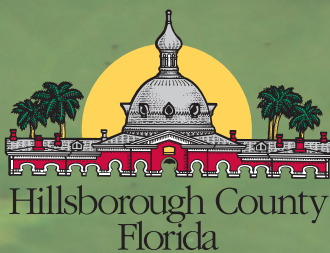
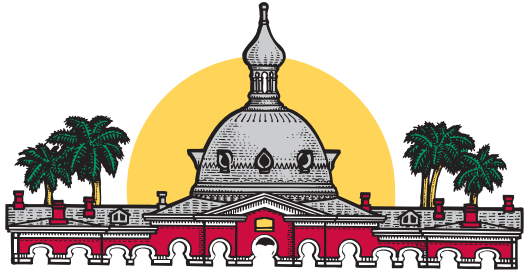


COUNTY ADMINISTRATOR'S  
RECOMMENDED  
FY 15 BUDGET





Hillsborough County  
Florida



Hillsborough County  
Florida

# **COUNTY ADMINISTRATOR'S RECOMMENDED FY 15 BUDGET**

**Board of  
County Commissioners**

Mark Sharpe, Chair

Sandra L. Murman, Vice Chair

Kevin Beckner

Victor D. Crist

Ken Hagan

Al Higginbotham

Lesley "Les" Miller, Jr.

**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](http://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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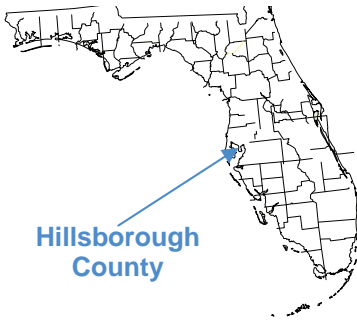


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## DESCRIPTION OF HILLSBOROUGH COUNTY

### 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, 2013 was 1,276,410 making it the fourth most populous county in the state. Of this population, 869,181 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), Winn Dixie (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 Times Forum in downtown Tampa was the site of the

## DESCRIPTION OF HILLSBOROUGH COUNTY

Republican National Convention. Also, in April 2014, Raymond James Stadium hosted the International Indian Film Academy Awards.

### 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.

In addition to the Commissioners, citizens also elect five

### OTHER CONSTITUTIONAL OFFICERS AND ELECTED OFFICIALS

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.

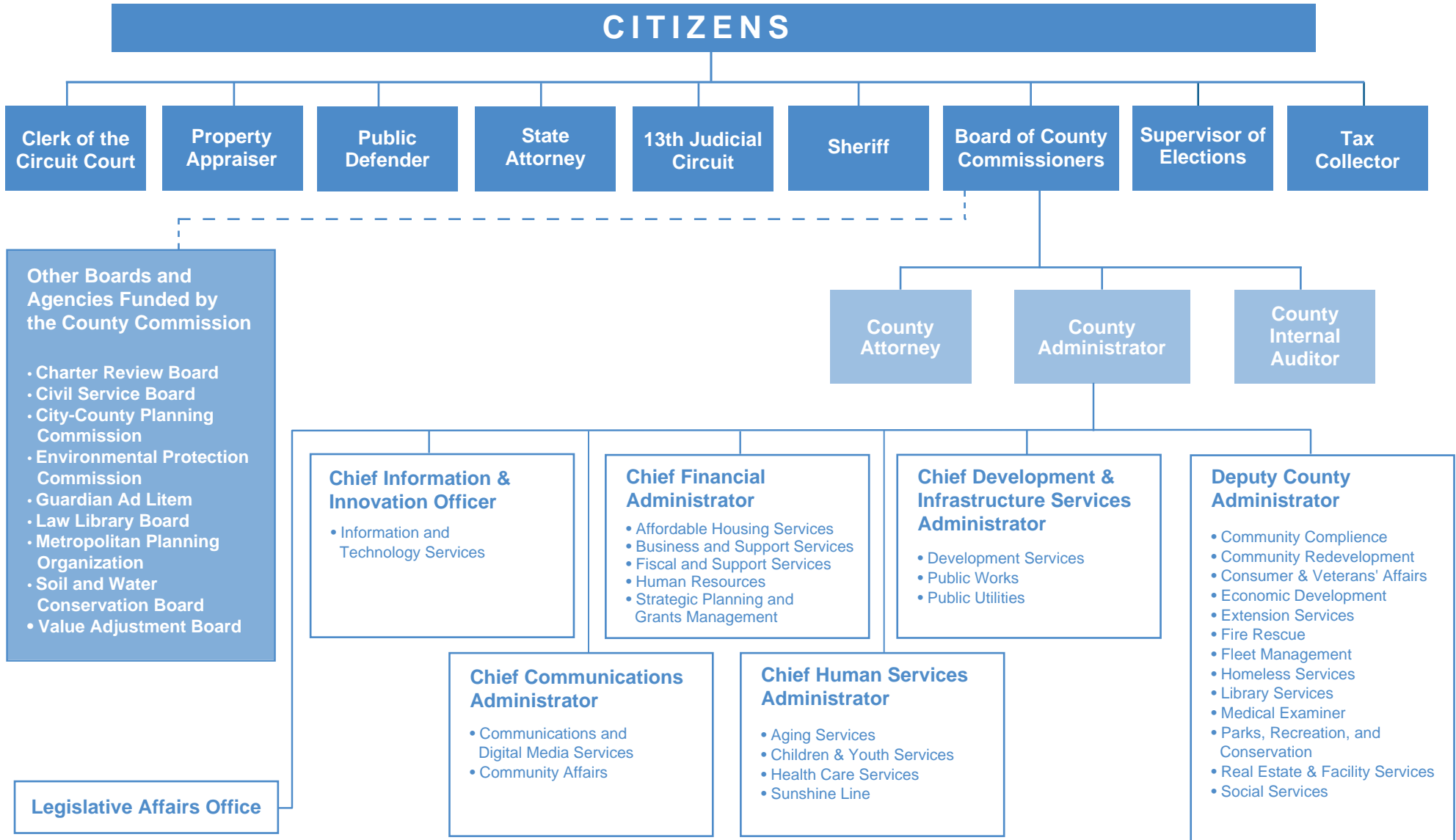
Citizens also elect the State Attorney and the Public Defender. Their budgets are included in this document to the extent they are funded by the Board of County Commissioners.

### 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.

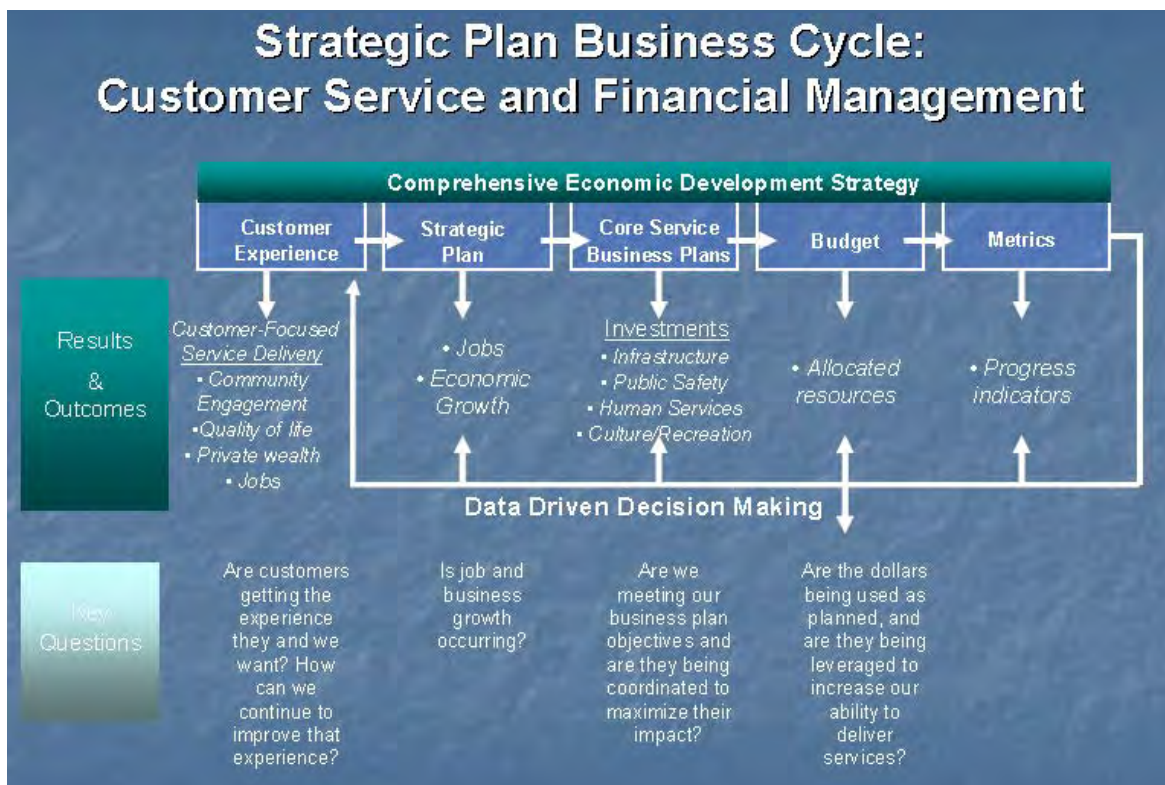
# HILLSBOROUGH COUNTY STRATEGIC PLAN

## 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 <b>bold</b> 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><b>Develop, adopt and execute comprehensive economic development strategy to expand product markets.</b></p>	<ol style="list-style-type: none"> <li>1. Define economic development areas (EDA's).</li> <li>2. Develop other areas of the comprehensive economic development (ED) strategy.</li> <li>3. Align County infrastructure planning and funding to address ED objectives.</li> <li>4. Re-evaluate contractual relationships for alignment with comprehensive ED strategy.</li> <li>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.</li> </ol>	<ol style="list-style-type: none"> <li>1. Develop conceptual plans for each EDA.</li> <li>2. Develop policies and infrastructure priorities to improve the competitiveness of identified EDA's, activity centers, and competitive sites.</li> </ol>	<ol style="list-style-type: none"> <li>1. Defined EDA's.</li> <li>2. Increased alignment of County resources on comprehensive economic strategy goals.</li> <li>3. Increased integration of economic, transportation and comprehensive plans.</li> </ol>	<ol style="list-style-type: none"> <li>1. Action plan to increase the county's competitiveness and better leverage existing resources and efforts.</li> <li>2. Budget allocations consistent with BOCC priorities.</li> </ol>

# 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
<b>Develop strategy and action plan to expand specialized tourism markets.</b>	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
<b>Adopt comprehensive redevelopment strategy that integrates existing redevelopment efforts.</b>	<ol style="list-style-type: none"> <li>1. Fully develop redevelopment initiatives for the County to promote efficient infill.</li> </ol>	<ol style="list-style-type: none"> <li>1. Convene various staffs to identify integration and leveraging opportunities.</li> <li>2. Develop comprehensive strategy.</li> <li>3. BOCC direction.</li> </ol>	Strategy and action steps to optimize current redevelopment efforts consistent with comprehensive economic development strategy.	Implementation beginning in FY 14.
<b>Develop strategy and action plan for transportation including pedestrian &amp; bike.</b>	<ol style="list-style-type: none"> <li>1. Convene various staff to identify existing efforts and joint opportunities.</li> <li>2. Host summit of key leaders.</li> <li>3. Develop strategy and action plan.</li> </ol>	<ol style="list-style-type: none"> <li>1. Allocate funding.</li> </ol>	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
<b>Establish basic level of services for all areas of the county and then develop long term plan to provide that basic level.</b>	<ol style="list-style-type: none"> <li>1. County department heads develop basic service level standards and options.</li> <li>2. Analysis to determine if and where basic levels are not met from a staff perspective.</li> <li>3. BOCC direction regarding desired service levels. Integration where feasible into budget development.</li> <li>4. Develop long term plan to address basic levels.</li> </ol>	<ol style="list-style-type: none"> <li>1. BOCC direction and priority setting.</li> <li>2. Allocation of funding.</li> </ol>	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"> <li>1. Allocation of resources to maintain current support levels.</li> </ol>	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"> <li>1. On-going monitoring by staff</li> <li>2. Periodic reports to BOCC as warranted.</li> </ol>	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
<b>Review and create public policies that recognize the diversity of its people while strengthening the social fabric of our society.</b>	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

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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/](http://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*

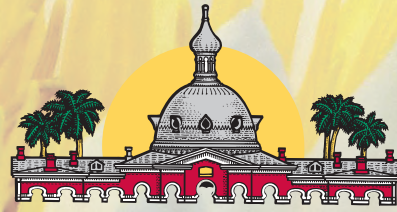
President

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.



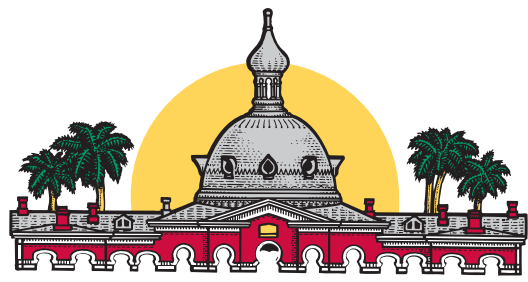


Hillsborough County  
Florida

# EXECUTIVE SUMMARY

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

[www.HillsboroughCounty.org/Budget](http://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 **Recommended Budget for FY 15**. It has four sections: *Executive Summary*, *Operations and Funding Guide*, *Capital Budget*, and *Supplemental Information*. Financial schedules throughout this book include multi-year information for comparison.

The first section, 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 13 and FY 14 accomplishments, FY

15 core outcome objectives, key projects and their community 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 15. It contains a narrative describing the capital budget highlights as well as summaries showing projects to be started in FY 15.

The fourth 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 15 - 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 five years.

Persons interested in reviewing any materials comprising the **Recommended Budget for FY 15** and the **Recommended Capital Improvement Program FY 15 - 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](http://www.hillsboroughcounty.org).

To the Board of County Commissioners and County Residents:

I am pleased to present the County's Recommended Budget for Fiscal Year 2015 (FY15). As Hillsborough County enters the second year of its biennial budget cycle we do so with renewed focus on the following goals:

- Improving focus and innovation in program delivery
- Delivering stellar customer service
- Improving the agility and responsiveness of the organization

While we are cautiously optimistic, virtually all key economic indicators are moving in a positive direction. Overall economic growth continues to gain momentum, home sales are up, the unemployment rate is down and annual area job gains topped 28,000 last year. After almost six years of decline, sales tax revenue growth has returned to 20-year historical averages. Taxable property values continue to increase for the second year in a row, and the county is in a position to reduce the tax millage rate for the 22<sup>nd</sup> year in a row.

We are fiscally sound. Our general obligation bond rating remains at the top-tier AAA level. Reserves are stable, and Hillsborough County is poised to move forward confidently toward more prosperous years ahead.

Our FY15 budget fosters partnerships with the public, private, university, not-for-profit, and other talent-rich sectors. The recession, like an ebb tide, lowered the capacity of all economic entities in Tampa Bay. Area stakeholders now share a new financial landscape that encourages sustained partnerships throughout the region. The budget also provides greater support to our Community's small business owners, through the improved services of the Small Business Growth Collaborative, to unlock and expedite entrepreneurial growth potential.

Partnerships with neighboring local governments help leverage constrained resources to solve complex public problems and minimize costs. The Transportation Policy Leadership Group brings together elected officials from multiple jurisdictions to solve the region's transportation challenges. On the technology front, the Clerk of the Circuit Court, Tampa and Hillsborough County are jointly replacing their individual and archaic data systems with a shared network designed to better inform management and streamline the transactions of government.

In preparing this year's budget, all departments were asked to identify how they would operate with reduced resources. The result is approximately \$1.4 million in

*The Recommended FY 15 Budget is **\$3.96 billion***

*The cost per capita of county government services and operations in FY 14 is 19% lower than in FY 07*

*Taxable property values increase for the second year in a row after five years of decline*

*Local Sales tax revenues are rising about 5% annually*

*Annual metropolitan job growth topped 28,000*

*County unemployment declined to 5.6% in March 2014 down from a high of 12% in 2010*

*Our general obligation bond rating is AAA*

*Joint Public and Public-Private initiatives:*

- *Transportation Policy Leadership Group*
- *Public Safety Complex*
- *Steps Forward – Permanent Housing for Homeless*

*Budget changes since 1994*

- *101% increase in Library square footage*
- *23% decrease in millage rates*
- *20% fewer County employees*
- *9% decrease in operating expenditures per citizen*
- *7% less reliance on property taxes in general funds*
- *68,738 more acres of Park land*

*Redevelopment Principles:*

- *Address the needs of underserved areas*
- *Enhance quality of life and sustainability*
- *Improve the built environment*
- *Attract private sector investment*
- *Advance economic activity and job creation*
- *Strengthen community identity*
- *Increase level of service*

*Economic Development Enhancements:*

- *Increased support to the Film Commission, Sports Commission, and Visit Tampa Bay*
- *Creation of a new film incentive fund*
- *Small Business Growth Collaborative*

*Parks and Community Enhancements:*

- *\$1 million replacement program for aging playground equipment*
- *\$2.5 million for shoulder repairs at Flatwoods Park*
- *Capital support to the Brandon Aquatics Center*
- *Capital support to Jewish Community Center*
- *New funding to open a Homeless Prevention and Transitional Housing Center at a former Sheriff's facility*

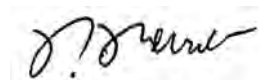
budget savings, which helps support the establishment of our new Redevelopment Program. This program addresses uneven growth patterns in underserved areas of the county and brings together multiple community resources to areas to be determined by the Board of County Commissioners.

The per capita cost of County government and its workforce have been reduced to the levels that existed prior to 2007, yet demand for traditional and new services continue to rise. The lean years of recession heavily impacted routine maintenance and new project construction for public property such as roads, parks, fire stations and other infrastructure. All county assets are maintained according to industry standards and schedules that put public safety and asset preservation ahead of any other criteria. Keeping that in mind, this budget balances those commitments against requests for new or expanded initiatives.

Our dedication to organizational excellence and innovation is ongoing and we will remain vigilant in adapting to service demands and technological enhancements. We provide a very wide spectrum of services to citizens. Such services require a diverse workforce and the expertise of numerous professions – from engineers, scientists and accountants to firefighters, electricians and veterinarians. To ensure that we retain and attract the most talented workforce, we have budgeted up to 4 percent pay raises for employees, which are linked to measurable performance outcomes. As an organization, we remain committed to identifying, training and mentoring our leaders of tomorrow.

I am excited to move forward as the next chapter begins for our region's growth and development, and respectfully present for your consideration the recommended FY15 budget for Hillsborough County.

Sincerely,



Michael S. Merrill  
County Administrator

## BUDGET HIGHLIGHTS

Hillsborough County's Recommended Budget for Fiscal Year 2015 (FY 15) totals \$3.955 billion; by contrast the FY 14 Adopted Budget was \$3.493 billion. This is the second 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 2014.

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 addressed Board priorities and was consistent with the Board of County Commissioner's newly adopted strategic plan.

The rebound in the economy and real estate market was 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 15 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 achieved long-term fiscal sustainability in day-to-day service provision. The planning process continued with the development of the FY 15 Recommended Budget. Department business plans were updated, and new emerging priorities were evaluated.

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 15 Recommended budget is presented based on growth assumptions that are similar, but a little more favorable than FY 14.

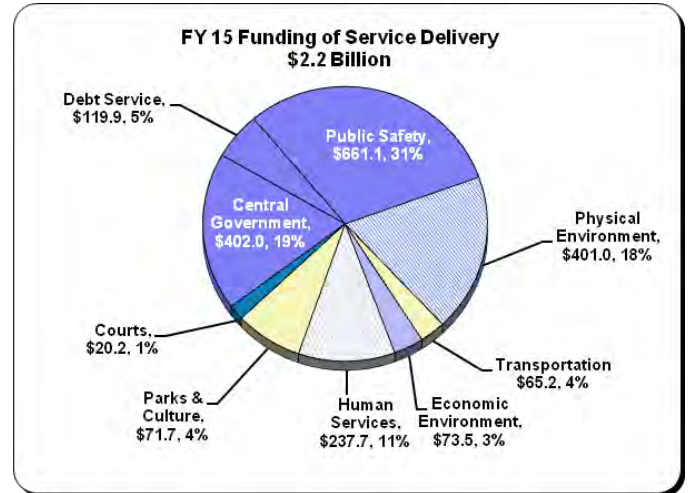
## BUDGET HIGHLIGHTS

The FY 15 budget is 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 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 14 Adopted Capital Budget were not required.

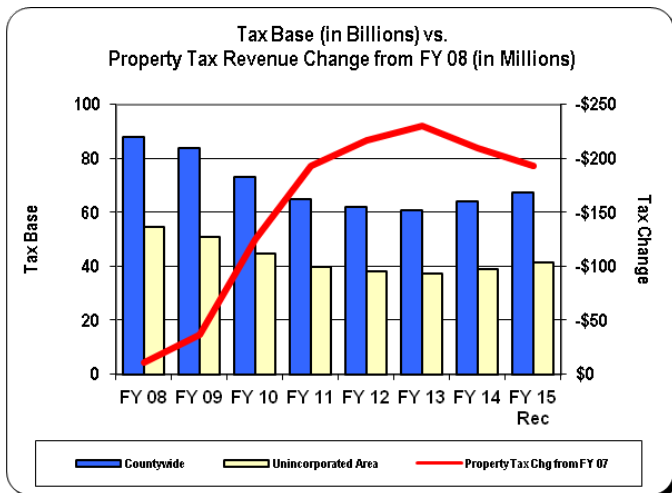
### Budget in Brief

The County's Recommended Budget for FY 15 totals \$3.955 billion; this represents a \$462 million increase over the adopted FY 14 budget of \$3.493 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 15 capital budget continues a more normalized capital spending plan.

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 15, funding for service delivery of \$2.2 billion represents 56% of the total County budget.



Even though the FY 15 budget reflects increased revenues, total revenues remain well below FY 07 levels. Between FY 07 and FY 15, non-dedicated property tax revenue has declined by \$187 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.



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 increased 5.2% over FY 13, and FY 15 revenues are expected to grow by 5%.

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 seven years, expenditures for public safety have continued to be maintained even as expenditures for other service areas have been reduced.

Despite FY 14 and FY 15 revenue growth, FY 15 recommended revenues are still \$238 million below FY 07 levels. The lower level of revenue continues 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 15 the budget for County Administrator operations has remained almost unchanged, excluding Fire/EMS, Public Utilities and Library Services – the latter two of which are

## BUDGET HIGHLIGHTS

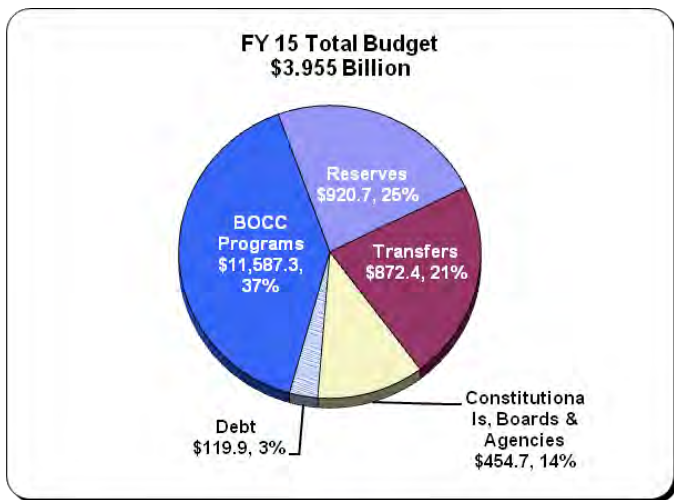
funded by revenue from user fees and a separate taxing district. In prior years, shortfalls in revenue were addressed through a combination of reductions in force, elimination of vacant positions and reductions in associated operating costs. The FY 14 and FY 15 budgets do not include any across the board reductions in force.

### Operating Budget

The FY 15 operating budget totals \$1.645 billion. The budget reflects a state mandated increase in Florida Retirement System contribution rates with an estimated general fund impact, excluding constitutionals, of \$750,000. This increase impacts all departments, agencies and Constitutional Officers funded by the BOCC.

The Recommended Budget for FY 15 continues recurring support of non-profit agencies at FY 14 levels, except for one-time nonprofit awards in the FY 14 budget.

The Recommended Budget for FY 15 includes an increase from FY 14 of \$30 million in general fund property tax revenues. This recurring increase is helping fund higher mandated Florida Retirement System contributions, which are increasing by \$750,000, and fund a 4% performance pay increase for all non-collective bargaining employees.



The Citizen's Advisory Committee (CAC), whose members are appointed by the Board of County Commissioners, assisted the County in evaluating a sample of business plans developed by departments. The department business plan process is new to the County, and the independent review by the CAC

provided valuable feedback in refining strategies and messages included in the plans.

### Capital Budget

The Recommended Capital Budget for FY 15 is \$396.7 million compared to \$159.9 million in FY 14. This represents a \$236.8 million increase over the prior year capital budget. The increase is primarily due to the continued transition from an "all years" method of budgeting to an "annual" approach.

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. While some of these projects were funded in FY 13 through FY 15 from various one-time funding sources, others remain dependent on improved performance of existing funding sources and/or the identification of alternative funding sources.

The Fire Services Program Recommended Capital Budget for FY 15 Budget is \$36.1 million. The program is funded with fire impact fees, Community Investment Tax, general revenues and financing supported by the Communications Services Tax. No new projects were added to this program during FY 15. However, the annual budget for fire equipment was increased from \$1.4 million to \$1.9 million.

The Government Facilities Program Recommended Capital Budget for FY 15 is \$126.5 million. Three new projects were added in FY 15. The County will be pursuing the purchase of two facilities on Falkenburg Road which will benefit the Sheriff's operations. Funding for the Animal Services Master Plan and the Jewish Community Center is also included in FY 15. Funding sources for the program are Community Investment Tax and general revenues.

The Libraries Services Program Recommended Capital Budget for FY 15 is \$18.1 million. The Library Services Program is funded with ad valorem tax proceeds from the Special Library Taxing District. There are two new parking lot expansion projects in this program for FY 15.

The Transportation Program Recommended Capital Budget for FY 15 is \$6.5 million. The full Recommended FY 15 – FY 19 Capital Improvement Program (CIP) includes \$79.7 million in planned funding. The program has no new projects for FY 15. Many other previously funded projects, however, continue in the Recommended CIP. The program includes funding for



## BUDGET HIGHLIGHTS

the Sidewalk ADA Retrofit Program at \$2.8 million, the Pavement Treatment Program at \$26.1 million, the Consolidated Bridge and Guardrail Rehabilitation and Repair Program at \$2.0 million, and the Paved Shoulders/Bicycle Lanes County Rural Roads Program at \$1.3 million. These projects are funded with a combination of Gas Taxes and Impact Fees.

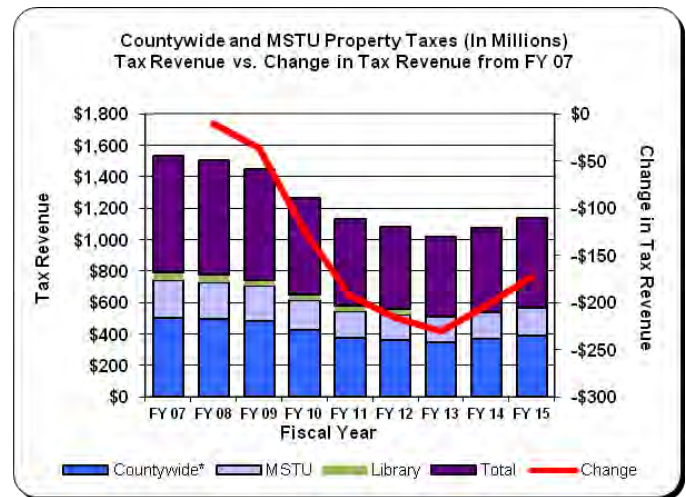
Through an interlocal agreement, the City of Tampa and Hillsborough County are responsible for any Tampa Sports Authority capital and operating shortfalls related to the Raymond James Stadium and George Steinbrenner Field. The City funds one-third and the County two-thirds of any shortfalls. In FY 15, the County will contribute \$1.4 million as its share of this operating shortfall. In addition, the Tampa Sports Authority adopted budget includes significant capital requirements of \$14.8 million in FY 15 for scheduled 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 \$25 million.

## 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 FY 15 recommended budget includes funding for the following:

- Financing for up to \$20 million in redevelopment projects;
- \$500,000 for job placement and training;
- \$325,000 for a film incentive fund;
- \$250,000 in new funding for the Tampa Bay Sports Commission;
- \$250,000 in new funding for the Film Commission;
- \$150,000 in new funding for Visit Tampa Bay;
- \$390,000 for a Small Business Growth Collaborative

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

## BUDGET HIGHLIGHTS

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.

### 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 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.

### 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 15 budget process identified approximately \$8.8 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.

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:

- \$800,000 in a capital contribution to the Brandon Aquatics Center in support of their facility expansion;
- \$1 million in a capital contribution to the Jewish Community Center;
- \$1 million for replacement of playground equipment at community parks;
- \$2.5 million in paved shoulder repairs at Flatwoods Park;
- \$1.5 million for County technology improvements;
- \$600 thousand for a Chiller project at the University Area Community Development Center;
- \$500 thousand for an Animal Services Master Plan;
- \$816,850 for Supervisor of Elections poll books.

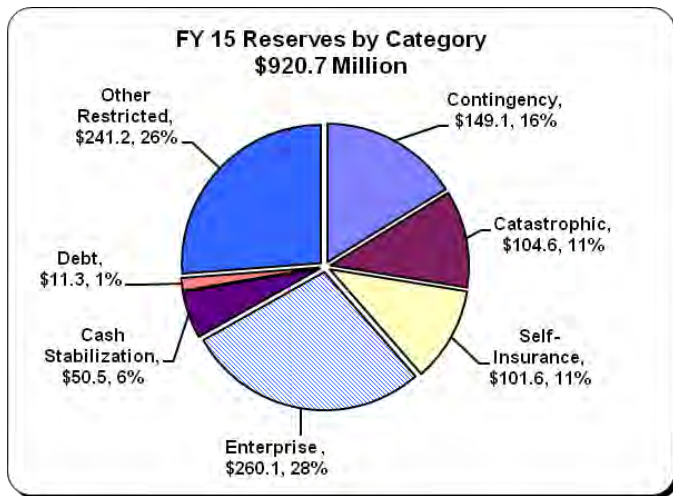
### Other Factors Considered in the Adopted FY 14 – FY 15 Budget

**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.

*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

## BUDGET HIGHLIGHTS

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 15, restricted reserves total \$616.5 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 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 15, designated reserves total \$155.1 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 15, contingency reserves across all non-enterprise funds total \$149.1 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, placed a significant burden on County employees to continue to meet their financial obligations in an environment of rising costs. The FY 15 budget continues 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 Recommended Budget for FY 15 represents a balanced, equitable plan to provide our residents with vital services. As we move into FY 15 we will continue to seek opportunities to improve the manner in which we deliver service and continue to help grow our economy. The FY 15 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 this 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 reflected a return to overall revenue growth but continued to reflect on-going spending restraint while also including key recommendations consistent with the Board’s newly adopted strategic plan. FY 15 is an “off year” of the budget process and budget decisions primarily focused on economic development, public safety, and asset preservation activities.

### 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 50<sup>th</sup> 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 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, and the FY 14 Adopted Budget included a 3.5% market equity pay adjustment for most County Ad-

## SUMMARY INFORMATION ON THE BUDGET

ministrator employees. The FY 15 Recommended budget proposes an average 4% compensation increase. 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: 743

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 (EMPACCT) Local 3525***

Contract start: October 1, 2010

Contract end: September 30, 2013

# Positions represented: 108

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: 992

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: 45

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.

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 reflected 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 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 9<sup>th</sup> 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.

## SUMMARY INFORMATION ON THE BUDGET

**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 15 projects appears in the back of this document. The entire five-year capital improvement program (CIP) can be reviewed in the volume containing the **Recommended Capital Improvement Program FY 15 – FY 19**.

The capital budget in some cases 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.<sup>1</sup>

“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

<sup>1</sup> 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.

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.

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 for the FY 14 Adopted 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

The above table will be updated in the FY 15 Adopted budget document with FY 15 information.

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 re-

## SUMMARY INFORMATION ON THE BUDGET

quirements 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 counter-balancing 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 ex-

pectation that most or all of these contingency funds could be appropriated during the year.

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

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

## THE 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.

## SUMMARY INFORMATION ON THE BUDGET

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 importantly, 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

### **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](http://www.gfoa.org) or by calling (312) 977-9700.<sup>2</sup>

## 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 limitations. Proprietary funds use an

<sup>2</sup> 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.



## SUMMARY INFORMATION ON THE BUDGET

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.<sup>3</sup>

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 13 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.

<b>Funds included in CAFR but not in Budget</b>		
<b>(in thousands)</b>		
	<b>Revenues</b>	<b>Expenditures</b>
Sheriff's Law Enforcement Fund	\$376,191	\$376,191
Sheriff's Special Use Rev. Fund	3,864	3,864
Sheriff's Jail Inmate Canteen Fund	2,693	1,603
Sheriff's Child Prot. Invest. Fund	12,044	11,703
Sheriff's Drug Enforcement Fund	-	407
Sheriff's Communications 911 Fund	517	533
Property Appraiser's Property Assessment Fund	10,919	10,919
Tax Collector's Fund	35,832	35,832
Supervisor of Elections' Elections Fund	7,864	7,864
Clerk of the Circuit Court's Court System & Accounting Fund	36,193	36,193

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.

<sup>3</sup> 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.

## SUMMARY INFORMATION ON THE BUDGET

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

cludes 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 reflect 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 repre-

sents the percentage increase in property taxes tentatively 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

## THE PROCESS OF ADOPTING THE BUDGET

129.06, Florida Statutes. Pursuant to Chapter 129.07, 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 15 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, 2013 with in-house review of the FY 14 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 departments preparing updated budget submissions and business plans during the months of February and March. One workshop was conducted during this phase. This workshop discussed the budget process, the plan for the County's new redevelopment program, and the five-year Pro Forma analysis.

Budget instructions were delivered to departments in February with submissions due on March 21, 2014. The instructions highlighted the County's strong financial position and increased resources, but also identified that new available funding would be limited. 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 1<sup>st</sup>, 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 the-

se 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 last year, department directors were not included in these work sessions unless specific clarification of their budgets was required.

**The Public Adoption Phase** will begin with the formal presentation of the **County Administrator's Recommended Budget for FY 15** at the BOCC's regular June 4, 2014 meeting. The BOCC's review of the budget and the public process of review, change, and formal adoption will continue through late September. This phase will include five workshops with the BOCC and three public hearings, two of which were mandatory under State law.

The second milestone of this phase will set the proposed millage rates for FY 15. This will occur at a workshop on July 31st. The proposed millage rates approved at the July 31st workshop will be used by the Property Appraiser to prepare Truth-in-Millage (TRIM) notices distributed in mid-August.

The TRIM notice advises 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 will be the first of two State required public budget hearings. The first required public budget hearing will be held on September 10, 2014. After hearing public testimony at the hearing, the BOCC will adopt tentative millage rates and a tentative FY 15 budget.

The fourth and final milestone in this phase will be the adoption of the FY 15 budget and millage rates at the second public hearing on September 18, 2014. The second public hearing will be 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 2013** - Staff reviews the previous biennial budget process, comments from GFOA reviewers, and Board policies.

### *Preparation*

- **April 3, 2014** – First budget workshop with the Board of County Commissioners including a discussion of the budget process, and presentations of the new redevelopment program and a Five-Year Pro Forma Analysis
- **March 21, 2014** – Budget submissions due from all organizations except Constitutional Officers
- **May 1, 2014** - Budget submissions due from Sheriff, Clerk, and Supervisor of Elections
- **June 1, 2014** – 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 4, 2014** – The County Administrator will deliver the **Recommended Budget for FY 15** and the **Recommended Capital Improvement Program FY 15 – FY 19** to the Board of County Commissioners.
- **Budget Workshops During Adoption Phase:**
  - June 11, 2014
  - June 25, 2014
  - July 17, 2014
  - July 23, 2014
  - July 31, 2014—Budget Reconciliation and Setting of TRIM rates
- **Non– Mandatory Public Hearing**
  - June 12, 2014
- **Mandatory Public Hearings**
  - September 10, 2014** – First State-Required Public Hearing to adopt tentative millage rates and a tentative budget.
  - September 18, 2014** – Second State-Required Public Hearing to adopt final millage rates and the FY 15 operating and capital budgets.

