's budgetary needs.

WHAT: Receive national accreditation from the National Recreation and Park Association in fiscal year 2014.

WHY: Demonstrates that the department is using nationally accepted best practices in park and recreation operations.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Complete a four-mile expansion (Phase IV) of the Upper Tampa Bay Trail from Van Dyke Road to the Suncoast Expressway.

VALUE: Links the Upper Tampa Bay Trail to the Suncoast Trail, providing improved access to a 65-mile regional trail network that stretches across three counties.

PROJECT: Complete access improvements at the 12,800-acre Lower Green Swamp Preserve, including construction of three access bridges, parking and trails.

VALUE: Allows hiking and horseback riding through the southern portion of the preserve.

PROJECT: Complete the construction/expansion of five community centers to increase the available indoor recreation programming space.

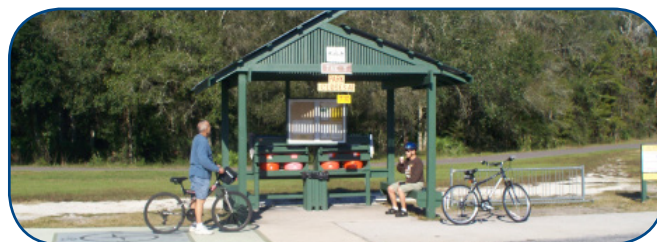
VALUE: Supports the department's strategic plan that outlines the consolidation of programming from 43 sites to 12, and also recommends increasing the size of programming space. This project will allow for more programs and better indoor space for the recreation needs of the community.

PROJECT: Hold signature special events for the Hillsborough County community, such as Park After Dark movies, the Great American Campout, Worldwide Day of Play (in partnership with Nickelodeon and the Tampa Bay Buccaneers football team).

VALUE: Brings people together for outdoor recreation and family fun, meeting the needs and expectations of the community while supporting the Board of County Commissioners' strategies for Great Places and Distinctive Experiences.

Innovation

- Environmental technicians use iPads to track data while they are out in the field working, which saves time and resources by eliminating the need to write information down on paper and then later enter it into a computer system.
- Customers may now register online for summer camps and after school programs.



Bicyclists take a water break along the seven-mile loop at Flatwoods Park in Thonotosassa.

Parks, Recreation and Conservation Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Customer satisfaction with regional nature parks (% of customers who are satisfied)	N/A	N/A	85%	90%
Customer satisfaction with recreation programs (% of customers who are satisfied)	N/A	85%	90%	95%
Cost recovery to offset annual regional nature park operations*	26.2%	25%	25%	24%
Cost recovery for recreational programs	15%	15%	15%	15%
Reduce wildfire threats on preserved lands*	6.2%	10%	10%	10%
Recreational programming hours provided through contracts and partnerships (% of total recreation programming hours)	27%	30%	50%	75%
Receive accreditation by the National Recreation and Parks Association	N/A	N/A	Yes	Yes

*Meeting these performance goals is highly dependent upon weather conditions (i.e. park attendance/revenue; ability to utilize prescribed fire on preserved lands).



A team of seniors gets ready for the power lifting competition at Jackson Springs Center.



Staff members conduct a prescribed fire at the County's Wolf Branch Creek Preserve in Ruskin.

For More Information, call the Parks, Recreation and Conservation Department at 813-635-3500, visit www.hillsboroughcounty.org/parks, or visit these websites:

National Recreation and Park Association, <http://www.nrpa.org>

Florida Recreation and Park Association, <http://www.frpa.org>

Florida State Parks, <http://www.floridastateparks.org>

Prescribed Fires, <http://www.hillsboroughcounty.org/DocumentCenter/Home/View/1065>

“ Please email us regarding any future activities, including but not limited to camp. We will work our summer plans around this! Excellent!”

– Anonymous participant in 2012 Summer Camp

“Overall it was great, my grandkids and I had a wonderful time and your staff was terrific!”

– Anonymous participant in the Great American Campout

Parks, Recreation and Conservation Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$18,785,644	\$19,441,476	\$17,709,391	\$17,709,391
Operating Expenditure/Expense	14,952,578	16,056,240	18,161,264	18,317,354
Capital Equipment	14,122	44,230	12,500	10,000
Capital Projects	72,047	162,400	100,000	100,000
Grants & Aids	300,355	309,740	309,740	309,740
Other Uses	125,000	0	0	0
Total	\$34,249,746	\$36,014,086	\$36,292,895	\$36,446,485

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$10,713,500	\$12,142,678	\$10,895,730	\$10,927,114
Unincorporated Area General Fund	23,133,123	23,568,719	25,065,121	25,187,104
Countywide Special Purpose Revenue Fund	77,511	84,112	91,616	91,622
Unincorporated Area Special Purpose Fund	194,482	218,577	240,428	240,645
Intergovernmental Grants	131,130	0	0	0
Total	\$34,249,746	\$36,014,086	\$36,292,895	\$36,446,485

Funded Positions	569	528	485	485
Funded FTE Positions	381.01	374.94	333.71	333.71

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net increase of \$278,809.

PERSONNEL SERVICES:

- During FY 13, two positions were transferred to the Animal Services Department.
- Three long-term vacancies were eliminated.
- One position was transferred from the Fiscal and Support Services for Public Safety and Community Services.
- One position was transferred from the Real Estate Department to assist with Facilities Maintenance.
- Forty positions were transferred to the Real Estate Department for building maintenance and custodial support.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 includes additional funding for park improved appearance, enhanced services to citizens and facilities maintenance.

**Budget Changes
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.



STRATEGY

- Innovative Products
- Distinctive Experiences
- Pro-Market Governance

Description

The Public Utilities Department provides drinking water, wastewater treatment and disposal, solid waste (trash) collection and disposal, and recycling programs primarily in the unincorporated areas of Hillsborough County.

Mission

To provide safe and reliable utility services; to maintain the lowest possible rates and the greatest long-term benefit for Hillsborough County customers and the community through sound financial management and operations; to provide services in conformance with state and federal regulations in an environmentally sustainable, cost-conscious manner using modern, quality processes to meet customer needs.



A Public Utilities Department staff member makes water treatment adjustments to ensure clean drinking water.

FY 12 and FY 13 Accomplishments

- Established new residential collection contracts in fiscal year 2013, to reduce the County's expenses by approximately \$9 million dollars in fiscal year 2014, and to support stabilized customer costs for the next few years.
- Processed more than 552,000 tons of trash at the County's Resource Recovery Facility to generate more than \$16 million worth of electricity in fiscal year 2012 (rather than taking that waste to the landfill).
- Maintained high financial credit ratings that enable the department to borrow money at a lower interest rate when expanding facilities and services.
- Hired a private contractor to perform landscape maintenance at public utilities facilities, saving \$570,784 in fiscal years 2012 and 2013.
- Delivered more than 7.7 billion gallons of reclaimed water to customers in fiscal year 2012, reducing the amount of drinking water used for irrigation and other purposes.
- Transferred ownership and maintenance of the high voltage transmission equipment at the County's Resource Recovery Facility to Tampa Electric Company, to ensure the highest level of safety and management for this type of equipment.
- Saved \$404,759 in fiscal year 2012 by securing the best price available for natural gas to power the furnace at the Resource Recovery Facility and to dry sludge at the Bio-solids Manufacturing Facility.



A staff member conducts valve maintenance for the County's drinking water system.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Maintain high reliability of both the water and wastewater system operations through backup emergency power systems.

WHY: Prevents customers from experiencing inconvenient interruptions in water and wastewater services.

WHAT: Through safe work practices, achieve a goal of zero work-related damages or injuries where a County employee was at fault.

WHY: Safe working conditions help prevent employee injuries, which helps to keep insurance costs and workers' compensation claims down.

WHAT: Continue to improve the planned maintenance program for all water and solid waste assets, fixing pipes and pumps (infrastructure) before they break, so that the percentage of planned maintenance effort versus unplanned repair reaches an 80%/20% split.

WHY: Proactive maintenance of pipes and pumps makes them last longer, reducing the potential for costs to be passed on to customers for total replacement of various parts of the utilities' systems.

WHAT: Convert waste into energy, using 95% of the Resource Recovery Facility's capacity, converting up to 555,452 tons of trash per year into electricity.

WHY: Converting trash into electricity allows the County to extend the life of its landfill; to use the waste it collects to power County facilities; and to generate revenue by selling electric power to electrical utilities.

WHAT: Maintain high financial credit ratings for the water (AAA) and solid waste (AA) utilities.

WHY: Allows the department to get low interest loans to build infrastructure, and these loans serve as high quality investments for lenders. Lower interest rate loans help to keep water and solid waste service rates low for customers.



A staff member tests valves for the County's drinking water system.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Begin the process of consolidating wastewater treatment operations from three locations to one location, phasing out the two older, less efficient facilities.

VALUE: The newer facility will run efficiently to improve air quality and odor concerns, which is more pleasant for all of the communities served.

PROJECT: Make it easier for customers to dispose of difficult to throw away items such as chemicals, electronics and tires.

VALUE: Reduces the amount of money the County government must spend to clean up illegal dumps, and encourages good stewardship of the environment.

PROJECT: Implement projects to refresh, repair, and replace parts of the public utilities system to meet existing and future needs of the community. The department has money already allotted for up to \$65 million in projects for fiscal year 2014, and up to \$64 million for fiscal year 2015.

VALUE: Keeps facilities in good shape and keeps operating costs down while continuing to provide dependable service, now and in the future. Using money already budgeted for these projects prevents the department from having to take on loans, which helps keep customers' rates down.

PROJECT: Begin testing aquifer recharge options to see if the County can put treated water into the ground, to prevent saltwater from automatically entering underground aquifers.

VALUE: If this option proves feasible, it would provide a beneficial way to make use of reclaimed water (treated water), and would reduce the need for the department to discharge to surface waters such as streams and rivers.

PROJECT: Begin a recycling program that allows the County's solid waste customers to place all of their recyclables into a single cart, which has wheels and a lid.

VALUE: Customers will no longer have to sort their recyclables into different bins; will be able to recycle more materials than ever before; and can enjoy the convenience of wheeled and lidded carts for easy placement at the curb and less potential for curbside mess. In addition, the County earns money back from these materials, which will help to keep costs down for customers.

Public Utilities Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
100% of water and waste water treatment facilities supported by backup power	Yes	Yes	Yes	Yes
# of work-related injuries where a County employee was at fault	33	15	0	0
Percentage of planned maintenance versus unplanned repair (goal = 80% planned/20% unplanned)	40%/60%*	62%/38%	70%/30%	80%/20%
Convert waste into energy, using 95% of the Resource Recovery Facility's capacity	Yes	Yes	Yes	Yes
Maintain AAA bond rating for water and AA bond rating for solid waste utilities	Yes	Yes	Yes	Yes

* Estimated



A staff member puts in a hard day's work in the submersible pump maintenance shop.



A staff member takes a close look at a drinking water sample.

For More Information, call the Public Utilities Department at 813-272-5977, or visit www.hillsboroughcounty.org/publicutilities.

For information about bond ratings, visit: <https://www.fidelity.com/learning-center/fixed-income-bonds/bond-ratings>

Public Utilities Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$47,476,962	\$51,326,408	\$51,876,680	\$50,714,282
Operating Expenditure/Expense	170,039,721	181,963,096	176,533,254	178,796,771
Capital Equipment	1,372,487	2,991,613	2,250,689	1,679,239
Capital Projects	42,283	35,415	724,500	414,600
Total	\$218,931,453	\$236,316,532	\$231,385,123	\$231,604,892

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Unincorporated Area General Fund	\$47,131	\$137,862	\$137,862	\$137,862
Unincorporated Area Special Purpose Fund	59,218	211,210	214,761	214,761
Solid Waste System Enterprise Fund	84,978,224	94,567,393	83,589,810	84,689,635
Water & Wastewater Utility Enterprise Fd	133,846,880	141,400,067	147,442,690	146,562,634
Total	\$218,931,453	\$236,316,532	\$231,385,123	\$231,604,892

Funded Positions	839	825	822	822
Funded FTE Positions	839.00	825.00	822.00	822.00

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net decrease of \$4,931,409.

PERSONNEL SERVICES:

- Three long term vacant positions are eliminated.
- One position was transferred to Development Services and four to Code Enforcement for inspection services.
- Two positions were transferred to Human Resources during FY 13.
- Seven new positions are included in the FY 14 adopted budget.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- The reduction in operating expenditures is primarily due to the renegotiated Solid Waste Collection/Disposal contract.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

CAPITAL PROJECTS:

- The FY 14 budget includes funding for the LIMS – Lab Data Management System and the CAMS/AIMS Interface Update.

**Budget Change
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.



STRATEGY

- **Innovative Products**
- **Distinctive Experiences**
- **Pro-Market Governance**
- **Great Places**

Description

The Public Works Department designs, builds and maintains roads, sidewalks, bridges, bike paths, stormwater pipes, ponds, and catch basins. The department also manufactures and maintains traffic signs and traffic signals; manages the County's National Pollutant Discharge Elimination System permit; creates and maintains watershed master plans; and controls the mosquito population.

Mission

To provide and manage safe, efficient, and environmentally sensitive transportation and stormwater systems to satisfy diverse mobility needs and to provide protection for public land.



Construction of a new lane on Bruce B. Downs Boulevard between Palm Springs Road and Pebble Creek Road.

FY 12 and FY 13 Accomplishments

- Rehabilitated the Platt Street and Columbus Drive bridges.
- Widened a three-mile segment of Bruce B. Downs Boulevard.
- Resurfaced the majority of Bayshore Boulevard.
- Completed the Duck Pond Outfall project to reduce roadway flooding in the University Commons area.
- Computerized the department's maintenance management system to meet the federal government's requirements for tracking and to ensure timely maintenance of County assets.
- Assessed the condition of more than 80% of County-owned paved roadways.
- Partnered with the Tampa-Hillsborough County Public Library System, Hillsborough County School District, Hillsborough County Community College and Hillsborough County Health Department to make presentations at community fairs and events to increase public awareness of mosquito-transmitted diseases and control techniques.



The Platt Street Bridge in downtown Tampa.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Design and complete construction of stormwater Capital Improvement Program projects to alleviate flooding in County rights-of-way

WHY: Makes County-maintained roads safer during and after rainfall.

WHAT: Maintain the condition of pavement on all County-owned paved roadways.

WHY: Ensures that County-owned road surfaces are safe for motorists.

WHAT: Develop a Pedestrian Master Plan for Hillsborough County by partnering with community stakeholders.

WHY: Creates a community-supported plan that the County will use to provide safe and enjoyable walking routes in Hillsborough County to help enhance quality of life in the community.

WHAT: Develop a Bicycle Master Plan for Hillsborough County in partnership with community stakeholders.

WHY: Creates a community-supported plan that the County will use to provide safe and enjoyable bicycle routes in Hillsborough County. This will help to enhance quality of life in the community.

WHAT: Build upon the County's mosquito control operation and increase public outreach regarding mosquito-transmitted diseases by entering an agreement with the University of South Florida and MacDill Air Force Base; provide spray operations to MacDill Air Force Base and educational opportunities for University students.

WHY: Controls mosquito-transmitted diseases and educates students in diversified mosquito control technologies.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Complete the Boyette Road widening project.

VALUE: Reduces travel time and congestion for motorists; improves safety and accessibility to retail stores, which supports businesses and their customers.

PROJECT: Complete the Bruce B. Downs Boulevard road widening project, from Bearss Avenue to Palm Springs Road.

VALUE: Reduces travel time and congestion for motorists, improves safety and accessibility to retail stores, which supports businesses and their customers.

PROJECT: Design and construct a new traffic management center so that staff can remotely monitor traffic problems and adjust traffic signal timing and synchronization to control the flow of traffic.

VALUE: Quickly reduces congestion and confusion for motorists when traffic jams, accidents, and other roadway challenges occur.

PROJECT: Complete the Hillsborough County Pedestrian Master Plan.

VALUE: Provides safe and enjoyable walking routes in Hillsborough County, which helps to enhance quality of life.

PROJECT: Complete the Hillsborough County Bicycle Master Plan.

VALUE: Provides safe and enjoyable bicycle routes in Hillsborough County, which helps to enhance quality of life.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
Implement the storm water Capital Improvement Program by designing and building at least four projects per quarter	N/A	New	Yes	Yes
Improve road conditions by maintaining the present level of pavement condition index (PCI)	New	82% (YTD)	85%	85%
Develop Pedestrian Master and Action Plan for Hillsborough County in partnership with the Economic Development stakeholders	N/A	N/A	New	Yes
Develop Bicycle Master & Action Plan for Hillsborough County in partnership with the Economic Development stakeholders	N/A	N/A	New	Yes
Conduct and/or participate in events to increase public awareness about mosquito control	65	67	67	69
Provide mosquito control for MacDill Air Force Base	N/A	Yes	Yes	Yes



The Public Works Department educates young residents about the importance of mosquito control, and equipment used to do the job, like this helicopter.



Workers investigate the stormwater pipe system to prepare for maintenance and repairs.

For More Information, call the Public Works Department administration at 813-276-8679 or visit www.hillsboroughcounty.org/publicworks.

To report a problem or request service from the Public Works Department, call 813-635-5400.

For additional resources, visit these websites:

National Pollutant Discharge Elimination System permits, <http://www.dep.state.fl.us/water/stormwater/npdes/>

Mosquito Control, www.hillsboroughcounty.org/mosquito

County Transportation Projects, <http://bit.ly/HctransportationProj>

Current County Road Closures, www.hillsboroughcounty.org/closedroads

Lane Closures on County Roads, www.hillsboroughcounty.org/closedlanes

Public Works Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$26,738,229	\$31,457,819	\$29,395,842	\$29,395,842
Operating Expenditure/Expense	35,067,712	38,007,964	39,015,541	36,953,477
Capital Equipment	10,000	0	142,894	7,714
Total	\$61,815,941	\$69,465,783	\$68,554,277	\$66,357,033

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$2,046,654	\$2,206,728	\$2,328,387	\$2,190,493
Unincorporated Area General Fund	8,593,762	12,264,328	9,738,709	9,744,107
Unincorporated Area Special Purpose Fund	1,106,049	1,673,050	1,387,685	1,388,299
Intergovernmental Grants	604,833	595,172	175,594	175,594
County Transportation Trust Fund	49,464,643	52,451,849	54,923,902	52,858,540
Water & Wastewater Utility Enterprise Fd	0	274,656	0	0
Total	\$61,815,941	\$69,465,783	\$68,554,277	\$66,357,033

Funded Positions	441	477	446	446
Funded FTE Positions	435.95	471.95	440.95	440.95

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net decrease of \$911,506.

PERSONNEL SERVICES:

- During FY 13, six positions (6.00 FTEs) were eliminated to offset market equity salary adjustments.
- The budget transfers 26 positions (26.00 FTEs) to Development Services to provide development plans review for transportation, natural resources, phosphate, land excavation, stormwater, water and wastewater.
- The budget establishes one position (1.00 FTE) to provide support in hazard mitigation.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- The budget realigns Development Plans Review operating allocations to Development Services Department.
- The budget includes a one-time allocation of \$3 million for mowing and tree trimming for right of way areas.
- The budget includes a one-time allocation of \$36,823 for replacing a Buss Interface Tester for traffic signals, purchasing an ATMS Module Software Upgrade with licenses, and purchasing a high definition camera used in roadway pavement assessments.
- The budget includes a one-time allocation of \$150,000 for helicopter maintenance for mosquito control.

CAPITAL AND OTHER EXPENDITURES:

- The budget includes a one-time allocation of \$20,000 for Optical Time Domain Reflectometer which tests and evaluates fiber optic cable and provides precise analysis.
- The budget includes a one-time allocation of \$14,980 for an Etherscope to test and perform analysis of twisted pairs and fiber optics.
- The budget includes a one-time allocation of \$100,200 to replace the following equipment: seven portable generators for sign trucks, one laptop used in roadway pavement assessments, seven ice machines, nine gas detectors, an opt splice hand held fusion splice with hardware, three tripod recovery systems, and three wacker asphalt plate compactors.

Budget Changes FY 14 to FY 15

FY 15 is funded at a continuation level.



STRATEGY

- Innovative Products
- Great Places
- Pro-Market Governance

Description

The Real Estate and Facilities Services Department manages facilities by providing planning, design, construction, operation, maintenance, and energy management of Hillsborough County-owned facilities as well as lease administration of facilities. The department also manages the County's real property by providing land acquisition services, surveys, plat reviews, right-of-way mapping, data collection, and map making for County departments and agencies. Further, the department manages the County's Public Art Program and County parking facilities.

Mission

To provide comprehensive County government real estate and facilities services in a professional and cost effective manner for the benefit of the citizens of Hillsborough County.



Staff members prepare for a crane to lift a new air conditioning unit for installation on the roof of the administration building of the Clerk of the Circuit Court in downtown Tampa.

FY 12 and FY 13 Accomplishments

- Planned and effectively completed the relocation of staff and services in preparation for the Republican National Convention, which was held in downtown Tampa.
- Completed County Center security enhancements.
- Developed models that project the County government's total cost for managing facilities.
- Acquired land to support road widening projects such as the Gornto Lake Road project and the 22nd Street project.
- Acquired 565 acres for the County's Environmental Lands Acquisition and Protection Program.
- Renovated and adapted the Ruskin Fire Station to create a cultural center.
- Completed construction of a new Plant City Courthouse and another 26 County-owned capital facility projects at a value of \$15 million.
- Completed more than \$8 million in major renovations to County government-owned properties.
- Established an online surplus warehouse database which allows staff to post, view, and request to use pieces of equipment and furniture that are no longer being used by other County government departments.
- Installed seven electric car charging stations at six County government-owned facilities and completed eight Energy Efficiency and Conservation Block Grant projects funded by the American Recovery and Reinvestment Act, with the potential to reduce energy usage by \$1 million dollars per year.



Staff members from the Real Estate and Facilities Services Department, the Public Works Department, and the County Attorney's Office work together to review the plan for a road project.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Evaluate the condition of the County's facilities and right-of-way assets.

WHY: Ensures government assets are properly maintained for effective delivery of services. Taking care of facilities extends their life, helping to keep costs down for the taxpayers.

WHAT: Measure customer satisfaction with this department's services.

WHY: Ensures the department understands and is meeting the needs of its customers.

WHAT: Measure internal, contract, utility, and lease costs for all County government-managed facilities.

WHY: Helps the County to understand its costs to operate and maintain the facilities in comparison to industry standards, which enables the County to make decisions to ensure its operations are as efficiently as possible.

WHAT: Measure how effectively and efficiently the County uses its buildings' spaces.

WHY: Efficient use of space utilization helps to control costs while balancing the County government's service delivery obligations.

WHAT: Ensure on-time and on-budget delivery of projects.

WHY: Addresses the needs and expectations of County government staff and the community.

WHAT: Measure the cost involved with managing construction and renovation projects, as well as the cost involved with evaluating the condition of facilities.

WHY: Understanding costs to deliver services helps to ensure the department is efficient in its management practices.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Develop a plan for establishing the County government's facility needs to support effective delivery of government services.

VALUE: Provides efficient and effective use of facilities for the delivery of services to customers.

PROJECT: Integrate the County government's existing 200 geographic information system layers into one another by associating spatial relationships; ensure geographic information system database updates are automatic.

VALUE: Provides for better awareness of the County's property and infrastructure, which aids in decision-making about how best to deliver County government services.

PROJECT: Establish a geographic information system-enabled database of real property and capital projects.

VALUE: Customers will be able to view and access real estate and facility portfolio information online.

PROJECT: Integrate custodial and maintenance services from departments that historically provided their own services.

VALUE: Allows departments to focus on delivering their core services.

PROJECT: Establish a comprehensive security program that will apply to all County-operated facilities.

VALUE: Provides consistent security measures for staff and visitors to County buildings, and allows County departments and agencies to focus on providing their core services to county residents, rather than on security needs.

“ I would like to take this opportunity to express my gratitude to the county staff that has been involved in the project to design and build our new Brandon Office... Employees of the Real Estate Services Department have shown the highest level of dedication, professionalism and customer service to my staff throughout this process.

– Doug Belden
Hillsborough County Tax Collector

Innovation

In fiscal year 2012, the department transitioned to pay kiosks at the County Center Public Parking Garage (also known as the Pierce Street Garage), eliminating the need for a full time cashier.

Real Estate & Facilities Services Department

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Condition of facilities (The industry standard of 0.05 or lower is good; between 0.05 and 0.10 needs attention; and above 0.10 is poor condition)	.04	.05	.05	.05
Customer satisfaction (Goal of 3 out of 5 or meets expectations)	N/A	3	3	3
Operational cost per square foot (Goal ≤ the BOMA 2012 industry standard of \$5.10/sq ft) (See note 1)	\$2.62/sq ft	\$2.46/sq ft	\$5.10/sq ft	\$5.10/sq ft
Use of building space (Goal ≤ the BOMA 2011 industry standard of 278 sq ft per employee) (See note 2)	N/A	278 sq ft per employee	278 sq ft per employee	278 sq ft per employee
Project delivery rate (Goal ≥ 90% on-time and on-budget)	N/A	90%	90%	90%
% Project management cost of total cost of construction (Goal ≤ the California benchmarking standards of 17% for small projects / 35% for large projects)	15%/35%	17%/35%	17%/35%	17%/35%

Note 1: FY 12/13 costs only account for maintenance. In FY 14/15, costs include custodial and landcare.

Note 2: FY 12 BOMA standards increased to 304 sq ft per employee.



The Plant City Courthouse, completed in fiscal year 2012 (November, 2011).

For more information, about County facilities, call 813-272-5769 or visit www.hillsboroughcounty.org.

For more information on the County's real estate services, call 813-272-5810 or visit www.hillsboroughcounty.org.

Building Owners and Managers Association (BOMA) International, www.boma.org/Pages/default.aspx

BOMA International, Experience Exchange Report®, www.bomaeer.com/BOMA/main_landing.aspx

California Multi-Agency CIP Benchmarking Study, <http://eng.lacity.org/techdocs/cabm/>

Energy Efficiency and Conservation Block Grant, <http://www1.eere.energy.gov/wip/eeecbg.html>

Environmental Lands Acquisition and Protection Program, <http://www.hillsboroughcounty.org>

Hillsborough County Building Projects, <http://bit.ly/HCBldgProj>

US Green Building Council, www.usgbc.org

Real Estate & Facilities Services Department

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$5,600,468	\$5,403,562	\$14,212,246	\$14,212,246
Operating Expenditure/Expense	2,379,134	3,320,974	15,107,646	15,126,843
Capital Equipment	0	0	100,000	0
Total	\$7,979,602	\$8,724,536	\$29,419,892	\$29,339,089

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$652,509	\$1,317,545	\$22,411,155	\$22,322,577
Unincorporated Area General Fund	4,756,286	4,486,502	3,995,342	4,001,605
Intergovernmental Grants	0	0	392,045	392,045
County Transportation Trust Fund	2,401,558	2,734,032	2,422,448	2,423,949
Water & Wastewater Utility Enterprise Fd	169,249	186,457	198,902	198,913
Total	\$7,979,602	\$8,724,536	\$29,419,892	\$29,339,089

Funded Positions	87	73	225	225
Funded FTE Positions	87.00	73.00	222.98	222.98

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- During FY 13, established Real Estate and Facilities Services Department per Administrative Order #13-02, Reorganization of the Real Estate Services Department and the Facilities Management Services Department effective April 8, 2013.

PERSONNEL SERVICES:

- The budget transfers 101 positions (101.00 FTEs) from Facilities Management Services Department to provide operations and maintenance of facilities, capital construction program management, repair and preservation, parking administration, pest control, public art, surplus warehouse maintenance, and custodial and grounds maintenance.
- The budget transfers 59 positions (56.73 FTEs) from various departments to centralize custodial and maintenance services.
- The budget transfers one position (1.00 FTE) from Fire Rescue Services to provide Building Maintenance.
- The budget establishes three positions (3.00 FTEs) to provide support to architectural, surveying, and mapping services.
- During FY 13, eliminated one position (1.00 FTE) to offset market equity salary adjustments.
- The budget eliminates four vacant positions (3.75 FTEs) and realigns budget for custodial contract.
- The budget transfers four positions (4.00 FTEs) to Development Services to provide right of way management.
- The budget transfers one position (1.00 FTE) to Governmental Services Administration for records storage and retrieval function.
- The budget transfers one position (1.00 FTE) to Parks, Recreation and Conservation Services Department to support ground maintenance.
- The budget transfers one position (1.00 FTE) to Human Resources Department to support employee relations.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- The budget realigns \$1,618,268 from various departments to complete the centralization of custodial and maintenance services.
- The budget realigns \$8,406,816 from Facilities Management Services.
- The budget realigns \$116,116 from eliminating four vacant positions for custodial contract.
- The budget includes \$171,917 for pressure washing and \$153,613 for window cleaning of 154 buildings.
- The budget includes \$24,000 for fleet replacement charges, maintenance, and insurance for four new work vans at \$6,000 per vehicle per year.

CAPITAL AND OTHER EXPENDITURES:

- Increase of \$100,000 to provide four work vans for custodial services responsible for 187 facilities.

Budget Changes FY 14 to FY 15

FY 15 is funded at a continuation level.



STRATEGY

- Pro-Market Governance
- Great Places
- Facilitative Leadership

Description

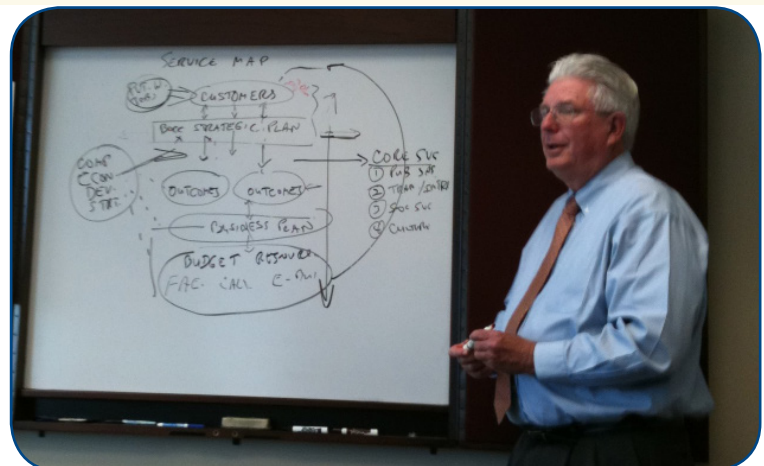
Strategic Planning incorporates best practices in organization-wide and cross-agency activities supporting the Board of County Commissioners in setting and implementing strategic priorities, providing oversight in the use of, and compliance with, state and federal grants, and administering criminal justice, public safety, and mental health activities in coordination with other agencies.

Mission

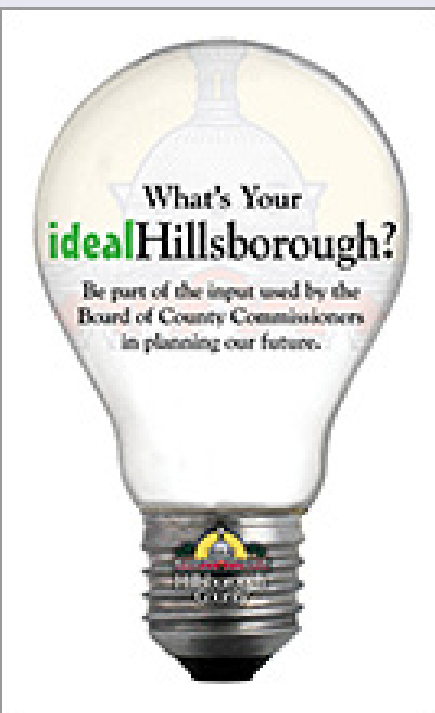
To guide organizational implementation of the Board of County Commissioners' Strategic Plan and provide support to departments and agencies in optimizing community benefit from state and federal grants while ensuring compliance with usage and reporting requirements.

FY 12 and FY 13 Accomplishments

- While embedded within the Office of the County Administrator, the Department achieved development and adoption of a County Strategic Plan reflecting values that extend beyond the funding of the Board of County Commissioners to their influence within the community, while incorporating community input to the process through a crowdsourcing site and numerous interviews with key stakeholders.
- While embedded within the Office of the County Administrator, the Department represented the Board of County Commissioners and County Administration in negotiating a five-year \$34 million contract for implementation of an Enterprise Resource Planning project in conjunction with the Clerk of the Circuit Court, the Civil Service Board, and the City of Tampa, with net savings to the County of \$4 million (versus a County-only implementation).



Consultant Herb Marlowe worked with County Administration design a strategic plan business cycle.



Hillsborough County used current technology to collect input for its strategic plan.

Innovation

The County Strategic Plan crowdsourcing site produced 84 ideas and 164 comments from 263 participants and resulted in 1,515 votes on ideas and comments.

“ If we don't build it, they won't come. If we want to compete successfully against other communities, we need infrastructure in place: transportation, water, technology. Attracting entrepreneurs drives the development of quality jobs and improves the tax base. ”

-Hillsborough County Strategic Plan Crowdsourcing Idea #44

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Guide County departments in the implementation of the County’s Strategic Plan in conjunction with other planning processes, including department business plans, the biennial budget, the update to the comprehensive plan, and the Metropolitan Planning Organization’s long-range transportation plan.

WHY: The Strategic Plan can guide consistent focus on community priorities in achieving jobs and overall economic growth, which, in turn, facilitates community wealth, reduces demand for some County services, and facilitates funding needed for the delivery of services and infrastructure. Success requires integration with other processes so that there is a consistency in focus, measurement methods, and results/outcomes.

WHAT: Develop grants policy and procedures and build collaborations to guide decision-making on the use of state and federal grants to ensure optimization of their impact on the community through how and by whom they are delivered, and by measuring the results of those investments.

WHY: As competition grows for award of state and federal funds, coordination between local community organizations must grow and decision-making information and tools must be developed to optimize the outcomes/results achieved from those limited resources.

WHAT: Develop opportunities for recovery of overhead/indirect costs to the community from programs funded with state and federal funds.

WHY: Within the context of scarce local resources over the next few years, the administrative cost of supporting grant-funded programs will increasingly compete against core County services for funding.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: The first large inter-agency collaboration involving the City of Tampa and Hillsborough County, known as Project 1, which is a joint Enterprise Resource Planning process, will be implemented in fiscal year 2014, with potential future collaborative phases in subsequent years and, potentially, with additional partners.

VALUE: First, the potential for cost recovery through use of business intelligence capabilities of the system to enable strategic sourcing of commodities and services within and between agencies. Second, there is general community consensus that this type of collaboration between the City of Tampa and Hillsborough County is long overdue. The success of Project 1 (and lessons learned) should facilitate other collaborations.

PROJECT: Optimization in the use of state and federal grants through better collaboration between the County, other governmental entities, and the non-profit sector will initiate in late fiscal year 2013 and continue through fiscal years 2014 and 2015.

VALUE: The County needs to examine the best proposals – those that yield results compatible with core values, core values, and priorities of the community regardless of who provides the service.

PROJECT: Coordinate the continued implementation of the County’s Strategic Plan by County departments and agencies in fiscal years 2014 and 2015.

VALUE: The community clearly articulated the priority of jobs creation and growth design. While the Strategic Plan provides a long-term vision, there are near-term activities intended to provide near-term impacts on our economy.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Implement Enterprise Resource Planning within budget	N/A	N/A	January 1	N/A
Board of County Commissioners’ adoption of Grants Policy consistent with Government Finance Officers Association best practice	N/A	N/A	February 1	N/A
Adopt revised procedure on State and federal grant applications	N/A	N/A	December 1	3000
Complete grants procedures guide for County departments/agencies	N/A	N/A	March 1	N/A
Negotiate indirect cost rate with cognizant federal agency	N/A	N/A	N/A	November 1
Recover net new overhead costs from State/ federal grants (FY 13 is baseline)	N/A	N/A	N/A	\$100,000

Strategic Planning Department

For More Information, call 813-272-6582, or visit these websites:

Hillsborough County Strategic Plan, <http://www.hillsboroughcounty.org/strategicplan>

Metropolitan Planning Organization, <http://www.planhillsborough.org/metropolitan-planning-organization-mpo/>

Government Finance Officers Association, <http://www.gfoa.org/>

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$0	\$0	\$771,843	\$771,843
Operating Expenditure/Expense	0	0	44,914	44,929
Grants & Aids	0	0	1,462,574	1,401,637
Total	\$0	\$0	\$2,279,331	\$2,218,409

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$0	\$0	\$601,350	\$601,359
Countywide Special Purpose Revenue Fund	0	0	795,903	786,909
Intergovernmental Grants	0	0	882,078	830,141
Total	\$0	\$0	\$2,279,331	\$2,218,409

Funded Positions	0	0	8	8
Funded FTE Positions	0.00	0.00	8.00	8.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- New department.

PERSONNEL SERVICES:

- The budget transfers three positions (3.00 FTEs) from the County Administrator's Office to oversee grants, ERP Project Implementation, and Strategic Planning functions.
- The budget transfers five positions (5.00 FTEs) from the Business and Support Services Department, Criminal Justice Section to realign the Criminal Justice function to the Strategic Planning Department.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

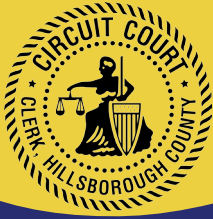
- The budget realigns operating allocations from the County Administrator's Department and Business and Support Services Department, Criminal Justice Section to complete the reorganization of the department.

CAPITAL AND OTHER EXPENDITURES:

- No change.

Budget Changes FY 14 to FY 15

FY 15 is funded at a continuation level.



STRATEGY

- Pro-Market Governance
- Great Places

Description

The Clerk of the Circuit Court is one of five Constitutional Officers that Hillsborough County voters elect to perform specific functions in County government. The Clerk of the Circuit Court is responsible for all Circuit and County court records. The Clerk also serves as ex officio Clerk of the Board of County Commissioners, auditor, recorder, and custodian of all County funds. In addition, the Clerk records documents such as deeds, mortgages, and satisfactions of liens. The office maintains alimony and child support records, issues marriage licenses, performs marriage ceremonies, accepts passport applications, and auctions real property for non-payment of taxes or mortgage foreclosure.

Mission

To provide excellent customer service to the public; to be the legal custodian of court records, documents, evidence and court funds; to develop and support a well-trained, diverse workforce of quality employees; to maintain accurate, efficient records for the courts, the Board of County Commissioners and the community; and to be guardian and keeper of the public's official records, uphold the ethics and integrity of the Clerk's office. The Clerk of the Circuit Court's vision is to maintain independence as a duly elected constitutional officer; to perform the office's duties with integrity, efficiency and 100% accuracy; and to maintain the highest ethical standards in service to the people of Hillsborough County and the State of Florida.

“ You & your service far exceeded my expectations. I have been very impressed with how quickly you have fixed my problem. You are an asset to Hillsborough County! Thank you. ”

- Ramona Webb, a vendor setting up direct deposit.

FY 12 and FY 13 Accomplishments

- Implemented online foreclosure Auctions in circuit civil court.
- Configured and/or implemented paperless workflow processes for accounts payable; cash receipts; fixed assets; Board of County Commissioners' boards and councils appointments; County Procurement; Fiscal Services; and the Fire Rescue Department utilizing the Clerk's Enterprise Content Management Solution.
- Implemented new court case management system in probate, mental health and civil court areas.
- Implemented state-mandated e-filing of court cases in probate, mental health and civil court areas.
- Established and staffed core enterprise resource planning project support team; set-up enterprise resource planning project office and technology training space.
- Developed and deployed new Clerk's Utility Payment System that provides for the electronic receipt of all utility invoices; automated validation and electronic payment.
- Implemented e-citations in Traffic Department that allows our office to receive citations from Florida Highway Patrol electronically.
- Awarded *Certificate of Achievement for Excellence in Financial Reporting* by the Government Finance Officers Association for the Hillsborough County, Florida Comprehensive Annual Financial Report for the last 30 consecutive fiscal years.
- Managed the County's \$1.59 billion investment pool for safety, liquidity, and compliance with the County's Investment Ordinance, while consistently exceeding stated investment return benchmarks.
- Participated in the achievement of the County's Aaa/AAA/AAA general bond rating, the highest attainable credit rating.



The Office of the Clerk of the Circuit Court keeps records for the Board of County Commissioners and facilitates Board meetings.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Receive unqualified audit opinions on Comprehensive Annual Financial Report, Federal and State Single Audits, Water and Solid Waste Enterprise Funds from County's independent auditor.

WHY: Audit requirements are stated in Sections 218.39, 125.01, 218.32, and 11.45, Florida Statutes.

WHAT: Obtain Government Finance Officers Association *Certificate for Achievement for Excellence in Financial Reporting*.

WHY: Demonstrates conformance with the highest standards for preparing local government financial reports.

WHAT: Prepare annual Continuing Disclosure Statement and maintain the County's financial information on the Municipal Securities Rulemaking Board's Electronic Municipal Market Access website.

WHY: Complies with Securities and Exchange Commission Rule 15c2-12 and provides transparency for investors and market professionals.

WHAT: Mail Value Adjustment Board Notices 30 days prior to hearing.

WHY: To comply with Florida Statute 194.032(2)(a), which affords sufficient time for the petitioner and the Property Appraiser to exchange evidence and prepare for the hearing.

WHAT: Process payments for payroll deductions within two business days of payday.

WHY: To remain compliant with payroll regulations, ensure that vendors receive payments in a timely manner, and continue best practices for a payroll processing group.

WHAT: Complete minutes of all Board of County Commissioners meetings with 21 calendar days.

WHY: To provide timely and accurate information to the public, staff and County Commissioners.

WHAT: Complete 80% of court docket entries within three days of event or receipt of document.

WHY: To comply with timeliness standards developed by the Florida Clerk of Courts Operations Corporation and aid in the efficient operation of the state court system.

WHAT: Pay 100% of jurors within 20 calendar days of their service date.

WHY: To comply with the timeliness requirements in Chapter 40.32(3), Florida Statutes.

“ Thank you Tara. You and your team do such a good job on these wires, just making sure where the monies are showing up.”

- Margaret C. Pitcock,
Business & Support Services Department

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Configure and implement all waves of the Enterprise Resource Management System in conjunction with the County, the Civil Service Board, and the City of Tampa.

VALUE: Replace separate and old systems with a new integrated Countywide system for better management information and efficiencies. Expect considerable cash savings by sharing implementation costs with the City of Tampa.

PROJECT: Continue roll-out of paperless workflow solutions in Board of County Commissioners' records; employee relations; Oracle EBS; and interested County departments using OnBase, the Clerk's Enterprise Content Management Solution.

VALUE: To increase payment and revenue processing as well as document storage efficiency.

PROJECT: Configure and deploy web-based portal for public access to County accounts payable documents.

VALUE: To provide transparency and more convenient public access.

PROJECT: Implement a new court case management system in criminal and traffic court areas.

VALUE: To improve efficiency and transparency in management of court cases.

PROJECT: Implement state-mandated e-filing of Court cases in criminal and traffic court areas.

VALUE: To improve efficiency and transparency in management of court cases.

PROJECT: Prepare the Financial Report Summary, a simplified annual financial report for the public.

VALUE: To help residents understand County's financial condition and performance.



The Office of the Clerk of the Circuit Court ensures court hearings are recorded.

Clerk of the Circuit Court

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
CLERK TO BOCC / COMPTROLLER				
Number of Invoices	200,080	200,080	200,080	200,080
Number of Paychecks	152,098	155,000	157,000	159,000
VAB Petitions	2,073	2,180	2,290	2,400
BOCC Agenda Items	4,205	4,420	4,640	4,870
County Recorder:				
Documents Recorded	441,760	450,000	472,500	496,125
Marriage Licenses Issued	8,675	8,770	9,209	9,301
Passports Issued	7,412	7,000	7,140	7,497
CLERK OF COURT				
New Foreclosure Cases	10,385	11,660	11,893	11,760
Other New Civil Cases	77,613	77,000	78,155	79,310
New Criminal Cases	88,309	89,000	91,800	89,964
New Civil Traffic Cases	195,474	196,000	215,000	215,000
Jurors Summoned	95,406	105,200	108,658	114,301
Case Reopens	62,509	68,257	63,900	65,178
Notices of Appeals	2,160	2,254	2,202	2,246



The Clerk of the Circuit Court stores many important public records.

Innovation

- Conducted a successful ongoing campaign to transition vendors to direct deposit, thereby reducing printed checks, postage, and associated payment processing costs.
- Developed a solution to manage contracts, inter-local agreements, and related modification using the OnBase content management system. This solution made contracts available for managing modifications and other uses, facilitated full text searches and contract management by County departments and agencies, assisted Board of County Commissioners' with public access to records and record retention, and allowed the County to electronically tag key contract provisions when processing payment requests.

“ I just wanted to thank you and Merrie for all the extra effort that was put forth today. The vendor left very pleased with the information that we were able to provide him. It is a true example of dazzling customer service. ”

- Alice Hernandez, Fiscal & Support Services
Department for Infrastructure and Development Services.

For More Information, call the Clerk of the Circuit Court at 813-276-8100, visit www.hillsclerk.com, or visit these websites:

Florida courts e-filing portal, <https://www.myflcourtagency.com>

County financial reports, <http://www.hillsclerk.com/publicweb/CountyFinancialReports.aspx>

BOCC Records, [http://www.hillsclerk.com/publicweb/BOCC Records.aspx](http://www.hillsclerk.com/publicweb/BOCC%20Records.aspx)

Marriage Licenses, http://www.hillsclerk.com/publicweb/Marriage_License.aspx

Passports, <http://www.hillsclerk.com/publicweb/passports.aspx>

Value Adjustment Board, <http://www.hillsclerk.com/publicweb/VAB.aspx>

Recording (Official Records), <http://www.hillsclerk.com/publicweb/RecordingDepartment.aspx>

Municipal Securities Rulemaking Board's Electronic Municipal Market Access website, <http://www.emma.msrb.org/>

Government Finance Officers Association, <http://www.gfoa.org/>

Bond Ratings, <http://www.moodys.com/ratings-process/The-Evolving-Meaning-of-Moody-s-Bond-Ratings/002005004>

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Other Uses	\$18,177,333	\$19,021,542	\$18,204,547	\$18,240,640
Total	\$18,177,333	\$19,021,542	\$18,204,547	\$18,240,640
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$18,177,333	\$19,021,542	\$18,204,547	\$18,240,640
Total	\$18,177,333	\$19,021,542	\$18,204,547	\$18,240,640
Funded Positions	105	103	103	103
Funded FTE Positions	105.00	103.00	103.00	103.00

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net decrease of \$816,995.

PERSONNEL SERVICES:

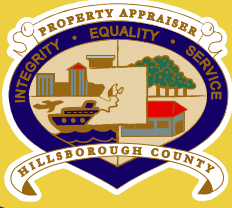
- The FY 13 budget included approximately \$1.3 million for a one-time Economic Salary Adjustment for all Clerk employees including those funded by the State of Florida.
- The FY 14 budget request includes a 3.5% pay increase for Board funded employees at a cost of approximately \$350,000.

OPERATING EXPENDITURES:

- A budget request of \$124,000 is included for redundant servers and data storage for disaster recovery.
- A budget request of \$250,000 is included for a disaster recovery center.

**Budget Changes
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.



Description

The Hillsborough County Property Appraiser is responsible for administering property tax exemptions and identifying, locating, and fairly valuing all property in the county. The market value of real property is based on current real estate sales, so the market value of a property is based on the estimated price most people would pay for that property in its current condition.

Mission

To fairly and accurately administer tax exemptions; to fairly and accurately assess all real and tangible property; and to educate the public about the services of this office.

“ Friendly service, knowledgeable staff, good environment. ”
— an anonymous customer



The Hillsborough County Property Appraiser's Office gives back to the community at Paint Your Heart Out, Tampa!

FY 12 and FY 13 Accomplishments

- Valued all real estate and tangible property in Hillsborough County.
- Administered 22,357 homestead exemptions.
- Administered 25,992 other exemptions.
- Mailed out 523,565 TRIM (Truth in Millage) notices to all property owners in Hillsborough County.
- Received approval from the Florida Department of Revenue for an approximately \$80 billion tax roll.
- Received and answered 53,284 customer phone calls and assisted 24,182 walk-in customers.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Value all real and tangible properties in Hillsborough County.

WHY: Requirement of the duties of the property appraiser per Florida Statute 193.

WHAT: Administer all qualifying property tax exemptions.

WHY: Requirement of the duties of the property appraiser per Florida Statute 196.

WHAT: Mail TRIM (Truth in Millage) notices to all real and tangible property owners in Hillsborough County.

WHY: Requirement of the duties of the property appraiser per Florida Statute 193.

WHAT: Receive the Florida Department of Revenue's approval of the property tax roll.

WHY: Receive the Florida Department of Revenue's approval of the property tax roll.

WHAT: Receive the Florida Department of Revenue's approval of the property tax roll.

WHY: Receive the Florida Department of Revenue's approval of the property tax roll.

WHAT: Receive and answer all questions from customers (approximately 77,500 per year) with accurate and timely information.

WHY: Obligation of the Hillsborough County Property Appraiser to serve all real and tangible property owners.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Hillsborough County Property Appraiser re-designed Web site is slated to go live in 2014.

VALUE: Provides the public with easier access and better function.

PROJECT: Continue parcel map identification and coding as required by the Florida Department of Revenue.

VALUE: Provides better parcel data retrieval for members of the community.

PROJECT: Pictometry enhanced aerial photography.

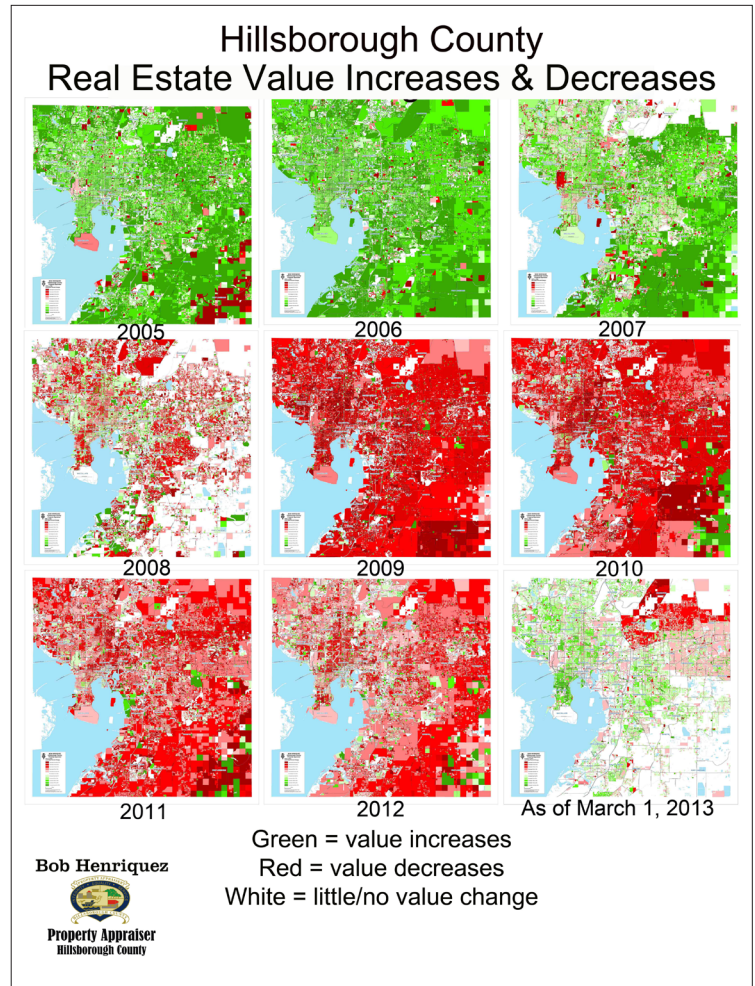
VALUE: Saves tax dollars through technology.

PROJECT: Consolidate the Property Appraiser offices in the Frederick B. Karl County Center from two floors to one floor.

VALUE: Provides tax dollar savings and provides more convenience for customers who come to County Center for service.

PROJECT: Use electronic tablets (mini computers) in the field for data collection.

VALUE: Saves tax dollars and makes for faster availability of data.



Property values are on the rise.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Number of parcels per employee	3,966	4,125	4,272	4,361
Budget per number of parcels	\$21.07	\$20.56	\$20.37	\$20.37

“ I managed large customer service groups and call centers during my career in the banking industry and I would have been extremely pleased to have Deborah on my team. ”
 – an anonymous customer

Innovation
 A new website provides easier access for the public, and a data and phone system audit provided for enhanced customer service.

For More Information, call the Property Appraiser’s office at 813-276-8865 or visit www.hcpafl.org/

Hillsborough County Property Appraiser on Facebook:

www.facebook.com/pages/Hillsborough-County-Property-Appraiser/231357066998868

Hillsborough County Property Appraiser on Twitter: <https://twitter.com/hcpafl>

Property Appraiser

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Other Uses	\$10,118,707	\$9,961,000	\$10,502,000	\$11,083,500
Total	\$10,118,707	\$9,961,000	\$10,502,000	\$11,083,500
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$8,403,300	\$8,302,000	\$8,710,000	\$9,150,000
Unincorporated Area General Fund	1,397,498	1,350,000	1,455,000	1,580,000
Library Tax District Fd (Lof 84-443)	278,198	270,000	295,000	310,000
P&R G.O. Bnds 93/96/02 Dbt Svc Fd	8,273	8,000	9,000	9,500
ELAPP Limited Adval Tax Bonds Dbt Svc Fd	31,438	31,000	33,000	34,000
Total	\$10,118,707	\$9,961,000	\$10,502,000	\$11,083,500
Funded Positions	133	130	130	130
Funded FTE Positions	133.00	130.00	130.00	130.00

Budget Changes and Operational Impact FY 13 to FY 14

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.

FY 14 is budgeted at a continuation level.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.

Description

The Office of the Public Defender is provided for in the Florida Constitution and is statutorily required to represent indigent persons who are charged with felonies (including homicide), misdemeanors, criminal traffic offenses, violations of probation, and violations local ordinances. Attorneys' representation includes juveniles who are alleged to be delinquent (charged with misdemeanor or felony crimes). Assistant Public Defenders also represent individuals held under the Baker Act as well as persons detained under the Involuntary Civil Commitment for Habitual Sexual Predators Act.

Mission

To efficiently provide clients with effective legal representation, and to treat its clients, its employees, and its community with dignity and respect.

“ I wish to express our sincere appreciation for your legal assistance for/to our son... Thanks to your help (and the grace of God) [he] is ...making a better path for his life. ”
- an anonymous client

FY 12 and FY 13 Accomplishments

- Provided legal representation on more than 53,000 court-appointed cases.
- Continued advocacy and defense efforts by increasing the number of cases tried by a jury or to a judge, and filing and litigating substantive motions.
- Achieved cost savings and efficient use of resources by implementing fully virtual case/client files, and began e-filing mental health and civil cases.
- Worked with criminal justice agencies, Hillsborough County, the City of Tampa, local law enforcement, and community agencies to develop and implement a mental health diversion programs for juveniles.
- Facilitated system-wide expansion and use of scheduling and calendar management software by most local law enforcement agencies, the public defender, the state attorney, the clerk of the circuit court, and the courts for the purpose of scheduling hearings and depositions.
- Provided more than 60 hours of continuing legal education and training programs for attorneys and support staff.

“ ...it's nice when you know someone...puts forth all the effort they have – in every way they can... please accept my most sincere thank you. ”
- an anonymous customer



Public Defender Julianne Holt accepts Gideon Day Proclamation on behalf of the Public Defender's Office (March 20, 2013) (pictured, rear left to right: Commissioner Kevin Beckner, Commissioner Victor Crist, Commissioner Ken Hagan, Commissioner Lesley "Les" Miller, Jr., Commissioner Mark Sharpe, Commissioner Al Higginbotham; front: Commissioner Sandra L. Murman, Public Defender Julianne Holt).

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Provide legal representation to indigent defendants charged with criminal offenses by protecting clients' constitutional rights to due process and equal protection, effective assistance of counsel, and a speedy and public trial.
WHY: Due process and equal protection are fundamental constitutional rights for those accused of crimes.

WHAT: Increase opportunities for diversion and intervention for first-time offenders charged with non-serious offenses.
WHY: Increases public safety by allowing law enforcement to properly align investigative resources and improves the criminal justice system by reducing criminal relapse rates.

WHAT: Increase public safety by ensuring appropriate and ethical attorney caseloads and timely case disposition.
WHY: Increases public safety and ensures the efficient use of taxpayer money, which benefits clients, the county jail, all parties in the criminal justice system, and Hillsborough County residents.

WHAT: Effectively use technology to increase the efficiency in case management, document management, witness management, data exchange, e-service, e-filing, and other processes.
WHY: Eliminates redundant work and allows staff members to focus on their constitutional responsibilities.

WHAT: Provide continuing legal education and related training programs for attorneys and support staff.
WHY: Ensures attorneys and support staff members remain abreast of developments in criminal law, criminal procedure, and ethics.

“ I want to thank you for representing me. I have recently enrolled in school for engineering. I have attained a full time position... ”
 - an anonymous client

FY 14 and FY 15

Key Projects & their Community Value

PROJECT: Advance intervention and diversion efforts for appropriate clients.

VALUE: Diverting appropriate first-time offenders charged with non-serious offenses allows for better allocation of resources in the criminal justice system, increases the chances that victims will receive restitution, and prevents criminal convictions to reduce the likelihood of criminal relapse.

PROJECT: Complete an intensive case-weighting assessment.

VALUE: Learning the value and amount of time needed for particular case types and tasks will allow for more informed staffing decisions and allocation of resources, which benefits clients, the county jail, all parties in the criminal justice system, and Hillsborough County residents.

PROJECT: Develop a case management system that will continue data exchange capabilities and allow the office to implement e-service and e-filing in all criminal divisions.

VALUE: A case management system that can share data with other criminal justice agencies, and facilitate e-service and e-filing, will eliminate redundant data entry and allow the office to meet its legislative and Supreme Court mandates for e-filing in all criminal divisions.

PROJECT: Develop a new subpoena tracking module in the case management system.

VALUE: A subpoena tracking module integrated with the case management system will reduce data entry and improve efficiency of witness management for subpoenas for depositions and court hearings.

PROJECT: Provide education and practical skills training for attorneys and legal support staff regarding mental health issues and their correlation to the legal system.

VALUE: Ensuring attorneys and legal support staff remain abreast of changes in criminal law, criminal procedure, and ethics as it relates to addressing clients with mental health issues will ensure appropriate dispositions and sentences and increase the efficiency of the competency/sanity evaluation process.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
Capital Felony Cases	62	54	54	54
Non-Capital Felony Cases	24,709	24,766	24,766	24,766
Misdemeanor Cases	20,478	20,180	20,180	20,180
County to Circuit Appeals Cases	37	40	40	40
Juvenile Cases	6,097	5,992	5,992	5,992
Mental Health Cases	2,305	2,554	2,554	2,554
Sexually Violent Predator Act Cases	5	6	6	6
TOTAL CASES	53,693	53,592	53,592	53,592

Innovation

The Law Offices of Julianne M. Holt, Public Defender for the Thirteenth Judicial Circuit, Hillsborough County, Florida was the first public defender office in the state to implement fully virtual (electronic) case files, allowing attorneys to be paperless in the courtroom and when visiting incarcerated clients, which has allowed for cost savings and more efficient use of county space.

“ Words alone cannot express my sincere gratitude...your professionalism and expertise regarding the law is to be commended.

- an anonymous client

For More Information, call 813-272-5980, or visit www.pd13.state.fl.us.

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Operating Expenditure/Expense	\$566,764	\$662,012	\$703,413	\$704,202
Capital Equipment	116,250	461,410	461,410	461,410
Grants & Aids	459,888	459,888	459,888	459,888
Total	\$1,142,902	\$1,583,310	\$1,624,711	\$1,225,500

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$122,026	\$122,710	\$122,710	\$122,710
Countywide Special Purpose Revenue Fund	1,020,876	1,460,600	1,502,001	1,102,790
Total	\$1,142,902	\$1,583,310	\$1,624,711	\$1,225,500

Funded Positions	N/A	N/A	N/A	N/A
Funded FTE Positions	N/A	N/A	N/A	N/A

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net increase of \$41,401.

PERSONNEL SERVICES:

- No changes.

OPERATING EXPENDITURES:

- The budget of \$42,190 to fund an initiative to host the case management data needs for other Public Defenders' Offices across the state.

CAPITAL AND OTHER EXPENDITURES:

- No change.

**Budget Changes
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.



Description

The Sheriff's Office provides quality law enforcement and detention services to the citizens and visitors of Hillsborough County. The agency is headed by third term Sheriff David Gee, a Constitutional Officer of the State of Florida as defined by Article VII, Section 1 (d) of the Florida Constitution, elected by the people to serve a four year term of office. Sheriff Gee directs an agency consisting of 1,394 law enforcement deputies, 1,061 detention deputies, 1,360 civilian employees and 145 reserve (volunteer) law enforcement deputies.

Mission

To serve, protect, and defend the community while preserving the rights and dignity of all.

Innovations

- Social media has provided a means by which the agency shares pertinent information with the public through the use of Twitter, Facebook and YouTube.
- SmartCop, automation processing of citations, warning and traffic crashes.
- Automated Criminal Affidavit Report streamlines the data transfer between Hillsborough County Sheriff, State Attorney, and the Clerk of the Circuit Court.
- Implementation of iCIMS, an automated new hire application system that streamlines processing time for new applicants.

FY 12 & FY 13 Accomplishments

- Implemented Operation Gun Swap, a gun buyback program.
- Provided specialized training and community control for the 2012 Republican National Convention, as well as dignitary protection for the safety of local, state, and national individuals attending the event.
- HCSO Charities utilized donations to supplement and meet the needs of the community.
- Operated the HCSO Rising Stars Leadership Academy, a leadership program to reward high achieving students who are juniors advancing to seniors in high school. The program was developed to reward students and provide them with a week-long challenging leadership course.
- The Sheriff's Advisory Council Banquet, operated by a collaborative council of Hispanic and Black advisors, raised more supporting funds as a combined group than previously done independently.

“ Just wanted to let you know you guys are awesome. I called in a traffic crash on Bearss and boom you guys were here; ambulance and all. The response time was incredible. ”
— Bonnie Ippolito



Citizen Patrol Program



Rising Stars 2013

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Provide safety to the community through proactive law enforcement to unincorporated Hillsborough County. Perform timely and objective criminal investigations of all assigned criminal incidents resulting in clearance of more than 25% of reported indexed crimes.

WHY: Reduces the growth of Hillsborough County's crime rate.

WHAT: Initiate programs to promote safe driving throughout Hillsborough County with a decrease in reported fatalities.

WHY: Increases the safety on the roadways of Hillsborough County.

WHAT: Provide programs to support community safety, awareness and partnership to service Hillsborough County making for a safer environment in which to live.

WHY: Increases citizen satisfaction.

WHAT: Reach a vast employment pool to seek and retain the most proficient individuals to fill vacant law enforcement and detention positions. Continue development of current employees' skill sets and attributes to develop highly-skilled service oriented professionals.

WHY: Ensures that the new hires will be qualified to meet high agency standards.

WHAT: Provide security for judges, court attendees, and detention facilities by providing secure movement of inmates and maintaining order in the courts through assignment of at least one bailiff per criminal courtroom.

WHY: Provides professional, efficient and secure detention facilities and upholds public safety within judicial facilities.



Operation Gun Swap

FY 14 and FY 15

Key Projects and Their Community Value

PROJECT: Neighborhood Watch Program

VALUE: Neighborhood Watch is a program of neighbors watching other neighbors' property. It is thousands of eyes and ears whose owners have organized together in groups to report suspicious activities or crimes to the Sheriff.

PROJECT: Bicycle Theft Prevention and Registration Program

VALUE: The best way to help the Sheriff's Office locate, identify, and return a lost or stolen bicycle to its rightful owner is to first register it.

PROJECT: Volunteer Citizen Patrol

VALUE: The Volunteer Citizen Patrol Program is based on the concept of utilizing the talents and skills of volunteers from within the local community as partners in public safety. Citizen patrol volunteers are specially trained by the Sheriff's Office to respond to many non-emergency and routine calls for service that do not require law enforcement or regulatory authority.

PROJECT: Operations Gun Swap

VALUE: This gun buyback program enables the Sheriff's Office to obtain firearms from people who no longer want them. Getting rid of an unsecured, unwanted firearm can prevent a crime and is a benefit to the community. It can help prevent unwanted guns from falling into the hands of bad guys.

PROJECT: Teen Driver Challenge

VALUE: The Sheriff's Office is pleased to offer a safety program for teen drivers. Motor vehicle crashes are the leading cause of death for those aged 15 to 20 across the nation. Safety on the roadways is a priority of the agency, which is committed to helping youth get off to the best start behind the wheel.



Bicycle Registration Program

Sheriff's Office

Service / Measures	Key Obj Num	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
LAW ENFORCEMENT / INVESTIGATIONS					
<i>Workload/Demand</i>					
# of calls for service	1	547,958	568,503	565,301	567,562
# of vehicle stops conducted	1	100,258	102,263	104,308	105,352
# of reported Part I Crimes	1	20,471	19,525	19,407	19,290
<i>Efficiency</i>					
Ratio of law enforcement deputies per thousand residents (unincorporated) *Based on Bureau of Economic and Business Research (BEBR) April 2011 population estimates	1	1.40	1.40	1.37	1.35
<i>Effectiveness</i>					
Part I Crime Index Clearance Rate	1,3	29.2	29.0	29.0	29.0
TRAFFIC SAFETY					
<i>Workload/Demand</i>					
# completed High School Seatbelt Safety Program	2	151	150	175	175
<i>Efficiency</i>					
# Completed Teen Drivers Challenge	2	26	50	60	70
<i>Effectiveness</i>					
# of reported fatalities	1,2,3	49	47	45	43
COMMUNITY PARTNERSHIP					
<i>Workload/Demand</i>					
# of new Neighborhood Watch groups	3	32	42	54	70
# of Volunteer Citizen Patrol calls for service	3	3,326	3,326	3,326	3,326
<i>Efficiency</i>					
# of Volunteer Citizen Patrol service hours	3	7,154	7,154	7,154	7,154
<i>Effectiveness</i>					
# of Law Enforcement Patrol hours saved	1,3	7,154	7,154	7,154	7,154
EMPLOYEES					
<i>Workload/Demand</i>					
# of new applicants screened for sworn and civilian positions	4	2,041	2,653	3,449	4,484
# of programs provided to sworn and civilian employee to enhance job related skills	4	197	197	197	197
<i>Efficiency</i>					
# of recruits begin certified academy program	4	57	240	240	240
<i>Effectiveness</i>					
# of cadets completed certified academy program	1,2,3,4,5	47	180	180	180
# of Physical Abilities Assessment yearly in-service for sworn	1,2,3,4,5	2,267	2,323	2,323	2,323

Sheriff's Office

Service / Measures	Key Obj Num	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
DETENTION MANAGEMENT / COURT OPERATIONS					
<i>Workload/Demand</i>					
# of inmates booked	5	50,437	50,900	51,400	51,900
Average daily inmate population	5	3,036	3,087	3,137	3,187
Detention operating capacity	5	5,343	5,343	5,343	5,343
# of inmates transported for local courts	5	44,236	45,000	46,000	47,000
# of circuits/county courts secured by bailiffs		62	63	63	63
# of individuals through courthouse complex	5	2,113,652	1,895,405	1,897,714	1,899,673
<i>Efficiency</i>					
Avg. daily cost per inmate, based on avg. daily inmate pop.	5	\$111.79	\$109.94	\$108.19	\$106.49
<i>Effectiveness</i>					
# of incidents occurring with courthouse	3,5	1,809	1,900	1,950	2,025
Daily census as a % of operating capacity	5	56.8%	57.8%	57.8%	59.6%

“ I just wanted to say thank you to all of you who serve and protect us. For all the thankless hours given to our great county, dispatchers, 911 operators, deputies, detectives, and all the rest who give so much of their lives so we can enjoy ours without fear. Thank you does not fall on your ears enough. Once again THANK YOU!

— Jack Dixon ”

For more information, call the Hillsborough County Sheriff's Office at 813-247-8000, or visit www.hcso.tampa.fl.us.

Sheriff's Office

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$285,939,552	\$299,111,910	\$299,151,877	\$305,048,990
Operating Expenditure/Expense	68,550,375	67,068,250	68,422,769	68,977,788
Capital Equipment	9,937,914	10,279,769	11,986,714	10,995,709
Total	\$364,427,841	\$376,459,929	\$379,561,360	\$385,022,487
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$259,352,289	\$265,606,810	\$265,673,659	\$269,209,123
Unincorporated Area General Fund	102,165,700	108,397,718	110,899,864	112,920,055
Countywide Special Purpose Revenue Fund	2,909,852	2,455,401	2,987,837	2,893,309
Total	\$364,427,841	\$376,459,929	\$379,561,360	\$385,022,487
Funded Positions	3,819	3,815	3,815	3,815
Funded FTE Positions	3,658.50	3,654.50	3,654.50	3,654.50

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net increase of \$3,101,431.

PERSONNEL SERVICES:

- Funding for new deputies or pay increases is not included in the Sheriff's budget request.
- Additional budget is requested to cover new fees associated with the Patient Protection and Affordable Care Act and for uncertainty regarding Florida Retirement System contributions.
- The budget requests a significantly reduced level of funding for vacant positions that are not anticipated to be filled in FY 14.

OPERATING EXPENDITURES:

- Additional budget is requested to cover increasing fuel costs.

CAPITAL AND OTHER EXPENDITURES:

- An additional \$2.7 million is requested for new vehicles which was covered by Community Investment Tax funding in prior years.

**Budget Changes
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.

Description

Pursuant to Article V, Section 17 of the Constitution of the State of Florida, the State Attorney is charged with being the Chief Prosecuting Officer of all criminal trial courts in his/her respective circuit and shall perform all other duties prescribed by general law. Chapter 27 and 29 of the Florida Statutes and the Florida Rules of Criminal Procedure further elaborate upon the duties of the State Attorney. The State Attorney, with the aid of appointed assistants and staff shall appear in the circuit and county courts within his/her judicial circuit and prosecute or defend on behalf of the state, all suits, applications, or motions, civil and criminal, in which the state is a party. The staff of 357 includes 124 attorneys, 11 investigators and a dedicated support staff.