## BUDGET SUMMARY

Fiscal Year	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Recommended
<b>PROPERTY TAX RATES (In Mills)</b>				
Countywide <sup>(1)</sup>	5.7995	5.7978	5.7960	5.7943
Library District <sup>(2)</sup>	0.5583	0.5583	0.5583	0.5583
General Purpose MSTU <sup>(3)</sup>	4.4004	4.4004	4.4004	4.4004
<b>VALUE OF 1 MILL (In Millions of \$) <sup>(4)</sup></b>				
Countywide	\$62.1	\$60.5	\$63.8	\$67.4
Library District	59.7	58.2	61.4	64.9
Unincorporated	38.2	37.1	38.9	41.2
<b>BUDGET SUMMARY (In Millions of \$)</b>				
Operating	\$1,475.2	\$1,507.6	\$1,552.3	\$1,645.3
Capital (net of reserves) <sup>(5)</sup>	151.3	168.1	159.9	396.7
Debt Service <sup>(6)</sup>	250.9	107.4	103.2	119.9
Reserves & Refunds <sup>(5)</sup>	7.2	641.9	852.3	920.7
<b>MAJOR ORGANIZATION OPERATING BUDGET (In Millions of \$)</b>				
Board of County Commissioners	\$2.1	\$2.5	\$2.9	\$2.8
County Administrator	800.9	865.9	885.7	920.4
County Attorney	7.0	7.1	7.4	7.7
Elected Officials	429.3	440.7	448.2	454.7
Judicial	10.7	9.8	10.3	10.4
Guardian Ad Litem	0.2	0.2	0.2	0.2
Boards, Commissions & Agencies	21.4	22.5	22.3	25.4
Non-Departmental <sup>(7)</sup>	203.7	158.8	175.3	223.6
	<b>\$1,475.2</b>	<b>\$1,507.6</b>	<b>\$1,552.3</b>	<b>\$1,645.3</b>
<b>CAPITAL BUDGET (In Millions of \$)</b>				
Fire	\$1.9	\$20.4	\$10.1	\$36.1
Government Facilities	13.2	23.7	5.0	126.5
Libraries	1.0	4.0	3.0	18.1
Parks	8.2	31.0	5.5	79.4
Solid Waste	6.1	1.1	0.1	3.9
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	107.5
Total CIP	150.4	142.0	125.8	381.48
Other Non-CIP <sup>(8)</sup>	0.9	26.1	34.1	15.3
Total Capital Budget	<b>\$151.3</b>	<b>\$168.1</b>	<b>\$159.9</b>	<b>\$396.7</b>

*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).*

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

*Includes millage levies for debt service.*

<sup>(2)</sup> Includes properties within the City of Tampa and the unincorporated areas of the County.

<sup>(3)</sup> Unincorporated area - includes Parks General Obligation millage.

<sup>(4)</sup> Based on Property Appraiser taxable assessed values as of July 1.

<sup>(5)</sup> 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.

<sup>(6)</sup> Debt service amount reflects debt service capital and interest payments only.

<sup>(7)</sup> Excludes debt service, capital, and certain other nonoperating amounts.

<sup>(8)</sup> Includes operating budget included in CIP and capital budget included in departmental budgets.

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**FY 15 BUDGET SUMMARY BY MAJOR FUND**

	COUNTYWIDE GENERAL	UNINCORPORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE	INTERGOVERNMENTAL GRANTS	COUNTY TRANSPORTATION
Fund balances, beginning of year	\$130,793,693	\$102,020,861	\$160,066,934	\$51,157,231	\$20,231,041	\$6,523,853
<b>REVENUES BY SOURCE:</b>						
Taxes	390,783,380	181,537,809	109,826,281	132,105,181	0	31,881,368
Permits, Fees, & Assessments	555,378	36,507	12,803,000	0	0	10,550,464
Intergovernmental Revenue	11,521,736	15,489,912	15,090,246	93,820,342	71,709,776	16,258,238
Charges for Services	59,261,030	18,762,584	7,983,357	0	1,258,545	63,500
Fines and Forfeitures	17,826	3,801,411	1,106,390	0	0	0
Miscellaneous Revenues	5,444,920	1,362,198	7,377,561	196,200	791,402	481,736
Other Financing Sources <sup>(2)</sup>	61,265,607	66,622,038	120,403,255	(5,662,989)	4,496,137	48,193,701
<b>Total Revenues and Other Financing Sources</b>	<b>\$528,849,877</b>	<b>\$287,612,459</b>	<b>\$274,590,090</b>	<b>\$220,458,734</b>	<b>\$78,255,860</b>	<b>\$107,429,007</b>
<b>Total Revenues and Balances</b>	<b>\$659,643,570</b>	<b>\$389,633,320</b>	<b>\$434,657,024</b>	<b>\$271,615,965</b>	<b>\$98,486,901</b>	<b>\$113,952,860</b>
<b>APPROPRIATIONS:</b>						
Personal Services	99,827,788	130,565,671	8,233,273	302,945	35,616,945	26,483,846
Operating Expenditure	54,764,892	53,582,734	42,000,677	257,614	26,689,157	32,127,888
Capital Outlay <sup>(1)</sup>	1,452,917	160,000	4,477,138	0	6,994,611	6,437,768
Debt Service	0	0	533,479	0	0	0
Grants & Aids <sup>(1)</sup>	26,170,599	1,014,740	108,940,608	70,414,747	28,937,287	2,050,201
Other Uses	0	0	0	0	232,658	0
Transfers	33,280,925	13,911,859	130,961,097	163,230,064	0	41,684,645
Budgeted Transfers to Constitutional Off	324,774,838	121,563,297	2,822,059	173,090	0	169,840
<b>Total Expenditures/Expenses</b>	<b>540,271,959</b>	<b>320,798,301</b>	<b>297,968,331</b>	<b>234,378,460</b>	<b>98,470,658</b>	<b>108,954,188</b>
Reserves and Refunds	119,371,611	68,835,019	136,688,692	37,237,505	16,240	4,998,673
<b>Total Appropriated Expenditures and Reserves</b>	<b>\$659,643,570</b>	<b>\$389,633,320</b>	<b>\$434,657,023</b>	<b>\$271,615,965</b>	<b>\$98,486,898</b>	<b>\$113,952,861</b>

(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) This category includes Unincorporated Area Special Revenue Funds, Library Tax District Special Revenue Funds, Discretely Presented Component Unit Funds (Law Library and City-County Planning Commission), Debt Service Funds, Capital Projects Funds, and BOCC General Agency Funds.



**FY 15 BUDGET SUMMARY BY MAJOR FUND**

	INFRA- STRUCTURE SURTAX PROJECTS	OTHER GOVERN- MENTAL FUNDS <sup>(3)</sup>	WATER RESOURCE SERVICES	SOLID WASTE RESOURCE RECOVERY	INTERNAL SERVICE	TOTAL
Fund balances, beginning of year	\$14,465,038	\$220,401,393	\$277,131,955	\$124,750,140	\$214,599,766	\$1,322,141,905
<b>REVENUES BY SOURCE:</b>						
Taxes	0	65,510,124	0	0	0	911,644,143
Permits, Fees, & Assessments	0	26,944,220	11,908,159	0	0	62,797,728
Intergovernmental Revenue	0	1,971,587	0	0	0	225,861,837
Charges for Services	0	2,961,042	209,382,838	106,221,964	115,536,335	521,431,195
Fines and Forfeitures	0	760,562	56,000	0	0	5,742,189
Miscellaneous Revenues	63,400	1,122,024	4,072,787	1,477,273	6,437,150	28,826,651
Other Financing Sources <sup>(2)</sup>	154,074,349	148,540,923	198,311,942	81,771,354	(1,396,353)	876,619,964
<b>Total Revenues and Other Financing Sources</b>	<b>\$154,137,749</b>	<b>\$247,810,482</b>	<b>\$423,731,726</b>	<b>\$189,470,591</b>	<b>\$120,577,132</b>	<b>\$2,632,923,707</b>
<b>Total Revenues and Balances</b>	<b>\$168,602,787</b>	<b>\$468,211,875</b>	<b>\$700,863,681</b>	<b>\$314,220,731</b>	<b>\$335,176,898</b>	<b>\$3,955,065,612</b>
<b>APPROPRIATIONS:</b>						
Personal Services	0	35,024,966	45,024,628	10,009,126	6,329,574	397,418,764
Operating Expenditure	30,000	49,513,051	104,608,758	73,390,137	112,199,198	549,164,106
Capital Outlay	57,819,054	165,474,502	108,597,319	8,027,498	20,850,000	380,290,807
Debt Service	2,970,000	78,590,886	20,867,603	13,887,764	0	116,849,732
Grants & Aids <sup>(1)</sup>	860,847	28,651,864	0	0	0	267,040,893
Other Uses		0		0		232,658
Transfers	87,198,046	33,999,063	259,758,795	107,824,801	600,000	872,449,295
Budgeted Transfers to Constitutional Off.	0	1,383,117	0	0	0	450,886,241
<b>Total Expenditures/Expenses</b>	<b>\$148,877,947</b>	<b>\$392,637,449</b>	<b>\$538,857,103</b>	<b>\$213,139,326</b>	<b>\$139,978,772</b>	<b>\$3,034,332,496</b>
Reserves and Refunds	19,724,840	75,574,427	162,006,578	101,081,405	195,198,126	920,733,116
<b>Total Appropriated Expenditures and Reserves</b>	<b>\$168,602,787</b>	<b>\$468,211,876</b>	<b>\$700,863,681</b>	<b>\$314,220,731</b>	<b>\$335,176,898</b>	<b>\$3,955,065,612</b>

## FY 15 BUDGET SUMMARY BY MAJOR FUND AND DEPARTMENT

	COUNTYWIDE GENERAL	UNINCORP- ORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE	INTERGOVERN- MENTAL GRANTS
<b>BOARD OF COUNTY COMMISSIONERS</b>					
Board of County Commissioners	\$2,350,023	\$0	\$0	\$0	\$0
County Performance Auditor	437,385	0	0	0	0
<b>TOTAL BOCC</b>	<b>2,787,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COUNTY ATTORNEY</b>	<b>7,670,425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COUNTY ADMINISTRATOR</b>					
Affordable Housing	0	849,331	0	0	17,765,476
Aging Services	6,982,259	0	0	0	9,199,816
Business & Support Services	3,785,649	0	0	0	1,788
Children and Youth Services	7,045,503	0	2,000	0	37,674,096
Communications Department	2,934,520	1,020,243	0	0	0
Community Affairs Office	736,549	0	0	0	0
Community Compliance	8,337,158	5,556,525	7,921,633	0	62,045
Community Redevelopment	501,080	0	0	0	0
Consumer & Veterans' Affairs	341,231	0	0	0	136,544
County Administrator	2,147,840	0	0	0	0
Development Services	0	6,690,336	0	0	0
Economic Development	5,801,335	774,214	0	560,559	0
Extension Services	1,219,233	0	0	0	117,750
Fire Rescue	981,614	127,711,046	490,064	0	353,243
Fiscal Services	8,259,786	990,173	0	0	0
Fleet Services	0	0	0	0	0
Health Care Services	102,416	0	115,370,529	0	9,169,507
Homeless Services	2,967,225	0	0	0	0
Human Resources Department	4,149,621	0	0	0	0
Information & Technology Services	18,953,404	0	5,850,921	0	0
Legislative Affairs Office	390,157	168,856	0	0	0
Library Services	0	0	0	0	0
Medical Examiner	5,277,549	0	0	0	0
Parks, Recreation and Conservation Services	11,544,132	25,989,466	87,218	0	155,933
Public Utilities	0	137,862	0	0	0
Public Works	2,418,609	12,591,133	0	0	175,594
Real Estate and Facilities Services Department	22,803,706	1,651,959	0	0	454,611
Social Services Department	7,571,496	0	1,100,000	0	5,783,838
Strategic Planning & Grants Management	596,477	0	785,306	0	956,460
Sunshine Line	3,988,384	0	0	0	2,395,512
<b>TOTAL COUNTY ADMINISTRATOR</b>	<b>129,836,933</b>	<b>184,131,145</b>	<b>131,607,671</b>	<b>560,559</b>	<b>84,402,210</b>

**FY 15 BUDGET SUMMARY BY MAJOR FUND AND DEPARTMENT**

COUNTY TRANSPORTATION	INFRA-STRUCTURE SURTAX PROJECTS	OTHER GOVERNMENTAL FUNDS <sup>3</sup>	WATER RESOURCE SERVICES	SOLID WASTE RESOURCE RECOVERY	INTERNAL SERVICE	TOTAL
\$0	\$0	\$0	\$0	\$0	\$0	\$2,350,023
0	0	0	0	0	0	437,385
0	0	0	0	0	0	2,787,407
0	0	0	0	0	0	7,670,425
0	0	0	0	0	0	18,614,807
0	0	0	0	0	0	16,182,074
0	0	0	0	0	747,132	4,534,569
0	0	24,763	0	0	0	44,746,363
315,357	0	0	135,796	0	0	4,405,916
0	0	81,909	0	0	0	818,458
0	0	0	0	0	0	21,877,361
0	0	0	0	0	0	501,080
0	0	0	0	0	0	477,775
0	0	0	0	0	0	2,147,840
754,262	0	12,251,500	311,282	0	0	20,007,379
0	0	0	0	0	0	7,136,108
0	0	60,930	0	0	0	1,397,913
0	0	0	0	0	0	129,535,966
1,583,938	0	619,161	0	0	0	11,453,059
0	0	0	0	0	39,002,800	39,002,800
0	0	0	0	0	0	124,642,452
0	0	0	0	0	0	2,967,225
0	0	0	0	0	1,439,000	5,588,621
0	0	0	0	0	0	24,804,325
0	0	0	0	0	0	559,013
0	0	36,933,640	0	0	0	36,933,640
0	0	0	0	0	0	5,277,549
0	0	243,426	0	0	0	38,020,175
0	0	214,761	150,121,149	87,500,763	0	237,974,535
53,991,283	0	1,396,728	0	0	0	70,573,347
1,962,894	0	0	203,899	0	0	27,077,069
0	0	0	0	0	0	14,455,333
0	0	0	0	0	0	2,338,243
0	0	0	0	0	0	6,383,896
<b>58,607,734</b>	<b>0</b>	<b>51,826,819</b>	<b>150,772,125</b>	<b>87,500,763</b>	<b>41,188,932</b>	<b>920,434,892</b>

## FY 15 BUDGET SUMMARY BY MAJOR FUND AND DEPARTMENT

	COUNTYWIDE GENERAL	UNINCORP- ORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE	INTERGOVERN- MENTAL GRANTS
<b>ELECTED OFFICIALS</b>					
Clerk of the Circuit Court	18,240,640	0	0	0	0
Property Appraiser	8,850,000	1,500,000	0	0	0
Public Defender	122,710	0	1,060,600	0	0
Sheriff's Office	267,089,155	116,439,804	2,822,059	0	0
State Attorney Part I	377,663	0	846,831	0	0
State Attorney Part II (Victim Assistance)	1,975,364	0	0	0	0
Supervisor of Elections	10,581,802	0	0	0	0
Tax Collector	18,806,041	3,623,493	0	173,090	0
Value Adjustment Board	682,200	0	0	0	0
<b>TOTAL ELECTED OFFICIALS</b>	<b>326,725,575</b>	<b>121,563,297</b>	<b>4,729,490</b>	<b>173,090</b>	<b>0</b>
<b>JUDICIAL BRANCH</b>	<b>2,831,603</b>	<b>0</b>	<b>7,174,598</b>	<b>0</b>	<b>422,284</b>
<b>GUARDIAN AD LITEM</b>	<b>246,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BOARDS, COMMISSIONS &amp; AGENCIES</b>					
Civil Service Board	0	0	0	0	0
Environmental Protection Commission	7,988,484	0	996,086	0	4,938,761
County Planning Commission	0	0	0	0	0
Law Library	0	0	0	0	0
Metropolitan Planning Organization	0	0	0	0	2,863,006
Soil and Water Conservation Board	265,520	0	0	0	0
<b>TOTAL BOARDS, COMMISSIONS</b>	<b>8,254,004</b>	<b>0</b>	<b>996,086</b>	<b>0</b>	<b>7,801,767</b>
<b>NON-DEPARTMENTAL</b>					
Capital Improvement Program Projects <sup>1</sup>	0	0	6,392,945	0	5,844,397
Debt Service Accounts <sup>2</sup>	0	0	533,479	0	0
Governmental Agencies	12,250,753	0	2,599,565	59,966,247	0
Major Maintenance & Repair Program	0	0	9,389,960	0	0
Non-Departmental Allotments	8,891,199	1,192,000	3,583,440	0	0
Nonprofit Organizations	7,496,138	0	0	10,448,500	0
<b>TOTAL NON-DEPARTMENTAL</b>	<b>28,638,090</b>	<b>1,192,000</b>	<b>22,499,389</b>	<b>70,414,747</b>	<b>5,844,397</b>
<b>TRANSFERS, RESERVES &amp; REFUNDS</b>					
Reserves and Refunds	119,371,611	68,835,019	136,688,692	37,237,505	16,240
Interfund Transfers	33,280,925	13,911,859	130,961,097	163,230,064	0
<b>TOTAL TRANSFERS, RESERVES &amp; REFUNDS</b>	<b>152,652,536</b>	<b>82,746,878</b>	<b>267,649,789</b>	<b>200,467,569</b>	<b>16,240</b>
<b>TOTAL BOCC AND CONSTITUTIONAL OFFICERS</b>	<b>\$659,643,570</b>	<b>\$389,633,320</b>	<b>\$434,657,023</b>	<b>\$271,615,965</b>	<b>\$98,486,898</b>

(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.

(3) This category includes Unincorporated Area Special Revenue Funds, Library Tax District Special Revenue Funds, Discretely Presented Component Unit Funds (Law Library and City-County Planning Commission), Debt Service Funds, Capital Projects Funds, and BOCC General Agency Funds.

## FY 15 BUDGET SUMMARY BY MAJOR FUND AND DEPARTMENT

COUNTY TRANSPORT- ATION	INFRA- STRUCTURE SURTAX PROJECTS	OTHER GOVERN- MENTAL FUNDS	WATER RESOURCE SERVICES	SOLID WASTE RESOURCE RECOVERY	INTERNAL SERVICE	TOTAL
0	0	0	0	0	0	18,240,640
0	0	352,500	0	0	0	10,702,500
0	0	0	0	0	0	1,183,310
0	0	0	0	0	0	386,351,018
0	0	0	0	0	0	1,224,494
0	0	0	0	0	0	1,975,364
0	0	0	0	0	0	10,581,802
169,840	0	1,030,617	0	0	0	23,803,081
0	0	0	0	0	0	682,200
169,840	0	1,383,117	0	0	0	454,744,409
0	0	0	0	0	0	10,428,484
0	0	0	0	0	0	246,997
0	0	3,130,617	0	0	0	3,130,617
0	0	254,493	0	0	0	14,177,825
0	0	4,514,326	0	0	0	4,514,326
0	0	431,387	0	0	0	431,387
0	0	0	0	0	0	2,863,006
0	0	0	0	0	0	265,520
0	0	8,330,824	0	0	0	25,382,681
6,437,768	58,679,901	192,694,251	107,450,580	3,910,998	0	381,410,840
0	3,000,000	81,565,318	20,875,603	13,902,764	0	119,877,164
2,050,201	0	16,753,779	0	0	0	93,620,545
0	0	5,934,278	0	0	0	15,324,238
4,000	0	150,000	0	0	98,189,840	112,010,479
0	0	0	0	0	0	17,944,638
8,491,969	61,679,901	297,097,626	128,326,183	17,813,762	98,189,840	740,187,904
4,998,673	19,724,840	75,574,427	162,006,578	101,081,405	195,198,126	920,733,116
41,684,645	87,198,046	33,999,063	259,758,795	107,824,801	600,000	872,449,295
46,683,318	106,922,886	109,573,490	421,765,373	208,906,206	195,798,126	1,793,182,411
\$113,952,861	\$168,602,787	\$468,211,876	\$700,863,681	\$314,220,731	\$335,176,898	\$3,955,065,612

**DEPARTMENT BUDGET SUMMARY COMPARISON**

	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>BOARD OF COUNTY COMMISSIONERS</b>				
Board of County Commissioners	\$ 2,089,047	\$ 2,191,042	\$ 2,380,850	\$ 2,350,023
County Internal Performance Auditor	4,658	116,296	473,373	437,385
<b>TOTAL BOARD OF COUNTY COMMISSIONERS</b>	<b>2,093,705</b>	<b>2,307,337</b>	<b>2,854,223</b>	<b>2,787,408</b>
<b>COUNTY ATTORNEY</b>	<b>7,012,201</b>	<b>7,223,941</b>	<b>7,421,868</b>	<b>7,670,425</b>
<b>COUNTY ADMINISTRATOR</b>				
Affordable Housing	18,730,924	19,205,753	8,149,198	18,614,807
Aging Services	11,453,633	13,879,431	14,436,815	16,182,074
Business & Support Services	6,502,249	6,665,418	4,252,313	4,534,569
Children and Youth Services	42,585,893	40,349,358	42,919,567	44,746,363
Communications Department	2,158,086	3,004,790	3,983,296	4,405,916
Community Affairs Office	0	684,602	765,917	818,458
Community Compliance Department	16,692,328	17,218,608	21,359,627	21,877,361
Community Redevelopment	0	0	0	501,080
Consumer & Veterans' Affairs	538,716	517,549	526,248	477,775
County Administrator	1,860,912	1,767,044	1,777,395	2,147,840
Development Services	16,914,224	13,552,501	20,717,458	20,007,379
Economic Development	3,127,665	4,556,689	7,502,742	7,136,108
Extension Services	1,283,007	1,316,862	1,511,998	1,397,913
Fire Rescue	111,103,971	120,008,965	125,094,123	129,535,966
Fiscal and Support Services	10,600,107	10,909,783	11,201,529	11,453,059
Fleet Management	27,693,859	27,331,547	36,367,290	39,002,800
Health Care Services	113,276,923	103,733,660	123,563,922	124,642,452
Homeless Services	0	0	0	2,967,225
Human Resources	2,008,404	2,624,059	4,870,090	5,588,621
Information & Technology Services	15,297,486	17,666,751	25,582,208	24,804,325
Legislative Affairs Office	1,662,737	2,069,578	2,392,032	559,013
Library Services	31,721,042	30,931,596	35,870,571	36,933,640
Medical Examiner	4,171,673	4,304,818	4,927,907	5,277,549
Parks, Recreation and Conservation Services	34,249,678	33,060,754	36,292,895	38,020,175
Public Utilities	219,831,375	239,245,347	231,385,123	237,974,535
Public Works	61,815,917	64,929,246	68,554,277	70,573,347
Real Estate and Facilities Services Department	22,854,364	21,225,807	29,389,821	27,077,069
Social Services Department	16,836,449	14,181,421	15,131,834	14,455,333
Strategic Planning & Grants Management	0	0	2,279,331	2,338,243
Sunshine Line	5,311,407	5,442,841	4,893,237	6,383,896
<b>TOTAL COUNTY ADMINISTRATOR</b>	<b>800,283,028</b>	<b>820,384,775</b>	<b>885,698,764</b>	<b>920,434,892</b>
<b>ELECTED OFFICIALS</b>				
Clerk of the Circuit Court	18,177,333	19,021,542	18,204,547	18,240,640
Property Appraiser	10,118,707	9,984,772	10,502,000	10,702,500
Public Defender	1,142,902	925,455	1,624,711	1,183,310
Sheriff's Office	364,427,841	376,939,929	379,561,360	386,351,018
State Attorney Part I	985,786	801,839	1,243,637	1,224,494
State Attorney Part II (Victims' Assistance)	1,740,800	1,797,785	1,933,099	1,975,364
Supervisor of Elections	10,852,097	7,863,977	11,466,104	10,581,802
Tax Collector	21,038,913	20,451,964	22,948,178	23,803,081
Value Adjustment Board	767,564	712,862	673,948	682,200
<b>TOTAL ELECTED OFFICIALS</b>	<b>429,251,943</b>	<b>438,500,124</b>	<b>448,157,584</b>	<b>454,744,409</b>
<b>JUDICIAL BRANCH (ADMIN OFC OF COURTS)</b>	<b>10,653,902</b>	<b>10,334,343</b>	<b>10,329,837</b>	<b>10,428,484</b>
<b>GUARDIAN AD LITEM</b>	<b>194,422</b>	<b>208,361</b>	<b>228,783</b>	<b>246,997</b>

**DEPARTMENT BUDGET SUMMARY COMPARISON**

	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>BOARDS, COMMISSIONS &amp; AGENCIES</b>				
Civil Service Board	2,358,550	2,731,656	3,238,969	3,130,617
Environmental Protection Commission	12,323,596	12,275,746	12,274,994	14,177,825
Law Library Board	400,637	326,096	430,914	431,387
Metropolitan Planning Organization	2,187,934	2,273,603	1,821,637	4,514,326
Planning Commission	3,943,449	3,944,343	4,292,514	2,863,006
Soil & Water Conservation Board	234,231	241,815	260,587	265,520
<b>TOTAL BOARDS, COMMISSIONS</b>	<b>21,448,396</b>	<b>21,793,259</b>	<b>22,319,615</b>	<b>25,382,681</b>
<b>NON-DEPARTMENTAL</b>				
Capital Improvement Program Projects <sup>1</sup>	150,353,924	183,123,989	125,737,939	381,410,840
Debt Service Accounts <sup>2</sup>	252,739,261	105,686,035	103,633,129	119,877,164
Governmental Agencies	89,127,539	76,231,907	75,461,023	93,620,545
Major Maintenance & Repair Program	3,551,471	4,798,909	508,071	15,324,238
Non-Departmental Allotments	91,171,614	92,530,797	113,882,988	112,010,479
Nonprofit Organizations	18,531,089	16,560,742	19,139,411	17,944,638
<b>TOTAL NON-DEPARTMENTAL</b>	<b>605,474,897</b>	<b>478,932,381</b>	<b>438,362,561</b>	<b>740,187,904</b>
<b>TRANSFERS, RESERVES &amp; REFUNDS</b>				
Reserves and Refunds	7,231,632	1,584,618	852,233,997	920,733,116
Interfund Transfers	782,246,477	820,150,545	824,956,638	872,449,295
<b>TOTAL TRANSFERS, RESERVES &amp; REFUNDS</b>	<b>789,478,109</b>	<b>821,735,163</b>	<b>1,677,190,635</b>	<b>1,793,182,411</b>
<b>TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS</b>	<b>\$2,665,890,603</b>	<b>\$2,601,419,683</b>	<b>\$3,492,563,870</b>	<b>\$3,955,065,612</b>

(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.

## BUDGET SOURCES AND USES OF FUNDS

SOURCES	FY 12 Actuals	FY 13 Adopted	FY 14 Adopted	FY 15 Recommended
Fund Balance Begin Of Year	\$921.3	\$883.5	\$957.1	\$1,322.1
Revenue:				
Ad Valorem Taxes	546.3	549.8	579.3	612.3
Other Taxes	270.7	275.9	288.3	299.3
Licenses And Permits	65.3	55.0	65.0	62.8
Intergovernmental Revenue	246.5	211.0	216.7	225.9
Charges For Services	503.3	514.3	514.5	521.4
Fines And Forfeits	6.2	5.9	6.0	5.7
Miscellaneous Revenue (including interest)	<u>53.2</u>	<u>44.5</u>	<u>30.8</u>	<u>28.8</u>
<b>TOTAL REVENUE</b>	<b>1,691.6</b>	<b>1,656.4</b>	<b>1,700.5</b>	<b>1,756.3</b>
Interfund Transfers	782.2	687.1	825.0	872.4
Other Non-Revenues	254.8	(42.5)	87.5	77.2
Less 5% Required By Law	<u>0.0</u>	<u>(72.3)</u>	<u>(77.5)</u>	<u>(73.0)</u>
<b>TOTAL AVAILABLE</b>	<b>\$3,649.9</b>	<b>\$3,112.2</b>	<b>\$3,492.6</b>	<b>\$3,955.1</b>
<b>USES</b>				
Operating Budget:				
Compensation	\$639.9	\$674.7	\$697.1	\$719.3
Operating Expenses	798.3	818.6	840.5	912.7
Equipment	<u>36.9</u>	<u>14.3</u>	<u>14.7</u>	<u>13.3</u>
<b>Total Operating Budget</b>	<b>1,475.2</b>	<b>1,507.6</b>	<b>1,552.3</b>	<b>1,645.3</b>
Capital Budget (net of reserves)	150.4	168.1	159.9	396.7
Debt Service	252.7	107.4	103.2	119.9
Interfund Transfers	782.2	687.1	825.0	872.4
Reserves and Refunds:	7.2	641.9	852.3	920.7
<b>TOTAL USES</b>	<b>\$2,667.7</b>	<b>\$3,112.2</b>	<b>\$3,492.6</b>	<b>\$3,955.1</b>

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

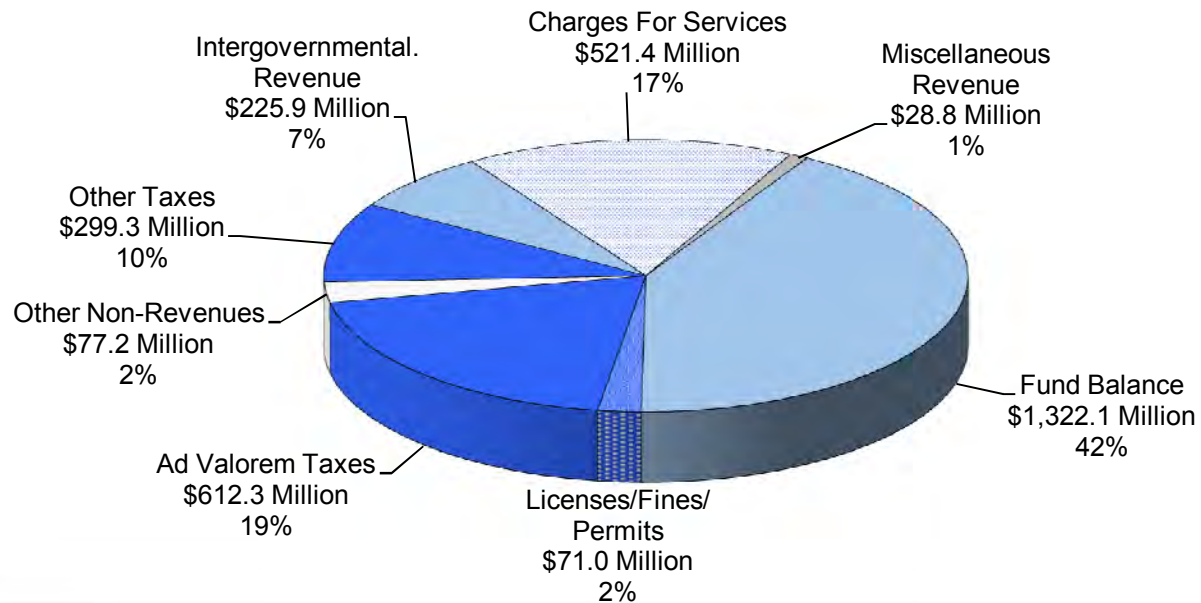
*Amounts expressed in millions of dollars, rounded to the nearest one hundred thousand.*

*From FY 00 through FY 14 all capital projects were budgeted using an "all-years" basis, a technique used to account for funds that may carry over from one fiscal year to the next for a specific purpose such as funding a capital project or grant. Beginning with the Recommended FY 15 – FY 19 CIP all program areas except Transportation, Stormwater and Water Enterprise are being converted to annual budgeting. These three programs will be converted to annual budgeting in the future but remain on an "all-years" basis in FY 15. Under "all-years" budgeting only new funding for a project is shown for that project in the Capital Budget. Under annual budgeting both new funding and any carry-forward funding from the previous year will appear in the Capital Budget.*

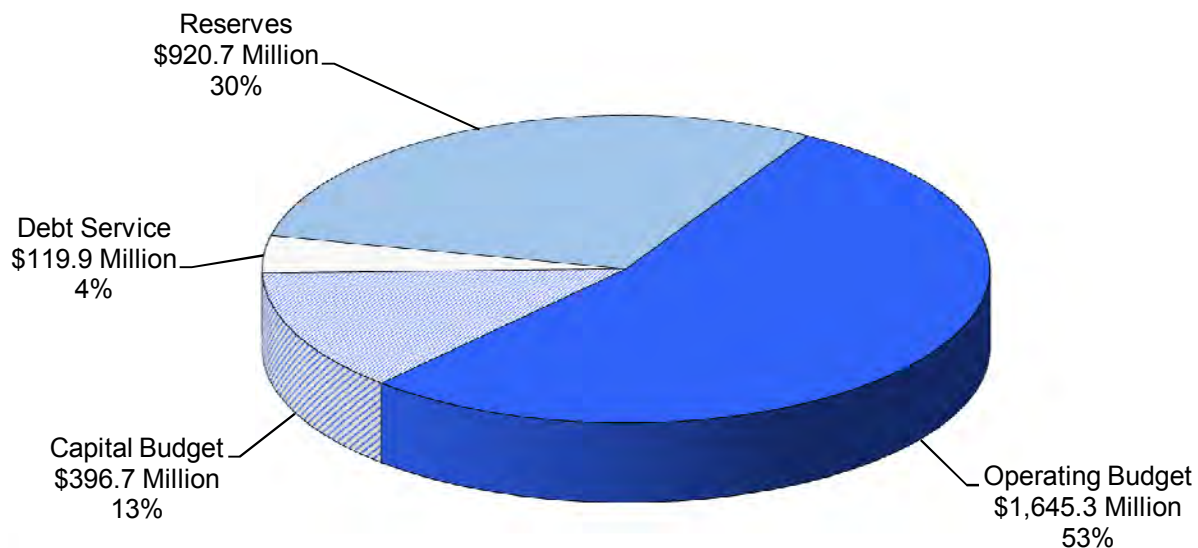


## BUDGET SOURCES AND USES OF FUNDS

### WHERE THE MONEY COMES FROM (SOURCES) FY 15 - ALL FUNDS



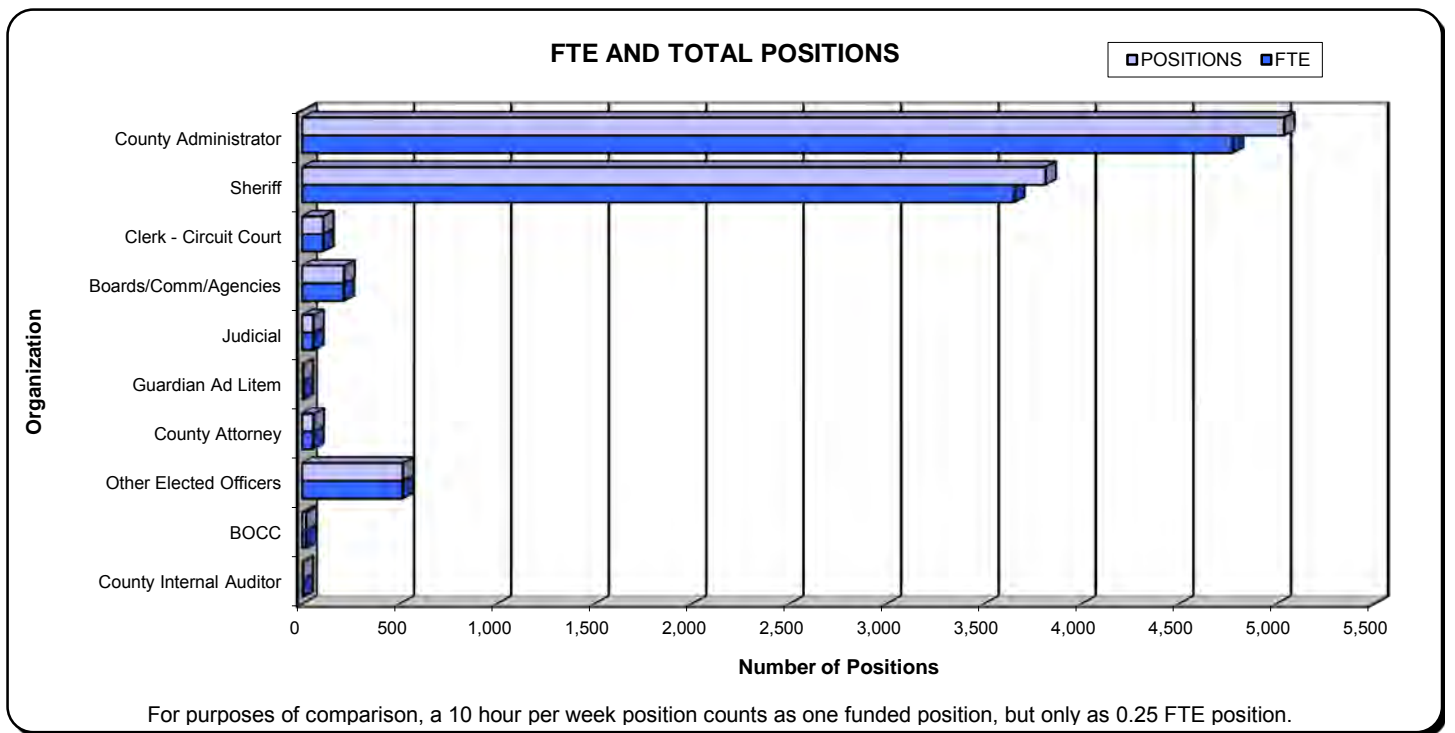
### WHERE THE MONEY GOES (USES) FY 15 - ALL FUNDS



*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. The above charts exclude transfers.*

## SUMMARY OF FUNDED FULL-TIME EQUIVALENT POSITIONS AND FUNDED POSITIONS

Organization	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Recommended	Changes FY 14 to FY 15
<b>County Administrator - Funded FTE</b>	<b>4,656.69</b>	<b>4,637.62</b>	<b>4,775.46</b>	<b>4,834.11</b>	<b>58.65</b>
Funded Positions	4,962	4,908	5,041	5,101	60
<b>Sheriff - Funded FTE</b>	<b>3,658.50</b>	<b>3,654.50</b>	<b>3,654.50</b>	<b>3,654.50</b>	<b>0.00</b>
Funded Positions	3,819	3,815	3,815	3,815	0
<b>Clerk of the Circuit Court/VAB - Funded FTE</b>	<b>111.00</b>	<b>108.00</b>	<b>108.00</b>	<b>108.00</b>	<b>0.00</b>
Funded Positions	111	108	108	108	0
<b>Boards, Commissions, and Agencies - Funded FTE</b>	<b>215.00</b>	<b>216.00</b>	<b>214.86</b>	<b>219.86</b>	<b>5.00</b>
Funded Positions	215	216	217	221	4
<b>Judicial - Funded FTE</b>	<b>56.50</b>	<b>57.35</b>	<b>58.35</b>	<b>58.35</b>	<b>0.00</b>
Funded Positions	57	58	59	58	-1
<b>Guardian Ad Litem - Funded FTE</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>
Funded Positions	4	4	4	4	0
<b>County Attorney - Funded FTE</b>	<b>59.00</b>	<b>58.00</b>	<b>58.50</b>	<b>58.50</b>	<b>0.00</b>
Funded Positions	60	59	60	60	0
<b>Other Elected Officers - Funded FTE</b>	<b>503.60</b>	<b>515.60</b>	<b>517.00</b>	<b>517.00</b>	<b>0.00</b>
Funded Positions	504	516	518	518	0
<b>Board of County Commissioners - Funded FTE</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>0.00</b>
Funded Positions	21	21	21	21	0
<b>County Internal Auditor - Funded FTE</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
Funded Positions	3	3	3	3	0
<b>Total Funded FTE's</b>	<b>9,288.29</b>	<b>9,275.07</b>	<b>9,414.67</b>	<b>9,478.32</b>	<b>63.65</b>
<b>Total Funded Positions</b>	<b>9,756.00</b>	<b>9,708.00</b>	<b>9,846.00</b>	<b>9,909.00</b>	<b>63.00</b>



## 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 fund-

ing 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 15** chart by one percentage point to 5.5% would require an added \$16.4 million increase in funding. A \$16.4 million shift to economic environment and housing in the **Unincorporated Area General Fund** would require a 5.7 percentage point shift in priorities from one or more other program areas because each percentage point shift in that fund equals about \$2.9 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 the community. This includes promotion of tourism as well as encouragement of a desirable firm or industry to relocate to the County.

## PROGRAM DESCRIPTIONS

- **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.
- **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.

## PROGRAM DESCRIPTIONS

**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**

<b>Program</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
<b>Public Safety</b>				
Law Enforcement	213,191,540	221,805,194	220,979,002	237,304,643
Fire Control	88,463,193	98,128,597	109,043,188	138,976,722
Ambulance and Rescue	20,963,017	21,321,224	21,757,372	22,472,637
Detention/Corrections	159,178,153	162,274,589	165,019,179	193,151,244
Public Safety Protective Inspections	14,957,961	16,534,932	18,931,668	19,572,206
Emergency & Disaster Relief Services	2,724,740	3,506,037	2,547,308	2,561,968
Medical Examiner	4,303,497	4,379,454	4,949,157	5,298,799
Consumer Affairs	623,788	714,539	747,226	213,323
Other Public Safety	10,161,368	10,229,601	13,041,305	41,520,087
	<b>514,567,257</b>	<b>538,894,166</b>	<b>557,015,405</b>	<b>661,071,630</b>
<b>Physical Environment</b>				
Physical Environment/Solid Waste	91,068,474	104,204,420	83,689,810	91,395,693
Water/Sewer Combination Services	185,109,131	211,080,217	220,967,032	258,604,801
Conservation & Resource Management	20,965,942	19,049,022	17,606,745	36,403,974
Flood Control	18,956,340	25,206,929	20,450,669	14,316,620
Other Physical Environment	265,507	280,976	250,000	250,000
	<b>316,365,393</b>	<b>359,821,564</b>	<b>342,964,256</b>	<b>400,971,089</b>
<b>Transportation</b>				
Road & Street Facilities	113,810,148	104,149,012	74,061,523	60,401,254
Transport Transit Systems	153,721	206,849	256,057	256,057
Other Transportation	47,495	75,943	2,000	2,288,789
	<b>114,011,364</b>	<b>104,431,804</b>	<b>74,319,580</b>	<b>62,946,100</b>
<b>Economic Environment</b>				
Industry Development	27,262,016	30,801,787	36,364,387	50,252,328
Veterans Services	517,219	535,044	526,248	477,775
Housing & Urban Development	20,504,986	20,109,609	8,879,707	18,572,163
Other Economic Environment	3,590,437	2,376,469	3,440,663	4,210,969
	<b>51,874,659</b>	<b>53,822,909</b>	<b>49,211,005</b>	<b>73,513,236</b>
<b>Human Services</b>				
Health	120,032,988	113,224,683	134,692,322	136,741,921
Mental Health	2,447,454	2,248,387	3,373,208	3,373,208
Human Services Public Assistance	11,411,929	9,276,338	6,192,982	7,511,169
Other Human Services	67,499,787	65,354,279	72,955,027	90,069,879
	<b>201,392,158</b>	<b>190,103,687</b>	<b>217,213,539</b>	<b>237,696,177</b>
<b>Culture/Recreation</b>				
Libraries	32,886,776	39,953,959	39,197,059	57,096,606
Parks & Recreation	38,368,401	40,404,000	39,306,593	98,198,401
Cultural Services	323,165	209,825	211,000	707,145
Special Recreation Facilities	385,431	998,667	910,809	1,397,043
Other Culture/Recreation	1,171,552	1,459,159	2,550,227	8,347,863
	<b>73,135,324</b>	<b>83,025,610</b>	<b>82,175,688</b>	<b>165,747,058</b>
<b>Courts</b>				
Court-Related Services	20,270,537	18,061,403	20,260,814	38,069,043
	<b>20,270,537</b>	<b>18,061,403</b>	<b>20,260,814</b>	<b>38,069,043</b>
<b>Total Citizen Programs</b>	<b>\$1,291,616,694</b>	<b>\$1,348,161,144</b>	<b>\$1,343,160,287</b>	<b>\$1,640,014,332</b>

**BUDGET BY PROGRAM  
ALL FUNDS**

Program	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>General Government Services</b>				
Legislative	2,273,446	2,540,337	2,653,079	2,497,252
Executive	2,674,036	2,362,376	3,018,798	3,233,824
Financial & Administrative	132,879,936	138,455,153	161,263,292	162,556,429
Legal Counsel	7,199,101	7,283,562	7,881,868	8,130,425
Comprehensive Planning	13,361,420	14,205,596	15,623,559	16,595,669
General Government Debt Service	217,298,807	76,001,542	70,420,525	85,031,997
Other General Government	170,220,780	157,318,442	178,153,223	209,044,907
	<b>545,907,526</b>	<b>398,167,009</b>	<b>439,014,344</b>	<b>487,090,502</b>
<b>Nonexpenditure Disbursements</b>				
Transfers	782,247,599	822,058,178	824,956,638	872,449,295
Reserves & Refunds	7,231,333	1,174,628	852,233,997	920,733,116
	<b>789,478,932</b>	<b>823,232,806</b>	<b>1,677,190,635</b>	<b>1,793,182,411</b>
<b>Other Nonoperating Costs</b>				
Other Nonoperating	35,722,569	29,581,046	33,198,604	34,778,367
	<b>35,722,569</b>	<b>29,581,046</b>	<b>33,198,604</b>	<b>34,778,367</b>
<b>Grand Total</b>	<b>\$2,662,725,720</b>	<b>\$2,599,142,004</b>	<b>\$3,492,563,870</b>	<b>\$3,955,065,612</b>

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

From FY 00 through FY 14 all capital projects were budgeted using an "all-years" basis, a technique used to account for funds that may carry over from one fiscal year to the next for a specific purpose such as funding a capital project or grant. Beginning with the Recommended FY 15 – FY 19 CIP all program areas except Transportation, Stormwater and Water Enterprise are being converted to annual budgeting. These three programs will be converted to annual budgeting in the future but remain on an "all-years" basis in FY 15. Under "all-years" budgeting only new funding for a project is shown for that project in the Capital Budget. Under annual budgeting both new funding and any carry-forward funding from the previous year will appear in the Capital Budget.

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



**BUDGET BY PROGRAM  
COUNTYWIDE FUND**

<b>Program</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
<b>Public Safety</b>				
Law Enforcement	106,819,797	109,318,283	107,665,014	106,636,544
Fire Control	28,871	31,369	28,609	28,609
Detention/Corrections	152,533,119	156,289,135	158,209,845	160,653,811
Public Safety Protective Inspections	533,031	522,000	644,790	528,000
Emergency & Disaster Relief Services	498,146	606,202	597,026	741,433
Medical Examiner	4,151,074	4,379,454	4,949,157	5,298,799
Consumer Affairs	623,788	714,539	747,226	213,323
Other Public Safety	413,654	454,015	740,880	695,880
	<b>265,601,480</b>	<b>272,314,998</b>	<b>273,582,547</b>	<b>274,796,399</b>
<b>Physical Environment</b>				
Water/Sewer Combination Services	29,198	23,490	200,000	200,000
Conservation & Resource Management	11,016,472	11,130,709	12,318,866	12,705,402
Client & Liaison Services	99,865	0	0	0
Other Physical Environment	0	23,947	0	0
	<b>11,145,535</b>	<b>11,178,146</b>	<b>12,518,866</b>	<b>12,905,402</b>
<b>Transportation</b>				
Transport Transit Systems	153,721	155,063	184,000	184,000
Other Transportation	0	0	2,000	2,000
	<b>153,721</b>	<b>155,063</b>	<b>186,000</b>	<b>186,000</b>
<b>Economic Environment</b>				
Industry Development	11,064,488	13,266,099	16,663,959	17,833,745
Veterans Services	314,264	329,575	380,881	341,231
Housing & Urban Development	60,652	1,790	3,708	3,708
Other Economic Environment	3,018,985	2,088,540	3,817,363	2,117,363
	<b>14,458,389</b>	<b>15,686,004</b>	<b>20,865,911</b>	<b>20,296,048</b>
<b>Human Services</b>				
Health	8,405,772	8,441,388	10,563,664	11,013,025
Mental Health	58,320	58,022	103,320	103,320
Human Services Public Assistance	6,588,818	5,165,737	2,342,220	3,713,643
Other Human Services	17,178,860	18,292,366	27,644,909	27,968,324
	<b>32,231,770</b>	<b>31,957,513</b>	<b>40,654,113</b>	<b>42,798,312</b>
<b>Culture/Recreation</b>				
Libraries	0	1,293	0	32,657
Parks & Recreation	8,589,073	8,691,538	8,278,407	8,804,402
Cultural Services	159,275	135,558	211,000	211,000
Special Recreation Facilities	385,431	998,667	910,809	1,397,043
Other Culture/Recreation	941,291	914,440	1,325,227	1,175,227
	<b>10,075,069</b>	<b>10,741,497</b>	<b>10,725,443</b>	<b>11,620,329</b>
<b>Courts</b>				
Court-Related Services	7,876,651	7,238,495	8,825,662	8,921,176
	<b>7,876,651</b>	<b>7,238,495</b>	<b>8,825,662</b>	<b>8,921,176</b>
<b>Total Citizen Programs</b>	<b>\$341,542,615</b>	<b>\$349,271,716</b>	<b>\$367,358,542</b>	<b>\$371,523,666</b>

**BUDGET BY PROGRAM  
COUNTYWIDE FUND**

<b>Program</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
<b>General Government Services</b>				
Legislative	2,273,446	2,540,337	2,653,079	2,497,252
Executive	2,477,045	2,362,376	3,018,798	3,233,824
Financial & Administrative	69,610,609	70,050,122	80,577,329	84,024,060
Legal Counsel	7,199,101	7,283,562	7,881,868	8,130,425
Comprehensive Planning	369,622	740,046	372,555	391,305
Other General Government	28,654,440	26,735,229	37,351,713	37,190,503
	<b>110,584,263</b>	<b>109,711,673</b>	<b>131,855,342</b>	<b>135,467,369</b>
<b>Nonexpenditure Disbursements</b>				
Transfers	31,345,176	26,642,929	26,004,411	33,280,925
Reserves & Refunds	454,423	220,865	95,800,761	119,371,611
	<b>31,799,599</b>	<b>26,863,794</b>	<b>121,805,172</b>	<b>152,652,536</b>
<b>Grand Total</b>	<b>\$483,926,478</b>	<b>\$485,847,183</b>	<b>\$621,019,056</b>	<b>\$659,643,570</b>

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From FY 00 through FY 14 all capital projects were budgeted using an "all-years" basis, a technique used to account for funds that may carry over from one fiscal year to the next for a specific purpose such as funding a capital project or grant. Beginning with the Recommended FY 15 – FY 19 CIP all program areas except Transportation, Stormwater and Water Enterprise are being converted to annual budgeting. These three programs will be converted to annual budgeting in the future but remain on an "all-years" basis in FY 15. Under "all-years" budgeting only new funding for a project is shown for that project in the Capital Budget. Under annual budgeting both new funding and any carry-forward funding from the previous year will appear in the Capital Budget.

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

**BUDGET BY PROGRAM  
UNINCORPORATED AREA FUND**

<b>Program</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
<b>Public Safety</b>				
Law Enforcement	102,165,700	108,397,718	110,899,864	116,439,804
Fire Control	86,047,587	93,548,260	98,915,579	102,800,128
Ambulance and Rescue	20,334,987	21,111,629	21,757,372	22,472,637
Public Safety Protective Inspections	4,597,023	5,485,733	6,095,164	6,530,900
Emergency & Disaster Relief Services	817,861	1,144,136	1,104,282	940,098
Other Public Safety	2,167,073	2,077,876	2,462,662	2,418,446
	<b>216,130,230</b>	<b>231,765,351</b>	<b>241,234,923</b>	<b>251,602,014</b>
<b>Physical Environment</b>				
Water/Sewer Combination Services	8,497	85,660	99,228	99,228
Conservation & Resource Management	0	15,967	0	50,000
Flood Control	8,721,829	8,705,946	8,900,638	9,541,555
Other Physical Environment	14,353	0	0	0
	<b>8,744,678</b>	<b>8,807,574</b>	<b>8,999,866</b>	<b>9,690,783</b>
<b>Transportation</b>				
Road & Street Facilities	0	20,817	50,000	797,224
	<b>0</b>	<b>20,817</b>	<b>50,000</b>	<b>797,224</b>
<b>Economic Environment</b>				
Industry Development	0	15,712	1,364,125	989,741
Housing & Urban Development	1,016,779	997,285	748,471	802,979
Other Economic Environment	498,690	226,077	425,561	425,723
	<b>1,515,469</b>	<b>1,239,074</b>	<b>2,538,157</b>	<b>2,218,444</b>
<b>Culture/Recreation</b>				
Parks & Recreation	23,133,064	21,826,554	25,065,121	25,987,785
Cultural Services	0	0	0	30,000
Other Culture/Recreation	1,000	0	25,000	25,000
	<b>23,134,064</b>	<b>21,826,554</b>	<b>25,090,121</b>	<b>26,042,785</b>
<b>Courts</b>				
Court-Related Services	1,080	1,260	3,000	3,000
	<b>1,080</b>	<b>1,260</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Citizen Programs</b>	<b>\$249,525,521</b>	<b>\$263,660,630</b>	<b>\$277,916,067</b>	<b>\$290,354,250</b>
<b>General Government Services</b>				
Financial & Administrative	6,167,432	6,204,008	9,103,481	6,443,530
Comprehensive Planning	6,151,974	6,407,911	6,766,528	6,724,911
Other General Government	5,108,647	3,965,261	4,700,596	3,363,751
	<b>17,428,052</b>	<b>16,577,180</b>	<b>20,570,605</b>	<b>16,532,191</b>
<b>Nonexpenditure Disbursements</b>				
Transfers	4,549,745	4,899,984	9,961,868	13,911,859
Reserves & Refunds	328,079	87,243	89,822,198	68,835,019
	<b>4,877,824</b>	<b>4,987,227</b>	<b>99,784,066</b>	<b>82,746,878</b>
<b>Grand Total</b>	<b>\$271,831,398</b>	<b>\$285,225,037</b>	<b>\$398,270,738</b>	<b>\$389,633,320</b>

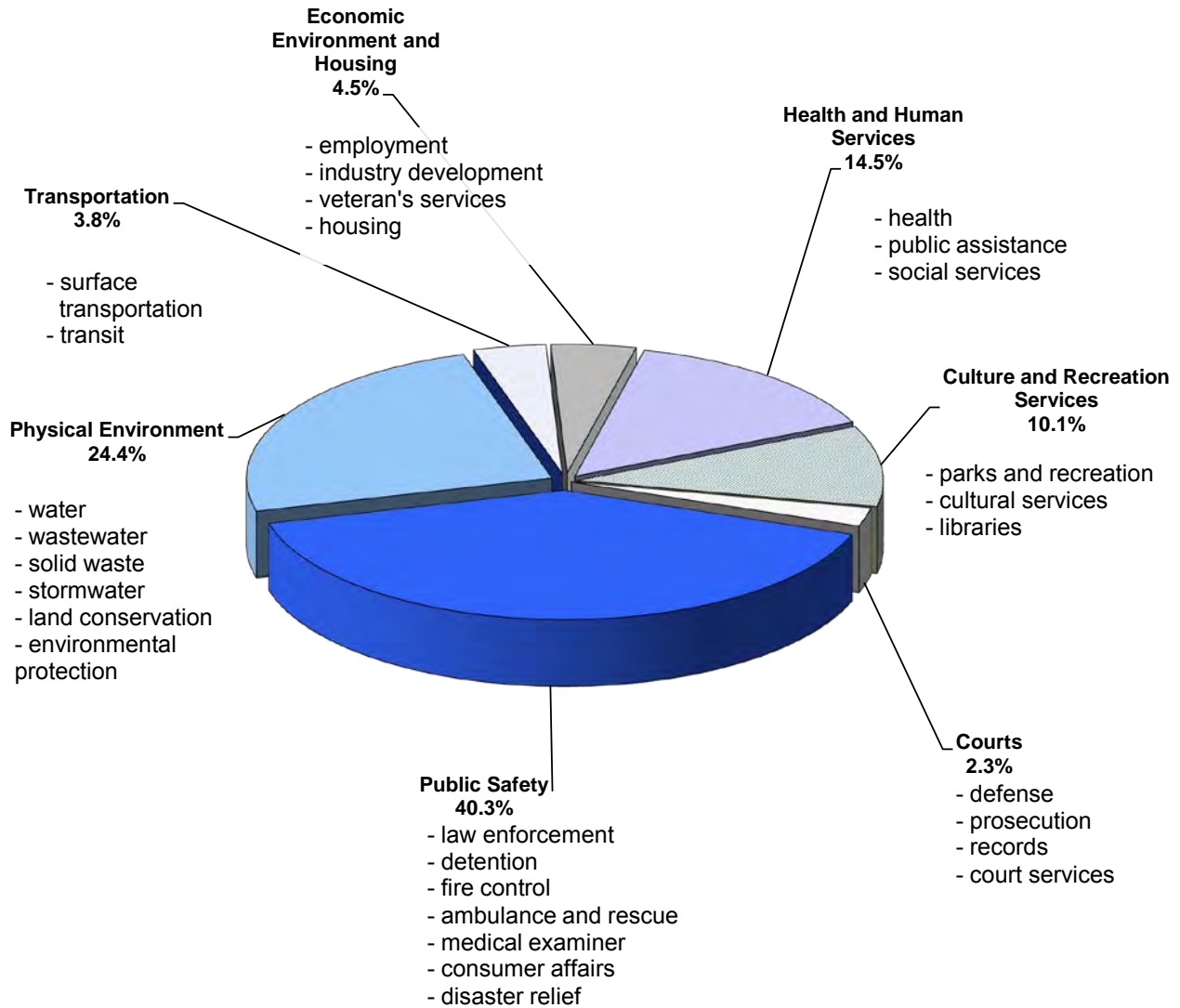
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Amounts include capital funding for infrastructure including fire, government facilities, libraries, parks, solid waste, stormwater, transportation, and water and wastewater.

**BUDGET BY PROGRAM  
ALL FUNDS**

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

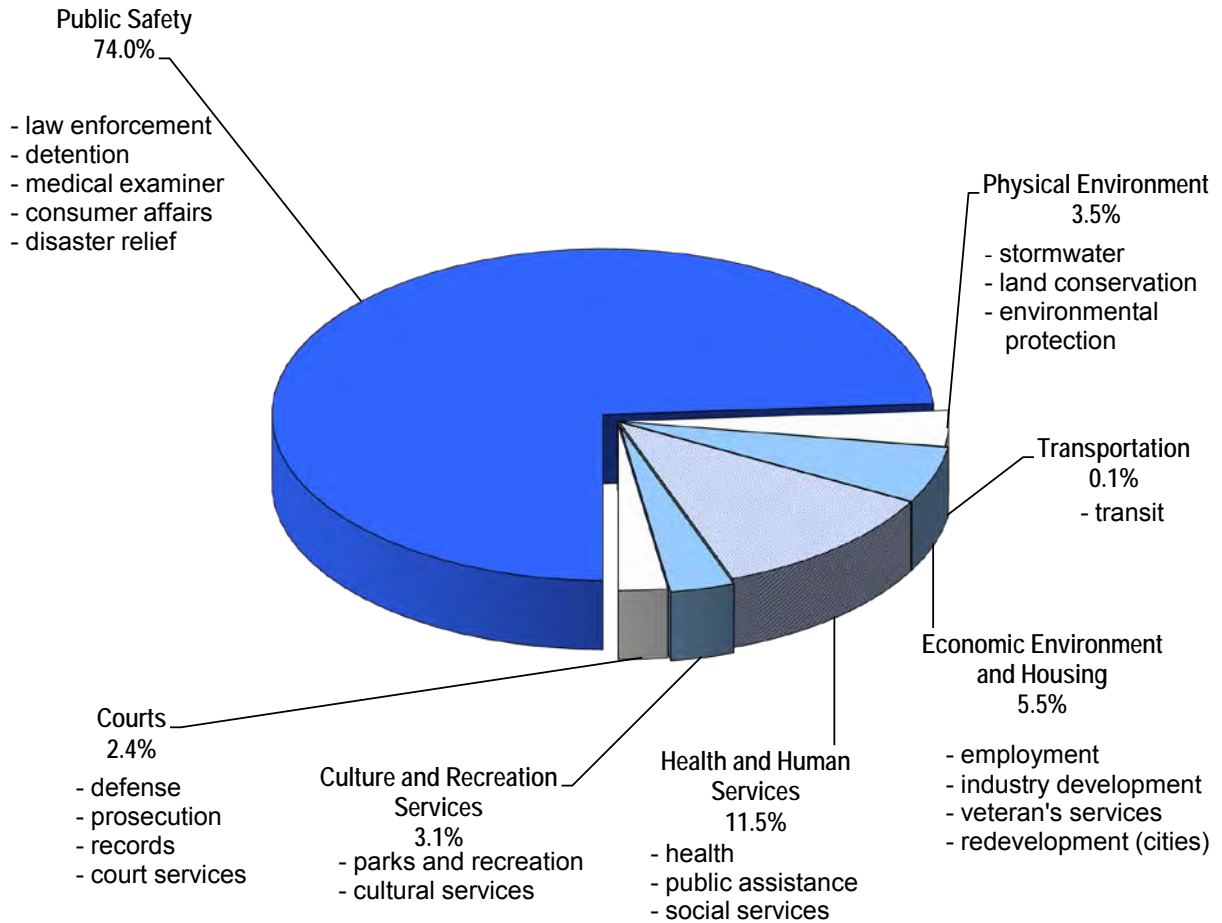


**Each 1% equals \$16.4 million  
Total funding equals \$1.64 billion**

*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**

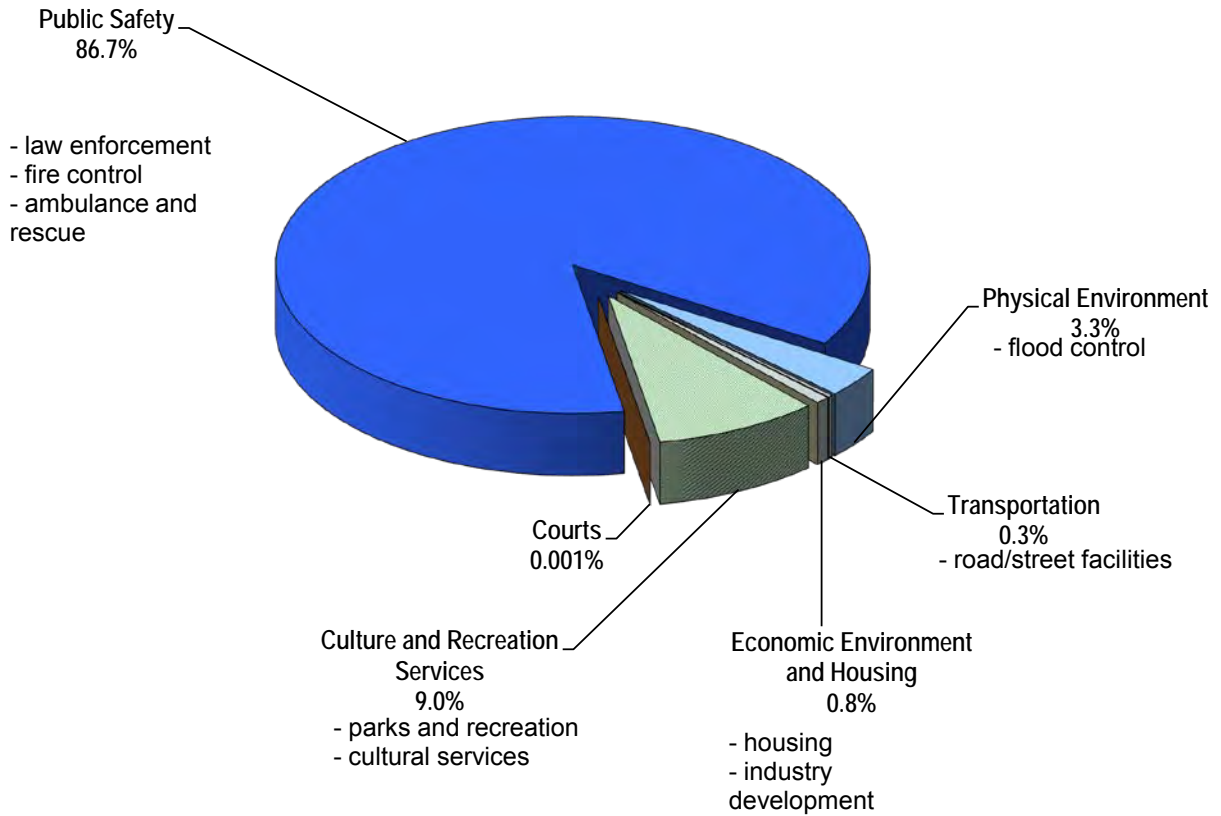


**Each 1% equals \$3.7 million  
Total funding equals \$371.5 million**

*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 \$2.9 million  
Total funding equals  
\$290.4 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 <sup>(1)</sup>	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Recommended
Revenues:				
Ad Valorem Taxes	\$68.3	\$112.0	\$122.9	\$159.9
Communications Services Tax	0.0	11.6	0.0	0.0
Community Investment Tax	(26.2)	8.5	0.0	63.5
Contributions	2.7	0.1	0.0	0.1
Enterprise Fees	62.4	37.1	41.0	182.4
Gasoline Taxes	5.4	15.6	38.2	6.6
Grants & Shared Revenues	23.5	1.7	1.3	5.8
Impact Fees	(17.7)	2.6	3.1	16.1
Miscellaneous Revenues <sup>(2)</sup>	3.0	0.1	0.6	8.6
User Fees	3.9	5.9	4.9	7.1
Total Revenue	<b>125.2</b>	<b>195.2</b>	<b>212.0</b>	<b>450.1</b>
Other Non Revenue-Financing	13.8	15.1	50.0	61.7
<b>TOTAL SOURCES</b>	<b>\$139.0</b>	<b>\$210.3</b>	<b>\$262.0</b>	<b>\$511.8</b>

USES <sup>(1)</sup>	FY 12 Actual	FY 13 Adopted	FY 14 Adopted	FY 15 Recommended
Fire	\$1.9	\$20.4	\$10.1	\$36.1
Government Facilities	13.2	23.7	5.0	126.5
Libraries	1.0	4.0	3.0	18.1
Parks	8.2	31.0	5.5	79.4
Solid Waste	6.1	1.1	0.1	3.9
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	107.5
Other Non-CIP <sup>(3)</sup>	0.9	26.1	34.1	15.3
Total Capital Budget	151.3	168.1	159.9	396.7
Transfer Out	0.0			
Reserves <sup>(4)</sup>	0.0	42.2	102.1	115.1
<b>TOTAL USES (Including Reserves)</b>	<b>\$151.3</b>	<b>\$210.3</b>	<b>\$262.0</b>	<b>\$511.8</b>

(1) During FY 00 to FY 14 all capital projects were budgeted using an "all-years" basis, a technique used to account for funds that may carry over from one fiscal year to the next for a defined purpose such as funding a specific capital project or a grant. Beginning with the Recommended FY 15 – FY 19 CIP all program areas except Transportation, Stormwater and Water Enterprise are being converted to annual budgeting. These three programs will be converted to annual budgeting in the future but remain on an "all-years" basis in FY 15. Under "all-years" budgeting only new funding for a project is shown for that project in the Capital Budget. Under annual budgeting both new funding and any carry-forward funding from the previous year will appear in the Capital Budget.

(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 Actual	FY 14 Adopted	FY 15 Recommended
<b>DEBT SERVICE BUDGET</b>				
Principal Payments <sup>1</sup>	\$98.8	\$54.5	\$52.8	\$58.9
Interest Payments, except capitalized <sup>1</sup>	<u>45.3</u>	<u>45.4</u>	<u>43.9</u>	<u>43.8</u>
<b>TOTAL PRINCIPAL &amp; INTEREST</b>	<b>\$144.1</b>	<b>\$99.9</b>	<b>\$96.7</b>	<b>\$102.7</b>
Debt Administration Expenses <sup>2</sup>	2.4	1.9	0.2	5.9
Principal Payment Defeased Debt <sup>3</sup>	102.4	0.0	0.0	0.0
Redemption of Debt	0.0	3.4	2.2	2.4
Redemption of Short Term Loans	2.0	0.0	4.0	8.9
Interfund Short Term Loans	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
<b>TOTAL DEBT SERVICE FUNDING</b>	<b>\$250.9</b>	<b>\$105.2</b>	<b>\$103.2</b>	<b>\$119.9</b>
Other Debt Issuance Costs and Fees <sup>4</sup>	\$2.2	\$1.6	\$0.5	\$0.0
<b>COUNTY DEBT OUTSTANDING BY TYPE:</b> <i>(As of Fiscal Year End)</i>				
General Obligation Debt	\$70.1	\$68.0	\$65.9	\$63.7
Self-Supporting Debt <sup>1</sup>	416.4	395.6	396.1	367.9
Non Self-Supporting Debt	<u>505.0</u>	<u>579.2</u>	<u>527.5</u>	<u>635.8</u>
<b>TOTAL COUNTY DEBT OUTSTANDING</b> <i>(As of Fiscal Year End)</i>	<b>\$991.6</b>	<b>\$1,042.9</b>	<b>\$989.5</b>	<b>\$1,067.3</b>

**Notes:**

- <sup>1</sup> 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.
- <sup>2</sup> Includes fees paid for trustees, paying agent and registrar services, remarketing and Letter of Credit fees
- <sup>3</sup> The principal amount of outstanding bonds placed in irrevocable escrow for payment when due or callable. Does not include principal payments made from Commercial Paper rollover notes which are shown separately below.
- <sup>4</sup> 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.

The year-end FY 14 forecast results from the various forecasting methods had relatively small ranges and often did not differ greatly from the Adopted FY 14 estimates. Consequently the Adopted FY 14 estimate was often chosen as the year-end FY 14 estimate. The sales surtaxes and state revenue sharing appear on track to match the original Adopted FY 14 estimate. The Half-cent Sales Tax is performing slightly ahead of the Adopted FY 14 estimate. The average of estimates was chosen as the basis for fuel tax and Communications Services Tax estimates. These average estimates are slightly below Adopted FY 14 estimates. The average estimate was also chosen for the Tourist Development Tax and is slightly above the Adopted FY 14 estimate.

Economic conditions are likely to show more marked improvement in late 2014 and during 2015. Nonetheless, FY 15 projections have been approached with caution and are often based on slightly slower growth rates than those based on March state projections. As a result the various FY 15 estimates for the largest tax and state shared revenues differed little from the estimates in the Planned FY 15 Budget. The Recommended FY 15 Budget includes the Planned FY 15 estimates for sales tax, fuel tax, Tourist Development Tax and state shared revenues. The Communications Services Tax estimate for Recommended FY 15 is about \$2 million under the Planned FY 15 estimate.

In addition to the Revenue Estimating Conference's statewide forecasts, the Florida Department of Revenue (DOR)

## MAJOR COUNTY REVENUES

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 during mid- to late summer each year. 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.