Mission

Seeking Justice for Florida –

“The prosecutor is the representative, not of an ordinary party in a controversy, but of sovereignty whose obligation to govern impartially is as compelling as its obligation to govern at all; and whose interest, therefore, in a criminal prosecution is not that it win a case, but that justice shall be done.”

Justice Southerland
Berger vs U.S. 295 U.S. 78 (1935)



State Attorney Mark Ober seeks justice in the courtroom.

FY 12 and FY 13 Accomplishments

- Processed 123,436 criminal case referrals in fiscal year 2012.
- 96% of habitual and violent felony offenders received enhanced sentences.
- 92.8% conviction rate for fiscal year 2012.
- Juvenile division cases are paperless through an ongoing imaging project.
- Government Entity National Winner of the *2012 Run Smarter Award* from Laserfische Corporation.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Pursue justice through prosecution of all criminal cases presented to the State Attorney over the next five years in an effective, efficient and timely manner.

WHY: Public Safety.

WHAT: Recruit and retain qualified and experienced Assistant State Attorneys to handle the increased caseloads and sophisticated prosecutions on behalf of the people of the State of Florida.

WHY: Public Safety.

WHAT: Maximize the number and percentage of habitual and violent felony offenders who received enhanced sentences.

WHY: Public Safety.

WHAT: Maintain a 90% or greater conviction rate.

WHY: Public Safety.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
# of cases managed as mandated by Florida Statute 27.02	123,436	124,670	125,917	127,176
# of cases per full-time equivalent staff (the number of full-time equivalents is 124)	995	1,005	1,015	1,026
Conviction Rate	92.8%	92.8%	92.8%	92.8%

State Attorney Part I

For More Information, visit www.sao13th.com, or call the Office of the State Attorney for the 13th Judicial Circuit at 813-272-5400, or visit these websites:

Florida Prosecuting Attorneys Association, www.myfpaa.org
 Florida State Courts, www.flcourts.org
 Government Program Summaries, www.oppaga.state.fl.us/profiles/1023
 Justice Administrative Commission, www.justiceadmin.org
 Florida Department of Corrections, www.dc.state.fl.us
 Hillsborough County Clerk of the Circuit Court, www.hillsclerk.com
 Florida Government Offices, www.myflorida.com



State Attorney Mark Ober and office staff attend a Victims' Rights Week 2012 presentation.

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Operating Expenditure/Expense	\$781,829	\$799,577	\$919,137	\$873,444
Capital Equipment	203,958	284,011	324,500	351,050
Total	\$985,787	\$1,083,588	\$1,243,637	\$1,224,494

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$300,894	\$377,663	\$377,663	\$377,663
Countywide Special Purpose Revenue Fund	684,893	705,925	865,974	846,831
Total	\$985,787	\$1,083,588	\$1,243,637	\$1,224,494

Funded Positions	N/A	N/A	N/A	N/A
Funded FTE Positions	N/A	N/A	N/A	N/A

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$160,049.

PERSONNEL SERVICES:

- No changes.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level. The increased budget is related to technology requirements that can change on a yearly basis.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.

State Attorney Part II (Victim Assistance)

Description

Hillsborough County's Victim Assistance Program provides victims and witnesses with resources and support throughout their involvement with the criminal justice system under the guidance of the Hillsborough County State Attorney's Office. Victim counselors help victims through the court process and issues associated with their victimization. The Victim Notification Unit helps to keep victims informed, whenever possible, of crucial court dates and court proceedings. The Worthless Check Diversion Unit provides assistance to victims of bad checks.

Mission

To provide comprehensive services to victims of crime through all phases of the criminal justice system, and to act as liaison between victims and each agency involved in law enforcement to ensure cooperation and understanding and to close any gaps among the victim population.



A counselor assists a victim through the criminal justice process.

FY 12 and FY 13 Accomplishments

- Received a proclamation from the Hillsborough County Board of County Commissioners for work associated with National Crime Victims' Rights Week.
- Received a proclamation from Temple Terrace Mayor Frank Chillura.
- Received the Mothers Against Drunk Driving Appreciation Award.
- Returned \$721,739 back to victims in restitution and \$69,189 back to Hillsborough County in administrative fees.



Victim counselors are busy providing important information and educating the community.

FY 14 and FY 15 Objectives & Outcomes

WHAT: Notify victims of crucial court dates and proceedings.

WHY: Improves prosecution rate, resulting in a safer community.

WHAT: Assist all victims of crime.

WHY: Improves prosecution rate, resulting in a safer community.

WHAT: Provide public presentations and informative booths throughout Hillsborough County.

WHY: Increases public awareness of services available to victims of crime.

WHAT: Assist victims who have received a bad check.

WHY: Improves prosecution rate, resulting in a higher recovery of a victim's monetary loss.

WHAT: Achieve a customer satisfaction rating of 4.5 out of 5.

WHY: Fosters customer cooperation throughout the criminal justice process and demonstrates achievement of several of the strategic plan priorities of the Hillsborough County Board of County Commissioners.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Develop an in-house victim notification system called the State Attorney Interactive Notification Tracking System (SAINTS).

VALUE: Eliminates the cost associated with the currently outsourced victim notification system (VINE), resulting in considerable savings to taxpayers.

“ The Victim Assistance Program has helped me greatly. Thank God for this program. ”
- anonymous victim of domestic violence

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
# of notifications provided to victims	261,385	n/a	n/a	n/a
# of victims assisted	55,614	n/a	n/a	n/a
# of felony crime victims assisted	25,181	n/a	n/a	n/a
# of misdemeanor crime victims assisted	24,974	n/a	n/a	n/a
# of domestic violence victims assisted	10,952	n/a	n/a	n/a
# of sexual and child abuse offenses assisted	917	n/a	n/a	n/a
# of worthless check charges	1,760	n/a	n/a	n/a

“ The Worthless Check Department is extremely knowledgeable and professional – a great help to our community and business community. ”
- anonymous victim of worthless check

“ It is an overwhelming experience to be a victim... To have someone with great patience and understanding of the criminal justice system is very comforting. ”
- anonymous victim

For More Information, call the Victim Assistance Program at 813-272-6472, or visit these websites:

Victim Assistance Program/State Attorney’s Office 13th Judicial Circuit, www.sao13th.com/victim_assistance.htm

Hillsborough County Sheriff’s Office, www.hcso.tampa.fl.us

Hillsborough County Government, www.hillsboroughcounty.org

Hillsborough County Clerk’s Office, www.hillsclerk.com

The Spring, www.thespring.org

Family Justice Center, www.fjchc.org

Florida Government Offices, www.myflorida.com

Florida Department of Corrections, www.dc.state.fl.us

Florida Coalition Against Domestic Violence, www.fcadv.org

State Attorney Part II (Victim Assistance)

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$1,701,365	\$1,780,222	\$1,838,136	\$1,838,136
Operating Expenditure/Expense	39,436	95,315	94,963	95,099
Total	\$1,740,801	\$1,875,537	\$1,933,099	\$1,933,235
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$1,740,801	\$1,875,537	\$1,933,099	\$1,933,235
Total	\$1,740,801	\$1,875,537	\$1,933,099	\$1,933,235
Funded Positions	27	27	28	28
Funded FTE Positions	26.60	26.60	27.00	27.00

**Budget Changes and Operational Impact
FY 13 to FY 14**

EXPENDITURES:

- Net increase of \$57,562.

PERSONNEL SERVICES:

- A part-time Administrative Assistant is added with a salary of \$20,800.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

**Budget Changes
FY 14 to FY 15**

FY 15 is budgeted at a continuation level.



Description

The Hillsborough County Supervisor of Elections provides the means for citizens to fairly and efficiently elect local, state and federal officials and to vote on issues. The office maintains a voter registration database and provides ongoing opportunities throughout the county for citizens to register to vote and to update their voter registration information. The office also provides information to candidates. In addition, the Supervisor of Elections educates and informs voters on the elections process, and trains poll workers to provide citizens with a positive voting experience. Further, the office tests, maintains, and operates equipment, and develops processes to count and report votes with accuracy and efficiency while protecting the privacy of Hillsborough County citizens.

Mission

To conduct open, secure and reliable elections for the citizens of Hillsborough County.



The Supervisor of Elections office attends naturalization ceremonies to help new citizens register to vote.

FY 12 and FY 13 Accomplishments

- Consolidated voting precincts based on the 2010 census in compliance with federal, state and local requirements, resulting in a reduction in the number of voting precincts from 383 to 347 and improved efficiency in the elections process.
- Conducted three successful countywide elections in 2012, with election results reported within 90 minutes of the polls closing. In the general election, 62% of voters chose vote by mail and early voting options.
- Increased total voter turnout from the 2008 to 2012 general election by 7%, exceeding the statewide average increase of 2%. Increased vote by mail ballots from the 2008 to the 2012 general election by 41% (compared to a statewide increase of 29%), and increased early voting by 14% (compared to a statewide decrease of 9%).
- Provided citizens with the opportunity to register to vote and learn about elections at high schools, colleges and community events throughout Hillsborough County.
- Hosted the annual conference of the Florida State Association of Supervisors of Elections, highlighting Hillsborough County's best practices and innovations.



Supervisor of Elections staff members attend many community events to help citizens register to vote or update their registration information.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Conduct two countywide elections in 2014, two City of Tampa elections in 2015, and two City of Plant City elections (one each in 2014 and 2015).

WHY: Provides citizens with the opportunity to participate in democracy.

WHAT: Recruit and train 3,500 poll workers for each countywide election.

WHY: Ensures that early voting and Election Day voting runs smoothly, and that voters are provided with high quality customer service and a positive voting experience.

WHAT: Perform voter registration list maintenance.

WHY: Ensures the integrity and accuracy of the voter registration database.

WHAT: Secure and equip more than 300 polling places and 16 early voting locations for each countywide election; ensure the reliability of voting equipment through testing and redundancies; and provide for the needs of disabled voters.

WHY: Makes voting accessible to all citizens of Hillsborough County.

WHAT: Enhance voter education efforts through community partnerships, presence at events throughout the county, and social media.

WHY: Increases voter turnout and ensures efficiency at polling locations by helping citizens understand how and when they need to register, the different voting methods that are available, and the rules they need to follow for each voting method.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Expand the Adopt A Precinct poll worker recruitment program.

VALUE: Through Adopt A Precinct, charities and non-profit organizations recruit volunteers to be trained and to work elections as poll workers. These volunteer poll workers donate their stipend directly to the charity or non-profit, helping the group raise much-needed funds to perform its mission while also providing excellent poll workers.

PROJECT: Increase voter registration and voter education.

VALUE: The community is strengthened by citizens who are engaged, informed, and who are active participants in democracy.

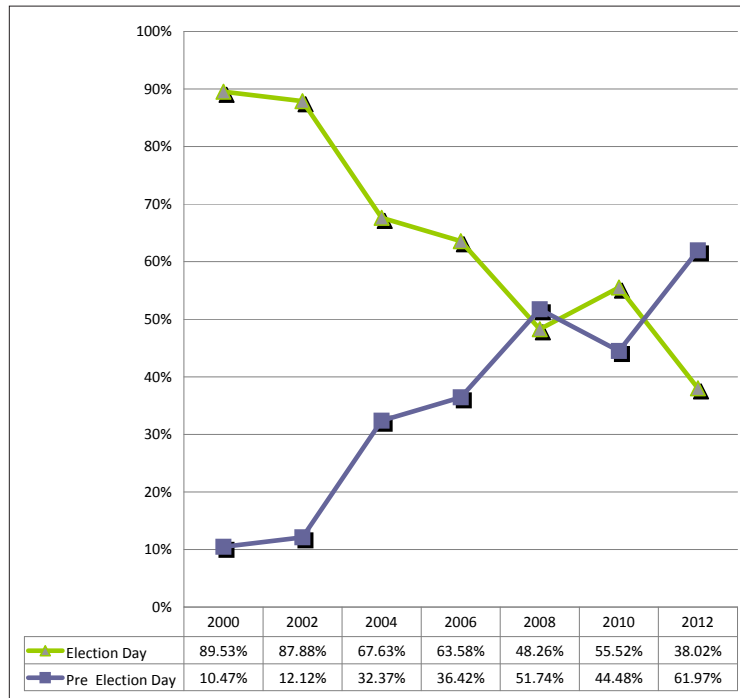
PROJECT: Utilize electronic poll books to check-in voters at all 300+ Election Day polling locations.

VALUE: Replacing manual voter check-in registers with electronic poll books is an industry best practice that has proven successful during early voting and will increase efficiencies at Election Day polling places.

PROJECT: Expand social media presence.

VALUE: Social media enables the Supervisor of Elections to share dynamic dialogue with the public, offer information in a timely manner, and increase reach among all demographics - especially youth.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
Conduct elections	2 Countywide	1 Countywide	1 Countywide 1 Plant City	1 Countywide 1 Plant City 2 City of Tampa
Secure and equip precinct polling places	General: 347 precincts	Primary: 347 precincts	General: 347 precincts Plant City: 7 precincts	Primary: 347 precincts City of Tampa: 121 precincts Tampa Runoff: 121 precincts Plant City: 7 precincts
Secure and equip early voting sites	General: 14 sites	Primary: 16 sites	General: 16 sites Plant City: 1 site	Primary: 16 sites City of Tampa: 4 sites Tampa Runoff: 4 sites Plant City: 1 site
Recruit and train election day and early voting poll workers	General: 3,227 workers	Primary: 2,736 workers	General: 3,500 workers Plant City: 49 workers	Primary: 3,500 workers City of Tampa: 840 workers Tampa Runoff: 840 workers Plant City: 49 workers
Perform list maintenance	95,404 updates	108,912 updates	104,944 updates	119,803 updates
Increase voter registration	704,398 people registered	747,605 people registered	784,985 people registered	804,609 people registered



Voting trends in Hillsborough County: Election Day and pre-election day (vote by mail and early voting) since 2000.

Innovation

Hillsborough County offers electronic ballot markers (called AutoMarks) in every Election Day polling place and early voting site to allow voters with disabilities or special needs to mark their ballots privately and independently.



A Disability Expo attendee uses an AutoMark electronic ballot. The machine helps those with disabilities to cast a private vote.

For More Information, call the Supervisor of Elections office at 744-5900 or visit www.VoteHillsborough.org.

Supervisor of Elections Facebook: www.facebook.com/HillsboroughSOE

Supervisor of Elections Twitter: www.twitter.com/HillsboroughSOE

Florida State Association of Supervisors of Elections: www.MyFloridaElections.com

National Association of Elections Officials: www.electioncenter.org

Florida Division of Elections: election.dos.state.fl.us

Supervisor of Elections

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Other Uses	\$10,852,097	\$7,863,977	\$11,466,104	\$9,764,952
Total	\$10,852,097	\$7,863,977	\$11,466,104	\$9,764,952
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$10,852,097	\$7,863,977	\$11,466,104	\$9,764,952
Total	\$10,852,097	\$7,863,977	\$11,466,104	\$9,764,952
Funded Positions	39	39	40	40
Funded FTE Positions	39.00	39.00	40.00	40.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$3,602,127.

PERSONNEL SERVICES:

- There is an equity pay adjustment of \$2,000 for each full-time employee.
- Pay rates for temporary personnel are increased.
- Staffing is increased for two additional mandated early voting sites.

OPERATING EXPENDITURES:

- Additional budget is requested for a primary and general election.
- Additional budget is requested for a Plant City election.

CAPITAL AND OTHER EXPENDITURES:

- Additional budget is requested for electronic poll books to be used on election day to improve the voter experience.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



Description

The Hillsborough County Tax Collector is the only Hillsborough County official who has the authority and resources to manage both state and local revenue programs, so the Tax Collector is a vital link between the citizens and the diverse programs that affect them. As outlined by state law, the Hillsborough County Tax Collector's independence is necessary to serve citizens and both local and state agencies as it:

- Collects property taxes for every local government agency with the power to levy taxes.
- Serves the state as an agent for the Department of Highway Safety and Motor Vehicles, the Department of Environmental Protection, the Florida Fish and Wildlife Conservation Commission, and the Department of Revenue.
- Manages local revenue programs, such as the issuance of business tax receipts and collection of tourist development taxes.

The Tax Collector's annual budget of approximately \$25 million is fee-based, which means the office's funding comes from the commissions and fees it receive from state and local government agencies based on the transactions it performs or the monies it collects on their behalf. The Hillsborough County Tax Collector collects and distributes approximately \$2 billion and processes over 2 million financial transactions annually.

Mission

To perform the duties of the office with the highest level of ethics, customer service and efficiency.

FY 12 and FY 13 Accomplishments

- Opened a new location on East Hillsborough Avenue in Tampa to offer additional driver license services to residents.
- Established an employee wellness program.
- Continued improvement of technology infrastructure.
- Awarded the Florida Tax Collectors' Association Excellence in Finance Operations Award in 2011 and 2012.
- Recognized as one of the top fundraisers in Hillsborough County for the Making Strides against Breast Cancer Walk in October 2012, for collecting more than \$12,000 in donations.
- Added appointments for driver license services.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Collect and distribute property, tangible, business, and tourist development taxes.

WHY: To fund and support vital Hillsborough County infrastructure and services such as schools, parks, roads, libraries, waterways and transit systems.

WHAT: Issue motor vehicle titles and registrations.

WHY: To ensure that the residents of Hillsborough County obtain legally compliant documentation for their motor vehicles, vessels, and mobile homes.

WHAT: Issue driver licenses and identification cards in compliance with Federal Homeland Security and the Real ID Act.

WHY: To verify the identity of Florida residents living in Hillsborough County in order to prevent fraud and ensure the safety of residents; to ensure Florida drivers have met all safety requirements to operate a motor vehicle.

WHAT: Maximize revenue for Hillsborough County.

WHY: The Tax Collector ensures that Hillsborough County gets the most value for the dollars collected by controlling the office's expenditures. Each year, the Hillsborough County Tax Collector returns millions of dollars in unused funds (money the office earned but did not spend) to the Board of County Commissioners.

WHAT: Exceed customer expectations.

WHY: One of the Tax Collector's top priorities is to provide excellent customer service to the residents and business owners in Hillsborough County. This is accomplished through fast and friendly service, convenient locations, a variety of payment options, and efforts to continuously improve operations.

WHAT: Launched a new state-of-the-art web site in fiscal year 2013.

WHY: To improve online services and modernize online service offerings, and to ensure payment options and information are accessible over the Internet via personal computers, mobile phones, and other mobile devices anytime, anywhere.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: Integrate core tax business systems in fiscal year 2014.

VALUE: The Tax Collector is implementing a state-of-the-art, web-based tax collection and billing system to integrate the office's core tax and financial systems to streamline the collection and distribution of revenue to the agencies its serves.

PROJECT: Assume responsibility for all driver license services from the state of Florida in fiscal year 2015.

VALUE: In 2010, the Florida legislature mandated that all Tax Collectors in the state assume responsibility for driver

license services from the state Department of Highway Safety and Motor Vehicles. While this measure will improve service delivery to our customers, this is an unfunded mandate from the state, meaning the Tax Collector anticipates serving more than 100,000 additional customers each year without receiving any additional funding from the State of Florida.

PROJECT: Relocate and expand the Tax Collector's Brandon location in fiscal year 2015.

VALUE: The current location in Brandon is too small to accommodate the influx of additional customers in the eastern part of the county resulting from the Tax Collector's take-over of driver license services.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
PRIORITY #1: CUSTOMER SERVICE EXCELLENCE				
Branch Customer Satisfaction	95%	97%	97%	97%
Call Center Customer Satisfaction	98%	98%	98%	98%
Government Customer Satisfaction	97%	97%	97%	97%
Business Customer Satisfaction	93%	95%	95%	95%
Abandoned Call Rate	2.8%	4%	4%	4%
Calls Answered in 20 Seconds or Less	87%	84%	84%	84%
Branch Customer Wait Time	28.36	23.00	20.00	20.00
PRIORITY #2: SUCCESSFUL AND ENGAGED WORKFORCE				
Voluntary Turnover	6.1%	8%	5%	5%
Mandatory Training Compliance	100%	100%	100%	100%
Training Hours Per Employee	91 hours	60 hours	40 hours	32 hours
PRIORITY #3: FISCAL RESPONSIBILITY				
Total Revenue (in millions)	\$36.3	\$35.5	\$36.7	\$37.6
Unused Funds (in millions)	\$12.2	\$8.1	\$6.8	\$9.1
Audit Findings	0	0	0	0
PRIORITY #4: CONTINUOUS IMPROVEMENT				
Total Transactions Processed (in millions)	2.75	2.80	2.90	3.00
Call Volume	355,816	368,000	370,000	375,000
Branch Transaction Cycle Time	11.06 min	11.00	11.00	11.00
Mail Payments Processed Same Day	91%	90%	90%	90%
E-Commerce Transactions (Property Tax)	10%	11%	12%	13%
E-Commerce Transactions (Motor Vehicle)	31%	33%	35%	37%

For More Information, call the Tax Collector's Customer Service Center at 813-635-5200, or visit www.hillstax.org.

Tax Collector

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Other Uses	\$21,038,913	\$22,123,632	\$22,948,178	\$23,594,711
Total	\$21,038,913	\$22,123,632	\$22,948,178	\$23,594,711

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$16,720,856	\$17,579,049	\$18,282,068	\$18,805,409
Unincorporated Area General Fund	3,143,556	3,297,712	3,492,718	3,591,347
Unincorporated Area Special Purpose Fund	117,995	114,844	131,510	137,000
Sales Tax Revenue Fund	157,744	150,625	177,144	173,090
County Transportation Trust Fund	151,925	170,000	0	0
Library Tax District Fd (Lof 84-443)	635,654	681,696	725,256	745,144
P&R G.O. Bnds 93/96/02 Dbt Svc Fd	29,546	35,956	37,110	38,103
ELAPP Limited Adval Tax Bonds Dbt Svc Fd	81,637	93,750	102,372	104,618
Total	\$21,038,913	\$22,123,632	\$22,948,178	\$23,594,711

*Funded Positions	305	320	320	320
*Funded FTE Positions	305.00	320.00	320.00	320.00

Budget Changes and Operational Impact FY 13 to FY 14

The budget presented for the Tax Collector does not represent his State approved budget, but represents the dollar amounts that the County Commission has paid or is estimated to pay to the Tax Collector as the statutory fee for collection of taxes on behalf of the County Commission and School Board as a taxing authority. Other taxing authorities paying commissions to the Tax Collector for the collection of ad valorem taxes include the Tampa Port Authority, the Children's Board, HART, the Southwest Florida Management District and Tampa Palms. Florida Statutes require 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.

FY 14 is budgeted at a continuation level.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.

VALUE ADJUSTMENT BOARD

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Other Uses	\$767,564	\$712,862	\$673,948	\$682,200
Total	\$767,564	\$712,862	\$673,948	\$682,200
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$767,564	\$712,862	\$673,948	\$682,200
Total	\$767,564	\$712,862	\$673,948	\$682,200
Funded Positions	6	5	5	5
Funded FTE Positions	6.00	5.00	5.00	5.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$38,914.

PERSONNEL SERVICES:

- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 is funded at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No change.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.

Description

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 Thirteenth Judicial Circuit. As head of The Administrative Office of the Courts, he 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: Jury and witness management, public information, case flow management, information systems, court reporting, court technology, certified process servers, dispute resolution alternatives, interagency coordination, analysis in criminal justice areas, program performance audits, development of policies and procedures, new program and service proposals, contract negotiations and other administrative duties associated with day-to-day operations.

Mission

To support the judiciary in upholding the rule of law and delivering impartial justice to all citizens.

FY 12 & FY 13 Accomplishments:

- Added new module to JAWS, the Judicial Automated Workflow System, which now allows parties to upload proposed orders, pleadings and exhibits for judges to view immediately. The 13th Judicial Circuit will be the only non-vendor to reach full certification for all functional standards and will complete full installation of technical equipment and training of administrative staff, judges, and judicial assistants.
- Provided more than 2,600 Web updates for the public and increased efficiency with over 85% updated by non-technical staff using a website content management system.
- Results indicate that less than 20% of those who successfully complete a Juvenile Diversionary Program will re-offend within one year.
- Launched social media (Twitter) on the court's website to communicate with the public, establishing more than 100 followers in the first quarter of development.
- Satisfaction with mediators among parties and attorneys averaged 99% in 2012; and over 90% of parties and attorneys in 2012 said they would mediate again in the future.

“ I actually enjoyed the class and the director of the class made it easy and understandable. ”
– anonymous participant in a Juvenile Diversionary Program



While the primary public entrance to the courthouse complex is through the George Edgecomb Family and Civil Courthouse, located at 800 East Twiggs Street, a connecting bridge provides access to the Criminal Courthouse Annex.

FY 14 & 15 Core Objectives & Outcomes

WHAT: Maintain over 80% acceptance rate for participation in Juvenile Diversionary Programs.

WHY: Provides a mechanism for assessment and appropriate sanctioning of youth who are referred from law enforcement and/or the State Attorney's Office.

WHAT: Increase guardianship case reviews and attendance at education presentations.

WHY: Protects the rights of the incapacitated.

WHAT: Increase the number of users supported by JAWS, the Judicial Automated Workflow System.

WHY: Provides capability for parties and organizations which have business before the court to schedule hearings and upload all required documentation, increasing efficiency so judges can generate orders, as well as deliver case management tracking for specified departments.

WHAT: Process invoices within 3 days of receipt.

WHY: Provides timely payment of vendors to avoid additional costs.

WHAT: Provide website updates using content review notification through content management system.

WHY: Ensures timely delivery of information on the website in a more cost efficient manner, as non-technical staff serve as content managers.

FY 14 and FY 15

Key Projects and their Community Value

PROJECT: Convert analog camera system to digital equipment for security of the courthouse.

VALUE: Provides enhanced safety with improved image quality; improves storage capabilities.

PROJECT: Participate in planning for new criminal court complex.

VALUE: Improves the court's function and ability to serve the public by replacing and consolidating court operations related to criminal proceedings, including increased security and compliance with all current disabled access standards.

PROJECT: Produce videos for placement on the Intranet for orientation and training of staff members.

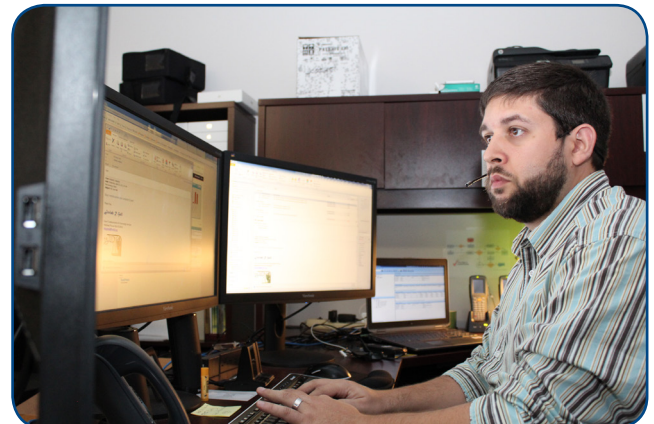
VALUE: Maintains current skill level of staff for providing services to the public in a cost effective way.

PROJECT: Train law enforcement officers how to interview children.

VALUE: Increases sensitivity to the needs of children with legal requirements so that testimony is applicable when the safety of a child is at risk.



Drug court specialists provide case management services to judges and coordinate services for defendants/participants in 12,000 hearings annually.



The Administrative Office of the Courts' Help Desk provides a single point of contact for all internal and external users, including support for 3,000 network-connected devices.

“ I learned something new today and won't make bad choices again like that. ”
 – anonymous participant in a Juvenile Diversionary Program

Judicial Branch

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
% of participants accepting juvenile diversionary programs	82%	82%	82%	82%
# of guardianship case reviews and participants at education presentations	19,303	20,000	20,000	20,000
# of users supported by JAWS, the Judicial Automated Workflow System	12,200	17,000	22,000	27,000
% of county invoices processed within 3 days	93%	93%	93%	93%
% of website content review notifications using web content management system	87%	88%	89%	90%

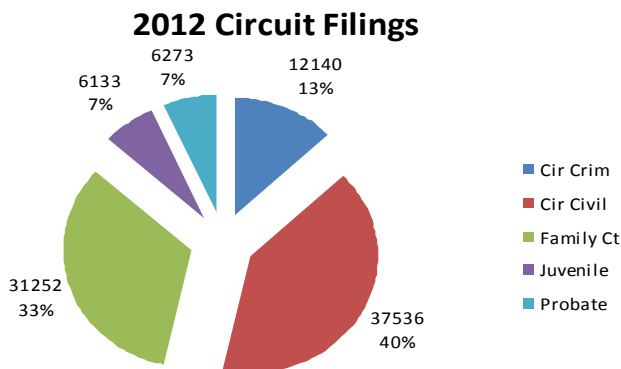


Staff attorneys assist judges in drafting orders.

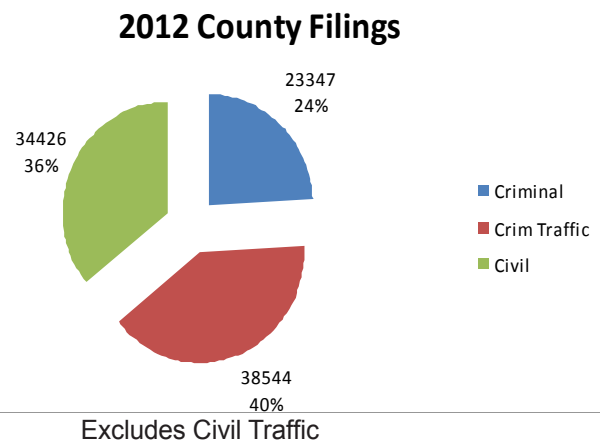


Digital court reporters capture quality annotations and recordings in 27 divisions of court.

2012 Circuit and County Court Filings



Did you know? Mortgage foreclosure filings in 2012 represented 30% of Circuit Civil cases and have risen more than 110% since 2002.



Did you know? Hillsborough County citizens participated in more than 664 jury trials in 2012.

For more information, call 813-272-5894 or visit www.fljud13.org.

Judicial Branch

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$3,148,725	\$3,389,769	\$3,536,137	\$3,536,137
Operating Expenditure/Expense	6,713,435	5,948,871	6,274,744	6,274,013
Capital Equipment	647,798	485,000	502,716	521,075
Capital Projects	141,264	0	0	0
Grants & Aids	2,693	0	0	0
Other Uses	0	11,409	16,240	16,240
Total	\$10,653,915	\$9,835,049	\$10,329,837	\$10,347,465

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$2,558,486	\$2,725,597	\$2,796,574	\$2,793,940
Countywide Special Purpose Revenue Fund	6,857,503	7,000,982	7,093,739	7,115,001
Intergovernmental Grants	1,237,926	108,470	439,524	438,524
Total	\$10,653,915	\$9,835,049	\$10,329,837	\$10,347,465

Funded Positions	57	58	59	59
Funded FTE Positions	56.50	57.35	58.35	58.35

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$494,788.

PERSONNEL SERVICES:

- A new position, Senior Court Program Specialist, was included in the FY 14 adopted budget.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- During FY 13 a \$250,000 Substance Abuse and Mental Health Services Administration Award Agreement was received, the first year of a three year award. The FY 14 budget includes \$250,000 for the second year of the three year award.

CAPITAL AND OTHER EXPENDITURES:

- The budget includes \$60,000 for the replacement of security equipment.
- Funding to replace technology equipment and update software is included in FY 14.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.

STRATEGY

- Great Places
- Pro-Market Governance
- Distinctive Experiences

Description

The Guardian ad Litem Program partners volunteers and professional staff to provide a powerful voice on behalf of Hillsborough County's abused and neglected children.

Mission

To advocate in court for the best interest of Hillsborough County children who have been abused, neglected or abandoned.

FY 12 and FY 13 Accomplishments

- Hillsborough County Guardian ad Litem Program has been providing quality advocacy for abused and neglected children in Hillsborough County since 1985.
- Nearly half the program's Guardians ad Litem are certified educational advocates.
- Hillsborough County Guardian ad Litem Program is leading the state in recruiting newly certified Guardians ad Litem.
- The Guardian ad Litem Program is retaining more experienced volunteers than ever before.

“ I could talk to you about anything I want and you talk to me about what I am going through. You make me feel like a person. ”
– Twelve year old

“ You give me information that nobody else gives me. ”
– Nine year old

Innovation

The Hillsborough County Guardian ad Litem Program has expanded its pre-service training options by providing additional trainings on Saturdays.



New Volunteer Graduating Class of April 2013



New Volunteer Graduating Class of April 2013

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Advocate in court for abused, neglected or abandoned children in Hillsborough County.

WHY: Guardians ad Litem often become role models, mentors, educational advocates, friends, confidants, and most importantly, consistent caring people in the lives of the children they are supporting in court, which enhances value to both the children and the community.

WHAT: Recruit more volunteer Guardians ad Litem from the Hillsborough County community.

WHY: Volunteer Guardians ad Litem bring energy, experience, and fresh perspectives to achieve better outcomes for Hillsborough County's most vulnerable children.

WHAT: Serve more abused and neglected children.

WHY: Children with volunteer Guardians ad Litem benefit from having this consistent, responsible adult presence in their lives. They also spend less time in foster care, get more help while in the court system, and do better in school.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Recruit more volunteers.

VALUE: Every volunteer added helps to meet the needs of more than 1,000 children who are currently without a Guardian ad Litem.

PROJECT: Retain current volunteers.

VALUE: Guardians ad Litem are often the most consistent person in the lives of the children they serve.

PROJECT: Certify more Guardians ad Litem to transport the children they represent.

VALUE: Enhances relationships, improves communication, and gives the children more opportunities to enjoy activities they may not otherwise participate in, such as going out for ice cream or to the movies.

PROJECT: Certify more educational advocates.

VALUE: Educational advocates help identify and obtain services that help children reach their academic potential.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
Guardian ad Litem Services Workload/Demand				
# of children receiving services of volunteers or staff	1,870	1,870	1950	2175
# of abused, neglected children on waiting list for services	1,102	1,102	950	725
Efficiency				
# of children served per full-time equivalent	40	40	40	44
Effectiveness				
% of total entitled children receiving services	59.0%	59.0%	65.0%	75.0%
% of new court-ordered appointments accepted by GAL assignment	62.0%	62.0%	67%	65%
Volunteer Program Workload/Demand				
# of volunteers**	559	603	650	703
# of newly certified volunteers for full fiscal year	210	235	240	250
Efficiency				
% of trainees certified per training class	80.0%	85.0%	85.0%	85.0%
# of children served by volunteers as of last day of fiscal year	1,105	1,105	1,500	1,975
Effectiveness				
# of volunteers supervised by Case Managers	30	30	30	30
# of prospective trainees enrolled in training classes (full fiscal year)	250	250	275	300

Guardian ad Litem

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$164,407	\$188,597	\$169,327	\$169,327
Operating Expenditure/Expense	30,015	56,838	59,456	59,471
Total	\$194,422	\$245,435	\$228,783	\$228,798
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$194,422	\$245,435	\$228,783	\$228,798
Total	\$194,422	\$245,435	\$228,783	\$228,798
Funded Positions	4	4	4	4
Funded FTE Positions	4.00	4.00	4.00	4.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net decrease of \$16,652.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



Description

The Hillsborough County Civil Service Board is the place where people and jobs come together! It is a centralized provider of personnel services to these 22 Hillsborough County government agencies:

- Arts Council
- Aviation Authority
- Board of County Commissioners
- Children’s Board
- Civil Service Board
- Clerk of the Circuit Court
- County Administrator
- County Attorney
- Environmental Protection Commission
- Expressway Authority
- Internal Auditor
- Law Library
- Planning Commission
- Property Appraiser
- Public Transportation Commission
- Sheriff’s Office
- Soil and Water Conservation District
- Supervisor of Elections
- Tampa Port Authority
- Tampa Sports Authority
- Tax Collector
- Victim Assistance Program

The services provided by the Board include recruiting, job evaluation, employee records, and ensuring fair treatment of employees. The 22 covered agencies have approximately 10,000 jobs. With a total staff of only 29, the Civil Service Board provides services at a very efficient ratio of 1 staff member to every 345 jobs. The Civil Service Board is one of many ways that Hillsborough County Government achieves high marks for efficiency and effectiveness.

The Hillsborough County Civil Service Board is established by Chapter 2000-445, Florida Statutes, as amended. The Board itself consists of seven Hillsborough County registered voters who are appointed by the Governor, confirmed by the Senate, and who receive no pay for their service. The Board hires a director to implement and enforce its enabling act and rules.

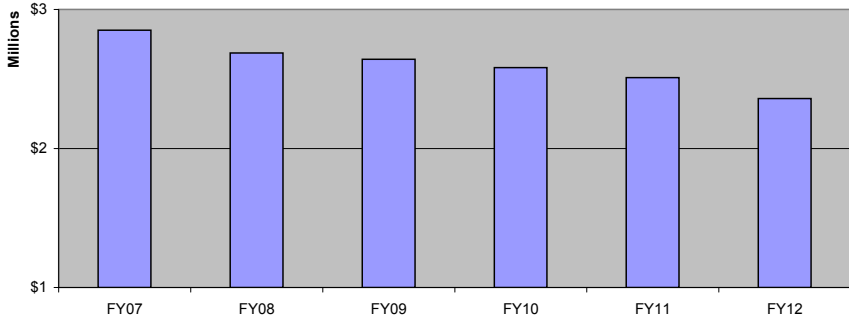
Mission

To be recognized by client agencies as a valued partner in achieving business objectives; by County employees as an effective guardian against unfair employment actions; by citizens and their representatives as an effective and efficient use of tax dollars; and by staff as a great place to work.

FY 12 and FY 13 Accomplishments

- Saved client agencies more than \$250k each year by conducting more than 100 executive and professional recruitments at no added cost to client agencies, and with no increase to the Civil Service Board budget.
- Began offering pre-employment background checks and Microsoft Office skill testing to client agencies at no additional cost to client agencies, and with no increase to the Civil Service Board budget.
- Recruited and screened more than 110,000 candidates for approximately 1,400 County employment opportunities.
- Used the Hay point-factor job evaluation system to ensure fairness in the evaluation of County jobs.
- Participating in Project 1: the landmark collaboration between the Hillsborough County Clerk of the Circuit Court, County Administration, the Civil Service Board and the City of Tampa to implement modern Enterprise Resource Planning software to aid in the efficient and effective management of people, jobs, finances and procurement. The project is planned for completion in January of 2014.

Hillsborough County Civil Service Board's Annual Operating Costs Reduced Each of Last 5 Years



- For the 5th year in a row, the annual cost to operate the Civil Service Office was less than the previous year. In fact, over the past 5 years, the office’s annual operating costs decreased by a total of \$500,000 (that’s 19%).

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Retain at least 95% of new employees beyond their initial 6 months of probationary employment.

WHY: Quality employees are essential to quality government services. A failed hire costs the government an extra \$60,000 on average.

WHAT: Reduce the average number of days it takes to fill a job vacancy, from an agency's request for recruitment to the hire of their new employee.

WHY: While quality of a new employee is more important than the speed of hiring, this measure helps the hiring process to become more efficient.

WHAT: Reduce the office's annual cost to provide services for approximately 9,500 jobs.

WHY: This is a direct way to measure the efficiency with which the Civil Service Board delivers its services.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Finish implementing the human resources computer programs as part of the Enterprise Resource Planning project.

VALUE: The project will integrate human resources systems with financial, payroll and budget systems to reduce data entry and paper, while allowing for faster workflow.

PROJECT: Completely transition to a new way of providing recruiting services to clients. The new approach will assign a specific recruiter to work closely with assigned client agencies to manage their job recruitments from start to finish.

VALUE: The recruiter will gain a deeper understanding of the hiring needs of their assigned client agencies to improve the quality of the County workforce while reducing the time it takes to find an ideal candidate for each job.

PROJECT: Complete the implementation of a Web-based tool that allows client agencies to view their organizational charts in an interactive graphic presentation (based on data in the system).

VALUE: Eliminates the need for managers to maintain their own organization charts.

Where People & Jobs Come Together! County Employees at Work



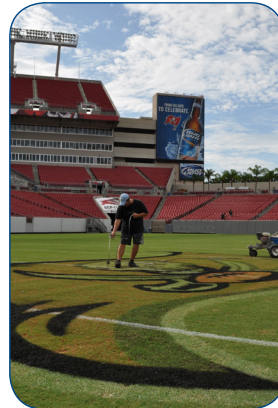
Line Repair Crew



Code Enforcement Officers



Crime Scene Investigator



Stadium Maintenance Assistant



Road Engineer

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
Percent of new employees retained beyond 6 months	95%	95%	96%	96%
Average # of days to fill a vacancy	67	53	50	50
Cost per job supported	\$236	\$250	\$235	\$230

For More Information, call the Civil Service Board at 813-272-5629 or visit www.hccsb.org.

Civil Service Board

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$2,110,736	\$2,628,407	\$2,680,425	\$2,680,425
Operating Expenditure/Expense	245,562	629,289	558,544	558,544
Capital Equipment	2,254	0	0	0
Capital Projects	0	20,000	0	0
Total	\$2,358,552	\$3,277,696	\$3,238,969	\$3,238,969

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Blended Component Units Fund	\$2,358,552	\$3,277,696	\$3,238,969	\$3,238,969
Total	\$2,358,552	\$3,277,696	\$3,238,969	\$3,238,969

Funded Positions	34	34	34	34
Funded FTE Positions	34.00	34.00	34.00	34.00

Budget Changes and Operational Impact FY 13 to FY 14

Chapter 2000-445 of the General Laws of Florida requires that the Civil Service Board receive a minimum funding level that is equal to .65 percent of the payroll of the classified employees for each County appointing authority. These appointing authorities for Hillsborough County are the Board of County Commissioners, the Aviation Authority, the Tampa Sports Authority, the Tampa Port Authority, the Tampa-Hillsborough County Expressway Authority, the Clerk of the Circuit Court, the Sheriff, the Children's Board, the Property Appraiser, the Arts Council, and the Tax Collector.

EXPENDITURES:

- Net decrease of \$38,727.

PERSONNEL SERVICES:

- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 is budgeted at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



Description

The Environmental Protection Commission of Hillsborough County (EPC) is a local environmental regulatory agency that was created by a Special Act of the Florida Legislature in 1967. EPC is a public service agency charged to protect air, water, and soil from pollution, safeguard wetlands, and control nuisances such as noise and odor. In order to provide these services, the EPC Commissioners adopt relevant environmental regulations. Based on these regulations, the Executive Director issues permits, authorizations, and approvals for activities that may be expected to have an environmental impact. The staff members conduct routine compliance inspections to ensure that the specific terms of each are being met. Annually, EPC responds to approximately 2,000 citizen complaints and conducts a wide variety of educational outreach programs. EPC aims to provide professional service in a structured and process-oriented manner while striving to find innovative solutions to problems through cooperative efforts and shared expertise. EPC is adaptive, outcome-oriented, and highly values its mission, its employees, and the residents it serves.

Mission

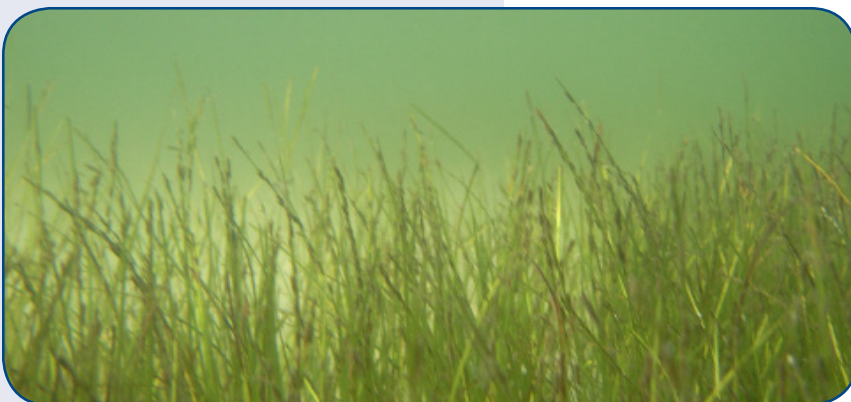
To protect natural resources and quality of life for the citizens of Hillsborough County.

FY 12 and FY 13 Accomplishments

- Applied for and received delegation from the State of Florida for wetlands permitting for smaller projects, minimizing the administrative burden on applicants while maximizing resource protection.
- Earned a 94.95 audit score from the State of Florida for the petroleum tanks compliance program, ensuring continued protection of the area's drinking water resources.
- Improved service and received a good or excellent rating on 89% of responses in the latest customer survey, which includes the public and the regulated community.
- Eliminated a required 14-day wait period for applicants applying for a building permit and removed obsolete requirements of air, water and waste rules.
- Awarded a \$277,000 EPA grant to help improve the success rate for wetland mitigation projects.
- Partnered with the Patel School at the University of South Florida and TECO Energy to start a new, local chapter of the Clean Cities Coalition through the U.S. Department of Energy.

Innovation

- EPC is implementing an e-pay system for many of the required permitting fees.
- EPC is implementing an online complaint and picture filing system so residents can directly and quickly report cases of potential contamination.
- EPC continues to seek and obtain permitting delegation from various federal and state governments so that Hillsborough County residents only have to deal with one agency to obtain environmental permits.
- EPC is developing quantitative measures the success of wetland creation projects over time.
- EPC is implementing in-the-field permits for certain proposed activities, and is studying ways to expand of the program.



Through the collaborative effort of counties and organizations around Tampa Bay, more than 7,000 acres of sea grasses have returned in the last 20 years bringing the bay closer to its natural state.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Average 36 days or less to issue state-delegated environmental permits (approximately three times quicker than required by statute).

WHY: Efficient processing of permits gives staff the opportunity to extend their limited resources and maximize resource protection.

WHAT: Average 20 days or less to issue EPC environmental permits.

WHY: Efficient processing of permits gives staff the opportunity to extend their limited resources and maximize resource protection.

WHAT: Resolve 90% or more of all compliance issues within 180 days, or refer the issues for enforcement action.

WHY: Timely resolution of situations that are not compliant with environmental rules means there will be less impact to the environment, and less potential for harm to the public.

WHAT: Begin investigating all citizen environmental complaints within 5 business days.

WHY: Response to citizen concerns is one of the EPC's core functions; timely customer service is critical to being effective.

WHAT: Send formal notices of violation to owners/operators with serious violations within 60 days of the violation for at least 85% of EPC's enforcement cases.

WHY: Timely enforcement leads to quicker resolutions of environmental rule violations and lessens the negative impact to the environment.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Continue one-stop permitting efforts to make the permitting process more straight-forward and understandable for county residents and stakeholders.

VALUE: By assuming responsibilities from the federal government, state government, and other agencies such as the Port Authority, EPC helps residents enjoy a more streamlined and cost-effective process that can be addressed at a single location, and often at lower total costs.

PROJECT: Implement field efficiency with advanced planning of field teams' daily schedules to maximize the productive time on-site and minimize travel times, fuel, vehicle wear and tear.

VALUE: Development of in-the-field permitting for some activities reduces permit time frames. This improved customer service and reduction in costs is possible while retaining a high level of environmental protection.

PROJECT: Continue work on one of the longest-running continuous air and water quality monitoring programs in the nation, providing for public health and resource protection.

VALUE: This level of environmental protection that monitoring supports will encourage tourism, drive the recreational economy, and attract businesses by providing a healthy, natural environment. It is also the source of data used in a local public/private sector consortium proposing nutrient standards for Tampa Bay accepted by state and federal authorities. EPC's wetlands monitoring ensures that all mitigation is eventually successfully completed. All this effort means that County citizens and visitors enjoy a clean, healthful environment.

PROJECT: Continue to support the Tampa Bay Clean Cities Coalition, and to foster environmental sustainability through the development of natural gas and electric vehicle charging stations, a bus fleet using natural gas, and related energy-saving technologies.

VALUE: EPC is a founding member of the Tampa Bay Clean Cities Coalition and is actively supporting the organization's attempt to obtain designation from the U.S. Department of Energy as a federal Clean Cities Coalition. The Clean Cities Coalition brings together stakeholders in the public and private sectors to deploy alternative and renewable fuels, idle-reduction measures, fuel economy improvements, and emerging transportation technologies which will benefit the environment and the economy.

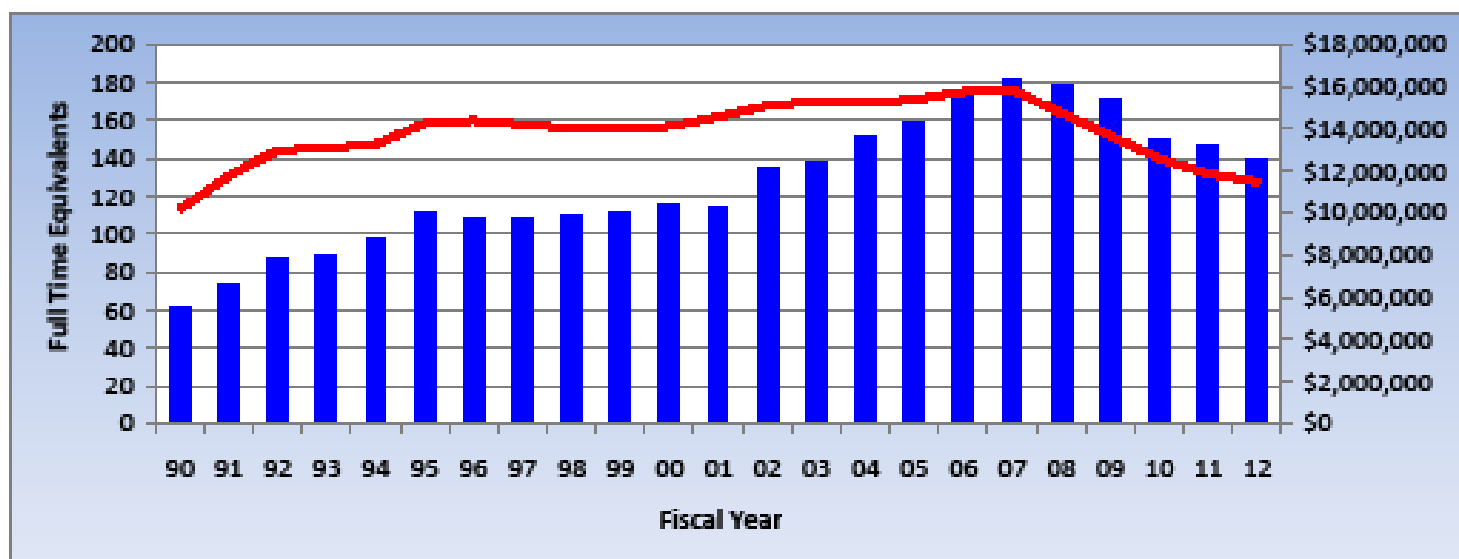
PROJECT: Help to return blighted and contaminated properties back to productive use through implementation of the state-delegated brownfields program, the federal and locally-contracted Affordable Housing program, and EPC's old landfill program.

VALUE: The results for Hillsborough County residents are increased tax revenues from revitalized underutilized properties, job creation from new business and industry, new or improved low-cost housing, and public improvement projects. Successful projects to date include the IKEA Store in Ybor City, Cornerstone Plaza near the Tampa International Airport, and the Lakewood Pointe Apartments in Seffner, and the large-scale Plant City mid-town project.

Environmental Protection Commission

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Time to Process State Delegated Permits	36 days	< 36 days	< 35 days	< 34 days
Time to Process EPC Permits	24 days	< 20 days	< 20 days	< 20 days
Timely Resolution of Non-Compliance Cases	91%	>90%	>90%	>90%
Timely Response to Citizen Complaints	99%	99%	99%	99%
Timely Administrative Enforcement Notification	76%	>85%	>90%	>90%

Relation of EPC Budgets to Staffing Since 1990



Did you know? *Because of the many efficiencies EPC implemented, the agency's 2013 staffing is at 1991 levels and the agency operates with a budget that equates to 2003 figures.*

For More Information, call the Environmental Protection Commission at 813-627-2600, visit www.epchc.org, or visit these websites:

Tampa Bay Estuary Program, www.tbep.org

Florida Department of Environmental Protection, www.dep.state.fl.us/

Southwest Florida Water Management District, www.swfwmd.state.fl.us/

Environmental Protection Agency, www.epa.gov

Tampa Bay Clean Cities Coalition, <http://psgs.usf.edu/patel-center/clean-cities-tampa-bay/>

U.S. Department of Energy Clean Cities Program, <http://www1.eere.energy.gov/cleancities/>

Environmental Protection Commission

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$10,832,659	\$10,713,306	\$11,055,848	\$11,059,992
Operating Expenditure/Expense	1,062,408	1,155,641	1,097,542	1,111,038
Capital Equipment	178,539	36,114	59,454	36,390
Grants & Aids	239,515	161,856	62,150	0
Other Uses	10,500	0	0	0
Total	\$12,323,621	\$12,066,917	\$12,274,994	\$12,207,420

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$7,112,958	\$7,381,527	\$7,697,085	\$7,686,312
Countywide Special Purpose Revenue Fund	1,538,015	1,164,933	1,061,751	1,000,207
Unincorporated Area Special Purpose Fund	165,241	272,241	253,348	253,090
Intergovernmental Grants	3,507,407	3,248,216	3,262,810	3,267,811
Total	\$12,323,621	\$12,066,917	\$12,274,994	\$12,207,420

Funded Positions	128	129	130	130
Funded FTE Positions	128.00	129.00	128.86	128.86

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$208,077.

PERSONNEL SERVICES:

- An Environmental Scientist II position is added in the Wetlands division for additional permitting delegation from the U.S. Army Corps of Engineers.
- A Systems Analyst position is reduced to part-time status and a Software Specialist I position is added.
- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- No changes.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



FY 12 and FY 13 Accomplishments

Description

The Hillsborough Metropolitan Planning Organization (MPO) is a transportation policy-making board mandated by federal and state law. The MPO is directly responsible for making sure federal and state dollars spent on transportation arise from a continuing, cooperative and comprehensive planning process. Its board includes members of all Hillsborough County local governments and transportation authorities.

Mission

Committed to meaningful public engagement, the MPO is responsible for establishing priorities to meet short-term (next 5 years) and long-term (20+ years) needs for a multi-modal transportation system serving Tampa, Temple Terrace, Plant City and unincorporated Hillsborough County.

“The Hillsborough MPO has highly professional staff. They go the extra mile to ensure that the public has opportunities to be engaged in the planning process. Whenever I have had questions or needed information, the staff was very responsive.”
– A representative of the New North Transportation Alliance

- **2035 Plan Post-Referendum Study** – Received the Florida Chapter of the American Planning Association’s only *Award of Excellence* in 2013 for conducting product market research on consumers’ transportation preferences and willingness to pay. Also identified lower-cost strategies for addressing major transportation flows, leading to a study of joint use of existing rail corridors now being conducted by FDOT/TBARTA/CSX.
- **Westshore Multimodal Center Location Study** – Conducted study in partnership with FDOT to coordinate with I-275 design. The proposed joint-development transit center concept is being reviewed for Florida Strategic Intermodal System designation and a potential extension of the airport people-mover to this site.
- **CSX Intermodal Yard Study** – Completed study regarding easier truck access to the rail yard and safer roadways in east Tampa, with recommended improvements now being designed by FDOT.
- **Tampa and Unincorporated County Walk-Bike Plans** – Identified feasible projects in existing right-of-way to improve walk and bike safety and reduce crashes in the worst areas; 10-20 projects are now funded for construction.
- **Selmon Greenway Feasibility Study** – Assisted with this project that won construction funding through a federal Transportation Investment Generating Economic Recovery grant application by the Tampa Hillsborough Expressway Authority and the City of Tampa, and is moving into a design-build phase.
- **West Central Florida Regional Priorities** – Coordinated creation of Top 10 list endorsed by the members of all the MPOs in the 8-county region. The list has made it onto Tallahassee’s radar screen, winning new funding for major projects such as the Memorial Highway interchange and Howard Frankland Bridge reconstruction.



Metropolitan Planning Organization Board members took a moment in 2012 to recognize the contributions of the outgoing chair, Temple Terrace Mayor Joe A. Affronti, Sr. Pictured from left to right are: Aviation Authority Chief Executive Officer Joe Lopano; HART Board Vice Chair Steve Polzin; County Commissioner Kevin Beckner; County Commissioner Lesley “Les” Miller, Jr.; County Commissioner Mark Sharpe; County Commissioner Sandra L. Murman; MPO Executive Director Ray Chiramonte; Tampa Councilman Mike Suarez; Temple Terrace Mayor Joe A. Affronti, Sr.; Tampa Councilman Harry Cohen and City of Tampa Councilwoman Lisa Montelione. Not pictured are: Plant City Commissioner Rick Lott; Tampa Hillsborough Expressway Authority Executive Director Joe Waggoner; Tampa Port Authority Interim Director Charles Klug; and Planning Commissioner Bowen Arnold.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Develop and amend as needed the countywide **Long-Range Transportation Plan**. The plan will have a 20+ year planning horizon and be updated every five years; identify present and future needs for improvement in the transportation network; forecast future population, jobs, and other data for 700+ traffic analysis zones; validate accuracy of the Tampa Bay Regional Travel Demand Model to estimate future congestion; estimate the costs of and funds available for meeting transportation needs of all kinds; and prioritize the needed projects, identifying those reasonably affordable in the long range.

WHY: Keeps the urbanized area eligible for federal and state funding in conformance with Chapter 339, Florida Statute and Chapter 23 U.S. Code Section 134.

WHAT: Annually update the countywide **Transportation Improvement Program**, which documents transportation project expenditures for the coming five years by all governments and agencies, and is a year-by-year implementation of the Long Range Transportation Plan. Annually update the immediate priorities for use of federal Surface Transportation Program grant funds.

WHY: Keeps the urbanized area eligible for federal and state funding in conformance with Chapter 339, Florida Statute and Chapter 23 U.S. Code Section 134.

WHAT: Continually implement, monitor and amend as needed the MPO's **Public Participation Plan**. Provide equal-access opportunities for public engagement by all citizens, including workshops, presentations, displays, informational materials, publications and electronic access. Record comments, analyze and respond to input, and convey citizen feedback to the MPO Board. Organize 80+/year public meetings of the board and its Technical, Citizens, Policy, Livable Roadways, Intelligent Transportation Systems, Transportation Disadvantaged, and Bicycle/Pedestrian advisory committees.

WHY: Keeps the urbanized area eligible for federal and state funding in conformance with Code of Federal Regulations Chapter 23 §450.316, §450.322, §450.324, and §450.326; Title VI of the Civil Rights Act of 1964; the Limited English Proficiency Executive Order 13166; Florida Statute 339.175; and Florida's Government in the Sunshine Law.

WHAT: Maintain a countywide **Congestion Management Process** for the major road network that addresses traffic operations, safety and crash minimization, deployment of Intelligent Transportation Systems technology, travel demand management, and provides viable alternatives to driving alone. Collect data, and monitor and update performance measures. Conduct countywide studies of major issues, and feasibility studies of potential solutions in targeted areas.

WHY: Keeps the urbanized area eligible for federal and state funding in conformance with Chapter 23 U.S. Code Section 134.

WHAT: Annually update the **Transportation Disadvantaged Service Plan**, forecasting needs of county residents who do not have the means to transport themselves to life-sustaining

activities such as medical appointments, and setting priorities for the provision of services. Annually evaluate the quality and quantity of trips provided by the Community Transportation Coordinator.

WHY: Keeps the urbanized area eligible for federal and state funding of services for the transportation disadvantaged in conformance with Chapter 427, Florida Statute and Title 49 U.S. Code Section 5310.

WHAT: Collaboratively develop long-range plans and priorities for regionally significant transportation facilities as a member of the **West Central Florida MPO Chairs' Coordinating Committee** and a partner of the TBARTA and the FDOT. Update the Regional Long Range Transportation Plan every five years. Identify critical regional facilities for consideration in local plans. Provide a forum for broad local consensus on West Central Florida priorities.

WHY: Keeps the urbanized area eligible for federal and state funding in conformance with Chapter 339, Florida Statute and Chapter 23 U.S. Code Section 134.

WHAT: Annually update the **Unified Planning Work Program**, documenting all federally-funded transportation planning activities conducted in Hillsborough County, by all agencies including the MPO. Maintain the MPO's technical capacity and annual state/federal certifications of compliance with metropolitan planning requirements.

WHY: Keeps the urbanized area eligible for federal and state funding in conformance with Chapter 339, Florida Statute and Chapter 23 U.S. Code Section 134.

FY 14 and FY 15 Key Projects & Their Community Value

PROJECT: A joint project with the Planning Commission, Imagine 2040 is a unique visioning process to identify three scenarios of Hillsborough County in 2040, illustrating growth, land use and transportation choices. The results will be winnowed down to a preferred hybrid scenario through public outreach and feedback. The hybrid scenario will shape the 2040 Long-Range Transportation Plan (which must be complete by December 2014) as well as the Planning Commission's updates of all the local comprehensive plans.

VALUE: Allows citizens to have a substantive and meaningful role in major policy decisions.

PROJECT: Update the Congestion Management Process in order to monitor progress on addressing congestion and crashes, and bring objective criteria to the definition of what transportation projects are needed, leading to a potentially more realistic total cost estimate of transportation needs.

VALUE: Provides clearer priorities for the next Long-Range Transportation Plan update (which must be completed by December 2014), based on objective data.

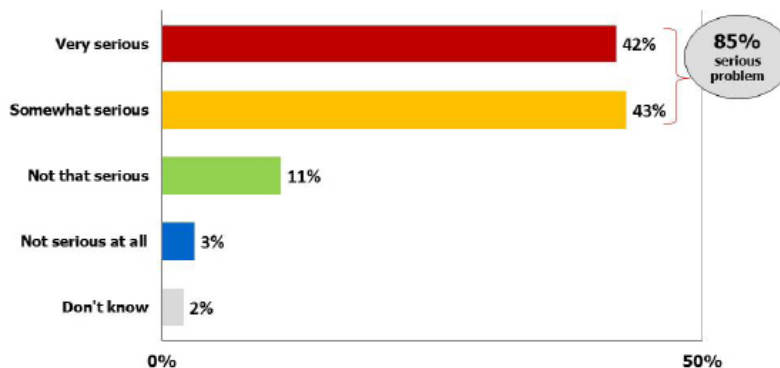
A complete list of projects planned for the coming fiscal year is fully described in the MPO's adopted Unified Planning Work Program at www.hillsboroughmpo.org.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Plans required for authorization of federal/state transportation spending completed by required date and accepted	Yes	Yes	Yes	Yes
# of traffic analysis forecast zones in trip demand model	758	794	821	821
# major road network segments with deficient congestion levels	461	467	467	460
# of major road network segments with sidewalks 100% missing	503	490	485	480
# of staff-supported public forums and events in the community	45	45	60	60
# of citizen attendees at staff-supported public forums & events	1,707	1,800	2,400	2,400
# of newsletters and publications distributed	5,733	6,000	6,100	6,200
# of MPO website visitors	9,920	10,500	11,000	11,500

Traffic congestion



How serious of a problem is traffic congestion in the Tampa Bay area?

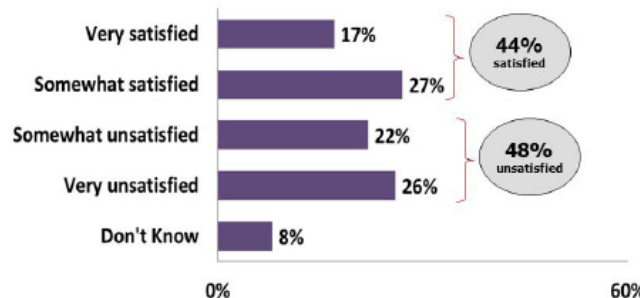


When a sales tax to fund transit was not approved by county voters in 2010, the MPO researched what really matters to residents.

Travel options



And are you personally satisfied with the transportation options available to you other than driving, or are you unsatisfied?



Metropolitan Planning Organization



The MPO completed the Westshore Intermodal Center Study to determine how rapid transit can be accommodated in FDOT's design for new express toll lanes on I-275. Partnership is important, as transit is primarily a local rather than state responsibility.



MPO planners met with East Tampa residents to discuss congestion management and crash reduction strategies on Hillsborough Avenue.

For More Information, call the Hillsborough Metropolitan Planning Organization at 813-272-5940, or visit www.hillsboroughmpo.org.

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$807,661	\$830,312	\$730,368	\$730,368
Operating Expenditure/Expense	1,372,681	1,455,331	1,077,769	1,676,519
Capital Equipment	7,596	14,300	13,500	14,250
Total	\$2,187,938	\$2,299,943	\$1,821,637	\$2,421,137

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Intergovernmental Grants	\$2,187,938	\$2,299,943	\$1,821,637	\$2,421,137
Total	\$2,187,938	\$2,299,943	\$1,821,637	\$2,421,137

Funded Positions	7	7	7	7
Funded FTE Positions	7.00	7.00	6.50	6.50

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$478,306.

PERSONNEL SERVICES:

- A 3.5% pay increase is budgeted.
- Personnel expenditures are decreased by .50 of a position to reflect the Executive Director salary being split between the Metropolitan Planning Organization and the Planning Commission.

OPERATING EXPENDITURES:

- During FY 13 the agency received a one-time \$600,000 grant from the Florida Department of Transportation for long range transportation planning. The FY 14 budget is therefore reduced.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

- Innovative Products
- Great Places
- Pro-Market Governance

Description

The Planning Commission is the single local planning agency handling long-range comprehensive planning for Hillsborough County and the cities of Tampa, Plant City and Temple Terrace. With public input, The Planning Commission develops and recommends long-range comprehensive plans to the elected officials of these government bodies, and recommends techniques, programs and strategies for plan implementation. The agency coordinates land use and transportation planning through staff support to the Metropolitan Planning Organization. It also coordinates and implements the master plan of the Hillsborough River through staff support to the Hillsborough River Board and Technical Advisory Council.

Mission

To conduct comprehensive planning, plan consistency reviews, community/neighborhood planning, Metropolitan Planning Organization transportation planning, Hillsborough River planning, and other planning studies in partnership with Hillsborough County and the cities of Tampa, Plant City, and Temple Terrace; to provide objective analysis and creative solutions to planning issues in order to enhance the quality of life for current and future residents.



The Planning Commission is led by business and community leaders who are appointed by their local governments to serve all citizens in Hillsborough County to provide a vision for improving quality of life.

FY 12 and FY 13 Accomplishments

- Completed the Guide to Creating & Updating Community Plans in Unincorporated Hillsborough County, which received an Award of Excellence for Best Practices from the County Division of the American Planning Association in April 2013.
- Completed the Balm Community Plan and update to the University Area Community Plan for Hillsborough County.
- Completed three studies related to economic development and comprehensive planning, which were presented and utilized by the Hillsborough County Economic Prosperity Stakeholder Committee in 2012. One of these studies was awarded an Honorable Mention Award at the Tampa Bay Regional Planning Council's Future of the Region Awards.
- Developed Comprehensive Plan policies for economic development-targeted industries and future annexation strategies, which were adopted by the Temple Terrace City Council.
- Addressed economic development challenges and impediments facing the City of Plant City through a number of significant policy changes to the Plant City Comprehensive Plan.
- Reintroduced opportunities for a mixed use live/work environment on Laura Street, a core area of the Lincoln Park neighborhood of Plant City.
- Collaborated with the City of Tampa on the implementation of the Seminole Heights Community Plan, which facilitated the area-wide rezoning of the neighborhood.
- Conducted and completed the development of the Vision Plan for the Terrace Park/University Square neighborhoods of the City of Tampa.



The Planning Commission is led by business and community leaders who are appointed by their local governments to serve all citizens in Hillsborough County to provide a vision for improving quality of life.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Monitor, evaluate, amend and update the Comprehensive Plans of Hillsborough County, and the Cities of Tampa, Plant City, and Temple Terrace.

WHY: Helps prepare for future long-range needs of the citizens of Hillsborough County; further the visions and strategic plans of each of the local governments; and meet the requirements of Chapter 163 of Florida Statutes.

WHAT: Review proposed re-zonings, land development regulations, capital improvement programs, and long-range master plans of authorities with the adopted Comprehensive Plans of Hillsborough County, and the cities of Tampa, Plant City, and Temple Terrace.

WHY: Ensures consistency of land development proposals and coordinated planning of various agency master plans with the adopted Comprehensive Plans.

WHAT: Develop and update community and neighborhood plans as directed by each of the local governments.

WHY: Provides greater specificity for a particular community than the overall Comprehensive Plan. They also provide community ownership of plans, and the ability to address particular issues of a specific community.

WHAT: Coordinate land use and transportation planning.

WHY: Ensures that adequate infrastructure capacities are planned and available when development occurs, and provides for multi-modal transportation options throughout the community.

WHAT: Oversee the management of the Hillsborough River through the Interlocal Planning Board and Technical Advisory Council.

WHY: Assists with the protection of the natural resource, wildlife, and habitat of the Hillsborough River; protects the source of much of the area's potable water; and provides recreational and eco-tourism opportunities for future generations.

For more information, call The Planning Commission at 813-272-5940, visit www.planhillsborough.org, or visit these websites:

American Planning Association, <https://www.planning.org/>

City of Tampa, <http://www.tampagov.net/>

City of Plant City, <http://www.plantcitygov.com/>

City of Temple Terrace, <http://www.templeterrace.com/>

Hillsborough County, <http://www.hillsboroughcounty.org/>

Tampa Bay Regional Planning Council, <http://www.tbrpc.org/>

Florida Department of Economic Opportunity, <http://www.floridajobs.org/>

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Through Imagine 2040 Scenario Planning, develop alternative scenarios of future growth patterns for all of Hillsborough County, and the infrastructure needed to serve that growth through 2040.

VALUE: The chosen scenario or vision for the community in 2040 will provide critical direction to the updates of the four jurisdictions' Comprehensive Plans. The process of developing that chosen scenario will include getting valuable public input on how the community should grow and develop over the next 25 years.

PROJECT: Update of the four jurisdictions' Comprehensive Plans to implement the envisioned scenario and to provide greater opportunity for economic development.

VALUE: The County and three cities will have more current Comprehensive Plans to guide growth and development. These updates also will help implement the County's Strategic Plan and the Hillsborough County Economic Prosperity Stakeholder Committee recommendations, as well as other similar efforts in each of the cities.

PROJECT: Streamline and make the Comprehensive Plans more user-friendly.

VALUE: Improves ease of use to the general public, and focuses the Comprehensive Plan on communities' top priorities and on implementable goals.

PROJECT: Coordinate the update of the Metropolitan Planning Organization's Long Range Transportation Plan with the updates of the Comprehensive Plans of Hillsborough County, and the Cities of Tampa, Plant City, and Temple Terrace.

VALUE: Results in more efficient and coordinated infrastructure provisions within planned development patterns.

PROJECT: Redesign the agency website to merge content of the Planning Commission, Metropolitan Planning Organization, and River Board into one consolidated site and provide mechanisms for citizen feedback.

VALUE: Provides citizens with a user-friendly means to find plan information and to provide feedback.

Planning Commission

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$3,533,809	\$3,627,068	\$3,773,107	\$3,773,107
Operating Expenditure/Expense	387,272	472,698	479,407	480,141
Capital Equipment	22,367	37,000	40,000	35,000
Total	\$3,943,448	\$4,136,766	\$4,292,514	\$4,288,248

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Blended Component Units Fund	\$3,943,448	\$4,136,766	\$4,292,514	\$4,288,248
Total	\$3,943,448	\$4,136,766	\$4,292,514	\$4,288,248

Funded Positions	39	39	39	39
Funded FTE Positions	39.00	39.00	38.50	38.50

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$155,748.

PERSONNEL SERVICES:

- A 3.5% pay increase is budgeted.
- Personnel expenditures are decreased by .50 of a position to reflect the Executive Director salary being split between the Metropolitan Planning Organization and the Planning Commission.

OPERATING EXPENDITURES:

- An additional \$12,500 is budgeted for Director's and Officer's insurance.
- The Planning Commission requested an additional \$100,000 in budget for consulting services associated with a Comprehensive Plan update and planning for new economic development areas. This request was funded with the budget being established in nondepartmental allotments.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.



STRATEGY

- Innovative Products
- Pro-Market Governance

Description

The 1930s Dust Bowl disaster spurred the U.S. Congress to declare soil and water conservation a national policy and national priority. The Hillsborough County Soil and Water Conservation District is one of more than 3,000 local districts across the United States which serve as a liaison between federal government and local landowners to address local conservation needs. The organization is governed by a five-member, elected board of supervisors. The board prioritizes and assists in the delivery of services provided by the U.S. Department of Agriculture Natural Resources Conservation Service to increase public awareness and participation in resource conservation.

Mission

To promote and encourage the wise use, management and general conservation of soil, water and related natural resources; to connect private landowners with federal and local cost-share programs through best management practices; to reach out to communities and schools to teach the value of natural resources and encourage conservation efforts; to build a local, grassroots movement in support of quality technical services for soil and water conservation; to provide technical assistance and education related to water supply, water quality, flood control and natural resource protection; and to provide conservation designs and construction assistance to the agricultural community in support of its growth and sustainability.



An engineering specialist delivers a farm design.
Photo courtesy of "In The Field Magazine."

FY 12 and FY 13 Accomplishments

- Provided assistance to land users in preserving and protecting natural resources by offering cost-share funds to agricultural producers for select agricultural practices that have potential water conservation, sediment control and water quality improvement benefits. Funds were made available through the Florida Department of Agriculture and Consumer Services and Southwest Florida Water Management District (SWFWMD).
- Conducted educational outreach events/workshops at local fairs, public schools, agricultural expositions and public sites in order to increase conservation awareness and participation.
- Hosted the annual *Tampa Bay Regional Envirothon* (also called the *Environmental Olympics*) with students from 21 Hillsborough County high schools and two Pinellas County high schools at Nature's Classroom to test environmental-related classroom skills in the field.
- Hosted an annual *Land Judging Contest* with 28 students from three Hillsborough County high schools and one middle school to develop appreciation for the capability of the land, and to show the importance of conserving natural resources.
- Hosted an annual poster contest with 73 students from nine Hillsborough County elementary schools and three Hillsborough County middle schools to convey their thoughts about soil, water and related natural resource issues through art.
- Conducted spring and fall presentations at the Florida State Fairgrounds to teach Hillsborough County 3rd graders about where their food comes from and the importance of conserving soil and water.
- Provided voluntary technical assistance and conservation planning to land users, communities, units of state and local government, and other agencies in planning and implementing conservation systems that have potential water conservation, sediment control and water quality improvement benefits.
- Sponsored the donation of 100 trees to the Fourth Grade Foresters Project to celebrate Arbor Day in public schools.
- Reached out to 997 people at the Florida State Fair with information on services.
- Designed 20 farm projects for 500 acres of farmland and facilitated cost-share funding for three projects.
- Facilitated local and state permitting for 20 projects, including 14 Hillsborough County Agriculture Exemptions; 10 Environmental Protection Commission activities in wetlands; 20 SWFWMD farming exemptions; and eight SWFWMD water use permits.
- Provided construction assistance and land surveys for three farm projects and provided irrigation design assistance for five farm projects.

FY 14 and FY 15 Core Objectives & Outcomes

WHAT: Provide farmers with designs, permits and fund opportunities for conservation and best management practices.

WHY: To encourage agricultural growth and sustainability by protecting soil and water resources, maintaining high quality water and reducing flooding.

WHAT: Provide soil and water conservation educational programs.

WHY: To educate and serve residents, farmers and ranchers in Hillsborough County so they understand local environmental concerns and learn what can be done to protect and conserve the county's limited natural resources.



Students learn about agriculture in the classroom.

FY 14 and FY 15

Key Projects & Their Community Value

PROJECT: Develop partnerships with the Natural Resource Conservation Service (NRCS), Florida Department of Agriculture and Consumer Services (FDACS) and SWFWMD to increase support and funding for designs and construction of conservation practices.

VALUE: Benefits farmers, ranchers, residents and wildlife by retaining or adding more acres for agriculture as part of a whole farm planning process, thereby providing improved conditions for wildlife and flood protection, and conservation of more soil and water resources.

PROJECT: Develop and implement policies that support growth and sustainability of farms and ranches, and other agricultural interests.

VALUE: Maintains and supports a business atmosphere that is conducive to the continuation and expansion of agricultural businesses within Hillsborough County for the benefit of all its residents.

PROJECT: Identify NRCS conservation practices that are equivalent to FDACS best management practices and ensure that all owners and users of Hillsborough Soil Water Conservation District (HSWCD)/NRCS agricultural project designs are enrolled in FDACS adopted water quality/water quantity best management practices program. Develop a seamless process for enrollment.

VALUE: Presumes compliance with state water quality standards without expensive and unnecessary water sampling of discharges from the farms and ranches.

“ Kim makes it possible to understand what the regulatory agencies need so we can get through the process.”

– Cammy Hinton, Hinton Farms

“Thank you for your hard work and for providing this great experience of the Tampa Bay Regional Envirothon to high school students in Hillsborough and Pinellas counties. My students really enjoyed participating in the Envirothon.

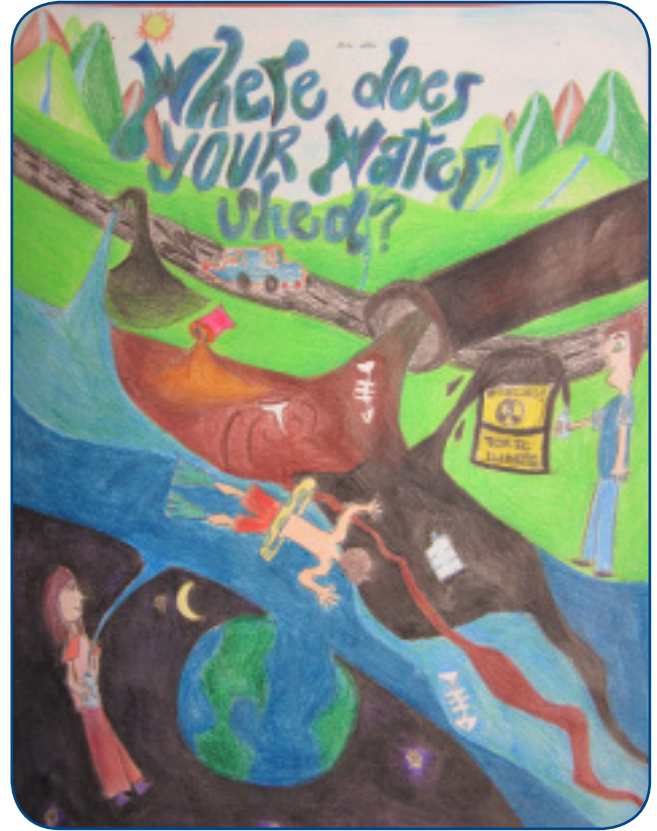
– Katrina Tiller

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
Outreach & Conservation Programs	9	11	11	11
Participants Reached	3021	2541	3000	3000
% Satisfied Customers	100%	100%	100%	100%
Engineering Plans	20	10	15	15



Students participate in the Land Judging Contest.

“ Kim is someone that can be trusted to look out for my interests and has a get it done attitude.”
– Steve McDonald, farmer with more than 50 years in the strawberry growing business. ”



An Orange Grove Middle Magnet School student earned 1st Place in the Soil & Water Conservation District's poster contest.



An engineering specialist surveys conservation construction on a strawberry farm.

For More Information, contact the Soil & Water Conservation District at 813-752-1474 Ext. 3, visit www.hillsboroughcounty.org/swcd, or visit the following websites:

Association of Florida Conservation Districts, www.afcd.us/about.shtml

University of Florida George A. Smathers Libraries Aerial Photography: Florida Collection, <http://ufdc.ufl.edu/aerials>

U.S. Department of Agriculture Natural Resources Conservation Services, http://www.nrcs.usda.gov/wps/portal/nrcs/detail/national/technical/nra/nri/?cid=nrcs143_013724

Florida Soil and Water Conservation Districts, <http://www.floridaagwaterpolicy.com/Fswcd.html>

Soil & Water Conservation District

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$226,253	\$236,870	\$239,359	\$239,359
Operating Expenditure/Expense	7,979	10,570	21,228	21,309
Total	\$234,232	\$247,440	\$260,587	\$260,668

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$234,232	\$247,440	\$260,587	\$260,668
Total	\$234,232	\$247,440	\$260,587	\$260,668

Funded Positions	3	3	3	3
Funded FTE Positions	3.00	3.00	3.00	3.00

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net increase of \$13,147.

PERSONNEL SERVICES:

- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 is funded at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.

CAPITAL IMPROVEMENT PROGRAM PROJECTS

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Operating Expenditure/Expense	\$3,802,750	\$12,744,886	\$2,970,000	\$400,000
Capital Equipment	1,898,587	(6,931,709)	13,569,000	3,920,000
Capital Projects	139,020,054	143,421,901	99,353,025	72,288,122
Grants & Aids	2,932,620	(9,962,700)	9,845,914	(302,782)
Other Uses	2,700,000	2,700,000	0	0
Total	\$150,354,011	\$141,972,378	\$125,737,939	\$76,305,340

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide Special Purpose Revenue Fund	\$278,951	\$6,564,825	\$1,120,000	\$0
Unincorporated Area Special Purpose Fund	2,015,345	7,189,145	6,874,000	3,460,000
Intergovernmental Grants	8,933,410	876,455	130,000	0
County Transportation Trust Fund	52,767,932	15,752,954	22,852,668	6,437,768
Library Tax District Fd (Lof 84-443)	1,022,133	4,834,775	3,005,000	1,200,000
Infrastructure Surtax Fund	14,446,528	23,424,259	4,436,188	1,310,000
Countywide Capital Projects Fund	7,796,152	9,242,908	13,048,175	0
Unincorp Area Capital Projects Fund	4,412,309	12,112,996	1,896,739	1,097,218
Enviro Sensitive Lands Tax/Bond Fund	3,034,129	(1,276,344)	(299,646)	(299,646)
Consolidated Public Safety Bonds Fund	0	15,100,000	0	0
Solid Waste System Enterprise Fund	6,090,268	1,100,000	100,000	100,000
Water & Wastewater Utility Enterprise Fd	49,556,854	47,050,405	72,574,815	63,000,000
Total	\$150,354,011	\$141,972,378	\$125,737,939	\$76,305,340

CLIENT & LIAISON SERVICES

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$1,194,286	\$44,865	\$0	\$0
Operating Expenditure/Expense	359,200	0	0	0
Capital Equipment	5,241	0	0	0
Grants & Aids	1,503,907	(690,638)	0	0
Total	\$3,062,634	(\$645,773)	\$0	\$0

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$634,359	\$0	\$0	\$0
Unincorporated Area General Fund	594,242	0	00	0
Unincorporated Area Special Purpose Fund	13,259	0	0	0
Intergovernmental Grants	1,595,194	(645,773)	0	0
Infrastructure Surtax Fund	225,580	0	0	0
Total	\$3,062,634	(\$645,773)	\$0	\$0

Funded Positions	17	0	0	0
Funded FTE Positions	17.00	0.00	0.00	0.00

The FY 13 adopted budget, per an Administrative Order, establishes a new department called Office of Community Affairs. Three positions from Client and Liaison Services, one position from the Economic Development Department, and one position from the Public Utilities Department are transferred to this new department. The Administrative Order also transfers thirteen positions from Client and Liaison Services to the Communications and Digital Media Services Department and one position from Client and Liaison Services to the Government Services Administration Department.

DEBT SERVICE ACCOUNTS

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Operating Expenditure/Expense	\$2,180,164	\$869,000	\$471,649	\$961,950
Debt Service	250,946,378	107,448,308	103,161,480	111,212,732
Total	\$253,126,542	\$108,317,308	\$103,633,129	\$112,174,682

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide Special Purpose Revenue Fund	\$0	\$533,479	\$533,479	\$533,479
Infrastructure Surtax Fund	52,749,007	0	0	0
Cap Imp Nonadval Rev 98 &08 Dbt Svc Fd	1,438,363	1,442,475	1,440,875	1,438,400
Fuel Tax Ref Rev Bds Dbt Svc Fd(Clsd)	386,250	0	0	0
4th Cent Tourist Dev Tax Fd	1,155,790	1,156,490	1,179,640	1,184,228
5th Cent Tourist Dev Tax Fd	1,780,413	1,779,500	1,779,350	1,782,738
P&R G.O. Bnds 93/96/02 Dbt Svc Fd	1,329,113	1,332,113	1,332,863	1,330,463
ELAPP Limited Adval Tax Bonds Dbt Svc Fd	4,447,950	4,551,250	4,555,150	4,553,400
Ct Facil Rev Bds 99&05 Debt Svc Fd	2,530,241	2,535,984	2,534,246	2,534,034
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc	3,250,525	3,250,575	3,246,775	3,249,525
Cap Impr Commercial Paper Prog Fd	3,639,914	8,974,635	5,388,000	11,564,135
CIT Rev Bds 2001 A & B Dbt Svc Fd	4,524,762	2,550,531	0	0
CIT Rev Bds 2004 Dbt Svc Fd	6,410,303	3,780,806	3,796,938	3,812,731
CIT Rev Bds 2007 Dbt Svc Fd	16,270,163	16,234,563	16,167,263	16,143,513
US 301 Expan Taxable Notes	289,959	5,422,500	0	0
CIT Ref Rev 2012 A & B Dbt Svc Fd	103,365,888	3,870,899	6,330,575	6,329,450
CIP Revenue Bds Series 2012	350,155	6,796,400	6,781,900	6,780,900
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd	1,310,270	1,315,677	1,280,085	1,279,463
Communications Svcs Tax Bd Sinking Fd	0	0	0	1,983,000
Cap Impr Commercial Paper Program Fund	2,607	0	0	0
Future Financed Projects Fund	0	320,000	0	500,000
Solid Waste Enterprise Fund	7,980,149	9,071,750	12,725,516	13,903,714
Water & Wastewater Utility Enterprise Fd	27,742,420	20,430,663	20,473,088	20,875,603
Imp Fee Special Assess Bonds 2006	9,230,253	9,722,050	9,719,550	9,723,050
Recl Water Spcl Assess Rev Bds 2000	445,844	489,332	1,697,480	0
Impact Fees Special Assess Bd	2,496,203	2,755,636	2,670,356	2,672,856
Total	\$253,126,542	\$108,317,308	\$103,633,129	\$112,174,682

Debt Service Accounts is a collection of data associated with the County's debt service accounts including principal and interest on capital leases.

FACILITIES MANAGEMENT SERVICES DEPARTMENT

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$6,384,813	\$6,581,991	\$0	\$0
Operating Expenditure/Expense	8,413,025	8,706,816	0	0
Capital Equipment	9,895	0	0	0
Capital Projects	67,040	0		
Total	\$14,874,773	\$15,288,807	\$0	\$0

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$14,853,464	\$15,259,036	\$0	\$0
Unincorporated Area General Fund	21,309	29,771	0	0
Total	\$14,874,773	\$15,288,807	\$0	\$0

Funded Positions	104	101	0	0
Funded FTE Positions	104.00	101.00	0.00	0.00

The FY 14 adopted and FY 15 planned budgets reflect the consolidation of the Facilities Management Services Department into the Real Estate Department.

GOVERNMENTAL AGENCIES

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Operating Expenditure/Expense	\$212,577	\$163,342	\$163,342	\$163,342
Grants & Aids	88,914,962	79,349,777	75,297,681	91,592,841
Total	\$89,127,539	\$79,513,119	\$75,461,023	\$91,756,183

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$10,244,412	\$10,648,587	\$11,742,891	\$12,927,193
Countywide Special Purpose Revenue Fund	23,221,618	6,364,556	2,599,565	2,599,565
Sales Tax Revenue Fund	53,147,180	53,048,290	55,203,351	57,506,661
County Transportation Trust Fund	1,952,392	2,011,686	1,915,216	1,956,629
4th Cent Tourist Dev Tax Fd	561,937	0	0	0
Cap Impr Commercial Paper Program Fund	0	0	4,000,000	2,000,000
Future Financed Projects Fund	0	7,440,000	0	14,766,135
Total	\$89,127,539	\$79,513,119	\$75,461,023	\$91,756,183

Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Net expenditures increase by \$4,052,096.

GRANTS AND AID:

- A budget addition of \$4,000,000 is for the allocation to the Tampa Sports Authority (TSA) for St. Petersburg Times Forum improvements.
- A budget addition of \$1,067,647 is for the tax increment financing district payments to the three municipalities to reflect a projected increase in taxable values.
- A budget addition of \$2,155,061 is for the Community Investment Tax distributions to the TSA, Hillsborough School Board, and the three municipalities to reflect projected increased revenue.
- A budget addition of \$100,000 is for the Children's' Board of Hillsborough County.
- A budget addition of \$5,802 is for the Tampa Bay Regional Planning Council.
- A budget addition of \$9,767 is for the Road Network Impact Fee Program.
- A budget reduction of \$79,145 is for TSA.
- A budget reduction of \$7,440,000 represents no allocation in FY 14 to TSA for Raymond James Stadium Improvements.
- A budget reduction of \$106,237 is for the Ninth Cent Fuel Tax distributions to the three municipalities to reflect a projected revenue decrease.
- A budget reduction of \$3,764,991 is for the Department of Juvenile Justice.

Budget Changes FY 14 to FY 15

EXPENDITURES:

- Net expenditures increase by \$16,295,160.

GRANTS AND AID:

- A budget addition of \$404,818 is for tax increment financing district payments to the three municipalities to reflect a projected increase in taxable values.
- A budget addition of \$2,303,310 is for the Community Investment Tax distributions to the TSA, Hillsborough School Board, and the three municipalities to reflect projected increased revenue.
- A budget addition of \$41,413 is for the Ninth Cent Fuel Tax distributions to the three municipalities to reflect a projected increase in revenue.
- A budget addition of \$773,039 is for TSA.
- A budget addition of \$6,445 is for the Tampa Bay Regional Planning Council.
- A budget addition of 14,766,135 is for the allocation to TSA for Raymond James Stadium Improvements. TSA funding of \$13,737,840 is carryover funding from prior years that will not be spent by FY 13 year-end plus an allocation in FY 15 of \$1,028,295 are proposed to meet the County's obligation on capital improvements to Raymond James Stadium.
- A budget reduction of \$2,000,000 is for the allocation to TSA for St. Petersburg Times Forum improvements.

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

GOVERNMENTAL AGENCIES DETAIL

Description	FY 12 Actuals	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
GENERAL FUNDS				
Countywide General Fund				
Business and Support Services				
Plant City Tax Increment Financing	\$449,632	\$438,128	\$430,201	\$453,725
Temple Terrace Tax Increment Financing	19,101	18,613	26,433	37,225
Tampa Tax Increment Financing	7,847,588	7,646,814	8,714,568	9,085,070
Florida Division of Forestry	28,608	28,609	28,609	28,609
Health Department	403,235	366,242	366,242	366,242
National Estuary Program	83,974	83,974	83,974	83,974
School Board Racing Commission	446,500	446,500	446,500	446,500
Tampa Bay Regional Planning Council	369,622	366,753	372,555	379,000
University of Florida Aquaculture Lab	57,000	57,000	57,000	57,000
Tampa Sports Authority (Property Taxes & Oper Deficit)	385,431	989,954	910,809	1,683,848
The Children's Board of Hillsborough County	0	0	100,000	100,000
Development Services				
Hartsaver Bus Passes	153,721	184,000	184,000	184,000
Van Pool Discounts for County Employees	0	2,000	2,000	2,000
Parks, Recreation and Conservation				
City of Tampa - Forest Hills Park	0	20,000	20,000	20,000
TOTAL GENERAL FUNDS	10,244,412	10,648,587	11,742,891	12,927,193
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
Marine Law Enforcement				
City of Tampa	182,000	182,000	182,000	182,000
City of Temple Terrace	60,000	60,000	60,000	60,000
Business and Support Services				
Florida Department of Juvenile Justice	4,908,376	6,063,556	2,298,565	2,298,565
School Site Impact Fees Administration	71,242	59,000	59,000	59,000
School Site Impact Fees	18,000,000	0	0	0
	23,221,618	6,364,556	2,599,565	2,599,565
Sales Tax Revenue Fund				
Sports Authority Debt Service				
Sports Authority Sports Facility Sales Tax Bonds	2,000,004	2,000,004	2,000,004	2,000,004
CIT Distributions/Tampa Sports Authority	8,301,896	8,937,000	8,936,438	8,934,750
Business and Support Services				
Community Investment Tax - TSA Stadium Renovations	750,000	750,000	750,000	750,000
Community Investment Tax Distributions/City of Tampa	14,112,729	13,696,238	14,511,534	15,377,806
Community Investment Tax Distrib/City of Temple Terrace	1,035,854	995,757	1,058,056	1,121,217
Community Investment Tax Distributions/City of Plant City	1,462,752	1,411,165	1,484,523	1,573,142
Community Investment Tax Distributions/School Board	23,943,646	23,592,126	24,796,796	26,083,742
	51,606,881	51,382,290	53,537,351	55,840,661

GOVERNMENTAL AGENCIES DETAIL (cont.)

Description	FY 12 Actuals	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Transportation Trust Fund				
<i>Hartline (Development Services)</i>				
Road Network Impact Fee Program	0	62,290	72,057	72,057
<i>Development Services</i>				
Alternative Transportation Program	23,500	23,500	23,500	23,500
<i>Business and Support Services</i>				
Gas Tax Distribution - Tampa	1,639,528	1,638,817	1,548,368	1,583,607
Gas Tax Distribution - Temple Terrace	120,068	118,563	112,894	115,463
Gas Tax Distribution - Plant City	169,296	168,516	158,397	162,002
3 Cent Tourist Development Tax Fund				
<i>Sports Authority</i>				
Plant City Stadium	388,894	400,000	400,000	400,000
Tampa Convention Center	250,000	250,000	300,000	300,000
Tampa Convention Center Debt Service	166,000	166,000	166,000	166,000
Tampa Convention Center Capital Costs	735,405	850,000	800,000	800,000
	3,492,691	3,677,686	3,581,216	3,622,629
TOTAL SPECIAL REVENUE FUNDS	78,321,190	61,424,532	59,718,123	62,062,855
Debt Service Funds				
<i>Sports Authority</i>				
4th Cent Tourist Development Tax 2006 Bonds	561,937	0	0	0
TOTAL CAPITAL FUNDS	561,937	0	0	0
Commercial Paper Note Issuance Fund				
<i>Sports Authority</i>				
Arena Improvements	0	0	4,000,000	2,000,000
Raymond James Stadium Capital Improvements	0	7,440,000	0	14,766,135
TOTAL CAPITAL FUNDS	0	7,440,000	4,000,000	16,766,135
TOTAL GOVERNMENTAL AGENCIES	\$89,127,539	\$79,513,119	\$75,461,023	\$91,756,183

LAW LIBRARY BOARD

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personal Services	\$286,447	\$290,894	\$293,047	\$293,047
Operating Expenditure/Expense	35,258	42,658	43,295	43,317
Capital Equipment	78,932	94,572	94,572	94,572
Total	\$400,637	\$428,124	\$430,914	\$430,936
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Blended Component Units Fund	\$400,637	\$428,124	\$430,914	\$430,936
Total	\$400,637	\$428,124	\$430,914	\$430,936
Funded Positions	4	4	4	4
Funded FTE Positions	4.00	4.00	4.00	4.00

Budget Changes and Operational Impact FY 13 to FY 14

The Law Library receives funding from the County Blended Component Units Fund.

EXPENDITURES:

- Net decrease of \$2,790.

PERSONNEL SERVICES:

- A 3.5% pay increase is budgeted.

OPERATING EXPENDITURES:

- FY 14 is funded at a continuation level.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.

MAJOR MAINTENANCE AND REPAIR

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Operating Expenditure/Expense	\$3,531,472	(\$15,691,469)	\$508,071	\$5,524,662
Total	\$3,531,472	(\$15,691,469)	\$508,071	\$5,524,662
Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide Special Purpose Revenue Fund	\$2,144,139	(\$13,588,549)	(\$1,120,000)	\$3,533,397
Unincorporated Area Special Purpose Fund	1,231,241	(2,236,737)	1,306,583	1,660,103
Library Tax District Fd (Lof 84-443)	156,092	133,817	321,488	331,162
Total	\$3,531,472	(\$15,691,469)	\$508,071	\$5,524,662

This non-departmental organization is established to account for the management of the Small Construction Projects Program. This program is used for the repair, renovation, replacement and maintenance (R3M) of Hillsborough County facilities. Projects administered through the R3M Program are designed to ensure health and safety, prevent further damage to facilities, increase efficiency, or support changes in program requirements. These projects will generally be completed within 12 months and will generally cost less than \$150,000.

NON-DEPARTMENTAL ALLOTMENTS

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$1,544,137	\$1,660,000	\$5,933,564	\$1,760,000
Operating Expenditure/Expense	83,705,197	95,655,348	101,424,646	103,427,491
Grants & Aids	5,331,096	5,730,000	5,999,778	5,917,988
Other Uses	605,541	481,912	525,000	525,000
Total	\$91,185,971	\$103,527,260	\$113,882,988	\$111,630,479

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$5,948,462	\$7,202,755	\$12,370,782	\$8,591,199
Unincorporated Area General Fund	1,093,552	1,362,000	3,901,326	1,112,000
Countywide Special Purpose Revenue Fund	3,579,705	3,583,440	3,583,440	3,583,440
Unincorporated Area Special Purpose Fund	164,663	150,000	150,000	150,000
Intergovernmental Grants	(2,637)	19,686	0	0
County Transportation Trust Fund	1,800	1,800	4,000	4,000
County Self Insurance Fund	80,400,426	91,207,579	93,873,440	98,189,840
Total	\$91,185,971	\$103,527,260	\$113,882,988	\$111,630,479

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 13 to FY 14

EXPENDITURES:

- Net increase of \$10,355,728.

PERSONNEL SERVICES:

- A \$4.1 million budget is established for one-time miscellaneous pay adjustments including pay equity adjustments, implementation of a new performance pay system, economic salary adjustments, etc.
- A \$50,000 budget is established to account for unemployment claims that are not associated with a specific department.

OPERATING EXPENDITURES:

- The economic development budget is increased by \$1.4 million for job creation.
- A tax increment financing (TIF) budget is established at \$1.7 million as seed money for new TIF areas.
- A Pictometry Initiative budget is established at \$300,000.
- One-time budget is established for a Human Trafficking Initiative at \$50,000.
- One-time budget is established for land development code revisions at \$250,000.
- The strategic planning budget is increased \$104,300 to allow for continued use of consultants during the implementation phase of the County's strategic plan.
- The outside legal counsel budget is increased \$50,000 for the Environmental Protection Commission for potential future litigation.
- The Tampa Bay Workforce Alliance allotment is budgeted at \$500,000 to provide for a new job training and placement program.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.

A detailed list of appropriations is found in the following pages. The listing does not include funding that these organizations may receive through departmental contracts embedded within departmental budgets.

NON-DEPARTMENTAL ALLOTMENTS DETAIL

Description	FY 12 Actuals	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
<u>GENERAL FUNDS</u>				
Countywide General Fund				
<i>Business and Support Services</i>				
Bond Counsel	\$43,294	\$90,000	\$90,000	\$90,000
Clerk's Armed Guard Services	64,602	70,000	75,000	75,000
Constitutional Officers Salary Increases	0	5,000	5,000	5,000
Cost Allocation Plan	31,500	40,000	35,000	35,000
Employee Tuition Reimbursement	46,528	75,000	100,000	100,000
Fallen Heroes Fund	0	200,000	200,000	200,000
Film Commission	30,069	0	0	0
Financial Advisor	45,626	90,000	115,000	115,000
Financial Audit Services	241,887	310,000	605,000	305,000
Flexible Spending Account Admin Fees	46,312	63,000	180,000	180,000
Health Ins. Subsidy-Disabled (ILOD) Retirees	0	2,000	2,080	2,080
Health Insurance Subsidy-Retired Employees	305,200	408,000	408,000	408,000
Human Trafficking Initiative	0	0	50,000	0
Impound Lot - Veterinary Svcs & Advertising	280	1,200	1,200	1,200
Jail Diversion Program	0	0	200,000	200,000
Jury Parking	160,198	175,000	218,750	218,750
Membership - Alliance for Innovation	15,000	7,500	9,000	9,000
Membership - Florida Assoc. of Counties	107,130	107,130	109,210	109,210
Membership - National Assoc. of Counties	19,369	23,019	23,019	23,019
Membership - National Forum Black Public Admin.	0	2,500	2,500	2,500
Narcotics Overdose Prevention and Education (NOPE)	0	50,000	31,790	0
One Time Unallocated Funds	0	150,000	1,928,238	250,000
Other Countywide Costs - Animal Services	1,504	0	0	0
Other Countywide Costs - Clerk	253	1,000	1,400	1,400
Performance Audits	117,550	150,000	150,000	150,000
Pictometry Initiative	0	0	300,000	300,000
Recording Fees	5,142	15,000	15,000	15,000
Security Services - County Center	605,541	481,912	525,000	525,000
Strategic Planning	52,758	20,700	125,000	0
Tax Collector Tax Notice Mailing Costs	72,710	95,000	95,000	95,000
TRIM Mailing Costs	229,551	240,000	240,000	240,000
Unemployment Benefits	45,283	0	50,000	50,000
<i>County Attorney</i>				
Legal Advertising	23,669	80,000	80,000	80,000
Municode Subscription	0	0	30,000	30,000
Outside Legal/Attorneys	163,460	300,000	350,000	350,000
<i>Economic Development</i>				
Brandon Chamber of Commerce	13,200	30,000	30,000	30,000
International Protocol Officer Partnership	28,814	40,000	40,000	40,000
South Shore Chamber of Commerce	11,000	25,000	25,000	25,000
South Tampa Chamber of Commerce	0	0	25,000	25,000
Tampa Bay Partnership	40,000	40,000	40,000	40,000

NON-DEPARTMENTAL ALLOTMENTS DETAIL (cont.)

Description	FY 12 Actuals	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Economic Development (continued)				
Tampa Bay Workforce Alliance	279,245	200,000	500,000	500,000
Tampa-Hillsborough Econ Dev Corporation	700,000	450,000	700,000	700,000
Tampa-Hillsborough Econ Dev Corp Innovation Destination	0	250,000	0	0
Tax Increment Financing Areas	0	0	1,700,000	0
USF High Tech Incubator	200,000	200,000	200,000	200,000
USF Office for Technology Entrepreneurship	39,956	40,000	40,000	40,000
Government Services Administration				
Intergovernmental Representation	137,000	353,000	353,000	353,000
Parks, Recreation and Conservation				
City of Tampa Belmont Heights Little League	0	30,000	0	0
Public Utilities				
Tampa Bay Water Issues	27,931	200,000	200,000	200,000
Real Estate				
Commercial Insurance	1,903,495	2,032,207	2,108,766	2,214,205
Law Library Building Lease	1,026	879	121	127
Lease Termination - Section 8	57,406	3,708	3,708	3,708
Non-Ad Valorem Assessments	2,310	35,000	35,000	35,000
Tax Deed Title Searches	32,663	20,000	20,000	20,000
	5,948,462	7,202,755	12,370,782	8,591,199
Unincorporated Area General Fund				
Affordable Housing				
Affordable Housing Program Costs	351,617	500,000	250,000	250,000
Business and Support Services				
Constitutional Officers Salary Increases	0	5,000	5,000	5,000
Local Ordinance Enforcement - Filing Fees	2,970	5,000	5,000	5,000
One Time Unallocated Funds	0	0	2,739,326	0
Other Costs - Transportation	0	0	50,000	0
Red Light Camera Monitoring Costs	653,912	750,000	750,000	750,000
Court Administrator				
Hearing Masters - Parking Violations	1,080	3,000	3,000	3,000
County Attorney				
Local Ordinance Enforcement - Public Defender	28,800	50,000	50,000	50,000
Local Ordinance Enforcement - State Attorney	30,000	24,000	24,000	24,000
Development Services				
Impact Fee Waiver - No Fee Zones	9,820	0	0	0
Historic Landmark Resource Program	1,000	25,000	25,000	25,000
Real Estate				
Viacom Billboard Lease	14,353	0	0	0
	1,093,552	1,362,000	3,901,326	1,112,000
TOTAL GENERAL FUNDS	7,042,014	8,564,755	16,272,108	9,703,199

NON-DEPARTMENTAL ALLOTMENTS DETAIL (cont.)

Description	FY 12 Actuals	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
<i>Business and Support Services</i>				
Technology Sys Upgrade & Replacement	9,023	0	0	0
Level 1 Trauma Care (Tampa General Hospital)	3,500,000	3,500,000	3,500,000	3,500,000
	3,500,000	3,500,000	3,500,000	3,500,000
Disaster Event Fund				
<i>Fire Rescue</i>				
Disaster Events	0	19,686	0	0
Environmental Restoration Fund				
<i>Development Services</i>				
Environmental Buffers Study	14,663	0	0	0
Florida Department of Juvenile Justice Fund				
<i>Business and Support Services</i>				
JBI Commission for US Dept of Justice Reimb	70,682	83,440	83,440	83,440
Phosphate Severance Tax Fund				
<i>Business and Support Services</i>				
Physical Oceanographic Real-Time Sys (PORTS)	150,000	150,000	150,000	150,000
Operating Grants Fund				
<i>Business and Support Services</i>				
COBRA Premium Assistance/ARRA	(2,637)	0	0	0
County Transportation Trust Fund				
<i>Business and Support Services</i>				
SBA Administration Fees	1,800	1,800	4,000	4,000
	1,800	1,800	4,000	4,000
TOTAL SPECIAL REVENUE FUNDS	3,743,531	3,754,926	3,737,440	3,737,440
COUNTY SELF INSURANCE FUND				
<i>Business and Support Services</i>				
<i>Workers Compensation Insurance</i>				
Administrative Costs	548,788	830,000	400,000	400,000
Claim Payments - W/C Medical	4,092,166	5,100,000	5,600,000	5,600,000
Insurance Purchases	374,531	425,000	600,000	600,000
Wage Loss Benefits	1,498,854	1,650,000	1,700,000	1,700,000
<i>General Liability Insurance</i>				
Administrative Costs	203,907	358,000	350,000	350,000
Claim Payments	2,721,404	1,900,597	2,100,000	2,100,000
Insurance Purchases	7,749,248	8,593,366	8,612,000	9,018,000
<i>Employee Group Health Insurance</i>				
Administrative Costs	2,788,549	3,347,320	3,242,080	3,399,040
Claim Payments	59,610,818	68,000,000	70,000,000	73,500,000
Insurance Purchases	812,161	1,003,296	1,269,360	1,522,800
TOTAL SELF INSURANCE FUND	80,400,426	91,207,579	93,873,440	98,189,840
TOTAL NON-DEPARTMENTAL ALLOTMENTS	\$91,185,971	\$103,527,260	\$113,882,988	\$111,630,479

NONPROFIT ORGANIZATIONS

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Grants & Aids	\$18,536,738	\$16,710,518	\$19,139,411	\$17,909,706
Total	\$18,536,738	\$16,710,518	\$19,139,411	\$17,909,706

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$7,134,324	\$6,489,508	\$8,178,610	\$6,734,406
Sales Tax Revenue Fund	10,532,780	9,834,000	10,234,000	10,448,500
Intergovernmental Grants	869,634	387,010	726,801	726,800
Total	\$18,536,738	\$16,710,518	\$19,139,411	\$17,909,706

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 13 to FY 14

EXPENDITURES:

- Net increase of \$2,428,893.

PERSONNEL SERVICES:

- No changes.

OPERATING EXPENDITURES:

- In April 2013, the Citizens Advisory Committee (CAC) presented the Board of County Commissioners with a plan regarding future funding of nonprofit organizations. Consistent with their recommendations, a new Request For Application process will be developed that focuses on core County services. The new process will be implemented over a two year period. Each nonprofit that has been receiving continuing funding from the County will be funded at their current level in both FY 14 and FY 15.
- Also consistent with the CAC's recommendations, a \$400,000 recurring budget has been established to provide one-time funding for nonprofits as seed money for innovative new concepts and to address emergency situations.
- One-time funding budgets have been established for the following: Abe Brown Ministries at \$350,000; AMI Kids at \$106,204; Anti-Bullying Council at \$20,000; Forest Hills Little League at \$50,000; Homeless Coalition of Hillsborough County at \$225,000; Metropolitan Ministries at \$100,000; Playsmart at \$15,000; Tampa Heights Jr. Civic Association at \$68,000; Tampa Theatre at \$150,000; Trinity Café at \$150,000; United Service Organization at \$50,000.
- Funding for the Family Justice Center of \$100,000 is being reallocated to the Children's Board of Hillsborough County to continue providing services to victims of domestic violence.
- The Arts Council of Hillsborough County funding is increased by \$122,000 to restore the funding level to FY 12 amount of \$809,227.
- Seminole Gaming funded organizations are budgeted at a continuation level and their future funding will be based on previously established attendance formulas and the availability of revenue.
- Nonprofits funded by tourist development tax dollars and CDBG funding will continue to be budgeted based on currently existing funding processes.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

FY 15 is budgeted at a continuation level.

Details by agency are shown in the following pages.

NONPROFIT ORGANIZATIONS DETAIL

Description	FY 12 Actuals	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
COUNTYWIDE GENERAL FUND				
Non-Competitive				
Affordable Housing				
Homeless Coalition of Hillsborough County	0	0	225,000	0
Business and Support Services				
Arts Council	\$618,504	\$687,227	\$809,227	\$809,227
Forest Hills Little League	0	0	50,000	0
Historical Advisory Council of Hillsborough	4,131	2,278	6,000	6,000
One Time Unallocated Funds	0	55,177	400,000	250,000
Teaching Tools	25,000	25,000	25,000	25,000
Family and Aging Services				
Abe Brown Ministries	0	0	350,000	0
AMI Kids	0	0	106,204	0
Anti-Bullying Advisory Committee	0	0	20,000	0
Catholic Charities - Mercy House	45,000	0	0	0
Community Tampa Bay (Formerly NCCJ)	5,012	5,012	5,012	5,012
Crisis Center/Transportation/Nurse Examiner	812,130	812,130	812,130	812,130
Girl Scouts of West Central Florida	17,988	17,988	17,988	17,988
Metropolitan Ministries	0	0	100,000	0
Playsmart	0	0	15,000	0
Sickle Cell Association	23,876	33,876	33,876	33,876
Tampa Heights Junior Civic Association	0	0	68,000	0
United Service Organization	0	0	50,000	0
Competitive				
Family and Aging Services				
A Brighter Community (Formerly Bright Horizons)	5,106	5,314	5,314	5,314
Agency for Community Treatment Services	599,990	599,990	599,990	599,990
Alpha, Inc.	41,368	41,368	41,368	41,368
Boys and Girls Clubs	64,298	64,298	64,298	64,298
Centre for Women	39,293	39,293	39,293	39,293
Child Abuse Council, Inc.	45,900	45,900	45,900	45,900
Children's Home, Inc.	100,521	100,521	100,521	100,521
Computer Mentors Group	9,739	9,739	9,739	9,739
Cornerstone Ministries (Formerly Tampa United Methodist)	17,010	17,010	17,010	17,010
Corp to Develop Communities (CDC)	30,618	70,618	70,618	70,618
Crisis Center - Eldernet	13,127	13,127	13,127	13,127
DACCO	753,903	753,903	753,903	753,903
Epilepsy Services of West Central Florida	7,316	14,256	14,256	14,256
Family Justice Center	67,500	100,000	0	0
Francis House	8,640	8,640	8,640	8,640
Greater Palm River Point CDC	9,113	9,113	9,113	9,113
Gulf Ridge Boy Scouts	17,988	17,988	17,988	17,988
Hispanic Services Council	30,990	31,275	31,275	31,275
Life Enrichment Center	10,125	10,125	20,125	10,125
Mary & Martha House	20,082	20,082	20,082	20,082

NONPROFIT ORGANIZATIONS DETAIL (cont.)

Description	FY 12 Actuals	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Family and Aging Services (continued)				
Mental Health Care, Inc.	58,320	58,320	58,320	58,320
Quantum Leap Farm	11,675	11,675	11,675	11,675
Redland Christian Migrant	54,520	54,520	54,520	54,520
Self Reliance	13,268	13,268	13,268	13,268
Seniors in Service	5,400	5,400	5,400	5,400
Tampa Crossroads	106,099	111,163	111,163	111,163
Tampa Lighthouse for the Blind	24,291	24,291	24,291	24,291
Tampa Metro Area YMCA	13,325	13,325	13,325	13,325
The Spring of Tampa Bay	81,129	81,129	81,129	81,129
Trinity Café	65,025	65,025	215,025	65,025
United Cerebral Palsy	10,247	10,247	10,247	10,247
Veteran's Council of Hillsborough County	9,957	10,000	10,000	10,000
YES! of America United, Inc.	6,750	6,750	13,500	13,500
Economic Development				
Boys and Girls Clubs Summer Program	25,313	25,313	22,500	22,500
Economic Development External Organizations	2,500	4,500	12,572	12,572
Hispanic Business Initiative Fund	24,553	24,553	24,553	24,553
NAACP Empowerment Center	10,125	10,125	10,125	10,125
Tampa Bay & Company	444,353	0	0	0
Tampa Bay Sports Commission	300,000	300,000	300,000	300,000
Tampa Bay Sports Event Program	375,000	0	0	0
Tampa Bay Black Heritage Festival	12,656	12,656	25,000	25,000
Tampa Theatre	0	0	150,000	0
	5,098,774	4,453,508	6,142,610	4,698,406
Seminole Gaming Compact Fund				
Non-Competitive				
Economic Development				
Florida Aquarium	307,135	307,135	307,135	307,135
Lowry Park Zoo	478,903	479,353	479,353	479,353
Museum of Science and Industry	585,915	585,915	585,915	585,915
Straz Center for Performing Arts	221,758	221,758	221,758	221,758
Glazer Children's Museum	264,839	264,839	264,839	264,839
Tampa Bay History Center	177,000	177,000	177,000	177,000
	2,035,550	2,036,000	2,036,000	2,036,000
TOTAL COUNTYWIDE GENERAL FUND	7,134,324	6,489,508	8,178,610	6,734,406
SPECIAL REVENUE FUNDS				
Sales Tax Revenue Fund				
Economic Development				
<i>3% Tourist Development Tax</i>				
County Arts & Cultural Co-op	200,000	220,000	250,000	250,000
Events Collaborative	22,780	24,000	0	0
Florida Aquarium	240,000	240,000	250,000	260,000
Friends of the Riverwalk	0	0	20,000	20,000
Glazer Children's Museum	0	0	20,000	20,000
Plant City Chamber of Commerce	55,000	55,000	54,000	55,000
Tampa Bay CVB	8,000,000	8,200,000	8,450,000	8,703,500
Tampa Bay CVB - Non-Base - RNC	1,000,000	0	0	0

NONPROFIT ORGANIZATIONS DETAIL (cont.)

Description	FY 12 Actuals	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Economic Development (continued)				
Straz Center for the Performing Arts	450,000	470,000	470,000	470,000
Tampa Bay Sports Commission	500,000	560,000	600,000	600,000
Ybor City Chamber of Commerce	65,000	65,000	70,000	70,000
	10,532,780	9,834,000	10,234,000	10,448,500
Intergovernmental Grants Fund				
Affordable Housing				
Bay Area Legal Services	31,000	0	31,500	0
Big Brothers Big Sisters	35,000	0	25,000	0
Boys and Girls Club	29,454	0	0	0
Catholic Charities - Reach	0	75,000	0	0
Catholic Charities - Mercy House	20,000	0	75,000	0
Centre for Women	374,174	0	0	0
Children's Home Society	75,000	0	161,951	0
Community Services Org - THA Foreclosure Prevention	0	16,000	0	0
Community Services Org - THA Homesavers Corporation to Develop Communities (CDC)	0	10,080	0	0
Florida Home Partnership	38,000	0	80,000	0
Florida Home Partnership	57,400	0	0	0
Mary & Martha House	30,000	38,000	38,000	0
Quantum Leap Farm	0	0	45,000	0
Rebuilding Together Tampa Bay	53,640	0	0	0
Redland Christian Migrants	0	57,930	57,930	0
Seniors in Service	37,000	100,000	150,000	0
St. Joseph's Children's	0	0	12,420	0
The Spring of Tampa Bay - Intervention	50,000	50,000	50,000	726,800
United Cerebral Palsy	38,966	40,000	0	0
	869,634	387,010	726,801	726,800
TOTAL SPECIAL REVENUE FUNDS	11,402,414	10,221,010	10,960,801	11,175,300
TOTAL NON-PROFIT ORGANIZATIONS	\$18,536,738	\$16,710,518	\$19,139,411	\$17,909,706

PLANNING AND GROWTH MANAGEMENT

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$10,487,817	\$2,240,805	\$0	\$0
Operating Expenditure/Expense	5,506,372	1,493,950	0	0
Capital Equipment	9,996	0	0	0
Capital Outlay	33,976	0	0	0
Grants & Aids	55,867	0	0	0
Other Uses	11,290	0	0	0
Total	\$16,105,318	\$3,734,755	\$0	\$0

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Unincorporated Area General Fund	\$6,037,370	\$3,731,313	\$0	\$0
Unincorporated Area Special Purpose Fund	9,038,062	3,442	0	0
Intergovernmental Grants	69,690	0	0	0
County Transportation Trust Fund	693,778	0	0	0
Water & Wastewater Utility Enterprise Fd	266,418	0	0	0
Total	\$16,105,318	\$3,734,755	\$0	\$0

Funded Positions	144	29	0	0
Funded FTE Positions	144.00	29.00	0.00	0.00

The Planning and Growth Management Department was consolidated into the Development Services Department.

THE CENTER FOR DEVELOPMENT SERVICES

Appropriations	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Personnel Services	\$574,751	\$6,986,197	\$0	\$0
Operating Expenditure/Expense	234,168	3,630,128	0	0
Total	\$808,919	\$10,616,325	\$0	\$0

Budget by Fund	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Unincorporated Area General Fund	\$535,716	\$984,219	\$0	\$0
Unincorporated Area Special Purpose Fund	118,062	9,632,106	0	0
County Transportation Trust Fund	155,141	0	0	0
Total	\$808,919	\$10,616,325	\$0	\$0

Funded FTE Positions	8.00	96.00	0.00	0.00
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Budget Changes and Operational Impact FY 13 to FY 14

EXPENDITURES:

- Consolidated into the Development Services Department.

PERSONNEL SERVICES:

- During FY 13, one long-term vacant position (1.00 FTE) was eliminated to offset market equity salary adjustments in the County Administrator's departments and one position (1.00 FTE) was transferred to Fiscal and Support Services Department – Infrastructure and Development Services to provide revenue support.
- The budget transfers 94 positions (94.00 FTEs) to Development Services Department to provide zoning administration, building plans review and permitting, and building inspection services.

OPERATING EXPENDITURES:

- The budget realigns operating allocations to the Development Services Department.

CAPITAL AND OTHER EXPENDITURES:

- No changes.

Budget Changes FY 14 to FY 15

Not applicable.

RESERVES AND REFUNDS

The following table presents a four-year comparison of reserves and refunds. Unlike most four-year 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.

All capital project and grant subfunds are budgeted on an "all-years" basis. As such, each year's budget only reflects the annual change in funding and does not include any carryover appropriation from prior years. All-years budgeting of reserves, as shown on this schedule, will only reflect the annual increase or decrease in the specific reserve, not the reserve balance.

For more information on any of these reserves or refunds, please contact the Business and Support Services Department at (813) 272-5890.

RESERVES AND REFUNDS

Description	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
GENERAL FUND				
Countywide General Fund				
Refund Prior Year Revenue	\$450,000	\$450,000	\$450,000	\$450,000
Reserve for Contingency (Policy 03.02.05.00)	36,692,386	36,470,086	36,745,944	36,774,420
Reserve Unrealized Fund Balance	9,000,000	9,000,000	9,000,000	9,000,000
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	23,998,860	23,886,773	23,886,773	23,886,773
Other Designated Reserves				
Reserve for Grant Match	1,000,000	1,000,000	1,000,000	1,000,000
Reserve for Attrition (Policy 03.02.02.25)	610,000	610,000	610,000	610,000
Reserve for Unreimbursed Disaster Expenses	5,006,878	5,006,878	5,006,878	5,006,878
Other Designated Reserves	14,781,750	13,687,374	13,687,374	16,948,199
	91,539,874	90,111,111	90,386,969	93,676,270
Gaming Compact Revenue Fund				
Reserve Unrealized Fund Balance	310,725	0	262,832	780,371
	310,725	0	262,832	780,371
Countywide Economic Development Activity Fund				
Reserve for Contingency (Policy 03.02.05.00)	0	4,402,781	5,150,960	2,659,411
	91,850,599	94,513,892	95,800,761	97,116,052
Unincorporated Area General Fund				
Refund Prior Year Revenue	225,000	225,000	225,000	225,000
Reserve for Contingency (Policy 03.02.05.00)	33,681,915	34,119,972	32,816,300	33,656,296
Reserve Unrealized Fund Balance	16,806,796	16,806,796	16,806,796	16,806,796
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	14,472,310	14,474,904	14,474,904	14,474,904
Other Designated Reserves				
Reserve for Attrition (Policy 03.02.02.25)	2,150,000	2,150,000	2,150,000	6,389,108
Reserve for Unreimbursed Disaster Expenses	5,930,233	5,930,233	5,930,233	5,930,233
Reserve for Economic Development	0	4,333,360	4,616,490	4,327,203
Other Designated Reserves	12,802,475	12,802,475	12,802,475	12,802,475
	86,068,729	90,842,740	89,822,198	94,612,015
TOTAL GENERAL FUND	177,919,328	185,356,632	185,622,959	191,728,067
SPECIAL REVENUE FUNDS (COUNTYWIDE & UNINCORPORATED)				
Countywide Special Purpose Revenue Fund				
Adjustment to Public Art Program--Countywide Ord. 89-32	4,718	3,479	3,183	3,311
School Sites Impact Fees	27,081,888	32,937,398	42,995,431	53,203,892
Criminal Justice Education/Training FS 318.18(11)D / 938.1	5,951,953	5,814,234	5,234,104	5,235,197
Criminal Justice Training R95-077	1,079,505	1,188,280	1,176,706	1,296,961
County Boat Registration Fee Fund Ord. 08-32	434,563	434,602	578,755	740,825
Federal USMS/Dept of Justice Asset Forfeiture Fd.	4,831,240	4,853,230	3,083,447	3,014,122
Alcohol & Drug Abuse Contingency FS 938.13	150,367	179,361	271,403	310,496
Drug Abuse Alternative Source Fund R91-0223	262,446	250,190	256,900	256,952
800MHz Radio Communication System Fund	2,826,292	2,830,206	2,754,846	2,775,852
Florida Contraband Forfeiture Fund FS 932.703/704	3,149,252	2,373,685	2,055,492	1,710,619
Drug Abuse Trust Fund FS938.21/Ord. 97-16	305,057	340,710	287,024	267,083
Federal Treasury Asset Forfeiture Fund	296,991	298,551	325,794	327,361

RESERVES AND REFUNDS

Description	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Countywide Special Purpose Revenue Fund (continued)				
Children's Advocacy Center Fund AO 99-081	8,195	8,195	11,154	12,654
Drug Court Program Administration Fund FS 796.07(6)	216,114	172,225	139,204	138,512
Traffic Surcharge Trust Fund (Ord 04-26; FS 318.18)	1,594,630	1,528,105	8,856,669	8,454,841
Crime Prevention/Safe Neighborhoods (FS 775.083)	3,734,119	4,129,491	3,350,757	2,448,297
Child Support Incentives Fund - SS Act Title IV-D	214,820	238,816	145,752	169,621
Victim Assistance, Crime Prevention, Youth Advocacy R09-	327,501	471,337	510,113	662,325
Emergency Management Fac Plans Review Fund	44,652	43,794	50,065	51,252
Local Air Pollution Control Tag Fee FS 320.03	361,462	345,588	278,918	278,384
Indigent Health Care Services FS 212.055	10,000	10,000	10,000	10,000
Medicaid Certified Match Program	0	0	36,474	115,567
Pollution Recovery Fund LF 84-446	569,575	483,650	509,264	509,383
State Revenue Sharing--Revenue Stabilization Res.	5,718,299	6,865,342	4,753,019	6,445,963
911 Emergency Telephone Sys. - Combined Fund	10,536,851	10,732,859	3,733,360	11,768,819
Fla Boating Improvement Fund FS 328.72 (15)	(440,888)	(254,758)	258,253	258,723
Joint County-City Wagnon Will Project Fund	0	0	79	0
Economic Development Project Fund	5,599,233	0	0	0
Children's Services Contribution Fund	1,527	6,584	1,188	1,563
Museums/Cecile Wagnon Will Fund	15,382	0	390	405
State Court Innovation (ORD. 04-33;939.185 FS)	0	0	15,426	7,568
Animal Ctrl Spay/Neuter Incentive Payment Prog	370	6,511	265,773	169,135
Animal Services Contributions Fund	24,344	43,965	64,074	72,209
	74,910,458	76,335,630	82,013,017	100,717,892
Unincorporated Area Special Purpose Fund				
Adjustment to Public Art Program	1,657	1,427	0	0
Public Art Program MSTU Fund ORD89-32	0	0	1,016	1,059
<u>Parks Impact Fees</u>				
Adjustment to Future Capital Outlay	(2,280,290)	636,297	(386,555)	715,625
<u>Fire Service Impact Fee (all zones)</u>				
Adjustment to Future Capital Outlay	129,059	(709,871)	147,986	142,897
Impact Fee Program Administration	64,157	120,601	28,468	28,396
Communications Services Tax	2,575,589	185,847	1,077,885	949,868
Adjustment to Environmental Restoration Oper/Proj Fd.Ord	259,056	37,846	4,111	5,018
Adjustment to Local Habitat Mitigation Bank Fund	118,373	6,506	5,000	5,000
Building Services Division Fund	5,983,508	1,722,311	3,667,948	3,030,046
Land Excavation Opr/Inspection Fund	0	0	0	2,660
Water Conservation Trust Fund Ord. 91-27	676,889	444,013	449,065	447,287
Phosphate Severance Tax Fund FS 211.31	823,448	809,916	1,314,899	1,314,760
Economic Development Project Fund	4,365,620	0	0	0
Adjustment to Stormwater Management Fund	417,157	2,253	367,778	1,370,281
Stormwater Management Operating Fund				8,670
	13,134,223	3,257,146	6,677,601	8,021,567
TOTAL SPECIAL REVENUE FUNDS (TAX FUNDS)	88,044,681	79,592,776	88,690,618	108,739,459

RESERVES AND REFUNDS

Description	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
OTHER SPECIAL REVENUE FUNDS				
Sales Tax Revenue Fund				
<u>Indigent Health Care & Trauma Center Fund</u>				
General Contingency	34,795,001	25,551,955	28,971,227	22,489,605
<u>Half Cent Sales Tax/Bonds</u>				
General Contingency	35,825,861	27,372,906	27,232,865	19,502,092
Revenue Stabilization Reserve	3,990,383	4,256,931	4,373,385	4,591,016
<u>Professional Sports Franchise Facility Sales Tax</u>				
Other Restricted Reserves	176,229	184,129	172,365	172,565
<u>3% Tourist Development Tax</u>				
General & Other Contingencies	751,114	856,710	854,850	1,290,505
Debt Service Reserve	141,500	141,500	0	0
Other Restricted Reserves	1,288,290	1,287,690	3,070,830	2,788,591
<u>1% Additional (4th Cent) Tourist Tax Ord. 90-03</u>				
General Contingency	504,552	434,707	1,054,000	401,288
Other Restricted Reserves	2,679,228	2,679,228	2,400,000	2,400,000
<u>1% Additional (5th Cent) Tourist Tax Ord. 94-13</u>				
General & Other Contingencies	468,750	396,410	2,076,226	4,717,820
Other Restricted Reserves	2,545,100	2,562,112	1,207,994	1,315,602
<u>Local Gov't Infrastructure Surtax Fund</u>				
Other Restricted Reserves	149	12,530	390	404
	83,166,157	65,736,808	71,414,132	59,669,488
Intergovernmental Grants				
Other Designated Reserves	(122,493)	(42,272)	0	0
County Transportation Trust Fund				
<u>Operating Fund</u>				
General & Other Contingencies	477,451	956	0	0
Other Designated Reserves	3,919,799	2,752,084	280,398	850,117
Adjustment to Project Fund	416,228	(20,302,276)	0	0
Project Fund (1st Local Option 6ct Fuel Tax)	0	0	100,700	200,665
Street Lighting Non-Ad Valorem Assessments	949,480	343,709	2,284,667	1,659,991
Adjustment to Developer/County Funded Projects	804,502	0	0	0
Adjustment to Ninth-Cent Fuel Tax Fund	138,751	392,987	280,938	280,302
Transportation Impact Fees:				
Adjustment to Future Capital Outlay	(307,088)	1,139,410	2,355,193	2,333,193
Adjustment to Debt Service Reserve	0	5,000,000	0	0
Adjustment to Constitutional Fuel Tax Fund	(704,750)	(877,136)	500,000	500,000
County Fuel Tax (7th Cent) Fund	2,147,390	800,959	500,000	500,000
Local Transportation Ninth Cent Fuel Tax Fund	71	698	14	21

RESERVES AND REFUNDS

Description	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Transportation Trust Fund (continued)				
Adjustment to Ad Valorem Tax Transportation Fund	362,500	(369,899)	(686,864)	152,000
Countywide Ad Valorem Tax Transportation Fund	7,600	58,783	42,750	42,750
	8,211,934	(11,059,725)	5,657,796	6,519,039
Library Tax District Fund				
Refund Prior Year Revenue	50,000	50,000	50,000	50,000
General Contingency	33,702,610	13,723,198	14,969,828	12,446,724
Unrealized Fund Balance	1,000,000	1,000,000	1,000,000	1,000,000
Other Designated Reserves	0	2,709,045	0	0
Reserve Cash Balance-Stabilization Funds (03.02.02.22)	1,851,033	1,851,033	1,851,033	1,851,033
Other Restricted Reserves	0	170,475	170,475	170,475
Library Tax District Fund				
Adjustment to Project Fund Ord. 89-32	(3,300,000)	2,930,225	(295,955)	(1,200,000)
Adjustment to Public Art Program	3,142	7,556	1,160	1,210
	33,306,785	22,441,532	17,746,541	14,319,442
Infrastructure Surtax Fixed Project Fund				
FY 97 - FY 03				
Adjustment to Future Capital Outlay	1,603,158	(1,806,002)	42,750	42,750
FY 03 - FY 08				
<i>Financed Project Subfund:</i>				
Adjustment to Future Capital Outlay	(10,486,237)	1,033,820	0	0
FY 08 - FY 16				
Adjustment to Future Capital Outlay	(4,829,505)	(4,926,565)	60,536,803	18,986,265
Adjustment to Other Designated Reserve	(380,032)	0	0	0
Reserve for Transportation Task Force	3,761,000	2,577,000	579,624	0
	(10,331,616)	(3,121,747)	61,159,177	19,029,015
TOTAL OTHER SPECIAL REVENUE FUNDS	114,230,767	73,954,596	155,977,646	99,536,984
DEBT SERVICE FUNDS				
Fund Balance Carried Forward	22,376,129	21,137,620	20,948,558	17,156,440
General & Other Contingencies	384,975	217,262	935,090	1,201,134
Debt Service Payments	3,248,625	3,248,625	3,248,625	3,248,625
Reserves and Refunds			7,049,877	639,594
TOTAL DEBT SERVICE FUND	26,009,729	24,603,507	32,182,150	22,245,793

RESERVES AND REFUNDS

Description	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
CAPITAL PROJECTS FUNDS				
Capital Projects Funds				
Adjustment to Countywide Capital Projects Fund	(309,372)	1,031,709	500,000	0
Adjustment to Reserve for Future Fire Stations	(500,000)	(849,696)	0	0
Adjustment to Environmentally Sensitive Lands	323,142	151,189	0	0
Adjustment to Court Facility Non-Bond Construction	22,792	16,917	0	0
TOTAL CAPITAL PROJECTS FUNDS	(463,438)	350,119	500,000	0
ENTERPRISE FUNDS				
Solid Waste System Enterprise Fund				
Operating and Maintenance	13,946,708	15,053,996	20,415,239	20,931,405
Revenue Refund	10,000	10,000	0	0
Future Capital Outlay	(527,161)	(913,787)	20,028	45,528
Landfill Closures	33,118,579	31,971,312	29,105,454	29,250,730
Debt Service Accounts	2,223,540	4,447,080	30,774,791	17,406,883
Rate Stabilization Reserve	11,861,850	12,097,857	0	0
General Operating Reserves	7,990,000	5,988,380	5,988,380	5,988,380
	68,623,516	68,654,838	86,303,892	73,622,926
Water & Wastewater Utility Enterprise Fund				
<u>Utility System Operation & Maintenance Acct.</u>				
Reserve for Fund Balance Carried Forward	17,918,729	18,257,546	27,388,771	29,680,460
<u>Utility System General Revenue Account</u>				
Fund Balance Carried Forward	6,300,969	5,832,662	0	0
<u>Capacity Fees General Operating Account</u>				
Adjustment to Renewal and Replacement	(11,728,832)	(9,763,032)	(2,443,340)	(472,964)
Adjustment to General Revenue Capacity Expansion Accou	(40,247,449)	3,891,188	(31,633,407)	(11,272,849)
<u>Revenue Account Rate Stabilization Fund</u>				
Other Designated Reserves	60,004,416	67,004,416	84,767,846	65,436,615
Debt Service Reserve	0	0	11,592,685	11,593,156
Reclaimed Water Improvement Unit Asmt. Fund	1,523,857	2,302,767	1,860,562	746,208
Reclaimed Water Improvement Unit Project Fund	32,300	(1,915,289)	0	0
Infrastructure Assessment Unit Fund 99-08	90,634	96,183	95,937	5,098
Financed Project Fund	0	(97,022,508)	0	0
Build America Bonds Debt Service Reserves	2,510,296	12,191,592	0	0
	36,404,920	875,525	91,629,054	95,715,724
TOTAL ENTERPRISE FUNDS	105,028,436	69,530,363	177,932,946	169,338,650

RESERVES AND REFUNDS

Description	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
INTERNAL SERVICE FUND				
Fleet Services Fund				
General & Other Contingencies	2,643,310	3,819,623	5,691,388	6,099,082
Lease-Back Program Reserve	31,966,653	18,634,931	23,134,336	19,785,608
	34,609,963	22,454,554	28,825,724	25,884,690
County Self-Insurance Fund				
<u>Insurance Program Administration</u>				
General Contingency	376,399	465,823	383,534	275,177
<u>Workers' Compensation Insurance</u>				
General Contingency	18,380,743	2,380,699	4,461,500	3,578,135
Long-Term Incurred Claims	16,246,742	16,450,000	13,727,000	14,450,000
County Self-Insurance Fund				
<u>General Liability Insurance</u>				
General Contingency	19,867,774	19,210,978	21,264,921	21,146,719
Claims Settlement	4,574,526	4,574,526	3,766,951	3,955,299
<u>Catastrophic Disaster Insurance</u>				
General Contingency (Policy 03.02.04.00)	92,542,737	92,848,237	93,289,650	93,749,455
<u>Employee Group Health Insurance</u>				
Revenue Refund	1,371,064	0	0	0
General Contingency	25,586,826	26,369,340	25,241,820	14,489,414
Other Designated Reserves	19,065,013	23,784,518	21,822,056	23,484,319
	198,011,824	186,084,121	183,957,432	175,128,518
TOTAL INTERNAL SERVICE FUND	232,621,787	208,538,675	212,783,156	201,013,208
AGENCY FUNDS				
<u>Capacity Assessment Special Assessment Bonds '06</u>				
Adjustment to Designated Reserves	1,200	1,200	(1,455,478)	
TOTAL AGENCY FUNDS	1,200	1,200	(1,455,478)	0
GRAND TOTAL	\$743,392,490	\$641,927,868	\$852,233,997	\$792,602,161

Notes:

- 1) Reserves for various capital project funds are shown on an all years budget basis and therefore reflect only the increase or decrease for that year not necessarily the reserve balance ("adjustment to").
- 2) Many reserves include an adjustment for investment fair market value change.

INTERFUND TRANSFERS

The following table presents a four-year comparison of interfund transfers. Like most four-year schedules in this document, this table presents actuals for FY 12, the adopted budget for FY 13, the recommended budget for FY 14, and the planned budget for FY 15.

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.

All capital project and grant subfunds are budgeted on an "all-years" basis. As such, each year's budget only reflects the annual change in funding and does not include any carryover appropriation from prior years. All-years budgeting of interfund transfers, as shown on this schedule, will only reflect the annual increase or decrease in the specific transfer, resulting in instances of a negative transfer in any given year.

For more information on any of these transfers, please contact the Business and Support Services Department at (813) 272-5890.