US economic growth stalled in the first quarter of 2014. Analysts are attributing the 0.1% growth rate to severe winter weather in January and February, the expiration of emergency unemployment benefits and to slow business inventory accumulation. Despite the poor first quarter indicators, other than housing, have turned positive this spring. Economy.com expects second quarter growth will jump to 4% as job growth and retail sales have bounced back from winter lulls. Economy.com forecasts 2014 economic growth will reach 2.6% compared to 1.9% for 2013. Growth in 2015 is forecast at 3.9%. While many indicators are pointing to strengthening economic growth housing is once again an area of concern. Sales have fallen below year ago levels in late 2013 and early 2014 and price gains have slowed. Higher prices in 2013 along with higher interest rates and still tight credit for some have negatively impacted housing demand. Low home inventories, on the other hand, are spurring home construction. Hillsborough County economic growth improved in 2013 and should continue that trend through 2015.

For the second time in seven years early 2014 state and local forecasts projected that ad valorem (property tax) revenue will increase. Home sales accelerated through mid-2013, only to draw back in later 2013 due to higher mortgage rates and monetary policy uncertainty. Greater Tampa Association of Realtors (GTAR) reports year-to-date December 2013 sales rose 11.8% over December 2012. Sales weakened in late 2013, falling 0.6% in the fourth quarter. January to April 2014 sales are also below year-ago pace. January 2014 sales were down 5.6%. April's sales are down 2.4%. GTAR reported months of inventory rose to 6.8 months in January but has since fallen to 4.3 months in April. Total home inventory levels are at the lowest since 2005. Low inventory has supported price gains and new homebuilding. Metrostudy reported new home starts in Metro Tampa rose 27.2% in 2013. Home starts fell 21.8% in the first quarter reflecting the overall winter economic lull, but are still on an annual pace of 6,200 units.

Home prices rose strongly in 2013. All-cash investor demand and lower distressed inventories were primary drivers of 2013 increases but traditional homebuyer demand

also improved as the economy, especially jobs, improved. GTAR reports December 2013's average price rose 13.7% over the year, but remained 29.3% below June 2006's peak. Price gains have moderated in early 2014 as sales, particularly all-cash sales, have slowed. GTAR's April data show an 8.7% price gain. Slower sales and price gains are being experienced nationwide.

FY 15 property tax revenues will be based on rising home values and new residential and commercial construction that occurred during 2013 that will be reflected in the January 1, 2014 valuations used by the Property Appraiser in determining FY 15 taxable values. Estimates for the Recommended Budget were based on Business and Support Services evaluation of state forecasts, housing price data and the 2013 Tax Roll as well as preliminary guidance from the Hillsborough County Property Appraiser's Office.

FY 15 ad valorem revenue estimates for the adopted budget will be revised to reflect July 1 taxable property values to be provided by the Property Appraiser at the end of June along with millage rates to be adopted by the Board of County Commissioners (BOCC) at the two statutorily required public hearings to be held in September.

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."<sup>1</sup> 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.<sup>2</sup> In Hillsborough County these taxes comprise the single largest percentage of all current year's revenues – 34.9% in FY 15.

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, 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.

<sup>1</sup> Section 129.01(2)(b), Florida Statutes

<sup>2</sup> Section 9(a), Article VII, Florida Constitution

## MAJOR COUNTY REVENUES

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.<sup>3</sup> Examples of MSTU tax funded services are unincorporated area fire rescue services, law enforcement services provided by the Sheriff's Office, and code enforcement services. Since the three municipalities assess their own property tax to provide municipal services, including fire rescue and police services, within their own boundaries, the County only assesses residents outside of the municipalities for these and other unincorporated area services.

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.

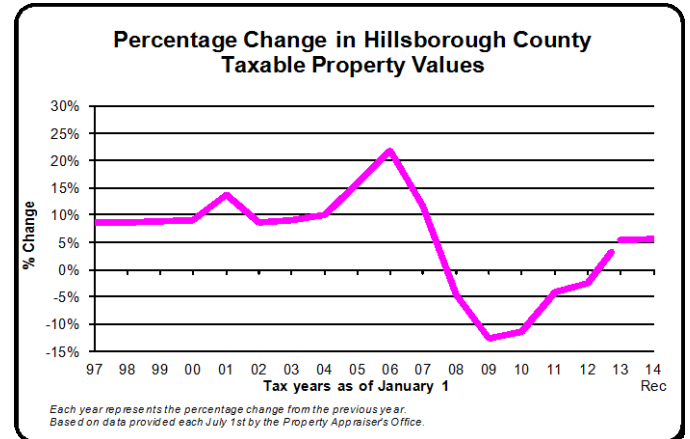
In addition to the Hillsborough County Board of County Commissioners, other jurisdictions in the County have independent authority to levy their own property taxes. Entities such as the cities of Tampa, Temple Terrace, and Plant City, the Hillsborough County School Board, the Hillsborough Area Regional 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 15 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 15 recommended countywide general purpose millage rate is 5.7339 mills and the recommended general purpose MSTU millage rate is 4.3745 mills. Additional millages for debt service may be levied in future if approved by voter referendum. The FY 15 recommended 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 1<sup>st</sup>. 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 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 5.3%, with FY 15 values estimated to climb an additional 5.6%.

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

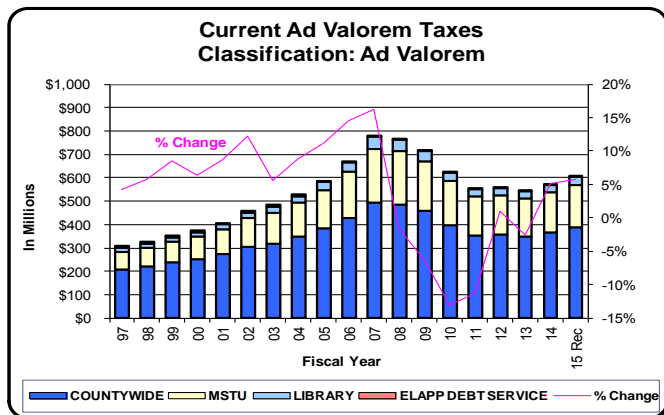
<sup>3</sup> Section 125.01(1)(g), Florida Statutes

## MAJOR COUNTY REVENUES

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 15 ad valorem property tax revenue projections from the Recommended Budget will be updated with actual data from the Property Appraiser's Office with the statutorily required preliminary taxable values as of July 1<sup>st</sup> 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 1<sup>st</sup> 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%.

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 15 SOH limit is 1.5%. 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.



(Note: All graphs show FY 97 – FY 13 actual revenue and budgeted FY 14 – FY 15 revenue)

The 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.

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 Recommended FY 15 budget reflects a further 0.0017 reduction from FY 14.

### Other Taxes

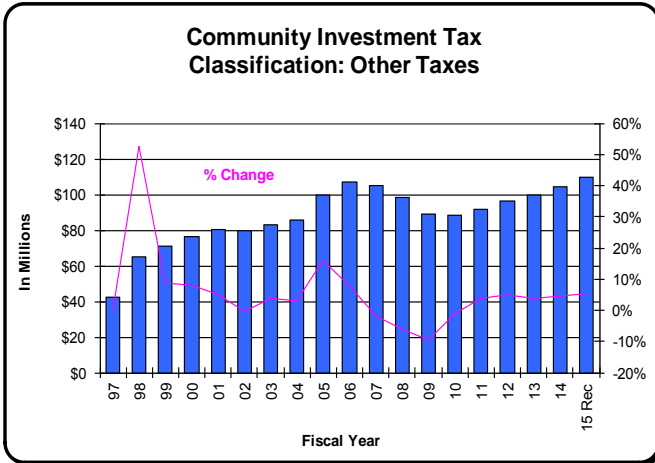
The *Other Taxes* category includes receipts from non-ad valorem sources such as certain types of locally imposed fuel and sales taxes, the Communications Services Tax, certain lawyer and occupational license taxes, and Tourist Development Taxes. This category accounts for 17.0% of all current year revenues.

**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*"<sup>4</sup> 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.

<sup>4</sup> Section 212.055(2), Florida Statutes

## MAJOR COUNTY REVENUES

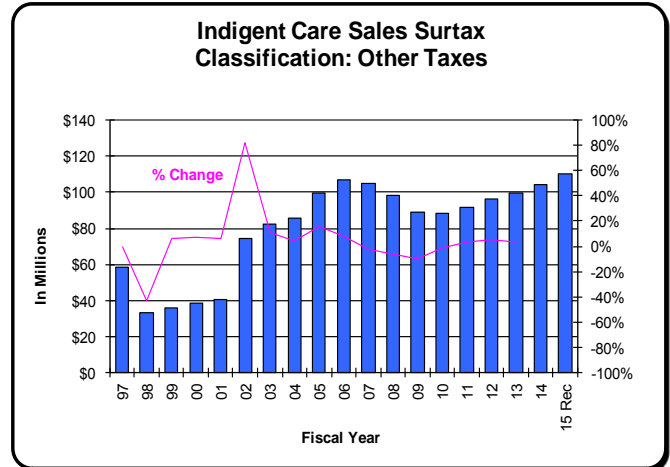


Reflecting strong economic growth and consumer spending, Community Investment Tax (CIT) revenue grew at a 6.45% average annual rate from FY 98 to FY 06, exceeding the original long term forecast, even factoring in the 2001 recession and aftermath of 9/11/01 occurring during that period. FY 02 revenues 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.

Year-end FY 14 estimates for sales tax based revenues expect meeting or slightly exceeding the Adopted FY 14 estimate. Forecasts for further improvements in job markets for 2014 and 2015 should boost consumer spending, although continuing uncertainty regarding housing markets remains a threat to consumer acting as a brake on retail spending. Community Investment Tax (CIT) revenue is projected to grow by 4.7% in FY 14 and 5.2% in FY 15. More robust economic recovery than estimated could spark stronger consumer spending than forecast, with the corresponding increase in sales tax revenue. FY 15 revenue is expected to surpass the previous FY 06 CIT peak of \$107.1 million.

**Indigent Care and Trauma Center Sales Surtax**—The *Indigent Care and Trauma Center Sales Surtax*<sup>5</sup> 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.

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.

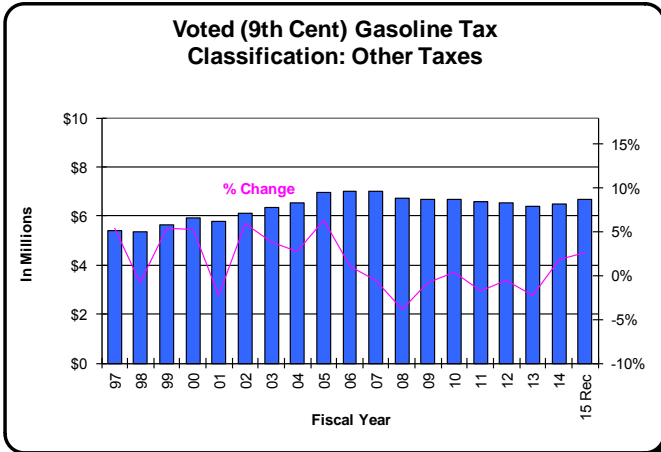
**Gasoline Taxes**—This tax classification includes two fuel taxes, the Voted (9<sup>th</sup> Cent) Fuel Tax<sup>6</sup> and the Local Option (6 Cents) Fuel Tax<sup>7</sup>. Gasoline taxes collected within Hillsborough County are shared among the County and its three municipalities. These taxes reflect 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.

<sup>5</sup> Section 212.055(4), Florida Statutes

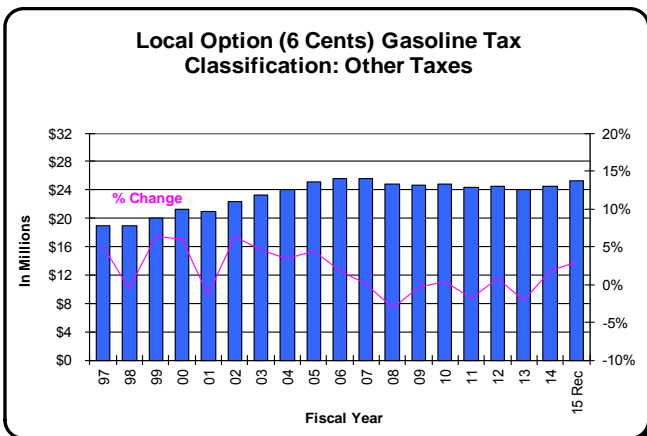
<sup>6</sup> Section 336.021(1)(a), Florida Statutes

<sup>7</sup> Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

## MAJOR COUNTY REVENUES



Fuel taxes are the primary source of funds for road maintenance and road resurfacing. Fuel tax revenues between FY 97 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 14, improvement in the national and local economies helped to modestly increase revenues.

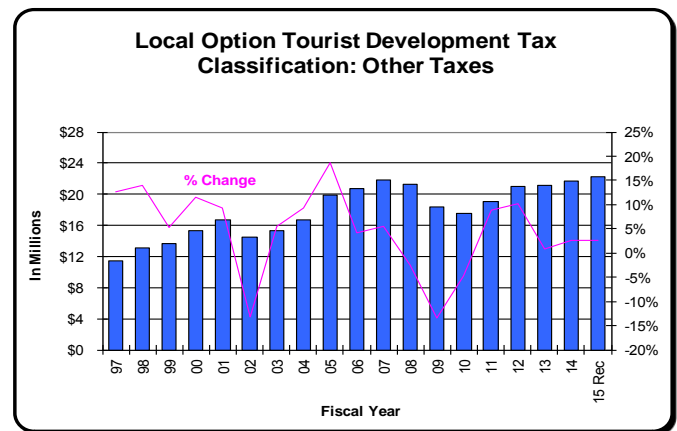


Projected year-end FY 14 revenue is expected to fall very slightly below adopted levels. Fuel taxes have settled into little to no growth in recent years. FY 15 Voted Fuel Tax and Local Option 6 Cents Fuel Tax revenues are projected to increase 2.6% to 3.0% from FY 14 actual revenue due to stronger economic growth.

The Voted (9th Cent) Fuel Tax 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, 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 Tax<sup>8</sup>**—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.

Year-end FY 13 Tourist Development Tax (TDT) should meet budgeted levels, as improving national economic conditions are supporting more travel. The Economic Development Department (EDD) and the Business and Sup-

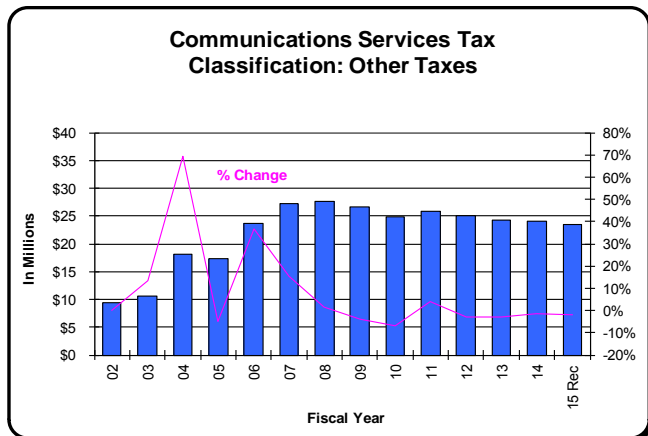
<sup>8</sup> Section 125.0104, Florida Statutes

## MAJOR COUNTY REVENUES

port Services Department (BSS) project 2.5% growth for both FY 14 and FY 15.

**Communications Services Tax**—In 2001, the State of Florida established the Communications Services Tax (CST)<sup>9</sup> 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 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.

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 fell another 2.9%..

FY 14 year-end CST revenue is expected to fall about \$0.5 million below budget. This estimated 1.5% fall from FY 13 is expected to be followed by a 1.8% drop in FY 15. Forecasted declines are consistent with 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

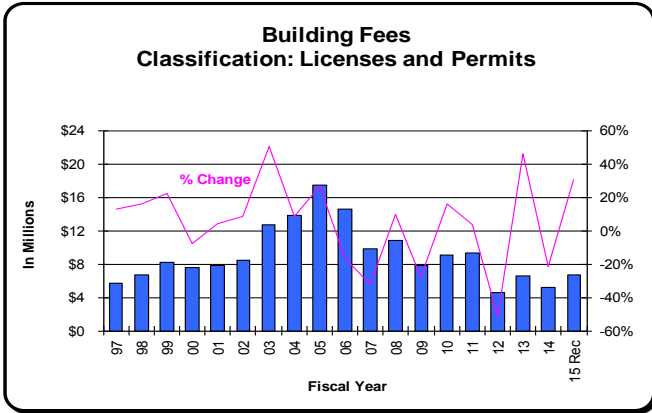
Fees from licenses and permits will provide 3.6% of total FY 15 County revenues. This has increased from less than 1% in prior years due primarily to the State reclassifying Impact Fees and Special Assessments from the Miscellaneous Revenue category to the License and Permit Revenue category. These fees 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 and real estate market conditions. FY 03 revenues included fee increases for residential housing permits and building trades sub-permits. 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

<sup>9</sup> Section 202.19(1), Florida Statutes

## MAJOR COUNTY REVENUES

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.

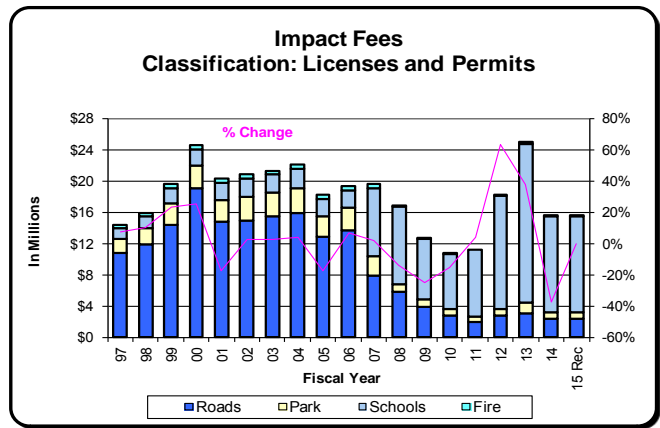


Despite permit activity falling another 28.2% in FY 08 due to the continued backlog of unsold existing and new homes, revenue increased 9.6% due to the full year benefit of the increased fee structure implemented in FY 07. FY 09 revenues fell 27.6%, reflecting the weak economy. FY 10 revenue rose 15.4%, reflecting some growth in construction, albeit from low levels. FY 11 revenues were rose 3.5% 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. FY 13 revenues rose 46% as a result. Revenues are projected to fall to \$5.2 million for FY 14 amid the late 2013 and early 2014 slowdown. This is below budgeted expectations. Improving economic activity should cause FY 15 revenue to climb to \$6.7 million for FY 15. 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 rebounded slightly in FY 11 before showing strong growth in FY 12 and FY 13. 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.

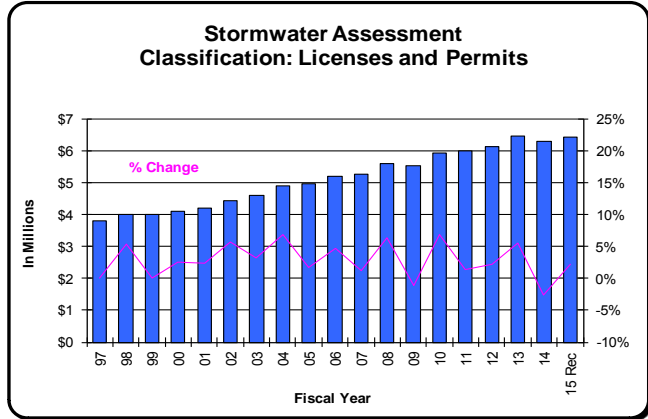
On August 15, 1991, the Board set the rates for single family residential and agricultural parcels at \$12 per year. Other residential parcels, such as apartment complexes and condominiums, are assessed \$6 per dwelling unit on the parcel. For non-residential parcels the assessment is



## MAJOR COUNTY REVENUES

\$.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 12.9% of FY 15 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. Federal Grants account for 3.5% of County revenues while state and local grants account for 0.5% and 0.2% respectively.

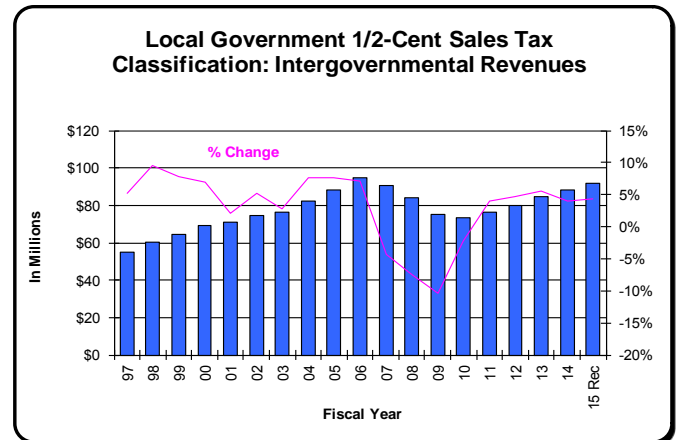
The County's largest grants are for the Head Start/Early Head Start Program. This program provides services designed to enhance children's physical, social, emotional and intellectual development. Early Head Start serves low-income pregnant women and families with infants and toddlers. Head Start provides 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.

Another large grant is the Ryan White program. 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 in accordance with allocations of the Ryan White Care Council.

**State Shared Revenues**—Two State shared revenues are important sources of funding for the County. The *Local Government Half-Cent Sales Tax*<sup>10</sup> has been a major source of revenue for the County since its inception in FY 83. Growth was steady from FY 97 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, when 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 4.8% during FY 12 and 5.5% for FY 13.

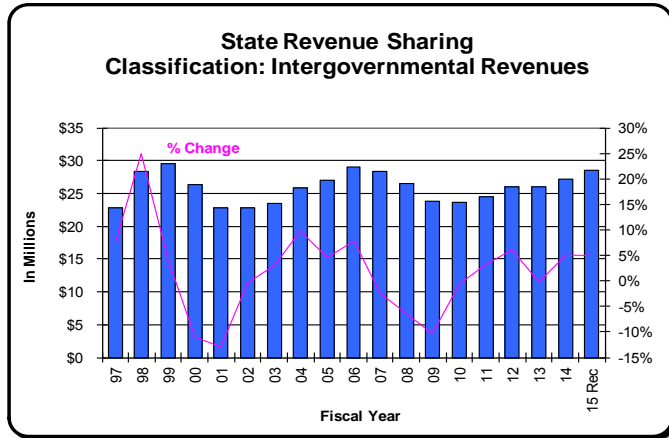


Recent FY 14 performance suggests year-end revenue will exceed budget by about \$500,000. Estimated year-end FY 14 revenue is 4.1% above FY 13 reflecting a stronger job market and better economic conditions in 2014. FY 15 revenue is expected to rise a further 4.3%, a conservative 1.0% below the March REC estimate. More robust economic growth could spark stronger consumer spending than forecast, with the corresponding increase in sales tax revenue.

<sup>10</sup> Section 212.20(6)(d)2, Florida Statutes

## MAJOR COUNTY REVENUES

The second important State revenue source is the County Revenue Sharing Program<sup>11</sup>. 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 Revenue Sharing projections to 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.



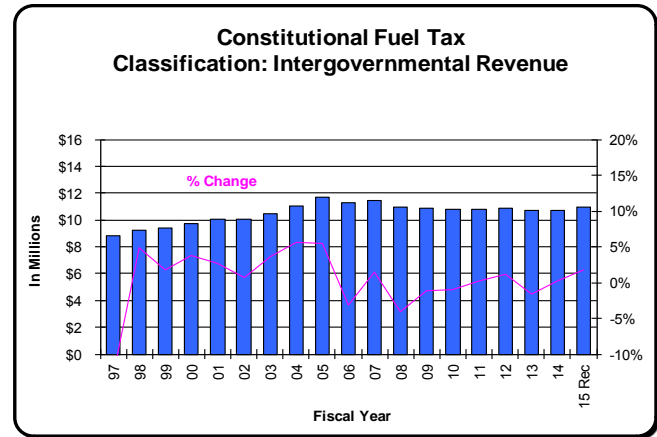
The weakening economy, with its associated impact on sales tax revenue, resulted in reductions in revenue starting in FY 08. The economic recovery is evident in FY 10, when state revenue sharing was less than 1% below FY 09. FY 11 state revenue sharing increased 3.3%, while FY 12 growth was up 6.1%. FY 13 revenue fell 0.2%, with FY 14 increasing by 4.9% and FY 15 revenue increasing an additional 5.0%.

The *Constitutional Fuel Tax*<sup>12</sup> 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

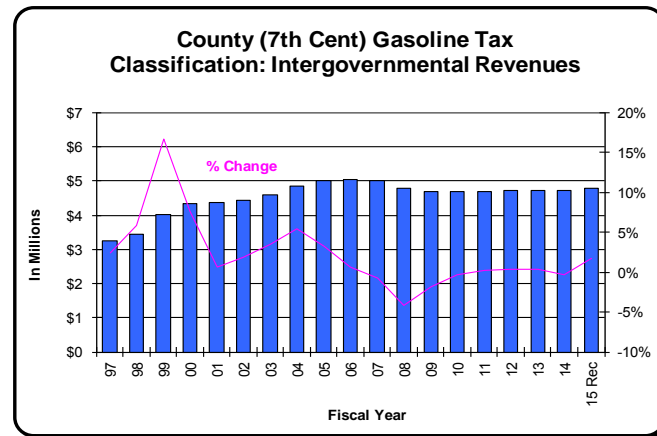
<sup>11</sup> Sections 210.20(2), 212.20(6) and 218.20, Florida Statutes  
<sup>12</sup> Section 9(c), Article XII, Florida Constitution

the County for the acquisition, construction and maintenance of roads.

As the associated chart shows, revenues from this tax grew steadily from FY 97 to FY 05 before falling and leveling out through FY 12. FY 13 revenues fell 1.6% amid high energy prices. FY 14 revenue is forecast remain relatively flat followed by modest FY 15 growth of 1.7%.



The *County (7th Cent) Fuel Tax*<sup>13</sup> 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.



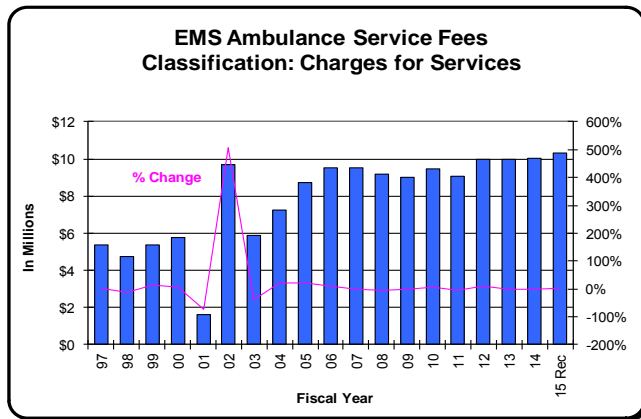
As the associated chart shows, revenues from this tax have grown steadily from FY 97 to FY 06 before leveling out in FY 07 and declining slightly in FY 08 through FY 10. FY 10 revenue was 0.3% below FY 09. FY 11 revenue rose a modest 0.2% amid rising demand and FY 12 revenue grew 0.3%. FY 14 revenue is forecast to be flat followed by a 1.7% gain in FY 15.

<sup>13</sup> Section 206.41(1)(b), Florida Statutes

## Charges for Services

*Charges for Services* comprise 29.7% of adopted FY 15 budgeted income and include revenues from such services as ambulance transports, water, special recreation programs, sewer service charges, 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 was flat. Year-end actual FY 14 revenue is expected to grow 0.23% FY 15 revenue growth is expected to rise to 3.0%. 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.

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.

Using a slightly broader revenue base FY 13 revenues rose 2%.. Reflecting continued improvement in the housing market, adopted FY 14 revenue is projected to increase 2.1% from FY 13, with FY 15 revenue projected to be 0.4% under adopted FY 14. 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

## MAJOR COUNTY REVENUES

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 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.

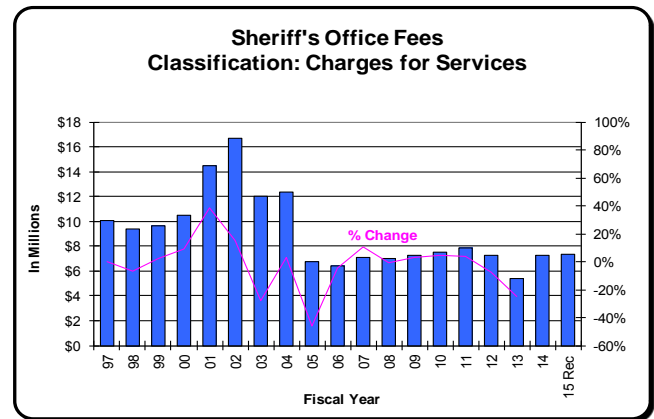
Residents are also assessed a solid waste disposal assessment on the ad valorem tax bill. These assessment fees replace the tipping fee previously charged by disposal facilities for residential refuse disposal, whether transported by the residential user or a commercial service. Offsetting the \$1.21 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.

Total FY 14 Solid Waste Fees 1.6% while FY 15 revenue is forecast to increase 7.1%. This increase is due to collection and disposal fees. Recycling revenue is projected to be flat. 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 revenues fell.



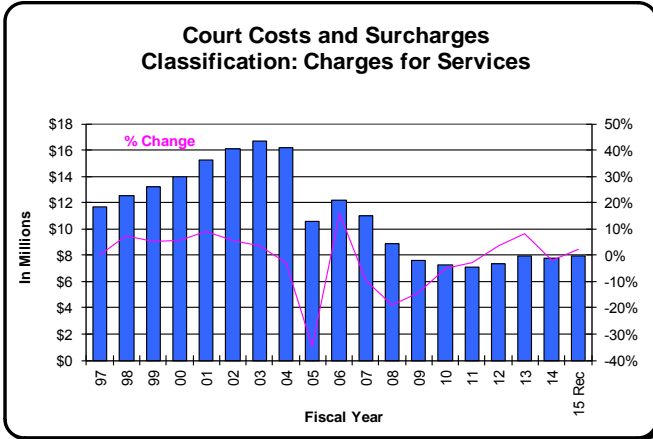
FY 14 and FY 15 revenues are projected to recover to FY 12 levels.

**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.

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

## MAJOR COUNTY REVENUES

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 3.5% increase from FY 11, followed by an 8.3% rise 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.



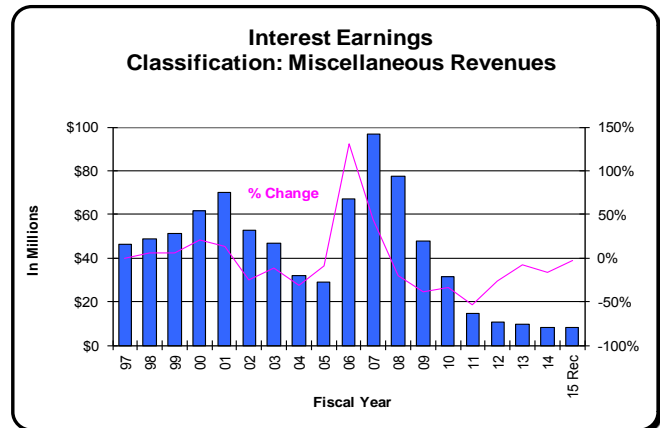
### Fines and Forfeitures

*Fines and Forfeitures* comprise only 0.3% of FY 15 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 1.6% of projected FY 15 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. 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 15.