INTERFUND TRANSFERS

Description	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
GENERAL FUND				
Countywide General Fund				
<i>Revenue:</i>				
From State Revenue Sharing	\$907,783	\$899,262	\$2,115,635	\$2,093,422
From Grants Fund	383,934	0	0	0
From Half-Cent Sales Tax	25,369,124	41,191,637	18,794,926	41,466,026
From Workers Compensation Insurance Fund	0	3,233,967	0	0
From Lease Back Program Fund	0	861,822	0	0
From Unincorporated Area General Fund	310,725	0	0	0
From OPEB Retiree Health Insurance Fund	1,005,436	0	0	0
From ELAPP Projects (Non-Bond) Fund	0	1,486,344	299,646	299,646
From Countywide Economic Development Activity Fund	0	8,725,703	1,490,124	0
Total Interfund Transfers	27,977,002	56,398,735	22,700,331	43,859,094
<i>Appropriations:</i>				
State Court Innovations Fund	1,243,805	1,043,008	1,145,960	1,138,194
Legal Aid Fund	883,711	724,414	707,974	700,133
Teen Court/Juvenile Diversion Fund	991,426	954,796	1,059,518	1,071,789
Court-Related Technology Fund	4,960,450	5,645,864	5,409,806	4,964,421
ELAPP Series 2009 Bond Sinking Fund	41,576	41,581	235,576	741,795
Animal Control Spay/Neuter Program Fund	350,000	350,000	265,748	265,748
Florida Department of Juvenile Justice Fund	4,451,847	5,659,251	2,015,452	2,015,324
Planning Commission (3)	3,647,671	3,724,630	3,922,375	3,918,109
Civil Service Board (3)	2,156,704	3,028,159	3,009,147	3,010,874
Aging Services Grants Match	1,255,050	567,056	442,821	442,821
EPC Grants Match	565,755	565,755	565,756	565,757
Head Start Grants Match	3,539,387	3,701,096	3,590,063	3,590,063
MPO Grants Match		45,340	57,401	57,401
Health & Social Services Grants Match	364,931	368,660	153,181	153,181
Sheriff Group Health Reserve Fund	4,493,413	0	0	0
Countywide Construction Fund		2,678,068	0	0
Countywide Economic Development Activity Fund	1,850,000	1,175,000	0	0
Information & Technology Services Project Fund	448,000	307,339	3,112,908	1,523,100
Gaming Compact Revenue Fund	0	0	310,725	
Major Maintenance & Repair Project Fund	0	0	0	3,533,397
Total Interfund Transfers	31,243,726	30,580,017	26,004,411	27,692,107
Unincorporated Area General Fund				
<i>Revenue:</i>				
From Half-Cent Sales Tax	22,328,388	32,100,848	53,913,886	49,696,340
From State Revenue Sharing	4,093,606	3,234,088	6,506,154	4,458,842
From Lease Back Program Fund	0	3,970,163	0	0
From Communication Services Tax Fund	10,816,974	14,151,707	15,424,606	15,498,496
From Unincorporated Area Construction Fund	1,041,874	1,090,510	802,261	802,782
From Workers Compensation Insurance Fund	0	8,323,942	0	0
From OPEB Retiree Health Insurance Fund	986,420	0	0	0
From Unincorporated Area Economic Development Activity Fund	0	6,103,360	10,185	0
From Communications Services Tax Fund	7,775,538	8,323,275	7,324,916	7,333,612
From Gaming Compact Revenue Fund	0	0	310,725	0
Total Interfund Transfers	47,042,800	77,297,893	84,292,733	77,790,072

INTERFUND TRANSFERS

Description	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Unincorporated Area General Fund (continued)				
<i>Appropriations:</i>				
Economic Development Activity Fund	1,663,664	0	0	0
Unincorp. Area Major Maintenance & Repair Fund	207,465	1,550,073	1,606,583	1,660,103
Parks and Recreation GO Bonds 2002 Sinking Fund	394,367	373,732	423,002	386,532
Seminole Gaming Compact Revenue Fund	310,725	0	0	0
Sheriff Group Health Reserve Fund	1,906,587	0	0	0
Transportation Trust Fund - O&M Subsidy	0	2,907,934	7,860,548	9,676,213
Land Excavation Operating Fund	66,937	68,249	71,735	74,333
Total Interfund Transfers	4,549,745	4,899,988	9,961,868	11,797,181
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Fund				
<i>Revenue:</i>				
From Half-Cent Sales Tax	0	500,000	0	0
<u>From Countywide General Fund:</u>				
Major Maintenance & Repair Fund	0	0	0	3,533,397
Countywide Construction Fund	7,115,384	0	0	0
Animal Control Spay / Neuter Program Fund	350,000	350,000	265,748	265,748
Countywide Economic Development Activity Fund	1,850,000	1,175,000	0	0
State Court Innovations Fund	1,243,805	1,043,008	1,145,960	1,138,194
Legal Aid Fund	883,711	724,414	707,974	700,133
Teen Court/Juvenile Diversion Fund	991,426	954,796	1,059,518	1,071,789
Court-Related Technology Fund	4,960,450	5,645,864	5,409,806	4,964,421
Florida Department of Juvenile Justice Fund	4,451,847	5,659,251	2,015,452	2,015,324
Information & Technology Svcs. Project Fund	448,000	307,339	3,112,908	1,523,100
From Building Services Division Fund	1,700,000	0	0	0
From County Transportation Trust Fund	1,300,000	0	0	0
From Workers Compensation Insurance Fund	0	202,422	0	0
From OPEB Retiree Health Insurance Fund	96,646	0	0	0
From Lease Back Program Fund	0	8,820	0	0
From Indigent Health Care Sales Surtax Fund	99,312,952	115,295,064	110,684,521	111,133,252
From Law Library Board Fund - State Court Innovations	71,083	0	15,426	7,568
Total Interfund Transfers	124,775,304	131,865,978	124,417,313	126,352,926
<i>Appropriations:</i>				
800 MHz Intergovernmental Radio Debt Service	1,117,712	1,077,224	1,052,833	1,060,626
Impact Fee Administration	110,485	110,485	0	0
Courthouse Proj. Sinking Fund (Traffic Surcharge Trust Fund)	2,501,445	2,596,619	2,531,396	2,530,234
Countywide Capital Project Fund	0	7,596,549	0	0
<u>State Revenue Sharing:</u>				
Countywide General Fund	907,783	899,262	2,115,635	2,093,422
Unincorporated Area General Fund	4,093,606	3,234,088	6,506,154	4,458,842
M2Gen Project Revenue/Sinking Fund	1,751,085	1,281,500	130,685	200,210
Countywide Construction Fund	0	0	8,000,000	0
Countywide Economic Development Activity Fund	0	8,725,703	90,124	0
Total Interfund Transfers	10,482,116	25,521,430	20,426,827	10,343,334

INTERFUND TRANSFERS

Description	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Unincorporated Area Special Purpose Fund				
<i>Revenue:</i>				
From Lease Back Program	0	120,129	0	0
From Impact Fee Funds for Administration	28,196	35,608	49,858	49,858
From School Site Impact Fee Fund	110,485	110,485	0	0
From Workers Compensation Insurance Fund	0	478,107	0	0
From OPEB Retiree Health Insurance Fund	94,001	0	0	0
From Stormwater Management Project Fund			1,000,000	
<u>From Unincorporated Area General Fund:</u>				
Unincorp. Area Major Maint. & Repair Fund	207,465	1,550,073	1,606,583	1,660,103
Economic Development Activity Fund	6,130,859	0	0	0
Land Excavation Operation/Inspection	66,937	68,249	71,735	74,333
Total Interfund Transfers	6,637,943	2,362,651	2,728,176	1,784,294
<i>Appropriations:</i>				
Unincorporated Area Construction Fund	9,175,538	13,245,085	8,724,916	8,733,612
Unincorporated Area General Fund	10,816,974	14,151,707	15,424,606	15,498,496
Public Safety Complex Bond Sinking Fund FY 11	1,900,000	0	0	57,523
ITS Project Fund	1,700,000	0	0	0
Water and Wastewater Enterprise Fund	119,168	120,510	0	0
Economic Development Activity Fund	0	6,103,360	10,185	
<u>Match for Project Grants</u>				
Parks	1,418,522	200,593	0	0
Total Interfund Transfers	25,130,202	33,821,255	24,159,707	24,289,631
Blended Component Units Fund				
<i>Revenue:</i>				
From Workers Compensation Insurance Fund	0	60,837	0	0
From OPEB Retiree Health Insurance Fund	56,499	0	0	0
<u>From Countywide General Fund:</u>				
Civil Service Board	2,156,704	3,028,159	3,009,147	3,010,874
City/County Planning Commission	3,647,671	3,724,630	3,922,375	3,918,109
Total Interfund Transfers	5,860,874	6,813,626	6,931,522	6,928,983
<i>Appropriations:</i>				
State Court Innovations Fund	71,083	0	15,426	7,568
Total Interfund Transfers	71,083	0	15,426	7,568
State Health Care Surtax Trust Fund				
<i>Appropriations:</i>				
Indigent Health Care Services Fund	99,312,952	115,295,064	110,684,521	111,133,252
Total Interfund Transfers	99,312,952	115,295,064	110,684,521	111,133,252
Sales Tax Revenue Fund				
<i>Revenue:</i>				
From Workers Compensation Insurance Fund	0	1,189	0	0
From OPEB Retiree Health Insurance Fund	1,200	0	0	0
Total Interfund Transfers	1,200	1,189	0	0

INTERFUND TRANSFERS

Description	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
Sales Tax Revenue Fund (continued)				
<i>Appropriations:</i>				
<u>Countywide General Fund:</u>				
Countywide General Fund - Operating	25,369,124	41,091,627	18,794,926	41,466,026
Gaming Compact Revenue Fund	0	100,010	0	0
<u>Unincorporated Area General Fund:</u>				
Unincorporated Area General Fund - Oper. Subfund	22,328,388	32,100,848	53,913,886	49,696,340
Countywide Construction Fund	4,500,000	0	5,548,175	0
Unincorporated Area Construction Fund	500,000	7,432,000	1,299,000	500,000
Unincorporated Ad Valorem Tax Transportation Fund	0	0	15,698,036	0
Infrastructure Surtax Proj. Fd; FY 09 - 16	46,167,708	44,973,999	47,649,836	50,494,311
CIP Revenue Refunding Bonds '96 Sinking Fund	1,872,169	1,936,717	1,892,978	1,885,560
4th Cent TDT 06 Refunding Bonds Sinking Fund	1,177,043	1,181,990	1,176,032	1,179,670
5th Cent TDT 06A Refunding Bonds Sinking Fund	1,789,604	1,788,763	1,798,999	1,802,387
Commercial Paper Fund	1,885,329	0	3,000,000	2,000,000
Capital Improvement Series 98 Bonds Debt Svc Fd.	1,299,829	1,363,724	1,366,615	1,363,475
TSA Refunding Non-Ad Valorem Bonds Debt Svc. Fd.	991,629	1,074,045	649,627	663,530
CP Quarterly Note Issuances	0	(17,012)	0	0
Capital Improvement Commercial Paper Program Fund	4,233,023	1,113,612	1,695,852	1,695,852
ITS Project Fund	0	500,000	0	0
Half-Cent Sales Tax/Bonds Revenue Fund			2,400,000	
Total Interfund Transfers	112,113,846	134,640,323	156,883,962	152,747,151
Intergovernmental Grants Fund				
<i>Revenue:</i>				
From Countywide General Fund	5,725,123	5,247,907	4,809,222	4,809,223
From ELAPP Projects Fund	81,172	0	0	0
From Stormwater Management Fund	1,080,722	200,593	0	0
From Lease Back Program	0	1,938	0	0
Infrastructure Surtax Proj. Fd; FY 09 - 16 Fund	2,212,619	0	0	0
Total Interfund Transfers	9,099,636	5,450,438	4,809,222	4,809,223
<i>Appropriations:</i>				
Countywide General Fund	383,934	0	0	0
Total Interfund Transfers	383,934	0	0	0
County Transportation Trust Fund				
<i>Revenue:</i>				
Infrastructure Surtax Proj. Fd; FY 09 - 16 Fund	13,345,672	0	0	0
From Lease Back Program	0	532	0	0
From Workers Compensation Insurance Fund	0	1,376,954	0	0
From OPEB Retiree Health Insurance Fund	303,858	0	0	0
From Unincorporated Ad Valorem Tax Transportation Fund	0	0	16,698,036	1,000,000
From Unincorp. Area General Fund (O&M Subsidy)	0	2,907,934	6,860,548	8,676,213
Total Interfund Transfers	13,649,530	4,285,420	23,558,584	9,676,213

INTERFUND TRANSFERS

Description	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Transportation Trust Fund (continued)				
<i>Appropriations:</i>				
ITS Project Fund	1,300,000	0	0	0
Impact Fees/Capital Program Administration Fund	28,196	35,608	49,858	49,858
US 301 Taxable Note Series	310,000	5,422,500	0	0
Fuel Tax Revenue Bonds Debt Svc Fund	106,566	0	0	0
Total Interfund Transfers	1,744,762	5,458,108	49,858	49,858
Library Tax District Fund				
<i>Revenue:</i>				
From OPEB Retiree Health Insurance Fund	189,458	0	0	0
From Workers Compensation Insurance Fund	0	136,850	0	0
Total Interfund Transfers	189,458	136,850	0	0
Infrastructure Surtax Fixed Project Fund				
<i>Revenue:</i>				
From Local Govt. Infrastructure Surtax	46,167,708	44,973,999	47,649,836	50,494,311
Total Interfund Transfers	46,167,708	44,973,999	47,649,836	50,494,311
<i>Appropriations:</i>				
Match for Project Grants	1,456,727	0	0	0
Transportation Trust Fund	13,763,764	0	0	0
CIT Series 2001A & Series 2001B Bonds	3,808,911	2,547,194	0	0
CIT Series 2004 Sinking Fund	5,501,840	3,849,139	4,195,726	2,225,751
CIT Series 2012 A & B Debt Service Fund	1,528,000	3,857,987	4,793,336	4,791,736
CIT Series 2012 Revenue Bonds	350,157	6,740,978	6,776,705	6,775,230
CIT Revenue Bonds 2007 Sinking Fund	16,297,831	16,320,563	16,331,454	16,405,329
Total Interfund Transfers	42,707,230	33,315,861	32,097,221	30,198,046
DEBT SERVICE FUNDS				
<i>Revenue:</i>				
From Countywide General Fund	41,576	41,581	235,576	741,795
From Unincorporated Area General Fund	394,367	373,732	423,002	386,532
From Half-Cent Sales Tax	1,459,502	1,537,521	1,536,588	1,540,247
From 800MHz Intergovt Radio System	1,117,712	1,077,224	1,052,833	1,060,626
From State Revenue Sharing	1,751,085	1,281,500	130,685	200,210
From 4th Cent Tourist Dev. Tax	7,122,562	4,058,522	4,594,889	4,584,310
From Traffic Surcharge Trust Fund	2,501,445	2,596,619	2,531,396	2,530,234
From 5th Cent Tourist Dev. Tax	4,666,562	2,862,808	5,448,626	4,465,917
From County Fuel Tax	106,566	0	0	0
From US 301 Notes Fund	310,000	0	0	0
From Communication Services Tax Fund	1,900,000	0	0	57,523
From Commercial Paper Fund	275,000	2,100,000	0	0
From CIT Revenue Bonds Fund	387,278	0	0	0
From Impact Fees	0	5,422,500	0	0
From ELAPP 2009B Build America Bonds Subsidy Fund	1,003,774	1,003,774	960,110	960,110
From CIT Project Fund	27,486,739	33,315,861	32,097,221	30,198,046
Total Interfund Transfers	50,524,168	55,671,642	49,010,926	46,725,550

INTERFUND TRANSFERS

Description	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
DEBT SERVICE FUNDS <i>(continued)</i>				
<i>Appropriations:</i>				
CIT Revenue Bonds	387,278	0	0	0
Total Interfund Transfers	387,278	0	0	0
CAPITAL PROJECTS FUNDS				
<i>Revenue:</i>				
From Countywide General Fund	0	2,678,068	0	0
From Countywide Major Maint. & Repair Proj. Fund	0	7,596,549	0	0
From Countywide Construction Fund	0	0	13,548,175	0
From Unincorp Area Major Maint & Repair Proj Fund	0	1,621,810	0	0
From Communication Services Tax Fund	9,175,538	11,623,275	8,724,916	8,733,612
From Half Cent Sales Tax Fund	5,000,000	7,432,000	1,299,000	500,000
From 5th Cent Tourist Dev. Tax	0	(17,012)	0	0
Total Interfund Transfers	14,175,538	30,934,690	23,572,091	9,233,612
<i>Appropriations:</i>				
Countywide General Fund	0	1,486,344	299,646	299,646
Countywide Economic Development Activity Fund	7,115,384	0	0	0
Unincorporated Area General Fund	1,041,874	1,090,510	802,261	802,782
Unincorporated Area General Fund - CST	7,775,538	8,323,275	7,324,916	7,333,612
Unincorporated Area Economic Development Activity Fund	4,467,195	0	0	0
Grants Fund	81,172	0	0	0
ELAPP Series 2009 Bonds Sinking Fund	1,003,774	1,003,774	960,110	960,110
Debt Service Fund:				
Commercial Paper Sinking Fund - Arena Improvements	275,000	2,100,000	0	0
Capital Imp. Commercial Paper Program Fund:				
CIT Phase III Project Fund	0	20,542,742	0	0
CIT Project Fund Transportation Task Force	0	(20,542,742)	0	0
Total Interfund Transfers	21,759,937	14,003,903	9,386,933	9,396,150
ENTERPRISE FUNDS				
Water and Wastewater Utility Enterprise Fund				
<i>Revenue:</i>				
Water Conservation Trust Fund	119,168	120,510	0	0
Workers Compensation Insurance Fund	0	2,293,878	0	0
Total Interfund Transfers	\$119,168	\$2,414,388	\$0	\$0
INTERNAL SERVICE FUNDS				
Fleet Services Fund				
<i>Revenue:</i>				
From OPEB Retiree Health Insurance Fund	38,400	0	0	0
From Workers Compensation Insurance Fund	0	185,315	0	0
Total Interfund Transfers	\$38,400	\$185,315	\$0	\$0
<i>Appropriations:</i>				
Lease Program Refunds	0	4,936,212	0	0
Total Interfund Transfers	\$0	\$4,936,212	\$0	\$0

INTERFUND TRANSFERS

Description	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Planned
County Self Insurance Fund				
<i>Revenue:</i>				
From Countywide General Fund	4,493,413	0	0	0
From Unincorporated Area General Fund	1,906,587	0	0	0
From Workers Compensation Insurance Fund	0	4,058	0	0
Total Interfund Transfers	\$6,400,000	\$4,058	\$0	\$0
<i>Appropriations:</i>				
Transfer to BOCC	0	16,324,711	0	0
Countywide General Fund	1,005,436	0	0	0
Unincorporated Area General Fund	986,420	0	0	0
Countywide Special Purpose Revenue Fund	96,646	0	0	0
Unincorporated Area Special Purpose Revenue Fund	94,001	0	0	0
Component Blended Units Fund	56,499	0	0	0
Sales Tax Fund	1,200	0	0	0
Transportation Trust Fund	303,858	0	0	0
Library District Fund	189,458	0	0	0
Fleet Services Fund	38,400	0	0	0
Total Interfund Transfers	\$2,771,918	\$16,324,711	\$0	\$0
Non-Commitment Special Assessment Debt				
<i>Revenue:</i>				
Revenue/Sinking Fund Reclaimed Water Special Assessment	0	0	240,577	0
Total Interfund Transfers	0	0	240,577	0
<i>Appropriations:</i>				
Revenue/Sinking Fund Reclaimed Water Special Assessment			240,577	
Total Interfund Transfers	0	0	240,577	0



Hillsborough County
Florida

CAPITAL BUDGET

**For more information, call the Business
and Support Services Department at 813-272-5890.**

www.HillsboroughCounty.org/Budget



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Overview

The FY 14 Capital Budget is the County's financial plan of capital project expenditures for the fiscal year starting October 1, 2013 and ending September 30, 2014. The Planned FY 15 Capital Budget is the County's financial plan of capital project expenditures for the fiscal year starting October 1, 2014 and ending September 30, 2015. 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 14 is \$159.9 million. The Planned Capital Budget for FY 15 is \$109.2 million. Poor revenue performance and financing conditions during the last recession limited CIT financing capacity requiring a \$127.6 million reduction in CIT project funding in FY 12. This funding was identified in last year's Capital Improvement Program as undetermined in FY 14. Some of these projects were funded in FY 13 with various funding sources while the remaining projects, as well as some additional ones, are shown with undetermined funding in FY 16. Future funding may be determined based on project prioritization and available options at the Board of County Commissioners' discretion.

A Sources and Uses schedule can be found in the Executive Summary section of this document. In addition, a list of adopted 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 purpose;
- 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 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 14 Capital Budget also includes the County's Environmental Land Acquisition and Protection Program (ELAPP), the Major Repair, Renovation, Replacement and Maintenance Program, and payment to the Fishhawk developer for improvements to roads previously constructed for which they are being reimbursed from transportation impact fees. These activities, while not specifically meeting the criteria above, are tracked through the Capital Budget 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 14 – FY 19 Capital Improvement Program. Interested parties can review this and other information at the County's website at www.hillsboroughcounty.org.

Note that the Adopted FY 14 Capital Budget differs from the Adopted FY 14 – FY 19 Capital Improvement Program (CIP) because certain adjustments and other expenditures reflected in the adopted capital budget are not included in the adopted CIP. For example, budgeted funds under \$150,000 for the Major Repair, Renovation, Replacement and Maintenance Program as well as

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payments to developers previously discussed are not reflected in the CIP.

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 Business and Support Services 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 Element 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 recommended 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.theplanningcommission.org.

Hillsborough County's plan includes a very 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 Element 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 and on the relevant goals, objectives

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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 recommended by the County are applied to an analysis of the needs of Hillsborough County's current and projected populations and population distribution to identify where and when new fire rescue facilities will be needed. This plan has been updated with additional analysis being performed to ensure that current facilities in need of a major remodel are presently in the best locations. This process will result in the relocation of some existing facilities.

Libraries – In September 2003, the Library Board delivered a capital facilities master plan to the BOCC. In the preparation of the master plan, two key standards for Library System performance - three volumes of library material per capita and 0.6 square feet of library space per capita, were selected. These standards were then applied to an analysis of the needs of Hillsborough County's current population, and projected population increases, resulting in a long-range capital facilities plan for the Tampa-Hillsborough County Public Library System. The master plan is the primary source for adding new projects to the Library Services Capital Program.

The plan is updated annually by the Library Board and currently identifies a need to add 145,000 square feet of library space, and a minimum of 1,000,000 library volumes (print and e-book formats) to the Library System in addition to the expansion and new library projects currently funded in the Capital Improvement Program.

Parks – The strategic vision of the Parks, Recreation and Conservation Department 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. This tool is evaluated against the current environment in order to develop a Capital Improvement Plan that is consistent with the vision of Hillsborough County and the values and expectations of our community.

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 Capital Improvement Program. 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 seventeen 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 divided 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 recommended 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 similar to 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 communicated by the Florida Department of Environmental Protection relating 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 from an investigation team, specialized service unit, environmental team and master planning team 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

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County Metropolitan Planning Organization (MPO), 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 MPO 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 Metropolitan Planning Organization's website www.hillsboroughmpo.org.

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 that have been determined to have a countywide importance 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.

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, and the Hillsborough County Board of County Commissioners has adopted 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, a Division of the Public Utilities Department, is responsible for provid-

ing 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.

In 2000, the department implemented a new 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 extensively 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, as listed below:

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 of the projects within the CIP.

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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 credit 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. Furthermore, the 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

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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 December with a request to the Capital Program directors to review update and re-prioritize the list of unfunded capital needs.

The Capital Budget Team of the Business and Support Services Department maintains a comprehensive list of prioritized unfunded capital needs which is used in identifying new projects to be recommended for funding. The list identifies preliminary project information such as name, location, description or scope, the estimated cost and any operating cost impact. The updated Unfunded Capital Projects Request List is then used to determine which new projects will be added to the new Capital Improvement Program.

During the month of January (in the first year of the biennial budget cycle), the Capital Budget Team conducts a series of 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.

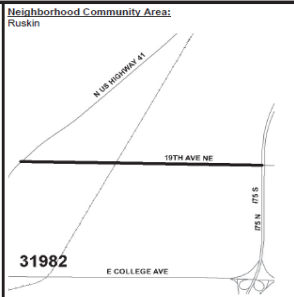
Another key step in the budget process is a review of capital project cost estimates in the current CIP or new projects added during the current fiscal year. This is to ensure that the next CIP will reflect these revised cost estimates. Departments are asked to review and update project information in the County's Project Information Management System (PIMS) as appropriate.

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 all necessary information including the reason for the project, the proposed project location and scope, project 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 all projects that either 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.

Sample Capital Project Detail Page

PROJECT TITLE: 19TH AVE. WATER TRANSMISSION MAIN (I-75 TO US 41)		PROJECT NO.: 31982							
CIE REQUIREMENT: Y		PROGRAM: WATER ENTERPRISE/POTABLE WATER							
LEVEL OF SERVICE IMPACT: E		Neighborhood Community Area: Ruskin							
Project Description: Design and Construct approx. 10,750 LF of Potable Water Transmission Main along 19th Ave. from I-75 to US 41. The project will include the purchase of easements along the route. This project is needed to maintain the County's potable water level of service when development in this area of the county resumes. This will also improve the water quality and reduce the volume of water being flushed in the area.									
Operating Cost Impact: No significant change in annual operating costs is anticipated.		31982							
Project Completion Date: Jul 2018									
Expenditure Plan (in \$000's):									
	Total Est Cost	Prior Yrs Funding	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	Future
Development	\$7	0	\$7	0	0	0	0	0	0
Design	803	0	303	500	0	0	0	0	0
Land/ROW	100	0	100	0	0	0	0	0	0
Construction	3,880	0	380	3,500	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0	0
Administration	130	0	130	0	0	0	0	0	0
Total	\$5,000	\$0	\$1,000	\$4,000	\$0	\$0	\$0	\$0	\$0
Funding Sources (in \$000's):									
	Total Est Cost	Prior Yrs Funding	FY 14	FY 15	FY 16	FY 17	FY 18	FY 19	Future
Enterprise Fees	5,000	0	1,000	4,000	0	0	0	0	0
Total	\$5,000	\$0	\$1,000	\$4,000	\$0	\$0	\$0	\$0	\$0

Explanation of Terms Used on Capital Project Detail Page

- Project Title** – Brief name of project.
- Project No.** – Unique identification number assigned for accounting purposes.
- CIE Requirement** – Indicates whether this project addresses a Capital Improvement Element as defined under the Growth Management Act.
- Level of Service Impact** – If the project addresses a CIE element, indicates what impact it has on the level of service (a full explanation of levels of service is provided in the CIP document).
- Program** – Indicates the capital program to which this project pertains.
- Project Description** – A description of the project scope.
- Operating Cost Impact** – Indicates the ongoing annual operating and maintenance funding this project will require once completed.
- Project Completion Date** – The estimated date that the project will be ready for use.
- Neighborhood Community Area** – Specifies in which area of the County the project will occur. A project location map is also provided. This allows the website visitor or CD user to easily search for all projects within a certain area of the County.

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Expenditure Plan – A plan that estimates how expenditures in a project fund will be spent on a yearly basis.

Funding Source(s) – A breakdown of the sources of funding by year. Many projects have multiple sources of funding.

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 taken 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 Capital Improvement Program (CIP) in mid May and delivered to the Board of County Commissioners in June.

Throughout the budget development process, the County Administrator and the Business and Support Services 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.

During the FY 14 budget process, the first public hearing to adopt the tentative budget and millage rates was held on September 12, 2013. The second public hearing was held on September 19, 2013 to formally adopt the FY 14 budget and millage rates. A separate public hearing was held following the FY 14 budget adoption to also adopt the FY 14 – FY 19 Capital Improvement Program.

Final budget documents reflecting the adopted budget and 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, 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

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reduced to ½%. The remainder of the 1½% is used to offset a portion of the impact of the reduction in property tax revenues which fund operating expenditures.

- The Community Investment Tax is a ½ % sales tax imposed 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.

Use of 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 rev-

enues 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, which is 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.

- 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 program.

Poor revenue performance and financing conditions during the last recession limited Community Investment Tax financing capacity requiring a \$127.6 million reduction in CIT project funding in FY 12. This funding was identified in last year's Capital Improvement

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Program as undetermined in FY 14. Some of these projects were funded in FY 13 with various funding sources while the remaining projects, as well as some additional ones, are shown with undetermined funding in FY 16. Future funding may be determined based on project prioritization and available options at the Board of County Commissioners' discretion.

Fire Services

The Fire Services Program Adopted Capital Budget for FY 14 is \$10.1 million and the planned FY 15 Budget is \$1.4 million. The program is funded with fire impact fees, Community Investment Tax, general revenues and financing supported by the Communications Services Tax.



Ruskin Fire Station #17

Two new projects have been added to the CIP this year; the Next Generation 911 Equipment project and the Sundance Fire Station #8 Expansion and Renovation project. The Next Generation 911 project is an initiative aimed at updating the 911 service infrastructure to improve public emergency communications services in a wireless mobile society. This project is funded with 911 service reserves. The Sundance Fire Station #8 Expansion and Renovation project will expand and upgrade the existing station to allow for the transition from volunteer service to career service. This project is funded by general revenues and impact fees.

Nine projects were added to the CIP last year to help address the top priorities in the updated Fire Rescue Capital Facilities Master Plan. Communications Services Tax revenue, impact fees and a proposed bond issue supported by the Communications Services Tax will fund seven of the new replacement / expansion /

renovation projects: Apollo Beach Fire Station # 29 Enhancements / Land Acquisition for Future Expansion, Armwood Fire Station #4 Replacement, Carrollwood Fire Station #19 Expansion/Renovation, East Lake Fire Station #32 Replacement, Falkenburg Fire Station #33 Expansion/Renovation, Riverview Fire Station #16 Expansion/Renovation and Wimauma Fire Station #22 Replacement. Two of the projects, Brandon Fire Station #11 HVAC System Replacement and West Hillsborough – Memorial Fire Station #31 Renovation, are funded with major repair, renovation, replacement and maintenance funds.

Other key projects in the program carrying over from prior years include the Land Acquisition for New Fire Stations project, South Brandon Fire Station #7 Replacement, North Hillsborough Fire Station Renovation, Springhead Fire Station #25 Replacement and the Fire Rescue Equipment Replacement / Modernization project. No new fire stations were completed in FY 13. The revised schedule for the Ruskin Fire Station #17 Relocation project indicated in the Adopted FY 14 – FY 19 Capital Improvement Program reflects the design and construction of an emergency signal at the fire station egress. The fire station itself was substantially complete and ready for use in April, 2011.

Government Facilities

The Government Facilities Program Adopted Capital Budget for FY 14 is \$5.0 million and the planned FY 15 Budget is \$0.5 million. Funding sources for the program are Community Investment Tax and general revenues.

Two new projects have been added to the program this year; the Brandon Regional Service Center Emergency Generator project and the Roger P. Stewart Center Emergency Generator project, both of which are funded with major repair, renovation, replacement and maintenance funds. The installation of these generators will allow the sites listed above to be used as continuity of operations locations in the event of an emergency. In addition, \$220,000 was added to the Roger P. Stewart Center Roof Replacement project to fully cover anticipated project costs.

Another project funded in FY 14 is the Falkenburg Road Jail Expansion Phase VIIA project which continues the ongoing work at the jail. Funding for the Affordable Housing Task Force Program project, which is included in the CIP, is being reduced in FY14 and FY15 to fund activities of the Affordable Housing Department. In addition, work continues on many major projects such as the BOCC Financial System Replacement project, the Public Safety Operations Complex and various court

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improvement projects even though no new funding has been added in FY14 for these projects.

Three projects were completed in FY 13. These are the County Center Elevator Door Opener Replacements project, the Sheriff's Office Vehicle Fleet Replacement project and the West Tampa Neighborhood Service Center Air Ducts and Ceiling Replacement project.

Due to ongoing capital funding limitations, the Public Art assessment for FY 14 is set at 0%. Work on the Public Art Plan can continue by using funds from previous assessments. The Annual Public Art Plan, as recommended by the Public Art Committee, is now included within the appendix section of the Capital Improvement Program document.

During FY 13, Public Art Projects at the Brandon Head Start Center and the Seffner-Mango Branch Library were completed. By the end of FY13, castings of the artist's model for the Justica et Veritas statue will be on view at the Plant City Courthouse and the Edgecomb Courthouse.

Libraries

The Libraries Services Program Adopted Capital Budget for FY 14 is \$3.0 million and the planned FY 15 Budget is \$1.2 million. The Library Services Program is funded with ad valorem tax proceeds from the Special Library Taxing District. There are two new projects in the program this year; the Fendig Library Parking Expansion project and the Radio Frequency Identification (RFID) System Replacement project. The Fendig Library Parking Expansion project will address inadequate parking by constructing a new parking lot on County owned property. The RFID System Replacement project will replace the current proprietary system with a non-proprietary system that will conform to ISO standards. The current vendor will stop supporting the current system sometime during FY 15.

Work continues on three key expansion projects that were added in past years (Bloomingdale Regional Library, Jimmie B. Keel Regional Library and the Upper Tampa Bay Regional Library) and one new replacement library (Seminole Heights). The FY 14 Adopted budget also includes funding for the University Area Partnership Library. No new Library projects were completed in FY 13.

Parks

The Parks Program Adopted Capital Budget for FY 14 is \$5.5 million and the planned FY 15 Budget is \$200,000. The program is funded through a combination of impact fees, Community Investment Tax proceeds, ad valorem

tax proceeds, long-term financing and Boat Improvement Fees.

The Parks Program includes a mix of recreational facilities such as local and regional parks, trails, community and recreation centers, dog parks and boat ramps. Regional parks serve citizens in both the incorporated and unincorporated areas of the County and are normally funded with countywide ad valorem taxes. Local parks serve the citizens of the unincorporated area of the County and are normally funded with impact fees and the proceeds from the unincorporated area property tax.

Due to unfavorable revenue performance and financing conditions since the 2008-2009 recession, the Community Investment Tax allocation for the program was reduced by \$27.3 million in FY 12. Subsequently, alternative funding has been applied to some of these projects in FY 13, reducing the shortfall by \$21.8 million. A list of these projects and FY 13 actions can be found in the Appendix Section of the FY 14 – FY 19 Capital Improvement Program document under the heading of FY 12 Project Deferrals. The remaining \$5.5 million of unfunded projects are shown with possible funding in FY 16. At BOCC discretion, future determinations of alternate funding for specific projects will be based on prioritization and available options.

In addition the program shows possible funding for fifteen projects totaling \$20.8 million in FY 16 at the discretion of the BOCC.

The decrease in Community Investment Taxes, impact fees (collected from new construction) and decline in property tax revenues have led to the scaling down of what was previously an aggressive building program. Nevertheless, some projects are moving forward with construction with minimal operating cost.

There are twenty seven projects scheduled for completion in FY 14 and FY 15 including the Progress Village Park Renovations and the Northwest Skateboard Park. The Northwest Skateboard Park is schedule for completion in April 2014 and will be located at Jackson Springs Park, 8620 Jackson Springs Road. The work will include construction of a skate shop and skate park that measures approximately 13,000 square-feet. The estimated design and construction cost is approximately \$600,000, to be paid for through the Capital Improvement Program using Impact Fees.

Another project schedule to be completed in Fiscal Year 14 and 15 is the County Fairgrounds Improvements. The project, which is schedule for completion in June 2014 at an estimated cost of \$2.5 million, will provide upgrades to

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the existing County Fairgrounds such as site/infrastructure, utilities, parking, code corrections, covered arena, restrooms and storage/office building(s) to meet the needs of the public and for public safety.



Northwest Skateboard Park

Six projects were completed in FY 13. Among these are the : Multi-Purpose Gymnasium Northwest, Nye Park Renovations, Bealsville Sport Complex Expansion, Salty Sol Fleishman Boat Ramp Improvements, Upper Tampa Bay Park Boardwalk Replacement, and Upper Tampa Bay Park Site Improvements. The Multi-Purpose Gymnasium Northwest was completed in 2013. This project includes a multi-purpose gymnasium on County owned property in the northwest part of the County to accommodate basketball, volleyball and other organized indoor activities to afford safe and wholesome programmed activities.

A significant project in the CIP is the Veterans Memorial Park Expansion project. This project will redesign and expand the existing Veteran's Memorial Park and Museum located on Highway 301 North. Phase I will include installation of an entry feature, signage and icon, site work, roads, parking and a caretaker area. Phase II will include construction of a "Freedom Trail" and observation decks. Phase III will include county funding for design and construction of individual memorials. The recommended memorial projects are as follow: Seminole Indian Wars, Mexican War, Civil War, Spanish American War, World War I, World War II, Korean War, Vietnam War, Gulf War, Iraq, Afghanistan, Field of Honor, Committed Forces, Purple Heart, Medal of Honor, and POW/MIA.

Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP)

A subset of the Parks Program is the Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP). The ELAP Program is dedicated to the purchase of land for the protection and preservation of natural and environmentally significant resources, as well as restoration of natural habitat. 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. This property tax was originally approved by the voters in 1990. 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 \$59.4 million has been issued of the \$200 million authorized by the voters.

As of October 1, 2012, the County has preserved approximately 61,070 acres at a cost of \$254.9 million, of which \$83.6 million (or 32.8%) has been funded by other agencies (this includes the 12,300 acre Cone Ranch property that was transferred from Public Utilities).

Solid Waste Enterprise

The Solid Waste Enterprise Program Adopted Capital Budget for FY 14 is \$100,000 and the planned FY 15 Budget is also \$100,000. The Solid Waste Enterprise Program is funded with financing and revenues generated from fees and assessments paid by customers of the enterprise.

There are several projects scheduled for completion in FY 14 and FY 15. One of these projects is the Northwest Transfer Station Expansion. The project with an estimated cost of \$17.2 million will construct a new transfer station, road queuing and scales.

Another project of significance is the Landfill Gas System Expansion-Section 9 project at \$1.2 million. This project includes the engineering, design and construction of the expansion of the landfill gas collection system into Section 9 of the Southeast County Landfill. The gas collection system is necessary to remove landfill gas from the landfill and the capacity expansion area.

Two projects were completed in FY 13. These are the Southeast County Landfill Stormwater Improvements and the Resource Recovery Facility Scale House Replacement and Entrance Road Improvements.

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Resource Recovery Facility Scale House Replacement and Entrance Road Improvements Project

The scale house project, at a cost of \$2.9 million, widened and improved the entrance, and it constructed and installed new scales.

Stormwater

The Stormwater Program Adopted Capital Budget for FY 14 is \$10.2 million and the planned FY 15 Budget is \$3.5 million. The program is funded with a combination of Stormwater Fees and Community Investment Tax financing. The program includes funding for the Countywide Culvert Replacement Program at \$750,000, the Countywide Watershed Master Plan Update Phase II at \$400,000, the Major Neighborhood Drainage Improvements Program at \$500,000, the Minor Neighborhood Drainage Improvements Program at \$500,000, the Neighborhood System Improvements at \$200,000 and the Water Quality Improvement & Environmental Program at \$966,000.

The Culvert Replacement Program replaces culverts at various locations throughout Hillsborough County. The Master Plan Implementation Program is used to study the water quality and water quantity at various watersheds within Hillsborough County. The Major Neighborhood Drainage Improvements Program is intended to alleviate flooding on County-maintained roadways that do not meet the County's level of service for flood protection. These projects are initiated after the conclusion of a drainage investigation of actual flooding that identified the deficiencies and estimates that the proposed project can be designed, permitted and constructed for over \$400,000. The Minor Neighborhood Drainage Im-

provements Program has the same intent with a construction threshold amount of \$400,000.

The Duck Pond Outfall project is of great importance to this program because of the extensive flooding caused by Hurricane Frances in 2004. To address the drainage needs at this location, the County entered into an agreement with the City of Tampa to provide relief in the area. As part of these improvements the County will build an additional retention pond and the City and County will each build a high volume pumping station to discharge to the Hillsborough River. This project is scheduled to be completed in December, 2014.



East Morgan Retention Pond

Due to unfavorable revenue performance and financing conditions resulting from the 2008-2009 recession, projects funded with CIT revenues were reduced by \$23.2 million in FY 12 and are shown with possible funding in FY 16. At BOCC discretion, future determinations of alternate funding for specific projects will be based on prioritization and available options.

A list of these projects is found in the appendix section of the FY 14 – FY 19 Capital Improvement Program document under the heading of Projects with FY 16 Funding Source to be Determined.

Several projects were completed in FY 13 including, the Wee Lake Outfall Improvements and several sub-projects under the the Water Quality Improvement & Environmental Program and the Minor and Major Neighborhood Drainage Improvements Program. A list of these projects can be found the in the Adopted FY 14 – FY 19 Capital Improvement Program document.

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Transportation

The Transportation Program Adopted Capital Budget for FY 14 is \$19.1 million and the planned FY 15 Budget is \$6.5 million.

In Fiscal Year 14 the program includes funding for the Pavement Treatment Program at \$13.9 million, The Estuary at \$6.3 million, the Consolidated Bridge and Guardrail Rehabilitation and Repair program at \$1.4 million, the Sidewalk ADA Retrofit program at \$550,000, the Bell Shoals Road (Bloomingdale-Boyette Project at \$4.0 million, the Paved Shoulders/Bicycle Lanes County Rural Roads at \$250,000 and the Telecom Parkway Extension/Morris Bridge Road Construction project at \$750,000.

It also includes 3 new projects totaling \$3.0 million. These are: The 131st Avenue Corridor Study, the Bearss Avenue at Bruce B. Downs Turn Lane Improvements and the Skipper Road/46th St. Bruce B. Downs to Fletcher project.

The Pavement Treatment program has been established to rehabilitate existing County roads via asphalt resurfacing and other specified methods. The Paved Shoulders/Bicycle Lanes County Rural Roads program was established to construct paved shoulders to accommodate bicycle traffic.

Several projects were completed in FY 13 including, the 22nd Street Community Main Street project at \$44.4 million, the Bruce B. Downs (Palm Springs to Pebble Creek Drive S.) Road Widening project at \$83.5 million, the Columbus Drive over Hillsborough River Bridge Rehabilitation project at \$11.5 million, the Habana Avenue & Waters Avenue Intersection Improvements project at \$1.8 million, the Old US 41 Roadway Improvements at Archie Creek project at \$430,000, the School Safety Circulation & Access Program at \$8.2 million and the Hartline - Park & Ride - Brandon Area at \$55,000.

On August 1, 2007 the Board of County Commissioners (BOCC) approved the Transportation Task Force's recommendation to fund an additional \$500 million to complete or to fund new transportation projects using Community Investment Tax (CIT) backed financing. On October 17, 2007, at a required public hearing, the Board amended the adopted FY 08 – FY 13 Transportation CIP to provide additional CIT funding for four active projects and 23 new projects totaling \$489.4 million. Due to unfavorable revenue performance and financing conditions since the 2008-2009 recession, the CIT allocation for the program was reduced by \$307.1 million in FY 10 and an additional \$75.9 million in FY 12. The FY 12 deferred projects are shown with possible funding in FY 16 at

BOCC discretion, future determinations of alternate funding for specific projects will be based on prioritization and available options.

Projects that are still underway include the Advanced Traffic Management System (ATMS), New Traffic Signals, and the Intersection Improvements program.



Bruce B. Downs (Palm Springs to Pebble Creek Drive South) Road Widening

Over the past few years the Bruce B. Downs Widening project has had many revisions. The BOCC prioritized the southern segment (A), Bearss Ave to Palm Springs Blvd, over the northern segment (D), Pebble Creek Drive to County Line Road. The County portion of the central segment (B/C), Palm Springs Drive to Pebble Creek Drive, is complete with final completion of the FDOT segment under Interstate 75 slated for 2014. Based on current funding and the bids received for the central segment, there should be sufficient funds to also construct the southern segment.

The County, along with other transportation agencies and the City of Tampa are also reviewing the planned widening of Bruce B. Downs Blvd. to ensure that adequate right of way is available to support future rapid transit along the corridor.

More information about specific transportation projects can be found in the Adopted FY 14 – FY 19 Capital Improvement Program document.

Water Enterprise

The Water Enterprise Program Adopted Capital Budget for FY 14 is \$72.6 million and the planned FY 15 Budget is \$63.0 million. The Water Enterprise Program, a

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Division of the Public Utilities Department, includes potable water, wastewater and reclaimed water projects and is funded with a combination of long-term financing, revenue generated from fees, rates and charges paid by customers of the enterprise.

The Capital Budget includes eleven new projects. One of these projects is the Waterset Sports Complex Reclaimed Water Pump Station and Storage Tank project, at a cost of \$6.5 million. The project will design and construct a 5 million gallon reclaimed water ground storage tank, a high service pump station, piping and electrical instrumentation.

Thirteen projects were completed in FY 13 including the Lithia Water Treatment Plant Hydrogen Sulfide Treatment Integration project at a cost of \$5.1 million, the South County Advanced Wastewater Treatment Plant Sludge Processing Conversion, a Department of Energy Grant Funded project at a cost of \$3.3 million, the Crosby Road Reclaimed Water Transmission Main project at a cost of \$3.7 million, the Fawn Ridge Chemical Trim project at a cost of \$1.9 million, the Dawnview Wastewater Pump Station Replacement /Rehabilitation project at a cost of \$1.2 million, the Van Dyke Wastewater Treatment Plant Clarifier & Aerator Rehabilitation project at a cost of \$2.9 million and the Joint Project Agreement SR 574 Utility Relocation project at a cost of \$330,000.

The Lithia Water Treatment Plant Hydrogen Sulfide Treatment Integration project will design and construct a piping connection from the regional water supply line to a storage tank onsite, install above grade piping with chemical injection points, sample stations and monitoring equipment at the treatment plant.

There are eleven projects scheduled to be completed in FY 14 and FY 15, among those projects is the design and construction of the Falkenburg Advanced Wastewater Treatment Plant Sludge Dewatering Upgrade at a cost of \$6.1 million. The upgrade will design and construct a new centrifuge sludge dewatering system, new controls and electrical upgrades. This will increase the processing capacity for the treatment plant.

Another ongoing project of significant note is the South County Wastewater Treatment Plant Expansion from 4.5 to 10.0 million gallons per day project at a cost of \$85.5 million. This design and construction expansion project will include a new headworks, aeration and process tanks, clarifiers, filters, a new ultraviolet disinfection system, piping, new electrical upgrades, as well as new operational buildings and emergency generators onsite.



Lithia Water Treatment Plant

Additionally of note, will be the potential future expansion of the Northwest Hillsborough Wastewater Reclamation Facility, as well as the decommissioning of the existing River Oaks and Dale Mabry Wastewater Treatment Plants. The proposed decommissioning of the two older facilities and further expansion of a more modern facility will significantly reduce the total operating costs associated with these facilities, while treating the same amount of Wastewater.

Capital Projects Operating Impacts

The Capital Improvement Program (CIP) is an integral element 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 with the property tax restrictions now in effect and the property tax reductions due to the 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.

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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 14 and FY15 operating cost impacts of capital facilities are detailed below. The Adopted budget for FY 14 includes these operating costs.

Fire Services – There are four projects scheduled for completion in FY 14, three of which do not have any operating cost impact. The project that does have an operating impact, Ruskin Fire Station #17 Relocation, has been in use since April, 2011 so there is no incremental operating cost impact in FY 14. The new completion date of June 2014 reflects the completion of an emergency signal at the fire station egress.

Five projects are scheduled for completion in FY15; Armwood Fire Station #4 Replacement, Carrollwood Fire Station #19 Expansion/Renovation, Riverview Fire Station #16 Expansion/Renovation, South Brandon Fire Station #7 Replacement and Springhead Fire Station #25 Replacement. Each of these projects will have a small increase in operating costs related to maintaining the facilities. 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 14	FY 15
Fire Stations Hardening	0	\$15.0	\$20.0
Armwood Fire Station #4 Replacement	0	0.0	7.5
Carrollwood Fire Station #19 Expansion/Renovation	0	0.0	7.5
Riverview Fire Station #16 Expansion/Renovation	0	0.0	5.0
South Brandon Fire Station #7 Replacement	0	0.0	7.5

Springhead Fire Station #25 Replacement	0	0.0	12.5
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Government Facilities – There are seven projects scheduled for completion in FY 14, but only the BOCC Financial System Replacement has an operating cost impact. Initially, this project will have a net annual increase of \$477,000 in operating costs less annual savings from equipment and procurement which is anticipated to result in net savings in future years.

There are thirteen projects scheduled for completion in FY15, but none of them will have a significant impact on operating costs. Many of the projects are related to improvements at Court facilities where costs are already built into current operating budgets.

Government Facilities Projects	New Positions	Operating Impact (In thousands)	
		FY 14	FY 15
BOCC Financial System Replacement	0	\$357.8	\$477.0

Libraries – There are six projects scheduled for completion in FY 14, four of which will have an operating cost impact. The three expansion projects at the regional libraries (Bloomingdale, Jimmie B. Keel and Upper Tampa Bay) and the Seminole Heights Library Replacement project will achieve substantial completion by the end of December, 2013. Operating impacts due to maintaining the additional square feet of space and incremental staffing is presented in the chart below.

Two additional projects are scheduled for completion in FY15, but only the Robert W. Saunders Sr. Library will have incremental operating costs due to an increase in staffing and maintenance.

Library Services Projects	New Positions	Operating Impact (In thousands)	
		FY 14	FY 15
Bloomingdale Regional Library Expansion	0	\$48.6	\$58.4
Jimmie B. Keel Regional Library Expansion	0	48.6	58.4
Seminole Heights Library Replacement	2	180.7	216.8
Upper Tampa Bay Regional Library Expansion	0	48.6	58.4
Robert W. Saunders Sr. Public Library	4.5	0.0	275.0

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Parks - There are thirteen projects scheduled for completion in FY 14 and fourteen projects in FY 15. Two projects will begin incurring operating costs in FY 14 and seven in FY 15.

Parks Projects	New Positions	Operating Impact (In thousands)	
		FY 14	FY 15
Northwest Skateboard Park	0	\$15.0	\$15.0
Upper Tampa Bay Trail IV Trailhead Section C-1	0	10.0	10.0
Citrus Park Expansion/Improvements	0	0.0	10.0
Gibsonton Area Recreation Center/Gardenville School Renov.	0	0.0	35.0
Mann-Wagnon Memorial Park Improvements	0	0.0	15.0
Northdale Recreation Center Expansion	0	0.0	20.0
Progress Village Recreation Center at Larry Sanders Sports Complex	0	0.0	20.0
Ruskin Area Recreation Center	0	0.0	20.0
Town N Country Area Recreation Center	0	0.0	20.0

Solid Waste Enterprise- There is one project scheduled for completion in FY 14 and two projects in FY 15. One project will begin incurring operating costs in FY 15.

Solid Waste Projects	New Positions	Operating Impact (In thousands)	
		FY 14	FY 15
Norhwest Transfer Station Expansion	0	\$0.0	\$76.0

Stormwater - New stormwater infrastructure normally does not have explicit additional operating costs beyond additional materials and supplies for maintenance. It is estimated that ongoing annual maintenance costs for stormwater improvements are \$2.50 per \$1,000 of project cost. Stormwater infrastructure maintenance requirements include keeping drainage areas free from silt, litter, leaves and debris as well as repairing cracked or broken storm water pipes, culverts and other infrastructure. It is anticipated that maintenance of new storm water 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.

Transportation - 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 up to County standards. Ongoing maintenance costs include pothole patching, lane and crosswalk re-striping, sign and traffic signal replacement, and roadside right-of-way mowing and maintenance. It costs approximately \$12,500 a year to maintain each lane mile of roadway. 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. It is anticipated that additional transportation infrastructure scheduled for FY 14 completion can be maintained within the budget. Like stormwater, as more transportation infrastructure continues to become operational, additional staff and equipment will be needed at some point to maintain infrastructure at desired levels. The annual cost to maintain traffic signals is approximately \$6,000; \$2,400 for utility cost and \$3,600 for maintenance costs.

Water Enterprise - There are four projects scheduled for completion in FY 14 and seven projects in FY 15; two projects will begin incurring operating costs in FY 14.

Water Enterprise Projects	New Positions	Operating Impact (In thousands)	
		FY 14	FY 15
Boyette Road Force Main Ph III	0	\$2.0	\$2.0
Falkenburg AWTP Sludge Dewatering Upgrade	3	432.0	432.0

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

CAPITAL BUDGET

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 FY 14 - FY 15 1% allocations will generate approximately \$3.3 million for Countywide General Fund, \$1.6 million for the Unincorporated Area General Fund and \$326,000 for the Library District Fund in each fiscal year. A list of proposed FY 14 R3M projects can be found in the appendix section of the FY 14 – FY 19 Capital Improvement Program document.

Monitoring

The Capital Budget Team conducts regular reviews of capital project status, allocations and expenditures along with related activities. The purposes of these reviews are:

- To ensure compliance with applicable statutes, ordinances, County policies and procedures, and sound accounting and budgeting practices.
- To identify projects with excess appropriations that might be subject to reallocation.
- To identify projects with total expenditures and encumbrances exceeding the current appropriation that might require additional appropriations.
- 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 and Project Information Management System (PIMS). Among these reports are:

Monthly Community Investment Tax Report: This report shows the budget, expenditures and remaining balance of projects and reflects the cash position of the fund. Management uses this report to determine the availability of funds that may be used to fund other needs.

Projects 120 Days or More Past Substantial Completion Date: This report identifies open projects that have been coded as substantially complete (defined as completed and ready for use) for at least 120 days in the Project Information Management System. At that time, program managers are asked to fiscally close-out these projects unless they provide valid reasons for keeping the project open. One example of a valid reason is outstanding em-

inent domain issues associated with a project. This review helps identify allocated funds that may no longer be needed for the intended purpose.

Fiscally Closed Projects with Balances: This report is run periodically to determine if any capital project coded as fiscally closed in the Project Information Management System has an outstanding balance. If any are identified, the managing department is requested to prepare a budget amendment to make residual funds available for other projects.

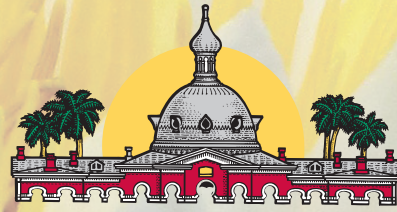
Negative Balance Report: This report identifies projects that have negative balances within any funding sources. This report is also run periodically and is sent to all departments involved with capital projects to alert them of the need for corrective action.

Impact Fee Threshold Report: This report is used to determine the status of impact fee funds as it relates to timeliness of spending as required by County Ordinance. It shows revenues by impact fee zone and projects when each zone's balance needs to be spent in order to meet ordinance restrictions on timeliness of use. Hillsborough County, by ordinance, requires that all impact fee revenues be utilized within 6 years or may be subject to re-fund.

Capital Projects Request List: This is a prioritized list of unfunded capital project needs by program that is used to determine what projects should be funded next as funds become available.



Hillsborough County
Florida



Hillsborough County
Florida

DEBT BUDGET

**For more information, call the Business
and Support Services Department at 813-272-5890.**

www.HillsboroughCounty.org/Budget



Hillsborough County
Florida

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, 2013, total County debt outstanding is \$1,067,069,000, which includes \$108,645,000 in debt issued by the Tampa Sports Authority, and \$958,424,000 in County-issued debt consisting of \$338,490,000 in enterprise fund debt, \$68,045,000 in general obligation and limited ad valorem debt, and \$551,889,000 in non-ad valorem revenue supported debt, including \$109,249,000 in tax-exempt commercial paper.

Of the \$958 million in total County-issued debt outstanding on September 30, 2013, about \$849 million is financed with fixed interest rates and about \$109 million with variable interest rates resulting in a mix of 89% long-term fixed rate and 11% 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 FY14 - FY19 Capital Improvements Program (the "CIP").

The County has significant debt capacity remaining and is in compliance with its anti-dilution test¹. 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. The majority of future CIT revenue has been committed to specific capital projects. The County

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.

expects that most of these projects will be debt-financed.

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 and 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 (S&P), 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 Tampa Bay Times Forum (a multi-purpose arena and 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

DEBT SERVICE BUDGET

marketing costs. Bonds issued to finance construction of Raymond James Stadium (home of the NFL Buccaneers) are repaid with CIT² 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 13 years (on December 31, 2026), bank notes and commercial paper notes will be the predominant financing source as opposed to traditional long-term bonds. Currently, approximately \$250 million in capital improvement projects are funded through the CIT program. The majority of this will be funded via issuance of commercial paper, which will subsequently be refinanced with fixed rate debt which will mature prior to the expiration of the CIT program.

SUMMARY OF RECENT AND FUTURE DEBT ISSUANCES

On May 8, 2013, the County issued its Series 2013 (AMT) Solid Waste and Resource Recovery Bond in the amount of \$25,160,000 in order to finance the costs of acquisition, assembly, initial distribution to end users and asset management of residential garbage and recycling roll carts required as part of the County's newly implemented automated collection system. The Bond will be repaid from Solid Waste System revenues.

On June 21, 2012, the County issued its Series 2012 Capital Improvement Program Revenue Bonds in the amount of \$67,445,000 in order 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 Bonds will be repaid from half-cent sales tax 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.

On May 23, 2012, the County issued its Series 2012A Community Investment Tax Refunding Revenue Bonds in the amount of \$38,130,000 in order to partially refund, for debt service savings, its outstanding Community Investment Tax Revenue Bonds, Series 2001A (Jail Project), and its outstanding Community Investment Tax Revenue Bonds, Series 2001B (Stormwater Project). The County simultaneously issued its Series 2012B Community Investment Tax Refunding Revenue Bonds in the amount of \$51,625,000, in order to partially refund its outstanding Community Investment Tax Revenue Bonds, Series 2004. The 2012B Bonds also were issued for the purpose of achieving debt service savings. As a result of these refinancings, the County will save more than \$14.9 million in interest expense over the life of the debt. The refunding bonds will be repaid from CIT revenues and will be fully repaid by November 1, 2026 when the CIT program sunsets.

Public Safety Operations Complex (PSOC)

The County expects to issue \$40 million in new debt in late FY 14 to cover the construction costs of a PSOC and for improvements to fire stations located throughout the County. Bonds issued will be repaid by Communications Services Tax revenues. On December 5, 2012, the Board of County Commissioners approved a motion to proceed with the design and construction of a new PSOC campus which will consolidate various critical County functions into a new facility to be located on County-owned land at the Columbus Drive Extension, and the design of a County Mall facility that would be a combination of County space and commercial space.

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.

DEBT SERVICE BUDGET

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.

COUNTY CREDIT RATINGS

The County has credit ratings on its debt from Moody's Investors Service ("Moody's"), Standard and Poor's Ratings Services ("S&P"), and Fitch Ratings ("Fitch"). Hillsborough County's general credit rating was upgraded in December 2006 to "AAA" from "AA+" by S&P giving the County general credit ratings of

Aaa/AAA/AAA from all three rating agencies: Moody's, S&P and Fitch. 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, 2013 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, 2013				
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)	A1	AA	AA	
Revenue Bonds supported by the County's share of the Half-Cent Sales Tax from the State of Florida	Aa1	AA+	AA+	
Revenue Bonds supported by a Covenant to Budget and Appropriate Legally Available Non-Ad Valorem Revenue	Aa2	AA	AA+	
Revenue Bonds supported by Water and Wastewater Enterprise System Revenue	Aa1	AA+	AAA	
Revenue Bonds supported by Solid Waste Enterprise System Revenue	A1	A	A+	
Revenue Bonds supported by the County's Fourth Cent Tourist Development Tax ("4th Cent TDT")	A1	A+	AA-	
Revenue Bonds supported by the County's Fifth Cent Tourist Development Tax ("5th Cent TDT")	A2	A	AA-	
Revenue Bonds supported by the County's Court Surcharge Revenue	A1	AA+	A+	
Commercial Paper Notes (rating includes letter of credit enhancement)	P-1	A-1+	F1+	
<i>Highest rating: Aaa/AAA Investment grade ratings: Aaa/AAA through Baa3/BBB-</i>				

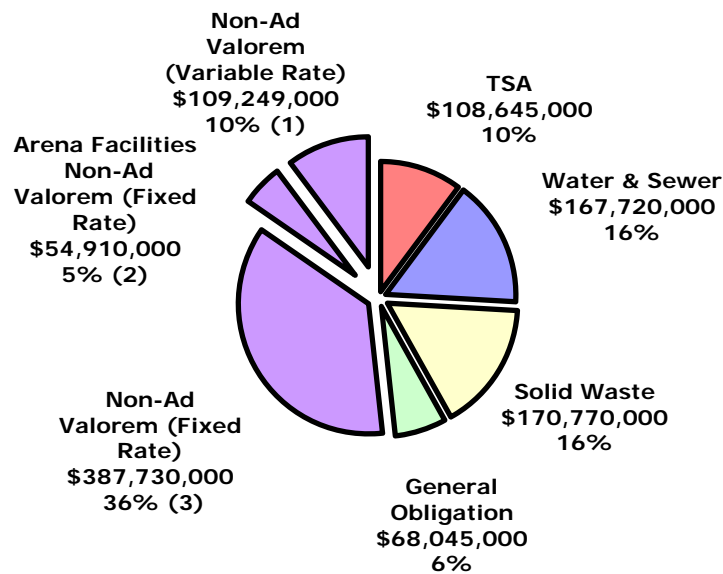
DEBT SERVICE BUDGET

COUNTY DEBT OUTSTANDING (AS OF 9/30/2013)

<u>COUNTY-ISSUED DEBT *</u>	Amount Outstanding	Total
General Obligation Bonds		
Environmental Lands Acquisition and Preservation (ELAPP)	\$ 56,940,000	
Parks Facilities	11,105,000	
Subtotal		\$68,045,000
Non-Ad Valorem Revenue Bonds and Notes		
Government Facilities except Stadium & Arena	387,730,000	
County Stadium and Arena	<u>54,910,000</u>	
Subtotal		442,640,000
Tax-Exempt Commercial Paper (TECP)		
		109,249,000
Enterprise Fund Bonds		
Water/Wastewater Utility	167,720,000	
Solid Waste Disposal/Resource Recovery	<u>170,770,000</u>	
Subtotal		<u>338,490,000</u>
Total County Issued Debt		\$958,424,000
<u>NON COUNTY-ISSUED DEBT PAID WITH COUNTY REVENUE</u>		
TSA—Raymond James Stadium Bonds		<u>108,645,000</u>
ALL COUNTY DEBT OUTSTANDING		<u>\$1,067,069,000</u>

* Excludes County issued Special Assessment Revenue Bonds

All County Debt Outstanding as of 9/30/13 is \$1,067.1 million



Non-Ad Valorem Debt Repayment Sources:

- (1) Commercial Paper
- (2) Stadium and Arena debt
- (3) Transportation, Criminal Justice, Culture and Recreation, County Office

DEBT SERVICE BUDGET

Debt Service on County-Issued Debt—FY 2014

----- (in millions) -----

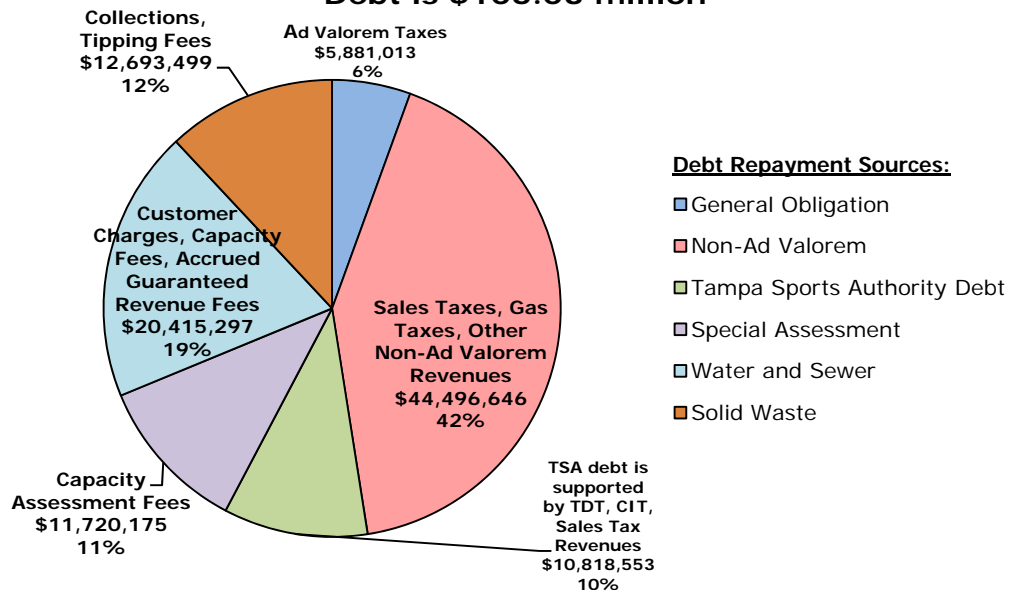
<u>Types of County Issued Debt</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
General Obligation	\$2.145	\$3.736	\$5.881
Non-Ad Valorem*	\$24.420	\$20.07	\$44.49
Enterprise Fund	\$17.345	\$15.764	\$33.109
Total	\$43.91	\$39.57	\$83.48

Debt Ratios on County-Issued Debt (As of 9/30/13)

<u>DESCRIPTION</u>	<u>Limit</u>	<u>Actual</u>
General Obligation Debt Per Capita (based on 1,276,410 pop.)	<\$137.00	\$53.31
General Obligation as % of Taxable Value (based on \$63.8 billion)	<0.5%	0.11%
Non-Self Supporting Revenue Debt Per Capita* (based on 1,276,410 pop.)	<\$870.00	\$346.79
Non-Self Supporting Debt as % of Taxable Value* (based on \$63.8 billion)	<1.0%	0.69%
General Government Direct Debt Per Capita (based on 1,276,410 pop.)	<\$1,020	\$485.69
Direct Debt as a % of Taxable Value (based on \$63.8 billion)	<1.50%	.97%

* Excludes Tax-exempt Commercial Paper

FY14 Debt Service on County-issued Debt Outstanding, including Special Assessment Debt and County-supported Tampa Sports Authority Debt is \$106.03 million

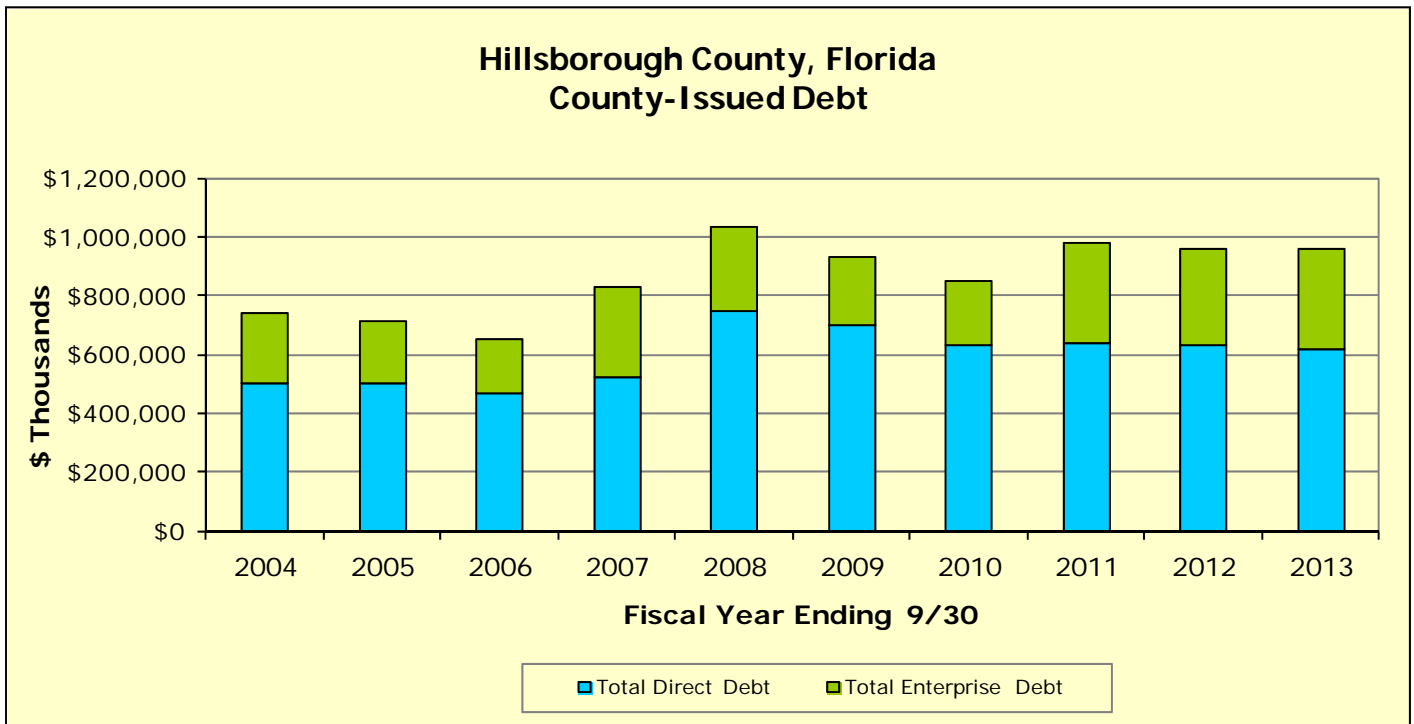


ALL COUNTY DEBT

As of the fiscal year ending September 30, 2013, the County had total indebtedness of \$1,067,069,000 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).

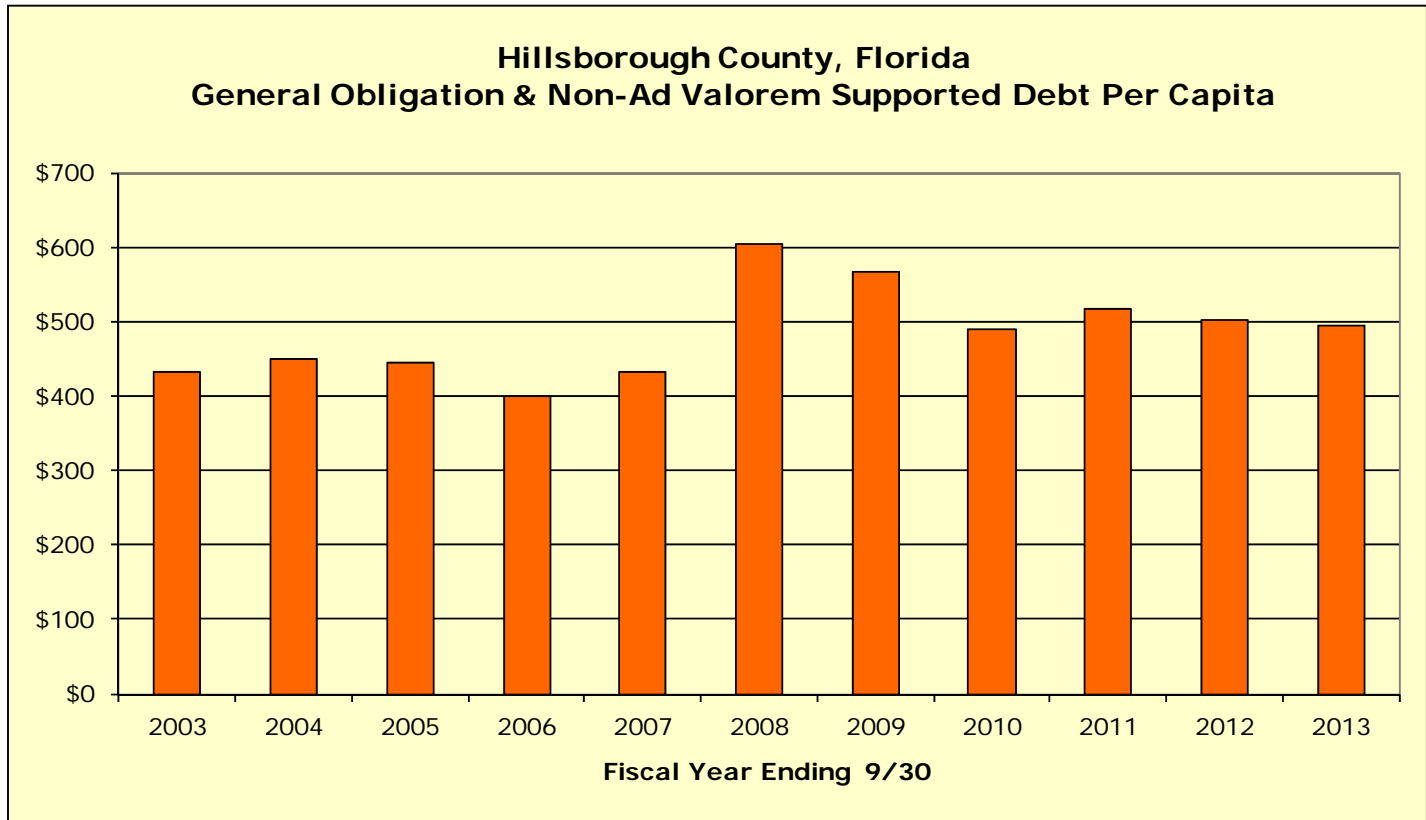
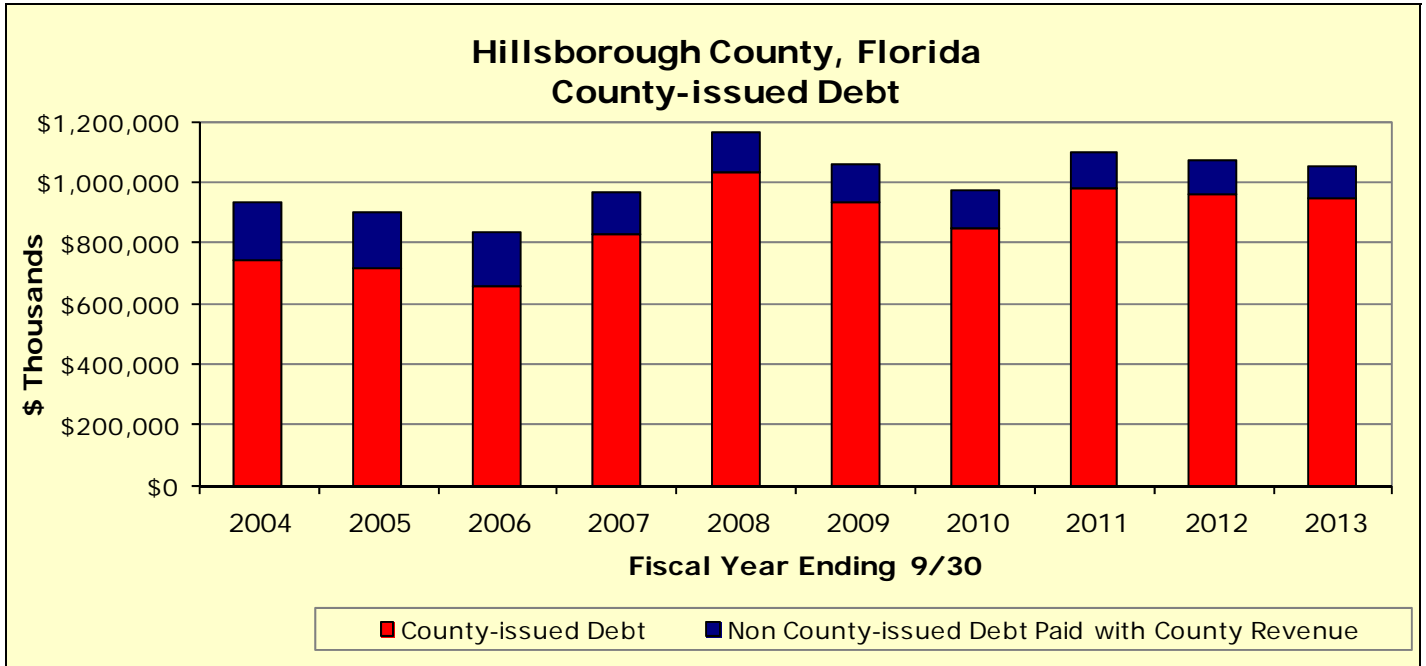
All County Debt is divided into seven categories consisting of:

	Fiscal Year Ended September 30				
	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
<u>Governmental</u>					
General Obligation	\$14,055,000	\$72,785,000	\$72,065,000	\$70,130,000	\$68,045,000
Limited Ad Valorem	9,695,000	4,945,000	0	0	0
Non-Enterprise/Non-Ad Valorem	573,910,000	445,845,000	426,475,000	466,490,000	442,640,000
Tax-Exempt Commercial Paper	<u>101,921,000</u>	<u>109,802,000</u>	<u>136,379,000</u>	<u>93,250,000</u>	<u>109,249,000</u>
Total Direct Debt	\$699,581,000	\$633,377,000	\$634,919,000	\$629,870,000	\$619,934,000
<u>Enterprise</u>					
Water & Wastewater	\$80,525,000	\$64,255,000	\$197,150,000	\$179,110,000	\$167,720,000
Solid Waste	<u>150,540,000</u>	<u>148,625,000</u>	<u>148,625,000</u>	<u>147,680,000</u>	<u>170,770,000</u>
Total Enterprise Debt	\$231,065,000	\$212,880,000	\$345,775,000	\$326,790,000	\$338,490,000
Total County Issued Debt	<u>\$930,646,000</u>	<u>\$846,257,000</u>	<u>\$980,694,000</u>	<u>\$956,660,000</u>	<u>\$958,424,000</u>
<u>Non County-Issued Debt Paid with County Revenue</u>					
Tampa Sports Authority (TSA)	\$128,735,000	\$124,055,000	\$119,155,000	\$114,020,000	\$108,645,000
Total County Debt	\$1,059,381,000	\$970,312,000	\$1,099,849,000	\$1,070,680,000	\$1,067,069,000



Includes Commercial Paper Notes. Excludes debt issued by Tampa Sports Authority and general government other long-term debt (arbitrage rebate, accreted interest, landfill closure and remediation, agency fund CAU & RWIU debt as reflected in the Audited Statements).

ALL COUNTY DEBT



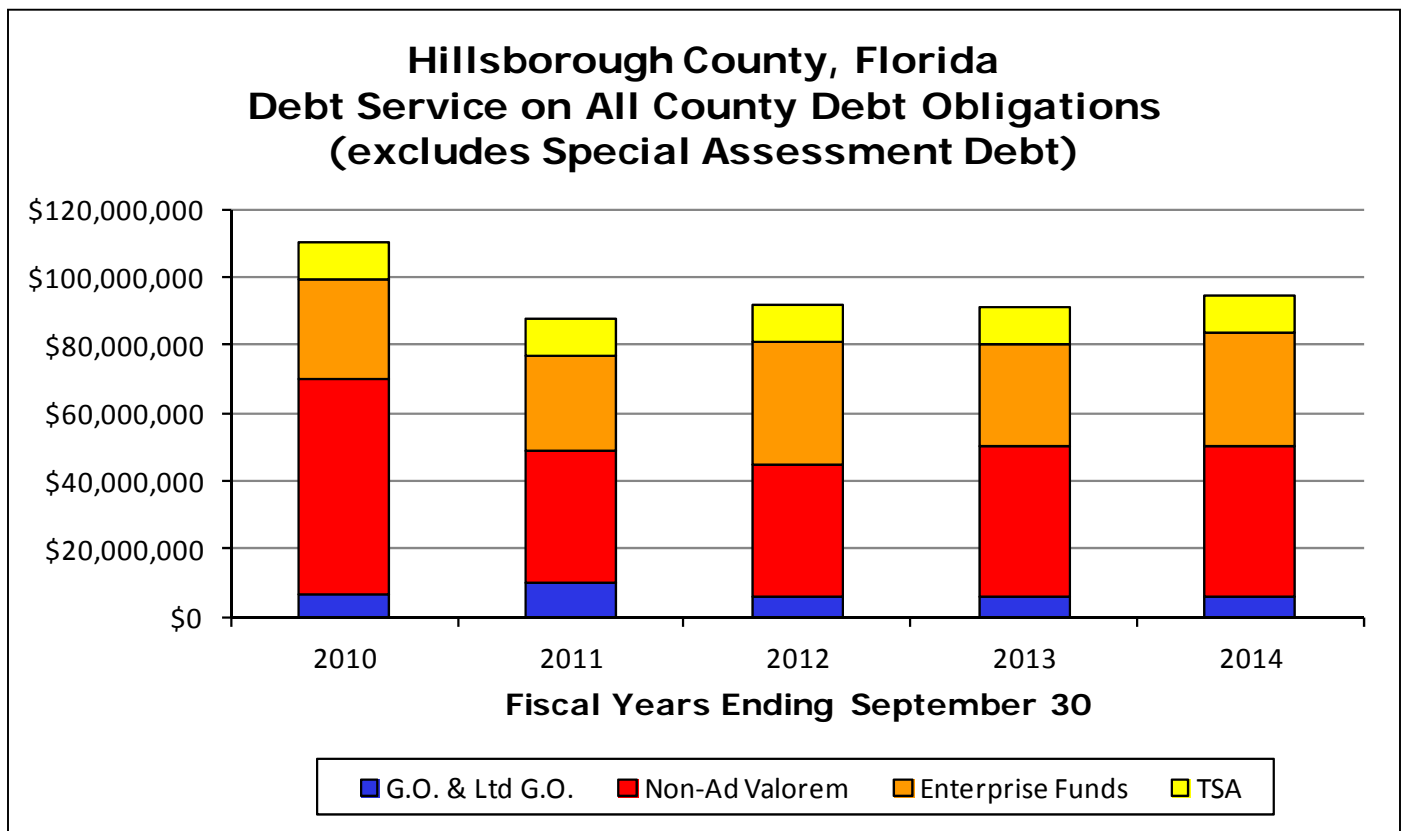
DEBT SERVICE ON ALL COUNTY DEBT OBLIGATIONS

For the fiscal year ending September 30, 2013, total debt service on County-issued debt was **\$80,037,848**. Total debt service including County-supported debt of the Tampa Sports Authority for the fiscal year ending 2013 was **\$90,856,275**. The following table illustrates debt service obligations for the Fiscal Years Ending September 30, 2010 through 2014.

	Fiscal Year Ended September 30 *				
	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014**</u>
County Issued Debt:					
Governmental					
General Obligation (G.O.)	\$1,328,116	\$4,587,263	\$5,777,063	\$5,876,363	\$5,881,013
Limited G.O. (Limited Ad Valorem)	5,152,088	5,160,638	0	0	0
Non-Enterprise/Non-Ad Valorem ¹	<u>63,309,721</u>	<u>39,400,784</u>	<u>39,054,252</u>	<u>44,620,350</u>	<u>44,496,646</u>
Total Direct Debt	\$ 69,789,925	\$ 49,148,685	\$ 44,831,315	\$ 50,496,713	\$ 50,377,659
Enterprise Funds					
Water & Wastewater	\$20,481,105	\$20,468,279	\$28,063,663	\$20,339,842	\$20,415,297
Solid Waste	<u>9,019,767</u>	<u>7,034,550</u>	<u>7,979,550</u>	<u>9,201,293</u>	<u>12,693,499</u>
Total Enterprise Funds Debt	\$29,500,872	\$27,502,829	\$36,043,213	\$29,541,135	\$33,108,796
Total County-issued Debt *	\$99,290,797	\$76,651,514	\$80,874,528	\$80,037,848	\$83,486,455
Non County Issued Debt Paid with County Revenue:					
Tampa Sports Authority ²	<u>\$ 10,839,990</u>	<u>\$ 10,834,959</u>	<u>\$ 10,832,209</u>	<u>\$ 10,818,428</u>	<u>\$ 10,818,553</u>
All County Debt	\$110,130,787	\$87,486,473	\$91,706,737	\$90,856,275	\$94,305,008

* Excludes County-issued Special Assessment Revenue Bonds.

** Adopted budget



¹ Excludes interest on Tax-Exempt Commercial Paper.

² 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 2013 (fiscal year 2014) is 5.7356 mills.

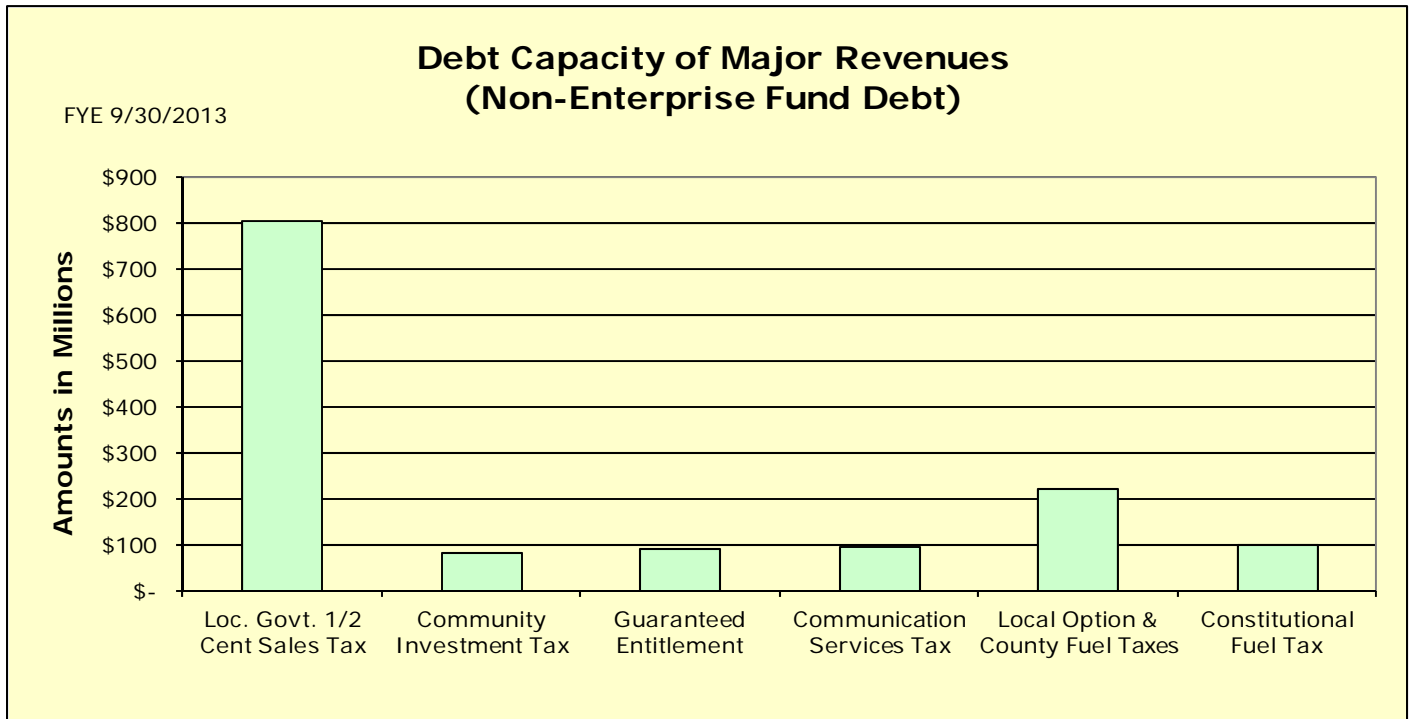
Debt related to rate-based County services, such as water/wastewater utilities and solid waste collection and disposal, does not affect operations because pledges are made only on net revenues (i.e., total revenue minus operating and maintenance costs of the systems). Therefore, debt capacity for these enterprise operations is a function of the adequacy of rates and fees to support outstanding and additional debt.

The County has considerable debt capacity remaining. However, inasmuch as all County revenues are being

used to pay debt service, fund County operations or increase reserves, any use of County revenues to secure and pay additional debt could impact County operations unless additional revenue sources are identified.

Appendix B of this report shows calculations of the debt capacity of County major non-ad valorem revenues in relation to current outstanding general fund debt of the County. These calculations serve three major purposes. First, they enable the County to determine its ability to pledge the revenues for additional projects. Secondly, they are used to determine the general debt capacity of the non-ad valorem revenues of the County taking into consideration the constraints of the anti-dilution test required by the County's outstanding bond issues and interlocal agreements. Finally, the debt capacity calculation provides an indication of the financial condition of the County.

A graph of the debt capacity of major revenues is illustrated below:



DEBT CAPACITY OF SELECTED REVENUES

The County currently has twelve major non-ad valorem revenues as follows:

- the local government half-cent sales tax,
- the guaranteed entitlement,
- the communications services tax,
- the local option infrastructure surtax for community reinvestment (the "Community Investment Tax or CIT"),
- the voted fuel tax (9th ¢),
- the local option fuel tax (1-6¢),
- the county fuel tax (7th ¢),
- the constitutional fuel tax,
- the 4th cent tourist development tax,
- the 5th cent tourist development tax,
- traffic surcharge revenues, and
- the Indigent Care half-cent sales tax

In addition, the County has a mix of other non-ad valorem revenues. However, these revenues on a stand-alone basis are difficult to pledge as security for a bond issue due to the volatility and uncertainties of

collections on an annual basis. Therefore, the debt capacity analysis primarily provides information on the above referenced major non-ad valorem revenue sources.

Many of the non-ad valorem revenues discussed here are limited as to use. For example, the county fuel tax and local option fuel tax are limited to transportation and road improvement related costs, including debt service payments on transportation bonds; the 4th and 5th cents of the tourist development tax are limited to capital construction and maintenance of tourist-related facilities such as convention centers, sports arenas and stadiums; and, the Indigent Care half-cent sales tax is limited to indigent care services. The primary, unrestricted direct revenue sources available as security for a non-ad valorem/non-enterprise bond issue are the local government half-cent sales tax, the guaranteed entitlement, the communication services tax, the community investment tax, and the constitutional fuel tax.

DESCRIPTION OF TYPES OF DEBT ISSUED BY THE COUNTY

There are several different types of debt incurred by cities and counties in Florida, including general obligation debt, revenue debt, long-term leases and government loans. To date, Hillsborough County has used the methods summarized below. For a more detailed discussion, see Appendix A.

GENERAL OBLIGATION DEBT

General obligation ("G.O.") bonds of municipalities, counties, school districts and states are backed by a pledge of the full faith and credit of the issuing entity. This pledge generally is supported by a commitment of the issuer to levy and to collect ad valorem taxes, without limitations as to millage rate or amount, for the payment of principal and interest on its bonds. With the County's excellent "Aaa/AAA/AAA" credit rating, G.O. debt offers the lowest interest cost of any form of county debt. The County is limited by Article VII, Section 9 of the Florida Constitution, however, to a maximum levy of 10 mills per \$1,000 of the assessed value of real estate and tangible personal property for county purposes other than the payment of voted bonds. Because of the impact on property owners, the issuance of general obligation debt in Florida requires the consent of the voters through a referendum. The Florida Constitution does not limit the amount of ad valorem taxes a county may levy for the payment of bonds authorized by voter referendum.

REVENUE DEBT: BONDS, NOTES AND GOVERNMENTAL LOANS

Most, if not all, state constitutions authorize either explicitly or implicitly the issuance of revenue debt. Revenue debt may be issued without voter referendum because of a public policy called the "special fund doctrine". The essence of revenue debt

is that a particular stream of revenue is designated as the sole source of repayment of the debt. This revenue source may be derived from a specific project or enterprise, a loan program or even a special tax. In the event that such a source proves inadequate or default is otherwise threatened, the issuer is under no obligation to repay the debt from its other general governmental funds.

Debt related to rate-based County services, such as water and wastewater utilities, does not affect operations because pledges are made only on 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 \$958 million in total County-issued debt outstanding on September 30, 2013, about \$849 million is financed with fixed interest rates and about \$109 million with variable interest rates (i.e. tax-exempt commercial paper notes), resulting in a debt portfolio mix of 89% long-term fixed rate and 11% 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

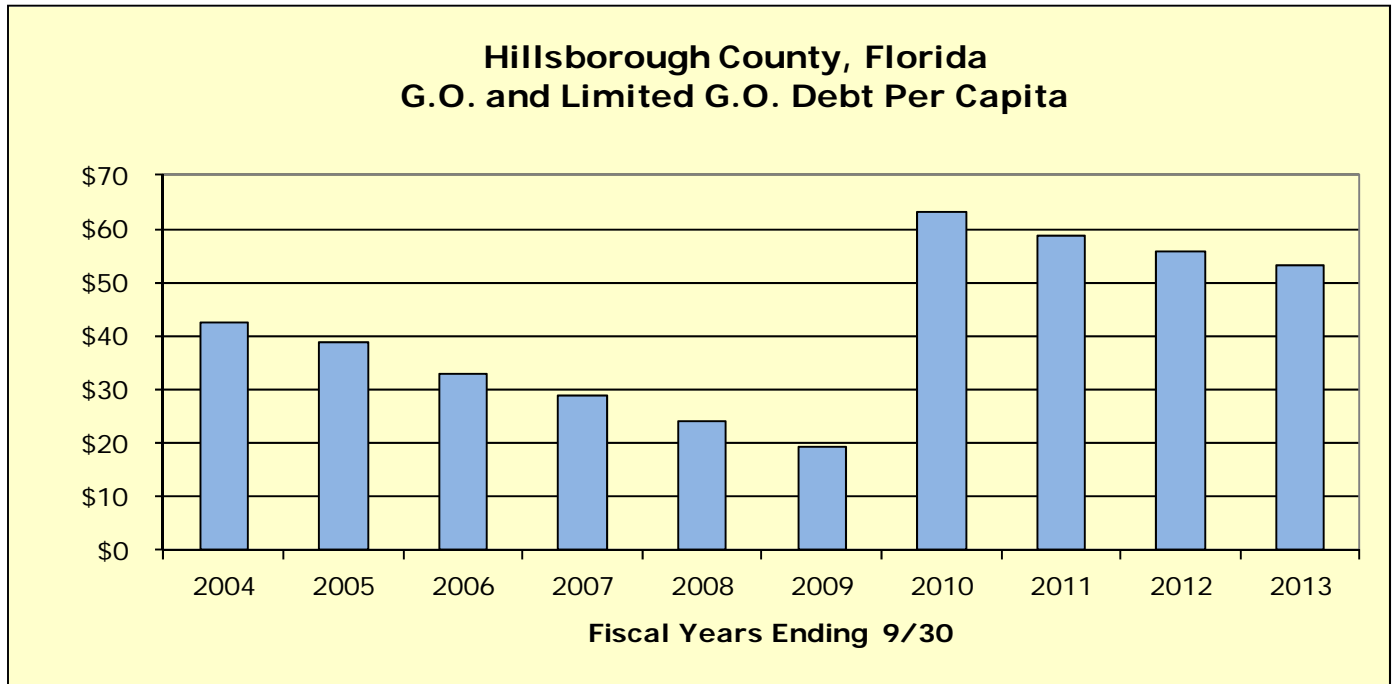
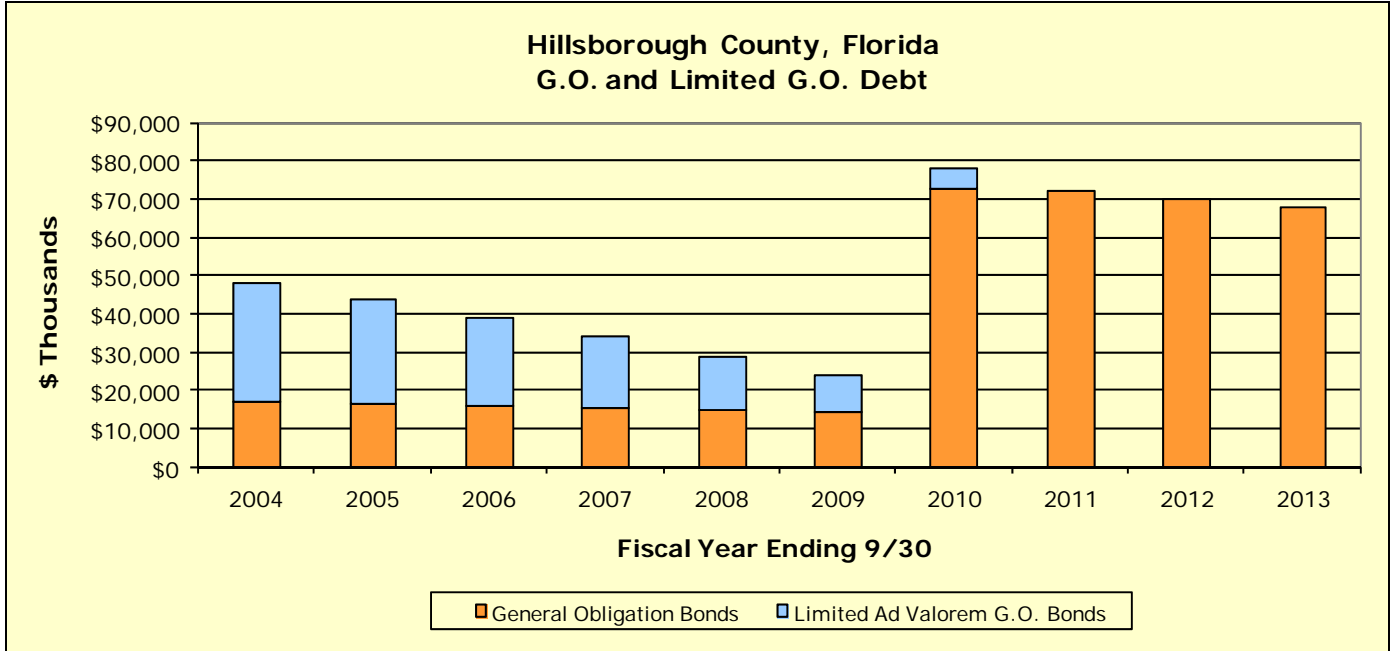
General Obligation Bonds are secured by a pledge of the full faith and credit of the County to levy sufficient ad valorem taxes to pay the debt service on the bonds. The County has three series of general obligation bonds outstanding. The \$18,540,000 **Series 2002 General Obligation Refunding Bonds (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 \$11,305,000 **Series 2009A General Obligation Bonds (ELAPP)** and \$48,125,000 **Series 2009B General Obligation Bonds (ELAPP – Federally Taxable – Build America Bonds)** were issued to continue the ELAPP program in accordance with the 2008 referendum authorization. The total amount of debt authorized by the referendum was \$200 million, which would leave \$141.755 million available for future issuances. The final maturity date of the outstanding 2009A Bonds is July 1, 2019 and the final maturity date of the 2009B Bonds is July 1, 2039.

<u>Amount Outstanding FYE 2013</u>	<u>Dated Date</u>	<u>Issue</u>	<u>Security</u>	<u>Insured/ Underlying Ratings ¹</u>	<u>Bond Insurance</u>	<u>Final Maturity</u>
<u>General Obligation Bonds</u>						
\$11,105,000	8/01/2002	\$18,540,000 General Obligation Refunding Bonds, Series 2002 (Parks)	Ad Valorem Tax	Aaa/AAA/AAA Aaa/AAA/AAA	MBIA	07/01/25
\$8,815,000	12/29/2009	\$11,305,000 General Obligation Refunding Bonds, Series 2009A (ELAPP)	Ad Valorem Tax	Aaa/AAA/AAA Aaa/AAA/AAA	None	07/01/19
<u>\$48,125,000</u>	12/29/2009	\$48,125,000 General Obligation Bonds (Federally Taxable – Build America Bonds), Series 2009B (ELAPP)	Ad Valorem Tax	Aaa/AAA/AAA Aaa/AAA/AAA	None	07/01/39
<u>Total General Obligation Bonds</u>						
\$68,045,000						

* Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings

GENERAL OBLIGATION BONDS



GENERAL OBLIGATION AND LIMITED AD VALOREM BONDS
As of 9/30/2013
AGGREGATE DEBT SERVICE SCHEDULE

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt (FYE)</i>	<i>Percent Outstanding</i>
2014	\$ 2,145,000	\$ 3,736,013	\$ 5,881,013	\$ 65,900,000	87.31%
2015	2,240,000	3,636,863	5,876,863	63,660,000	84.34%
2016	2,315,000	3,568,263	5,883,263	61,345,000	81.27%
2017	2,405,000	3,474,783	5,879,783	58,940,000	78.09%
2018	2,505,000	3,376,753	5,881,753	56,435,000	74.77%
2019	2,600,000	3,281,438	5,881,438	53,835,000	71.32%
2020	2,725,000	3,159,463	5,884,463	51,110,000	67.71%
2021	2,825,000	3,025,313	5,850,313	48,285,000	63.97%
2022	2,945,000	2,883,198	5,828,198	45,340,000	60.07%
2023	3,060,000	2,735,053	5,795,053	42,280,000	56.01%
2024	2,495,000	2,578,093	5,073,093	39,785,000	52.71%
2025	2,585,000	2,450,925	5,035,925	37,200,000	49.28%
2026	2,035,000	2,319,153	4,354,153	35,165,000	46.59%
2027	2,115,000	2,197,053	4,312,053	33,050,000	43.79%
2028	2,195,000	2,070,153	4,265,153	30,855,000	40.88%
2029	2,280,000	1,938,453	4,218,453	28,575,000	37.86%
2030	2,370,000	1,801,653	4,171,653	26,205,000	34.72%
2031	2,470,000	1,653,528	4,123,528	23,735,000	31.45%
2032	2,570,000	1,499,153	4,069,153	21,165,000	28.04%
2033	2,670,000	1,338,528	4,008,528	18,495,000	24.50%
2034	2,780,000	1,171,653	3,951,653	15,715,000	20.82%
2035	2,895,000	997,903	3,892,903	12,820,000	16.98%
2036	3,015,000	814,070	3,829,070	9,805,000	12.99%

GENERAL OBLIGATION AND LIMITED AD VALOREM BONDS
As of 9/30/2013
AGGREGATE DEBT SERVICE SCHEDULE

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt (FYE)</i>	<i>Percent Outstanding</i>
2037	\$ 3,140,000	\$ 622,618	\$ 3,762,618	\$ 6,665,000	8.83%
2038	5,680,000	423,228	3,688,228	3,400,000	4.50%
2039	3,400,000	215,900	3,615,900	-	0.00%
	\$ 68,045,000	\$ 59,837,118	\$127,882,118		

GENERAL OBLIGATION AND LIMITED AD VALOREM BONDS

\$18,540,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Refunding Bonds
Unincorporated Area Parks and Recreation Program
Series 2002

DATED: August 1, 2002
DELIVERED: August 28, 2002
 Earliest Optional
 Redemption Date / Price: Not subject to Optional Redemption prior to maturity
 True Interest Cost (TIC): 4.250829%
 Arbitrage Yield: 4.197273%

Ratings **Underlying** **Insured ***
 Moody's Aaa Aaa
 Standard & AAA AAA
 Poor's
 Fitch AAA AAA
 * Insurer: MBIA Insurance Corporation (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).

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
01/01/2014	\$ -			\$ 261,431.25	\$ 261,431.25		\$ 11,105,000	59.90%
07/01/2014	810,000	Serial	4.00%	261,431.25	1,071,431.25	1,332,862.50	10,295,000	55.53%
01/01/2015	-			245,231.25	245,231.25		10,295,000	55.53%
07/01/2015	840,000	Serial	4.00%	245,231.25	1,085,231.25	1,330,462.50	9,455,000	51.00%
01/01/2016	-			228,431.25	228,431.25		9,455,000	51.00%
07/01/2016	880,000	Serial	4.10%	228,431.25	1,108,431.25	1,336,862.50	8,575,000	46.25%
01/01/2017	-			210,391.25	210,391.25		8,575,000	46.25%
07/01/2017	915,000	Serial	4.20%	210,391.25	1,125,391.25	1,335,782.50	7,660,000	41.32%
01/01/2018	-			191,176.25	191,176.25		7,660,000	41.32%
07/01/2018	955,000	Serial	4.30%	191,176.25	1,146,176.25	1,337,352.50	6,705,000	36.17%
01/01/2019	-			170,643.75	170,643.75		6,705,000	36.17%
07/01/2019	995,000	Serial	5.00%	170,643.75	1,165,643.75	1,336,287.50	5,710,000	30.80%
01/01/2020	-			145,768.75	145,768.75		5,710,000	30.80%
07/01/2020	1,045,000	Serial	5.00%	145,768.75	1,190,768.75	1,336,537.50	4,665,000	25.16%
01/01/2021	-			119,643.75	119,643.75		4,665,000	25.16%
07/01/2021	1,095,000	Serial	5.00%	119,643.75	1,214,643.75	1,334,287.50	3,570,000	19.26%
01/01/2022	-			92,268.75	92,268.75		3,570,000	19.26%
07/01/2022	1,155,000	Serial	5.00%	92,268.75	1,247,268.75	1,339,537.50	2,415,000	13.03%
01/01/2023	-			63,393.75	63,393.75		2,415,000	13.03%
07/01/2023	1,215,000	Term 1	5.25%	63,393.75	1,278,393.75	1,341,787.50	1,200,000	6.47%
01/01/2024	-			31,500.00	31,500.00		1,200,000	6.47%
07/01/2024	585,000	Term 1	5.25%	31,500.00	616,500.00	648,000.00	615,000	3.32%
01/01/2025	-			16,143.75	16,143.75		615,000	3.32%
07/01/2025	615,000	Term 1	5.25%	16,143.75	631,143.75	647,287.50	-	0.00%
\$ 11,105,000				\$ 3,552,047.50	\$ 14,657,047.50	\$ 14,657,047.50		

GENERAL OBLIGATION AND LIMITED AD VALOREM BONDS

\$8,815,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Bonds
(Environmental Lands Acquisition and Protection Program)
Series 2009A

DATED: December 29, 2009
DELIVERED: December 29, 2009
 Earliest Optional
 Redemption Date / Price: 07/01/2019
 True Interest Cost (TIC): 2.558043%
 Arbitrage Yield: 2.503201%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured</u>
Moody's	Aaa	None
Standard &	AAA	None
Poor's		
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.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
01/01/2014	\$ -			\$ 172,612.50	\$ 172,612.50		\$ 8,815,000	77.97%
07/01/2014	1,335,000	Serial	5.000%	172,612.50	1,507,612.50	1,680,225.00	7,480,000	66.17%
01/01/2015	-			139,237.50	139,237.50		7,480,000	66.17%
07/01/2015	1,400,000	Serial	2.500%	139,237.50	1,539,237.50	1,678,475.00	6,080,000	53.78%
01/01/2016	-			121,737.50	121,737.50		6,080,000	53.78%
07/01/2016	1,435,000	Serial	4.000%	121,737.50	1,556,737.50	1,678,475.00	4,645,000	41.09%
01/01/2017	-			93,037.50	93,037.50		4,645,000	41.09%
07/01/2017	1,490,000	Serial	4.000%	93,037.50	1,583,037.50	1,676,075.00	3,155,000	27.91%
01/01/2018	-			63,237.50	63,237.50		3,155,000	27.91%
07/01/2018	1,550,000	Serial	3.500%	63,237.50	1,613,237.50	1,676,475.00	1,605,000	14.20%
01/01/2019	-			36,112.50	36,112.50		1,605,000	14.20%
07/01/2019	1,605,000	Serial	4.500%	36,112.50	1,641,112.50	1,677,225.00	-	0.00%
	\$ 8,815,000			\$ 1,251,950.00	\$ 10,066,950.00	\$ 10,066,950.00		

GENERAL OBLIGATION AND LIMITED AD VALOREM BONDS

\$48,125,000

HILLSBOROUGH COUNTY, FLORIDA

General Obligation Bonds

(Environmental Lands Acquisition and Protection Program)

Series 2009B (Federally Taxable - Build America Bonds - Direct Subsidy)

DATED:	December 29, 2009	Ratings	Underlying	Insured
DELIVERED:	December 29, 2009	Moody's	Aaa	None
Earliest Optional		Standard &	AAA	None
Redemption Date / Price:	07/01/2019 100%	Poor's		
True Interest Cost (TIC):	3.996918%	Fitch	AAA	None
Arbitrage Yield:	3.931377%			

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.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
01/01/2014	\$ -			\$ 1,433,962.50	\$ 1,433,962.50		\$ 48,125,000	100.00%
07/01/2014	-			1,433,962.50	1,433,962.50	2,867,925.00	48,125,000	100.00%
01/01/2015	-			1,433,962.50	1,433,962.50		48,125,000	100.00%
07/01/2015	-			1,433,962.50	1,433,962.50	2,867,925.00	48,125,000	100.00%
01/01/2016	-			1,433,962.50	1,433,962.50		48,125,000	100.00%
07/01/2016	-			1,433,962.50	1,433,962.50	2,867,925.00	48,125,000	100.00%
01/01/2017	-			1,433,962.50	1,433,962.50		48,125,000	100.00%
07/01/2017	-			1,433,962.50	1,433,962.50	2,867,925.00	48,125,000	100.00%
01/01/2018	-			1,433,962.50	1,433,962.50		48,125,000	100.00%
07/01/2018	-			1,433,962.50	1,433,962.50	2,867,925.00	48,125,000	100.00%
01/01/2019	-			1,433,962.50	1,433,962.50		48,125,000	100.00%
07/01/2019	-			1,433,962.50	1,433,962.50	2,867,925.00	48,125,000	100.00%
01/01/2020	-			1,433,962.50	1,433,962.50		48,125,000	100.00%
07/01/2020	1,680,000	Serial	4.875%	1,433,962.50	3,113,962.50	4,547,925.00	46,445,000	96.51%
01/01/2021	-			1,393,012.50	1,393,012.50		46,445,000	96.51%
07/01/2021	1,730,000	Term 1	5.050%	1,393,012.50	3,123,012.50	4,516,025.00	44,715,000	92.91%
01/01/2022	-			1,349,330.00	1,349,330.00		44,715,000	92.91%
07/01/2022	1,790,000	Term 1	5.050%	1,349,330.00	3,139,330.00	4,488,660.00	42,925,000	89.19%
01/01/2023	-			1,304,132.50	1,304,132.50		42,925,000	89.19%
07/01/2023	1,845,000	Term 1	5.050%	1,304,132.50	3,149,132.50	4,453,265.00	41,080,000	85.36%
01/01/2024	-			1,257,546.25	1,257,546.25		41,080,000	85.36%
07/01/2024	1,910,000	Term 1	5.050%	1,257,546.25	3,167,546.25	4,425,092.50	39,170,000	81.39%
01/01/2025	-			1,209,318.75	1,209,318.75		39,170,000	81.39%
07/01/2025	1,970,000	Term 1	5.050%	1,209,318.75	3,179,318.75	4,388,637.50	37,200,000	77.30%
01/01/2026	-			1,159,576.25	1,159,576.25		37,200,000	77.30%
07/01/2026	2,035,000	Serial	6.000%	1,159,576.25	3,194,576.25	4,354,152.50	35,165,000	73.07%
01/01/2027	-			1,098,526.25	1,098,526.25		35,165,000	73.07%
07/01/2027	2,115,000	Serial	6.000%	1,098,526.25	3,213,526.25	4,312,052.50	33,050,000	68.68%
01/01/2028	-			1,035,076.25	1,035,076.25		33,050,000	68.68%
07/01/2028	2,195,000	Serial	6.000%	1,035,076.25	3,230,076.25	4,265,152.50	30,855,000	64.11%
01/01/2029	-			969,226.25	969,226.25		30,855,000	64.11%
07/01/2029	2,280,000	Serial	6.000%	969,226.25	3,249,226.25	4,218,452.50	28,575,000	59.38%
01/01/2030	-			900,826.25	900,826.25		28,575,000	59.38%
07/01/2030	2,370,000	Term 2	6.250%	900,826.25	3,270,826.25	4,171,652.50	26,205,000	54.45%
01/01/2031	-			826,763.75	826,763.75		26,205,000	54.45%
07/01/2031	2,470,000	Term 2	6.250%	826,763.75	3,296,763.75	4,123,527.50	23,735,000	49.32%
01/01/2032	-			749,576.25	749,576.25		23,735,000	49.32%
07/01/2032	2,570,000	Term 2	6.250%	749,576.25	3,319,576.25	4,069,152.50	21,165,000	43.98%
01/01/2033	-			669,263.75	669,263.75		21,165,000	43.98%
07/01/2033	2,670,000	Term 2	6.250%	669,263.75	3,339,263.75	4,008,527.50	18,495,000	38.43%
01/01/2034	-			585,826.25	585,826.25		18,495,000	38.43%
07/01/2034	2,780,000	Term 2	6.250%	585,826.25	3,365,826.25	3,951,652.50	15,715,000	32.65%
01/01/2035	-			498,951.25	498,951.25		15,715,000	32.65%
07/01/2035	2,895,000	Term 3	6.350%	498,951.25	3,393,951.25	3,892,902.50	12,820,000	26.64%
01/01/2036	\$ -			\$ 407,035.00	\$ 407,035.00		\$ 12,820,000	26.64%

GENERAL OBLIGATION AND LIMITED AD VALOREM BONDS

\$48,125,000
HILLSBOROUGH COUNTY, FLORIDA
General Obligation Bonds
(Environmental Lands Acquisition and Protection Program)
Series 2009B (Federally Taxable - Build America Bonds - Direct Subsidy)

DATED:	December 29, 2009	Ratings	Underlying	Insured
DELIVERED:	December 29, 2009	Moody's	Aaa	None
Earliest Optional		Standard &	AAA	None
Redemption Date / Price:	07/01/2019 100%	Poor's		
True Interest Cost (TIC):	3.996918%	Fitch	AAA	None
Arbitrage Yield:	3.931377%			

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.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
07/01/2036	3,015,000	Term 3	6.350%	407,035.00	3,422,035.00	3,829,070.00	9,805,000	20.37%
01/01/2037	-			311,308.75	311,308.75		9,805,000	20.37%
07/01/2037	3,140,000	Term 3	6.350%	311,308.75	3,451,308.75	3,762,617.50	6,665,000	13.85%
01/01/2038	-			211,613.75	211,613.75		6,665,000	13.85%
07/01/2038	3,265,000	Term 3	6.350%	211,613.75	3,476,613.75	3,688,227.50	3,400,000	7.06%
01/01/2039	-			107,950.00	107,950.00		3,400,000	7.06%
07/01/2039	3,400,000	Term 3	6.350%	107,950.00	3,507,950.00	3,615,900.00	-	0.00%
\$48,125,000				\$ 55,033,120.00	\$ 103,158,120.00	\$ 103,158,120.00		

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 this Program are also secured by a \$300 million irrevocable direct-pay letter of credit (LOC) from State Street Bank. 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 2004 Community Investment Tax Revenue Bonds**, secured by Community Investment Tax Revenues (“CIT Revenues”), were issued in the amount of \$90,000,000 to refund \$33.15 million of commercial paper notes originally issued to fund stormwater management projects, and \$42 million of commercial paper notes originally issued to fund transportation projects. The remaining approximate \$15 million in bond proceeds funded new stormwater management projects (\$1.5 million) and transportation projects (\$13.65 million).

The **Series 2005 Tampa Bay Arena Refunding Revenue Bonds** were issued in the amount of \$17,920,000 to refund a portion of the outstanding Tampa Sports Authority Taxable 1995 Special Purpose Bonds, County Surcharge Loan Series which were originally issued to finance construction of the Tampa Bay Times Forum (formerly known as the St. Pete Times Forum and as the Ice Palace). The security for these bonds is the County’s covenant to budget and appropriate non-ad valorem revenue, but the payment source is a surcharge on arena general admission tickets, and the 5th Cent Tourist Development Tax.

The **Series 2005 Court Facilities Refunding Revenue Bonds** were issued in the amount of \$38,305,000 to refund all of the outstanding Series 1999 Bonds originally issued to finance the acquisition, construction, equipping and renovation of

capital improvements to court system facilities of the County, and to refund the Courthouse Annex Note and the 700 Twiggs Street Commercial Paper Loan. These bonds are secured by court surcharge revenues, with any shortfalls in this revenue met with CIT Revenues. This backup pledge may be released as a security source in the future.

The **Series 2006 Capital Improvement Program Refunding Revenue Bonds** were issued in the amount of \$40,285,000 to refund all of the outstanding Series 1996 Capital Improvement Refunding Revenue Bonds. These bonds are secured by Local Half-Cent Sales Tax revenues and were originally issued to fund construction of Steinbrenner Field (formerly Legends Field), the spring training facility for the New York Yankees, and to fund acquisition of a public safety radio communications system.

The **Series 2006 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds** were issued in the amount of \$18,270,000 to refund the outstanding Tampa Sports Authority Tourist Development Tax Revenue Bonds (Stadium Project), Series 1997B and to finance the acquisition and/or construction of certain capital improvements to Steinbrenner Field, and a grant to the City of Tampa, Florida to pay for certain capital improvements to the Tampa Convention Center. The 4th Cent Tourist Development Tax is the sole payment source for the Series 2006 Bonds.

The **Series 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds** were issued in the amount of \$27,125,000 to refund the outstanding County Interlocal Payments Refunding Revenue Bonds, Series 1998, which financed the Tampa Bay Times Forum. The 5th Cent Tourist Development Tax Revenues are the sole payment source for the Series 2006A Bonds.

The **Series 2007 Community Investment Tax Revenue Bonds** were issued in the amount of \$191,800,000 to finance the acquisition and construction of transportation and other capital improvements in the County. The Series 2007 Bonds are payable solely from and secured by the CIT revenues. The CIT Revenues securing the Series 2007 Bonds are on a parity and equal status with the County’s outstanding CIT Revenue Bonds, Series 2004, and the County’s Court Facilities Refunding Revenue Bonds, Series 2005.

The **Series 2008 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds** (Warehouse and Sheriff’s Facilities Project) were issued in the

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

amount of \$19,195,000 on May 5, 2008. The Series 2008 Bonds were issued to refund the outstanding Series 1998 Bonds. The Series 2008 Bonds are payable solely from, and secured by, a lien upon, and pledge of, the available non-ad valorem revenues budgeted and appropriated by the County.

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 2004; Court Facilities Refunding Revenue Bonds, Series 2005; CIT Revenue Bonds, Series 2007; and the CIT Refunding Revenue Bonds, Series 2012B.

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 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 2004; Court Facilities Refunding Revenue Bonds, Series 2005; CIT Revenue Bonds, Series 2007; and the CIT Refunding Revenue Bonds, Series 2012A.

The **Series 2012 Capital Improvement Program Revenue Bonds** were issued in the amount of \$67,445,000 on June 21, 2012. The Series 2012 Bonds 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 Series 2012 Bonds are secured by half-cent sales tax revenues, but may be repaid in part by CIT Revenues depending on excess CIT capacity.

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

<u>Amount Outstanding FYE 2013</u>	<u>Dated Date</u>	<u>Issue</u>	<u>Security</u>	<u>Insured/ Underlying Ratings</u>	<u>Bond Insurance</u>	<u>Final Maturity</u>
<u>Non-Ad Valorem Bonds</u>						
\$7,265,000	8/12/2004	\$90,000,000 Community Investment Tax Revenue Bonds, Series 2004	Local Option Infrastructure Surtax (Community Investment Tax "CIT")	Aaa/AAA/AAA A1/AA/AA	AMBAC	05/01/15
\$13,405,000	6/08/2005	\$17,920,000 Tampa Bay Arena Refunding Revenue Bonds, Series 2005	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	Aaa/AAA/AAA Aa1/AA/AA+	FGIC	10/01/26
\$30,645,000	8/23/2005	\$38,305,000 Court Facilities Refunding Revenue Bonds, Series 2005	Traffic Surcharges / CIT	Aaa/AAA/AAA A1/AA+/A+	AMBAC	05/01/30
\$28,080,000	5/03/2006	\$40,285,000 Capital Improvement Program Refunding Revenue Bonds, Series 2006	Local Government Half-Cent Sales Tax	Aaa/AAA/AAA Aa2/AA+/AA+	MBIA	08/01/24
\$15,665,000	12/6/2006	\$18,270,000 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2006	4 th Cent Tourist Development Tax	Aaa/AAA/AAA A1/A+/AA-	MBIA	10/01/35
\$25,840,000	12/6/2006	\$27,125,000 Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2006A	5 th Cent Tourist Development Tax	Aaa/AAA/AAA A2/A/AA-	AMBAC	10/01/35
\$152,525,000	10/31/2007	\$191,800,000 Community Investment Tax Revenue Bonds, Series 2007	Local Option Infrastructure Surtax (Community Investment Tax "CIT")	Aaa/AAA/AAA A1/AA/AA	AMBAC	11/01/25
\$15,640,000	5/5/2008	\$19,195,000 Capital Improvement Non-Ad valorem Refunding Revenue Bonds (Warehouse & Sheriff's Facility Project) Series 2008	Covenant to Budget & Appropriate Non-Ad Valorem Revenues	Aaa/AAA/AAA Aa1/AA/AA+	MBIA	7/01/28
\$89,755,000	5/23/2012	\$89,755,000 Community Investment Tax Refunding Revenue Bonds, Series 2012A and B (Series 2012A=\$38,130,000 and Series 2012B=\$51,625,000)	Local Option Infrastructure Surtax (Community Investment Tax "CIT")	A1/AA/AA	None	11/01/25
\$63,820,000	5/30/2012	\$67,445,000 Capital Improvement Program Revenue Bonds, Series 2012	Local Government Half-Cent Sales Tax	Aa2/AA+/AA+	None	02/01/26
<u>Total Non-Ad Valorem Bonds</u>						
<u>\$442,640,000</u>						

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

As of 9/30/2013

AGGREGATE DEBT SERVICE SCHEDULE*(excluding Commercial Paper Program)*

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt (FYE)</i>	<i>Percent Outstanding</i>
2014	\$ 24,420,000	\$ 20,076,646	\$ 44,496,646	\$ 418,220,000	61.12%
2015	25,495,000	18,998,980	44,493,980	392,725,000	57.39%
2016	26,390,000	17,775,936	44,165,936	366,335,000	53.54%
2017	27,650,000	16,508,818	44,158,818	338,685,000	49.50%
2018	28,930,000	15,179,474	44,109,474	309,755,000	45.27%
2019	30,310,000	13,774,105	44,084,105	279,445,000	40.84%
2020	31,770,000	12,320,224	44,090,224	247,675,000	36.19%
2021	33,285,000	10,787,291	44,072,291	214,390,000	31.33%
2022	34,905,000	9,153,909	44,058,909	179,485,000	26.23%
2023	36,590,000	7,490,881	44,080,881	142,895,000	20.88%
2024	38,285,000	5,743,349	44,028,349	104,610,000	15.29%
2025	36,810,000	3,953,721	40,763,721	67,800,000	9.91%
2026	33,395,000	2,420,518	35,815,518	34,405,000	5.03%
2027	6,795,000	1,378,778	8,173,778	27,610,000	4.03%
2028	5,435,000	1,114,751	6,549,751	22,175,000	3.24%
2029	4,235,000	870,771	5,105,771	17,940,000	2.62%
2030	4,420,000	681,901	5,101,901	13,520,000	1.98%
2031	2,025,000	541,714	2,566,714	11,495,000	1.68%
2032	2,115,000	452,306	2,567,306	9,380,000	1.37%
2033	2,200,000	358,944	2,558,944	7,180,000	1.05%
2034	2,295,000	261,513	2,556,513	4,885,000	0.71%
2035	2,395,000	159,856	2,554,856	2,490,000	0.36%
2036	2,490,000	53,972	2,543,972	-	0.00%
<hr/>					
\$ 442,640,000 \$ 160,058,356 \$ 602,698,356					
<hr/>					

NOTE: All Data Above Excludes Commercial Paper Program

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

**\$90,000,000
HILLSBOROUGH COUNTY, FLORIDA
Community Investment Tax Revenue Bonds
Series 2004**

DATED: August 12, 2004
DELIVERED: August 12, 2004
 Earliest Optional
 Redemption Date / Price: 11/01/2013 101%
 True Interest Cost 4.399650%
 Arbitrage Yield 4.312556%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured *</u>
Moody's	A1	Aaa
Standard & Poor's	AA	AAA
Fitch	AA	AAA

* Insurer: Ambac Assurance Corporation

PURPOSE
 To finance the acquisition and construction of capital improvements to the stormwater and transportation facilities of the County and redeem commercial paper notes issued to provide interim financing for the stormwater and transportation projects.

SECURITY
 The Community Investment Tax Revenues. The lien and pledge is on a parity with the CIT Revenue Bonds, Series 2001 A and B and the Court Facilities Refunding Revenue Bonds, Series 2005.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
11/01/2013	\$ 1,780,000	Serial	3.50%	\$ 134,043.75	\$ 1,914,043.75		\$ 5,485,000	6.09%
05/01/2014	1,780,000	Serial	3.63%	102,893.75	1,882,893.75	3,796,937.50	3,705,000	4.12%
11/01/2014	1,850,000	Serial	3.63%	70,631.25	1,920,631.25		1,855,000	2.06%
05/01/2015	1,855,000	Serial	4.00%	37,100.00	1,892,100.00	3,812,731.25	-	0.00%
\$7,265,000				\$ 344,668.75	\$ 7,609,668.75	\$ 7,609,668.75		

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

**\$17,920,000
HILLSBOROUGH COUNTY, FLORIDA
Tampa Bay Arena Refunding Revenue Bonds
Series 2005**

DATED: June 8, 2005

DELIVERED: June 8, 2005

Earliest Optional

Redemption Date / Price: 10/01/2015 100%

True Interest Cost (TIC): 4.283277%

Arbitrage Yield: 4.116531%

Ratings

Moody's

Standard

& Poor's

Fitch

Underlying

Aa1

AA

AA+

Insured *

Aaa

AAA

AAA

* Insurer: Financial Guaranty Insurance Company (FGIC)

PURPOSE

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 Tampa Bay Times Forum are the source of payment for debt service.)

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Coupon Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
10/01/2013	\$ 730,000	Serial	3.40%	\$ 277,247.50	\$ 1,007,247.50		\$12,675,000	70.73%
04/01/2014				264,837.50	264,837.50	1,272,085.00	12,675,000	70.73%
10/01/2014	755,000	Serial	3.50%	264,837.50	1,019,837.50		11,920,000	66.52%
04/01/2015				251,625.00	251,625.00	1,271,462.50	11,920,000	66.52%
10/01/2015	780,000	Serial	3.63%	251,625.00	1,031,625.00		11,140,000	62.17%
04/01/2016				237,487.50	237,487.50	1,269,112.50	11,140,000	62.17%
10/01/2016	810,000	Serial	3.75%	237,487.50	1,047,487.50		10,330,000	57.65%
04/01/2017				222,300.00	222,300.00	1,269,787.50	10,330,000	57.65%
10/01/2017	835,000	Serial	4.00%	222,300.00	1,057,300.00		9,495,000	52.99%
04/01/2018				205,600.00	205,600.00	1,262,900.00	9,495,000	52.99%
10/01/2018	870,000	Serial	4.00%	205,600.00	1,075,600.00		8,625,000	48.13%
04/01/2019				188,200.00	188,200.00	1,263,800.00	8,625,000	48.13%
10/01/2019	905,000	Serial	*	188,200.00	1,093,200.00		7,720,000	43.08%
04/01/2020				188,200.00	188,200.00	1,281,400.00	7,720,000	43.08%
10/01/2020	940,000	Term 1	5.00%	188,200.00	1,128,200.00		6,780,000	37.83%
04/01/2021				164,700.00	164,700.00	1,292,900.00	6,780,000	37.83%
10/01/2021	995,000	Term 1	5.00%	164,700.00	1,159,700.00		5,785,000	32.28%
04/01/2022				139,825.00	139,825.00	1,299,525.00	5,785,000	32.28%
10/01/2022	1,045,000	Term 1	5.00%	139,825.00	1,184,825.00		4,740,000	26.45%
04/01/2023				113,700.00	113,700.00	1,298,525.00	4,740,000	26.45%
10/01/2023	1,095,000	Term 1	5.00%	113,700.00	1,208,700.00		3,645,000	20.34%
04/01/2024				86,325.00	86,325.00	1,295,025.00	3,645,000	20.34%
10/01/2024	1,155,000	Term 1	5.00%	86,325.00	1,241,325.00		2,490,000	13.90%
04/01/2025				57,450.00	57,450.00	1,298,775.00	2,490,000	13.90%
10/01/2025	1,210,000	Term 1	5.00%	57,450.00	1,267,450.00		1,280,000	7.14%
04/01/2026				27,200.00	27,200.00	1,294,650.00	1,280,000	7.14%
10/01/2026	1,280,000	Serial	4.25%	27,200.00	1,307,200.00	1,307,200.00	-	0.00%
				\$ 13,405,000	\$4,572,147.50	\$17,977,147.50	\$17,977,147.50	

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

\$38,305,000
HILLSBOROUGH COUNTY, FLORIDA
Court Facilities Refunding Revenue Bonds
Series 2005

DATED: August 23, 2005
DELIVERED: August 23, 2005
 Earliest Optional
 Redemption Date / Price: 11/01/2015 100%
 True Interest Cost (TIC): 4.334435%
 Arbitrage Yield: 4.276396%

Ratings	Underlying	Insured *
Moody's	A1	Aaa
Standard & Poor's	AA+	AAA
Fitch	A+	AAA
* Insurer: Ambac Assurance Corporation		

PURPOSE
 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.

SECURITY
 Traffic Surcharges and the Local Option Infrastructure Surtax (Community Investment Tax, "CIT"). The lien and pledge on the CIT revenues that may be released as a security source in the future, is on a parity with the Community Investment Tax Revenue Bonds, Series 2004.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
11/01/2013	\$ 1,270,000	Serial	4.00%	\$ 644,323.13	\$ 1,914,323.13		\$ 29,375,000	76.69%
05/01/2014				618,923.13	618,923.13	2,533,246.25	29,375,000	76.69%
11/01/2014	1,325,000	Serial	4.50%	618,923.13	1,943,923.13		28,050,000	73.23%
05/01/2015				589,110.63	589,110.63	2,533,033.75	28,050,000	73.23%
11/01/2015	1,380,000	Serial	4.00%	589,110.63	1,969,110.63		26,670,000	69.63%
05/01/2016				561,510.63	561,510.63	2,530,621.25	26,670,000	69.63%
11/01/2016	1,440,000	Serial	4.00%	561,510.63	2,001,510.63		25,230,000	65.87%
05/01/2017				532,710.63	532,710.63	2,534,221.25	25,230,000	65.87%
11/01/2017	1,495,000	Serial	4.00%	532,710.63	2,027,710.63		23,735,000	61.96%
05/01/2018				502,810.63	502,810.63	2,530,521.25	23,735,000	61.96%
11/01/2018	1,560,000	Serial	4.00%	502,810.63	2,062,810.63		22,175,000	57.89%
05/01/2019				471,610.63	471,610.63	2,534,421.25	22,175,000	57.89%
11/01/2019	1,620,000	Serial	4.00%	471,610.63	2,091,610.63		20,555,000	53.66%
05/01/2020				439,210.63	439,210.63	2,530,821.25	20,555,000	53.66%
11/01/2020	1,690,000	Serial	4.10%	439,210.63	2,129,210.63		18,865,000	49.25%
05/01/2021				404,565.63	404,565.63	2,533,776.25	18,865,000	49.25%
11/01/2021	1,760,000	Serial	4.13%	404,565.63	2,164,565.63		17,105,000	44.65%
05/01/2022				368,265.63	368,265.63	2,532,831.25	17,105,000	44.65%
11/01/2022	1,835,000	Serial	4.13%	368,265.63	2,203,265.63		15,270,000	39.86%
05/01/2023				330,418.75	330,418.75	2,533,684.38	15,270,000	39.86%
11/01/2023	1,910,000	Serial	4.20%	330,418.75	2,240,418.75		13,360,000	34.88%
05/01/2024				290,308.75	290,308.75	2,530,727.50	13,360,000	34.88%
11/01/2024	1,995,000	Serial	4.25%	290,308.75	2,285,308.75		11,365,000	29.67%
05/01/2025				247,915.00	247,915.00	2,533,223.75	11,365,000	29.67%
11/01/2025	2,080,000	Serial	4.25%	247,915.00	2,327,915.00		9,285,000	24.24%
05/01/2026				203,715.00	203,715.00	2,531,630.00	9,285,000	24.24%
11/01/2026	2,170,000	Term 1	4.38%	203,715.00	2,373,715.00		7,115,000	18.57%
05/01/2027				156,246.25	156,246.25	2,529,961.25	7,115,000	18.57%
11/01/2027	2,270,000	Term 1	4.38%	156,246.25	2,426,246.25		4,845,000	12.65%
05/01/2028				106,590.00	106,590.00	2,532,836.25	4,845,000	12.65%
11/01/2028	2,370,000	Term 2	4.40%	106,590.00	2,476,590.00		2,475,000	6.46%
05/01/2029				54,450.00	54,450.00	2,531,040.00	2,475,000	6.46%
11/01/2029	2,475,000	Term 2	4.40%	54,450.00	2,529,450.00		-	0.00%
05/01/2030				-	-	2,529,450.00	-	0.00%
\$ 30,645,000				\$12,401,046.88	\$43,046,046.88	\$43,046,046.88		

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

**\$40,285,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Program Refunding Revenue Bonds
Series 2006**

DATED: May 3, 2006

DELIVERED: May 3, 2006

Earliest Optional

Redemption Date / Price: 08/01/2016 100%

True Interest Cost (TIC): 4.280156%

Arbitrage Yield: 4.160435%

Ratings

Moody's

Standard

& Poor's

Fitch

Underlying

Aa2

AA+

AA+

Insured *

Aaa

AAA

AAA

* Insurer: MBIA Insurance Corporation (MBIA)

PURPOSE

To refund the Capital Improvement Program Refunding Revenue Bonds (Steinbrenner/Legends Field and 800 MHz Ratio Communication System), Series 1996.

SECURITY

Local Government Half-Cent Sales Tax. On parity with the Junior Lien Capital Improvement Program Refunding Revenue Bonds, Series 2003.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Coupon Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
02/01/2014				\$ 599,387.50	\$ 599,387.50		\$ 28,080,000	69.70%
08/01/2014	\$ 2,045,000	Serial	5.00%	599,387.50	2,644,387.50	3,243,775.00	26,035,000	64.63%
02/01/2015				548,262.50	548,262.50		26,035,000	64.63%
08/01/2015	2,150,000	Serial	4.75%	548,262.50	2,698,262.50	3,246,525.00	23,885,000	59.29%
02/01/2016				497,200.00	497,200.00		23,885,000	59.29%
08/01/2016	2,250,000	Serial	4.00%	497,200.00	2,747,200.00	3,244,400.00	21,635,000	53.70%
02/01/2017				452,200.00	452,200.00		21,635,000	53.70%
08/01/2017	2,340,000	Serial	4.00%	452,200.00	2,792,200.00	3,244,400.00	19,295,000	47.90%
02/01/2018				405,400.00	405,400.00		19,295,000	47.90%
08/01/2018	2,430,000	Serial	4.00%	405,400.00	2,835,400.00	3,240,800.00	16,865,000	41.86%
02/01/2019				356,800.00	356,800.00		16,865,000	41.86%
08/01/2019	2,530,000	Serial	4.125%	356,800.00	2,886,800.00	3,243,600.00	14,335,000	35.58%
02/01/2020				304,618.75	304,618.75		14,335,000	35.58%
08/01/2020	2,635,000	Serial	4.25%	304,618.75	2,939,618.75	3,244,237.50	11,700,000	29.04%
02/01/2021				248,625.00	248,625.00		11,700,000	29.04%
08/01/2021	2,745,000	Serial	4.25%	248,625.00	2,993,625.00	3,242,250.00	8,955,000	22.23%
02/01/2022				190,293.75	190,293.75		8,955,000	22.23%
08/01/2022	2,860,000	Serial	4.25%	190,293.75	3,050,293.75	3,240,587.50	6,095,000	15.13%
02/01/2023				129,518.75	129,518.75		6,095,000	15.13%
08/01/2023	2,985,000	Serial	4.25%	129,518.75	3,114,518.75	3,244,037.50	3,110,000	7.72%
02/01/2024				66,087.50	66,087.50		3,110,000	7.72%
08/01/2024	3,110,000	Serial	4.25%	66,087.50	3,176,087.50	3,242,175.00	-	0.00%
	\$ 28,080,000			\$7,596,787.50	\$35,676,787.50	\$ 35,676,787.50		

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

\$18,270,000

HILLSBOROUGH COUNTY, FLORIDA

Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds

Series 2006

DATED: December 6, 2006
DELIVERED: December 6, 2006
 Earliest Optional
 Redemption Date / Price: 10/01/2016 100%
 True Interest Cost (TIC): 4.3528800%
 Arbitrage Yield: 4.2738810%

Ratings	Underlying	Insured *
Moody's	A1	Aaa
Standard & Poor's	A+	AA1
Fitch	AA-	AAA

* Insurer: MBIA Insurance Corporation (MBIA)

PURPOSE
 To refund the Tampa Sports Authority Tourist Development Tax Revenue Bonds (Stadium Project), Series 1997B which were issued to fund the acquisition and construction of various capital improvements to the Steinbrenner Field (formerly known as Legends Field) baseball stadium owned by the County, and the Tampa Convention Center owned by the City of Tampa through a grant made to the City.

SECURITY
 The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
10/01/2013	\$ 520,000	Serial	4.75%	\$ 333,495.00	\$ 853,495.00		\$ 15,145,000	82.90%
04/01/2014				321,145.00	321,145.00	1,174,640.00	15,145,000	82.90%
10/01/2014	550,000	Serial	4.75%	321,145.00	871,145.00		14,595,000	79.89%
04/01/2015				308,082.50	308,082.50	1,179,227.50	14,595,000	79.89%
10/01/2015	570,000	Serial	4.75%	308,082.50	878,082.50		14,025,000	76.77%
04/01/2016				294,545.00	294,545.00	1,172,627.50	14,025,000	76.77%
10/01/2016	595,000	Serial	4.75%	294,545.00	889,545.00		13,430,000	73.51%
04/01/2017				280,413.75	280,413.75	1,169,958.75	13,430,000	73.51%
10/01/2017	620,000	Serial	4.75%	280,413.75	900,413.75		12,810,000	70.11%
04/01/2018				265,688.75	265,688.75	1,166,102.50	12,810,000	70.11%
10/01/2018	635,000	Serial	4.25%	265,688.75	900,688.75		12,175,000	66.64%
04/01/2019				252,195.00	252,195.00	1,152,883.75	12,175,000	66.64%
10/01/2019	660,000	Serial	4.00%	252,195.00	912,195.00		11,515,000	63.03%
04/01/2020				238,995.00	238,995.00	1,151,190.00	11,515,000	63.03%
10/01/2020	685,000	Serial	4.00%	238,995.00	923,995.00		10,830,000	59.28%
04/01/2021				225,295.00	225,295.00	1,149,290.00	10,830,000	59.28%
10/01/2021	715,000	Serial	4.00%	225,295.00	940,295.00		10,115,000	55.36%
04/01/2022				210,995.00	210,995.00	1,151,290.00	10,115,000	55.36%
10/01/2022	745,000	Serial	4.00%	210,995.00	955,995.00		9,370,000	51.29%
04/01/2023				196,095.00	196,095.00	1,152,090.00	9,370,000	51.29%
10/01/2023	775,000	Serial	4.10%	196,095.00	971,095.00		8,595,000	47.04%
04/01/2024				180,207.50	180,207.50	1,151,302.50	8,595,000	47.04%
10/01/2024	805,000	Serial	4.10%	180,207.50	985,207.50		7,790,000	42.64%
04/01/2025				163,705.00	163,705.00	1,148,912.50	7,790,000	42.64%
10/01/2025	835,000	Serial	4.13%	163,705.00	998,705.00		6,955,000	38.07%
04/01/2026				146,483.13	146,483.13	1,145,188.13	6,955,000	38.07%
10/01/2026	855,000	Serial	4.13%	146,483.13	1,001,483.13		6,100,000	33.39%
04/01/2027				128,848.75	128,848.75	1,130,331.88	6,100,000	33.39%
10/01/2027	570,000	Serial	4.20%	128,848.75	698,848.75		5,530,000	30.27%
04/01/2028				116,878.75	116,878.75	815,727.50	5,530,000	30.27%
10/01/2028	595,000	Serial	4.20%	116,878.75	711,878.75		4,935,000	27.01%
04/01/2029				104,383.75	104,383.75	816,262.50	4,935,000	27.01%
10/01/2029	620,000	Serial	4.20%	104,383.75	724,383.75		4,315,000	23.62%
04/01/2030				91,363.75	91,363.75	815,747.50	4,315,000	23.62%
10/01/2030	645,000	Serial	4.20%	91,363.75	736,363.75		3,670,000	20.09%
04/01/2031				77,818.75	77,818.75	814,182.50	3,670,000	20.09%
10/01/2031	675,000	Serial	4.20%	77,818.75	752,818.75		2,995,000	16.39%
04/01/2032				63,643.75	63,643.75	816,462.50	2,995,000	16.39%
10/01/2032	700,000	Term 1	4.25%	63,643.75	763,643.75		2,295,000	12.56%
04/01/2033				48,768.75	48,768.75	812,412.50	2,295,000	12.56%
10/01/2033	735,000	Term 1	4.25%	48,768.75	783,768.75		1,560,000	8.54%
04/01/2034				33,150.00	33,150.00	816,918.75	1,560,000	8.54%
10/01/2034	\$ 765,000	Term 1	4.25%	\$ 33,150.00	\$ 798,150.00		\$ 795,000	4.35%

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

\$18,270,000

HILLSBOROUGH COUNTY, FLORIDA

Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds

Series 2006

DATED: December 6, 2006
DELIVERED: December 6, 2006
 Earliest Optional
 Redemption Date / Price: 10/01/2016 100%
 True Interest Cost (TIC): 4.3528800%
 Arbitrage Yield: 4.2738810%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured *</u>
Moody's	A1	Aaa
Standard & Poor's	A+	AA1
Fitch	AA-	AAA

* Insurer: MBIA Insurance Corporation (MBIA)

PURPOSE
 To refund the Tampa Sports Authority Tourist Development Tax Revenue Bonds (Stadium Project), Series 1997B which were issued to fund the acquisition and construction of various capital improvements to the Steinbrenner Field (formerly known as Legends Field) baseball stadium owned by the County, and the Tampa Convention Center owned by the City of Tampa through a grant made to the City.

SECURITY
 The County's Fourth Cent Tourist Development Tax ("4th Cent TDT").

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
04/01/2035				16,893.75	16,893.75	815,043.75	795,000	4.35%
10/01/2035	795,000	Term 1	4.25%	16,893.75	811,893.75		-	0.00%
04/01/2036						811,893.75	-	0.00%
\$15,665,000				\$7,864,686.25	\$23,529,686.25	\$23,529,686.25		

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

\$27,125,000

HILLSBOROUGH COUNTY, FLORIDA

Fifth Cent Tourist Development Tax Refunding Revenue Bonds

Series 2006A

DATED: December 6, 2006
DELIVERED: December 6, 2006
 Earliest Optional
 Redemption Date / Price: 10/01/2016
 True Interest Cost (TIC): 4.4091600%
 Arbitrage Yield: 4.3372000%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured *</u>
Moody's	A2	Aaa
Standard	A	AAA
& Poor's		
Fitch	AA-	AAA
* Insurer: Ambac Assurance Corporation		

PURPOSE
 To refund the Tampa Sports Authority Interlocal Payments Refunding Revenue Bonds (Ice Palace Project), Series 1998 which were issued to fund the acquisition, construction, installation and equipping of a multi purpose arena (The Tampa Bay Times Forum, formerly known as the St. Pete Times Forum and as the Ice Palace).

SECURITY
 The County's Fifth Cent Tourist Development Tax ("5th Cent TDT"). On parity with the County's Fifth Cent Tourist Development Tax Improvement Revenue Bonds, Series 2006B to be issued on or about December 19, 2006.