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 through FY 13 partially offset by increasing sales tax revenues in FY 13 and projected in, FY 14 and FY 15. These factors, coupled with 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 Actual	FY 14 Adopted	FY 15 Recommended	% Total FY 15
<b>Taxes</b>						
Ad Valorem Taxes	D	\$546,264,260	\$530,614,336	\$579,332,682	\$612,321,488	34.9%
Community Investment Tax	D	95,774,585	99,760,584	104,407,561	109,826,281	6.3%
Indigent Healthcare Surtax	D	95,774,490	99,759,799	104,407,561	109,826,281	6.3%
Local Option Six-Cents Fuel Tax	D	24,578,851	24,074,771	24,660,573	25,221,826	1.4%
Communications Services Tax	D	25,082,249	24,332,034	24,490,993	23,555,295	1.3%
Tourist Development Tax	D	21,032,444	21,194,472	21,630,000	22,278,900	1.3%
Ninth-Cent Gas Tax	D	6,525,433	6,379,249	6,511,154	6,659,342	0.4%
Other Taxes		1,905,305	2,251,503	2,185,839	1,954,730	0.1%
<b>Total Taxes</b>		<b>816,937,617</b>	<b>808,366,748</b>	<b>867,626,363</b>	<b>911,644,143</b>	<b>51.9%</b>
<b>Licenses &amp; Permits</b>						
Building Permits	D	6,237,356	6,022,974	8,408,839	6,799,895	0.4%
Fire Impact Fees		163,300	211,077	144,200	144,200	0.0%
Water/Wastewater Impact Fees		2,834,277	2,234,738	2,379,000	1,185,000	0.1%
School Impact Fees		14,370,841	20,392,792	12,335,000	12,335,000	0.7%
Transportation Impact Fees		2,697,074	3,041,071	2,401,000	2,401,000	0.1%
Parks Impact Fees		944,374	1,323,455	710,000	710,000	0.0%
Special Assessments - Capital Improvemen		22,986,009	24,473,870	23,083,946	23,576,705	1.3%
Special Assessments - Street Lighting		7,854,369	7,832,718	8,149,964	8,149,464	0.5%
Special Assessments - Stormwater		6,127,961	6,464,485	6,300,000	6,434,125	0.4%
Other Licenses & Permits		1,106,615	1,131,184	1,060,958	1,062,339	0.1%
<b>Total Licenses &amp; Permits</b>		<b>65,322,179</b>	<b>73,128,365</b>	<b>64,972,907</b>	<b>62,797,728</b>	<b>3.6%</b>
<b>Intergovernmental Revenue</b>						
<u>State Shared Revenues</u>						
Local Government Half-Cent Sales Tax	D	80,162,987	84,497,151	87,467,704	91,820,338	5.2%
State Revenue Sharing	D	25,964,052	27,614,204	27,200,386	28,564,939	1.6%
Constitutional Fuel Tax	D	10,899,433	10,724,302	10,850,654	10,930,225	0.6%
Shared State Restricted Revenue		9,932,319	8,488,673	9,962,279	9,717,367	0.6%
County Fuel Tax	D	4,718,422	4,732,655	4,764,631	4,799,513	0.3%
Shared State General Revenues		5,583,101	7,151,681	6,816,604	6,801,604	0.4%
Other Culture & Recreation		2,262,553	3,318,337	2,260,004	2,260,004	0.1%
Other Intergovernmental Revenues		51,149	1,683,160	89,550	25,250	0.0%
		<b>137,311,462</b>	<b>144,891,827</b>	<b>147,151,808</b>	<b>152,659,236</b>	<b>8.7%</b>
<u>Intergovernmental Grants</u>						
Federal Grants	D	93,374,449	64,397,336	60,413,659	61,020,155	3.5%
State Grants	D	10,341,981	11,833,289	8,909,596	9,271,559	0.5%
Local Grants	D	5,519,068	79,275	190,554	2,910,887	0.2%
		<b>109,235,497</b>	<b>76,151,350</b>	<b>69,513,809</b>	<b>73,202,601</b>	<b>4.2%</b>
<b>Total Intergovernmental Revenue</b>		<b>246,546,959</b>	<b>221,043,177</b>	<b>216,665,617</b>	<b>225,861,837</b>	<b>12.9%</b>

## COUNTY REVENUES BY SOURCE

		FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended	% Total FY 15
<b>Charges for Services</b>						
<i>Water/Wastewater Utility Fees</i>						
Water/Reclaimed Water Utility Fees	D	100,985,097	101,679,738	104,453,720	102,894,513	5.9%
Wastewater Utility Fees	D	92,842,769	95,955,804	97,499,398	98,036,674	5.6%
Water/Wastewater Combination Fees		7,666,529	7,908,973	7,860,309	7,978,101	0.5%
		<b>201,494,394</b>	<b>205,544,515</b>	<b>209,813,427</b>	<b>208,909,288</b>	<b>11.9%</b>
<i>Solid Waste Fees</i>						
Solid Waste Collection/Disposal Fees	D	82,534,104	82,733,588	79,631,565	86,830,115	4.9%
Solid Waste Recycling Revenue	D	17,905,258	17,959,708	19,412,350	19,391,849	1.1%
		<b>100,439,362</b>	<b>100,693,296</b>	<b>99,043,915</b>	<b>106,221,964</b>	<b>6.1%</b>
<i>Other User Fees</i>						
Ambulance Fees	D	9,992,700	10,005,683	10,519,392	10,332,414	0.6%
Court Costs & Surcharges	D	7,313,136	7,922,997	7,761,249	7,928,408	0.5%
Sheriff's Office Fees	D	7,249,714	5,428,849	7,266,500	7,353,800	0.4%
Public Safety Fees		2,534,622	1,715,245	2,335,150	1,799,511	0.1%
Environment & Physical Resource Fees		3,633,081	3,669,646	2,476,870	3,194,239	0.2%
Transportation Fees		4,228,009	3,310,383	2,324,599	1,648,005	0.1%
Health and Human Services Fees		24,340,459	23,654,140	24,730,606	24,821,960	1.4%
Culture and Recreation Fees		3,692,018	3,531,540	3,654,552	3,663,573	0.2%
Economic Environment Fees		81,906	146,544	128,500	128,500	0.0%
Internal Service Charges		80,330,145	31,129,018	84,242,318	84,019,291	4.8%
Other User Fees		58,002,110	108,292,629	60,162,911	61,410,242	3.5%
		<b>201,397,900</b>	<b>198,806,674</b>	<b>205,602,647</b>	<b>206,299,943</b>	<b>11.8%</b>
<b>Charges for Services Total</b>		<b>503,331,656</b>	<b>505,044,485</b>	<b>514,459,989</b>	<b>521,431,195</b>	<b>29.7%</b>
<b>Fines &amp; Forfeits</b>						
		<b>6,235,684</b>	<b>5,994,281</b>	<b>5,996,690</b>	<b>5,742,389</b>	<b>0.3%</b>
<b>Miscellaneous Revenue</b>						
Interest	D	10,728,363	9,832,931	8,231,511	8,019,163	0.5%
Other Miscellaneous Revenues		42,473,975	34,558,004	22,590,655	20,807,488	1.2%
<b>Miscellaneous Revenue Total</b>		<b>53,202,338</b>	<b>44,390,935</b>	<b>30,822,166</b>	<b>28,826,651</b>	<b>1.6%</b>
<b>Total Revenue - All Types</b>		<b>\$1,691,576,433</b>	<b>\$1,657,967,990</b>	<b>\$1,700,543,732</b>	<b>\$1,756,303,943</b>	<b>100.0%</b>

**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.

## MILLAGE COMPARISON

	<u>FY 12</u>		<u>FY 13</u>	
	<u>MILLAGE</u>	<u>LEVY</u>	<u>MILLAGE</u>	<u>LEVY</u>
<b>COUNTYWIDE</b>				
OPERATING				
General Revenue Fund	5.7391	\$356,403,108	5.7374	\$347,592,761
<b>TOTAL OPERATING</b>	<b>5.7391</b>	<b>356,403,108</b>	<b>5.7374</b>	<b>347,592,761</b>
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	3,765,154	0.0604	3,673,046
<b>TOTAL DEBT</b>	<b>0.0604</b>	<b>3,765,154</b>	<b>0.0604</b>	<b>3,673,046</b>
<b>TOTAL OPERATING &amp; DEBT</b>	<b>5.7995</b>	<b>360,168,262</b>	<b>5.7978</b>	<b>351,265,807</b>
<b>NON COUNTYWIDE</b>				
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
<b>TOTAL OPERATING</b>	<b>4.9328</b>	<b>200,224,321</b>	<b>4.9328</b>	<b>194,800,347</b>
DEBT SERVICE				
Parks & Recreation Bonds	0.0259	988,226	0.0259	960,860
<b>TOTAL OPERATING &amp; DEBT</b>	<b>4.9587</b>	<b>201,212,547</b>	<b>4.9587</b>	<b>195,761,207</b>
<b>TOTAL BOCC</b>	<b>10.7582</b>	<b>\$561,380,809</b>	<b>10.7565</b>	<b>\$547,027,014</b>

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



## MILLAGE COMPARISON

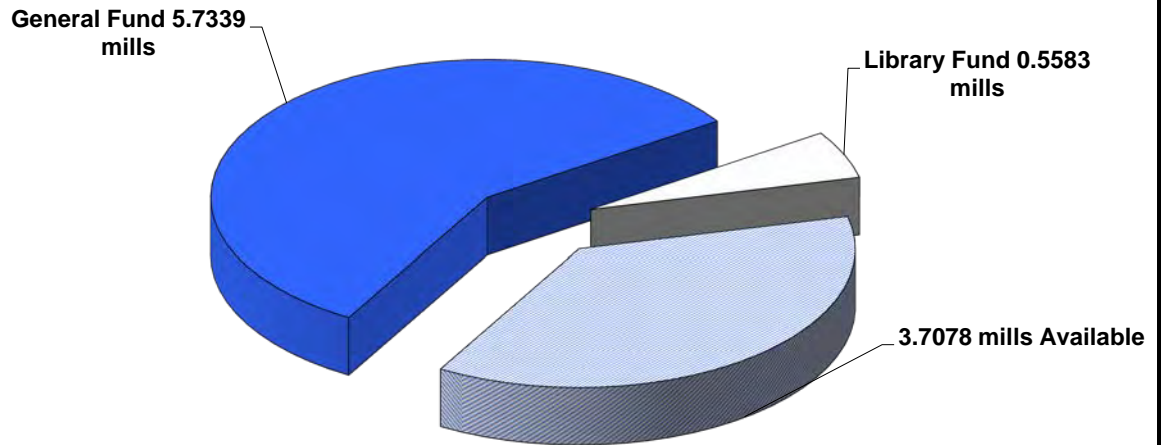
	<u>FY 14</u>		<u>FY 15</u>	
	<u>MILLAGE</u>	<u>LEVY</u>	<u>MILLAGE</u>	<u>LEVY</u>
<b>COUNTYWIDE</b>				
OPERATING				
General Revenue Fund	5.7356	\$366,186,409	5.7339	\$386,722,724
<b>TOTAL OPERATING</b>	<b>5.7356</b>	<b>366,186,409</b>	<b>5.7339</b>	<b>386,722,724</b>
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	3,871,633	0.0604	4,087,933
<b>TOTAL DEBT</b>	<b>0.0604</b>	<b>3,871,633</b>	<b>0.0604</b>	<b>4,087,933</b>
<b>TOTAL OPERATING &amp; DEBT</b>	<b>5.7960</b>	<b>370,058,042</b>	<b>5.7943</b>	<b>390,810,657</b>
<b>NON COUNTYWIDE</b>				
OPERATING				
General Purpose MSTU	4.3745	170,049,043	4.3745	180,337,809
Library Services	0.5583	34,290,692	0.5583	36,255,024
<b>TOTAL OPERATING</b>	<b>4.9328</b>	<b>204,339,735</b>	<b>4.9328</b>	<b>216,592,833</b>
DEBT SERVICE				
Parks & Recreation Bonds	0.0259	1,006,805	0.0259	1,067,722
<b>TOTAL OPERATING &amp; DEBT</b>	<b>4.9587</b>	<b>205,346,540</b>	<b>4.9587</b>	<b>217,660,555</b>
<b>TOTAL BOCC</b>	<b>10.7547</b>	<b>\$575,404,582</b>	<b>10.7530</b>	<b>\$608,471,212</b>

### TAXABLE PROPERTY VALUES

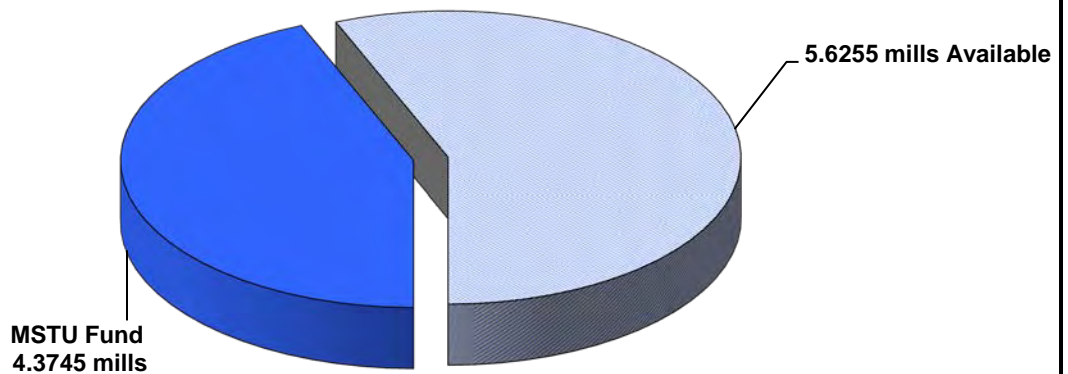
	<b>FY 14</b>	<b>FY 15</b>
<b>COUNTYWIDE</b>		
Value of Existing Property	\$62,895,128,441	\$66,504,096,571
Value of New Construction	949,353,218	940,875,210
<b>Total Taxable Value</b>	<b>\$63,844,481,659</b>	<b>\$67,444,971,781</b>
<b>ELAPP DEBT SERVICE</b>		
Value of ELAPP Property	\$64,099,889,092	\$67,681,005,484
<b>Total Taxable Value</b>	<b>\$64,099,889,092</b>	<b>\$67,681,005,484</b>
<b>UNINCORPORATED(MSTU)</b>		
Value of Existing Property	\$38,239,962,559	\$40,597,600,601
Value of New Construction	632,832,767	627,181,382
<b>Total Taxable Value</b>	<b>\$38,872,795,326</b>	<b>\$41,224,781,983</b>
<b>SPECIAL LIBRARY DISTRICT</b>		
Value of Existing Property	\$60,477,103,556	\$64,003,938,753
Value of New Construction	942,727,814	934,308,973
<b>Total Taxable Value</b>	<b>\$61,419,831,370</b>	<b>\$64,938,247,726</b>

# 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
<b>Minus Exemptions:</b>	
First Homestead Exemption	-25,000
Second Homestead Exemption	-25,000
<hr/>	
<b>Equals Taxable Value of Property</b>	<b>\$115,000</b>
<b>Divide</b> the Taxable Value of Property by \$1,000	\$115
<b>Multiply</b> \$115 by the FY 15 recommended countywide millage rate	5.7339
<b>Equals</b> the amount of countywide property tax levied on property	<b>\$659.40</b>

### 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<sup>1</sup>

**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 = \$542,393,108**

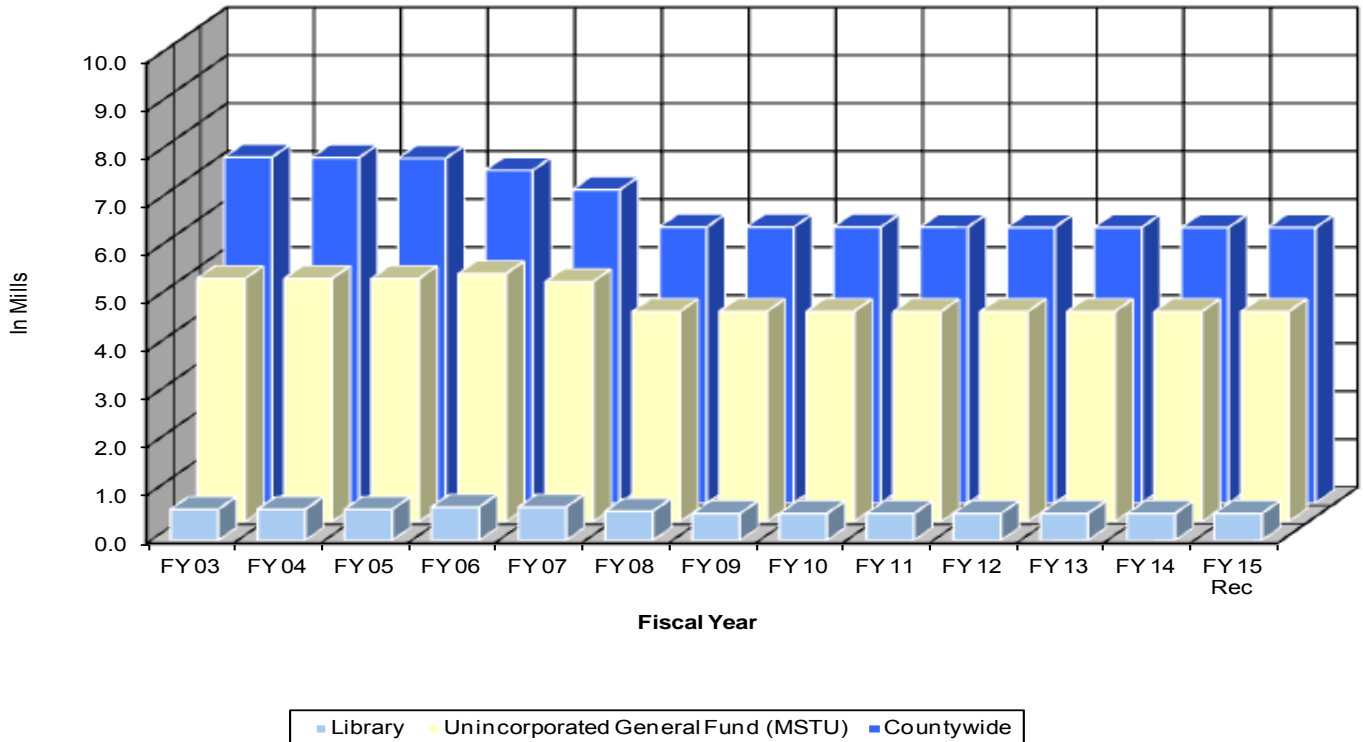
Divided by

**Amount of Taxable Value of Countywide Property Less New Construction and Less Dedicated Tax Increment Values in the Current Year = \$63,747,977,778**

**The result of this calculation is the Aggregate Rolled-Back Rate of 8.5084 Mills or \$8.51 per \$1,000 of Taxable Value**

### HILLSBOROUGH COUNTY AD VALOREM OPERATING MILLAGES

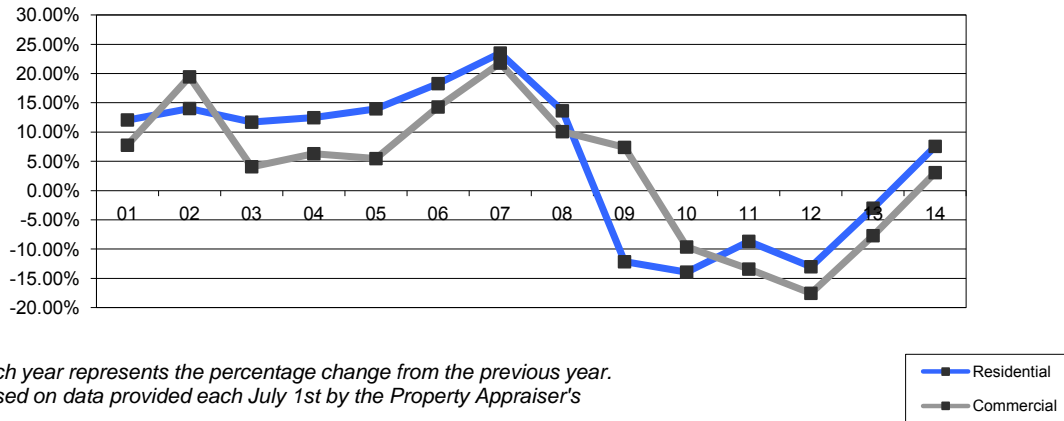
The FY 15 Countywide millage decreased by .0017 mills from FY 14.



<sup>1</sup> 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

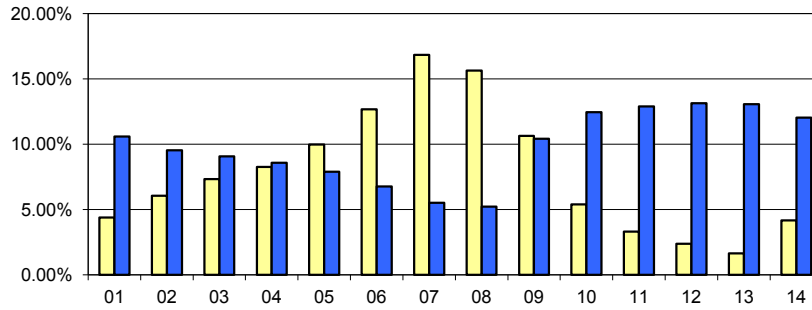


### Property Value Changes by Fiscal Year

	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 RECOMMENDED
<b>TAXES LEVIED COUNTYWIDE</b>							
BOCC - General Fund	\$660.55	\$660.36	\$660.18	\$660.00	\$659.80	\$659.59	\$659.40
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	Not Available
School Board (incl. General Oblig. Debt)*	1,088.78	1,076.88	1,062.88	1,107.82	1,102.78	1,076.60	855.14
Children's Board *	57.50	57.50	57.50	57.50	57.50	55.52	Not Available
Port Authority*	22.43	22.14	21.85	21.85	21.28	20.13	Not Available
<b>TOTAL COUNTYWIDE TAXES</b>	<b>\$1,880.66</b>	<b>\$1,868.29</b>	<b>\$1,852.71</b>	<b>\$1,899.28</b>	<b>\$1,893.47</b>	<b>\$1,862.69</b>	<b>\$1,521.48</b>
<b>TAXES LEVIED WITHIN SPECIFIC AREAS</b>							
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	Not Available
Hillsborough River Basin*+	29.29	27.84	26.45	0.00	0.00	0.00	Not Available
<b>TOTAL TAXES WITHIN SPECIFIC AREAS</b>	<b>\$653.38</b>	<b>\$651.94</b>	<b>\$650.54</b>	<b>\$627.75</b>	<b>\$627.75</b>	<b>\$627.75</b>	<b>\$570.25</b>
<b>TOTAL AD VALOREM TAXES</b>	<b>\$2,534.04</b>	<b>\$2,520.22</b>	<b>\$2,503.26</b>	<b>\$2,527.04</b>	<b>\$2,521.22</b>	<b>\$2,490.44</b>	<b>\$2,091.74</b>
\$ change from preceding year:	N/A	(\$13.82)	(\$16.97)	\$23.78	(\$5.81)	(\$30.78)	N/A
% change from preceding year:	Not Avail.	(0.5%)	(0.7%)	0.9%	(0.2%)	(1.2%)	N/A

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.

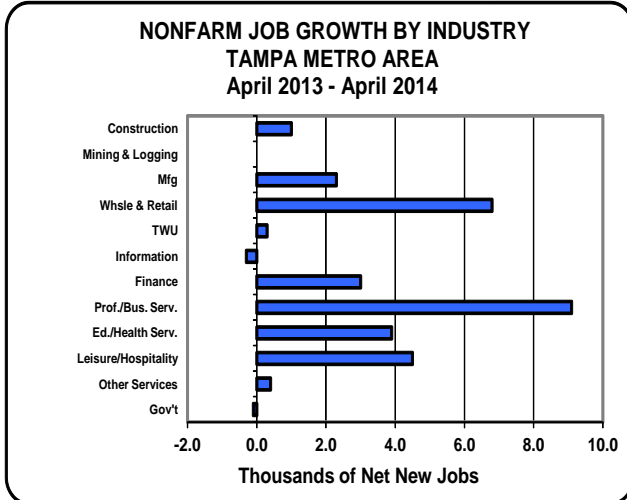
Assumptions:

- 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.

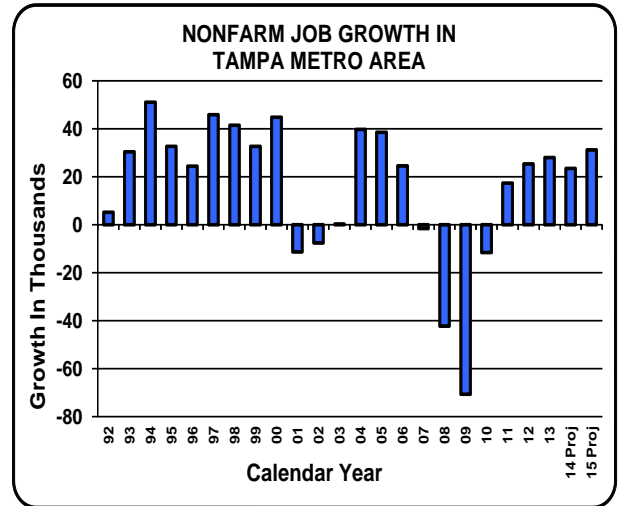
US economic growth stalled in the first quarter of 2014. Analysts are attributing the 0.1% growth rate to severe winter weather in January and February, the expiration of emergency unemployment benefits and to slow business inventory accumulation. Despite the poor first quarter indicators, other than housing, have turned positive this spring. Economy.com expects second quarter growth will jump to 4% as job growth and retail sales have bounced back from winter lulls. Economy.com forecasts 2014 economic growth will reach 2.6% compared to 1.9% for 2013. Growth in 2015 is forecast at 3.9%. While many indicators are pointing to strengthening economic growth housing is once again an area of concern. Sales have fallen below year ago levels in late 2013 and early 2014 and price gains have slowed. Higher prices in 2013 along with higher interest rates and still tight credit for some have negatively impacted housing demand. Low home inventories, on the other hand, are spurring home construction.



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

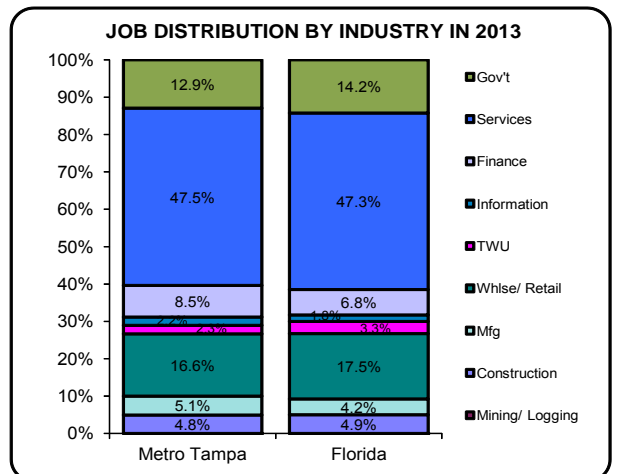
Improvements in job markets and consumer and business confidence are primary drivers of greater optimism. Following the national pattern, Tampa Metropolitan Area job growth accelerated through mid- 2013 before slowing in the fourth quarter. December 2012 to December 2013 job gains totaled 26,500. March and April 2014 gains have reaccelerated to 30,900. Professional and business services, retail trade, education and health services and leisure and hospitality led job growth while information and government jobs remained weak. Metro Tampa's April 2.6% job growth rate outpaced the US rate of 1.8% but lagged the Florida growth rate of 3.2%. While Metro

Tampa has regained 119,400 jobs since the low point of January 2010, it is still 40,600 jobs below the pre-recession peak of December 2006. The University of Central Florida forecasts 2.0% 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 Economic Competitiveness, University of Central Florida

Since December 2010 Hillsborough County's unemployment rate has matched or dipped slightly below the State's rate. Hillsborough County's April 2014 rate is 5.6%, compared to 6.9% in April 2013. This improvement has occurred even as the labor force has increased in size. Hillsborough County's rate peaked at 12.0% in January 2010. Although Hillsborough's unemployment rate is at the lowest levels since 2008, more improvement is needed as the unemployment rate still remains high compared to mid-2000s rates.



Note: TWU = Transportation, Warehousing & Utilities

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

Long-term job growth in Metro Tampa, and, indeed, Florida and the nation, is concentrated in services industries. In 2013



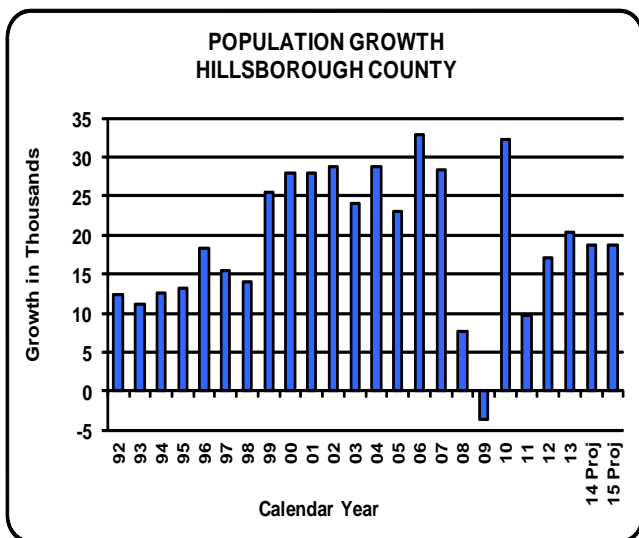
## ECONOMIC INDICATORS

services industries accounted for about 47% of existing jobs in Metro Tampa and Florida. Services industries include high wage industries such as finance, insurance, legal services, engineering services, computer design, and health. Wholesale and retail trade accounted for about 17% of all jobs. Most of Hillsborough's ten largest employers in 2013 are government or health related.

### LARGEST HILLSBOROUGH EMPLOYERS, 2013

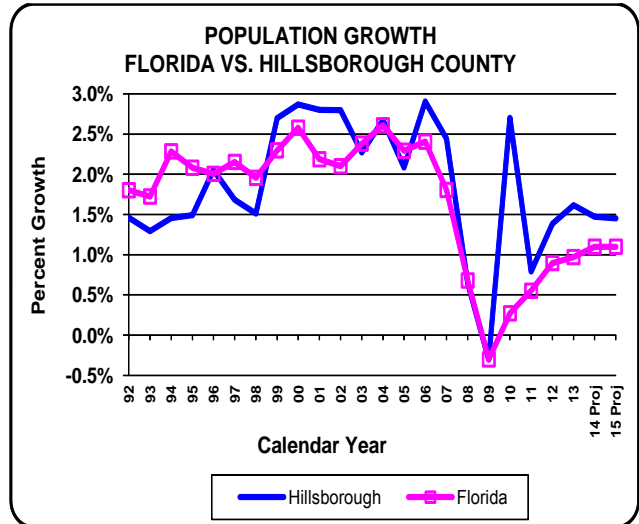
Hillsborough County School Board	25,936
MacDill Air Force Base	14,500
University of South Florida	10,837
Verizon Communications	9,957
Hillsborough County Government	9,355
Tampa International Airport	7,500
Publix Supermarkets	6,826
Tampa General Hospital	6,500
Florida Hospital	5,179
Haley VA Hospital	4,700

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2013



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 20,292 in 2013. BEBR forecasts Hillsborough population growth during 2015 - 2020 will average 23,700 annually. Population growth for both Florida and Hillsborough County is expected to recover from recessionary lows, but not match the rates of 1999-2008.



Source: Bureau of Economic and Business Research (BEBR)

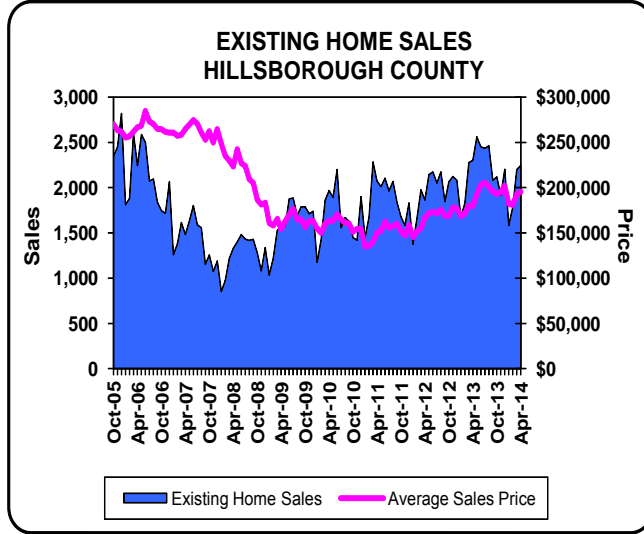
Population growth is, in turn, a primary factor driving housing markets and retail sales as well as job growth. Housing markets began to turn into positive territory in 2012. Home sales accelerated through mid-2013, only to draw back in later 2013 due to higher mortgage rates and monetary policy uncertainty. Greater Tampa Association of Realtors (GTAR) reports year-to-date December 2013 sales rose 11.8% over December 2012. Sales weakened in late 2013, falling 0.6% in the fourth quarter. January to April 2014 sales are also below year-ago pace. January 2014 sales were down 5.6%. April's sales are down 2.4%. GTAR reported months of inventory rose to 6.8 months in January but has since fallen to 4.3 months in April. Total home inventory levels are at the lowest since 2005. Low inventory has supported price gains and new homebuilding. Metrostudy reported new home starts in Metro Tampa rose 27.2% in 2013. Home starts fell 21.8% in the first quarter reflecting the overall winter economic lull, but are still on an annual pace of 6,200 units.

Hillsborough County foreclosures fell 35.6% in 2013, but were still 75% above 2006's level. March 2014 filings were down 52.9% on a year-ago basis. CoreLogic reported that as of March 2014 Florida has the second largest foreclosure inventory as a share of mortgaged homes, 5.8%. The national share is 1.8%. Those shares have notably declined since March 2013's shares of 9.8% in Florida and 2.8% in the nation. Metro Tampa's foreclosure inventory declined from 10.2% to 6.7% during the same period.

As new foreclosures slow and inventory declines, the composition of sales has changed. March 2014 GTAR data also show foreclosure and short home sales as a share of all home sales fell to 28% from 35% a year ago. Many of these distressed sales, foreclosures and short sales, are to investors who pay in all-cash transactions. GTAR reports 38.1% of March 2014 Hillsborough County single-family sales were all cash, down from 48.7% in March 2013. March foreclosure

## ECONOMIC INDICATORS

sales sold at 53% of conventional sales prices. While foreclosure and short sales are exerting less negative pressure on Florida and Metro Tampa home markets, they are still among the highest in the nation and remain a problem.



Source: Greater Tampa Association of Realtors

Home prices rose strongly in 2013. All-cash investor demand and lower distressed inventories were primary drivers of 2013 increases but traditional homebuyer demand also improved as the economy, especially jobs, improved. GTAR reports December 2013's average price rose 13.7% over the year, but remained 29.3% below June 2006's peak. The December 2013 Metro Tampa S&P Case/Shiller Home Price Index rose 15.8%. Price gains have moderated in early 2014 as sales, particularly all-cash sales, have slowed. GTAR's April data show an 8.7% price gain. Slower sales and price gains are being experienced nationwide.

### LARGEST HILLSBOROUGH PROPERTY TAXPAYERS, FY 13

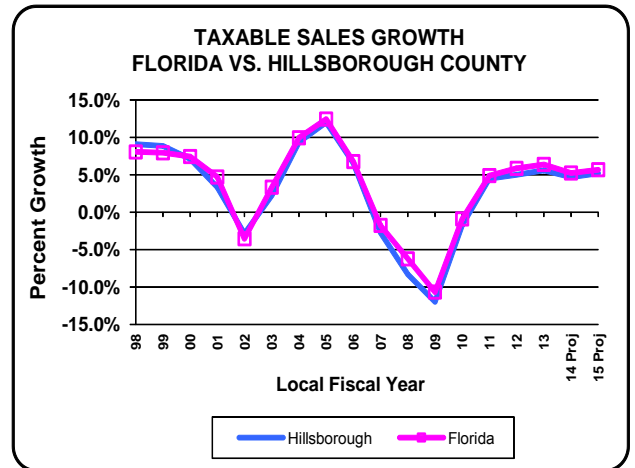
	\$ Millions
Tampa Electric Company	39.1
Verizon Communications	19.8
Hillsborough County Aviation Authority	9.8
Camden Operating LP	6.3
Highwoods/Florida Holding LP	5.3
Post Apartment Homes LP	5.0
Westfield	4.8
Mosaic Company	4.2
Wal-Mart	4.0
Liberty Property	3.5

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2013

Job growth and general economic growth in 2014 should sustain housing sales and prices, even as investor demand softens due to higher prices and lower distressed inventories. Many analysts expect home prices to rise more slowly due to lower investment demand. CoreLogic is forecasting an 8.0% gain in

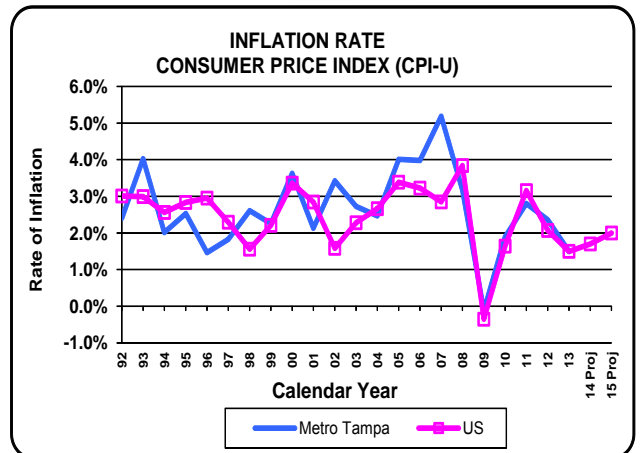
Metro Tampa home prices in the third quarter of 2014 over the third quarter of 2013.

Consumer spending is following gains in jobs. Taxable Sales in Hillsborough County have risen on a year ago basis since April 2010. Taxable sales in 2013 rose 5.8%, the highest gain since 2006. February 2014 taxable sales slowed to 3.0% above February 2013. Spring growth has bounced back to 6.1% for April 2014. The Business and Support Services department expects sales surtax revenue to increase 4.7% in FY 14 and 5.2% in FY 15.



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

US inflation is expected to remain low through 2015. Weak economic recovery has kept overall inflation in check even as energy prices have fluctuated in recent years. 2013 inflation was modest at 1.5%. The National Association for Business Economics expects inflation to remain low at 1.7% for 2014 and 2.0% for 2015. This will restrain interest rates.



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

## 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.

## FINANCIAL POLICIES AND PROCEDURES

**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.

## FINANCIAL POLICIES AND PROCEDURES

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.

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**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.

## FINANCIAL POLICIES AND PROCEDURES

**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.

## 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 30<sup>th</sup> 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 \$920.7 million in FY 15.

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 dis-

counts 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 30<sup>th</sup> is column one plus column two, less column three. The total for all funds is \$900.7 million in FY 15.

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.

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

**FY 15 ESTIMATED ENDING FUND BALANCE**

<b>Description</b>	<b>Beginning Fund Balance</b>	<b>Revenues and Sources</b>	<b>Expend/ Uses</b>	<b>Ending Fund Balance</b>	<b>Percent Change</b>
<b>General Fund</b>					
Countywide General Fund <sup>1</sup>	\$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%
<b>Special Revenue Funds</b>					
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 <sup>2</sup>	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%
<b>Debt Service Funds<sup>3</sup></b>					
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
<b>Capital Projects Funds</b>					
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
<b>Enterprise Funds</b>					
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%
<b>Internal Service Fund</b>					
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%
<b>Trust &amp; Agency Funds</b>					
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
<b>Total</b>	<b>\$963,163,205</b>	<b>\$2,426,858,939</b>	<b>\$2,489,362,589</b>	<b>\$900,659,555</b>	<b>-6.5%</b>

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.
- (4) - The above schedule was included in the FY 14 Adopted Budget document. It will be updated with the issuance of the FY 15 Adopted Budget document.

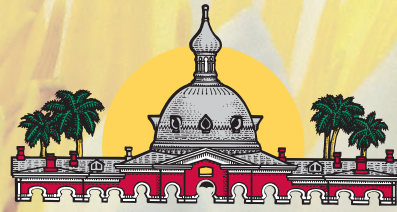
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Hillsborough County  
Florida

# OPERATIONS AND FUNDING GUIDE

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

[www.HillsboroughCounty.org/Budget](http://www.HillsboroughCounty.org/Budget)



Hillsborough County  
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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 and FY 13, the adopted budget for FY 14, and the FY 15 recommended 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 titles are primarily presented for the benefit of County staff that may use the table to identify funds in automated accounting reports and budget reports.

The Budget by Fund section of the FY 15 Recommended Budget document includes FY 12 actual revenue and expenditure data that was transferred from the County's legacy financial system into the new Enterprise Resource Planning system. As of the date of production of this document, there were certain inconsistencies in the FY 12 data that require additional analysis and adjustment. This data will be updated at the time that the FY 15 Adopted Budget document is produced.