<u>Coupon Date</u>	<u>Principal</u>	<u>Bond Type</u>	<u>Coupon Rate</u>	<u>Interest</u>	<u>Periodic Debt Service</u>	<u>Fiscal Year Debt Service</u>	<u>Outstanding Debt</u>	<u>Percent Outstanding</u>
10/01/2013	\$ 685,000	Serial	4.50%	\$ 553,381.25	\$ 1,238,381.25		\$25,155,000	92.74%
04/01/2014				537,968.75	537,968.75	1,776,350.00	25,155,000	92.74%
10/01/2014	720,000	Serial	4.50%	537,968.75	1,257,968.75		24,435,000	90.08%
04/01/2015				521,768.75	521,768.75	1,779,737.50	24,435,000	90.08%
10/01/2015	750,000	Serial	4.50%	521,768.75	1,271,768.75		23,685,000	87.32%
04/01/2016				504,893.75	504,893.75	1,776,662.50	23,685,000	87.32%
10/01/2016	785,000	Serial	4.50%	504,893.75	1,289,893.75		22,900,000	84.42%
04/01/2017				487,231.25	487,231.25	1,777,125.00	22,900,000	84.42%
10/01/2017	820,000	Serial	4.50%	487,231.25	1,307,231.25		22,080,000	81.40%
04/01/2018				468,781.25	468,781.25	1,776,012.50	22,080,000	81.40%
10/01/2018	855,000	Serial	4.00%	468,781.25	1,323,781.25		21,225,000	78.25%
04/01/2019				451,681.25	451,681.25	1,775,462.50	21,225,000	78.25%
10/01/2019	890,000	Serial	4.00%	451,681.25	1,341,681.25		20,335,000	74.97%
04/01/2020				433,881.25	433,881.25	1,775,562.50	20,335,000	74.97%
10/01/2020	925,000	Serial	4.00%	433,881.25	1,358,881.25		19,410,000	71.56%
04/01/2021				415,381.25	415,381.25	1,774,262.50	19,410,000	71.56%
10/01/2021	960,000	Serial	4.00%	415,381.25	1,375,381.25		18,450,000	68.02%
04/01/2022				396,181.25	396,181.25	1,771,562.50	18,450,000	68.02%
10/01/2022	1,000,000	Serial	4.00%	396,181.25	1,396,181.25		17,450,000	64.33%
04/01/2023				376,181.25	376,181.25	1,772,362.50	17,450,000	64.33%
10/01/2023	1,040,000	Serial	4.13%	376,181.25	1,416,181.25		16,410,000	60.50%
04/01/2024				354,731.25	354,731.25	1,770,912.50	16,410,000	60.50%
10/01/2024	1,085,000	Serial	4.13%	354,731.25	1,439,731.25		15,325,000	56.50%
04/01/2025				332,353.13	332,353.13	1,772,084.38	15,325,000	56.50%
10/01/2025	1,130,000	Serial	4.13%	332,353.13	1,462,353.13		14,195,000	52.33%
04/01/2026				309,046.88	309,046.88	1,771,400.00	14,195,000	52.33%
10/01/2026	1,175,000	Serial	4.13%	309,046.88	1,484,046.88		13,020,000	48.00%
04/01/2027				284,812.50	284,812.50	1,768,859.38	13,020,000	48.00%
10/01/2027	1,220,000	Term 1	4.38%	284,812.50	1,504,812.50		11,800,000	43.50%
04/01/2028				258,125.00	258,125.00	1,762,937.50	11,800,000	43.50%
10/01/2028	1,270,000	Term 1	4.38%	258,125.00	1,528,125.00		10,530,000	38.82%
04/01/2029				230,343.75	230,343.75	1,758,468.75	10,530,000	38.82%
10/01/2029	1,325,000	Term 1	4.38%	230,343.75	1,555,343.75		9,205,000	33.94%
04/01/2030				201,359.38	201,359.38	1,756,703.13	9,205,000	33.94%
10/01/2030	1,380,000	Term 1	4.38%	201,359.38	1,581,359.38		7,825,000	28.85%
04/01/2031				171,171.88	171,171.88	1,752,531.25	7,825,000	28.85%
10/01/2031	1,440,000	Term 1	4.38%	171,171.88	1,611,171.88		6,385,000	23.54%
04/01/2032				139,671.88	139,671.88	1,750,843.75	6,385,000	23.54%
10/01/2032	1,500,000	Term 2	4.38%	139,671.88	1,639,671.88		4,885,000	18.01%
04/01/2033				106,859.38	106,859.38	1,746,531.25	4,885,000	18.01%
10/01/2033	1,560,000	Term 2	4.38%	106,859.38	1,666,859.38		3,325,000	12.26%
04/01/2034				72,734.38	72,734.38	1,739,593.75	3,325,000	12.26%
10/01/2034	1,630,000	Term 2	4.38%	72,734.38	1,702,734.38		1,695,000	6.25%
04/01/2035				37,078.13	37,078.13	1,739,812.50	1,695,000	6.25%

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

\$27,125,000
HILLSBOROUGH COUNTY, FLORIDA
Fifth Cent Tourist Development Tax Refunding Revenue Bonds
Series 2006A

DATED: December 6, 2006
DELIVERED: December 6, 2006
 Earliest Optional
 Redemption Date / Price: 10/01/2016
 True Interest Cost (TIC): 4.4091600%
 Arbitrage Yield: 4.3372000%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured *</u>
Moody's	A2	Aaa
Standard & Poor's	A	AAA
Fitch	AA-	AAA

* Insurer: Ambac Assurance Corporation

PURPOSE
 To refund the Tampa Sports Authority Interlocal Payments Refunding Revenue Bonds (Ice Palace Project), Series 1998 which were issued to fund the acquisition, construction, installation and equipping of a multi purpose arena (The Tampa Bay Times Forum, formerly known as the St. Pete Times Forum and as the Ice Palace).

SECURITY
 The County's Fifth Cent Tourist Development Tax ("5th Cent TDT"). On parity with the County's Fifth Cent Tourist Development Tax Improvement Revenue Bonds, Series 2006B to be issued on or about December 19, 2006.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
10/01/2035	\$ 1,695,000	Term 2	4.38%	\$ 37,078.13	\$ 1,732,078.13		\$ -	0.00%
04/01/2035						1,732,078.13	-	0.00%
	\$25,840,000			\$ 14,737,856.25	\$40,577,856.25	\$40,577,856.25		

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

**\$191,800,000
HILLSBOROUGH COUNTY, FLORIDA
Community Investment Tax Revenue Bonds
Series 2007**

DATED: October 31, 2007

DELIVERED: October 31, 2007

Optional

Redemption 11/01/2017

True Interest Cost (TIC): 4.320623%

Arbitrage Yield: 4.185489%

Ratings

Moody's

Standard

& Poor's

Fitch

* Insurer: Ambac Assurance Corporation

Underlying

A1

AA

AA

Insured *

Aaa

AAA

AAA

PURPOSE

To finance the acquisition and construction of transportation and other capital improvements projects in the County and redeem, if the County elects to, outstanding commercial paper notes issued to provide interim financing for the projects.

SECURITY

The Community Investment Tax Revenues. The lien and pledge of the CIT revenues is on a parity with the outstanding CIT Revenue Bonds, Series 2004 and the Court Facilities Refunding Revenue Bonds, Series 2005.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
11/01/2013	\$ 8,860,000	Serial	5.00%	\$ 3,761,881.25	\$ 12,621,881.25		\$ 143,665,000	74.90%
05/01/2014		Serial	0.00%	3,540,381.25	3,540,381.25	16,162,262.50	143,665,000	74.90%
11/01/2014	9,290,000	Serial	5.00%	3,540,381.25	12,830,381.25		134,375,000	70.06%
05/01/2015		Serial	0.00%	3,308,131.25	3,308,131.25	16,138,512.50	134,375,000	70.06%
11/01/2015	9,740,000	Serial	5.00%	3,308,131.25	13,048,131.25		124,635,000	64.98%
05/01/2016		Serial	0.00%	3,064,631.25	3,064,631.25	16,112,762.50	124,635,000	64.98%
11/01/2016	10,200,000	Serial	5.00%	3,064,631.25	13,264,631.25		114,435,000	59.66%
05/01/2017		Serial	0.00%	2,809,631.25	2,809,631.25	16,074,262.50	114,435,000	59.66%
11/01/2017	10,690,000	Serial	5.00%	2,809,631.25	13,499,631.25		103,745,000	54.09%
05/01/2018		Serial	0.00%	2,542,381.25	2,542,381.25	16,042,012.50	103,745,000	54.09%
11/01/2018	11,240,000	Serial	5.00%	2,542,381.25	13,782,381.25		92,505,000	48.23%
05/01/2019		Serial	0.00%	2,261,381.25	2,261,381.25	16,043,762.50	92,505,000	48.23%
11/01/2019	11,810,000	Serial	5.00%	2,261,381.25	14,071,381.25		80,695,000	42.07%
05/01/2020		Serial	0.00%	1,966,131.25	1,966,131.25	16,037,512.50	80,695,000	42.07%
11/01/2020	12,395,000	Serial	5.00%	1,966,131.25	14,361,131.25		68,300,000	35.61%
05/01/2021		Serial	0.00%	1,656,256.25	1,656,256.25	16,017,387.50	68,300,000	35.61%
11/01/2021	13,020,000	Serial	5.00%	1,656,256.25	14,676,256.25		55,280,000	28.82%
05/01/2022		Serial	0.00%	1,330,756.25	1,330,756.25	16,007,012.50	55,280,000	28.82%
11/01/2022	13,665,000	Serial	4.25%	1,330,756.25	14,995,756.25		41,615,000	21.70%
05/01/2023		Serial	0.00%	1,040,375.00	1,040,375.00	16,036,131.25	41,615,000	21.70%
11/01/2023	14,240,000	Serial	5.00%	1,040,375.00	15,280,375.00		27,375,000	14.27%
05/01/2024		Serial	0.00%	684,375.00	684,375.00	15,964,750.00	27,375,000	14.27%
11/01/2024	14,935,000	Serial	5.00%	684,375.00	15,619,375.00		12,440,000	6.49%
05/01/2025		Serial	0.00%	311,000.00	311,000.00	15,930,375.00	12,440,000	6.49%
11/01/2025	12,440,000	Serial	5.00%	311,000.00	12,751,000.00		-	0.00%
05/01/2026		Serial	0.00%	-	-	12,751,000.00	-	0.00%
\$ 152,525,000				\$52,792,743.75	\$205,317,743.75	\$205,317,743.75		

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

\$19,195,000

**HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Non-Ad Valorem Refunding Revenue Bonds
Warehouse and Sheriff's Facilities Projects
Series 2008**

DATED: May 5, 2008

DELIVERED: May 5, 2008

Earliest Optional

Redemption Date / Price: 07/01/2018

True Interest Cost (TIC): 4.318463%

Arbitrage Yield: 4.221121%

Ratings

Moody's

Standard

& Poor's

Fitch

Underlying

Aa1

AA

AA+

Insured *

Aaa

AAA

AA

* Insurer: MBIA Insurance Corporation (MBIA)

PURPOSE

To refund the County's Capital Improvement Non-Ad Valorem Revenue Bonds Series1998 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.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
01/01/2014	\$ -			\$ 326,437.50	\$ 326,437.50		\$ 15,640,000	81.48%
07/01/2014	785,000	Serial	3.50%	326,437.50	1,111,437.50	1,437,875.00	14,855,000	77.39%
01/01/2015	-			312,700.00	312,700.00		14,855,000	77.39%
07/01/2015	810,000	Serial	3.50%	312,700.00	1,122,700.00	1,435,400.00	14,045,000	73.17%
01/01/2016	-			298,525.00	298,525.00		14,045,000	73.17%
07/01/2016	845,000	Serial	3.75%	298,525.00	1,143,525.00	1,442,050.00	13,200,000	68.77%
01/01/2017	-			282,681.25	282,681.25		13,200,000	68.77%
07/01/2017	875,000	Serial	3.75%	282,681.25	1,157,681.25	1,440,362.50	12,325,000	64.21%
01/01/2018	-			266,275.00	266,275.00		12,325,000	64.21%
07/01/2018	905,000	Serial	4.00%	266,275.00	1,171,275.00	1,437,550.00	11,420,000	59.49%
01/01/2019	-			248,175.00	248,175.00		11,420,000	59.49%
07/01/2019	945,000	Serial	4.00%	248,175.00	1,193,175.00	1,441,350.00	10,475,000	54.57%
01/01/2020	-			229,275.00	229,275.00		10,475,000	54.57%
07/01/2020	980,000	Serial	4.00%	229,275.00	1,209,275.00	1,438,550.00	9,495,000	49.47%
01/01/2021	-			209,675.00	209,675.00		9,495,000	49.47%
07/01/2021	1,020,000	Serial	4.13%	209,675.00	1,229,675.00	1,439,350.00	8,475,000	44.15%
01/01/2022	-			188,637.50	188,637.50		8,475,000	44.15%
07/01/2022	1,060,000	Serial	4.25%	188,637.50	1,248,637.50	1,437,275.00	7,415,000	38.63%
01/01/2023	-			166,112.50	166,112.50		7,415,000	38.63%
07/01/2023	1,105,000	Serial	4.38%	166,112.50	1,271,112.50	1,437,225.00	6,310,000	32.87%
01/01/2024	-			141,940.63	141,940.63		6,310,000	32.87%
07/01/2024	1,155,000	Serial	4.38%	141,940.63	1,296,940.63	1,438,881.25	5,155,000	26.86%
01/01/2025	-			116,675.00	116,675.00		5,155,000	26.86%
07/01/2025	1,205,000	Serial	4.50%	116,675.00	1,321,675.00	1,438,350.00	3,950,000	20.58%
01/01/2026	-			89,562.50	89,562.50		3,950,000	20.58%
07/01/2026	1,260,000	Serial	4.50%	89,562.50	1,349,562.50	1,439,125.00	2,690,000	14.01%
01/01/2027	-			61,212.50	61,212.50		2,690,000	14.01%
07/01/2027	1,315,000	Serial	4.50%	61,212.50	1,376,212.50	1,437,425.00	1,375,000	7.16%
01/01/2028	-			31,625.00	31,625.00		1,375,000	7.16%
07/01/2028	1,375,000	Serial	4.60%	31,625.00	1,406,625.00	1,438,250.00	-	0.00%
\$ 15,640,000				\$5,939,018.75	\$21,579,018.75	\$21,579,018.75		

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

Earliest Optional
 Redemption Date / Price: 11/01/2023 100%
 True Interest Cost (TIC): 2.461684%
 Arbitrage Yield: 2.420960%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured</u>
Moody's	A1	None
Standard & Poor's	AA	None
Fitch	AA	None

PURPOSE
 To refund a portion of the County's outstanding 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 2004, Series 2007, and Court Facilities Refunding Revenue Bonds, Series 2005.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
11/01/2013	\$ 2,265,000	Serial	5.00%	\$ 880,225.00	\$ 3,145,225.00		\$35,865,000	94.06%
05/01/2014		Serial		823,600.00	823,600.00	3,968,825.00	35,865,000	94.06%
11/01/2014	2,380,000	Serial	5.00%	823,600.00	3,203,600.00		33,485,000	87.82%
05/01/2015		Serial		764,100.00	764,100.00	3,967,700.00	33,485,000	87.82%
11/01/2015	2,500,000	Serial	5.00%	764,100.00	3,264,100.00		30,985,000	81.26%
05/01/2016		Serial		701,600.00	701,600.00	3,965,700.00	30,985,000	81.26%
11/01/2016	2,625,000	Serial	4.00%	701,600.00	3,326,600.00		28,360,000	74.38%
05/01/2017		Serial		649,100.00	649,100.00	3,975,700.00	28,360,000	74.38%
11/01/2017	2,740,000	Serial	5.00%	649,100.00	3,389,100.00		25,620,000	67.19%
05/01/2018		Serial		580,600.00	580,600.00	3,969,700.00	25,620,000	67.19%
11/01/2018	2,875,000	Serial	5.00%	580,600.00	3,455,600.00		22,745,000	59.65%
05/01/2019		Serial		508,725.00	508,725.00	3,964,325.00	22,745,000	59.65%
11/01/2019	3,030,000	Serial	5.00%	508,725.00	3,538,725.00		19,715,000	51.70%
05/01/2020		Serial		432,975.00	432,975.00	3,971,700.00	19,715,000	51.70%
11/01/2020	3,180,000	Serial	5.00%	432,975.00	3,612,975.00		16,535,000	43.36%
05/01/2021		Serial		353,475.00	353,475.00	3,966,450.00	16,535,000	43.36%
11/01/2021	3,345,000	Serial	5.00%	353,475.00	3,698,475.00		13,190,000	34.59%
05/01/2022		Serial		269,850.00	269,850.00	3,968,325.00	13,190,000	34.59%
11/01/2022	3,505,000	Serial	5.00%	269,850.00	3,774,850.00		9,685,000	25.40%
05/01/2023		Serial		182,225.00	182,225.00	3,957,075.00	9,685,000	25.40%
11/01/2023	3,695,000	Serial	5.00%	182,225.00	3,877,225.00		5,990,000	15.71%
05/01/2024		Serial		89,850.00	89,850.00	3,967,075.00	5,990,000	15.71%
11/01/2024	3,840,000	Serial	3.00%	89,850.00	3,929,850.00		2,150,000	5.64%
05/01/2025		Serial		32,250.00	32,250.00	3,962,100.00	2,150,000	5.64%
11/01/2025	2,150,000	Serial	3.00%	32,250.00	2,182,250.00		-	0.00%
05/01/2026		Serial		-	-	2,182,250.00	-	0.00%
				\$38,130,000	\$11,656,925.00	\$49,786,925.00	\$49,786,925.00	

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

Earliest Optional
 Redemption Date / Price: 11/01/2023 100%
 True Interest Cost (TIC): 2.557791%
 Arbitrage Yield: 2.420960%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured</u>
Moody's	A1	None
Standard & Poor's	AA	None
Fitch	AA	None

PURPOSE
 To advance refund a portion of the County's outstanding 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 2004, Series 2007, and Court Facilities Refunding Revenue Bonds, Series 2005.

<u>Coupon Date</u>	<u>Principal</u>	<u>Bond Type</u>	<u>Coupon Rate</u>	<u>Interest</u>	<u>Periodic Debt Service</u>	<u>Fiscal Year Debt Service</u>	<u>Outstanding Debt</u>	<u>Percent Outstanding</u>
11/01/2013	\$ -	Serial		\$ 1,175,875.00	\$ 1,175,875.00		\$ 51,625,000	100.00%
05/01/2014		Serial		1,175,875.00	1,175,875.00	2,351,750.00	51,625,000	100.00%
11/01/2014	-	Serial		1,175,875.00	1,175,875.00		51,625,000	100.00%
05/01/2015		Serial		1,175,875.00	1,175,875.00	2,351,750.00	51,625,000	100.00%
11/01/2015	3,610,000	Serial	5.00%	1,175,875.00	4,785,875.00		48,015,000	93.01%
05/01/2016		Serial		1,085,625.00	1,085,625.00	5,871,500.00	48,015,000	93.01%
11/01/2016	3,820,000	Serial	5.00%	1,085,625.00	4,905,625.00		44,195,000	85.61%
05/01/2017		Serial		990,125.00	990,125.00	5,895,750.00	44,195,000	85.61%
11/01/2017	4,025,000	Serial	5.00%	990,125.00	5,015,125.00		40,170,000	77.81%
05/01/2018		Serial		889,500.00	889,500.00	5,904,625.00	40,170,000	77.81%
11/01/2018	4,210,000	Serial	5.00%	889,500.00	5,099,500.00		35,960,000	69.66%
05/01/2019		Serial		784,250.00	784,250.00	5,883,750.00	35,960,000	69.66%
11/01/2019	4,420,000	Serial	5.00%	784,250.00	5,204,250.00		31,540,000	61.09%
05/01/2020		Serial		673,750.00	673,750.00	5,878,000.00	31,540,000	61.09%
11/01/2020	4,645,000	Serial	5.00%	673,750.00	5,318,750.00		26,895,000	52.10%
05/01/2021		Serial		557,625.00	557,625.00	5,876,375.00	26,895,000	52.10%
11/01/2021	4,880,000	Serial	5.00%	557,625.00	5,437,625.00		22,015,000	42.64%
05/01/2022		Serial		435,625.00	435,625.00	5,873,250.00	22,015,000	42.64%
11/01/2022	5,130,000	Serial	5.00%	435,625.00	5,565,625.00		16,885,000	32.71%
05/01/2023		Serial		307,375.00	307,375.00	5,873,000.00	16,885,000	32.71%
11/01/2023	5,410,000	Serial	5.00%	307,375.00	5,717,375.00		11,475,000	22.23%
05/01/2024		Serial		172,125.00	172,125.00	5,889,500.00	11,475,000	22.23%
11/01/2024	5,640,000	Serial	3.00%	172,125.00	5,812,125.00		5,835,000	11.30%
05/01/2025		Serial		87,525.00	87,525.00	5,899,650.00	5,835,000	11.30%
11/01/2025	5,835,000	Serial	3.00%	87,525.00	5,922,525.00		-	0.00%
05/01/2026		Serial		-	-	5,922,525.00	-	0.00%
				\$ 17,846,425.00	\$ 69,471,425.00	\$ 69,471,425.00		
\$51,625,000								

REVENUE BONDS: NON-ENTERPRISE/NON-AD VALOREM

\$67,445,000
HILLSBOROUGH COUNTY, FLORIDA
Capital Improvement Program Revenue Bonds
Series 2012

DATED: May 30, 2012
DELIVERED: June 21, 2012

Earliest Optional
 Redemption Date / Price: 08/01/2023 100%
 True Interest Cost (TIC): 2.496803%
 Arbitrage Yield: 2.163706%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured</u>
Moody's	Aa2	None
Standard & Poor's	AA+	None
Fitch	AA+	None

PURPOSE
 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 2006.

<u>Coupon Date</u>	<u>Principal</u>	<u>Bond Type</u>	<u>Coupon Rate</u>	<u>Interest</u>	<u>Periodic Debt Service</u>	<u>Fiscal Year Debt Service</u>	<u>Outstanding Debt</u>	<u>Percent Outstanding</u>
02/01/2014				\$ 1,539,450.00	\$ 1,539,450.00		\$ 63,820,000	94.63%
08/01/2014	\$ 3,700,000	Serial	3.00%	1,539,450.00	5,239,450.00	6,778,900.00	60,120,000	89.14%
02/01/2015				1,483,950.00	1,483,950.00		60,120,000	89.14%
08/01/2015	3,810,000	Serial	4.00%	1,483,950.00	5,293,950.00	6,777,900.00	56,310,000	83.49%
02/01/2016				1,407,750.00	1,407,750.00		56,310,000	83.49%
08/01/2016	3,965,000	Serial	5.00%	1,407,750.00	5,372,750.00	6,780,500.00	52,345,000	77.61%
02/01/2017				1,308,625.00	1,308,625.00		52,345,000	77.61%
08/01/2017	4,160,000	Serial	5.00%	1,308,625.00	5,468,625.00	6,777,250.00	48,185,000	71.44%
02/01/2018				1,204,625.00	1,204,625.00		48,185,000	71.44%
08/01/2018	4,370,000	Serial	5.00%	1,204,625.00	5,574,625.00	6,779,250.00	43,815,000	64.96%
02/01/2019				1,095,375.00	1,095,375.00		43,815,000	64.96%
08/01/2019	4,590,000	Serial	5.00%	1,095,375.00	5,685,375.00	6,780,750.00	39,225,000	58.16%
02/01/2020				980,625.00	980,625.00		39,225,000	58.16%
08/01/2020	4,820,000	Serial	5.00%	980,625.00	5,800,625.00	6,781,250.00	34,405,000	51.01%
02/01/2021				860,125.00	860,125.00		34,405,000	51.01%
08/01/2021	5,060,000	Serial	5.00%	860,125.00	5,920,125.00	6,780,250.00	29,345,000	43.51%
02/01/2022				733,625.00	733,625.00		29,345,000	43.51%
08/01/2022	5,310,000	Serial	5.00%	733,625.00	6,043,625.00	6,777,250.00	24,035,000	35.64%
02/01/2023				600,875.00	600,875.00		24,035,000	35.64%
08/01/2023	5,575,000	Serial	5.00%	600,875.00	6,175,875.00	6,776,750.00	18,460,000	27.37%
02/01/2024				461,500.00	461,500.00		18,460,000	27.37%
08/01/2024	5,855,000	Serial	5.00%	461,500.00	6,316,500.00	6,778,000.00	12,605,000	18.69%
02/01/2025				315,125.00	315,125.00		12,605,000	18.69%
08/01/2025	6,150,000	Serial	5.00%	315,125.00	6,465,125.00	6,780,250.00	6,455,000	9.57%
02/01/2026				161,375.00	161,375.00		6,455,000	9.57%
08/01/2026	6,455,000	Serial	5.00%	161,375.00	6,616,375.00	6,777,750.00	-	0.00%
	\$63,820,000			\$ 24,306,050.00	\$88,126,050.00	\$88,126,050.00		

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, 2013 is \$167,720,000.

The **Series 2001 Junior Lien Refunding Utility Revenue Bonds** were issued in the amount of \$186,105,000 to refund \$212.9 million in outstanding Series 1991A and B bonds and a portion of the outstanding Series 1993 bonds. The refunding reduced system debt service over the following 15 years by \$108 million; present value savings totaled \$25.5 million. In connection with the refunding of the Series 1991A and B bonds, the County terminated an interest rate swap entered into in November 1998. The \$25.5 million present value savings calculation from the refunding includes the termination payment made by the County. On August 1, 2009 the County legally defeased \$10 million of the serial bonds maturing in 2013.

The **Series 2010A Utility Revenue Bonds** (Tax Exempt), issued in the amount of \$18,035,000, the **Series 2010B Utility Revenue Bonds** (Federally Taxable - Build America Bonds), issued in the amount of \$110,265,000, and the **Series 2010C Utility Revenue Bonds** (Federally Taxable - Recovery Zone Economic Development Bonds), issued in the amount of \$21,700,000, funded \$131 million of the Utility System's \$484 million capital improvement program. The U.S. Treasury subsidizes interest on both of the Federally Taxable Bonds at the rate of 35% on the Build America Bonds and 45% on the Recovery Zone Economic Development Bonds.

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 October 1999, TBW issued an additional \$372,761,143 of Utility System Revenue

Bonds to construct new water supply projects. On August 1, 2001, TBW issued its Series 2001A Bonds in the principal amount of \$309,370,000 to advance-refund a portion (\$287,900,000) of its Series 1999 Bonds. On October 1, 2001, TBW issued its Series 2001B Bonds in the amount of \$238,230,000 to construct new water supply projects. On May 15, 2002, TBW issued its Series 2002 Bonds in the amount of \$108.39 million to purchase a newly constructed desalination facility and to pay outstanding short-term interim loans. As of September 30, 2012, TBW has debt outstanding, including accreted interest on capital appreciation bonds, in the amount of \$1,445,163,454. 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, 2013 is \$170,770,000.

The **Series 2006A Solid Waste & Resource Recovery Revenue Bonds** (AMT), issued in the amount of \$116,990,000, and the **Series 2006B Solid Waste & Resource Recovery Revenue Bonds** (non-AMT), issued in the amount of \$40,360,000, funded the cost of design, acquisition, construction and equipping of certain solid waste disposal facilities and expansion of the County's resource recovery facility.

The **Series 2013 (AMT) Solid Waste and Resource Recovery Bond**, issued in the amount of \$25,160,000 funded capital project costs associated with the fabrication and distribution of residential garbage and recycling roll carts to end users in conjunction with the implementation of the County's new automated collection system. The Bond will be repaid from Solid Waste System revenues.

REVENUE BONDS: ENTERPRISE FUNDS

<u>Amount Outstanding FYE 2013</u>	<u>Dated Date</u>	<u>Issue</u>	<u>Security</u>	<u>Insured/ Underlying Ratings¹</u>	<u>Bond Insurance</u>	<u>Final Maturity</u>
<u>Water and Wastewater Bonds</u>						
\$20,075,000	05/01/2001	\$186,105,000 Refunding Utility Revenue Bonds, Series 2001	Utility System Net Revenues/ Available Capacity Fees	Aaa/AAA/AAA Aa1/AA+/AAA	AMBAC	08/01/15
\$15,680,000	11/16/2010	\$18,035,000 Utility Revenue Bonds, Series 2010A (Tax Exempt)	Utility System Net Revenues/ Available Capacity Fees	Aaa/AAA/AAA Aa1/AA+/AAA	AMBAC	08/01/19
\$110,265,000	11/16/2010	\$110,265,000 Utility Revenue Bonds, Series 2010B (Federally Taxable – Build America Bonds)	Utility System Net Revenues/ Available Capacity Fees	Aaa/AAA/AAA Aa1/AA+/AAA	AMBAC	08/01/37
\$21,700,000	11/16/2010	\$21,700,000 Utility Revenue Bonds, Series 2010C (Federally Taxable – Recovery Zone Economic Development Bonds)	Utility System Net Revenues/ Available Capacity Fees	Aaa/AAA/AAA Aa1/AA+/AAA	AMBAC	08/01/40
<u>\$167,720,000</u>		Water and Wastewater total				
<u>Solid Waste Revenue Bonds</u>						
\$107,320,000	11/14/2006	\$116,990,000 Solid Waste & Resource Recovery Revenue Bonds Series 2006A (AMT)	Net Revenues of Solid Waste & Resource Recovery System	Aaa/AAA/AAA A1/A/A+	AMBAC	9/01/34
\$38,290,000	11/14/2006	\$40,360,000 Solid Waste & Resource Recovery Revenue Bonds Series 2006B (NON-AMT)	Net Revenues of Solid Waste & Resource Recovery System	Aaa/AAA/AAA A1/A/A+	AMBAC	9/01/30
\$25,160,000	5/08/2013	\$25,160,000 Solid Waste and Resource Recovery Bond (AMT)	Net Revenues of Solid Waste & Resource Recovery System	Not Rated	Not Insured	9/01/23
<u>\$170,770,000</u>		Solid Waste total				
<u>Total Water, Wastewater and Solid Waste Revenue Bonds</u>						
<u>\$338,490,000</u>		Grand Total				

* Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings

REVENUE BONDS: ENTERPRISE FUNDS
As of 9/30/2013
AGGREGATE DEBT SERVICE SCHEDULE
(Excluding Commercial Paper Program)

<i>Fiscal Year</i>	<i>Principal</i>	<i>Fiscal Year Interest*</i>	<i>Fiscal Year Debt Service*</i>	<i>Outstanding Debt (FYE)</i>	<i>Percent Outstanding</i>
2014	\$ 17,345,000	\$ 15,763,796	\$ 33,108,796	\$ 321,145,000	65.08%
2015	19,716,000	14,963,927	34,679,927	301,429,000	61.09%
2016	9,549,000	14,106,634	23,655,634	291,880,000	59.15%
2017	9,882,000	13,772,163	23,654,163	281,998,000	57.15%
2018	10,265,000	13,384,969	23,649,969	271,733,000	55.07%
2019	10,630,000	13,017,689	23,647,689	261,103,000	52.91%
2020	12,810,000	12,614,479	25,424,479	248,293,000	50.32%
2021	13,247,000	12,108,151	25,355,151	235,046,000	47.63%
2022	13,719,000	11,573,253	25,292,253	221,327,000	44.85%
2023	14,202,000	11,010,043	25,212,043	207,125,000	41.97%
2024	11,945,000	10,421,238	22,366,238	195,180,000	39.55%
2025	12,440,000	9,841,866	22,281,866	182,740,000	37.03%
2026	12,960,000	9,227,508	22,187,508	169,780,000	34.41%
2027	13,510,000	8,579,998	22,089,998	156,270,000	31.67%
2028	14,055,000	7,935,248	21,990,248	142,215,000	28.82%
2029	14,620,000	7,258,836	21,878,836	127,595,000	25.86%
2030	15,215,000	6,549,360	21,764,360	112,380,000	22.77%
2031	15,835,000	5,804,997	21,639,997	96,545,000	19.57%
2032	16,490,000	5,024,620	21,514,620	80,055,000	16.22%
2033	17,165,000	4,212,339	21,377,339	62,890,000	12.74%
2034	17,875,000	3,367,143	21,242,143	45,015,000	9.12%
2035	7,495,000	2,528,768	10,023,768	37,520,000	7.60%
2036	7,770,000	2,111,524	9,881,524	29,750,000	6.03%
2037	8,050,000	1,678,994	9,728,994	21,700,000	4.40%
2038	7,005,000	1,235,301	8,240,301	14,695,000	2.98%
2039	7,230,000	824,411	8,054,411	7,465,000	1.51%
2040	7,465,000	400,311	7,865,311	-	0.00%
	\$338,490,000	\$219,317,563	\$ 557,807,563		

REVENUE BONDS: ENTERPRISE FUNDS

**\$186,105,000
HILLSBOROUGH COUNTY, FLORIDA
Junior Lien Refunding Utility Revenue Bonds
Series 2001**

DATED: May 1, 2001
DELIVERED: May 17, 2001
 Earliest Optional
 Redemption Date / Price: Not subject to Optional Redemption prior to maturity
 True Interest Cost (TIC): 5.064923%
 Arbitrage Yield: 4.832302%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured *</u>
Moody's	Aa1	Aaa
Standard & Poor's	AA+	AAA
Fitch	AAA	AAA

* Insurer: Ambac Assurance Corporation

PURPOSE
 Currently refunded Series 1991A and B Bonds, advance refunded the Series 1993 Bonds, and to pay costs of assigning a forward swaption.

SECURITY
 Utility System Net Revenues and available Capacity Fees.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate*</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service**</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
02/01/2014	\$ -			\$ 547,487.50	\$ 547,487.50		\$ 20,075,000	10.79%
08/01/2014 *	9,575,000	Serial	4.8 - 5.5%	547,487.50	10,122,487.50	10,626,247.08	10,500,000	5.64%
02/01/2015	-			285,120.00	285,120.00		10,500,000	5.64%
08/01/2015 *	10,500,000	Serial	4.9 - 5.5%	285,120.00	10,785,120.00	11,022,720.00	-	0.00%
				\$ 20,075,000	\$ 1,665,215.00	\$ 21,740,215.00	\$ 21,648,967.08	

* Split Coupon

** Modified accrual basis

REVENUE BONDS: ENTERPRISE FUNDS

\$116,990,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Revenue Bonds
Series 2006A (AMT)

DATED: November 14, 2006
DELIVERED: November 14, 2006
 Earliest Optional
 Redemption Date / Price: 09/01/2016 100%
 True Interest Cost (TIC): 4.541658% (Series 2006A & 2006B)
 Arbitrage Yield: 4.576538% (Series 2006A & 2006B)

Ratings	Underlying	Insured *
Moody's	A1	Aaa
Standard & Poor's	A	AAA
Fitch	A+	AAA

* Insurer: Ambac Assurance Corporation

PURPOSE
 Fund the costs of design, acquisition, construction and equipping of solid waste disposal and resource recovery facilities owned by the County.

SECURITY
 A lien on Solid Waste and Resource Recovery System net revenues. The Bonds do not constitute general obligation or indebtedness of the County.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service**</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
03/01/2014	\$ -			\$ 2,577,887.50	\$ 2,577,887.50		\$ 107,320,000	91.73%
09/01/2014	3,025,000	Serial	5.00%	2,577,887.50	5,602,887.50	8,168,170.83	104,295,000	89.15%
03/01/2015	-			2,502,262.50	2,502,262.50		104,295,000	89.15%
09/01/2015	-	Serial	5.00%	2,502,262.50	2,502,262.50	5,004,525.00	104,295,000	89.15%
03/01/2016	-			2,502,262.50	2,502,262.50		104,295,000	89.15%
09/01/2016	1,900,000	Serial	5.00%	2,502,262.50	4,402,262.50	6,896,608.33	102,395,000	87.52%
03/01/2017	-			2,454,762.50	2,454,762.50		102,395,000	87.52%
09/01/2017	4,800,000	Serial	5.00%	2,454,762.50	7,254,762.50	9,689,525.00	97,595,000	83.42%
03/01/2018	-			2,334,762.50	2,334,762.50		97,595,000	83.42%
09/01/2018	5,035,000	Serial	5.00%	2,334,762.50	7,369,762.50	9,683,545.83	92,560,000	79.12%
03/01/2019	-			2,208,887.50	2,208,887.50		92,560,000	79.12%
09/01/2019	5,290,000	Serial	5.00%	2,208,887.50	7,498,887.50	9,685,733.33	87,270,000	74.60%
03/01/2020	-			2,076,637.50	2,076,637.50		87,270,000	74.60%
09/01/2020	5,555,000	Serial	5.00%	2,076,637.50	7,631,637.50	9,685,129.17	81,715,000	69.85%
03/01/2021	-			1,937,762.50	1,937,762.50		81,715,000	69.85%
09/01/2021	5,830,000	Serial	5.00%	1,937,762.50	7,767,762.50	9,681,233.22	75,885,000	64.86%
03/01/2022	-			1,792,012.50	1,792,012.50		75,885,000	64.86%
09/01/2022	6,125,000	Serial	5.00%	1,792,012.50	7,917,012.50	9,683,504.17	69,760,000	59.63%
03/01/2023	-			1,638,887.50	1,638,887.50		69,760,000	59.63%
09/01/2023	6,430,000	Serial	5.00%	1,638,887.50	8,068,887.50	9,680,983.33	63,330,000	54.13%
03/01/2024	-			1,478,137.50	1,478,137.50		63,330,000	54.13%
09/01/2024	6,750,000	Serial	5.00%	1,478,137.50	8,228,137.50	9,678,150.00	56,580,000	48.36%
03/01/2025	-			1,309,387.50	1,309,387.50		56,580,000	48.36%
09/01/2025	7,090,000	Serial	5.00%	1,309,387.50	8,399,387.50	9,679,233.33	49,490,000	42.30%
03/01/2026	-			1,132,137.50	1,132,137.50		49,490,000	42.30%
09/01/2026	7,445,000	Serial	5.00%	1,132,137.50	8,577,137.50	9,678,254.17	42,045,000	35.94%
03/01/2027	-			946,012.50	946,012.50		42,045,000	35.94%
09/01/2027	-	-	0.00%	946,012.50	946,012.50	1,892,025.00	42,045,000	35.94%
03/01/2028	-			946,012.50	946,012.50		42,045,000	35.94%
09/01/2028	-	-	0.00%	946,012.50	946,012.50	1,892,025.00	42,045,000	35.94%
03/01/2029	-			946,012.50	946,012.50		42,045,000	35.94%
09/01/2029	-	-	0.00%	946,012.50	946,012.50	1,892,025.00	42,045,000	35.94%
03/01/2030	-			946,012.50	946,012.50		42,045,000	35.94%
09/01/2030	2,175,000	Term 1	4.50%	946,012.50	3,121,012.50	4,058,868.75	39,870,000	34.08%
03/01/2031	-			897,075.00	897,075.00		39,870,000	34.08%
09/01/2031	9,320,000	Term 1	4.50%	897,075.00	10,217,075.00	11,079,200.00	30,550,000	26.11%
03/01/2032	-			687,375.00	687,375.00		30,550,000	26.11%
09/01/2032	9,740,000	Term 1	4.50%	687,375.00	10,427,375.00	11,078,225.00	20,810,000	17.79%
03/01/2033	-			468,225.00	468,225.00		20,810,000	17.79%
09/01/2033	10,175,000	Term 1	4.50%	468,225.00	10,643,225.00	11,073,293.75	10,635,000	9.09%
03/01/2034	-			239,287.50	239,287.50		10,635,000	9.09%
09/01/2034	10,635,000	Term 1	4.50%	239,287.50	10,874,287.50	11,073,693.75	-	0.00%
\$ 107,320,000				\$64,043,600.00	\$ 171,363,600.00	\$ 170,933,951.96		

** Modified accrual basis

REVENUE BONDS: ENTERPRISE FUNDS

\$40,360,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Revenue Bonds
Series 2006B (NON-AMT)

DATED: November 14, 2006

DELIVERED: November 14, 2006

Earliest Optional

Redemption Date / Price: 09/01/2016 100%

True Interest Cost (TIC): 4.541658% (Series 2006A & 2006B)

Arbitrage Yield: 4.576538% (Series 2006A & 2006B)

Ratings

Moody's

Standard &

Poor's

Fitch

Underlying

A1

A

A+

Insured *

Aaa

AAA

AAA

* Insurer: Ambac Assurance Corporation

PURPOSE

Fund the costs of design, acquisition, construction and equipping of solid waste disposal and resource recovery facilities owned by the County.

SECURITY

A lien on solid waste and resource recovery System Net Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service**</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
03/01/2014	\$ -			\$ 879,087.50	\$ 879,087.50		\$ 38,290,000	94.87%
09/01/2014	-	Serial	5.00%	879,087.50	879,087.50	1,758,175.00	38,290,000	94.87%
03/01/2015	-			879,087.50	879,087.50		38,290,000	94.87%
09/01/2015	4,355,000	Serial	5.00%	879,087.50	5,234,087.50	6,095,029.17	33,935,000	84.08%
03/01/2016	-			770,212.50	770,212.50		33,935,000	84.08%
09/01/2016	2,670,000	Serial	5.00%	770,212.50	3,440,212.50	4,199,300.00	31,265,000	77.47%
03/01/2017	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2017	-	Serial	5.00%	703,462.50	703,462.50	1,406,925.00	31,265,000	77.47%
03/01/2018	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2018	-	Serial	5.00%	703,462.50	703,462.50	1,406,925.00	31,265,000	77.47%
03/01/2019	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2019	-	Serial	5.00%	703,462.50	703,462.50	1,406,925.00	31,265,000	77.47%
03/01/2020	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2020	-	Serial	5.00%	703,462.50	703,462.50	1,406,925.00	31,265,000	77.47%
03/01/2021	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2021	-	Serial	5.00%	703,462.50	703,462.50	1,406,925.00	31,265,000	77.47%
03/01/2022	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2022	-	Serial	5.00%	703,462.50	703,462.50	1,406,925.00	31,265,000	77.47%
03/01/2023	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2023	-	Serial	5.00%	703,462.50	703,462.50	1,406,925.00	31,265,000	77.47%
03/01/2024	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2024	-	Serial	5.00%	703,462.50	703,462.50	1,406,925.00	31,265,000	77.47%
03/01/2025	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2025	-	Serial	5.00%	703,462.50	703,462.50	1,406,925.00	31,265,000	77.47%
03/01/2026	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2026	-	Serial	5.00%	703,462.50	703,462.50	1,406,925.00	31,265,000	77.47%
03/01/2027	-			703,462.50	703,462.50		31,265,000	77.47%
09/01/2027	7,815,000	Term 1	4.50%	703,462.50	8,518,462.50	9,192,618.75	23,450,000	58.10%
03/01/2028	-			527,625.00	527,625.00		23,450,000	58.10%
09/01/2028	8,170,000	Term 1	4.50%	527,625.00	8,697,625.00	9,194,612.50	15,280,000	37.86%
03/01/2029	-			343,800.00	343,800.00		15,280,000	37.86%
09/01/2029	8,535,000	Term 1	4.50%	343,800.00	8,878,800.00	9,190,593.75	6,745,000	16.71%
03/01/2030	-			151,762.50	151,762.50		6,745,000	16.71%
09/01/2030	6,745,000	Term 1	4.50%	151,762.50	6,896,762.50	7,023,231.25	-	0.00%
\$ 38,290,000				\$ 22,579,325.00	\$ 60,869,325.00	\$ 60,722,810.42		

** Modified accrual basis

REVENUE BONDS: ENTERPRISE FUNDS

\$18,035,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Revenue Bonds
Series 2010A (Tax Exempt)

DATED: November 16, 2010
DELIVERED: November 16, 2010

Earliest Optional Redemption Date / Price: Not subject to Optional Redemption prior to maturity
True Interest Cost (TIC): 2.089767%
Arbitrage Yield: 2.045800%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured *</u>
Moody's	Aa1	Aaa
Standard & Poor's	AA+	AAA
Fitch	AAA	AAA

* Insurer: Ambac Assurance Corporation

PURPOSE
Fund the costs of acquiring, constructing, renovating and equipping certain improvements to 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.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service**</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
02/01/2014	\$ -			\$ 231,868.75	\$ 231,868.75		\$ 15,680,000	86.94%
08/01/2014	2,425,000	Serial	3.00%	231,868.75	2,656,868.75	2,882,675.00	13,255,000	73.50%
02/01/2015	-			195,493.75	195,493.75		13,255,000	73.50%
08/01/2015	2,500,000	Serial	3.00%	195,493.75	2,695,493.75	2,884,737.50	10,755,000	59.63%
02/01/2016	-			157,993.75	157,993.75		10,755,000	59.63%
08/01/2016	2,575,000	Serial	2.25%	157,993.75	2,732,993.75	2,886,159.38	8,180,000	45.36%
02/01/2017	-			129,025.00	129,025.00		8,180,000	45.36%
08/01/2017	2,635,000	Serial	4.00%	129,025.00	2,764,025.00	2,884,266.67	5,545,000	30.75%
02/01/2018	-			76,325.00	76,325.00		5,545,000	30.75%
08/01/2018	2,740,000	Serial	2.50%	76,325.00	2,816,325.00	2,886,941.67	2,805,000	15.55%
02/01/2019	-			42,075.00	42,075.00		2,805,000	15.55%
08/01/2019	2,805,000	Serial	3.00%	42,075.00	2,847,075.00	2,882,137.50	-	0.00%
	\$ 15,680,000			\$ 1,665,562.50	\$ 17,345,562.50	\$ 17,306,917.71		

** Modified accrual basis

REVENUE BONDS: ENTERPRISE FUNDS

\$110,265,000

HILLSBOROUGH COUNTY, FLORIDA

Utility Revenue Bonds

Series 2010B (Federally Taxable-Build America Bonds-Direct Payment)

DATED: November 16, 2010
DELIVERED: November 16, 2010
 Earliest Optional
 Redemption Date / Price: 08/01/2020 100%
 True Interest Co: 3.525488%
 Arbitrage Yield 3.433300%

Ratings	Underlying	Insured *
Moody's	Aa1	Aaa
Standard & Poor's	AA+	AAA
Fitch	AAA	AAA
* Insurer: Ambac Assurance Corporation		

PURPOSE
 Fund the costs of acquiring, constructing, renovating and equipping certain improvements to 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.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service**</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
02/01/2014	\$ -			\$ 2,818,462.50	\$ 2,818,462.50		\$ 110,265,000	100.00%
08/01/2014	-			2,818,462.50	2,818,462.50	5,636,925.00	110,265,000	100.00%
02/01/2015	-			2,818,462.50	2,818,462.50		110,265,000	100.00%
08/01/2015	-			2,818,462.50	2,818,462.50	5,636,925.00	110,265,000	100.00%
02/01/2016	-			2,818,462.50	2,818,462.50		110,265,000	100.00%
08/01/2016	-			2,818,462.50	2,818,462.50	5,636,925.00	110,265,000	100.00%
02/01/2017	-			2,818,462.50	2,818,462.50		110,265,000	100.00%
08/01/2017	-			2,818,462.50	2,818,462.50	5,636,925.00	110,265,000	100.00%
02/01/2018	-			2,818,462.50	2,818,462.50		110,265,000	100.00%
08/01/2018	-			2,818,462.50	2,818,462.50	5,636,925.00	110,265,000	100.00%
02/01/2019	-			2,818,462.50	2,818,462.50		110,265,000	100.00%
08/01/2019	-			2,818,462.50	2,818,462.50	5,636,925.00	110,265,000	100.00%
02/01/2020	-			2,818,462.50	2,818,462.50		110,265,000	100.00%
08/01/2020	4,675,000	Serial	3.85%	2,818,462.50	7,493,462.50	10,296,926.04	105,590,000	95.76%
02/01/2021	-			2,728,468.75	2,728,468.75		105,590,000	95.76%
08/01/2021	4,790,000	Serial	4.05%	2,728,468.75	7,518,468.75	10,230,771.25	100,800,000	91.42%
02/01/2022	-			2,631,471.25	2,631,471.25		100,800,000	91.42%
08/01/2022	4,920,000	Serial	4.20%	2,631,471.25	7,551,471.25	10,165,722.50	95,880,000	86.95%
02/01/2023	-			2,528,151.25	2,528,151.25		95,880,000	86.95%
08/01/2023	5,050,000	Serial	4.35%	2,528,151.25	7,578,151.25	10,087,996.25	90,830,000	82.37%
02/01/2024	-			2,418,313.75	2,418,313.75		90,830,000	82.37%
08/01/2024	5,195,000	Serial	4.60%	2,418,313.75	7,613,313.75	10,011,713.33	85,635,000	77.66%
02/01/2025	-			2,298,828.75	2,298,828.75		85,635,000	77.66%
08/01/2025	5,350,000	Serial	4.80%	2,298,828.75	7,648,828.75	9,926,257.50	80,285,000	72.81%
02/01/2026	-			2,170,428.75	2,170,428.75		80,285,000	72.81%
08/01/2026	5,515,000	Serial	5.00%	2,170,428.75	7,685,428.75	9,832,878.33	74,770,000	67.81%
02/01/2027	-			2,032,553.75	2,032,553.75		74,770,000	67.81%
08/01/2027	5,695,000	Serial	5.10%	2,032,553.75	7,727,553.75	9,735,903.75	69,075,000	62.64%
02/01/2028	-			1,887,331.25	1,887,331.25		69,075,000	62.64%
08/01/2028	5,885,000	Serial	5.20%	1,887,331.25	7,772,331.25	9,634,160.83	63,190,000	57.31%
02/01/2029	-			1,734,321.25	1,734,321.25		63,190,000	57.31%
08/01/2029	6,085,000	Serial	5.30%	1,734,321.25	7,819,321.25	9,526,767.08	57,105,000	51.79%
02/01/2030	-			1,573,068.75	1,573,068.75		57,105,000	51.79%
08/01/2030	6,295,000	Serial	5.40%	1,573,068.75	7,868,068.75	9,412,810.00	50,810,000	46.08%
02/01/2031	-			1,403,103.75	1,403,103.75		50,810,000	46.08%
08/01/2031	6,515,000	Term 1	5.50%	1,403,103.75	7,918,103.75	9,291,347.08	44,295,000	40.17%
02/01/2032	-			1,223,941.25	1,223,941.25		44,295,000	40.17%
08/01/2032	6,750,000	Term 1	5.50%	1,223,941.25	7,973,941.25	9,166,945.00	37,545,000	34.05%
02/01/2033	-			1,038,316.25	1,038,316.25		37,545,000	34.05%
08/01/2033	6,990,000	Term 1	5.50%	1,038,316.25	8,028,316.25	9,034,595.00	30,555,000	27.71%
02/01/2034	-			846,091.25	846,091.25		30,555,000	27.71%
08/01/2034	7,240,000	Term 1	5.50%	846,091.25	8,086,091.25	8,898,999.17	23,315,000	21.14%
02/01/2035	-			646,991.25	646,991.25		23,315,000	21.14%
08/01/2035	7,495,000	Term 2	5.55%	646,991.25	8,141,991.25	8,754,318.13	15,820,000	14.35%
02/01/2036	-			439,005.00	439,005.00		15,820,000	14.35%
08/01/2036	7,770,000	Term 2	5.55%	439,005.00	8,209,005.00	8,612,073.75	8,050,000	7.30%

REVENUE BONDS: ENTERPRISE FUNDS

\$110,265,000
HILLSBOROUGH COUNTY, FLORIDA
Utility Revenue Bonds
Series 2010B (Federally Taxable-Build America Bonds-Direct Payment)

DATED: November 16, 2010
DELIVERED: November 16, 2010

Earliest Optional
 Redemption Date / Price: 08/01/2020 100%
 True Interest Co: 3.525488%
 Arbitrage Yield 3.433300%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured *</u>
Moody's	Aa1	Aaa
Standard &	AA+	AAA
Poor's		
Fitch	AAA	AAA

* Insurer: Ambac Assurance Corporation

PURPOSE

Fund the costs of acquiring, constructing, renovating and equipping certain improvements to 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.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service**</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
02/01/2037	\$ -			\$ 223,387.50	\$ 223,387.50		\$ 8,050,000	7.30%
08/01/2037	8,050,000	Term 2	5.55%	223,387.50	8,273,387.50	8,459,543.75	-	0.00%
	\$ 110,265,000			\$ 95,106,022.50	\$ 205,371,022.50	\$ 204,901,278.75		

** Modified accrual basis

REVENUE BONDS: ENTERPRISE FUNDS

\$21,700,000

HILLSBOROUGH COUNTY, FLORIDA

Utility Revenue Bonds

Series 2010C (Federally Taxable-Recovery Zone Economic Development Bonds-Direct Payment)

DATED: November 16, 2010

DELIVERED: November 16, 2010

Earliest Optional

Redemption Date / Price: 08/01/2020 100%

True Interest Cost (TIC) 3.277003%

Arbitrage Yield 3.217700%

Ratings **Underlying** **Insured ***

Moody's Aa1 Aaa

Standard & AA+ AAA

Poor's

Fitch AAA AAA

* Insurer: Ambac Assurance Corporation

PURPOSE

Fund the costs of design, acquisition, construction and equipping of solid waste disposal and resource recovery facilities owned by the County.

SECURITY

A lien on solid waste and resource recovery System Net Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service**</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
02/01/2014	\$ -			\$ 634,725.00	\$ 634,725.00		\$ 21,700,000	100.00%
08/01/2014	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2015	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2015	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2016	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2016	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2017	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2017	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2018	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2018	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2019	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2019	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2020	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2020	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2021	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2021	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2022	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2022	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2023	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2023	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2024	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2024	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2025	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2025	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2026	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2026	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2027	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2027	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2028	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2028	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2029	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2029	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2030	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2030	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2031	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2031	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2032	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2032	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2033	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2033	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%

REVENUE BONDS: ENTERPRISE FUNDS

\$21,700,000

HILLSBOROUGH COUNTY, FLORIDA

Utility Revenue Bonds

Series 2010C (Federally Taxable-Recovery Zone Economic Development Bonds-Direct Payment)

DATED: November 16, 2010
DELIVERED: November 16, 2010
 Earliest Optional
 Redemption Date / Price: 08/01/2020 100%
 True Interest Cost (TIC) 3.277003%
 Arbitrage Yield 3.217700%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured *</u>
Moody's	Aa1	Aaa
Standard & Poor's	AA+	AAA
Fitch	AAA	AAA

* Insurer: Ambac Assurance Corporation

PURPOSE
 Fund the costs of design, acquisition, construction and equipping of solid waste disposal and resource recovery facilities owned by the County.

SECURITY
 A lien on solid waste and resource recovery System Net Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service**</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
02/01/2034	\$ -			\$ 634,725.00	\$ 634,725.00		\$ 21,700,000	100.00%
08/01/2034	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2035	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2035	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2036	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2036	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2037	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2037	-			634,725.00	634,725.00	1,269,450.00	21,700,000	100.00%
02/01/2038	-			634,725.00	634,725.00		21,700,000	100.00%
08/01/2038	7,005,000	Term 1	5.85%	634,725.00	7,639,725.00	8,240,300.63	14,695,000	67.72%
02/01/2039	-			429,828.75	429,828.75		14,695,000	67.72%
08/01/2039	7,230,000	Term 1	5.85%	429,828.75	7,659,828.75	8,054,411.25	7,465,000	34.40%
02/01/2040	-			218,351.25	218,351.25		7,465,000	34.40%
08/01/2040	7,465,000	Term 1	5.85%	218,351.25	7,683,351.25	7,865,310.63	-	0.00%
\$ 21,700,000				\$ 33,032,610.00	\$ 54,732,610.00	\$ 54,626,822.50		

** Modified accrual basis

REVENUE BONDS: ENTERPRISE FUNDS

\$25,160,000
HILLSBOROUGH COUNTY, FLORIDA
Solid Waste and Resource Recovery Bond
Series 2013 (AMT)

DATED:	May 8, 2013	Ratings	Underlying	Insured *
DELIVERED:	May 8, 2013	Moody's	N/R	N/R
Earliest Optional		Standard &	N/R	N/R
Redemption Date / Price:	05/01/2018	Poor's		
True Interest Cost (TIC):	1.791167%	Fitch	N/R	N/R
Arbitrage Yield:	1.791167%			

PURPOSE
Fund the costs of acquiring, constructing, renovating and equipping certain improvements to the County's Utility System.

SECURITY
A lien on solid waste and resource recovery System Net Revenues. The Bonds do not constitute general obligation or indebtedness of the County.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service**</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
03/01/2014	\$ -			\$ 225,307.80	\$ 225,307.80		\$ 25,160,000	100.00%
09/01/2014	2,320,000	Term 1	1.79%	225,307.80	2,545,307.80	2,767,153.00	22,840,000	90.78%
03/01/2015	-			204,532.20	204,532.20		22,840,000	90.78%
09/01/2015	2,361,000	Term 1	1.79%	204,532.20	2,565,532.20	2,766,540.61	20,479,000	81.40%
03/01/2016	-			183,389.45	183,389.45		20,479,000	81.40%
09/01/2016	2,404,000	Term 1	1.79%	183,389.45	2,587,389.45	2,767,190.92	18,075,000	71.84%
03/01/2017	-			161,861.63	161,861.63		18,075,000	71.84%
09/01/2017	2,447,000	Term 1	1.79%	161,861.63	2,608,861.63	2,767,071.10	15,628,000	62.11%
03/01/2018	-			139,948.74	139,948.74		15,628,000	62.11%
09/01/2018	2,490,000	Term 1	1.79%	139,948.74	2,629,948.74	2,766,181.16	13,138,000	52.22%
03/01/2019	-			117,650.79	117,650.79		13,138,000	52.22%
09/01/2019	2,535,000	Term 1	1.79%	117,650.79	2,652,650.79	2,766,518.09	10,603,000	42.14%
03/01/2020	-			94,949.87	94,949.87		10,603,000	42.14%
09/01/2020	2,580,000	Term 1	1.79%	94,949.87	2,674,949.87	2,766,049.08	8,023,000	31.89%
03/01/2021	-			71,845.97	71,845.97		8,023,000	31.89%
09/01/2021	2,627,000	Term 1	1.79%	71,845.97	2,698,845.97	2,766,771.13	5,396,000	21.45%
03/01/2022	-			48,321.18	48,321.18		5,396,000	21.45%
09/01/2022	2,674,000	Term 1	1.79%	48,321.18	2,722,321.18	2,766,651.42	2,722,000	10.82%
03/01/2023	-			24,375.51	24,375.51		2,722,000	10.82%
09/01/2023	2,722,000	Term 1	1.79%	24,375.51	2,746,375.51	2,766,688.44	-	0.00%
	\$ 25,160,000			\$ 2,544,366.24	\$ 27,704,366.24	\$ 27,666,814.94		

** Modified accrual basis

REVENUE BONDS: DEBT ISSUED BY INDEPENDENT AUTHORITIES

The Tampa Sports Authority (TSA) has issued debt to finance a multipurpose arena ("Tampa Bay Times Forum") 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, 2013, \$108,645,000 of TSA-issued bonds related to these facilities are outstanding.

ARENA BONDS

Currently the TSA does not have any debt outstanding related to the Tampa Bay Times Forum (formerly known as the St. Pete Times Forum and as the Ice Palace). During 2005 and 2006, the County issued direct debt (refunding revenue bonds) to defease the TSA bonds related to the arena in order to achieve debt service savings. The County-issued bonds are described more fully in the section of this report titled "Revenue Bonds: Non Enterprise/ Non-ad valorem". A history of the transactions related to the arena is presented here for informational purposes:

The TSA issued its \$27,685,000 Special Purpose Bonds, Series 1995 (the County-supported Bonds), and its \$17,020,000 Taxable Surcharge Bonds, Series 1995 (the Surcharge Bonds) in order to finance a portion of the cost to construct the Tampa Bay Times Forum. The Surcharge Bonds were refunded for debt service savings by the County's Arena Refunding Revenue Bonds, Series 2005 (the 2005 Bonds). The 2005 Bonds are secured by a covenant to budget and appropriate County non-ad valorem revenues. The 5th Cent Tourist Development Tax is the primary payment source for the Series 2005 Bonds.

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 County-issued Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2006A (the Series 2006A Bonds). 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 Tampa Bay Times Forum. The 5th Cent Tourist Development Tax is the sole security pledge and payment source for the Series 2006A and B Bonds. 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 2005 and 2006A bonds.

STADIUM BONDS

Currently, TSA has two debt issues outstanding, both issued in 2005, that are related to Raymond James Stadium (the community stadium). In addition, the County issued direct debt in 2006 to refund a portion of TSA's stadium debt and to raise new money for certain other capital projects. The County-issued bonds are described more fully in the section of this report titled "Revenue Bonds: Non Enterprise/ Non-Ad Valorem". A history of the transactions related to the stadium is presented here for informational purposes:

In June 1997, the TSA issued its Series 1997B Tampa Sports Authority Tourist Development Tax Revenue Bonds in the amount of \$11,190,000 to partially finance the acquisition, construction, and equipping of a new professional sports franchise stadium and related facilities (community stadium). Subsequently, TSA issued its Series 1997 Tampa Sports Authority Florida Sales Tax Payments Revenue Bonds in the amount of \$30,010,000 and its Series 1997 Tampa Sports Authority Local Option Sales Tax Revenue Bonds in the amount of \$148,945,000 to provide additional project financing for the community stadium.

In November 2005, the TSA issued its **Series 2005 Tampa Sports Authority Florida Sales Tax Payments Refunding Revenue Bonds** (Stadium Project) in the amount of \$27,015,000 to advance-refund the Series 1997B Florida Sales Tax Payments Revenue Bonds.

Also during November 2005, the TSA issued its **Series 2005 Tampa Sports Authority Local Option Sales Tax Refunding Revenue Bonds** in the amount of \$114,865,000 to refund the Series 1997 Local Option Sales Tax Revenue Bonds.

In December 2006, the County issued its **Series 2006 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds** in the amount of \$18,270,000 to refund the outstanding Series 1997B Tampa Sports Authority Tourist Development Tax Revenue Bonds (Stadium Project) and to finance the acquisition and/or construction of certain capital improvements to Steinbrenner Field (formerly known as Legends Field) and a grant to the City of Tampa to pay for certain capital improvements to the Tampa Convention Center. The 4th Cent Tourist Development Tax is the sole security pledge and payment source for the Series 2006 bonds. (Please see Revenue Bonds: Non-Enterprise/Non-Ad Valorem for more details.)

The Series 1997B community stadium bonds issued by the TSA are primarily secured by certain revenues of the County. The bonds are secured in accordance

REVENUE BONDS: DEBT ISSUED BY INDEPENDENT AUTHORITIES

with the Interlocal Agreement for Stadium Financing between the Tampa Sports Authority and the County. Pursuant to this Interlocal Agreement, the County pledged the following revenues to pay debt service on the stadium bonds: the 4th Cent Tourist Development Tax to the \$11,190,000 Series 1997B Bonds (refunded in December 2006; the refunding bonds are direct County debt); receipts from the community investment

tax to the Tampa Sports Authority Local Option Sales Tax Refunding Revenue Bonds, Series 2005 issued in the amount of \$114,865,000; and, \$166,667 of Florida sales tax revenues received monthly from the State of Florida pursuant to Florida Statutes 288.1162 and 212.20(6)(g) 5.a. to the \$27,015,000 Florida Sales Tax Payments Refunding Revenue Bonds, Series 2005.

<u>Amount Outstanding FYE 2013</u>	<u>Dated Date</u>	<u>Issue</u>	<u>Security</u>	<u>Insured/ Underlying Ratings ¹</u>	<u>Bond Insurance</u>	<u>Final Maturity</u>
<u>Tampa Sports Authority Debt</u>						
\$20,205,000	11/16/2005	\$27,015,000 Tampa Sports Authority Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project) Series 2005	Sales Tax Receipts pursuant to Florida Statutes	Aaa/AAA/AAA Aa3/AA+/AA+	FSA	01/01/27
<u>\$88,440,000</u>	11/16/2005	\$114,865,000 Tampa Sports Authority Local Option Sales Tax Refunding Revenue Bonds (Stadium Project) Series 2005	The Authority Share of Local Option Infrastructure Surtax (Community Investment Tax "CIT")	Aaa/AAA/AAA Aa3/A+/AA-	FSA	01/01/27
<u>Total Tampa Sports Authority Debt</u>						
\$108,645,000		Grand total				

¹ Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings

REVENUE BONDS: DEBT ISSUED BY INDEPENDENT AUTHORITIES**As of 9/30/2013****AGGREGATE DEBT SERVICE SCHEDULE**

<i>Fiscal Year</i>	<i>Principal*</i>	<i>Interest*</i>	<i>Debt Service*</i>	<i>Outstanding Debt (FYE)</i>	<i>Percent Outstanding</i>
2014	\$ 5,650,000	\$ 5,168,553	\$ 10,818,553	\$ 102,995,000	72.59%
2015	5,930,000	4,882,628	10,812,628	97,065,000	68.41%
2016	6,215,000	4,591,653	10,806,653	90,850,000	64.03%
2017	6,515,000	4,286,233	10,801,233	84,335,000	59.44%
2018	6,830,000	3,964,997	10,794,997	77,505,000	54.63%
2019	7,155,000	3,627,444	10,782,444	70,350,000	49.58%
2020	7,500,000	3,272,394	10,772,394	62,850,000	44.30%
2021	7,870,000	2,900,044	10,770,044	54,980,000	38.75%
2022	8,250,000	2,509,325	10,759,325	46,730,000	32.94%
2023	8,655,000	2,099,081	10,754,081	38,075,000	26.84%
2024	9,080,000	1,667,159	10,747,159	28,995,000	20.44%
2025	9,520,000	1,213,400	10,733,400	19,475,000	13.73%
2026	9,995,000	735,763	10,730,763	9,480,000	6.68%
2027	9,480,000	234,563	9,714,563	-	0.00%
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	\$ 108,645,000	\$ 41,153,234	\$ 149,798,234		

* 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

\$27,015,000

TAMPA SPORTS AUTHORITY

Florida Sales Tax Payments Refunding Revenue Bonds (Stadium Project)

Series 2005

DATED: November 16, 2005
DELIVERED: November 16, 2005
 Earliest Optional
 Redemption Date / Price: 01/01/2015 100%
 True Interest Cost (TIC): 5.5206184%
 Arbitrage Yield: 5.4636000%

Ratings	Underlying	Insured *
Moody's	Aa3	Aaa
Standard	AA+	AAA
& Poor's		
Fitch	AA+	AAA
* Insurer: MBIA Insurance Corporation (MBIA)		

PURPOSE
 To advance refund the Tampa Sports Authority Florida Sales Tax Payments Revenue Bonds (Stadium Project), Series 1997 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	Outstanding Debt	Percent Outstanding
						Fiscal Year Debt Service*		
01/01/2014	\$ 560,000	Serial	5.00%	\$ 436,713.75	\$ 996,713.75		\$ 19,645,000	72.72%
07/01/2014	575,000	Serial	5.00%	422,713.75	997,713.75	1,995,240.00	19,070,000	70.59%
01/01/2015	590,000	Serial	4.00%	408,338.75	998,338.75		18,480,000	68.41%
07/01/2015	600,000	Serial	4.00%	396,538.75	996,538.75	1,995,477.50	17,880,000	66.19%
01/01/2016	615,000	Serial	4.00%	384,538.75	999,538.75		17,265,000	63.91%
07/01/2016	625,000	Serial	4.00%	372,238.75	997,238.75	1,996,877.50	16,640,000	61.60%
01/01/2017	640,000	Serial	4.10%	359,738.75	999,738.75		16,000,000	59.23%
07/01/2017	650,000	Serial	4.10%	346,618.75	996,618.75	1,995,635.00	15,350,000	56.82%
01/01/2018	665,000	Serial	4.13%	333,293.75	998,293.75		14,685,000	54.36%
07/01/2018	680,000	Serial	4.13%	319,578.13	999,578.13	1,996,501.56	14,005,000	51.84%
01/01/2019	690,000	Serial	4.25%	305,553.13	995,553.13		13,315,000	49.29%
07/01/2019	705,000	Serial	4.25%	290,890.63	995,890.63	1,991,621.88	12,610,000	46.68%
01/01/2020	720,000	Serial	4.25%	275,909.38	995,909.38		11,890,000	44.01%
07/01/2020	735,000	Serial	4.25%	260,609.38	995,609.38	1,991,059.38	11,155,000	41.29%
01/01/2021	750,000	Serial	4.25%	244,990.63	994,990.63		10,405,000	38.52%
07/01/2021	770,000	Serial	4.25%	229,053.13	999,053.13	1,995,393.75	9,635,000	35.67%
01/01/2022	785,000	Serial	4.25%	212,690.63	997,690.63		8,850,000	32.76%
07/01/2022	800,000	Serial	4.25%	196,009.38	996,009.38	1,994,359.38	8,050,000	29.80%
01/01/2023	820,000	Serial	4.38%	179,009.38	999,009.38		7,230,000	26.76%
07/01/2023	835,000	Serial	4.38%	161,071.88	996,071.88	1,994,479.69	6,395,000	23.67%
01/01/2024	855,000	Serial	4.38%	142,806.25	997,806.25		5,540,000	20.51%
07/01/2024	875,000	Serial	4.38%	124,103.13	999,103.13	1,995,487.50	4,665,000	17.27%
01/01/2025	890,000	Serial	4.50%	104,962.50	994,962.50		3,775,000	13.97%
07/01/2025	910,000	Serial	4.50%	84,937.50	994,937.50	1,992,150.00	2,865,000	10.61%
01/01/2026	935,000	Serial	4.50%	64,462.50	999,462.50		1,930,000	7.14%
07/01/2026	955,000	Serial	4.50%	43,425.00	998,425.00	1,996,625.00	975,000	3.61%
01/01/2027	975,000	Serial	4.50%	21,937.50	996,937.50		-	0.00%
07/01/2027				-	-	498,468.75	-	0.00%
\$ 20,205,000				\$6,722,733.75	\$ 26,927,733.75	\$ 26,429,376.88		

*Represents County's fiscal year payments to TSA.