## FUND ACCOUNTING

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

<b>All Fund Types:</b>	FY 12	\$1,883,131,411	FY 13	\$2,601,434,687	FY 14	\$3,492,563,870	FY 15	\$3,955,065,611
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<b>Governmental Funds:</b>	FY 12	\$1,444,863,008	FY 13	\$1,788,364,849	FY 14	\$2,280,136,966	FY 15	\$2,592,441,950
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Most of the County's basic services are reported in governmental funds, which focus on how money or other spendable resources flow into and out of those funds and the level of balances remaining at year-end that are available for expenditure.. The following are the County's governmental fund types:

<b>A. <u>General Fund:</u></b>	FY 12	\$718,634,290	FY 13	\$770,465,706	FY 14	\$1,019,289,794	FY 15	\$1,049,276,890
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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>B. <u>Special Revenue Funds:</u></b>	FY 12	\$557,783,977	FY 13	\$927,245,130	FY 14	\$1,144,137,679	FY 15	\$1,243,340,820
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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.

<b>C. <u>Debt Service Funds:</u></b>	FY 12	\$153,199,549	FY 13	\$57,199,347	FY 14	\$88,177,292	FY 15	\$88,286,478
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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.

<b>D. <u>Capital Projects Funds:</u></b>	FY 12	\$15,245,193	FY 13	\$33,454,666	FY 14	\$28,532,201	FY 15	\$211,537,762
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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).

<b>Proprietary Fund Types:</b>	FY 12	\$213,047,901	FY 13	\$800,913,282	FY 14	\$1,199,365,677	FY 15	\$1,350,261,311
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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:

<b>A. <u>Enterprise Funds:</u></b>	FY 12	\$310,752,381	FY 13	\$667,719,442	FY 14	\$853,876,615	FY 15	\$1,015,084,413
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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>B. <u>Internal Service Funds:</u></b>	FY 12	\$115,343,420	FY 13	\$133,193,840	FY 14	\$345,489,062	FY 15	\$335,176,898
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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.

<b>Agency Funds:</b>	FY 12	\$12,172,601	FY 13	\$12,156,556	FY 14	\$13,061,227	FY 15	\$12,362,350
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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 2012 Comprehensive Annual Financial Report (CAFR).

## BUDGET SUMMARY BY FUND

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>General Funds</b>				
Countywide General Fund	\$451,946,939	\$485,219,197	\$621,019,056	\$659,643,570
Unincorporated Area General Fund	266,687,351	285,246,509	398,270,738	389,633,320
	718,634,290	770,465,706	1,019,289,794	1,049,276,890
<b>Special Revenue Funds</b>				
Countywide Special Revenue Funds	155,871,150	250,048,818	398,032,143	434,657,023
Unincorporated Area Special Revenue Funds	14,799,655	58,661,442	56,268,002	73,150,512
Transportation Trust Fund	109,533,065	127,773,040	132,335,431	113,952,861
Library Tax District Special Revenue Fund	33,857,915	48,988,464	60,994,389	74,788,113
Community Investment Tax Special Revenue Fund	67,195,478	128,323,604	147,692,586	168,602,787
Blended Component Units Special Revenue Fund	2,358,550	2,731,656	3,238,969	3,130,617
Grants (Non Transportation-Related)	105,772,343	103,125,568	75,456,878	98,486,898
Sales Tax Revenue Fund	64,051,735	203,322,099	265,377,661	271,615,965
Discretely Presented Component Units Fund	4,344,086	4,270,439	4,741,620	4,956,043
	557,783,977	927,245,130	1,144,137,679	1,243,340,820
<b>Debt Service Funds</b>				
Whse/Shrf Nonad Rev Ref 2008 Bds Sk Fund-20011000	1,438,363	1,439,475	1,799,875	1,797,400
Fuel Tax Ref Rev 1998 Sk Fund (Taxable) Clsd-20013001	386,250	0	0	0
4th Cent TDT 2006 Ref Rev Bonds Sk Fund-20021001	1,717,727	1,151,490	2,033,135	2,067,443
5th Cent TDT 2006A Ref Rev Bonds Sk Fund-20022001	1,780,413	1,776,500	3,029,350	3,032,738
P&R G.O. Ref Bonds 2002 Sk Fund-20024000	1,368,858	1,369,508	1,532,765	1,571,423
ELAPP Series 2009 Bds Sk Fd-20029003	4,565,761	4,656,769	5,471,820	5,753,035
Ct Facil Ref Rev 2005 Bonds Sk Fund-20037002	2,530,241	2,531,334	4,173,025	4,248,870
US301 Tx Note Series 2008 Fund (Parent 20021 - 20022)	3,250,525	3,250,575	3,827,405	3,830,155
US301 Tx Note Series 2008 Fund (Parent 20021 - 20022)	0	0	3,248,625	3,248,625
CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	1,247,843	789,589	871,000	979,814
CIP Series 2012 Rev Bds Sk Fd-20054001	321,292	388,201	417,000	417,000
CP Note Sk Fd-Arena Impr-20044004	0	0	7,049,877	7,076,582
MOSI/Cty Ctr Ref Rev Bds 06 Sk Fd(Clsd)-20039001	2,070,779	4,484	4,100,000	2,090,620
Jail/Strmwtr Cit Rev Bds 01 A/B Sk Fd-20049001	4,524,761	2,550,531	0	0
CIT Rev Bds 2004 Sk Fd-20050001	6,410,303	3,780,806	5,784,606	3,889,980
CP Note Sk Fd-Stadium Impr Notes-20044004	16,270,163	16,234,563	27,486,799	27,680,018
Arena Non-Ad Ref Rev Bds 2005 Sk Fd-20055001	186,958	3,417,259	0	0
Public Safety Complex Bds 2011 Sk Fd-20079001	103,001	1,919,821	0	0
CP Note Sk Fd-Arena Impr-20044005	103,365,888	3,854,016	6,330,575	6,329,450
Jail/Strmwtr Cit Rev Bds 01 A/B Sk Fd-20049001	350,155	6,776,750	6,781,900	6,780,900
CIT Rev Bds 2004 Sk Fd-20050001	1,310,270	1,307,677	2,320,085	2,373,337
CIT Rev Bds 2007 Sk Fd-20051001	0	0	1,919,450	1,983,000
Half-Cent Series 2014 Bond Sinking Fund	0	0	0	3,136,088
	153,199,549	57,199,347	88,177,292	88,286,478

## BUDGET SUMMARY BY FUND

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Capital Projects</b>				
Countywide Capital Project Fund-30002604	7,796,152	8,200,323	13,548,175	60,725,587
Unincorporated Area Construction Fund-30004608	4,412,308	17,050,331	10,023,916	43,452,074
Court Facility Improvement Non-Bond Project-30034002	0	7,882	0	3,117,362
Public Safety Improvement Project Bond Fd-30079002	0	42,277	0	27,950,000
Stadium Improvements Project Fund-30080002	0	0	0	15,253,779
NG911 Capital Proj Fund	0	0	0	8,000,000
Public Safety Operations Center Project Bond Fund	0	0	0	30,093,432
Environmental Lands Acquisition & Protection Fund	3,034,127	4,697,720	960,110	20,945,528
Commercial Paper & Credit Capacity Fund	2,606	3,456,134	4,000,000	2,000,000
	15,245,193	33,454,666	28,532,201	211,537,762
<b>Enterprise Funds</b>				
Public Utilities Solid Waste Resource Recovery Division	99,085,046	225,579,773	289,187,826	314,220,731
Public Utilities Water/Wastewater Division	211,667,336	442,139,668	564,688,789	700,863,681
	310,752,381	667,719,442	853,876,615	1,015,084,413
<b>Internal Service Funds</b>				
Fleet Management Fund	32,193,859	32,360,690	65,193,014	59,154,304
Self-Insurance Fund	83,149,562	100,833,150	280,296,048	276,022,594
	115,343,420	133,193,840	345,489,062	335,176,898
<b>Agency Funds</b>				
Imp Fee Spcl Assmnt Rev/Sinking 06 Fd-65040002	9,230,554	9,222,227	9,719,550	9,310,950
Rev/Sinking Fd RW Spcl Assmnt 00 Rev Bds-65046002	445,843	439,142	671,321	455,050
Rev/Sking Fd Imp Fee Spcl Assmnt 2000-65047002	2,496,204	2,495,188	2,670,356	2,596,350
	12,172,601	12,156,556	13,061,227	12,362,350
<b>Total</b>	<b>\$1,883,131,411</b>	<b>\$2,601,434,687</b>	<b>\$3,492,563,870</b>	<b>\$3,955,065,611</b>

## FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>GENERAL REVENUE FUND</b>				
<b>Countywide General Fund</b>				
Personnel Services	\$78,557,649	\$83,017,969	\$98,176,282	\$99,827,788
Operating Expenditure/Expense	34,154,340	36,104,014	49,257,353	54,764,892
Capital Outlay	1,001,642	854,480	2,080,015	1,452,917
Debt Service	0	0	0	0
Grants & Aids	22,899,904	21,220,208	26,164,908	26,170,599
Transfers	( 0)	25,619,185	26,004,411	33,280,925
Budgeted Transfers to Constitutional Officers	314,878,980	318,120,875	323,535,326	324,774,838
Reserves & Refunds	454,423	282,465	95,800,761	119,371,611
	<u>451,946,939</u>	<u>485,219,197</u>	<u>621,019,056</u>	<u>659,643,570</u>
<b>Unincorporated Area General Fund</b>				
Personnel Services	110,914,353	119,379,193	127,834,985	130,565,671
Operating Expenditure/Expense	48,004,573	47,714,123	53,156,865	53,582,734
Capital Outlay	7,065	62,282	12,500	160,000
Debt Service	0	0	0	0
Grants & Aids	726,526	301,565	1,634,740	1,014,740
Transfers	( 0)	4,899,984	9,961,868	13,911,859
Budgeted Transfers to Constitutional Officers	106,706,754	112,802,118	115,847,582	121,563,297
Reserves & Refunds	328,079	87,243	89,822,198	68,835,019
	<u>266,687,351</u>	<u>285,246,509</u>	<u>398,270,738</u>	<u>389,633,320</u>
<b>Total General Revenue Fund</b>	<b><u>718,634,290</u></b>	<b><u>770,465,706</u></b>	<b><u>1,019,289,794</u></b>	<b><u>1,049,276,890</u></b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Countywide Special Revenue Fund</b>				
Personnel Services	8,906,423	9,007,087	7,579,746	8,233,273
Operating Expenditure/Expense	21,697,835	22,498,082	30,506,811	42,000,677
Capital Outlay	3,013,750	4,410,680	5,816,920	4,477,138
Debt Service	0	0	533,479	533,479
Grants & Aids	119,323,371	93,944,577	108,511,758	108,940,608
Transfers	0	117,017,388	131,111,348	130,961,097
Budgeted Transfers to Constitutional Officers	2,909,852	2,935,401	2,987,837	2,822,059
Reserves & Refunds	19,920	235,602	110,984,244	136,688,692
	<u>155,871,150</u>	<u>250,048,818</u>	<u>398,032,143</u>	<u>434,657,023</u>
<b>Unincorporated Area Special Revenue Fund</b>				
Personnel Services	7,098,324	7,597,182	9,490,822	9,447,284
Operating Expenditure/Expense	5,612,449	6,694,960	8,094,014	12,075,015
Capital Outlay	1,814,921	2,453,594	6,242,015	12,749,560
Debt Service	0	0	0	0
Grants & Aids	150,000	250,000	150,000	150,000
Transfers	( 0)	41,540,938	25,482,040	23,714,686
Budgeted Transfers to Constitutional Officers	117,995	118,856	131,510	143,683
Reserves & Refunds	5,965	5,912	6,677,601	14,870,284
	<u>14,799,655</u>	<u>58,661,442</u>	<u>56,268,002</u>	<u>73,150,512</u>

## FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Transportation Trust Fund</b>				
Personnel Services	24,281,458	24,693,863	26,135,116	26,483,846
Operating Expenditure/Expense	30,012,800	28,963,663	34,090,095	32,127,888
Capital Outlay	52,670,874	19,540,472	16,737,848	6,437,768
Grants & Aids	1,952,392	3,435,924	8,165,216	2,050,201
Transfers	0	50,445,337	41,549,360	41,684,645
Budgeted Transfers to Constitutional Officers	151,925	152,420	0	169,840
Reserves & Refunds	463,617	541,361	5,657,796	4,998,673
	109,533,065	127,773,040	132,335,431	113,952,861
<b>Library Tax District Special Revenue Fund</b>				
Personnel Services	16,443,295	16,834,637	17,579,009	18,457,676
Operating Expenditure/Expense	11,617,475	11,090,880	15,504,732	18,054,254
Capital Outlay	4,460,018	11,651,783	5,718,402	20,337,744
Grants & Aids	378,476	404,507	394,916	368,998
Transfers	0	8,098,603	3,030,533	331,162
Budgeted Transfers to Constitutional Officers	913,852	890,197	1,020,256	1,049,930
Reserves & Refunds	44,799	17,857	17,746,541	16,188,349
	33,857,915	48,988,464	60,994,389	74,788,113
<b>Community Investment Tax Special Revenue Fund</b>				
Operating Expenditure/Expense	824,397	3,697	0	30,000
Capital Outlay	9,402,137	25,183,052	3,686,188	57,819,054
Debt Service	51,939,351	6,908,098	0	2,970,000
Grants & Aids	2,329,593	15,449,998	750,000	860,847
Transfers	(0)	78,078,759	82,097,221	87,198,046
Budgeted Transfers to Constitutional Officers	2,700,000	2,700,000	0	0
Reserves & Refunds	0	0	61,159,177	19,724,840
	67,195,478	128,323,604	147,692,586	168,602,787
<b>Blended Component Units Special Revenue Fund</b>				
Personnel Services	2,110,735	2,403,710	2,680,425	2,793,294
Operating Expenditure/Expense	245,561	325,919	558,544	337,323
Capital Outlay	2,254	2,027	0	0
	2,358,550	2,731,656	3,238,969	3,130,617

## FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Grants (Non Transportation-Related)</b>				
Personnel Services	29,862,541	30,574,941	28,976,294	35,616,945
Operating Expenditure/Expense	28,677,453	26,986,422	25,540,891	26,689,157
Capital Outlay	11,163,341	11,349,054	1,285,614	6,994,611
Grants & Aids	34,864,728	32,290,503	19,298,045	28,937,287
Transfers	( 0)	830,632	0	0
Reserves & Refunds	1,204,280	1,094,016	356,034	248,898
	105,772,343	103,125,568	75,456,878	98,486,898
<b>Sales Tax Revenue Fund</b>				
Personnel Services	186,762	191,338	248,365	302,945
Operating Expenditure/Expense	27,270	30,500	187,934	257,614
Grants & Aids	63,679,960	65,310,718	65,437,351	70,414,747
Transfers	0	137,630,586	156,883,962	163,230,064
Budgeted Transfers to Constitutional Officers	157,743	158,959	177,144	173,090
Reserves & Refunds	0	0	42,442,905	37,237,505
	64,051,735	203,322,099	265,377,661	271,615,965
<b>Discretely Presented Component Units Fund</b>				
Personnel Services	3,820,255	3,886,947	4,066,154	4,326,711
Operating Expenditure/Expense	422,532	330,543	522,702	499,431
Capital Outlay	101,299	52,948	134,572	119,572
Transfers	0	0	18,192	10,329
	4,344,086	4,270,439	4,741,620	4,956,043
<b>Total Special Revenue Fund</b>	<b>557,783,977</b>	<b>927,245,130</b>	<b>1,144,137,679</b>	<b>1,243,340,820</b>
<b>DEBT SERVICE FUNDS</b>				
<b>Whse/Shrf Nonad Rev Ref 2008 Bds Sk Fund-20011000</b>				
Operating Expenditure/Expense	0	0	3,000	3,000
Debt Service	1,438,363	1,439,475	1,437,875	1,435,400
Reserves & Refunds	0	0	359,000	359,000
	1,438,363	1,439,475	1,799,875	1,797,400
<b>Fuel Tax Ref Rev 1998 Sk Fund (Taxable) Clsd-20013001</b>				
Debt Service	386,250	0	0	0
	386,250	0	0	0
<b>4th Cent Tdt 2006 Ref Rev Bonds Sk Fund-20021001</b>				
Operating Expenditure/Expense	600	0	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	0	853,495	883,215
	1,717,727	1,151,490	2,033,135	2,067,443
<b>5th Cent Tdt 2006A Ref Rev Bonds Sk Fund-20022001</b>				
Operating Expenditure/Expense	0	0	3,000	3,000
Debt Service	1,780,413	1,776,500	1,776,350	1,779,738
Reserves & Refunds	0	0	1,250,000	1,250,000
	1,780,413	1,776,500	3,029,350	3,032,738

## FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>P&amp;R G.O. Ref Bonds 2002 Sk Fund-20024000</b>				
Debt Service	1,329,113	1,332,113	1,332,863	1,330,463
Budgeted Transfers to Constitutional Officers	37,819	36,985	46,110	44,132
Reserves & Refunds	1,926	411	153,792	196,828
	1,368,858	1,369,508	1,532,765	1,571,423
<b>ELAPP Series 2009 Bds Sk Fd-20029003</b>				
Operating Expenditure/Expense	0	570	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	110,311	135,372	145,372
Reserves & Refunds	4,735	1,637	781,298	1,054,263
	4,565,761	4,656,769	5,471,820	5,753,035
<b>Ct Facil Ref Rev 2005 Bonds Sk Fund-20037002</b>				
Operating Expenditure/Expense	76	350	1,000	77,057
Debt Service	2,530,165	2,530,984	2,533,246	2,533,034
Reserves & Refunds	0	0	1,638,779	1,638,779
	2,530,241	2,531,334	4,173,025	4,248,870
<b>US301 Tx Note Series 2008 Fund (Parent 20021 - 20022)</b>				
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	0	580,630	580,630
	3,250,525	3,250,575	3,827,405	3,830,155
<b>US301 Tx Note Series 2008 Fund (Parent 20021 - 20022)</b>				
Reserves & Refunds	0	0	3,248,625	3,248,625
	0	0	3,248,625	3,248,625
<b>CIT 2012A&amp;B Rev (2001A&amp;B /2004 Ref)-20053001</b>				
Operating Expenditure/Expense	3,000	0	4,000	4,000
Debt Service	1,244,843	789,589	867,000	867,000
Reserves & Refunds	0	0	0	108,814
	1,247,843	789,589	871,000	979,814
<b>CIP Series 2012 Rev Bds Sk Fd-20054001</b>				
Operating Expenditure/Expense	2,680	0	3,000	3,000
Debt Service	318,612	388,201	414,000	414,000
	321,292	388,201	417,000	417,000



## FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>CP Note Sk Fd-Arena Impr-20044004</b>				
Debt Service	0	0	0	6,065,852
Reserves & Refunds	0	0	7,049,877	1,010,730
	0	0	7,049,877	7,076,582
<b>MOSI/Cty Ctr Ref Rev Bds 06 Sk Fd(Clsd)-20039001</b>				
Debt Service	2,070,779	4,484	4,100,000	2,075,000
Reserves & Refunds	0	0	0	15,620
	2,070,779	4,484	4,100,000	2,090,620
<b>Jail/Strmwtr Cit Rev Bds 01 A/B Sk Fd-20049001</b>				
Debt Service	4,524,761	2,550,531	0	0
	4,524,761	2,550,531	0	0
<b>CIT Rev Bds 2004 Sk Fd-20050001</b>				
Debt Service	6,410,303	3,780,806	3,796,938	3,812,731
Reserves & Refunds	0	0	1,987,668	77,249
	6,410,303	3,780,806	5,784,606	3,889,980
<b>CIT Rev Bds 2007 Sk Fd-20051001</b>				
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	0	11,319,536	11,536,505
	16,270,163	16,234,563	27,486,799	27,680,018
<b>US301 Tx Note Series 08A Sk Fd(Suntrst)-20052001</b>				
Debt Service	186,958	3,417,259	0	0
	186,958	3,417,259	0	0
<b>US301 Tx Note Series 08B Sk Fd(Suntrst)-20052002</b>				
Debt Service	103,001	1,919,821	0	0
	103,001	1,919,821	0	0
<b>CIT 2012A&amp;B Rev (2001A&amp;B /2004 Ref)-20053001</b>				
Operating Expenditure/Expense	916,277	( 6,883)	10,000	10,000
Debt Service	102,449,611	3,860,899	6,320,575	6,319,450
	103,365,888	3,854,016	6,330,575	6,329,450

## FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>CIP Series 2012 Rev Bds Sk Fd-20054001</b>				
Operating Expenditure/Expense	0	350	3,000	3,000
Debt Service	350,155	6,776,400	6,778,900	6,777,900
	350,155	6,776,750	6,781,900	6,780,900
<b>Arena Non-Ad Ref Rev Bds 05 Sk Fd-20055001</b>				
Operating Expenditure/Expense	0	0	8,000	8,000
Debt Service	1,310,270	1,307,677	1,272,085	1,308,013
Reserves & Refunds	0	0	1,040,000	1,057,324
	1,310,270	1,307,677	2,320,085	2,373,337
<b>Public Safety Complex Bds 11 Sk Fd-20079001</b>				
Debt Service	0	0	0	1,983,000
Reserves & Refunds	0	0	1,919,450	0
	0	0	1,919,450	1,983,000
<b>Half-Cent Series 2014 Bond Sinking Fund</b>				
Operating Expenditure/Expense	0	0	0	50,000
Debt Service	0	0	0	3,086,088
	0	0	0	3,136,088
<b>Total Debt Service Funds</b>	<b>153,199,549</b>	<b>57,199,347</b>	<b>88,177,292</b>	<b>88,286,478</b>
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Countywide Capital Project Fund-30002604</b>				
Operating Expenditure/Expense	2,249,774	2,944,973	1,150,000	5,550,114
Capital Outlay	5,301,447	5,084,978	8,750,000	41,290,970
Grants & Aids	244,931	170,373	3,148,175	6,911,503
Reserves & Refunds	0	0	500,000	6,973,000
	7,796,152	8,200,323	13,548,175	60,725,587
<b>Unincorporated Area Construction Fund-30004608</b>				
Operating Expenditure/Expense	225,748	206,316	0	559,727
Capital Outlay	4,186,260	7,408,980	2,199,000	22,017,881
Grants & Aids	299	0	( 302,261)	4,467,584
Transfers	0	9,435,035	8,127,177	8,136,394
Reserves & Refunds	0	0	0	8,270,488
	4,412,308	17,050,331	10,023,916	43,452,074
<b>Court Facility Improvement Non-Bond Project-30034002</b>				
Capital Outlay	0	7,882	0	126,714
Reserves & Refunds	0	0	0	2,990,648
	0	7,882	0	3,117,362

## FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Public Safety Improvement Project Bond Fund-30079002</b>				
Operating Expenditure/Expense	0	0	0	850,000
Capital Outlay	0	42,277	0	26,428,634
Reserves & Refunds	0	0	0	671,366
	0	42,277	0	27,950,000
<b>Stadium Improvements Project Fund-30080002</b>				
Operating Expenditure/Expense	0	0	0	500,000
Grants & Aids	0	0	0	14,753,779
	0	0	0	15,253,779
<b>NG911 Capital Proj Fund</b>				
Capital Outlay	0	0	0	8,000,000
	0	0	0	8,000,000
<b>Public Safety Improvement Bond Fund</b>				
Operating Expenditure/Expense	0	0	0	945,000
Capital Outlay	0	0	0	27,205,000
Debt Service	0	0	0	1,943,432
	0	0	0	30,093,432
<b>Enviro Sensitive Lands Tax/Bond Fund</b>				
Operating Expenditure/Expense	389,261	486,965	0	9,462,755
Capital Outlay	2,644,865	1,720,638	( 299,646)	7,198,427
Transfers	( 0)	2,490,118	1,259,756	1,806,492
Reserves & Refunds	0	0	0	2,477,854
	3,034,127	4,697,720	960,110	20,945,528
<b>Commercial Paper &amp; Credit Capacity Fund</b>				
Debt Service	2,607	2,400	0	0
Grants & Aids	0	3,453,734	4,000,000	2,000,000
	2,606	3,456,134	4,000,000	2,000,000
<b>Total Capital Projects Funds</b>	<b>15,245,193</b>	<b>33,454,666</b>	<b>28,532,201</b>	<b>211,537,762</b>

## FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>ENTERPRISE FUNDS</b>				
<b>Public Utilities Solid Waste Resource Recovery Division</b>				
Personnel Services	8,474,538	8,962,376	9,931,924	10,009,126
Operating Expenditure/Expense	75,577,468	78,243,302	72,106,536	73,390,137
Capital Outlay	7,017,067	17,218,952	1,667,300	8,027,498
Debt Service	7,979,549	9,198,145	12,709,566	13,887,764
Transfers	0	111,929,268	106,468,608	107,824,801
Reserves & Refunds	36,423	27,731	86,303,892	101,081,405
	99,085,046	225,579,773	289,187,826	314,220,731
<b>Public Utilities Water/Wastewater Division</b>				
Personnel Services	39,438,991	40,816,783	42,409,522	45,024,628
Operating Expenditure/Expense	94,440,724	94,190,348	104,269,578	104,608,758
Capital Outlay	49,687,023	75,989,307	73,982,704	108,597,319
Debt Service	27,742,419	20,328,067	20,465,088	20,867,603
Grants & Aids	357,797	6,934	0	0
Transfers	0	210,784,532	231,932,843	259,758,795
Reserves & Refunds	381	23,697	91,629,054	162,006,578
	211,667,336	442,139,668	564,688,789	700,863,681
<b>Total Enterprise Funds</b>	<b>310,752,381</b>	<b>667,719,442</b>	<b>853,876,615</b>	<b>1,015,084,413</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>Fleet Management Fund</b>				
Personnel Services	3,142,745	3,150,529	3,480,289	3,478,604
Operating Expenditure/Expense	13,064,820	13,449,888	14,399,898	14,674,196
Capital Outlay	11,486,294	10,731,130	18,487,103	20,850,000
Transfers	0	5,025,468	0	0
Reserves & Refunds	4,500,000	3,675	28,825,724	20,151,504
	32,193,859	32,360,690	65,193,014	59,154,304
<b>Self-Insurance Fund</b>				
Personnel Services	2,775,047	2,742,140	2,977,933	2,850,970
Operating Expenditure/Expense	79,003,451	80,858,673	92,760,683	97,525,002
Transfers	0	17,224,711	600,000	600,000
Reserves & Refunds	1,371,064	7,626	183,957,432	175,046,622
	83,149,562	100,833,150	280,296,048	276,022,594
<b>Total Internal Service Funds</b>	<b>115,343,420</b>	<b>133,193,840</b>	<b>345,489,062</b>	<b>335,176,898</b>

## FUND SUMMARY BY TYPE OF EXPENDITURE

Fund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>AGENCY FUNDS</b>				
<b>Imp Fee Spcl Assmnt Rev/Sinking 06 Fd-65040002</b>				
Operating Expenditure/Expense	336,628	327,253	365,000	415,575
Debt Service	8,893,625	8,894,375	9,354,550	8,895,375
Reserves & Refunds	301	599	0	0
	<u>9,230,554</u>	<u>9,222,227</u>	<u>9,719,550</u>	<u>9,310,950</u>
<b>Rev/Sinking Fd RW Spcl Assmnt 00 Rev Bds-65046002</b>				
Operating Expenditure/Expense	16,524	16,035	9,699	11,000
Debt Service	429,319	422,944	1,687,781	329,194
Reserves & Refunds	0	163	( 1,026,159)	114,856
	<u>445,843</u>	<u>439,142</u>	<u>671,321</u>	<u>455,050</u>
<b>Rev/Sking Fd Imp Fee Spcl Assmnt 2000-65047002</b>				
Operating Expenditure/Expense	91,973	89,585	18,000	71,800
Debt Service	2,404,231	2,405,356	2,652,356	2,524,550
Reserves & Refunds	0	246	0	0
	<u>2,496,204</u>	<u>2,495,188</u>	<u>2,670,356</u>	<u>2,596,350</u>
<b>Total Agency Funds</b>	<u><u>12,172,601</u></u>	<u><u>12,156,556</u></u>	<u><u>13,061,227</u></u>	<u><u>12,362,350</u></u>
<b>TOTAL</b>	<u><u>\$1,883,131,411</u></u>	<u><u>\$2,601,434,687</u></u>	<u><u>\$3,492,563,870</u></u>	<u><u>\$3,955,065,611</u></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 Actual	FY 14 Adopted	FY 15 Recommended
Current Ad Valorem Taxes	\$341,497,481	\$333,648,763	\$366,186,409	\$386,837,380
Delinq Ad Valorem Taxes	5,235,435	3,522,722	2,500,000	2,500,000
Local Business Tax	1,446,686	1,655,213	1,446,000	1,446,000
Permits, Fees, & Special Assessments	554,545	587,373	556,099	555,378
Intergovernmental Revenue	7,453,417	8,817,317	10,821,439	11,521,736
Charges for Services	57,717,983	56,031,986	57,834,089	59,261,030
Fines and Forfeits	41,308	195,442	59,315	17,826
Miscellaneous Revenues	8,681,120	7,139,990	5,663,911	5,444,920
Gross Revenue	422,627,976	411,598,807	445,067,262	467,584,270
Less 5% Required By Law	0	0	(23,310,069)	(22,360,181)
Interfund Transfers	(1,125)	57,290,744	22,700,331	52,144,387
Intrafund Transfers	0	0	0	1,250,000
Other	36,402	66,737	72,804	72,804
Residual Equity	41,204,254	34,271,878	21,256,371	30,158,597
Fund Balance Beginning of Year	132,921,673	140,941,888	155,232,357	130,793,693
	174,161,204	232,571,247	175,951,794	192,059,300
<b>Total</b>	<b>\$596,789,179</b>	<b>\$644,170,054</b>	<b>\$621,019,056</b>	<b>\$659,643,570</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Board of County Commissioners</b>				
Board of County Commissioners	\$2,089,047	\$2,191,042	\$2,380,850	\$2,350,023
County Internal Auditor	4,658	116,296	473,373	437,385
	2,093,705	2,307,337	2,854,223	2,787,407
<b>County Attorney</b>				
County Attorney	7,012,201	7,215,477	7,421,868	7,670,425
<b>County Administrator Organization</b>				
Aging Services Department	3,682,801	4,813,721	6,974,499	6,982,259
Business and Support Services Department	3,101,594	3,117,238	3,519,811	3,785,649
Children and Youth Services Department	5,949,483	6,446,039	6,699,194	7,045,503
Communications Department	2,072,886	2,128,272	2,805,234	2,934,520
Community Compliance Department	5,874,513	6,304,591	7,817,110	8,337,158
County Administrator	1,860,912	1,767,084	1,777,395	2,147,840
Department of Consumer and Veterans' Affairs	314,264	329,575	380,881	341,231
Economic Development Department	1,439,071	3,802,233	5,526,757	5,801,335
Extension Services Department	1,156,389	1,202,314	1,324,534	1,219,233

**COUNTYWIDE GENERAL FUND**

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Fire Rescue	672,223	814,237	807,057	981,614
Fiscal Services Department	7,415,347	7,451,176	7,829,625	8,259,786
Health Care Services Department	143,758	148,576	207,318	102,416
Homeless Services Department	0	0	0	2,967,225
Human Resources Department	1,352,558	1,629,310	3,737,416	4,149,621
Information and Technology Services Department	12,553,398	12,173,905	14,841,479	18,953,404
Medical Examiner Department	4,035,457	4,304,818	4,927,907	5,277,549
Office of Community Affairs	0	643,928	684,008	736,549
Office of Operations & Legislative Affairs	1,185,094	1,634,206	1,876,310	390,157
Parks, Recreation and Conservation Department	10,713,495	10,938,135	10,895,730	11,544,132
Public Works Department	2,046,654	1,887,071	2,328,387	2,418,609
Real Estate and Facilities Management Department	15,505,963	15,197,558	22,411,155	22,803,706
Redevelopment Administration	0	0	0	501,080
Social Services Department	7,645,148	6,510,218	8,697,946	7,571,496
Strategic Planning and Grants Management Department	0	0	601,350	596,477
Sunshine Line Agency	3,801,148	3,650,431	3,547,580	3,988,384
	92,522,158	96,894,635	120,218,683	129,836,933
<b>Elected Officials</b>				
Clerk of the Circuit Court	18,177,333	19,021,542	18,204,547	18,240,640
Property Appraiser	8,403,300	8,323,984	8,710,000	8,850,000
Public Defender	122,025	64,466	122,710	122,710
Sheriff	259,352,289	265,606,810	265,673,659	267,089,155
State Attorney Part I	300,895	224,503	377,663	377,663
State Attorney Part II (Victims Assistance)	1,740,800	1,797,785	1,933,099	1,975,364
Supervisor of Elections	10,852,097	7,863,977	11,466,104	10,581,802
Tax Collector	16,720,856	16,240,623	18,282,068	18,806,041
Value Adjustment Board	767,564	712,862	673,948	682,200
	316,437,159	319,856,551	325,443,798	326,725,575
<b>Judicial</b>	2,558,486	2,637,495	2,796,574	2,831,603
<b>Guardian ad Litem</b>	194,422	208,361	228,783	246,997
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	7,112,952	7,101,446	7,697,085	7,988,484
Soil & Water Conservation	234,231	241,815	260,587	265,520
	7,347,183	7,343,261	7,957,672	8,254,004

**COUNTYWIDE GENERAL FUND**

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Governmental Agencies	10,244,412	10,910,387	11,742,891	12,250,753
Non-Departmental Allotments	5,948,461	5,697,503	12,370,782	8,891,199
NonProfit Organizations	7,134,324	5,900,387	8,178,610	7,496,138
	23,327,197	22,508,277	32,292,283	28,638,090
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	454,423	282,465	95,800,761	119,371,611
Interfund Transfers	31,345,176	25,619,185	26,004,411	33,280,925
	31,799,599	25,901,650	121,805,172	152,652,536
<b>Total</b>	<b>\$483,292,110</b>	<b>\$484,873,045</b>	<b>\$621,019,056</b>	<b>\$659,643,570</b>



## 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 Actual	FY 14 Adopted	FY 15 Recommended
Current Ad Valorem Taxes	\$160,199,867	\$155,743,567	\$170,049,043	\$180,337,809
Delinq Ad Valorem Taxes	2,293,582	1,640,460	1,200,000	1,200,000
Other General Taxes	0	175	0	0
Permits, Fees, & Special Assessments	64,697	49,727	36,859	36,507
Intergovernmental Revenue	15,248,249	15,975,610	14,570,981	15,489,912
Charges for Services	18,534,085	16,916,817	18,323,446	18,762,584
Fines and Forfeits	4,342,410	4,023,632	4,016,696	3,801,411
Miscellaneous Revenues	5,808,084	1,925,329	1,555,104	1,362,198
Gross Revenue	206,490,973	196,275,316	209,752,129	220,990,421
Less 5% Required By Law	0	0	(10,853,329)	(10,598,719)
Interfund Transfers	0	77,297,893	84,292,733	72,242,320
Residual Equity	9,213,533	10,286,957	7,668,704	4,978,437
Fund Balance Beginning of Year	115,370,560	106,286,529	107,410,501	102,020,861
	124,584,093	193,871,380	188,518,609	168,642,899
<b>Total</b>	<b>\$331,075,066</b>	<b>\$390,146,695</b>	<b>\$398,270,738</b>	<b>\$389,633,320</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>County Administrator Organization</b>				
Affordable Housing Department	\$1,016,779	\$997,046	\$748,471	\$849,331
Communications Department	0	561,933	739,382	1,020,243
Community Compliance Department	4,120,085	4,599,312	5,235,301	5,556,525
Development Services Department	6,573,085	4,334,280	6,604,211	6,690,336
Economic Development Department	126,086	142,611	1,539,686	774,214
Fire Rescue	108,604,051	117,146,934	123,370,058	127,711,046
Fiscal and Support Services Department	1,237,741	1,287,311	1,077,970	990,173
Human Resources Department	0	78,749	0	0
Office of Operations & Legislative Affairs	329,596	346,931	485,651	168,856
Parks, Recreation and Conservation Department	23,133,064	21,826,210	25,065,121	25,989,466
Public Utilities Department	47,131	86,532	137,862	137,862
Public Works Department	8,593,759	11,498,314	9,738,709	12,591,133
Real Estate and Facilities Management Department	4,777,594	3,750,973	3,965,271	1,651,959
	158,558,969	166,657,136	178,707,693	184,131,145