REVENUE BONDS: DEBT ISSUED BY INDEPENDENT AUTHORITIES

\$114,865,000

TAMPA SPORTS AUTHORITY

Local Option Sales Tax Refunding Revenue Bonds (Stadium Project)

Series 2005

DATED: November 16, 2005
DELIVERED: November 16, 2005
 Earliest Optional
 Redemption Date / Price: 01/01/2015 100%
 True Interest Cost (TIC): 4.4016910%
 Arbitrage Yield: 4.3544360%

<u>Ratings</u>	<u>Underlying</u>	<u>Insured *</u>
Moody's	Aa3	Aaa
Standard & Poor's	A+	AAA
Fitch	AA-	AAA
* Insurer: Financial Security Assurance Inc. (FSA)		

PURPOSE
 To advance refund the Tampa Sports Authority local Option Sales Tax Revenue Bonds (Stadium Project), Series 1997 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").

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>County's Fiscal Year Debt Service*</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
01/01/2014	\$ 4,515,000	Serial	5.00%	\$ 2,211,000.00	\$ 6,726,000.00		\$ 83,925,000	73.06%
07/01/2014			5.00%	2,098,125.00	2,098,125.00	8,936,437.50	83,925,000	73.06%
01/01/2015	4,740,000	Serial	5.00%	2,098,125.00	6,838,125.00		79,185,000	68.94%
07/01/2015			4.00%	1,979,625.00	1,979,625.00	8,934,750.00	79,185,000	68.94%
01/01/2016	4,975,000	Serial	5.00%	1,979,625.00	6,954,625.00		74,210,000	64.61%
07/01/2016			4.00%	1,855,250.00	1,855,250.00	8,935,187.50	74,210,000	64.61%
01/01/2017	5,225,000	Serial	5.00%	1,855,250.00	7,080,250.00		68,985,000	60.06%
07/01/2017			4.10%	1,724,625.00	1,724,625.00	8,934,562.50	68,985,000	60.06%
01/01/2018	5,485,000	Serial	5.00%	1,724,625.00	7,209,625.00		63,500,000	55.28%
07/01/2018			4.13%	1,587,500.00	1,587,500.00	8,934,812.50	63,500,000	55.28%
01/01/2019	5,760,000	Serial	5.00%	1,587,500.00	7,347,500.00		57,740,000	50.27%
07/01/2019			4.25%	1,443,500.00	1,443,500.00	8,932,750.00	57,740,000	50.27%
01/01/2020	6,045,000	Serial	5.00%	1,443,500.00	7,488,500.00		51,695,000	45.01%
07/01/2020			4.25%	1,292,375.00	1,292,375.00	8,934,062.50	51,695,000	45.01%
01/01/2021	6,350,000	Serial	5.00%	1,292,375.00	7,642,375.00		45,345,000	39.48%
07/01/2021			4.25%	1,133,625.00	1,133,625.00	8,932,875.00	45,345,000	39.48%
01/01/2022	6,665,000	Serial	5.00%	1,133,625.00	7,798,625.00		38,680,000	33.67%
07/01/2022			4.25%	967,000.00	967,000.00	8,933,562.50	38,680,000	33.67%
01/01/2023	7,000,000	Serial	5.00%	967,000.00	7,967,000.00		31,680,000	27.58%
07/01/2023			4.38%	792,000.00	792,000.00	8,934,000.00	31,680,000	27.58%
01/01/2024	7,350,000	Serial	5.00%	792,000.00	8,142,000.00		24,330,000	21.18%
07/01/2024			4.38%	608,250.00	608,250.00	8,935,875.00	24,330,000	21.18%
01/01/2025	7,720,000	Serial	5.00%	608,250.00	8,328,250.00		16,610,000	14.46%
07/01/2025			4.50%	415,250.00	415,250.00	8,935,750.00	16,610,000	14.46%
01/01/2026	8,105,000	Serial	5.00%	415,250.00	8,520,250.00		8,505,000	7.40%
07/01/2026			4.50%	212,625.00	212,625.00	8,931,562.50	8,505,000	7.40%
01/01/2027	8,505,000	Serial	5.00%	212,625.00	8,717,625.00		-	0.00%
07/01/2027			-	-	-	2,232,562.50	-	0.00%
\$ 88,440,000				\$ 34,430,500.00	\$ 122,870,500.00	\$ 118,378,750.00		

*Represents County's fiscal year payments to TSA.

SPECIAL ASSESSMENT REVENUE BONDS

The following Special Assessment bonds were issued by the County; however, they are not considered "County debt" because they are 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, the following debt is not included in any of the debt summaries presented earlier in this report.

WATER AND WASTEWATER

The **Series 2000 Capacity Assessment Revenue Bonds** and the **Series 2000 Reclaimed Water Special Assessment Revenue Bonds** were issued

by the County in the amount of \$29,575,000 and \$4,930,000, respectively. The Series 2000 Bonds funded capital improvements to the County's water and wastewater system and refunded commercial paper notes issued to finance certain Reclaimed Water Improvement Units.

The **Series 2006 Capacity Assessment Special Assessment Revenue Bonds**, issued in the amount of \$101,110,000, financed the acquisition, construction, equipping and renovation of capital improvements to the water and wastewater system related to the expansion of the system.

<u>Amount Outstanding FYE 2013</u>	<u>Dated Date</u>	<u>Issue</u>	<u>Security</u>	<u>Insured/ Underlying Ratings¹</u>	<u>Bond Insurance</u>	<u>Final Maturity</u>
<u>Special Assessment Revenue Bonds</u>						
\$11,845,000	11/15/2000	\$29,575,000 Capacity Assessment Special Assessment Revenue Bonds, Series 2000	Non-Ad Valorem Special Capacity Assessment	Aaa/AAA/NR A3/A/NR	FSA	03/01/20
\$1,485,000	11/15/2000	\$4,930,000 Reclaimed Water Special Assessment Revenue Bonds, Series 2000	Non-Ad Valorem Special Reclaimed Water Assessment	Aaa/AAA/NR A3/A/NR	FSA	03/01/18
<u>\$68,930,000</u>	5/03/2006	\$101,110,000 Capacity Assessment Special Assessment Revenue Bonds, Series 2006	Non-Ad Valorem Special Capacity Assessment	Aaa/AAA/AAA A1/A+/A	FGIC	03/01/25
<u>Total Special Assessment Revenue Bonds</u>						
\$82,260,000		Grand total				

¹ Underlying ratings: Moody's/Standard & Poor's/Fitch Ratings

REVENUE BONDS: SPECIAL ASSESSMENT
As of 9/30/2013
AGGREGATE DEBT SERVICE SCHEDULE

<i>Fiscal Year</i>	<i>Principal</i>	<i>Interest</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt (FYE)</i>	<i>Percent Outstanding</i>
2014	\$ 7,765,000	\$ 3,955,175	\$ 11,720,175	\$ 74,495,000	54.93%
2015	8,070,000	3,559,425	11,629,425	66,425,000	48.98%
2016	8,485,000	3,146,959	11,631,959	57,940,000	42.72%
2017	8,755,000	2,714,484	11,469,484	49,185,000	36.27%
2018	8,485,000	2,267,706	10,752,706	40,700,000	30.01%
2019	7,550,000	1,854,284	9,404,284	33,150,000	24.44%
2020	9,885,000	1,411,841	11,296,841	23,265,000	17.16%
2021	6,780,000	993,750	7,773,750	16,485,000	12.16%
2022	6,260,000	667,750	6,927,750	10,225,000	7.54%
2023	5,160,000	382,250	5,542,250	5,065,000	3.73%
2024	3,255,000	171,875	3,426,875	1,810,000	1.33%
2025	1,810,000	45,250	1,855,250	-	0.00%
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	\$ 82,260,000	\$ 21,170,750	\$103,430,750		

REVENUE BONDS: SPECIAL ASSESSMENT

\$29,575,000
HILLSBOROUGH COUNTY, FLORIDA
Capacity Assessment Special Assessment Revenue Bonds
Series 2000

DATED: November 15, 2000
DELIVERED: December 8, 2000
 Earliest Optional
 Redemption Date / Price: 9/1/2010* 101%
 True Interest Cost (TIC): 5.382594%
 Arbitrage Yield: 5.316603%

Ratings	Underlying	Insured *
Moody's	A1	Aaa
Standard & Poor's	A	AAA
Fitch	NR	NR

* Insurer: Financial Security Assurance Inc. (FSA)

PURPOSE
 To fund the cost of acquisition, construction, and renovation of capital improvements to the water and wastewater system of the 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.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
03/01/2014	\$ 900,000	Serial	5.00%	\$ 299,928.13	\$ 1,199,928.13		\$ 10,945,000	37.01%
09/01/2014	925,000	Serial	5.00%	277,428.13	1,202,428.13	2,402,356.25	10,020,000	33.88%
03/01/2015	950,000	Serial	5.00%	254,303.13	1,204,303.13		9,070,000	30.67%
09/01/2015	970,000	Serial	5.00%	230,553.13	1,200,553.13	2,404,856.25	8,100,000	27.39%
03/01/2016	995,000	Serial	5.00%	206,303.13	1,201,303.13		7,105,000	24.02%
09/01/2016	1,020,000	Serial	5.00%	181,428.13	1,201,428.13	2,402,731.25	6,085,000	20.57%
03/01/2017	1,045,000	Term 1	5.13%	155,928.13	1,200,928.13		5,040,000	17.04%
09/01/2017	1,075,000	Term 1	5.13%	129,150.00	1,204,150.00	2,405,078.13	3,965,000	13.41%
03/01/2018	615,000	Term 1	5.13%	101,603.13	716,603.13		3,350,000	11.33%
09/01/2018	630,000	Term 1	5.13%	85,843.75	715,843.75	1,432,446.88	2,720,000	9.20%
03/01/2019	185,000	Term 1	5.13%	69,700.00	254,700.00		2,535,000	8.57%
09/01/2019	190,000	Term 1	5.13%	64,959.38	254,959.38	509,659.38	2,345,000	7.93%
03/01/2020	2,345,000	Term 1	5.13%	60,090.63	2,405,090.63		-	0.00%
09/01/2020	-			-	-	2,405,090.63	-	0.00%
\$ 11,845,000				\$ 2,117,218.75	\$ 13,962,218.75	\$ 13,962,218.75		

* Subject to Extraordinary Mandatory Redemption at par on interest payment dates from Prepayments of capacity assessments in excess of \$100,000.

REVENUE BONDS: SPECIAL ASSESSMENT

**\$4,930,000
HILLSBOROUGH COUNTY, FLORIDA
Reclaimed Water Special Assessment Revenue Bonds
Series 2000**

DATED: November 15, 2000
DELIVERED: December 8, 2000
 Earliest Optional
 Redemption Date / Price: 9/1/2010 * 101%
 True Interest Cost (TIC): 5.314014%
 Arbitrage Yield: 5.243927%

Ratings	Underlying	Insured *
Moody's	A1	Aaa
Standard & Poor's	A	AAA
Fitch	NR	NR

* Insurer: Financial Security Assurance Inc. (FSA)

PURPOSE
 To refund Commercial Paper Notes incurred to finance certain Reclaimed Water Improvement Units.

SECURITY
 Non-Ad Valorem Special Reclaimed Water 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.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
03/01/2014	\$ 175,000	Serial	5.00%	\$ 37,659.38	\$ 212,659.38		\$ 1,310,000	26.57%
09/01/2014	180,000	Serial	5.00%	33,284.38	213,284.38	425,943.75	1,130,000	22.92%
03/01/2015	135,000	Serial	5.00%	28,784.38	163,784.38		995,000	20.18%
09/01/2015	140,000	Serial	5.00%	25,409.38	165,409.38	329,193.75	855,000	17.34%
03/01/2016	145,000	Term 1	5.13%	21,909.38	166,909.38		710,000	14.40%
09/01/2016	150,000	Term 1	5.13%	18,193.75	168,193.75	335,103.13	560,000	11.36%
03/01/2017	70,000	Term 1	5.13%	14,350.00	84,350.00		490,000	9.94%
09/01/2017	75,000	Term 1	5.13%	12,556.25	87,556.25	171,906.25	415,000	8.42%
03/01/2018	415,000	Term 1	5.13%	10,634.38	425,634.38		-	0.00%
09/01/2018	-			-	-	425,634.38	-	0.00%
\$ 1,485,000				\$ 202,781.25	\$ 1,687,781.25	\$ 1,687,781.25		

* Subject to Extraordinary Mandatory Redemption at par on interest payment dates from Prepayments of reclaimed water assessments in excess of \$100,000

REVENUE BONDS: SPECIAL ASSESSMENT

**\$101,110,000
HILLSBOROUGH COUNTY, FLORIDA
Capacity Assessment Special Assessment Revenue Bonds
Series 2006**

DATED: May 3, 2006
DELIVERED: May 3, 2006
 Earliest Optional
 Redemption Date / Price: 3/1/2016* 100%
 True Interest Cost (TIC): 4.531082%
 Arbitrage Yield: 4.377482%

Ratings	Underlying	Insured *
Moody's	A1	Aaa
Standard & Poor's	A+	AAA
Fitch	A	AAA

* Insurer: Financial Guaranty Insurance Co. (FGI)

PURPOSE
 Acquire, construct, equip and renovate improvements to the water and wastewater system of the County related to the expansion of the System.

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.

<i>Coupon Date</i>	<i>Principal</i>	<i>Bond Type</i>	<i>Coupon Rate</i>	<i>Interest</i>	<i>Periodic Debt Service</i>	<i>Fiscal Year Debt Service</i>	<i>Outstanding Debt</i>	<i>Percent Outstanding</i>
03/01/2014	\$ 5,585,000	Serial	5.00%	\$ 1,723,250.00	\$ 7,308,250.00		\$ 63,345,000	62.65%
09/01/2014				1,583,625.00	1,583,625.00	8,891,875.00	63,345,000	62.65%
03/01/2015	5,875,000	Serial	5.00%	1,583,625.00	7,458,625.00		57,470,000	56.84%
09/01/2015				1,436,750.00	1,436,750.00	8,895,375.00	57,470,000	56.84%
03/01/2016	6,175,000	Serial	5.00%	1,436,750.00	7,611,750.00		51,295,000	50.73%
09/01/2016				1,282,375.00	1,282,375.00	8,894,125.00	51,295,000	50.73%
03/01/2017	6,490,000	Serial	5.00%	1,282,375.00	7,772,375.00		44,805,000	44.31%
09/01/2017				1,120,125.00	1,120,125.00	8,892,500.00	44,805,000	44.31%
03/01/2018	6,825,000	Serial	5.00%	1,120,125.00	7,945,125.00		37,980,000	37.56%
09/01/2018				949,500.00	949,500.00	8,894,625.00	37,980,000	37.56%
03/01/2019	7,175,000	Serial	5.00%	949,500.00	8,124,500.00		30,805,000	30.47%
09/01/2019				770,125.00	770,125.00	8,894,625.00	30,805,000	30.47%
03/01/2020	7,540,000	Serial	5.00%	770,125.00	8,310,125.00		23,265,000	23.01%
09/01/2020				581,625.00	581,625.00	8,891,750.00	23,265,000	23.01%
03/01/2021	6,780,000	Serial	5.00%	581,625.00	7,361,625.00		16,485,000	16.30%
09/01/2021				412,125.00	412,125.00	7,773,750.00	16,485,000	16.30%
03/01/2022	6,260,000	Serial	5.00%	412,125.00	6,672,125.00		10,225,000	10.11%
09/01/2022				255,625.00	255,625.00	6,927,750.00	10,225,000	10.11%
03/01/2023	5,160,000	Serial	5.00%	255,625.00	5,415,625.00		5,065,000	5.01%
09/01/2023				126,625.00	126,625.00	5,542,250.00	5,065,000	5.01%
03/01/2024	3,255,000	Serial	5.00%	126,625.00	3,381,625.00		1,810,000	1.79%
09/01/2024				45,250.00	45,250.00	3,426,875.00	1,810,000	1.79%
03/01/2025	1,810,000	Serial	5.00%	45,250.00	1,855,250.00		-	0.00%
09/01/2025				-	-	1,855,250.00	-	0.00%
\$ 68,930,000				\$ 18,850,750.00	\$ 87,780,750.00	\$ 87,780,750.00		

* Subject to Extraordinary Mandatory Redemption any time at par from Prepayments of capacity assessments in excess of \$100,000.

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 supporting 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 and 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 (1,8)	Guaranteed Entitlement (2)	Communications Services Tax (10)	County Share Community Investment Tax (CIT) (1,4)
<i>FYE 9/30/13 Revenues (3)</i>	\$ 84,585	\$ 6,752	\$ 15,217	\$ 46,794
Existing Debt (Maximum Annual Debt Service)				
\$90,000,000 CIT Revenue Bonds Series 2004	-	-	-	3,813
\$38,305,000 Court Facility Revenues Bonds Series 2005 (9)	-	-	-	2,534
\$40,285,000 Capital Improvement Program (CIP) Refunding Revenue Bonds, Series 2006	3,247	-	-	-
\$191,800,000 CIT Revenue Bonds Series 2007	-	-	-	16,162
\$38,130,000 Series 2012 A CIT Refunding Revenue Bonds	-	-	-	3,976
\$51,625,000 Series 2012 B CIT Refunding Revenue Bonds	-	-	-	5,923
\$67,445,000 Series 2012 CIP Revenue Bonds	6,781	-	-	-
Total Maximum Annual Debt Service	\$ 10,028	\$ -	\$ -	\$ 32,408
Available Revenues (5)	\$ 74,557	\$ 6,752	\$ 15,217	\$ 14,386
Estimated Unused Revenue Debt Capacity (6,7)	\$ 802,661	\$ 89,217	\$ 92,151	\$ 80,324

(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) Source: Hillsborough County Clerk of the Circuit Court, preaudited actual revenue amounts.

(4) The County's share of such revenues is determined by Florida Statutes 218.62 to be about 70.4% of collections after the following deductions: 25% of total collections are paid to the Hillsborough County School District and, on average, about \$9,773,000 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.

(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, 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 10 years for CIT.

(7) Capacity exceeds amount available to fund projects by amount necessary to pay financing costs and fund reserve accounts.

(8) 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 Bonds, Series 2008 (Warehouse and Sheriff's Facilities Project) and the Tax-Exempt Commercial Paper.

(9) The Series 2005 bonds are secured by a lien on the CIT and Court Surcharges. Pursuant to the 2005 bond resolution, the CIT lien may be released if Court Surcharges are sufficient to provide debt service coverage of at least 1.50x for three consecutive years and that the CIT has not been used to make any debt service payments during such three years.

(10) 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 9/30/13 Revenues (3)	\$ 6,379	\$ 24,075	\$ 4,733	\$ 2,145	\$ 8,579
Existing Debt (Maximum Annual Debt Service)					
\$19,965,000 Fuel Tax Refunding Revenue Bonds Series 1998 (5)	-	-	-	-	-
Total Maximum Annual Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -
Available Revenues (6)	\$ 6,379	\$ 24,075	\$ 4,733	\$ 2,145	\$ 8,579
Estimated Unused Revenue Debt Capacity (7,8)	N/A	\$ 219,558	\$ 43,161	\$ 19,561	\$ 78,243

- (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, preaudited actual revenue amounts.
- (4) For acquisition, construction and maintenance of roads.
- (5) The Series 1998 Bonds were paid off during fiscal 2012. There is no other outstanding debt secured by levied fuel taxes.
- (6) Revenues less Maximum Annual Debt Service.
- (7) Capacity exceeds amount available to fund projects by amount necessary to pay financing costs and fund reserve accounts.
- (8) 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)
FYE 9/30/13 Revenues (3)	\$ 4,239	\$ 4,239
<u>Existing Debt (Maximum Annual Debt Service)</u>		
\$18,270,000 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, Series 2006	1,179	
\$27,125,000 Fifth Cent Tourist Development Tax Refunding Revenue Bonds, Series 2006A	-	1,780
Total Maximum Annual Debt Service	\$ 1,179	\$ 1,780
Available Revenues (4)	\$ 3,060	\$ 2,459
Estimated Unused Revenue Debt Capacity (5)	\$ 29,646	\$ 23,827

(1) These revenues are also used to pay debt service on that portion of the Series 2006 Capital Improvement Program Refunding Revenue Bonds that refunded the Series 1996 Capital Improvement Program Refunding Revenue Bonds in FY06, which originally financed 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 2005 Tampa Bay Arena Refunding Revenue Bonds that refunded the Series 1995 Bonds originally financing Tampa Bay Arena Project.

(3) Source: Hillsborough County Clerk of the Circuit Court, preaudited actual revenue amounts.

(4) Revenues less Maximum Annual Debt Service.

(5) 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, 2009 THROUGH SEPTEMBER 30, 2013
(Amounts in Thousands)

Year Ended September 30 (audited data except where noted)	2009	2010	2011	2012	2013 (unaudited)
Major Non-Ad Valorem Revenue Sources (1)(2)					
Guaranteed Entitlement	1,836	1,836	1,836	1,836	1,836
Second Guaranteed Entitlement	4,916	4,916	4,916	4,916	4,916
Available Half-Cent Sales Tax	63,479	73,553 (3)	76,523 (3)	70,133	74,557
Available Communication Service Tax (4)	16,664	15,544	16,171	15,667	15,217
Beverage License Fees	386	386	406	416	417
Mobile Home Fees	440	446	388	425	393
Clerk Of Circuit Court Excess Other Fees (5)	101	169	213	1,988	2,336
Professional And Occupational License Fees	1,629	1,527	1,577	1,747	1,655
Available 5th Cent Tourist Development Tax (6)	-	1,728	2,041	2,459	2,450
Tampa Bay Times Forum Ticket Surcharge Revenues (7)	329	286	404	347	
Total	89,780	100,391	104,475	99,935	103,777
Non-Ad Valorem Maximum Annual Debt Service (8)					
1996/2006 CIP Non-Ad Valorem Refund. Rev. Bonds (MOSI & County Ctr) (9)	5,189	-	-	-	-
1998/2008 CIP Non-Ad Valorem Refund. Rev. Bonds (10)	1,442	1,442	1,442	1,442	1,442
2000 CIP Commercial Paper Program (11)	6,525	5,546	6,933	8,666	6,994
1995/2005 Tampa Bay Arena Refunding Revenue Bonds (12)	1,334	1,334	1,334	1,334	1,307
Total	14,490	8,322	9,709	11,442	9,743
Debt Service Coverage	6.20 x	12.06 x	10.76 x	8.73 x	10.65 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 is total Half-Cent Sales Tax collections.

(4) The amount shown for FY 2004 as "Available" Communications Service Tax is total collections reduced by 1.5% which was allocated to the Fire Rescue Department by the Board of County Commissioners. Starting FY 2005, the amounts shown are 62.5% of total CST collections with the remaining specifically allocated to public safety.

(5) The Clerk of the Circuit Court has no expectation that this revenue source will continue in the future.

(6) 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 1995/2005 Tampa Bay Arena Refunding Revenue Bonds 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), Series 2008 (the "Series 2008 Bonds").

(7) Upon the issuance of the 2005 Bonds the surcharges were included as part of the lease payments paid to the County for use of the Tampa Bay Times Forum. Due to a cap on the amount of surcharges that may be collected without impacting the tax exempt status of the 2005 Bonds, the County anticipates cessation of such payments by the TSA in approximately 2014, depending 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.

(8) 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, 2009 is not materially affected by debt service on bonds delivered after 9/30/2009 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.

(9) The Capital Improvement Program Refunding Revenue Bonds, Series 2006 refunded the 1996 Bonds in May 2006 and were defeased in January 2010.

(10) The 1998 Bonds were refunded in May 2008 by the 2008 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds (Warehouse and Sheriff's Facilities Projects)

(11) For the purpose of calculating maximum annual debt service, outstanding commercial paper is amortized over 30 years utilizing the Bond Buyer Revenue Bond Index.

(12) The 1995 Bonds were refunded in June 2005 by the 2005 Tampa Bay Arena Refunding Revenue Bonds.



Hillsborough County
Florida



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SUPPLEMENTAL INFORMATION

**For more information, call the Business
and Support Services Department at 813-272-5890.**

www.HillsboroughCounty.org/Budget



Hillsborough County
Florida

DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS

This section provides a listing of full-time equivalent positions by department, pay grade, position classification, and the number of positions in each classification. Also provided are salary schedules for regular classified positions, Fire Rescue positions, executive manager positions, constitutional officer pay ranges as mandated by the State of Florida, Public Transportation Commission Inspectors, and the Administrative Office of the Courts.

In addition to the schedules mentioned above, the following are special pay grade designations and explanations that may be used in this section.

CO	Constitutional Officers' pay.
CTR	Contract-related pay (e.g., the County Administrator, County Attorney, and the Director of the Planning Commission).
MKT	Market-based compensation which is not controlled by Civil Service or tied specifically to the Human Resources Exempt-Pay Plan (e.g., Board/Commission unclassified positions, Assistant County Attorneys).
NCP	Positions that are tied to a pay plan other than that of Hillsborough County (e.g., Cooperative Extension Agents that are paid in accordance with the State of Florida pay plan).
SP	Special pay plans not identified in other categories to include, but not limited to, special library page positions.
TBD	(To Be Designated) Positions which had not been assigned a Manager pay grade at the time of this printing but will be determined pending results of the ongoing compensation study.

HILLSBOROUGH COUNTY CIVIL SERVICE SALARY SCHEDULES

SALARY SCHEDULE A (CLASSIFIED) 2,080.00 HOURS ANNUALLY

Pay Grade	Effective October 1, 2008		Effective January 1, 2013	
	Minimum	Maximum	Minimum	Maximum
AA	\$16,203.20	\$25,126.40	\$16,203.20	\$25,126.40
AB	18,096.00	28,704.00	18,096.00	28,704.00
AC	19,822.40	31,449.60	19,822.40	31,449.60
AD	20,924.80	33,196.80	20,924.80	33,196.80
AE	22,131.20	35,131.20	22,131.20	35,131.20
AF	23,316.80	37,003.20	23,316.80	37,003.20
AG	24,752.00	39,270.40	24,752.00	39,270.40
AH	26,332.80	41,828.80	26,332.80	41,828.80
AI	27,830.40	44,200.00	27,830.40	44,200.00
AJ	29,577.60	46,987.20	29,577.60	46,987.20
AK	31,512.00	50,044.80	31,512.00	50,044.80
AL	33,696.00	53,497.60	33,696.00	53,497.60
AM	35,838.40	56,888.00	35,838.40	56,888.00
AN	38,168.00	60,590.40	38,168.00	60,590.40
AO	40,768.00	64,708.80	40,768.00	64,708.80
AP	43,097.60	68,411.20	43,097.60	68,411.20
AQ	46,238.40	73,424.00	46,238.40	73,424.00
AR	49,795.20	79,081.60	49,795.20	79,081.60
AS	53,435.20	84,822.40	53,435.20	84,822.40
AT	57,116.80	90,646.40	57,116.80	90,646.40
AU	61,110.40	96,990.40	61,110.40	96,990.40
AV	65,124.80	103,376.00	65,124.80	103,376.00
AW	69,534.40	110,406.40	69,534.40	110,406.40
AX	74,630.40	118,456.00	74,630.40	118,456.00
AY	79,872.00	126,796.80	79,872.00	126,796.80

SALARY SCHEDULE C (CLASSIFIED) 2,080.00 HOURS ANNUALLY

Pay Grade	Effective November 26, 2006		Effective November 23, 2008	
	Minimum	Maximum	Minimum	Maximum
CA	\$16,203.20	\$25,230.40	\$16,203.20	\$25,230.40
CB	18,158.40	28,849.60	18,158.40	28,849.60
CC	19,905.60	31,595.20	19,905.60	31,595.20
CD	21,008.00	33,342.40	21,008.00	33,342.40
CE	22,235.20	35,297.60	22,235.20	35,297.60
CF	23,441.60	37,211.20	23,441.60	37,211.20
CG	24,876.80	39,499.20	24,876.80	39,499.20
CH	26,457.60	41,995.20	26,457.60	41,995.20
CI	27,976.00	44,428.80	27,976.00	44,428.80
CJ	29,744.00	47,216.00	29,744.00	47,216.00
CK	31,657.60	50,252.80	31,657.60	50,252.80
CL	33,862.40	53,747.20	33,862.40	53,747.20
CM	36,129.60	57,366.40	36,129.60	57,366.40
CN	38,376.00	60,923.20	38,376.00	60,923.20

Note: This salary schedule is based on a collective bargaining agreement between the American Federation of State, County and Municipal Employees (AFSCME) and the Hillsborough County Board of County Commissioners.

HILLSBOROUGH COUNTY CIVIL SERVICE SALARY SCHEDULES

SALARY SCHEDULE D FIRE RESCUE - IAFF - SUPPRESSION 2,496.00 HOURS ANNUALLY

Pay Grade	Effective September 28, 2008				Effective October 1, 2013			
		Minimum		Maximum		Minimum		Maximum
DI	Step 1	\$29,852.16	Step 3	\$31,961.28	Step 1	\$29,852.16	Maximum	\$34,232.64
DJ	Step 1	29,852.16	Step 3	31,973.76	Step 1	29,852.16	Maximum	34,356.12
DK	Step 1	38,663.04	Step 12	58,381.44	Step 1	38,663.04	Maximum	62,549.76
DL	Step 1	45,901.44	Step 11	67,017.60	Step 1	45,901.44	Maximum	71,784.96
DN	Step 1	57,308.16	Step 10	80,795.52	Step 1	57,308.16	Maximum	86,536.32
DR	Step 1	43,929.60	Step 12	63,298.56	Step 1	43,929.60	Maximum	67,367.04
DT	Step 1	51,891.84	Step 11	73,008.00	Step 1	51,891.84	Maximum	77,775.36
DU	Step 1	59,479.68	Step 8	76,402.56	Step 1	59,479.68	Maximum	81,419.52

Hourly pay is based on a 2,496 hour schedule which does not include holiday pay, except for pay grade DI which is on a 2,704 hour schedule.

SALARY SCHEDULE E FIRE RESCUE - IAFF - SUPPRESSION 2,080.00 HOURS ANNUALLY

Pay Grade	Effective September 28, 2008				Effective October 1, 2013			
		Minimum		Maximum		Minimum		Maximum
EK	Step 1	\$57,283.20	Step 10	\$79,747.20	N/A			
EL	Step 1	N/A			Step 1	\$45,905.60	Maximum	\$71,801.60
EN	Step 1	N/A			Step 1	57,283.20	Maximum	86,548.80

SALARY SCHEDULE G FIRE RESCUE - IAFF - SUPERVISORY 2,080.00 HOURS ANNUALLY

Pay Grade	Effective September 28, 2008				Effective October 1, 2013			
		Minimum		Maximum		Minimum		Maximum
GO	Step 1	\$65,748.80	Step 9	\$89,627.20	Step 1	\$65,748.80	Maximum	\$92,764.15

SALARY SCHEDULE H FIRE RESCUE - IAFF - SUPERVISORY 2,496.00 HOURS ANNUALLY

Pay Grade	Effective September 28, 2008				Effective October 1, 2013			
		Minimum		Maximum		Minimum		Maximum
HQ	Step 1	\$65,744.64	Step 10	\$89,606.40	Step 1	\$65,744.64	Maximum	\$92,742.62

Note: The salary schedules on this page are based on a collective bargaining agreement between the International Association of Fire Fighters (IAFF) and the Hillsborough County Board of County Commissioners.

HILLSBOROUGH COUNTY CIVIL SERVICE SALARY SCHEDULES

SALARY SCHEDULE K FIRE RESCUE - EMPACCT - NON SUPERVISORY-PARAMEDIC 2,819.20 HOURS ANNUALLY

Pay Grade	In Effect October 1, 2010		Effective October 1, 2012	
	Minimum	Maximum	Minimum	Maximum
KM	\$32,420.80	\$62,417.09	\$35,662.88	\$68,647.52
KN	33,830.40	73,609.31	35,662.88	77,302.46

SALARY SCHEDULE L FIRE RESCUE - EMPACCT - NON SUPERVISORY-PARAMEDIC 2,377.00 HOURS ANNUALLY

Pay Grade	In Effective October 1, 2010		Effective October 1, 2012	
	Minimum	Maximum	Minimum	Maximum
LG	N/A		\$28,286.30	\$44,877.76
LI	\$31,828.03	\$51,580.90	33,420.62	54,171.83
LK	36,011.55	57,166.85	37,818.07	60,019.25
LM	41,050.79	65,177.34	43,095.01	68,433.83

SALARY SCHEDULE T PUBLIC TRANSPORTATION COMMISSION - INSPECTOR 2,080.00 HOURS ANNUALLY

Pay Grade	Effective June 1, 2013	
	Minimum	Maximum
TL	\$38,916.80	\$61,817.60
TN	44,096.00	70,012.80

Note: Salary Schedules K and L are based upon a collective bargaining agreement between Emergency Medical Personnel and Critical Care Technician Association (EMPACCT) and the Hillsborough County Board of County Commissioners.

ADMINISTRATIVE OFFICE OF THE COURTS SALARY SCHEDULE

Pay Grade	Effective October 1, 2006		Revised May 2013	
	Minimum	Maximum	Minimum	Maximum
1	\$16,592.16	\$31,525.08	\$16,592.16	\$31,525.08
4	18,630.96	35,398.80	18,630.96	35,398.80
5	19,380.00	36,822.00	19,380.00	36,822.00
7	21,512.64	40,874.04	21,413.52	40,685.64
9	22,768.44	43,260.00	22,768.44	43,260.00
10	24,256.80	46,087.92	24,165.96	45,915.36
11	25,169.28	47,821.68	25,169.28	47,821.68
13	26,658.48	50,651.16	26,658.48	50,651.16
14	31,419.84	59,697.72	31,419.84	59,697.72
15	32,639.52	62,015.04	32,639.52	62,015.04
16	30,320.04	57,608.04	31,820.04	60,458.04
17	31,664.64	60,162.84	31,664.64	60,162.84
18	33,076.56	62,845.44	33,076.56	62,845.44
19	34,559.04	65,662.20	34,559.04	65,662.20
20	36,115.32	68,619.12	36,115.32	68,619.12
21	37,756.20	71,736.84	37,756.20	71,736.84
22	39,466.08	74,985.60	39,466.08	74,985.60
23	41,267.76	78,408.72	41,267.76	78,408.72
24	43,193.52	82,067.64	43,193.52	82,067.64
25	45,303.72	86,077.08	45,303.72	86,077.08
26	47,569.08	90,381.24	47,569.08	90,381.24
27	49,947.12	94,899.48	49,947.12	94,899.48
28	52,444.80	99,645.12	52,444.80	99,645.12
29	55,066.92	104,627.16	55,066.92	104,627.16
31	60,711.24	115,351.32	60,711.24	115,351.32
32	63,746.88	121,119.12	63,746.88	121,119.12
33	66,934.20	127,175.04	66,934.20	127,175.04
35	73,795.08	140,210.64	73,795.08	140,210.64
36	77,484.60	147,220.80	77,484.60	147,220.80
37	81,359.04	154,582.20	81,359.04	154,582.20
50	43,403.40	82,466.52	43,403.40	82,466.52
51	47,504.40	90,258.36	47,504.40	90,258.36
60	45,556.08	86,556.60	45,556.08	86,556.60
61	53,585.76	101,812.92	53,585.76	101,812.92
62	59,607.00	113,253.36	59,607.00	113,253.36
64	47,914.80	93,769.32	47,914.80	93,769.32
65	56,052.00	109,693.80	56,052.00	109,693.80
66	---	---	64190.80	125,620.08

COUNTY ATTORNEY UNCLASSIFIED PAY STRUCTURE
2,080 HOURS ANNUALLY

Pay Grade	Minimum	Maximum
UA	\$35,000	\$85,000
UB	45,000	95,000
UC	56,000	100,000
UD	65,000	120,000
UE	87,635	160,000
UF	100,000	185,000
UG	135,000	250,000

OTHER SALARY SCHEDULES

MANAGEMENT PAY RANGES

Pay Grade	Effective November 25, 2007		Effective November 23, 2008	
	Minimum	Maximum	Minimum	Maximum
A1	\$123,843.20	\$185,827.20	\$N/A	\$N/A
A	110,593.60	165,921.60	113,090	169,645
B	98,779.20	148,137.60	101,005	151,466
C	88,150.40	132,267.20	90,126	135,242
D	78,728.00	118,123.20	80,496	120,786
E	70,304.00	105,435.20	71,885	107,806
F	62,774.40	94,140.80	64,189	96,262
G	56,056.00	84,052.80	57,325	85,946
H	50,024.00	75,046.40	51,147	76,731
I	44,678.40	67,017.60	45,677	68,515

INFORMATION & TECHNOLOGY SERVICES MANAGER PAY RANGES

Pay Grade	Effective November 23, 2008		Effective November 1, 2010	
	Minimum	Maximum	Minimum	Maximum
X1	\$91,354	\$155,293	\$91,353.60	\$155,292.80
X2	74,901	127,317	74,900.80	127,316.80
X3	61,402	104,354	61,401.60	104,353.60
X4	50,315	85,530	50,315.20	85,529.60

MEDICAL POSITION PAY RANGES

Pay Grade	Effective November 25, 2007		Effective November 23, 2008	
	Minimum	Maximum	Minimum	Maximum
M1	\$186,306	\$279,469	\$190,507	\$285,750
M2	167,190	250,806	170,955	256,443
M3	141,128	211,702	144,310	216,466

Note: Annual salary amounts are rounded to the nearest dollar value.

STATE MANDATED COUNTY CONSTITUTIONAL OFFICER SALARIES*

Office	Final FY 13 Salary	Final FY 14 Salary
Clerk of Circuit Court	\$153,211	\$159,202
County Commissioners	92,097	95,523
County Commission Chairman	101,307	105,575
Property Appraiser	153,211	159,202
Sheriff	161,807	168,118
Supervisor of Elections	133,781	139,049
Tax Collector	153,211	159,202

*These figures do not include the \$2,000 supplement for certification.

The County Commission Chairman receives an additional 10% above the statutorily set rate which is reflected above

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

		Number of FTE's			
		FY 12	FY 13	FY 14	FY 15
BOARD OF CO COMMISSIONERS ORGANIZATION					
BOARD OF COUNTY COMMISSIONERS					
CO	County Commissioners	7.00	7.00	7.00	7.00
XI	Senior Commission Assistant BOCC	14.00	14.00	14.00	14.00
	Subtotal	21.00	21.00	21.00	21.00
COUNTY INTERNAL AUDITOR					
XA	County Internal Performance Auditor	1.00	1.00	1.00	1.00
XD	Senior Performance Auditor	1.00	1.00	1.00	1.00
XI	Executive Assistant	1.00	1.00	1.00	1.00
	Subtotal	3.00	3.00	3.00	3.00
	TOTAL BD OF CO COMM ORGANIZATION	24.00	24.00	24.00	24.00
COUNTY ATTORNEY ORGANIZATION					
COUNTY ATTORNEY					
UA	Administrative Assistant to the County Attorney	1.00	1.00	0.00	0.00
UC	Assistant County Attorney	7.00	7.00	6.00	6.00
UD	Chief Administrative Manager	1.00	0.00	0.00	0.00
UG	County Attorney	1.00	1.00	1.00	1.00
99	Executive Operations Manager	0.00	0.00	1.00	1.00
AO	Legal Administrative Assistant	7.00	7.00	6.00	6.00
AL	Legal Secretary	9.00	9.00	10.00	10.00
UF	Managing Attorney	8.00	8.00	7.00	7.00
AI	Office Assistant III	1.00	1.00	1.00	1.00
99	Office Manager	0.00	0.00	1.00	1.00
AN	Paralegal Specialist	2.00	2.00	2.50	2.50
UE	Senior Assistant County Attorney	18.00	18.00	18.00	18.00
AO	Senior Paralegal Specialist	4.00	4.00	5.00	5.00
	TOTAL COUNTY ATTORNEY ORGANIZATION	59.00	58.00	58.50	58.50
COUNTY ADMINISTRATOR ORGANIZATION					
9-1-1 AGENCY					
AM	GIS Analyst	0.00	1.00	1.00	1.00
AI	GIS Mapping Technician	1.00	1.00	1.00	1.00
AK	Land Technician	4.00	3.00	3.00	3.00
AO	Manager	2.00	2.00	2.00	2.00
XE	Manager 9-1-1 Emergency Operations	1.00	1.00	1.00	1.00
AG	Office Assistant II	3.00	3.00	3.00	3.00
AM	Senior Land Technician	2.00	2.00	2.00	2.00
	Subtotal	13.00	13.00	13.00	13.00
AFFORDABLE HOUSING SERVICES					
AO	Accountant II	1.00	1.00	2.00	2.00
AS	Accountant III	0.00	0.00	1.00	1.00
AJ	Accounting Clerk III	1.00	1.00	1.00	1.00
AL	Administrative Specialist	1.00	1.00	0.00	0.00
AO	Community Service Program Coordinator II	2.00	2.00	1.00	1.00
AQ	Contracts Manager	4.00	4.00	4.00	4.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
AFFORDABLE HOUSING SERVICES (continued)				
XC Director Affordable Housing	1.00	1.00	1.00	1.00
AQ General Manager I	0.00	1.00	0.00	0.00
AO Manager	1.00	1.00	0.00	0.00
XG Manager, Affordable Housing	1.00	1.00	0.00	0.00
XG Manager, Community Improvement	0.00	0.00	1.00	1.00
XG Manager, Foreclosures	1.00	1.00	1.00	1.00
XF Manager, Contracts Unit	1.00	1.00	1.00	1.00
XF Manager, Financial Service/Grants	1.00	1.00	1.00	1.00
XF Manager, Fiscal Services	0.00	0.00	1.00	1.00
AN Senior Administrative Specialist	0.00	0.00	1.00	1.00
AR Senior Budget Analyst	1.00	1.00	1.00	1.00
AO Senior Housing Counselor	3.00	3.00	3.00	3.00
AQ Senior Planner	1.00	1.00	1.00	1.00
AG Senior Secretary	1.00	1.00	1.00	1.00
AO Systems Coordinator	1.00	1.00	1.00	1.00
Subtotal	22.00	23.00	23.00	23.00
ANIMAL SERVICES				
AK Animal Abuse Investigator	7.00	7.00	7.00	7.00
CC Animal Care Assistant	10.00	10.00	14.00	14.00
AL Animal Care Supervisor	3.00	3.00	3.00	3.00
AL Animal Control Supervisor	3.00	2.00	2.00	2.00
CH Animal Control Officer	18.00	18.00	18.00	18.00
AG Animal Foster Care Coordinator	1.00	1.00	1.00	1.00
AP Community Relations Coordinator	1.00	1.00	0.00	0.00
AM Community Service Program Coordinator I	0.00	0.00	1.00	1.00
XC Director, Animal Services	1.00	1.00	1.00	1.00
AQ General Manager I	1.00	1.00	1.00	1.00
XF Manager, Field Operations	1.00	1.00	0.00	0.00
XE Managing Dir, FLd/Customer Service Ops	0.00	0.00	1.00	1.00
XC Manager Shelter Operations	0.00	0.00	1.00	1.00
AE Office Assistant	2.00	2.00	1.00	1.00
AG Office Assistant II	1.00	1.00	0.00	0.00
AI Office Assistant III	1.00	1.00	0.00	0.00
AQ Project Manager I	0.00	2.00	1.00	1.00
AH Public Relations/Information Specialist I	1.00	1.00	1.00	1.00
XE Revenue & Administrative Manager	1.00	1.00	0.00	0.00
AN Senior Administrative Specialist	0.00	0.00	1.00	1.00
CG Senior Animal Care Assistant	9.00	9.00	9.00	9.00
AI Senior Customer Service Rep	5.00	5.00	11.00	11.00
AJ Senior Public Relations Information Specialist	1.00	1.00	1.00	1.00
AM Senior Supervisor	1.00	1.00	2.00	2.00
XE Senior Veterinarian	1.00	1.00	1.00	1.00
XE Veterinarian	1.50	1.50	1.50	1.50
AK Veterinary Technician	7.00	6.00	11.50	11.50
Subtotal	77.50	77.50	91.00	91.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
BUSINESS AND SUPPORT SERVICES				
AS Accountant III	1.00	1.00	1.00	1.00
AJ Accounting Clerk III	1.00	2.00	2.00	2.00
XF Budget Manager, Capital Team	0.00	0.00	0.00	0.00
XF Budget Manager, Operating Team	1.00	1.00	1.00	1.00
AP Budget Analyst II	2.00	0.00	0.00	0.00
AS Budget Services Coordinator	2.00	2.00	2.00	2.00
XG Capital Policy Manager	1.00	1.00	1.00	1.00
AK Claims Service Representative II	1.00	1.00	1.00	1.00
AM Community Service Program Coordinator I	2.00	3.00	0.00	0.00
AQ Community Service Program Manager	1.00	0.00	0.00	0.00
AK Contracts Management Specialist	0.00	0.00	1.00	1.00
XF Criminal Justice Specialist	1.00	1.00	0.00	0.00
XD Debt & Financial Analysis Manager	0.00	1.00	1.00	1.00
XF Debt and Government Business Manager	0.00	0.00	1.00	1.00
XB Director, Business & Support Services	1.00	1.00	1.00	1.00
XC Director, Fiscal Services	0.00	0.00	1.00	1.00
XE Economist	1.00	1.00	1.00	1.00
AJ Executive Secretary	4.00	4.00	4.00	4.00
AU General Manager III	0.00	0.00	1.00	1.00
AX General Manager IV	1.00	1.00	1.00	1.00
XF Manager, Contracts Unit	1.00	1.00	1.00	1.00
XH Manager, Crime Prevention/Coordinating Unit	1.00	1.00	0.00	0.00
XG Manager, Performance Management	1.00	1.00	1.00	1.00
XF Manager, Services & Construction Procurement	1.00	1.00	1.00	1.00
XF Manager, Systems/Revenues	1.00	1.00	1.00	1.00
AG Office Assistant II	1.00	0.00	0.00	0.00
AS Principal Business Analyst	1.00	0.00	0.00	0.00
AP Procurement Analyst	1.00	1.00	1.00	1.00
AS Procurement Supervisor	3.00	3.00	3.00	3.00
AQ Project Manager I	1.00	1.00	1.00	1.00
XF Research Manager	1.00	1.00	0.00	0.00
AK Safety and Loss Control Coordinator	2.00	2.00	1.00	1.00
XE Safety Manager	1.00	1.00	1.00	1.00
AR Senior Budget Analyst	4.00	4.00	5.00	5.00
AQ Senior Procurement Analyst	9.00	9.00	9.00	9.00
AM Senior Supervisor	1.00	1.00	1.00	1.00
Subtotal	50.00	48.00	46.00	46.00
CLIENT AND LIAISON SERVICES				
AO Community Services Program Coordinator II	1.00	0.00	0.00	0.00
XA Director, Client and Liaison Services	1.00	0.00	0.00	0.00
AQ General Manager I	1.00	0.00	0.00	0.00
XE Intergovernmental Affairs Manager	1.00	0.00	0.00	0.00
XF Manager, African-American Affairs	1.00	0.00	0.00	0.00
XG Manager, Community Relations	1.00	0.00	0.00	0.00
XF Manager, Hispanic Affairs	1.00	0.00	0.00	0.00
AE Office Assistant	1.00	0.00	0.00	0.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
CLIENT AND LIAISON SERVICES (continued)				
AG Office Assistant II	4.00	0.00	0.00	0.00
AH Public Relations/Information Specialist II	1.00	0.00	0.00	0.00
AG Senior Secretary	2.00	0.00	0.00	0.00
CC Trades Helper	2.00	0.00	0.00	0.00
Subtotal	17.00	0.00	0.00	0.00
CODE ENFORCEMENT				
AJ Accounting Clerk III	2.00	2.00	2.00	2.00
AL Codes Enforcement Officer	0.00	0.00	29.00	29.00
AP Codes Enforcement Officer Supervisor	0.00	0.00	4.00	4.00
AK Community Codes Investigator I	0.00	3.00	0.00	0.00
AM Community Codes Investigator II	29.00	26.00	0.00	0.00
AP Community Codes Investigator III	4.00	4.00	0.00	0.00
AO Construction Inspector	5.00	5.00	0.00	0.00
XC Director, Housing & Code Enforcement	1.00	1.00	1.00	1.00
AL Environmental Codes Enforcement Officer	0.00	0.00	4.00	4.00
AQ General Manager I	2.00	2.00	1.00	1.00
AS General Manager II	1.00	1.00	1.00	1.00
AG Housing Assistance Specialist	1.00	0.00	0.00	0.00
AO Manager	1.00	1.00	1.00	1.00
AE Office Assistant	1.00	1.00	1.00	1.00
AI Office Assistant III	1.00	1.00	1.00	1.00
AU Project Manager III	0.00	0.00	1.00	1.00
AN Senior Administrative Specialist	1.00	1.00	1.00	1.00
AQ Senior Business Analyst	1.00	1.00	1.00	1.00
AG Senior Secretary	3.00	4.00	4.00	4.00
Subtotal	53.00	53.00	52.00	52.00
COMMUNICATIONS AND DIGITAL MEDIA SERVICES				
AL Administrative Specialist	1.00	1.00	1.00	1.00
AO Broadcast Engineer	1.00	1.00	1.00	1.00
AM Business Analyst I	0.00	0.00	1.00	1.00
XF Citizen Service Call Center Manager	0.00	0.00	1.00	1.00
AP Community Relations Coordinator	5.50	5.50	8.50	8.50
AM Computer Graphics Designer	2.00	2.00	2.00	2.00
XC Director, Communications Department	1.00	0.00	0.00	0.00
XB Director, Communications and Digital Media Services	0.00	1.00	1.00	1.00
XG Division Director, Digital Media Services	0.00	1.00	1.00	1.00
XG Division Director, Public Information	0.00	1.00	1.00	1.00
AJ Electronics Technician I	1.00	1.00	0.00	0.00
AQ General Manger I	0.00	1.00	0.00	0.00
AG Housing Assistance Specialist	0.00	0.00	1.00	1.00
XG Manager, Community Relations	0.00	1.00	1.00	1.00
XG Manager, Public Information	1.00	0.00	0.00	0.00
XG Manager, Technical Support	1.00	0.00	0.00	0.00
AE Office Assistant	0.00	1.00	1.00	1.00
AG Office Assistant II	0.00	4.00	4.00	4.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
COMMUNICATIONS AND DIGITAL MEDIA SERVICES (continued)				
AU Project Manager III	1.00	1.00	1.00	1.00
XH Public Relations Coordinator	0.00	1.00	1.00	1.00
AH Public Relations/Information Specialist	0.00	2.00	3.00	3.00
AH Public Relations/Information Specialist II	1.00	0.00	0.00	0.00
AR Real-Time Captioner	1.00	1.00	1.00	1.00
AQ Senior Business Analyst	0.00	0.00	1.00	1.00
AI Senior Customer Service Representatives	0.00	0.00	6.00	6.00
AJ Senior Public Relations/Information Specialist	1.00	1.00	1.00	1.00
AG Senior Secretary	0.00	2.00	1.00	1.00
AQ Senior Television Producer/Director	1.00	1.00	1.00	1.00
AE Television Production Assistant	2.00	2.00	2.00	2.00
AN Television Production Specialist	1.00	1.00	2.00	2.00
AK Television Program Specialist	2.00	2.00	2.00	2.00
CC Trades Helper	0.00	2.00	2.00	2.00
AR Webmaster	1.00	1.00	1.00	1.00
Subtotal	24.50	37.50	49.50	49.50
COUNTY ADMINISTRATOR				
XA Chief Administrative Officer	1.00	1.00	1.00	1.00
XA Chief Financial Administrator	1.00	1.00	1.00	1.00
CTR County Administrator	1.00	1.00	1.00	1.00
XA Deputy County Administrator	2.00	2.00	2.00	2.00
XB Director, Strategic Planning & ERP Implementation	1.00	1.00	0.00	0.00
XH Executive Assistant to the County Administrator	5.00	5.00	5.00	5.00
Subtotal	11.00	11.00	10.00	10.00
DEVELOPMENT SERVICES				
AL Administrative Specialist	0.00	0.00	3.00	3.00
AR Chief Inspector	0.00	0.00	4.00	4.00
AN Community Planner II	0.00	0.00	3.00	3.00
AP Community Relations Coordinator	0.00	0.00	1.00	1.00
AH Construction Permit Technician I	0.00	0.00	6.00	6.00
AJ Construction Permit Technician II	0.00	0.00	11.00	11.00
XD Director, Planning & Zoning Division	0.00	0.00	1.00	1.00
XB Director, Development Services	0.00	0.00	1.00	1.00
AO Engineering Specialist I	0.00	0.00	1.00	1.00
AQ Engineering Specialist II	0.00	0.00	4.00	4.00
CK Engineering Technician III	0.00	0.00	3.00	3.00
AL Environmental Codes Enforcement Officer	0.00	0.00	2.00	2.00
AL Environmental Scientist I	0.00	0.00	1.00	1.00
AO Environmental Scientist II	0.00	0.00	1.00	1.00
AO Environmental Specialist III	0.00	0.00	1.00	1.00
AQ Environmental Supervisor	0.00	0.00	1.00	1.00
AU Executive Planner	0.00	0.00	6.00	6.00
AJ Executive Secretary	0.00	0.00	3.00	3.00
AN Forestry Examiner	0.00	0.00	1.00	1.00
AQ General Manager I	0.00	0.00	1.00	1.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
DEVELOPMENT SERVICES (continued)				
AS General Manager II	0.00	0.00	1.00	1.00
AU General Manager III	0.00	0.00	1.00	1.00
AX General Manager IV	0.00	0.00	1.00	1.00
AM Inspector I	0.00	0.00	17.00	17.00
AO Inspector II	0.00	0.00	15.00	15.00
AP Inspector III	0.00	0.00	18.00	18.00
AU Land Use Ombudsman	0.00	0.00	1.00	1.00
XD Manager, Development Review	0.00	0.00	1.00	1.00
XE Manager, Satellite Building Permits Office Northwest	0.00	0.00	1.00	1.00
XD Manager, Building/Construction Services	0.00	0.00	1.00	1.00
XC Manager, Technical Services	0.00	0.00	1.00	1.00
XE Manager, Transportation Review Section	0.00	0.00	1.00	1.00
AE Office Assistant	0.00	0.00	1.00	1.00
AG Office Assistant II	0.00	0.00	5.00	5.00
AI Office Assistant III	0.00	0.00	1.00	1.00
AK Planning & Zoning Technician II	0.00	0.00	5.00	5.00
AQ Plans Examiner II	0.00	0.00	12.00	12.00
AS Principal Planner	0.00	0.00	6.00	6.00
AU Professional Engineer II	0.00	0.00	1.00	1.00
AM Program Coordinator	0.00	0.00	5.00	5.00
AD Receptionist	0.00	0.00	1.00	1.00
AE Secretary	0.00	0.00	1.00	1.00
AN Senior Administrative Specialist	0.00	0.00	3.00	3.00
AT Senior Engineering Specialist	0.00	0.00	2.00	2.00
AN Senior Engineering Tech	0.00	0.00	1.00	1.00
AQ Senior Forestry Examiner	0.00	0.00	1.00	1.00
AO Senior GIS Analyst	0.00	0.00	1.00	1.00
AS Senior Hydrologist	0.00	0.00	1.00	1.00
AQ Senior Planner	0.00	0.00	6.00	6.00
AM Senior Planning & Zoning Technician	0.00	0.00	7.00	7.00
AM Senior Supervisor	0.00	0.00	2.00	2.00
Subtotal	0.00	0.00	176.00	176.00
ECONOMIC DEVELOPMENT DEPARTMENT				
AJ Accounting Clerk III	1.00	1.00	1.00	1.00
XF Asian-American Affairs Liaison	1.00	0.00	0.00	0.00
AM Community Services Program Coordinator I	3.00	3.00	4.00	4.00
AO Community Services Program Coordinator II	2.90	2.90	3.90	3.90
AQ Community Services Program Manager	1.00	1.00	0.00	0.00
XB Director, Economic Development Department	1.00	1.00	1.00	1.00
XC Director, Redevelopment	0.00	0.00	1.00	1.00
AU Executive Planner	1.00	1.00	1.00	1.00
XF Manager, Competitive Sites	0.00	0.00	1.00	1.00
XG Manager, Agriculture Industry Development Program	1.00	1.00	1.00	1.00
XE Manager, Business Retention & Tourism Development	1.00	1.00	1.00	1.00
XF Manager, Corporate Business Development	1.00	1.00	1.00	1.00
XF Manager, Minority Business Enterprise	0.00	0.00	1.00	1.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
ECONOMIC DEVELOPMENT DEPARTMENT (continued)				
XE Manager, Small Business Development	1.00	1.00	1.00	1.00
XD Managing Director, Economic Development	0.00	1.00	1.00	1.00
AG Office Assistant II	0.00	0.00	1.00	1.00
AI Office Assistant III	4.80	4.80	3.80	3.80
AQ Project Manager I	1.00	1.00	3.00	3.00
AS Project Manager II	0.00	0.00	0.00	1.00
AN Senior Administrative Specialist	1.00	1.00	1.00	1.00
AR Special Projects Coordinator	1.00	1.00	2.00	2.00
AH Training Coordinator	1.00	1.00	1.00	1.00
AO Training Specialist	0.00	1.00	1.00	1.00
AM Training Technician	1.00	0.00	0.00	0.00
Subtotal	24.70	24.70	31.70	32.70
EXTENSION SERVICES				
XH Coordinator, Florida Yards & Neighborhood Program	1.00	1.00	1.00	1.00
XG County Forester	1.00	1.00	1.00	1.00
NCF Director, Cooperative Extension	1.00	1.00	1.00	1.00
AD Environmental Tech I	0.00	0.00	2.00	2.00
XG Extension Agent, 4H	2.00	2.00	2.00	2.00
XG Extension Agent, Family Relations	1.00	1.00	1.00	1.00
XG Extension Agent, Home Environment	1.00	1.00	1.00	1.00
NCF Extension Agent, Nutrition/Health	1.00	1.00	1.00	1.00
NCF Extension Agent, Ornamental Horticulture	1.00	1.00	1.00	1.00
NCF Extension Agent, Vegetables	1.00	1.00	1.00	1.00
AQ General Manager I	1.00	1.00	1.00	1.00
CI Multi-Trades Worker II	1.00	1.00	0.00	0.00
AI Ornamental Horticultural Assistant	1.80	1.80	1.80	1.80
99 Program Assistant P/T	2.58	2.58	0.86	0.86
AM Program Coordinator	1.00	1.00	1.00	1.00
AE Secretary	1.00	1.00	1.00	1.00
AG Senior Secretary	3.00	3.00	3.00	3.00
Subtotal	21.38	21.38	20.66	20.66
FACILITIES MANAGEMENT SERVICES DEPARTMENT				
AJ Accounting Clerk III	1.00	0.00	0.00	0.00
AL Administrative Specialist	3.00	2.00	0.00	0.00
CI Carpenter	3.00	3.00	0.00	0.00
AI Construction Inspector	3.00	3.00	0.00	0.00
CG Crew Leader I	1.00	1.00	0.00	0.00
AG Custodial Inspector	3.00	3.00	0.00	0.00
CB Custodial	10.00	9.00	0.00	0.00
XC Director, Facilities Management Services	1.00	1.00	0.00	0.00
CI Electrician II	8.00	8.00	0.00	0.00
CM Electrician III	2.00	2.00	0.00	0.00
AQ Engineering Specialist II	2.00	2.00	0.00	0.00
AS General Manager II	1.00	1.00	0.00	0.00
AU General Manager III	1.00	1.00	0.00	0.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
FACILITIES MANAGEMENT SERVICES DEPARTMENT (continued)				
AX General Manager IV	1.00	1.00	0.00	0.00
CC Head Custodian	4.00	4.00	0.00	0.00
AL Indoor Air Quality Specialist	1.00	1.00	0.00	0.00
CI Locksmith	1.00	1.00	0.00	0.00
AO Manager	1.00	1.00	0.00	0.00
XD Manager, Architectural Design	1.00	1.00	0.00	0.00
XF Manager, Facilities Customer Service	1.00	1.00	0.00	0.00
XE Manager, Facilities Planning/Development	1.00	1.00	0.00	0.00
XD Manager Projects Management	1.00	0.00	0.00	0.00
CG Multi-Trades Worker I	4.00	4.00	0.00	0.00
CI Multi-Trades Worker II	6.00	6.00	0.00	0.00
CK Multi-Trades Worker III	3.00	3.00	0.00	0.00
AE Office Assistant	2.00	1.00	0.00	0.00
AG Office Assistant II	1.00	1.00	0.00	0.00
AI Office Assistant III	1.00	1.00	0.00	0.00
CG Painter I	5.00	5.00	0.00	0.00
AK Parking Facility Supervisor	1.00	0.00	0.00	0.00
AS Project Manager II	2.00	2.00	0.00	0.00
AX Project Manager IV	1.00	1.00	0.00	0.00
CI Refrigeration-A/C Mechanic I	1.00	1.00	0.00	0.00
CJ Refrigeration-A/C Mechanic II	2.00	2.00	0.00	0.00
CK Refrigeration-A/C Mechanic III	5.00	5.00	0.00	0.00
XE Section Manager, Operations & Maintenance	0.00	2.00	0.00	0.00
AN Senior Administrative Specialist	0.00	2.00	0.00	0.00
AU Senior Architect	3.00	3.00	0.00	0.00
CK Senior Carpenter	1.00	1.00	0.00	0.00
AT Senior Engineering Specialist	1.00	1.00	0.00	0.00
AQ Senior Grad Architect / Architect	1.00	0.00	0.00	0.00
CD Senior Head Custodian	1.00	1.00	0.00	0.00
CL Senior Heating Vent A/C Technician	2.00	1.00	0.00	0.00
CI Senior Painter	1.00	1.00	0.00	0.00
AM Senior Supervisor	2.00	2.00	0.00	0.00
CE Storekeeper II	2.00	2.00	0.00	0.00
AK Supervisor	0.00	1.00	0.00	0.00
CC Trades Helper	2.00	2.00	0.00	0.00
AO Trades/ Maintenance Supt	3.00	3.00	0.00	0.00
Subtotal	104.00	101.00	0.00	0.00
FAMILY AND AGING SERVICES				
AM Accountant I	1.00	1.00	1.00	1.00
AO Accountant II	0.00	2.00	2.00	2.00
AS Accountant III	1.00	1.00	1.00	1.00
AH Accounting Clerk II	1.00	2.00	1.00	1.00
AJ Accounting Clerk III	4.00	4.00	2.00	2.00
AL Administrative Specialist	4.00	5.00	7.00	7.00
AB Adult Day Care Aide	12.35	12.35	10.85	10.85
XH Administrative Services Coordinator	0.00	1.00	1.00	1.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
FAMILY AND AGING SERVICES (continued)				
AO Aging Service Project Coordinator	5.00	5.00	4.00	4.00
AS Assessment Counseling Specialist	1.00	1.00	1.00	1.00
AM Business Analyst I	0.00	0.00	1.00	1.00
AM Case Manager	25.00	26.00	26.00	26.00
AG Cashier I	0.00	1.00	1.00	1.00
AK Center Coordinator	8.00	9.00	9.01	9.01
AK Child Care Licensing Inspector	13.00	13.00	13.00	13.00
AI Child Care Specialist	35.16	35.16	30.16	30.16
XD Clinical Director	1.00	1.00	1.00	1.00
AO Community Services Program Coordinator II	9.00	7.00	8.00	8.00
AQ Community Services Program Manager	1.00	1.00	1.00	1.00
AQ Contracts Manager	1.00	1.00	1.00	1.00
AC Cook	4.38	3.38	3.38	3.38
CB Custodian	19.01	19.01	0.51	0.51
XB Director Health/Social Services Department	1.00	1.00	1.00	1.00
XC Director, Aging Services Department	1.00	1.00	1.00	1.00
XB Director, Children's Services Department	1.00	1.00	1.00	1.00
XD Director, Head Start Division	1.00	1.00	1.00	1.00
XD Director, Residential Services Division	1.00	0.00	0.00	0.00
XD Manager, Health Care Services Division	0.00	1.00	1.00	1.00
XD Director, Social Services Division	1.00	1.00	1.00	1.00
AA Driver/Custodian	1.00	1.00	1.00	1.00
AJ Executive Secretary	8.00	7.00	7.00	7.00
AB Food Service Aide	3.50	3.50	3.50	3.50
AQ General Manager I	7.00	8.00	7.00	7.00
AS General Manager II	7.00	9.00	11.00	11.00
AM Head Start Services Specialist	10.00	10.00	10.00	10.00
AM Head Start/Early Head Start Center Coordinator	5.00	3.00	2.00	2.00
AO Head Start/Early Head Start Education Manager	12.00	12.00	14.00	14.00
AK Head Start/Early Head Start Teacher	43.00	43.00	46.00	46.00
AM Head start/Early Head Start Teacher	29.00	31.00	32.00	32.00
AG Head Start/Early Head Start Teacher Assistant	86.00	86.00	82.00	82.00
AQ Healthcare Services Review Nurse	5.00	5.00	5.00	5.00
99 Home Meal Delivery Driver P/T	7.05	7.05	7.05	7.05
AE Homemaker Leader	1.00	1.00	0.00	0.00
AQ Human Services Supervisor	17.00	17.00	16.00	16.00
AM Job Developer	3.00	3.00	2.00	2.00
AO Job Development Team Leader	1.00	0.00	0.00	0.00
AI Licensed Practical Nurse	7.00	7.00	4.00	4.00
AO Manager	10.00	9.00	9.00	9.00
XE Manager Community Care Elderly	1.00	1.00	1.00	1.00
XE Manager Education & Health	1.00	1.00	1.00	1.00
XE Manager Family & Mental Health	1.00	1.00	0.00	0.00
XF Manager Fiscal Services	1.00	0.00	0.00	0.00
XE Manager Homemaker Services	1.00	1.00	1.00	1.00
XF Manager Program Services	0.00	0.00	1.00	1.00
XE Manager Senior Adult Daycare Program	1.00	1.00	1.00	1.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