## UNINCORPORATED AREA GENERAL FUND

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Elected Officials</b>				
Property Appraiser	1,397,498	1,352,428	1,455,000	1,500,000
Sheriff	102,165,700	108,397,718	110,899,864	116,439,804
Tax Collector	3,143,556	3,051,972	3,492,718	3,623,493
	106,706,754	112,802,118	115,847,582	121,563,297
<b>Non-Departmental Organizations</b>				
Major Maintenance and Repair	0	0	30,071	0
Non-Departmental Allotments	1,079,196	800,027	3,901,326	1,192,000
NonProfit Organizations	14,353	0	0	0
	1,093,549	800,027	3,931,397	1,192,000
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	328,079	87,243	89,822,198	68,835,019
Interfund Transfers	4,549,745	4,899,984	9,961,868	13,911,859
	4,877,824	4,987,227	99,784,066	82,746,878
<b>Total</b>	<b>\$271,237,096</b>	<b>\$285,246,509</b>	<b>\$398,270,738</b>	<b>\$389,633,320</b>

## COUNTYWIDE SPECIAL 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 Actual	FY 14 Adopted	FY 15 Recommended
Local Option Taxes	\$95,774,490	\$99,759,799	\$104,407,561	\$109,826,281
Permits, Fees, & Special Assessments	14,858,730	20,879,277	12,803,000	12,803,000
Intergovernmental Revenue	14,945,691	14,686,484	15,270,558	15,090,246
Charges for Services	7,408,239	7,851,380	7,807,645	7,983,357
Fines and Forfeits	1,001,835	1,036,874	1,086,641	1,106,390
Miscellaneous Revenues	7,296,967	6,405,975	8,300,667	7,377,561
Gross Revenue	141,285,953	150,619,788	149,676,072	154,186,835
Less 5% Required By Law	0	0	7,529,368	7,577,800
Interfund Transfers	0	104,684,469	124,417,313	127,756,055
Intrafund Transfers	0	195,880	0	0
Residual Equity	1,348,422	1,338,037	290,000	225,000
Fund Balance Beginning of Year	127,301,790	130,045,693	131,178,126	160,066,934
	128,650,211	236,264,079	248,356,071	280,470,189
<b>Total</b>	<b>\$269,936,164</b>	<b>\$386,883,866</b>	<b>\$398,032,143</b>	<b>\$434,657,024</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>County Administrator Organization</b>				
Business and Support Services Department	\$613,204	\$352,329	\$0	\$0
Children and Youth Services Department	0	5,260	3,320	2,000
Community Compliance Department	6,214,593	6,200,213	8,299,284	7,921,633
Economic Development Department	1,324,557	0	0	0
Fire Rescue	306,398	368,713	376,008	490,064
Health Care Services Department	101,235,337	94,129,268	114,301,905	115,370,529
Information and Technology Services Department	2,744,088	5,492,846	10,740,729	5,850,921
Library Services Department	0	(10)	0	0
Parks, Recreation and Conservation Department	77,510	44,077	91,616	87,218
Real Estate and Facilities Management Department	0	5,246	0	0
Social Services Department	1,100,000	1,100,129	1,100,000	1,100,000
Strategic Planning and Grants Management Department	0	0	795,903	785,306
	113,615,688	107,698,071	135,708,765	131,607,671

**COUNTYWIDE SPECIAL REVENUE FUND**

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Elected Officials</b>				
Public Defender	1,020,877	860,989	1,502,001	1,060,600
Sheriff	2,909,852	2,935,401	2,987,837	2,822,059
State Attorney Part I	684,892	577,337	865,974	846,831
	4,615,620	4,373,727	5,355,812	4,729,490
<b>Judicial</b>	6,857,495	6,781,613	7,093,739	7,174,598
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	1,538,013	1,210,760	1,061,751	996,086
	1,538,013	1,210,760	1,061,751	996,086
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	278,951	2,146,064	1,120,000	6,392,945
Debt Service Accounts	0	0	533,479	533,479
Governmental Agencies	23,221,618	4,595,145	2,599,565	2,599,565
Major Maintenance and Repair	2,144,140	2,427,444	(1,120,000)	9,389,960
Non-Departmental Allotments	3,579,705	3,563,045	3,583,440	3,583,440
	29,224,414	12,731,697	6,716,484	22,499,389
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	19,920	235,602	110,984,244	136,688,692
Interfund Transfers	109,950,878	117,017,388	131,111,348	130,961,097
	109,970,798	117,252,991	242,095,592	267,649,789
<b>Total</b>	<b>\$265,822,029</b>	<b>\$250,048,858</b>	<b>\$398,032,143</b>	<b>\$434,657,023</b>

## UNINCORPORATED AREA SPECIAL REVENUE 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 Actual	FY 14 Adopted	FY 15 Recommended
Other General Taxes	\$25,066,539	\$24,347,559	\$24,490,993	\$23,555,295
Local Business Tax	424,756	555,919	703,639	472,530
Permits, Fees, & Special Assessments	13,393,950	13,946,538	15,485,039	14,010,220
Intergovernmental Revenue	1,172,498	1,053,079	1,000,000	1,000,000
Charges for Services	1,163,267	1,191,403	1,486,330	1,145,963
Fines and Forfeits	323,883	312,875	288,038	271,962
Miscellaneous Revenues	613,947	418,952	412,830	341,305
Gross Revenue	42,158,840	41,826,325	43,866,869	40,797,275
Less 5% Required By Law	0	0	(2,190,146)	(2,541,421)
Interfund Transfers	0	2,362,651	2,728,176	2,384,294
Intrafund Transfers	(0)	811,113	1,322,333	1,331,608
Residual Equity	39,732	30,653	22,807	30,284
Fund Balance Beginning of Year	12,028,297	18,700,989	10,517,963	31,148,473
	12,068,029	21,905,406	12,401,133	32,353,238
<b>Total</b>	<b>\$54,226,868</b>	<b>\$63,731,731</b>	<b>\$56,268,002</b>	<b>\$73,150,513</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>County Administrator Organization</b>				
Development Services Department	\$9,156,114	\$9,213,169	\$12,789,611	\$12,251,500
Economic Development Department	17,314	0	0	0
Extension Services Department	39,928	26,742	69,714	60,930
Fire Rescue	59,389	0	0	0
Fiscal Services Department	466,719	675,990	608,812	619,161
Office of Community Affairs	0	20,179	81,909	81,909
Parks, Recreation and Conservation Department	194,480	203,015	240,428	243,426
Public Utilities Department	59,217	85,210	214,761	214,761
Public Works Department	1,106,049	1,306,096	1,387,685	1,396,728
	11,099,210	11,530,403	15,392,920	14,868,415
<b>Elected Officials</b>				
Tax Collector	117,995	118,856	131,510	143,683
	117,995	118,856	131,510	143,683
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	165,241	264,314	253,348	254,493
	165,241	264,314	253,348	254,493

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**UNINCORPORATED AREA SPECIAL REVENUE FUND**

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	2,015,339	2,959,682	6,874,000	15,206,387
Major Maintenance and Repair	1,231,240	2,091,064	1,306,583	3,942,565
Non-Departmental Allotments	164,663	150,273	150,000	150,000
	3,411,243	5,201,019	8,330,583	19,298,952
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	5,965	5,912	6,677,601	14,870,284
Interfund Transfers	26,024,886	41,540,938	25,482,040	23,714,686
	26,030,851	41,546,850	32,159,641	38,584,970
<b>Total</b>	<b>\$40,824,541</b>	<b>\$58,661,442</b>	<b>\$56,268,002</b>	<b>\$73,150,513</b>

## 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 Actual	FY 14 Adopted	FY 15 Recommended
Local Option Taxes	\$31,104,285	\$30,454,020	\$31,171,927	\$31,881,369
Permits, Fees, & Special Assessments	10,550,872	12,680,572	10,550,964	10,550,464
Intergovernmental Revenue	33,168,635	14,098,235	16,107,385	16,258,238
Charges for Services	2,573,366	1,705,176	1,240,154	63,500
Miscellaneous Revenues	4,142,063	4,782,403	616,655	481,736
Gross Revenue	81,539,221	63,720,406	59,687,085	59,235,306
Less 5% Required By Law	0	0	(2,986,117)	(2,900,970)
Interfund Transfers	(0)	5,013,298	23,558,584	9,390,891
Intrafund Transfers	0	44,814,632	41,499,502	41,634,787
Residual Equity	51,157	39,309	59,365	68,993
Fund Balance Beginning of Year	17,560,638	12,926,408	10,517,012	6,523,853
	17,611,795	62,793,647	72,648,346	54,717,554
<b>Total</b>	<b>\$99,151,015</b>	<b>\$126,514,054</b>	<b>\$132,335,431</b>	<b>\$113,952,861</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>County Administrator Organization</b>				
Communications Department	\$0	\$227,404	\$304,821	\$315,357
Development Services Department	848,918	0	1,020,098	754,262
Fiscal and Support Services Department	1,480,299	1,495,306	1,685,122	1,583,938
Human Resources Department	0	153,901	0	0
Office of Community Affairs	0	20,495	0	0
Public Works Department	49,464,626	49,645,025	54,923,902	53,991,283
Real Estate and Facilities Management Department	2,401,559	2,091,998	2,422,448	1,962,894
	54,195,402	53,634,129	60,356,391	58,607,734
<b>Elected Officials</b>				
Tax Collector	151,925	152,420	0	169,840
	151,925	152,420	0	169,840
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	52,767,929	21,062,251	22,852,668	6,437,768
Governmental Agencies	1,952,392	1,935,924	1,915,216	2,050,201
Non-Departmental Allotments	1,800	1,619	4,000	4,000
	54,722,121	22,999,793	24,771,884	8,491,969
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	463,617	541,361	5,657,796	4,998,673
Interfund Transfers	47,007,379	50,445,337	41,549,360	41,684,645
	47,470,996	50,986,698	47,207,156	46,683,318
<b>Total</b>	<b>\$156,540,445</b>	<b>\$127,773,040</b>	<b>\$132,335,431</b>	<b>\$113,952,861</b>

## 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 Actual	FY 14 Adopted	FY 15 Recommended
Current Ad Valorem Taxes	\$31,938,938	\$31,218,574	\$34,290,692	\$36,255,024
Delinq Ad Valorem Taxes	473,663	344,200	200,000	200,000
Other General Taxes	10	0	0	0
Intergovernmental Revenue	944,985	1,088,670	1,042,766	971,587
Charges for Services	261,728	278,590	270,350	269,950
Fines and Forfeits	469,753	370,499	490,000	488,600
Miscellaneous Revenues	624,846	331,294	396,845	303,000
Gross Revenue	34,713,922	33,631,826	36,690,653	38,488,161
Less 5% Required By Law	0	0	(1,740,224)	(1,812,751)
Interfund Transfers	0	136,850	0	0
Intrafund Transfers	0	7,898,817	3,030,533	331,162
Residual Equity	221,206	163,139	128,863	169,146
Fund Balance Beginning of Year	34,224,342	29,245,782	22,884,564	37,612,395
	34,445,548	37,444,588	24,303,736	36,299,952
<b>Total</b>	<b>\$69,159,470</b>	<b>\$71,076,414</b>	<b>\$60,994,389</b>	<b>\$74,788,113</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>County Administrator Organization</b>				
Children and Youth Services Department	\$0	\$0	\$0	\$24,763
Library Services Department	31,721,042	30,931,606	35,870,571	36,933,640
	31,721,042	30,931,606	35,870,571	36,958,403
<b>Elected Officials</b>				
Property Appraiser	278,198	269,882	295,000	310,000
Tax Collector	635,654	620,315	725,256	739,930
	913,852	890,197	1,020,256	1,049,930
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	1,022,131	8,769,799	3,005,000	18,268,556
Major Maintenance and Repair	156,091	280,402	321,488	1,991,713
	1,178,222	9,050,201	3,326,488	20,260,269
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	44,799	17,857	17,746,541	16,188,349
Interfund Transfers	7,421,476	8,098,603	3,030,533	331,162
	7,466,275	8,116,460	20,777,074	16,519,511
<b>Total</b>	<b>\$41,279,391</b>	<b>\$48,988,464</b>	<b>\$60,994,389</b>	<b>\$74,788,113</b>



## COMMUNITY INVESTMENT TAX SPECIAL REVENUE FUND

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

Revenues by Source	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$212,645	\$8,752,331	\$45,000	\$63,400
Gross Revenue	212,645	8,752,331	45,000	63,400
Interfund Transfers	0	47,964,264	47,649,836	0
Intrafund Transfers	0	44,500,988	50,000,000	57,000,000
Other	94,996,068	20,000,000	50,000,000	97,076,599
Residual Equity	0	42,876	0	0
Less 5% Required By Law	0	0	(2,250)	(2,250)
Fund Balance Beginning of Year	0	0	0	14,465,038
	94,996,068	112,508,128	147,647,586	168,539,387
<b>Total</b>	<b>\$95,208,713</b>	<b>\$121,260,459</b>	<b>\$147,692,586</b>	<b>\$168,602,787</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$14,446,471	\$43,347,805	\$4,436,188	\$58,679,901
Debt Service Accounts	52,749,007	6,897,040	0	3,000,000
	67,195,478	50,244,845	4,436,188	61,679,901
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	61,159,177	19,724,840
Interfund Transfers	62,624,786	78,078,759	82,097,221	87,198,046
	62,624,786	78,078,759	143,256,398	106,922,886
<b>Total</b>	<b>\$129,820,264</b>	<b>\$128,323,604</b>	<b>\$147,692,586</b>	<b>\$168,602,787</b>

**BLENDED COMPONENT UNITS SPECIAL REVENUE FUND**

This fund was established to account for the revenues and expenditures of the Hillsborough County Civil Service Board. 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 Actual	FY 14 Adopted	FY 15 Recommended
Charges for Services	\$181,347	\$190,963	\$241,918	\$240,100
Gross Revenue	181,347	190,963	241,918	240,100
Less 5% Required By Law	0	0	(12,096)	(11,405)
Interfund Transfers	0	2,540,547	3,009,147	2,901,922
	0	2,540,547	2,997,051	2,890,517
<b>Total</b>	<b>\$181,347</b>	<b>\$2,731,510</b>	<b>\$3,238,969</b>	<b>\$3,130,617</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Boards, Commissions &amp; Agencies</b>				
Civil Service	2,358,550	2,731,656	3,238,969	3,130,617
	2,358,550	2,731,656	3,238,969	3,130,617
<b>Total</b>	<b>\$2,358,550</b>	<b>\$2,731,656</b>	<b>\$3,238,969</b>	<b>\$3,130,617</b>

## GRANTS FUND (NON TRANSPORTATION-RELATED)

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

Revenues by Source	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Other General Taxes	\$15,700	(\$15,700)	\$0	\$0
Intergovernmental Revenue	90,148,704	77,552,606	68,384,780	71,709,776
Charges for Services	1,028,360	927,595	1,258,545	1,258,545
Fines and Forfeits	220	215	0	0
Miscellaneous Revenues	3,033,662	2,804,490	558,538	791,402
Gross Revenue	94,226,647	81,269,205	70,201,863	73,759,723
Interfund Transfers	0	13,007,069	4,809,222	4,270,344
Intrafund Transfers	(0)	(61,376)	0	0
Other	1,204,280	1,094,016	445,793	225,793
Fund Balance Beginning of Year	0	0	0	20,231,041
	1,204,280	14,039,709	5,255,015	24,727,178
<b>Total</b>	<b>\$95,430,927</b>	<b>\$95,308,915</b>	<b>\$75,456,878</b>	<b>\$98,486,901</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>County Attorney</b>				
County Attorney	\$0	\$8,464	\$0	\$0
<b>County Administrator Organization</b>				
Affordable Housing Department	17,714,146	18,208,707	7,400,727	17,765,476
Aging Services Department	7,770,832	9,065,710	7,462,316	9,199,816
Business and Support Services Department	2,065,224	2,470,549	0	1,788
Children and Youth Services Department	36,636,409	33,898,059	36,217,053	37,674,096
Community Compliance Department	483,137	114,491	7,932	62,045
Department of Consumer and Veterans' Affairs	224,452	187,974	145,367	136,544
Development Services Department	69,689	5,052	0	0
Economic Development Department	6,606	390,008	0	0
Extension Services Department	86,690	87,806	117,750	117,750
Fire Rescue	1,461,909	1,679,081	541,000	353,243
Health Care Services Department	11,897,829	9,455,816	9,054,699	9,169,507
Medical Examiner Department	136,215	0	0	0
Parks, Recreation and Conservation Department	131,130	49,316	0	155,933
Public Works Department	604,829	322,837	175,594	175,594
Real Estate and Facilities Management Department	0	0	392,045	454,611
Social Services Department	8,091,300	6,571,074	5,333,888	5,783,838
Strategic Planning and Grants Management Department	0	0	882,078	956,460
Sunshine Line Agency	1,510,259	1,792,410	1,345,657	2,395,512
	88,890,655	84,298,890	69,076,106	84,402,210

**GRANTS FUND (NON TRANSPORTATION-RELATED)**

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Judicial	1,237,921	915,235	439,524	438,524
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	3,507,389	3,699,226	3,262,810	4,938,761
Metropolitan Planning Organization	2,187,934	2,273,603	1,821,637	2,863,006
	5,695,323	5,972,829	5,084,447	7,801,767
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	8,933,400	10,307,479	130,000	5,844,397
Major Maintenance and Repair	20,000	0	0	0
Non-Departmental Allotments	(2,637)	0	0	0
NonProfit Organizations	849,633	686,355	726,801	0
	9,800,396	10,993,834	856,801	5,844,397
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	4,297,105	830,632	0	0
	4,297,105	830,632	0	0
<b>Total</b>	<b>\$109,921,400</b>	<b>\$103,019,885</b>	<b>\$75,456,878</b>	<b>\$98,486,898</b>

## 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 Actual	FY 14 Adopted	FY 15 Recommended
Local Option Taxes	\$116,807,029	\$120,955,056	\$126,037,561	\$132,105,181
Intergovernmental Revenue	82,162,991	86,497,155	89,467,708	93,820,342
Miscellaneous Revenues	1,418,019	205,259	251,248	196,200
Gross Revenue	200,388,039	207,657,471	215,756,517	226,121,723
Less 5% Required By Law	0	0	(10,687,804)	(5,662,989)
Interfund Transfers	0	1,189	0	0
Fund Balance Beginning of Year	32,164,573	56,388,231	60,308,948	51,157,231
	32,164,573	56,389,420	49,621,144	45,494,242
<b>Total</b>	<b>\$232,552,612</b>	<b>\$264,046,891</b>	<b>\$265,377,661</b>	<b>\$271,615,965</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>County Administrator Organization</b>				
Economic Development Department	\$214,032	\$221,837	\$436,299	\$560,559
	214,032	221,837	436,299	560,559
<b>Elected Officials</b>				
Tax Collector	157,743	158,959	177,144	173,090
	157,743	158,959	177,144	173,090
<b>Non-Departmental Organizations</b>				
Governmental Agencies	53,147,180	55,336,718	55,203,351	59,966,247
NonProfit Organizations	10,532,780	9,974,000	10,234,000	10,448,500
	63,679,960	65,310,718	65,437,351	70,414,747
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	42,442,905	37,237,505
Interfund Transfers	112,113,846	137,630,586	156,883,962	163,230,064
	112,113,846	137,630,586	199,326,867	200,467,569
<b>Total</b>	<b>\$176,165,581</b>	<b>\$203,322,099</b>	<b>\$265,377,661</b>	<b>\$271,615,965</b>

## DISCRETELY PRESENTED COMPONENT UNITS FUND

This fund was established to account for the revenues and expenditures of the 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 Actual	FY 14 Adopted	FY 15 Recommended
Local Business Tax	\$33,862	\$40,371	\$36,000	\$36,000
Charges for Services	740,889	1,078,416	823,282	815,029
Fines and Forfeits	60	0	0	0
Miscellaneous Revenues	2,975	2,712	170	625
Gross Revenue	777,786	1,121,498	859,452	851,654
Less 5% Required By Law	0	0	(42,973)	(42,560)
Interfund Transfers	(0)	3,293,900	3,922,375	4,144,187
Intrafund Transfers	0	0	2,766	2,761
Fund Balance Beginning of Year	(47,729)	(1,440)	0	0
	(47,729)	3,292,460	3,882,168	4,104,388
<b>Total</b>	<b>\$730,057</b>	<b>\$4,413,958</b>	<b>\$4,741,620</b>	<b>\$4,956,042</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>County Administrator Organization</b>				
Public Utilities Department	\$0	\$0	\$2,766	\$0
	0	0	2,766	0
<b>Boards, Commissions &amp; Agencies</b>				
Law Library	400,637	326,096	430,914	431,387
Planning Commission	3,943,449	3,944,343	4,292,514	4,514,326
	4,344,086	4,270,439	4,723,428	4,945,714
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	0	0	15,426	10,329
	0	0	15,426	10,329
<b>Total</b>	<b>\$4,344,086</b>	<b>\$4,270,439</b>	<b>\$4,741,620</b>	<b>\$4,956,043</b>

## WAREHOUSE/SHERIFF NON-ADVALOREM REVENUE REFUNDING BONDS SINKING FUND 2008

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 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$72,889	\$70,532	\$71,144	\$70,669
Gross Revenue	72,889	70,532	71,144	70,669
Less 5% Required By Law	0	0	3,557	3,592
Interfund Transfers	0	1,363,724	1,366,615	1,369,869
Fund Balance Beginning of Year	431,318	365,673	365,673	360,454
	431,318	1,729,397	1,728,731	1,726,731
<b>Total</b>	<b>\$504,207</b>	<b>\$1,799,929</b>	<b>\$1,799,875</b>	<b>\$1,797,400</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$1,438,363	\$1,439,475	\$1,440,875	\$1,438,400
	1,438,363	1,439,475	1,440,875	1,438,400
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	359,000	359,000
	0	0	359,000	359,000
<b>Total</b>	<b>\$1,438,363</b>	<b>\$1,439,475</b>	<b>\$1,799,875</b>	<b>\$1,797,400</b>

**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.

<b>Revenues by Source</b>		<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>FY 15</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Recommended</b>
Miscellaneous Revenues		\$4,745	\$2,210	\$3,000	\$1,000
	Gross Revenue	4,745	2,210	3,000	1,000
Less 5% Required By Law		0	0	150	200
Interfund Transfers		0	1,182,000	1,176,032	1,179,670
Fund Balance Beginning of Year		1,390,192	854,253	854,253	886,973
		1,390,192	2,036,253	2,030,135	2,066,443
<b>Total</b>		<b>\$1,394,937</b>	<b>\$2,038,463</b>	<b>\$2,033,135</b>	<b>\$2,067,443</b>

<b>Appropriations by Organization</b>		<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>FY 15</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Recommended</b>
<b>Non-Departmental Organizations</b>					
Debt Service Accounts		\$1,155,790	\$1,151,490	\$1,179,640	\$1,184,228
Governmental Agencies		561,937	0	0	0
		1,717,727	1,151,490	1,179,640	1,184,228
<b>Non-Expenditure Accounts</b>					
Reserves and Refunds		0	0	853,495	883,215
		0	0	853,495	883,215
<b>Total</b>		<b>\$1,717,727</b>	<b>\$1,151,490</b>	<b>\$2,033,135</b>	<b>\$2,067,443</b>



**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 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$5,787	\$3,077	\$1,500	\$1,500
Gross Revenue	5,787	3,077	1,500	1,500
Less 5% Required By Law	0	0	75	75
Interfund Transfers	0	1,788,763	1,798,999	1,802,387
Fund Balance Beginning of Year	1,213,947	1,228,926	1,228,926	1,228,926
	1,213,947	3,017,689	3,027,850	3,031,238
<b>Total</b>	<b>\$1,219,734</b>	<b>\$3,020,766</b>	<b>\$3,029,350</b>	<b>\$3,032,738</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$1,780,413	\$1,776,500	\$1,779,350	\$1,782,738
	1,780,413	1,776,500	1,779,350	1,782,738
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	1,250,000	1,250,000
	0	0	1,250,000	1,250,000
<b>Total</b>	<b>\$1,780,413</b>	<b>\$1,776,500</b>	<b>\$3,029,350</b>	<b>\$3,032,738</b>

**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 Actual	FY 14 Adopted	FY 15 Recommended
Current Ad Valorem Taxes	\$948,450	\$1,018,231	\$1,006,805	\$1,034,624
Delinq Ad Valorem Taxes	13,492	9,916	8,000	7,500
Miscellaneous Revenues	3,898	1,590	1,000	1,875
Gross Revenue	<u>965,840</u>	<u>1,029,736</u>	<u>1,015,805</u>	<u>1,043,999</u>
Less 5% Required By Law	0	0	57,585	52,181
Interfund Transfers	0	373,728	423,002	386,532
Residual Equity	10,163	7,574	10,100	10,100
Fund Balance Beginning of Year	139,930	141,443	141,443	182,973
	<u>150,093</u>	<u>522,745</u>	<u>516,960</u>	<u>527,424</u>
<b>Total</b>	<b><u>\$1,115,934</u></b>	<b><u>\$1,552,482</u></b>	<b><u>\$1,532,765</u></b>	<b><u>\$1,571,423</u></b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Elected Officials</b>				
Property Appraiser	\$8,273	\$7,976	\$9,000	\$9,500
Tax Collector	29,546	29,009	37,110	34,632
	<u>37,819</u>	<u>36,985</u>	<u>46,110</u>	<u>44,132</u>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	1,329,113	1,332,113	1,332,863	1,330,463
	<u>1,329,113</u>	<u>1,332,113</u>	<u>1,332,863</u>	<u>1,330,463</u>
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	1,926	411	153,792	196,828
	<u>1,926</u>	<u>411</u>	<u>153,792</u>	<u>196,828</u>
<b>Total</b>	<b><u>\$1,368,858</u></b>	<b><u>\$1,369,508</u></b>	<b><u>\$1,532,765</u></b>	<b><u>\$1,571,423</u></b>

## 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 Actual	FY 14 Adopted	FY 15 Recommended
Current Ad Valorem Taxes	\$3,608,894	\$3,430,177	\$3,871,633	\$3,930,651
Delinq Ad Valorem Taxes	54,458	37,728	20,100	18,500
Miscellaneous Revenues	141,718	8,462	134,900	134,000
Gross Revenue	3,805,070	3,476,367	4,026,633	4,083,151
Less 5% Required By Law	0	0	199,533	197,058
Interfund Transfers	0	1,045,349	1,195,686	1,506,846
Residual Equity	28,826	20,940	15,779	40,953
Fund Balance Beginning of Year	119,769	433,255	433,255	319,143
	148,596	1,499,544	1,445,187	1,669,884
<b>Total</b>	<b>\$3,953,665</b>	<b>\$4,975,911</b>	<b>\$5,471,820</b>	<b>\$5,753,035</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Elected Officials</b>				
Property Appraiser	31,438	30,502	33,000	33,000
Tax Collector	81,637	79,809	102,372	112,372
	113,075	110,311	135,372	145,372
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	4,447,950	4,544,820	4,555,150	4,553,400
	4,447,950	4,544,820	4,555,150	4,553,400
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	4,735	1,637	781,298	1,054,263
	4,735	1,637	781,298	1,054,263
<b>Total</b>	<b>\$4,565,761</b>	<b>\$4,656,769</b>	<b>\$5,471,820</b>	<b>\$5,753,035</b>

**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.

<b>Revenues by Source</b>		<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>FY 15</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Recommended</b>
Miscellaneous Revenues		\$7,226	\$11,022	\$3,000	\$3,750
	Gross Revenue	7,226	11,022	3,000	3,750
Interfund Transfers		0	2,596,619	2,531,396	2,530,234
Fund Balance Beginning of Year		1,660,350	1,638,779	1,638,779	1,715,086
		1,660,350	4,235,398	4,170,025	4,245,120
<b>Total</b>		<b>\$1,667,575</b>	<b>\$4,246,420</b>	<b>\$4,173,025</b>	<b>\$4,248,870</b>

<b>Appropriations by Organization</b>		<b>FY 12</b>	<b>FY 13</b>	<b>FY 14</b>	<b>FY 15</b>
		<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Recommended</b>
<b>Non-Departmental Organizations</b>					
Debt Service Accounts		\$2,530,241	\$2,531,334	\$2,534,246	\$2,610,091
		2,530,241	2,531,334	2,534,246	2,610,091
<b>Non-Expenditure Accounts</b>					
Reserves and Refunds		0	0	1,638,779	1,638,779
		0	0	1,638,779	1,638,779
<b>Total</b>		<b>\$2,530,241</b>	<b>\$2,531,334</b>	<b>\$4,173,025</b>	<b>\$4,248,870</b>

## US301 TAX NOTE SERIES 2008 FUND

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 Actual	FY 14 Adopted	FY 15 Recommended
Charges for Services	\$111,309	\$111,034	\$115,000	\$115,000
Miscellaneous Revenues	138,836	115,770	117,325	119,825
Gross Revenue	250,145	226,804	232,325	234,825
Less 5% Required By Law	0	0	11,616	11,741
Interfund Transfers	0	3,013,941	2,945,811	2,946,186
Fund Balance Beginning of Year	3,920,010	3,909,510	3,909,510	3,909,510
	<u>3,920,010</u>	<u>6,923,451</u>	<u>6,843,705</u>	<u>6,843,955</u>
<b>Total</b>	<b><u>\$4,170,154</u></b>	<b><u>\$7,150,255</u></b>	<b><u>\$7,076,030</u></b>	<b><u>\$7,078,780</u></b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$3,250,525	\$3,250,575	\$3,246,775	\$3,249,525
	<u>3,250,525</u>	<u>3,250,575</u>	<u>3,246,775</u>	<u>3,249,525</u>
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	3,829,255	3,829,255
	<u>0</u>	<u>0</u>	<u>3,829,255</u>	<u>3,829,255</u>
<b>Total</b>	<b><u>\$3,250,525</u></b>	<b><u>\$3,250,575</u></b>	<b><u>\$7,076,030</u></b>	<b><u>\$7,078,780</u></b>

**CAPITAL PROJECTS NOTES SINKING FUND—ARENA IMPROVEMENT NOTES**

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 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$7,390	\$16,717	\$0	\$10,000
Gross Revenue	7,390	16,717	0	10,000
Interfund Transfers	0	1,113,600	1,695,852	1,695,852
Fund Balance Beginning of Year	0	4,240,413	5,354,025	5,370,730
	0	5,354,013	7,049,877	7,066,582
<b>Total</b>	<b>\$7,390</b>	<b>\$5,370,731</b>	<b>\$7,049,877</b>	<b>\$7,076,582</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$0	\$6,065,852
	0	0	0	6,065,852
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	7,049,877	1,010,730
	0	0	7,049,877	1,010,730
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,049,877</b>	<b>\$7,076,582</b>

**JAIL/STORMWATER COMMUNITY INVESTMENT TAX REVENUE BONDS SINKING FUND 2001 A/B**

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	FY 13	FY 14	FY 15
	Actual	Actual	Adopted	Recommended
Miscellaneous Revenues	\$4,680	\$873	\$0	\$0
Gross Revenue	4,680	873	0	0
Interfund Transfers	0	0	3,000,000	2,000,000
Fund Balance Beginning of Year	0	94,231	1,100,000	90,620
	0	94,231	4,100,000	2,090,620
<b>Total</b>	<b>\$4,680</b>	<b>\$95,104</b>	<b>\$4,100,000</b>	<b>\$2,090,620</b>

Appropriations by Organization	FY 12	FY 13	FY 14	FY 15
	Actual	Actual	Adopted	Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$2,070,779	\$4,484	\$4,100,000	\$2,075,000
	2,070,779	4,484	4,100,000	2,075,000
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	0	15,620
	0	0	0	15,620
<b>Total</b>	<b>\$2,070,779</b>	<b>\$4,484</b>	<b>\$4,100,000</b>	<b>\$2,090,620</b>

**COMMUNITY INVESTMENT TAX REVENUE BONDS SINKING FUND 2004**

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	FY 13	FY 14	FY 15
	Actual	Actual	Adopted	Recommended
Miscellaneous Revenues	\$18,381	\$5,661	\$4,000	\$5,250
Gross Revenue	18,381	5,661	4,000	5,250
Less 5% Required By Law	0	0	200	100
Interfund Transfers	0	3,849,144	4,195,726	2,225,751
Fund Balance Beginning of Year	2,697,187	1,585,080	1,585,080	1,659,079
	2,697,187	5,434,224	5,780,606	3,884,730
<b>Total</b>	<b>\$2,715,568</b>	<b>\$5,439,885</b>	<b>\$5,784,606</b>	<b>\$3,889,980</b>

Appropriations by Organization	FY 12	FY 13	FY 14	FY 15
	Actual	Actual	Adopted	Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$6,188,278	\$3,780,806	\$3,796,938	\$3,812,731
	6,188,278	3,780,806	3,796,938	3,812,731
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	1,987,668	77,249
Interfund Transfers	222,025	0	0	0
	222,025	0	1,987,668	77,249
<b>Total</b>	<b>\$6,410,303</b>	<b>\$3,780,806</b>	<b>\$5,784,606</b>	<b>\$3,889,980</b>



**COMMUNITY INVESTMENT TAX REVENUE BONDS SINKING FUND 2007**

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 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$59,714	\$26,943	\$20,000	\$26,525
Gross Revenue	59,714	26,943	20,000	26,525
Less 5% Required By Law	0	0	1,000	1,125
Interfund Transfers	0	16,320,564	16,331,454	16,405,329
Fund Balance Beginning of Year	11,048,963	11,136,345	11,136,345	11,249,289
	11,048,963	27,456,909	27,466,799	27,653,493
<b>Total</b>	<b>\$11,108,676</b>	<b>\$27,483,852</b>	<b>\$27,486,799</b>	<b>\$27,680,018</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$16,270,163	\$16,234,563	\$16,167,263	\$16,143,513
	16,270,163	16,234,563	16,167,263	16,143,513
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	11,319,536	11,536,505
	0	0	11,319,536	11,536,505
<b>Total</b>	<b>\$16,270,163</b>	<b>\$16,234,563</b>	<b>\$27,486,799</b>	<b>\$27,680,018</b>

**COMMUNITY INVESTMENT TAX 2012 A/B REVENUE BONDS FUND (2001 A/B-2004 REF)**

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	FY 13	FY 14	FY 15
	Actual	Actual	Adopted	Recommended
Miscellaneous Revenues	\$5,440	\$5,780	\$4,000	\$4,500
Gross Revenue	5,440	5,780	4,000	4,500
Less 5% Required By Law	0	0	200	225
Interfund Transfers	0	3,857,988	4,793,336	4,791,736
Fund Balance Beginning of Year	0	1,533,439	1,533,439	1,533,439
	0	5,391,427	6,326,575	6,324,950
<b>Total</b>	<b>\$5,440</b>	<b>\$5,397,208</b>	<b>\$6,330,575</b>	<b>\$6,329,450</b>

Appropriations by Organization	FY 12	FY 13	FY 14	FY 15
	Actual	Actual	Adopted	Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$103,365,888	\$3,854,016	\$6,330,575	\$6,329,450
	103,365,888	3,854,016	6,330,575	6,329,450
<b>Total</b>	<b>\$103,365,888</b>	<b>\$3,854,016</b>	<b>\$6,330,575</b>	<b>\$6,329,450</b>

## CAPITAL IMPROVEMENT PROJECTS SERIES 2012 REVENUE BONDS SINKING FUND

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 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$443	\$1,590	\$5,000	\$5,500
Gross Revenue	443	1,590	5,000	5,500
Less 5% Required By Law	0	0	250	275
Interfund Transfers	0	6,740,976	6,776,705	6,775,230
Fund Balance Beginning of Year	0	445	445	445
	0	6,741,421	6,776,900	6,775,400
<b>Total</b>	<b>\$443</b>	<b>\$6,743,011</b>	<b>\$6,781,900</b>	<b>\$6,780,900</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$350,155	\$6,776,750	\$6,781,900	\$6,780,900
	350,155	6,776,750	6,781,900	6,780,900
<b>Total</b>	<b>\$350,155</b>	<b>\$6,776,750</b>	<b>\$6,781,900</b>	<b>\$6,780,900</b>

**ARENA NON-AD VALOREM REFUNDING REVENUE BONDS 2005 SINKING 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 Actual	FY 14 Adopted	FY 15 Recommended
Charges for Services	\$346,648	\$269,051	\$375,000	\$375,000
Miscellaneous Revenues	7,165	3,455	2,500	1,900
Gross Revenue	353,813	272,506	377,500	376,900
Less 5% Required By Law	0	0	18,875	18,900
Interfund Transfers	0	1,074,045	649,627	664,630
Fund Balance Beginning of Year	1,276,661	1,311,833	1,311,833	1,350,707
	1,276,661	2,385,878	1,942,585	1,996,437
<b>Total</b>	<b>\$1,630,474</b>	<b>\$2,658,384</b>	<b>\$2,320,085</b>	<b>\$2,373,337</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$1,310,270	\$1,307,677	\$1,280,085	\$1,316,013
	1,310,270	1,307,677	1,280,085	1,316,013
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	1,040,000	1,057,324
	0	0	1,040,000	1,057,324
<b>Total</b>	<b>\$1,310,270</b>	<b>\$1,307,677</b>	<b>\$2,320,085</b>	<b>\$2,373,337</b>

**PUBLIC SAFETY COMPLEX BONDS 2011 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 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$6,406	\$7,496	\$7,000	\$7,000
Gross Revenue	6,406	7,496	7,000	7,000
Less 5% Required By Law	0	0	350	973
Interfund Transfers	0	0	0	63,071
Fund Balance Beginning of Year	0	1,906,406	1,912,800	1,913,902
	0	1,906,406	1,912,450	1,976,000
<b>Total</b>	<b>\$6,406</b>	<b>\$1,913,902</b>	<b>\$1,919,450</b>	<b>\$1,983,000</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$0	\$1,983,000
	0	0	0	1,983,000
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	1,919,450	0
	0	0	1,919,450	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,919,450</b>	<b>\$1,983,000</b>

## HALF-CENT SERIES 2014 BOND SINKING FUND

This debt service fund account s for the payment of principal and interest on the planned issuance of Half-Cent Series 2014 Bonds. The bonds will be issued to fund a new Public Safety Operations Complex and the purchase of two facilities to be used by the Sheriff's Office.