		Number of FTE's			
		FY 12	FY 13	FY 14	FY 15
FAMILY AND AGING SERVICES (continued)					
XF	Manager Specialized Transportation	1.00	1.00	1.00	1.00
XH	Manager Veteran Affairs	1.00	1.00	1.00	1.00
AC	Minibus Driver	5.00	5.00	5.00	5.00
CI	Multi-Trades Worker II	5.00	4.00	4.00	4.00
CK	Multi-Trades Worker III	2.00	2.00	2.00	2.00
AM	Nutrition Services Coordinator	4.00	3.00	3.00	3.00
AE	Office Assistant	13.00	13.28	12.28	12.28
AG	Office Assistant II	4.00	6.00	6.00	6.00
99	Office Assistant P/T	1.28	0.00	0.00	0.00
AE	Paratransit Minibus Operator	52.00	50.00	45.50	45.50
AC	Personal Care Aide	13.76	13.76	11.76	11.76
AG	Personnel Clerk	1.00	1.00	0.00	0.00
AU	Project Manager III	0.95	0.95	0.00	0.00
AS	Psychologist	1.00	1.00	1.00	1.00
AF	Public Relations/Information Specialist I	1.00	0.00	0.00	0.00
AH	Public Relations/Information Specialist II	2.00	3.00	3.00	3.00
XF	Quality Assurance Manager	1.00	1.00	1.00	1.00
AD	Receptionist	7.00	7.00	7.00	7.00
AK	Recreational Therapist	1.00	1.00	1.00	1.00
XF	Regional Service Center Manager	3.00	3.00	4.00	4.00
AO	Registered Nurse	3.00	3.00	3.00	3.00
XE	Revenue & Admin Manager	0.00	0.00	1.00	1.00
XG	Ryan White Program Manager	1.00	1.00	1.00	1.00
AE	Secretary	10.00	10.00	9.00	9.00
AN	Senior Administrative Specialist	3.00	3.00	3.00	3.00
AO	Senior Case Manager	81.00	81.00	79.00	79.00
AM	Senior Child Care Licensing Inspector	2.00	2.00	2.00	2.00
AK	Senior Child Care Specialist	31.00	31.00	28.00	28.00
AG	Senior Citizens Activity Specialist	1.00	1.00	1.00	1.00
AC	Senior Food Service Aide	1.00	1.00	0.00	0.00
AD	Senior Head Custodian	1.00	2.00	1.00	1.00
AK	Senior Human Resource Assistant	0.00	0.00	1.00	1.00
AE	Senior Minibus Driver	1.00	0.00	0.00	0.00
AF	Senior Paratransit Minibus Operator	3.00	3.00	3.00	3.00
AM	Senior Recreational Therapist	2.00	2.00	2.00	2.00
AG	Senior Secretary	14.00	13.00	10.00	10.00
AK	Senior Social Services Specialist	31.00	30.00	30.00	30.00
AM	Senior Supervisor	1.00	1.00	0.00	0.00
AI	Senior Transportation Route Scheduler	1.00	1.00	0.00	0.00
AR	Senior Treatment Counselor	1.00	0.00	0.00	0.00
AI	Social Services Specialist	4.00	4.00	5.75	5.75
AS	Software Specialist II	1.00	1.00	1.00	1.00
AI	Special Needs Transportation Coordinator	1.00	1.00	1.00	1.00
CE	Storekeeper II	1.00	1.00	1.00	1.00
AK	Summer Youth Work/Area Monitor	0.72	0.72	0.72	0.72
AE	Summer Youth Work/Site Monitor	2.41	2.41	2.41	2.41
AK	Supervisor	1.00	1.00	2.00	2.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
FAMILY AND AGING SERVICES (continued)				
AO Systems Coordinator	1.00	1.00	2.00	2.00
AO Training Specialist	0.00	0.00	1.00	1.00
AG Transportation Route Scheduler	3.00	3.00	3.00	3.00
XG Trauma Coordinator	1.00	1.00	1.00	1.00
AP Treatment Counselor	19.00	18.00	16.00	16.00
AK Veterans Services Officer	4.00	4.00	4.00	4.00
Subtotal	767.57	764.57	718.88	718.88
FIRE RESCUE				
XE Administrative Chief	0.00	0.00	1.00	1.00
AL Administrative Specialist	3.00	3.00	3.00	3.00
XF Assistant Fire Marshal	1.00	1.00	1.00	1.00
HQ Battalion Chief	18.00	18.00	18.00	18.00
XD Chief, Administration	1.00	1.00	0.00	0.00
XE Chief, Education/Employment Development	1.00	1.00	0.00	0.00
XD Chief, Operations	1.00	1.00	1.00	1.00
XE Chief, Personnel/Project	1.00	1.00	0.00	0.00
XF Chief, Quality Management	1.00	1.00	0.00	0.00
XE Chief, Rescue Division	1.00	1.00	1.00	1.00
XE Chief, Special Operations	1.00	1.00	0.00	0.00
LM Communications Supervisor	2.00	2.00	1.00	1.00
AP Community Relations Coordinator	0.50	0.50	0.50	0.50
AO Community Services Program Coordinator II	3.00	0.00	0.00	0.00
DN Company Fire Captain	126.00	127.00	145.00	145.00
AP Data Processing Telecommunications Technician	0.00	0.00	2.00	2.00
GO Deputy Fire Marshall	0.00	1.00	0.00	0.00
LI Digital Communications Dispatcher	25.00	25.00	24.00	24.00
LG Digital Communications Dispatcher Trainee	0.00	0.00	5.00	5.00
XC Director, Emergency Management	1.00	1.00	1.00	1.00
XB Director, Fire Rescue	1.00	1.00	1.00	1.00
DL Driver/Engineer	145.00	144.00	174.00	174.00
XE Emergency Dispatch Center Manager	0.00	0.00	2.00	2.00
XG Emergency Management Organization Coordinator	1.00	0.00	0.00	0.00
AJ Executive Secretary	3.00	2.00	2.00	2.00
DK Fire Fighter	17.00	56.00	88.00	88.00
EK Fire Inspector	29.00	27.00	24.00	24.00
DN Fire Inspector (Ext. Hours)	3.00	5.00	5.00	5.00
XE Fire Marshal	1.00	1.00	1.00	1.00
DR Fire Medic I	380.00	346.00	337.00	337.00
DT Fire Medic III	58.00	65.00	96.00	96.00
DU Fire Medic IV	9.00	8.00	7.00	7.00
DJ Fire Medic Trainee	8.00	0.00	0.00	0.00
EK Fire Rescue Training Officer	6.00	6.00	9.00	9.00
AQ General Manager I	0.00	2.00	0.00	0.00
AM Human Resource Analyst	0.00	0.00	1.00	1.00
AI Human Resource Assistant	0.00	0.00	2.00	2.00
XF Inventory Management Coordinator	0.00	0.00	1.00	1.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
FIRE RESCUE (continued)				
HQ Lead Fire Investigator	0.00	0.00	1.00	1.00
AO Manager	2.00	0.00	1.00	1.00
XD Manager, Emergency Dispatch Center	1.00	1.00	0.00	0.00
XF Manager, Emergency Planning	1.00	1.00	1.00	1.00
XH Manager, Facilities and Supply	1.00	1.00	0.00	0.00
XF Manager, Research Planning/Spec	1.00	1.00	0.00	0.00
CK Multi-Trades Worker III	1.00	1.00	1.00	1.00
AG Office Assistant II	0.00	1.00	1.00	1.00
KM Paramedic	14.00	16.00	24.00	24.00
AM Personnel Analyst	1.00	1.00	0.00	0.00
AI Personnel Assistant	1.00	2.00	0.00	0.00
XE Personnel/Project Chief	0.00	0.00	2.00	2.00
AU Project Manager III	1.00	0.00	0.00	0.00
XF Quality Management Chief	0.00	0.00	1.00	1.00
XF Research Planning/Specialist Manager	0.00	0.00	1.00	1.00
KN Rescue Lieutenant	10.00	5.00	2.00	2.00
AE Secretary	3.00	3.00	3.00	3.00
AN Senior Administrative Specialist	1.00	1.00	1.00	1.00
LK Senior Digital Communications Dispatcher	4.00	4.00	4.00	4.00
AQ Senior Planner	1.00	1.00	1.00	1.00
AM Senior Program Coordinator	0.00	6.00	5.00	5.00
AM Senior Supervisor	0.00	0.00	2.00	2.00
XE Shift Commander	3.00	3.00	3.00	3.00
XE Special Operations Chief	0.00	0.00	1.00	1.00
CE Storekeeper II	2.00	3.00	2.00	2.00
CG Storekeeper III	2.00	2.00	2.00	2.00
AM Training Technician	0.50	0.50	0.50	0.50
Subtotal	898.00	902.00	1,013.00	1,013.00
FISCAL & SUPPORT SERVICES-INFRASTRUCTURE & DEVELOPMENT SERVICES				
AM Accountant I	4.00	4.00	3.00	3.00
AO Accountant II	2.00	1.00	1.00	1.00
AS Accountant III	0.00	0.00	3.00	3.00
AJ Accounting Clerk III	5.00	6.00	5.00	5.00
XD Administrative Services Division Director	0.00	1.00	1.00	1.00
AL Administrative Specialist	1.00	1.00	1.00	1.00
AP Budget Analyst II	1.00	1.00	1.00	1.00
XF Business Analysis Consultant	0.00	1.00	0.00	0.00
AG Cashier I	4.00	4.00	3.00	3.00
AI Cashier II	0.00	1.00	2.00	2.00
AN Community Planner II	1.00	1.00	1.00	1.00
AK Contracts Management Specialist	3.00	3.00	2.00	2.00
AQ Contracts Manager	2.00	3.00	3.00	3.00
XC Director, Fiscal & Support Services	0.00	1.00	1.00	1.00
XD Division Director, Administrative Services	1.00	0.00	0.00	0.00
CK Engineering Technician III	1.00	0.00	0.00	0.00
AQ General Manager I	2.00	1.00	1.00	1.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

		Number of FTE's			
		FY 12	FY 13	FY 14	FY 15
FISCAL & SUPPORT SERVICES-INFRASTRUCTURE & DEVELOPMENT SERVICES (continued)					
AS	General Manager II	3.00	0.00	0.00	0.00
AU	General Manager III	1.00	4.00	4.00	4.00
AQ	Impact Fee Coordinator	0.00	1.00	0.00	0.00
AV	Information Systems Project Manager	0.00	2.00	0.00	0.00
AO	Manager	1.00	0.00	0.00	0.00
XE	Manager, Fiscal Services	1.00	0.00	0.00	0.00
XF	Manager, IDS Team Business/Performance Services	0.00	0.00	1.00	1.00
XG	Manager, Workforce Utilization	0.00	1.00	1.00	1.00
AS	Principal Business Analyst	0.00	0.00	2.00	2.00
AS	Principal Planner	1.00	1.00	1.00	1.00
AM	Program Coordinator	2.00	0.00	0.00	0.00
AQ	Project Manager I	0.00	0.00	1.00	1.00
AS	Project Manager II	1.00	3.00	3.00	3.00
AX	Project Manager IV	1.00	1.00	1.00	1.00
XF	Research Manager	0.00	0.00	1.00	1.00
AN	Senior Administrative Specialist	1.00	0.00	1.00	1.00
AR	Senior Budget Analyst	2.00	1.00	1.00	1.00
AK	Senior Personnel Assistant	4.00	0.00	0.00	0.00
AG	Senior Secretary	1.00	1.00	0.00	0.00
AM	Senior Supervisor	2.00	2.00	1.00	1.00
AO	Systems Coordinator	1.00	2.00	3.00	3.00
	Subtotal	49.00	48.00	49.00	49.00
FISCAL & SUPPORT SERVICES-PUBLIC SAFETY & COMMUNITY SERVICES					
AM	Accountant I	2.00	1.00	0.00	0.00
AO	Accountant II	6.00	5.00	5.00	5.00
AS	Accountant III	9.00	10.00	8.00	8.00
AH	Accounting Clerk II	6.00	6.00	4.00	4.00
AJ	Accounting Clerk III	13.00	12.00	13.00	13.00
XF	Coordinator, Contracts/Grants	0.00	0.00	1.00	1.00
XF	Coordinator Fiscal Services/Public Safety/Community Service	1.00	1.00	1.00	1.00
XF	Coordinator Systems Management & Process Automation	3.00	4.00	4.00	4.00
AP	Data Processing Telecommunication Tech	2.00	2.00	0.00	0.00
XC	Director Fiscal & Support Services	1.00	1.00	1.00	1.00
XD	Division Director Health & Financial Services	1.00	0.00	1.00	1.00
AJ	Executive Secretary	0.00	1.00	0.00	0.00
AQ	General Manager I	2.00	0.00	0.00	0.00
AS	General Manager II	1.00	0.00	0.00	0.00
XF	General Manager III	1.00	0.00	1.00	1.00
AP	Internal Auditor II	1.00	0.00	0.00	0.00
AQ	Manager	1.00	0.00	0.00	0.00
XE	Manager Contract Development & Management	1.00	1.00	1.00	1.00
XF	Manager Fiscal Processes & Analyses	1.00	1.00	0.00	0.00
XC	Manager Fiscal Operations/Management	0.00	0.00	1.00	1.00
XE	Manager Fiscal Services	3.00	2.00	1.00	1.00
XF	Manager Process Analysis/Contract Management	1.00	1.00	1.00	1.00
XE	Manager Systems & Application Proj Development Imp Mana	1.00	1.00	1.00	1.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

		Number of FTE's			
		FY 12	FY 13	FY 14	FY 15
FISCAL & SUPPORT SERVICES-PUBLIC SAFETY & COMMUNITY SERVICES (continued)					
XE	Manager Fiscal Support and Services	0.00	1.00	1.00	1.00
XE	Manager Fiscal Services & System Integration	0.00	1.00	0.00	0.00
AK	Personal Computer Specialist	0.00	3.00	0.00	0.00
AS	Principal Business Analyst	6.00	6.00	9.00	9.00
AQ	Programmer/Analyst	4.00	4.00	4.00	4.00
AQ	Project Manager I	3.00	6.00	6.00	6.00
AS	Project Manager II	2.00	2.00	2.00	2.00
AO	Software Specialist I	3.00	3.00	0.00	0.00
AP	Specification Writer	1.00	1.00	1.00	1.00
AN	Senior Administrative Specialist	0.00	0.00	1.00	1.00
AR	Senior Budget Analyst	5.00	5.00	5.00	5.00
AK	Senior Computer Operator	3.00	0.00	0.00	0.00
AS	Senior Internal Auditor	0.00	1.00	1.00	1.00
AS	Systems Analyst	1.00	1.00	0.00	0.00
AK	Systems Coordinator	5.00	5.00	5.00	5.00
	Subtotal	90.00	88.00	79.00	79.00
FLEET MANAGEMENT DEPARTMENT					
XB	Director, Fleet Management	1.00	1.00	1.00	1.00
CK	Equipment Fabrication Specialist	1.00	0.00	0.00	0.00
CJ	Equipment Mechanic II	6.00	3.00	3.00	3.00
CG	Equipment Operator III	1.00	1.00	1.00	1.00
AO	Fleet Equipment Repair Supervisor	3.00	2.00	0.00	0.00
XG	Manager, Operations & Maintenance	1.00	1.00	0.00	0.00
CK	Fleet Mechanic Technician	19.00	24.00	24.00	24.00
AQ	General Manager I	0.00	0.00	1.00	1.00
XF	Manager, Fleet Management Services	1.00	1.00	1.00	1.00
XE	Manager, Operations & Maintenance	0.00	0.00	1.00	1.00
AG	Office Assistant II	1.00	0.00	0.00	0.00
AI	Office Assistant III	2.00	2.00	2.00	2.00
AQ	Project Manager I	1.00	1.00	1.00	1.00
CM	Senior Fleet Mechanic Technician	8.00	7.00	7.00	7.00
AN	Senior Administrative Specialist	0.00	0.00	1.00	1.00
CK	Senior Service Writer	2.00	3.00	3.00	3.00
AP	Senior Equipment Repair Supervisor	1.00	1.00	3.00	3.00
AK	Supervisor	1.00	1.00	0.00	0.00
CC	Trades Helper	2.00	2.00	2.00	2.00
	Subtotal	51.00	50.00	51.00	51.00
GOVERNMENT SERVICES ADMINISTRATION					
XF	American Disability Act Coordinator	1.00	1.00	1.00	1.00
XF	Business Analysis Consultant	2.00	1.00	1.00	1.00
XF	Chief Investigator	1.00	1.00	1.00	1.00
AL	Consumer Protection Investigator I	5.00	4.00	4.00	4.00
AN	Consumer Protection Investigator II	2.00	2.00	2.00	2.00
XH	Deputy Chief Investigator	0.00	1.00	1.00	1.00
XC	Director, Governmental Administration Services	1.00	1.00	1.00	1.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

		Number of FTE's			
		FY 12	FY 13	FY 14	FY 15
GOVERNMENT SERVICES ADMINISTRATION (continued)					
XF	EEO Manager	1.00	1.00	1.00	1.00
AU	General Manager III	0.00	1.00	0.00	0.00
XI	HIPAA Compliance Liaison	1.00	1.00	1.00	1.00
AG	Housing Assistance Specialist	3.00	3.00	0.00	0.00
XE	Manager, Intergovernmental Affairs	0.00	1.00	1.00	1.00
XF	Manager, Citizen Board Support	1.00	1.00	1.00	1.00
AI	Office Assistant III	0.00	0.00	3.00	3.00
AQ	Project Manager I	1.00	1.00	1.00	1.00
AF	Public Relations/Information Specialist II	1.00	0.00	0.00	0.00
AH	Public Relations/Information Specialist	0.00	1.00	0.00	0.00
XG	Regulatory Compliance Program Coordinator	0.00	1.00	1.00	1.00
AE	Secretary	1.00	1.00	1.00	1.00
AN	Senior Administrative Specialist	1.00	1.00	1.00	1.00
AO	Senior Equal Opportunity Specialist	1.00	1.00	1.00	1.00
AG	Senior Secretary	1.00	1.00	1.00	1.00
AK	Supervisor	1.00	1.00	0.00	0.00
AM	Senior Supervisor	0.00	0.00	2.00	2.00
	Subtotal	25.00	27.00	26.00	26.00
HUMAN RESOURCES					
AL	Administrative Specialist	1.00	1.00	0.00	0.00
AQ	Chief Human Resource Analyst	0.00	0.00	5.00	5.00
XF	Chief Investigator/Professional Responsibility	1.00	0.00	0.00	0.00
AK	Claims Service Representative II	1.00	1.00	0.00	0.00
XB	Director, Human Resources	1.00	1.00	1.00	1.00
XD	Employee Benefits & Risk Management Division Director	1.00	1.00	1.00	1.00
XF	Employee Relations Manager	0.00	1.00	1.00	1.00
XD	Equal Employment Services Division Director	0.00	0.00	1.00	1.00
AQ	General Manager I	0.00	2.00	1.00	1.00
AS	General Manager II	1.00	1.00	1.00	1.00
AU	General Manager III	1.00	1.00	1.00	1.00
XE	HRIS Manager	1.00	1.00	0.00	0.00
AM	Human Resource Analyst	0.00	0.00	9.00	9.00
AI	Human Resource Assistant	0.00	0.00	4.00	4.00
XE	Human Resources Strategic Services Manager	0.00	0.00	1.00	1.00
XI	Investigation/Discipline Admin Coordinator	0.00	1.00	1.00	1.00
XF	Labor Relations Manager	1.00	1.00	1.00	1.00
AO	Manager	0.00	1.00	0.00	0.00
AM	Personnel Analyst	2.00	2.00	0.00	0.00
AI	Personnel Assistant	2.00	3.00	0.00	0.00
AQ	Project Manager I	1.00	1.00	2.00	2.00
AN	Senior Administrative Specialist	1.00	2.00	2.00	2.00
AO	Senior Human Resource Analyst	0.00	10.00	9.00	9.00
AK	Senior Human Resource Assistant	0.00	9.00	5.00	5.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
HUMAN RESOURCES (continued)				
AO Senior Personnel Analyst	9.00	0.00	0.00	0.00
AO Senior Special Investigator	1.00	0.00	0.00	0.00
XF Training & Development Manager	1.00	1.00	1.00	1.00
AO Training Specialist	1.00	1.00	2.00	2.00
AM Training Technician	1.00	1.00	1.00	1.00
Subtotal	28.00	43.00	50.00	50.00
INFORMATION AND TECHNOLOGY SERVICES DEPARTMENT				
AO Accountant II	1.00	1.00	1.00	1.00
AJ Accounting Clerk III	2.00	2.00	2.00	2.00
X1 Director, Information & Technology Services	1.00	1.00	1.00	1.00
AV Information Systems Project Manager	9.00	9.00	9.00	9.00
XF ITS Financial Manager	1.00	1.00	1.00	1.00
AO Manager	1.00	1.00	1.00	1.00
X2 Manager, Graphic Information System	1.00	1.00	1.00	1.00
X3 Manager, Hardware Services	1.00	1.00	1.00	1.00
X2 Manager, Planning and Technical Assessment	1.00	1.00	1.00	1.00
AG Office Assistant II	1.00	1.00	0.00	0.00
AI Office Assistant III	0.00	0.00	1.00	1.00
X2 Operational Service Manager	1.00	1.00	1.00	1.00
AK Personal Computer Specialist	0.00	0.00	3.00	3.00
AQ Programmer/Analyst	4.00	4.00	4.00	4.00
AQ Project Manager I	1.00	1.00	1.00	1.00
AS Project Manager II	1.00	1.00	1.00	1.00
AK Senior Computer Operator	3.00	3.00	3.00	3.00
AO Senior Computer Programmer	1.00	1.00	1.00	1.00
AR Senior Data Processing Telecommunications Technician	3.00	3.00	2.00	2.00
AU Senior Software Specialist	10.00	10.00	10.00	10.00
AU Senior Systems Analyst	2.00	2.00	3.00	3.00
AO Software Specialist I	10.00	9.00	11.00	11.00
AS Software Specialist II	15.00	16.00	19.00	19.00
AS Systems Analyst	12.00	12.00	14.00	14.00
AM Telecommunication Coordinator	1.00	1.00	1.00	1.00
Subtotal	83.00	83.00	93.00	93.00
LIBRARY SERVICES DEPARTMENT				
AL Administrative Specialist	2.00	2.00	1.00	1.00
AS Chief Librarian	8.00	8.00	8.00	8.00
XB Director, Library Services	1.00	1.00	1.00	1.00
AM Librarian	31.00	31.00	32.00	34.00
99 Librarian P/T	5.17	5.17	5.17	5.17
AM Librarian - Youth Services	18.00	19.00	20.00	20.00
AA Library Aide	19.00	21.00	21.00	23.00
99 Library Aide P/T	0.94	0.94	0.94	0.94
AE Library Assistant	68.00	69.00	69.00	72.00
99 Library Asst P/T	20.01	20.01	20.01	20.01
AI Library Technical Assistant	31.00	32.00	33.00	34.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
LIBRARY SERVICES DEPARTMENT (continued)				
AC Library Transport Assist I	2.00	0.00	0.00	0.00
AE Library Transport Assist II	3.00	2.00	2.00	2.00
XE Manager, Administration & Reference Services	1.00	1.00	1.00	1.00
XE Manager, Operations and Technology	1.00	1.00	1.00	1.00
XE Manager, Staff/Administrative Support	1.00	1.00	1.00	1.00
XE Manager, Public Services Center	1.00	1.00	1.00	1.00
AG Office Assistant II	1.00	1.00	1.00	1.00
AI Office Assistant III	1.00	0.00	0.00	0.00
AI Personnel Assistant	1.00	0.00	0.00	0.00
AQ Principal Librarian	11.00	10.00	9.00	10.00
AQ Principal Librarian - Youth Services	6.00	7.00	7.00	7.00
AK Principal Library Assistant	8.00	8.00	8.00	8.00
AF Senior Administrative Specialist	0.00	0.00	1.00	1.00
AO Senior Librarian	16.00	11.00	10.00	11.00
AO Senior Librarian-Youth Services	21.00	23.00	25.00	25.00
AG Senior Library Assistant	41.00	38.00	38.00	39.00
AK Senior Library Technical Assistant	0.00	2.00	2.00	2.00
AK Senior Personnel Assistant	1.00	0.00	0.00	0.00
AM Senior Supervisor	1.00	1.00	0.00	0.00
AK Supervisor	1.00	1.00	1.00	1.00
Subtotal	322.12	317.12	319.12	330.12
MEDICAL EXAMINER				
AL Administrative Specialist	1.00	1.00	1.00	1.00
M3 Associate Medical Examiner	3.00	3.00	3.00	3.00
AK Autopsy Technician	5.00	5.00	5.00	5.00
99 Autopsy Technician P/T	0.48	0.48	0.48	0.48
XD Chief Forensic Toxicologist	1.00	1.00	1.00	1.00
M1 Chief Medical Examiner	1.00	1.00	1.00	1.00
M2 Deputy Chief Medical Examiner	1.00	1.00	1.00	1.00
AK Forensic Investigator I	6.00	6.00	0.00	0.00
99 Forensic Investigator I P/T	0.48	0.48	0.48	0.48
AP Forensic Toxicologist I	3.00	3.00	3.00	3.00
AS Forensic Toxicologist II	0.00	0.00	1.00	1.00
AQ General Manager I	1.00	1.00	0.00	0.00
AS General Manager II	0.00	0.00	1.00	1.00
XE Manager of Operations	1.00	1.00	1.00	1.00
AM Medical Examiner Death Investigator Trainee	0.00	0.00	6.00	6.00
AG Office Assistant II	1.00	1.00	1.00	1.00
AL Senior Autopsy Technician	1.00	1.00	1.00	1.00
AM Senior Forensic Investigator	2.00	2.00	0.00	0.00
AO Senior Medical Examiner	0.00	0.00	2.00	2.00
AG Senior Secretary	2.00	2.00	2.00	2.00
Subtotal	29.96	29.96	30.96	30.96

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

		Number of FTE's			
		FY 12	FY 13	FY 14	FY 15
OFFICE OF COMMUNITY AFFAIRS					
XF	Community Affairs Liaison	0.00	5.00	3.00	3.00
XF	Manager, African American Affairs	0.00	0.00	1.00	1.00
XF	Manager, Hispanic Affairs	0.00	0.00	1.00	1.00
	Subtotal	0.00	5.00	5.00	5.00
PARKS, RECREATION AND CONSERVATION DEPARTMENT					
AL	Administrative Specialist	2.00	2.00	2.00	2.00
AK	Assistant Athletics Specialist	2.00	2.00	2.00	2.00
AK	Assistant Recreation Program Supervisor	10.00	10.00	9.00	9.00
AM	Athletics Specialist	3.00	3.00	3.00	3.00
AO	Community Service Program Coordinator II	1.00	0.00	1.00	1.00
CI	Construction Equipment Operator III	1.00	1.00	1.00	1.00
CG	Crew Leader I	0.00	0.00	1.00	1.00
CB	Custodian	29.75	24.75	0.00	0.00
99	Custodian P/T	1.48	1.48	0.00	0.00
XB	Director, Parks, Recreation and Conservation	1.00	1.00	1.00	1.00
AO	Environmental Scientist II	2.00	4.00	4.00	4.00
AK	Environmental Specialist I	6.00	6.00	5.00	5.00
AM	Environmental Specialist II	3.00	3.00	3.00	3.00
AO	Environmental Specialist III	1.00	2.00	2.00	2.00
99	Environmental Technician I P/T	0.95	0.95	0.95	0.95
AG	Environmental Technician II	9.00	11.00	11.00	11.00
AM	General Crew Leader	5.00	5.00	5.00	5.00
AQ	General Manager I	5.00	4.00	4.00	4.00
AS	General Manager II	2.00	2.00	2.00	2.00
AU	General Manager III	2.00	1.00	1.00	1.00
CC	Head Custodian	2.00	2.00	0.00	0.00
AJ	Head Lifeguard	2.00	2.00	1.00	1.00
AB	Lifeguard	0.96	0.00	0.00	0.00
99	Lifeguard P/T	7.07	6.26	6.26	6.26
XF	Manager, Fiscal Processes & Analyses	0.00	0.00	1.00	1.00
XE	Manager, Recreation Services South	2.00	2.00	1.00	1.00
XE	Manager, Regional Parks Services	1.00	1.00	1.00	1.00
CG	Multi-Trades Worker I	2.00	2.00	2.00	2.00
CI	Multi-Trades Worker II	23.00	22.00	0.00	0.00
CK	Multi-Trades Worker III	4.00	4.00	19.00	19.00
AE	Office Assistant	1.00	1.00	1.00	1.00
AG	Office Assistant II	2.00	2.00	1.00	1.00
AK	Park Manager	11.00	12.00	12.00	12.00
CD	Park Ranger I	3.00	3.00	2.00	2.00
99	Park Ranger 1 P/T	1.20	2.90	2.90	2.90
CG	Park Ranger II	66.00	71.00	69.00	69.00
AQ	Project Manager I	1.00	1.00	1.00	1.00
AU	Project Manager III	0.00	1.00	1.00	1.00
XG	Recreation Coordinator	2.00	2.00	3.00	3.00
AE	Recreation Leader I	21.00	15.00	15.00	15.00
99	Recreation Leader I P/T	22.36	22.84	22.84	22.84

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
PARKS, RECREATION AND CONSERVATION DEPARTMENT (continued)				
AH Recreation Leader II	27.00	27.00	25.00	25.00
AK Recreation Program Specialist	16.00	16.00	16.00	16.00
AM Recreation Program Supervisor	11.00	12.00	11.00	11.00
AK Recreation Therapist	7.00	7.00	9.00	9.00
99 Recreation Therapist Aide P/T	19.76	19.76	19.76	19.76
CK Refrigeration/Air Conditioning Mechanic III	1.00	1.00	0.00	0.00
AE Secretary	1.00	1.00	1.00	1.00
AK Senior Crew Leader	8.00	7.00	7.00	7.00
AI Senior Customer Service Rep	2.00	1.00	1.00	1.00
AI Senior Environmental Technician	0.00	2.00	2.00	2.00
AM Senior Park Manager	9.00	8.00	7.00	7.00
CI Senior Park Ranger	1.00	1.00	1.00	1.00
AK Senior Personnel Assistant	3.00	0.00	0.00	0.00
AO Senior Program Coordinator	0.00	0.00	3.00	3.00
99 Senior Recreation Specialist P/T	0.48	0.00	0.00	0.00
AM Senior Recreation Therapist	3.00	3.00	3.00	3.00
AG Senior Secretary	2.00	2.00	1.00	1.00
AM Senior Supervisor	0.00	0.00	1.00	1.00
CG Storekeeper III	1.00	2.00	2.00	2.00
AO Systems Coordinator	1.00	0.00	0.00	0.00
CC Trades Helper	6.00	6.00	4.00	4.00
Subtotal	381.01	374.94	333.71	333.71
PLANNING AND GROWTH MANAGEMENT				
AL Administrative Specialist	3.00	1.00	0.00	0.00
AR Chief Inspector	4.00	0.00	0.00	0.00
AM Community Codes Investigator II	2.00	0.00	0.00	0.00
AN Community Planner II	1.00	3.00	0.00	0.00
AH Construction Permit Technician I	5.00	0.00	0.00	0.00
AJ Construction Permit Technician II	7.00	0.00	0.00	0.00
XB Director, Planning & Growth Management	1.00	0.00	0.00	0.00
XD Director, Planning & Zoning Division	1.00	1.00	0.00	0.00
XD Division Director, Transport & Land Development RW	1.00	0.00	0.00	0.00
AO Engineering Specialist I	1.00	0.00	0.00	0.00
AQ Engineering Specialist II	3.00	0.00	0.00	0.00
CK Engineering Technician III	2.00	1.00	0.00	0.00
AL Environmental Scientist I	1.00	0.00	0.00	0.00
AO Environmental Scientist II	1.00	0.00	0.00	0.00
AO Environmental Specialist III	1.00	0.00	0.00	0.00
AQ Environmental Supervisor	1.00	0.00	0.00	0.00
AU Executive Planner	4.00	4.00	0.00	0.00
AJ Executive Secretary	3.00	1.00	0.00	0.00
AN Forestry Examiner	1.00	0.00	0.00	0.00
AQ General Manager I	1.00	0.00	0.00	0.00
AU General Manager III	1.00	0.00	0.00	0.00
AX General Manager IV	1.00	0.00	0.00	0.00
AQ Impact Fee Coordinator	1.00	0.00	0.00	0.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
PLANNING AND GROWTH MANAGEMENT (continued)				
AM Inspector I	9.00	0.00	0.00	0.00
AO Inspector II	16.00	0.00	0.00	0.00
AP Inspector III	11.00	0.00	0.00	0.00
XE Manager, Satellite Building Permits Office South County	1.00	0.00	0.00	0.00
XE Manager, Transportation Review Section	1.00	0.00	0.00	0.00
AE Office Assistant	1.00	0.00	0.00	0.00
AG Office Assistant II	4.00	2.00	0.00	0.00
AI Office Assistant III	1.00	0.00	0.00	0.00
AK Planning & Zoning Technician II	5.00	2.00	0.00	0.00
AO Plans Examiner I	4.00	0.00	0.00	0.00
AQ Plans Examiner II	6.00	0.00	0.00	0.00
AS Principal Planner	5.00	3.00	0.00	0.00
AU Professional Engineer II	1.00	0.00	0.00	0.00
AM Program Coordinator	5.00	0.00	0.00	0.00
AN Senior Administrative Specialist	1.00	0.00	0.00	0.00
AT Senior Engineering Specialist	3.00	0.00	0.00	0.00
AN Senior Engineering Tech	4.00	0.00	0.00	0.00
AQ Senior Forestry Examiner	1.00	0.00	0.00	0.00
AS Senior Hydrologist	1.00	0.00	0.00	0.00
AQ Senior Planner	7.00	6.00	0.00	0.00
AM Senior Planning & Zoning Technician	7.00	4.00	0.00	0.00
AX Senior Professional Engineer	1.00	0.00	0.00	0.00
AM Senior Supervisor	1.00	1.00	0.00	0.00
AO Systems Coordinator	1.00	0.00	0.00	0.00
Subtotal	144.00	29.00	0.00	0.00
PUBLIC UTILITIES DEPARTMENT				
AM Accountant I	8.00	9.00	9.00	9.00
AO Accountant II	3.00	3.00	3.00	3.00
AS Accountant III	3.00	2.00	1.00	1.00
AH Accounting Clerk II	16.00	4.00	4.00	4.00
AJ Accounting Clerk III	9.00	19.00	20.00	20.00
AU Accounting Manager	1.00	1.00	1.00	1.00
AL Administrative Specialist	7.00	8.00	6.00	6.00
AM Business Analyst I	5.00	9.00	9.00	9.00
AP Business Analyst II	1.00	2.00	3.00	3.00
AR Chief Environmental Scientist	3.00	3.00	3.00	3.00
AM Community Codes Investigator II	3.00	0.00	0.00	0.00
CE Community Collection Center Attendant	9.00	9.00	10.00	10.00
AP Community Relations Coordinator	1.00	0.00	0.00	0.00
CG Construction Equipment Operator II	11.00	10.00	10.00	10.00
CI Construction Equipment Operator III	3.00	2.00	2.00	2.00
AQ Contracts Manager	4.00	4.00	4.00	4.00
AG Customer Service Representative	4.00	2.00	0.00	0.00
XB Director, Solid Waste Management	1.00	0.00	1.00	1.00
XB Director, Water Department	1.00	1.00	1.00	1.00
CI Electrician II	13.00	13.00	13.00	13.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
PUBLIC UTILITIES DEPARTMENT (continued)				
CM Electrician III	13.00	13.00	13.00	13.00
CL Electronics Technician II	6.00	7.00	7.00	7.00
CN Electronics Technician III	11.00	10.00	10.00	10.00
AQ Engineering Specialist II	11.00	10.00	11.00	11.00
AO Engineering Specialist I	0.00	0.00	0.00	0.00
CH Engineering Technician II	8.00	8.00	8.00	8.00
CK Engineering Technician III	6.00	6.00	6.00	6.00
AL Environmental Codes Enforcement Officer	0.00	5.00	0.00	0.00
AN Environmental Codes Enforcement Supervisor	0.00	1.00	0.00	0.00
AT Environmental Manager	2.00	2.00	1.00	1.00
AL Environmental Scientist I	1.00	1.00	1.00	1.00
AO Environmental Scientist II	3.00	3.00	4.00	4.00
AK Environmental Specialist I	5.00	5.00	5.00	5.00
AM Environmental Specialist II	10.00	10.00	5.00	5.00
AO Environmental Specialist III	0.00	0.00	4.00	4.00
AQ Environmental Supervisor	3.00	3.00	3.00	3.00
AD Environmental Technician I	1.00	1.00	1.00	1.00
AG Environmental Technician II	6.00	6.00	6.00	6.00
CC Equipment Operator I	17.00	16.00	16.00	16.00
CE Equipment Operator II	1.00	1.00	1.00	1.00
CG Equipment Operator III	36.00	32.00	31.00	31.00
AI Field Collector	6.00	7.00	4.00	4.00
AH Field Service Representative	7.00	7.00	7.00	7.00
AM General Crew Leader	6.00	6.00	6.00	6.00
AQ General Manager I	10.00	7.00	8.00	8.00
AS General Manager II	14.00	19.00	19.00	19.00
AU General Manager III	12.00	14.00	15.00	15.00
AM GIS Analyst	2.00	2.00	2.00	2.00
AI Human Resource Assistant	0.00	0.00	1.00	1.00
AM Inspector I	1.00	1.00	1.00	1.00
AP Inspector III	1.00	1.00	1.00	1.00
AO Manager	6.00	6.00	4.00	4.00
XE Manager, Administrative Support	1.00	1.00	1.00	1.00
XE Manager, Customer Accounting	1.00	2.00	1.00	1.00
XH Manager, Customer Service	1.00	1.00	1.00	1.00
XD Manager, Engineering/Environmental Services	1.00	1.00	1.00	1.00
XF Manager, Fiscal Administration	1.00	0.00	0.00	0.00
XD Manager, Fiscal Operations/Mgmt	1.00	1.00	1.00	1.00
XE Manager, Landfill Section	1.00	1.00	1.00	1.00
XE Manager, Line Maintenance	1.00	1.00	1.00	1.00
XE Manager, Management Services	1.00	0.00	0.00	0.00
XE Manager, Operations/Management	1.00	1.00	1.00	1.00
XE Manager, Plant Operations	1.00	1.00	1.00	1.00
XG Manager, Solid Waste North	1.00	0.00	0.00	0.00
XB Manager, Strategic Water Management	1.00	1.00	1.00	1.00
CE Meter Reader	5.00	5.00	5.00	5.00
CI Multi-Trades Worker II	1.00	0.00	0.00	0.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
PUBLIC UTILITIES DEPARTMENT (continued)				
CK Multi-Trades Worker III	1.00	1.00	1.00	1.00
AE Office Assistant	6.00	6.00	5.00	5.00
AG Office Assistant II	29.00	29.00	27.00	27.00
AI Office Assistant III	7.00	8.00	11.00	11.00
AI Personal Assistant	1.00	1.00	0.00	0.00
CG Plant Maintenance Mechanic I	1.00	1.00	1.00	1.00
CI Plant Maintenance Mechanic II	46.00	52.00	52.00	52.00
CK Plant Maintenance Mechanic III	14.00	15.00	15.00	15.00
AQ Plant Manager	12.00	12.00	10.00	10.00
CJ Plant Operator	51.00	57.00	36.00	36.00
CI Plant Operator Trainee	0.00	0.00	15.00	15.00
CN Plant Supervisor	13.00	13.00	13.00	13.00
AS Principal Business Analyst	2.00	2.00	2.00	2.00
XD Principal Eng/Technician Operations & Construction	1.00	1.00	0.00	0.00
AS Professional Engineer I	1.00	1.00	1.00	1.00
AU Professional Engineer II	9.00	9.00	9.00	9.00
AM Program Coordinator	1.00	2.00	2.00	2.00
AQ Project Manager I	0.00	0.00	1.00	1.00
AS Project Manager II	8.00	8.00	10.00	10.00
CF Reclaimed/Potable Water Distribution Specialist I	5.00	1.00	0.00	0.00
CH Reclaimed/Potable Water Distribution Specialist II	7.00	0.00	0.00	0.00
CK Reclaimed/Potable Water Distribution Specialist III	2.00	0.00	0.00	0.00
AN Senior Administrative Specialist	1.00	1.00	2.00	2.00
AR Senior Budget Analyst	1.00	1.00	1.00	1.00
AQ Senior Business Analyst	1.00	3.00	4.00	4.00
AK Senior Crew Leader	16.00	15.00	17.00	17.00
AI Senior Customer Service Representative	26.00	28.00	30.00	30.00
AT Senior Engineering Specialist	18.00	16.00	16.00	16.00
AN Senior Engineering Technician	12.00	11.00	11.00	11.00
AK Senior Field Collector	4.00	1.00	1.00	1.00
AI Senior Field Service Representative	2.00	2.00	5.00	5.00
AO Senior GIS Analyst	2.00	2.00	2.00	2.00
AK Senior Human Resource Assistant	0.00	4.00	1.00	1.00
AS Senior Hydrologist	1.00	1.00	1.00	1.00
CH Senior Meter Reader	9.00	9.00	9.00	9.00
AK Senior Personnel Assistant	3.00	0.00	0.00	0.00
CL Senior Plant Operator	30.00	29.00	35.00	35.00
AQ Senior Procurement Analyst	0.00	0.00	0.00	0.00
AX Senior Professional Engineer	3.00	3.00	3.00	3.00
AG Senior Secretary	1.00	0.00	0.00	0.00
AQ Senior Specification Writer	1.00	1.00	1.00	1.00
AM Senior Supervisor	14.00	12.00	12.00	12.00
CI Senior Utilities Maintenance Worker	23.00	23.00	21.00	21.00
AM Senior Water Conservation Inspector	1.00	0.00	0.00	0.00
AK Solid Waste Coordinator	3.00	3.00	3.00	3.00
AR Special Project Coordinator	1.00	2.00	2.00	2.00
CE Storekeeper II	2.00	2.00	2.00	2.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
PUBLIC UTILITIES DEPARTMENT (continued)				
CG Storekeeper III	1.00	1.00	1.00	1.00
AI Storeroom Manager	3.00	3.00	3.00	3.00
AK Supervisor	1.00	4.00	4.00	4.00
AS Systems Analyst	1.00	1.00	1.00	1.00
AO Systems Coordinator	1.00	2.00	3.00	3.00
AO Training Specialist	1.00	1.00	1.00	1.00
AM Training Technician	2.00	2.00	2.00	2.00
AN Utilities Maintenance Supervisor	26.00	25.00	24.00	24.00
CG Utilities Maintenance Worker	74.00	66.00	72.00	72.00
AQ Utilities Manager	2.00	2.00	2.00	2.00
AM Waste Reduction Specialist	3.00	3.00	3.00	3.00
AI Water Conservation Inspector	2.00	0.00	0.00	0.00
Subtotal	839.00	825.00	822.00	822.00
PUBLIC WORKS DEPARTMENT				
AL Administrative Specialist	2.00	3.00	3.00	3.00
CG Advanced Transportation Worker	45.00	44.00	45.00	45.00
AK Asset Coordinator	1.00	0.00	0.00	0.00
AR Chief Environmental Scientist	1.00	1.00	1.00	1.00
CI Construction Equipment Operator III	1.00	1.00	1.00	1.00
AK Contracts Management Specialist	1.00	1.00	1.00	1.00
AQ Contracts Manager	1.00	1.00	1.00	1.00
CG Crew Leader I	1.00	1.00	1.00	1.00
CI Crew Leader II	2.00	2.00	2.00	2.00
XC Director, Engineering/Environmental Division	0.00	0.00	1.00	1.00
XB Director, Public Works	1.00	1.00	1.00	1.00
XC Director, Transportation Maintenance Division	1.00	1.00	1.00	1.00
XD Division Director, Transportation & Land Development Review	0.00	1.00	1.00	1.00
CJ Electronics Technician I	5.00	5.00	5.00	5.00
CL Electronics Technician II	3.00	3.00	3.00	3.00
CN Electronics Technician III	6.00	6.00	6.00	6.00
AO Engineering Specialist I	9.00	11.00	10.00	10.00
AQ Engineering Specialist II	10.00	14.00	11.00	11.00
CH Engineering Technician II	2.00	3.00	2.00	2.00
CK Engineering Technician III	12.00	13.00	11.00	11.00
AL Environmental Codes Enforcement Officer	0.00	2.00	0.00	0.00
AT Environmental Manager	1.00	0.00	0.00	0.00
AL Environmental Scientist I	0.00	1.00	0.00	0.00
AO Environmental Scientist II	2.00	3.00	2.00	2.00
AM Environmental Specialist II	1.00	1.00	1.00	1.00
AO Environmental Specialist III	2.00	3.00	2.00	2.00
AQ Environmental Supervisor	0.00	1.00	0.00	0.00
AD Environmental Technician I	1.00	1.00	1.00	1.00
AG Environmental Technician II	4.00	4.00	4.00	4.00
CE Equipment Operator II	2.00	2.00	1.00	1.00
CI Equipment Technician II	1.00	1.00	1.00	1.00
AJ Executive Secretary	2.00	3.00	3.00	3.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
PUBLIC WORKS DEPARTMENT (continued)				
AN Forestry Examiner	0.00	1.00	0.00	0.00
AM General Crew Leader	10.00	8.00	8.00	8.00
AQ General Manager I	3.00	3.00	3.00	3.00
AS General Manager II	6.00	6.00	6.00	6.00
AU General Manager III	4.00	3.00	1.00	1.00
AX General Manager IV	0.00	1.00	0.00	0.00
AO Helicopter Pilot	1.00	1.00	1.00	1.00
CF Inspector/Spray Equipment Operator	11.00	11.00	11.00	11.00
CA Laborer	10.50	10.50	10.50	10.50
CE Landscape Gardener	2.00	2.00	2.00	2.00
AO Manager	5.00	7.00	6.00	6.00
XF Manager, Central Service Unit	1.00	0.00	0.00	0.00
XE Manager, Countywide Construction	0.00	1.00	1.00	1.00
XE Manager, Design/Engineering Support	1.00	1.00	0.00	0.00
XF Manager, East Service Unit	1.00	1.00	0.00	0.00
XD Manager, Environmental Services Section	0.00	1.00	1.00	1.00
XE Manager, Hazardous Mitigation Program	1.00	1.00	1.00	1.00
XF Manager, Mosquito/Aquatic Weed Control	1.00	1.00	1.00	1.00
XE Manager, Public Works Maintenance Operations	0.00	0.00	3.00	3.00
XE Manager, Right of Way	0.00	1.00	1.00	1.00
XF Manager, South Service Unit	0.00	1.00	0.00	0.00
XD Manager, Systems Planning	0.00	1.00	1.00	1.00
XD Manager, Traffic Engineering Section	1.00	2.00	0.00	0.00
XE Manager, Traffic Operations Section	1.00	1.00	0.00	0.00
XE Manager, Transportation Review Section	0.00	1.00	0.00	0.00
CJ Mosquito Control Inspector	2.00	2.00	2.00	2.00
CG Multi-Trades Worker I	2.00	2.00	2.00	2.00
CI Multi-Trades Worker II	1.00	1.00	1.00	1.00
AE Office Assistant	1.00	2.00	2.00	2.00
AG Office Assistant II	4.00	4.00	4.00	4.00
AI Office Assistant III	5.00	5.00	5.00	5.00
AM Operations Field Coordinator	7.00	7.00	7.00	7.00
AS Principal Planner	0.00	2.00	0.00	0.00
AU Professional Engineer II	5.00	6.00	6.00	6.00
AQ Project Manager I	0.00	1.00	1.00	1.00
AS Project Manager II	0.00	0.00	1.00	1.00
AU Project Manager III	3.00	3.00	3.00	3.00
AD Receptionist	1.00	1.00	0.00	0.00
AR Special Projects Coordinator	0.00	1.00	1.00	1.00
CB Spray Equipment Operator	1.45	1.45	1.45	1.45
AN Senior Administrative Specialist	1.00	1.00	0.00	0.00
AM Senior Asset Coordinator	1.00	0.00	0.00	0.00
AK Senior Crew Leader	29.00	28.00	29.00	29.00
AT Senior Engineering Specialist	22.00	25.00	24.00	24.00
AN Senior Engineering Technician	6.00	10.00	10.00	10.00
AI Senior Environmental Technician	3.00	3.00	3.00	3.00
AQ Senior Forestry Examiner	0.00	1.00	0.00	0.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
PUBLIC WORKS DEPARTMENT (continued)				
AS Senior Hydrologist	0.00	1.00	0.00	0.00
AQ Senior Planner	0.00	1.00	1.00	1.00
AM Senior Planning & Zoning Technician	0.00	1.00	0.00	0.00
AX Senior Professional Engineer	17.00	16.00	15.00	15.00
AM Senior Supervisor	9.00	9.00	11.00	11.00
CI Senior Transportation Worker	60.00	62.00	59.00	59.00
CG Storekeeper III	3.00	3.00	3.00	3.00
AI Storeroom Manager	1.00	1.00	0.00	0.00
CC Trades Helper	13.00	13.00	13.00	13.00
AL Traffic Signal/Marking Supervisor	2.00	2.00	2.00	2.00
CF Traffic Signal/Marking Technician I	8.00	8.00	8.00	8.00
CI Traffic Signal/Marking Technician II	5.00	5.00	5.00	5.00
AR Transportation Operations Support	3.00	3.00	3.00	3.00
CE Transportation Worker	40.00	39.00	39.00	39.00
CE Tree Trimmer	1.00	1.00	0.00	0.00
Subtotal	435.95	471.95	440.95	440.95
REAL ESTATE AND FACILITIES SERVICES DEPARTMENT				
AL Administrative Specialist	1.00	2.00	4.00	4.00
CG Advance Transportation Worker	1.00	0.00	0.00	0.00
CI Carpenter	0.00	0.00	4.00	4.00
AO Chief Land Technician	4.00	4.00	4.00	4.00
AJ Construction Permit Technician II	1.00	1.00	0.00	0.00
AO Construction Inspector	0.00	0.00	3.00	3.00
XD County Surveyor	1.00	1.00	1.00	1.00
AG Custodial Inspector	0.00	0.00	3.00	3.00
CB Custodian	0.00	0.00	48.00	48.00
99 Custodian P/T	0.00	0.00	1.98	1.98
XC Director, Facilities Management Division	0.00	0.00	1.00	1.00
XC Director, Real Estate Services Division	1.00	1.00	1.00	1.00
CI Electrician II	0.00	0.00	8.00	8.00
CM Electrician III	0.00	0.00	2.00	2.00
AQ Engineering Specialist II	2.00	1.00	2.00	2.00
CE Engineering Technician I	4.00	4.00	4.00	4.00
CH Engineering Technician II	6.00	3.00	3.00	3.00
CK Engineering Technician III	10.00	9.00	8.00	8.00
AI Executive Secretary	2.00	0.00	0.00	0.00
AM General Crew Leader	1.00	0.00	0.00	0.00
AS General Manager II	1.00	1.00	1.00	1.00
AU General Manager III	0.00	0.00	2.00	2.00
AX General Manager IV	1.00	2.00	3.00	3.00
AM GIS Analyst	6.00	6.00	6.00	6.00
AI GIS Mapping Technician	5.00	5.00	5.00	5.00
CC Head Custodian	0.00	0.00	6.00	6.00
AL Indoor Air Quality Specialist	0.00	0.00	1.00	1.00
AM Land Agent I	2.00	2.00	2.00	2.00
AO Land Agent II	4.00	2.00	2.00	2.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

		Number of FTE's			
		FY 12	FY 13	FY 14	FY 15
REAL ESTATE AND FACILITIES SERVICES DEPARTMENT (continued)					
AK	Land Technician	1.00	1.00	1.00	1.00
XE	Liaison Project Manager	1.00	0.00	0.00	0.00
CI	Locksmith	0.00	0.00	1.00	1.00
AO	Manager	0.00	0.00	1.00	1.00
XD	Manager, Architectural Design	0.00	0.00	1.00	1.00
XE	Manager, Environmental Land Acquisition	1.00	1.00	1.00	1.00
XF	Manager, Facilities and Supplies	0.00	0.00	1.00	1.00
XF	Manager, Facilities Customer Services	0.00	0.00	1.00	1.00
XE	Manager, Operations and Maintenance	0.00	0.00	1.00	1.00
XE	Manager, Property Section	1.00	1.00	1.00	1.00
XE	Manager, Repair/Preservation	0.00	0.00	1.00	1.00
XE	Manager, Right-of-Way Mapping	1.00	0.00	0.00	0.00
CG	Multi-Trades Worker I	0.00	0.00	4.00	4.00
CI	Multi-Trades Worker II	0.00	0.00	13.00	13.00
CK	Multi-Trades Worker III	0.00	0.00	3.00	3.00
AG	Office Assistant II	0.00	0.00	2.00	2.00
AI	Office Assistant III	0.00	0.00	1.00	1.00
CG	Painter I	0.00	0.00	4.00	4.00
AS	Professional Land Surveyor/Mapper II	5.00	5.00	4.00	4.00
AQ	Project Manager I	0.00	0.00	1.00	1.00
AS	Project Manager II	0.00	1.00	4.00	4.00
AX	Project Manager IV	0.00	0.00	1.00	1.00
CI	Refrigeration/Air Conditioning Mechanic I	0.00	0.00	1.00	1.00
CJ	Refrigeration/Air Conditioning Mechanic II	0.00	0.00	2.00	2.00
CK	Refrigeration/Air Conditioning Mechanic III	0.00	0.00	6.00	6.00
AN	Senior Administrative Specialist	0.00	1.00	2.00	2.00
AU	Senior Architect	0.00	0.00	3.00	3.00
CK	Senior Carpenter	0.00	0.00	1.00	1.00
AT	Senior Engineering Specialist	2.00	1.00	1.00	1.00
AN	Senior Engineering Technician	7.00	5.00	5.00	5.00
AO	Senior GIS Analyst	4.00	4.00	4.00	4.00
CD	Senior Head Custodian	0.00	0.00	2.00	2.00
CL	Senior Heating/Ventilating/Air Conditioning Technician	0.00	0.00	2.00	2.00
AS	Senior Land Agent	2.00	2.00	2.00	2.00
AM	Senior Land Technician	3.00	3.00	3.00	3.00
CI	Senior Painter	0.00	0.00	1.00	1.00
AV	Senior Professional Land Surveyor/Mapping	2.00	1.00	1.00	1.00
AO	Senior Program Coordinator	0.00	1.00	1.00	1.00
AS	Senior Real Estate Appraiser	1.00	1.00	1.00	1.00
AM	Senior Supervisor	1.00	1.00	2.00	2.00
CE	Storekeeper II	0.00	0.00	2.00	2.00
AK	Supervisor	0.00	0.00	1.00	1.00
CC	Trades Helper	0.00	0.00	4.00	4.00
AO	Trades/Maintenance Superintendent	0.00	0.00	3.00	3.00
CI	Senior Transportation Worker	2.00	0.00	0.00	0.00
Subtotal		87.00	73.00	222.98	222.98

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

		Number of FTE's			
		FY 12	FY 13	FY 14	FY 15
STRATEGIC PLANNING					
AM	Community Services Program Coordinator	0.00	0.00	3.00	3.00
XF	Criminal Justice Specialist	0.00	0.00	1.00	1.00
XE	Grants Administrator	0.00	0.00	1.00	1.00
XF	Grants Reporting/Compliance Officer	0.00	0.00	1.00	1.00
XH	Manager Crime Prevention/Coordinating Unit	0.00	0.00	1.00	1.00
XB	Strategic Planning/ERP Director	0.00	0.00	1.00	1.00
	Subtotal	0.00	0.00	8.00	8.00
THE CENTER FOR DEVELOPMENT SERVICES					
XH	Administrative Services Coordinator	0.00	1.00	0.00	0.00
AL	Administrative Specialist	1.00	1.00	0.00	0.00
AR	Chief Inspector	0.00	4.00	0.00	0.00
AP	Community Relations Specialist	1.00	0.00	0.00	0.00
AH	Construction Permit Technician I	0.00	5.00	0.00	0.00
AJ	Construction Permit Technician II	0.00	7.00	0.00	0.00
XB	Director, The Center for Development Services	0.00	1.00	0.00	0.00
AJ	Executive Secretary	1.00	1.00	0.00	0.00
AQ	General Manager I	0.00	1.00	0.00	0.00
AU	General Manager III	0.00	1.00	0.00	0.00
AM	Inspector I	0.00	10.00	0.00	0.00
AO	Inspector II	0.00	15.00	0.00	0.00
AP	Inspector III	0.00	11.00	0.00	0.00
AU	Land Use Ombudsman	1.00	1.00	0.00	0.00
XE	Manager, Building SPO Northwest	0.00	1.00	0.00	0.00
XE	Manager, Building SPO South	0.00	1.00	0.00	0.00
XG	Manager, Community Relations	0.00	1.00	0.00	0.00
XE	Manager, Technical Services	1.00	0.00	0.00	0.00
XB	Managing Director, Center for Development Services	0.00	1.00	0.00	0.00
AE	Office Assistant I	1.00	1.00	0.00	0.00
AG	Office Assistant II	0.00	3.00	0.00	0.00
AI	Office Assistant III	0.00	1.00	0.00	0.00
AK	Planning & Zoning Technician II	0.00	3.00	0.00	0.00
AQ	Plans Examiner II	0.00	10.00	0.00	0.00
AM	Program Coordinator	0.00	5.00	0.00	0.00
AQ	Project Manager I	0.00	1.00	0.00	0.00
AD	Receptionist	1.00	1.00	0.00	0.00
AE	Secretary	1.00	1.00	0.00	0.00
AN	Senior Administrative Specialist	0.00	2.00	0.00	0.00
AN	Senior Engineering Technician	0.00	1.00	0.00	0.00
AM	Senior Planning & Zoning Technician	0.00	2.00	0.00	0.00
AM	Senior Supervisor	0.00	1.00	0.00	0.00
AO	Systems Coordinator	0.00	1.00	0.00	0.00
	Subtotal	8.00	96.00	0.00	0.00
	TOTAL CO ADMIN ORGANIZATION	4,656.69	4,637.62	4,775.46	4,787.46

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

		Number of FTE's			
		FY 12	FY 13	FY 14	FY 15
ELECTED OFFICIALS ORGANIZATION					
CLERK OF THE CIRCUIT COURT--BOCC FUNDED (Including Value Adjustment Board)					
Subtotal		111.00	108.00	108.00	108.00
PROPERTY APPRAISER					
Subtotal		133.00	130.00	130.00	130.00
SHERIFF					
Subtotal		3,658.50	3,654.50	3,654.50	3,654.50
STATE ATTORNEY PART II (VICTIM ASSISTANCE)					
AL	Administrative Specialist	0.00	0.00	0.40	0.40
AI	Court Clerk II	8.00	8.00	8.00	8.00
AK	Court Clerk III	2.00	2.00	2.00	2.00
AN	Intake Counselor	14.00	14.00	14.00	14.00
99	Program Manager	1.00	1.00	1.00	1.00
AO	Senior Case Manager	1.00	1.00	1.00	1.00
99	Victims Support Specialist	0.60	0.60	0.60	0.60
Subtotal		26.60	26.60	27.00	27.00
SUPERVISOR OF ELECTIONS					
Subtotal		39.00	39.00	40.00	40.00
TAX COLLECTOR					
Subtotal		305.00	320.00	320.00	320.00
TOTAL ELECTED OFFICIALS ORGANIZATION		4,273.10	4,278.10	4,279.50	4,279.50
JUDICIAL ORGANIZATION					
JUDICIAL BRANCH-ADMINISTRATIVE OFFICE OF THE COURTS					
18	Accountant III	1.00	1.00	1.00	1.00
14	Administrative Assistant I	2.00	2.00	1.00	1.00
20	Administrative Assistant III	1.00	1.00	0.00	0.00
33	Budget Director	1.00	1.00	1.00	1.00
37	Chief Deputy Court Administrator	1.00	1.00	1.00	1.00
33	Circuit Court Counselor	1.00	1.00	1.00	1.00
19	Court Counselor	11.00	11.00	10.00	10.00
24	Court Operations Coordinator	2.00	2.00	1.00	1.00
20	Court Operations Manager	2.00	1.00	4.00	4.00
99	Court Operations Consultant	0.00	1.00	0.00	0.00
16	Court Program Specialist I	4.00	5.85	6.85	6.85
20	Court Program Specialist II	0.00	0.00	3.00	3.00
04	Custodial Area Supervisor	1.00	1.00	0.00	0.00
07	Custodial Inspector	0.00	0.00	1.00	1.00
26	Director, Facilities Management	1.00	1.00	1.00	1.00
19	Drug Court Specialist I	1.00	0.00	0.00	0.00
21	Drug Court Specialist II	6.00	6.00	6.00	6.00
16	Help Desk Agent	1.00	0.00	0.00	0.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

		Number of FTE's			
		FY 12	FY 13	FY 14	FY 15
JUDICIAL BRANCH-ADMINISTRATIVE OFFICE OF THE COURTS (continued)					
27	Human Resources Manager	0.00	0.00	1.00	1.00
10	Information Systems Analyst	1.00	2.00	2.00	2.00
21	Mediation Services Coordinator	1.00	1.00	1.00	1.00
09	Multi-Trades Worker I	1.00	1.00	1.00	1.00
13	Multi-Trades Worker II	4.00	4.00	4.00	4.00
22	Paralegal Specialist	0.00	0.00	1.00	1.00
24	Personnel Management Analyst	1.00	1.00	0.00	0.00
11	Program Assistant	2.00	2.00	3.00	3.00
11	Public Information Specialist II	1.00	1.00	2.00	2.00
09	Secretary Specialist	2.00	2.00	1.00	1.00
20	Senior Court Program Specialist	0.00	0.00	1.00	1.00
11	Senior Secretary	2.00	2.00	1.00	1.00
51	Senior Trial Court Staff Attorney	0.50	0.50	0.50	0.50
21	Systems Project Coordinator	1.00	1.00	1.00	1.00
50	Trial Court Staff Attorney	1.00	1.00	0.00	0.00
10	User Support Analyst	3.00	3.00	1.00	1.00
TOTAL JUDICIAL ORGANIZATION		56.50	57.35	58.35	58.35
GUARDIAN AD LITEM					
16	Case Coordinator I	2.00	2.00	2.00	2.00
18	Case Coordinator II	1.00	1.00	1.00	1.00
07	Senior Secretary	1.00	1.00	1.00	1.00
TOTAL GUARDIAN AD LITEM		4.00	4.00	4.00	4.00
BOARDS/COMMISSIONS/AGENCIES ORGANIZATION					
CIVIL SERVICE BOARD					
AL	Administrative Specialist	1.00	1.00	1.00	1.00
99	Change Manager	0.00	1.00	1.00	1.00
99	Chief Classification and Compensation	0.00	0.00	1.00	1.00
99	Chief ER/PR ACT System Support	0.00	0.00	1.00	1.00
99	Chief Human Resource Analyst	0.00	0.00	1.00	1.00
AQ	Chief Personnel Analyst	3.00	1.00	0.00	0.00
99	Chief Talent Acquisition	0.00	0.00	1.00	1.00
99	Director, Civil Service Board	1.00	1.00	1.00	1.00
99	Executive Assistant - Office Manager	0.00	0.00	1.00	1.00
AS	General Manager II	1.00	2.00	1.00	1.00
AU	General Manager III	1.00	1.00	1.00	1.00
AX	General Manager IV	4.00	2.00	0.00	0.00
AM	Human Resource Analyst	0.00	0.00	3.00	3.00
AS	Human Resource Research	0.00	0.00	1.00	1.00
AQ	Human Resource Research Specialist	0.00	0.00	1.00	1.00
AO	Manager	2.00	3.00	3.00	3.00
AE	Office Assistant	1.00	0.00	0.00	0.00
AG	Office Assistant II	0.00	1.00	0.00	0.00
AI	Office Assistant III	1.00	0.00	2.00	2.00
AM	Personnel Analyst	4.00	4.00	0.00	0.00
AO	Personnel Research Specialist	2.00	2.00	0.00	0.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
CIVIL SERVICE BOARD (continued)				
AQ Programmer/Analyst	1.00	0.00	0.00	0.00
AS Project Manager II	1.00	1.00	1.00	1.00
AO Senior Human Resource Analyst	0.00	1.00	1.00	1.00
AK Senior Human Resource Assistant	0.00	10.00	10.00	10.00
AK Senior Personnel Assistant	9.00	0.00	0.00	0.00
AO Senior Program Coordinator	0.00	1.00	1.00	1.00
AM Senior Supervisor	2.00	1.00	0.00	0.00
99 System Support/Process Improvement Manager	0.00	1.00	1.00	1.00
Subtotal	34.00	34.00	34.00	34.00
ENVIRONMENTAL PROTECTION COMMISSION				
AM Accountant I	1.00	0.00	0.00	0.00
AL Administrative Specialist	2.00	2.00	3.00	3.00
99 Attorney	2.00	2.00	2.00	2.00
AP Budget Analyst II	1.00	1.00	1.00	1.00
AR Chief Environmental Scientist	1.00	1.00	1.00	1.00
99 Director Air Management	1.00	1.00	1.00	1.00
99 Director, Waste Management Program	1.00	1.00	1.00	1.00
99 Director, Water Management Program	1.00	1.00	1.00	1.00
99 Director, Wetlands Management Division	1.00	1.00	1.00	1.00
AJ Electronics Technician I	2.00	2.00	2.00	2.00
AL Electronics Technician II	2.00	2.00	2.00	2.00
AN Electronics Technician III	1.00	1.00	1.00	1.00
AO Engineering Specialist I	2.00	2.00	0.00	0.00
AQ Engineering Specialist II	9.00	10.00	11.00	11.00
AT Environmental Manager	1.00	1.00	1.00	1.00
AL Environmental Scientist I	8.00	8.00	6.00	6.00
AO Environmental Scientist II	15.00	16.00	18.00	18.00
AK Environmental Specialist I	6.00	6.00	5.00	5.00
AM Environmental Specialist II	12.00	12.00	10.00	10.00
AO Environmental Specialist III	7.00	7.00	8.86	8.86
AQ Environmental Supervisor	7.00	6.00	5.00	5.00
AD Environmental Tech I	0.00	2.00	2.00	2.00
99 Executive Director	1.00	1.00	1.00	1.00
99 General Counsel EPC	1.00	1.00	1.00	1.00
AQ General Manager I	2.00	2.00	2.00	2.00
AS General Manager II	8.00	7.00	8.00	8.00
AU General Manager III	6.00	6.00	6.00	6.00
AX General Manager IV	2.00	2.00	2.00	2.00
AO Hydrologist	1.00	1.00	1.00	1.00
AV Info System Project Manager	0.00	1.00	1.00	1.00
AL Legal Secretary	1.00	1.00	1.00	1.00
AO Manager	1.00	1.00	1.00	1.00
AE Office Assistant	1.00	1.00	1.00	1.00
AG Office Assistant II	0.00	1.00	0.50	0.50
AS Professional Engineer I	3.00	3.00	3.00	3.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
ENVIRONMENTAL PROTECTION COMMISSION (continued)				
AU Professional Engineer II	5.00	5.00	5.00	5.00
AQ Professional Geologist	2.00	2.00	2.00	2.00
AQ Project Manager I	1.00	1.00	1.00	1.00
AS Project Manager II	2.00	1.00	2.00	2.00
AN Senior Administrative Specialist	1.00	1.00	1.00	1.00
AT Senior Engineering Specialist	2.00	2.00	2.00	2.00
AO Senior GIS Analyst	1.00	1.00	1.00	1.00
AS Senior Hydrologist	1.00	1.00	1.00	1.00
AU Senior Software Specialist	1.00	0.00	0.00	0.00
AO Software Specialist I	0.00	0.00	1.00	1.00
AS Software Specialist II	1.00	1.00	1.00	1.00
AS Systems Analyst	1.00	1.00	0.50	0.50
Subtotal	128.00	129.00	128.86	128.86
LAW LIBRARY BOARD				
99 Director, Law Library	1.00	1.00	1.00	1.00
AN Paralegal Specialist	1.00	1.00	1.00	1.00
AO Senior Librarian	1.00	1.00	1.00	1.00
AG Senior Library Assistant	1.00	1.00	1.00	1.00
Subtotal	4.00	4.00	4.00	4.00
METROPOLITAN PLANNING ORGANIZATION				
99 Administrative Assistant	1.00	1.00	1.00	1.00
99 Assistant Executive Director	0.00	0.00	1.00	1.00
99 Executive Director	1.00	1.00	0.50	0.50
AU Executive Planner	1.00	1.00	1.00	1.00
AM GIS Analyst	1.00	1.00	1.00	1.00
AK Personal Computer Specialist	1.00	1.00	0.00	0.00
AO Software Specialist I	0.00	0.00	1.00	1.00
99 Team Leader Trans Planning Modeling/Program	1.00	1.00	0.00	0.00
99 Team Leader Trans Planning/Special Programs	1.00	1.00	0.00	0.00
99 Team Leader Transportation	0.00	0.00	1.00	1.00
Subtotal	7.00	7.00	6.50	6.50
PLANNING COMMISSION				
AS Accountant III	1.00	1.00	1.00	1.00
AL Administrative Specialist	1.00	1.00	1.00	1.00
99 Assistant Executive Director PC	0.00	0.00	1.00	1.00
AN Community Planner II	3.00	3.00	3.00	3.00
AM Computer Graphics Designer	1.00	1.00	1.00	1.00
99 Executive Director, Planning Commission	1.00	1.00	0.50	0.50
AU Executive Planner	3.00	2.00	2.00	2.00
99 Manager, Administrative Services	1.00	1.00	0.00	0.00
AE Office Assistant	1.00	1.00	1.00	1.00
AK Planning & Zoning Technician II	1.00	1.00	1.00	1.00
AS Principal Planner	8.00	9.00	7.00	7.00
AQ Programmer/Analyst	1.00	1.00	1.00	1.00

**DETAILED LISTING OF FUNDED FULL-TIME EQUIVALENT POSITIONS
(BY DEPARTMENT--ALL FUNDS)**

	Number of FTE's			
	FY 12	FY 13	FY 14	FY 15
PLANNING COMMISSION (continued)				
AQ Project Manager I	1.00	1.00	1.00	1.00
AS Project Manager II	0.00	0.00	1.00	1.00
AE Secretary	1.00	1.00	1.00	1.00
AQ Senior Planner	7.00	6.00	7.00	7.00
99 Senior Planning Manager	0.00	0.00	1.00	1.00
AU Senior Software Specialist	0.00	0.00	1.00	1.00
AO Software Specialist I	2.00	2.00	2.00	2.00
AS Software Specialist II	1.00	1.00	0.00	0.00
AW Systems Software Manager	1.00	1.00	1.00	1.00
99 Team Leader Administration	0.00	0.00	1.00	1.00
99 Team Leader Automation	1.00	1.00	1.00	1.00
99 Team Leader Cities Planning	0.00	0.00	1.00	1.00
99 Team Leader Countywide Planning	1.00	2.00	1.00	1.00
99 Team Leader Public Participation	1.00	1.00	0.00	0.00
99 Team Leader Research/Economic Development	1.00	1.00	0.00	0.00
Subtotal	39.00	39.00	38.50	38.50
SOIL AND WATER CONSERVATION DISTRICT				
AL Administrative Specialist	1.00	1.00	1.00	1.00
AQ Engineering Specialist II	1.00	1.00	1.00	1.00
AM Environmental Specialist II	1.00	1.00	1.00	1.00
Subtotal	3.00	3.00	3.00	3.00
TOTAL BOARDS/COMMISSIONS/AGENCIES	215.00	216.00	214.86	214.86
GRAND TOTAL	9,288.29	9,275.07	9,414.67	9,426.67

GLOSSARY OF KEY TERMS

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.

BALANCED BUDGET is a budget where estimated receipts, including balances brought forward, shall

equal the total of the appropriations and reserves. This is defined in Chapter 129 of the Florida Statutes.

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 14 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 15 budget. Then, in the year 2014, the planned FY 15 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 2013. The Board then adopts a budget for FY 15 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.

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 antici-

GLOSSARY OF KEY TERMS

pated 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.

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 es-

tablished 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 be 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.

EFFECTIVENESS is a type of measure category sometimes referred to as quality indicators. Effectiveness measures examine the degree to which services are responsive to the needs and desires of the customers (both external and internal). These measures tell how well the job is being performed, how well the intent is being fulfilled. Effectiveness encompasses both quality and quantity. Demand and the response to demand are often linked in these measures. These are the most difficult measures to collect and use, because the organization must develop a method of retrieving the information from outside those served.

EFFICIENCY is a type of measurement category sometimes called productivity. This is often measured in terms of unit costs over time. Sometimes timeliness of responses or reduction in previous delays is used to indicate efficiency. Efficiency refers to the ratio of the quantity of service (tons, gallons, hos-

GLOSSARY OF KEY TERMS

pital care days, etc.) to the cost in dollars or labor, required to produce the service. An efficiency measure can be either an output or input ratio (e.g., the number of trees trimmed per crew per day) or an input/output ratio (e.g., the dollar cost per permit application processed).

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.

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**.

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.

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) 14 ADOPTED BUDGET refers to the budget for the period beginning October 1, 2013 and ending September 30, 2014.

FY (FISCAL YEAR) 15 PLANNED BUDGET refers to the budget period beginning October 1, 2014 and ending September 30, 2015.

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 as-

GLOSSARY OF KEY TERMS

sets 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.

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.

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.

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.

GLOSSARY OF KEY TERMS

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., sala-

ries 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**.

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.

GLOSSARY OF KEY TERMS

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 by the County from 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**.

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.

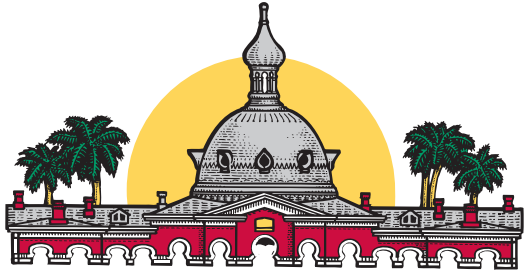
GLOSSARY OF KEY TERMS

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).

WORKLOAD is a type of measure category. Workload data provides a comparison of how output corresponds to the demand (e.g., people served, transactions processed in certain geographic locations, complaints addressed).

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.



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