Revenues by Source	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Interfund Transfers	\$0	\$0	\$0	\$3,136,088
	0	0	0	3,136,088
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,136,088</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$0	\$3,136,088
	0	0	0	3,136,088
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,136,088</b>

## COUNTYWIDE CONSTRUCTION FUND

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

Revenues by Source	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$33,330	\$0	\$0	\$0
Gross Revenue	33,330	0	0	0
Interfund Transfers	0	10,274,617	13,548,175	4,000,000
	0	10,274,617	13,548,175	60,725,587
<b>Total</b>	<b>\$33,330</b>	<b>\$10,274,617</b>	<b>\$13,548,175</b>	<b>\$60,725,587</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$7,796,152	\$8,200,323	\$13,048,175	\$53,752,587
	7,796,152	8,200,323	13,048,175	53,752,587
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	500,000	6,973,000
	0	0	500,000	6,973,000
<b>Total</b>	<b>\$7,796,152</b>	<b>\$8,200,323</b>	<b>\$13,548,175</b>	<b>\$60,725,587</b>

## UNINCORPORATED AREA CONSTRUCTION FUND

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

Revenues by Source	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$77,303	\$0	\$0	\$0
Gross Revenue	77,303	0	0	0
Interfund Transfers	0	20,677,085	10,023,916	10,691,574
Fund Balance Beginning of Year	0	0	0	32,760,500
	0	20,677,085	10,023,916	43,452,074
<b>Total</b>	<b>\$77,303</b>	<b>\$20,677,085</b>	<b>\$10,023,916</b>	<b>\$43,452,074</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$4,412,308	\$7,615,296	\$1,896,739	\$27,045,192
	4,412,308	7,615,296	1,896,739	27,045,192
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	0	8,270,488
Interfund Transfers	0	9,435,035	8,127,177	8,136,394
	0	9,435,035	8,127,177	16,406,882
<b>Total</b>	<b>\$4,412,308</b>	<b>\$17,050,331</b>	<b>\$10,023,916</b>	<b>\$43,452,074</b>



## ENVIRONMENTAL LANDS ACQUISITION AND PROTECTION FUND

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

Revenues by Source	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Intergovernmental Revenue	\$1,003,774	\$960,110	\$0	\$0
Miscellaneous Revenues	476,861	257,564	0	0
Gross Revenue	1,480,635	1,217,674	0	0
Other	0	0	960,110	1,506,846
Fund Balance Beginning of Year	0	0	0	19,438,682
	0	0	960,110	20,945,528
<b>Total</b>	<b>\$1,480,635</b>	<b>\$1,217,674</b>	<b>\$960,110</b>	<b>\$20,945,528</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$3,034,127	\$2,207,603	(\$299,646)	\$16,661,182
	3,034,127	2,207,603	( 299,646)	16,661,182
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	0	2,477,854
Interfund Transfers	0	2,490,118	1,259,756	1,806,492
	0	2,490,118	1,259,756	4,284,346
<b>Total</b>	<b>\$3,034,127</b>	<b>\$4,697,720</b>	<b>\$960,110</b>	<b>\$20,945,528</b>

## COURT FACILITY IMPROVEMENT NON-BOND PROJECT 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.

Revenues by Source	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$26,919	\$12,724	\$0	\$0
Gross Revenue	26,919	12,724	0	0
Fund Balance Beginning of Year	0	0	0	3,117,362
	0	0	0	3,117,362
<b>Total</b>	<b>\$26,919</b>	<b>\$12,724</b>	<b>\$0</b>	<b>\$3,117,362</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$0	\$7,882	\$0	\$126,714
	0	7,882	0	126,714
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	0	2,990,648
	0	0	0	2,990,648
<b>Total</b>	<b>\$0</b>	<b>\$7,882</b>	<b>\$0</b>	<b>\$3,117,362</b>

## COMMERCIAL PAPER AND CREDIT CAPACITY 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 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	\$18,889	\$5,986	\$0	\$0
Gross Revenue	18,889	5,986	0	0
Interfund Transfers	0	(17,012)	0	0
Debt Proceeds-Governmental Funds	0	2,000,000	4,000,000	2,000,000
	0	1,982,988	4,000,000	2,000,000
<b>Total</b>	<b>\$18,889</b>	<b>\$1,988,974</b>	<b>\$4,000,000</b>	<b>\$2,000,000</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$2,607	\$2,400	\$0	\$0
Governmental Agencies	0	3,453,734	4,000,000	2,000,000
	2,607	3,456,134	4,000,000	2,000,000
<b>Total</b>	<b>\$2,607</b>	<b>\$3,456,134</b>	<b>\$4,000,000</b>	<b>\$2,000,000</b>

## EMERGENCY OPERATION CENTER PROJECT 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 Actual	FY 14 Adopted	FY 15 Recommended
Miscellaneous Revenues	(\$63)	(\$36)	\$0	\$0
Gross Revenue	(63)	(36)	0	0
Other	0	0	0	27,950,000
	0	0	0	27,950,000
<b>Total</b>	<b>(\$63)</b>	<b>(\$36)</b>	<b>\$0</b>	<b>\$27,950,000</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$0	\$42,277	\$0	\$26,428,634
Debt Service Accounts	0	0	0	850,000
	0	42,277	0	27,278,634
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	0	0	671,366
	0	0	0	671,366
<b>Total</b>	<b>\$0</b>	<b>\$42,277</b>	<b>\$0</b>	<b>\$27,950,000</b>

## STADIUM IMPROVEMENTS PROJECT FUND

This capital projects fund accounts for 4<sup>th</sup> 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 Actual	FY 14 Adopted	FY 15 Recommended
Debt Proceeds-Governmental Funds	\$0	\$0	\$0	\$8,687,927
Fund Balance Beginning of Year	0	0	0	6,565,852
	0	0	0	15,253,779
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,253,779</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$0	\$500,000
Governmental Agencies	0	0	0	14,753,779
	0	0	0	15,253,779
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,253,779</b>

## NG911 CAPITAL PROJECT FUND

This capital projects fund accounts for funds transferred from the County's 911 Fund which will be used to purchase and install Next Generation 911 equipment for emergency dispatch operations.

Revenues by Source	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Interfund Transfers	\$0	\$0	\$0	\$8,000,000
	0	0	0	8,000,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,000,000</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$0	\$0	\$0	\$8,000,000
	0	0	0	8,000,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,000,000</b>

**PUBLIC SAFETY OPERATIONS CENTER PROJECT BOND FUND**

This capital projects fund accounts for bond proceeds from a planned 2014 issuance of Half-Cent sales tax bonds for the purpose of constructing a new Public Safety Operations Complex.

Revenues by Source	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Debt Proceeds-Governmental Funds	\$0	\$0	\$0	\$30,093,432
	0	0	0	30,093,432
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,093,432</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$0	\$0	\$0	\$27,205,000
Debt Service Accounts	0	0	0	2,888,432
	0	0	0	30,093,432
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,093,432</b>

## SOLID WASTE/RESOURCE RECOVERY 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 Actual	FY 14 Adopted	FY 15 Recommended
Permits, Fees, & Special Assessments	\$150	\$50	\$0	\$0
Charges for Services	100,439,362	100,693,023	99,043,915	106,221,964
Fines and Forfeits	30	65	0	0
Miscellaneous Revenues	2,346,702	1,074,577	938,290	1,477,273
Gross Revenue	102,786,244	101,767,715	99,982,205	107,699,237
Less 5% Required By Law	0	0	3,725,858	5,351,269
Interfund Transfers	0	575,087	0	0
Intrafund Transfers	0	111,929,268	106,468,608	87,121,123
Bond/Loan Proceeds	0	25,160,000	0	0
Other	780	0	1,500	1,500
Residual Equity	5,037	0	0	0
Fund Balance Beginning of Year	71,713,492	81,537,419	86,461,371	124,750,140
	71,719,309	219,201,774	189,205,621	206,521,494
<b>Total</b>	<b>\$174,505,553</b>	<b>\$320,969,488</b>	<b>\$289,187,826</b>	<b>\$314,220,731</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>County Administrator Organization</b>				
Human Resources Department	\$0	\$40,759	\$0	\$0
Public Utilities Department	84,978,205	102,570,438	83,589,810	87,500,763
	84,978,205	102,611,197	83,589,810	87,500,763
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	6,090,269	1,762,200	100,000	3,910,998
Debt Service Accounts	7,980,149	9,249,378	12,725,516	13,902,764
	14,070,418	11,011,578	12,825,516	17,813,762
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	36,423	27,731	86,303,892	101,081,405
Interfund Transfers	104,287,159	111,929,268	106,468,608	107,824,801
	104,323,582	111,956,999	192,772,500	208,906,206
<b>Total</b>	<b>\$203,372,205</b>	<b>\$225,579,773</b>	<b>\$289,187,826</b>	<b>\$314,220,731</b>



## WATER/WASTEWATER 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 Actual	FY 14 Adopted	FY 15 Recommended
Permits, Fees, & Special Assessments	\$12,909,190	\$11,995,117	\$12,655,334	\$11,908,159
Intergovernmental Revenue	187,946	5,163	0	0
Charges for Services	202,065,232	205,934,430	210,286,977	209,382,838
Fines and Forfeits	56,185	54,679	56,000	56,000
Miscellaneous Revenues	8,910,764	4,824,764	4,825,054	4,072,787
Gross Revenue	224,129,317	222,814,153	227,823,365	225,419,784
Less 5% Required By Law	0	0	11,418,945	11,223,516
Interfund Transfers	0	1,839,301	0	0
Intrafund Transfers	0	210,784,532	231,692,266	207,174,463
Other	2,544,176	2,433,505	2,566,125	2,360,995
Fund Balance Beginning of Year	110,910,017	113,758,091	114,025,978	277,131,955
	113,454,193	328,815,429	336,865,424	475,443,897
<b>Total</b>	<b>\$337,583,510</b>	<b>\$551,629,582</b>	<b>\$564,688,789</b>	<b>\$700,863,681</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Communications Department	\$85,200	\$87,180	\$133,859	\$135,796
Development Services Department	266,419	0	303,538	311,282
Human Resources Department	0	164,159	0	0
Public Utilities Department	133,846,821	135,603,167	147,442,690	150,121,149
Public Works Department	0	269,903	0	0
Real Estate and Facilities Management Department	169,248	180,032	198,902	203,899
	134,367,687	136,304,441	148,078,989	150,772,125
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	49,556,848	74,695,331	72,574,815	107,450,580
Debt Service Accounts	27,742,419	20,331,667	20,473,088	20,875,603
	77,299,267	95,026,998	93,047,903	128,326,183
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	381	23,697	91,629,054	162,006,578
Intrafund Transfers	0	0	0	0
Interfund Transfers	246,724,147	210,784,532	231,932,843	259,758,795
	246,724,529	210,808,229	323,561,897	421,765,373
<b>Total</b>	<b>\$458,391,483</b>	<b>\$442,139,668</b>	<b>\$564,688,789</b>	<b>\$700,863,681</b>

## FLEET MANAGEMENT FUND

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

Revenues by Source	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Charges for Services	\$28,078,320	\$28,110,928	\$30,376,459	\$29,384,687
Miscellaneous Revenues	1,441,881	1,818,119	1,186,805	1,124,125
Gross Revenue	29,520,200	29,929,047	31,563,264	30,508,812
Less 5% Required By Law	0	0	936,881	852,047
Interfund Transfers	0	185,315	0	0
Intrafund Transfers	0	89,256	0	0
Fund Balance Beginning of Year	43,592,714	41,007,315	34,566,631	29,497,539
	43,592,714	41,281,886	33,629,750	28,645,492
<b>Total</b>	<b>\$73,112,914</b>	<b>\$71,210,933</b>	<b>\$65,193,014</b>	<b>\$59,154,304</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Fleet Management Services Department	\$27,693,859	\$27,331,547	\$36,367,290	\$39,002,800
	27,693,859	27,331,547	36,367,290	39,002,800
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	4,500,000	3,675	28,825,724	20,151,504
Interfund Transfers	0	5,025,468	0	0
	4,500,000	5,029,143	28,825,724	20,151,504
<b>Total</b>	<b>\$32,193,859</b>	<b>\$32,360,690</b>	<b>\$65,193,014</b>	<b>\$59,154,304</b>

## 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 Actual	FY 14 Adopted	FY 15 Recommended
Intergovernmental Revenue	\$110,038	\$308,747	\$0	\$0
Charges for Services	82,681,521	83,753,694	84,976,879	86,151,648
Fines and Forfeits	0	0	0	0
Miscellaneous Revenues	7,301,663	3,227,398	5,533,575	5,313,025
Gross Revenue	90,093,222	87,289,840	90,510,454	91,464,673
Less 5% Required By Law	0	0	1,136,484	1,144,306
Interfund Transfers	0	4,058	0	0
Intrafund Transfers	0	900,000	600,000	600,000
Residual Equity	822,082	1,757,554	0	0
Fund Balance Beginning of Year	196,157,280	214,810,377	190,322,078	185,102,227
	196,979,362	217,471,989	189,785,594	184,557,921
<b>Total</b>	<b>\$287,072,584</b>	<b>\$304,761,829</b>	<b>\$280,296,048</b>	<b>\$276,022,594</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>County Administrator Organization</b>				
Business and Support Services Department	\$722,227	\$725,302	\$732,502	\$747,132
Human Resources Department	655,846	557,180	1,132,674	1,439,000
Public Utilities Department	900,000	900,000	600,000	0
	2,278,072	2,182,482	2,465,176	2,186,132
<b>Non-Departmental Organizations</b>				
Non-Departmental Allotments	80,400,425	82,318,331	93,273,440	98,189,840
NonProfit Organizations	0	0	0	0
	80,400,425	82,318,331	93,273,440	98,189,840
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	1,371,064	7,626	183,957,432	175,046,622
Interfund Transfers	0	17,224,711	600,000	600,000
	1,371,064	17,232,337	184,557,432	175,646,622
<b>Total</b>	<b>\$84,049,562</b>	<b>\$101,733,150</b>	<b>\$280,296,048</b>	<b>\$276,022,594</b>

## IMPACT FEE SPECIAL ASSESSMENT REVENUE 2006 SINKING FUND

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 Actual	FY 14 Adopted	FY 15 Recommended
Permits, Fees, & Special Assessments	\$9,786,518	\$9,803,772	\$10,121,000	\$9,751,000
Miscellaneous Revenues	149,151	72,314	110,105	50,000
Gross Revenue	9,935,668	9,876,085	10,231,105	9,801,000
Less 5% Required By Law	0	0	511,555	490,050
	0	0	(511,555)	(490,050)
<b>Total</b>	<b>\$9,935,668</b>	<b>\$9,876,085</b>	<b>\$9,719,550</b>	<b>\$9,310,950</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$9,230,253	\$9,221,628	\$9,719,550	\$9,310,950
	9,230,253	9,221,628	9,719,550	9,310,950
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	301	599	0	0
	301	599	0	0
<b>Total</b>	<b>\$9,230,554</b>	<b>\$9,222,227</b>	<b>\$9,719,550</b>	<b>\$9,310,950</b>

**REVENUE/SINKING FUND RECLAIMED WATER SPECIAL ASSESSMENT 2000 BONDS**

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 Actual	FY 14 Adopted	FY 15 Recommended
Permits, Fees, & Special Assessments	\$487,284	\$485,736	\$1,500	\$475,000
Miscellaneous Revenues	14,412	6,892	0	4,000
Gross Revenue	<u>501,697</u>	<u>492,628</u>	1,500	479,000
Less 5% Required By Law	0	0	75	23,950
Interfund Transfers	0	0	240,577	0
Intrafund Transfers	0	0	429,319	0
	0	0	669,821	(23,950)
<b>Total</b>	<b><u>\$501,697</u></b>	<b><u>\$492,628</u></b>	<b><u>\$671,321</u></b>	<b><u>\$455,050</u></b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$445,843	\$438,978	\$1,697,480	\$340,194
	445,843	438,978	1,697,480	340,194
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	163	(1,026,159)	114,856
	0	163	(1,026,159)	114,856
<b>Total</b>	<b><u>\$445,843</u></b>	<b><u>\$439,142</u></b>	<b><u>\$671,321</u></b>	<b><u>\$455,050</u></b>

## REVENUE/SINKING FUND IMPACT FEES SPECIAL ASSESSMENT 2000 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 Actual	FY 14 Adopted	FY 15 Recommended
Permits, Fees, & Special Assessments	\$2,716,242	\$2,700,203	\$2,763,112	\$2,708,000
Miscellaneous Revenues	66,881	31,600	47,000	25,000
Gross Revenue	2,783,123	2,731,803	2,810,112	2,733,000
Less 5% Required By Law	0	0	139,756	136,650
	0	0	(139,756)	(136,650)
<b>Total</b>	<b>\$2,783,123</b>	<b>\$2,731,803</b>	<b>\$2,670,356</b>	<b>\$2,596,350</b>

Appropriations by Organization	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$2,496,204	\$2,494,942	\$2,670,356	\$2,596,350
	2,496,204	2,494,942	2,670,356	2,596,350
<b>Non-Expenditure Accounts</b>				
Reserves and Refunds	0	246	0	0
	0	246	0	0
<b>Total</b>	<b>\$2,496,204</b>	<b>\$2,495,188</b>	<b>\$2,670,356</b>	<b>\$2,596,350</b>

## BUDGET BY FUND

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>00001 GENERAL FUNDS</b>				
<b>00003 COUNTYWIDE GENERAL FUND</b>				
00004 Countywide General Operating Fund	\$449,911,389	\$480,612,968	\$610,513,917	\$649,048,269
00005 Economic Development Activity Fund	0	2,570,117	7,895,582	7,399,192
00006 Countywide Gaming Compact	2,035,550	2,036,112	2,609,557	3,196,109
	451,946,939	485,219,197	621,019,056	659,643,570
<b>00050 UNINCORPORATED AREA GENERAL FUND</b>				
00051 Unincorporated Area General Operating Fund	266,687,351	285,230,797	392,290,123	384,273,528
00052 Unincorporated Area Economic Development Activity Fund	0	15,712	5,980,615	5,359,792
	266,687,351	285,246,509	398,270,738	389,633,320
<b>Total General Funds</b>	<b>718,634,290</b>	<b>770,465,706</b>	<b>1,019,289,794</b>	<b>1,049,276,890</b>
<b>10000 SPECIAL REVENUE FUNDS</b>				
<b>10002 COUNTYWIDE SPECIAL REVENUE FUNDS</b>				
10100 BOCC-CW Public Art Prog Fd Ord 89-32-10002602	4,336	68,603	3,183	602,176
10101 BOCC-CW Major Maint & Repair Proj Fd-R3M-10002606	2,374,852	11,606,036	0	14,716,134
10102 BOCC-CW School Site Impact Fee Fd (10/05-10/06)10002636	0	0	153,894	158,894
10103 BOCC-CW School Site Impact Fee Fd (11/06- )10002637	18,086,807	417,925	41,534,233	51,564,800
10104 BOCC-CW School Impact Fee Interest Fd (11/06- )10002638	0	0	1,366,304	1,521,791
10105 BOCC-CW Crim Just Ed/Trg Fd-Fs318.18(11)D/938.15-10002702	401,425	550,000	6,004,104	6,056,359
10106 BOCC-CW Crim Just Training Trust Fd R95-077-10002703	0	27	1,296,706	1,324,019
10107 BOCC-CW County Boat Registr Fee Fd Ord08-32-10002705	496,071	468,077	1,094,371	1,029,502
10109 BOCC-CW US Marshals/DOJ Asset Forfeiture Fd-10002709	0	252,500	3,407,682	3,129,167
10110 BOCC-CW Drug Abuse Alternate Source Fd R91-0223-10002713	0	26,388	256,900	256,619
10111 BOCC-CW 800Mhz Intrgv Radio Comm Sys Fd Fs318.21-10002714	0	1,077,224	3,807,679	3,834,811
10112 BOCC-CW Fla Contraband Forfeit Fd Fs 932.703/704-10002715	1,407,321	1,041,545	2,739,765	2,265,393
10113 BOCC-CW Drug Abuse Tr Fd Fs 938.21/Ord 97-16-10002718	27,135	11,827	342,621	318,415
10114 BOCC-CW Federal Treasury Asset Forfeiture Fd-10002719	0	0	325,794	326,986
10115 BOCC-CW Children'S Advocacy Ctr Fd Ao 99-081-10002736	0	0	11,154	13,054
10116 BOCC-CW Drug CT Prog Admin Fd Fs 796.07(6) 10002738	0	0	184,125	183,433
10117 BOCC-CW State Court Innov Ord 04-33;Fs 939.185-10002742	1,466,266	1,409,847	1,553,550	1,555,245
10118 BOCC-CW Legal Aid Fd Ord 04-33; Fs 939.185-10002743	1,100,000	1,100,000	1,100,000	1,100,000
10119 BOCC-CW Teen Ct/Juv Divrs Fd Ord 04-33; Fs 939.185-10002744	1,383,615	1,378,470	1,451,544	1,504,090
10120 BOCC-CW Court-Related Tech Fd Fs 28.24(12)E)1-10002745	6,633,914	6,340,978	7,334,454	6,902,543
10121 BOCC-CW Traf Surcharge Tr Fd Fs 318.18/Ord 04-26-10002746	0	2,596,619	11,921,544	12,271,957
10122 BOCC-CW Crime Prev/Safe Neighborhds Fs 775.083(2)10002747	586,069	314,114	4,082,063	3,175,434
10123 BOCC-CW Child Supprt Incent Fd-Ss Act Title Iv-D-10002749	0	0	145,752	169,992
10124 BOCC-CW Florida Dept Of Juvenile Justice Fd-10002750	4,979,058	4,320,084	2,382,005	2,382,005
10125 BOCC-CW Vict Asst, Crime Prev, & Yth Advoc R09-132-10002751	0	0	519,113	794,393
10126 BOCC-CW Emerg Mgt Facil Plns Rev Fd Fac 9G-20.004-10002904	0	0	50,065	51,252
10127 BOCC-CW Lcl Air Poll Ctrl Tag Fee Tr Fd Fs 320.03-10002905	1,018,557	1,049,953	1,253,901	1,301,225
10128 BOCC-CW Medicaid Certified Match Prog-10002906	7,244	0	131,474	147,603
10129 BOCC-CW Indigent Health Care Svcs Fd Fs 212.055-10002907	104,731,022	97,638,597	117,716,905	118,785,287
10130 BOCC-CW Gardinier Settlement Dep/EPC Fund-10002908	193,985	0	62,150	0
10131 BOCC-CW Pollution Recovery Fd Lf 84-446-10002909	193,583	160,239	533,882	632,427
10132 BOCC-CW Pollution Recovery Project Fd-10002910	131,889	98,950	0	149,963
10133 BOCC-CW State Rev Sharing Fd, Entitlement I & li-10002911	0	5,414,850	13,505,493	11,518,762

## BUDGET BY FUND

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10002 COUNTYWIDE SPECIAL REVENUE FUNDS (continued)</b>				
10134 BOCC-CW 911 Emer Tel Sys-Combined Fs365.173(2)?-10002917	6,157,422	6,163,838	19,885,210	19,990,711
10135 BOCC-CW FI Boating Improv Prog Fd-Fs 328.72(15)-10002925	43,903	500,653	258,253	2,284,552
10136 BOCC-CW Economic Devel Activity Fd-10002932	1,324,557	8,725,703	90,124	0
10137 BOCC-CW Children'S Svcs Contributions Fd-10002968	0	5,260	4,508	5,975
10138 BOCC-CW Animal Cont Spay/Neuter Inc Pymt Prog-10002971	352,828	398,458	779,215	555,825
10139 BOCC-CW Animal Svcs Contributions Fd B-1, 9/5/01-10002972	10,742	6,630	74,074	95,235
10140 BOCC-CW Its Project Fund-10002992	2,753,111	5,507,846	10,740,729	10,700,116
10141 BOCC - CTY Lcl Alcohol/Drg Tr Fd 938.13 & 89-29 10002712	0	0	271,403	312,082
10142 BOCC - JT County-City Cecile Wagnon Will Prj Fd 10002959	0	0	79	97,698
10143 BOCC - JT County-City Cecile Wagnon Will Fd 10002969	5,439	97,498	390	405
15001 BOCC Indigent & Trauma Health Care Center Fund	0	91,300,078	139,655,748	150,870,694
	155,871,150	250,048,818	398,032,143	434,657,023
<b>10003 UNINCORPORATED AREA SPECIAL REVENUE FUNDS</b>				
10200 UA Public Art Prog Fd Ord 89-32-10004602	60,097	10,431	1,016	207,332
10201 UA Major Maint & Repair Proj Fd-R3M-10004610	1,335,169	4,279,983	1,606,583	5,999,391
10202 UA Parks Impact Fee (Nw Zone) Fd-10004620	5,195	230,721	173,707	2,317,125
10203 UA Parks Impact Fee (Ne Zone) Fd-10004621	4,985	77,300	103,336	1,659,949
10204 UA Parks Impact Fee (Cnt Zone) Fd-10004622	696,776	161,598	220,443	2,820,081
10205 UA Parks Impact Fee (S Zone) Fd-10004623	675,519	310,901	229,449	4,605,994
10206 UA Fire Svc Impact Fee (Nw Zone) Fd-10004630	0	58,457	24,401	156,600
10207 UA Fire Svc Impact Fee (Ne Zone) Fd-10004631	32,349	7,645	30,001	250,923
10208 UA Fire Svc Impact Fee (Cnt Zone) Fd-10004632	27,672	218,121	50,345	1,480,942
10209 UA Fire Svc Impact Fee (S Zone) Fd-10004633	60,391	18,658	46,051	417,825
10210 UA Impact Fees Administration-10004641	196,991	135,547	149,727	156,064
10211 UA Communication Services Tax-10004645	0	25,774,982	25,227,407	24,124,149
10212 UA Enviro Restoration Fd (Ldc Sec 4.01.15)10004892	14,663	20,452	86,020	5,219,420
10213 UA Local Habitat Mitigation Bank Fd (R96-294)10004893	0	836	5,000	5,450
10214 UA Bldg Svc Div Fd; Ord 05-12/Fs553.80(7)10004900	9,175,249	9,876,228	16,481,794	12,836,688
10215 UA Land Excav Ops/Inspect Sec 8.01.03 Ldc-10004908	101,154	99,865	117,122	122,819
10216 UA Water Conserv Tr Fd Ord 03-7 Amended-10004913	99,945	232,663	733,540	732,760
10217 UA Phosphate Severance Tax Fd Fs 211.31-10004922	781,846	871,065	2,386,525	2,469,542
10218 UA Stormwater Mgmt Proj Fd Ord 89-27-10004924	530,976	9,342,856	7,279,319	6,252,153
10219 UA Stormwater Mgmt Oper Fd Ord 89-27-10004925	983,363	829,774	1,306,031	1,315,306
10220 UA Economic Devel Activity Fd-10004934	17,314	6,103,360	10,185	0
	14,799,655	58,661,442	56,268,002	73,150,512
<b>10004 TRANSPORTATION TRUST FUND</b>				
10300 Transportation Trust Fund Operating-10013001	46,126,922	45,672,599	52,242,026	50,406,341
10301 Transp Trust Fd Projects- 6 Cent Fuel Tx-10013002	3,036,538	24,421,505	23,428,244	24,024,456
10302 Street Lighting Non-Ad Val Assessment Fd-10013005	8,246,663	8,122,804	10,706,930	9,222,563
10305 Dev/Privatey Funded Transportation Proj-10013300	( 310,000)	5,317	0	0
10306 Local Voted/9Th Cent Fuel Tx Proj Fd-10013940	4,021,796	4,598,514	4,380,938	4,379,178
10307 Road Impact Fee Zone 01 Fund-10013970	28,866	469,928	573,800	574,550
10308 Road Impact Fee Zone 02 Fund-10013971	52,580	82,338	279,300	278,675
10309 Road Impact Fee Zone 03 Fund-10013972	176,926	376,209	5,700	4,825



## BUDGET BY FUND

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10004 TRANSPORTATION TRUST FUND (continued)</b>				
10310 Road Impact Fee Zone 04 Fund-10013973	3,879,537	1,007,594	399,000	394,000
10311 Road Impact Fee Zone 05 Fund-10013974	327,000	665	19,000	19,810
10312 Road Impact Fee Zone 06 Fund-10013975	70,955	29,508	38,076	38,076
10313 Road Impact Fee Zone 07 Fund-10013976	5,275,747	751,350	299,250	291,900
10314 Road Impact Fee Zone 08 Fund-10013977	1,657,116	692,412	332,500	314,971
10315 Road Impact Fee Zone 09 Fund-10013978	1,761,740	782,203	304,000	286,475
10316 Road Impact Fee Zone 10 Fund-10013979	345,450	38,035	242,250	242,925
10317 Constitutional Fuel Tax Fund-10013989	2,497,689	10,955,514	10,325,222	10,691,529
10318 County 7Th Cent Fuel Tax Fund- 10013990	0	5,863,959	5,680,798	5,300,343
10319 Local Voted/9Th CT Fuel Tx Rev Fd Ord 00-0110013991	1,928,892	6,379,249	6,185,611	6,321,843
10320 CW Ad Valorem Tax Transp Fd-10013995	840	416,535	42,750	39,900
10321 Uninc Ad Valorem Tax Transp Fd-10013992	1,718,547	6,111,856	16,850,036	1,120,500
10322 US 301 Road Widening Tier I - Cp0020	190,973	3,325,210	0	0
10323 US 301 Road Widening Tier II - Cp0026	120,000	1,616,043	0	0
10324 Madison Ave/Us41/66Th St Improvements - Cp0030	639,242	114,824	0	0
10325 Lake Hutto Dri-Boyette/Bell Shoals Int - Cp0031	67,696	17,321	0	0
10325 BB Downs (Palm Springs to Pebble Creek CP2406)	12,480,534	4,352,267	0	0
12872 Columbus Drive Bridge CP2858	8,419,499	40,148	0	0
12873 Platt Street Bridge	6,292,520	376,174	0	0
12876 BOCC - Atms Dale Mabry & Gunn Hg CP3101	240,422	267,933	0	0
12879 The Fletcher Avenue Project CP3203	30,548	8,320	0	0
12880 Alexander Elementary Sidewalk CP3204	0	156,755	0	0
12881 BB Downs (Bearss-Palm Springs Road Widening CP2407)	0	62,246	0	0
12886 Int Imp-Symmes Road @ East Bay Rd Traffic Signal (CP0006)	( 120,138)	0	0	0
12889 Bidg Bend Road/S Shore Commons PD&E (NRI) CP0028	190,681	96,736	0	0
12890 Bloomingdale & Providence Int Imp CP0032	0	29,783	0	0
12892 Hazardous Materials Planning EM3002	14,932	7,141	0	0
12893 Cargill Air Monitor Stations EP2215	13,184	10,506	0	0
12894 Bal Boyette Scrub Prsv Rest PR3003	5,760	10,359	0	0
12899 Hillsborough River Flood Plain (EP3336)	0	21,170	0	0
12900 Boyette Road Phase III-CP1301	0	246,735	0	0
	109,429,657	127,537,763	132,335,431	113,952,861
<b>10005 LIBRARY TAX DISTRICT SPECIAL REVENUE FUND</b>				
10400 Library Tax District Operating Fd-10014001	31,734,708	38,658,455	56,919,930	52,872,204
10401 Library Tax District Proj Fd-10014002	1,004,529	8,928,756	2,709,045	18,788,144
10402 Library Major Maint & Repair (R3M) Fd-10014003	156,091	287,177	321,488	1,997,195
10405 Library Tax District Public Art Fd-10014602	17,603	29,130	1,160	158,983
10409 State Aid To Libraries F LS3200	944,985	45,904	0	0
10410 State Aid To Libraries F LS3300	0	1,039,043	0	0
10411 State Aid To Libraries F LS3400	0	0	1,042,766	0
10412 State Aid To Libraries F LS3500	0	0	0	971,587
	33,857,915	48,988,464	60,994,389	74,788,113

## BUDGET BY FUND

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10006 COMMUNITY INVESTMENT TAX SPECIAL REVENUE FUND</b>				
10500 CIT Proj Fd (Phase I 97-03)10030002	48,026	1,347,768	42,750	14,526,188
10501 CIT Proj Fd (Phase II 03-08)10030003	393,804	1,479,208	0	20,000,000
10502 CIT Proj Fd (Ph III Feb 08 Sept 16)10030005	14,153,593	61,701,914	97,649,836	74,076,599
10503 CIT Proj Fd (Transportation Task Force)10030006	( 146,952)	18,967,686	0	0
10505 CIP Series 2012 Rev Bonds Proj Fd 10030011	50,803,778	25,917,498	0	0
10506 Commercial Paper Notes Fd li -10030044	1,943,229	18,909,530	50,000,000	60,000,000
	67,195,478	128,323,604	147,692,586	168,602,787
<b>10007 BLENDED COMPONENT UNITS SPECIAL REVENUE FUND</b>				
10600 County Civil Service Board Fd10006001	2,358,550	2,731,656	3,238,969	3,130,617
<b>10008 GRANTS FUND (NON TRANSPORTATION-RELATED)</b>				
10701 BOCC - Grants-Capital/Not Transportation Related10012200 & 10008200	( 2,898,749)	0	0	0
10704 BOCC - Unassigned Prior Year Grants 10-012xxx	( 1,387,413)	( 0)	0	0
10705 BOCC - Plant City Courthouse Con JB2631	397,979	0	0	817,678
10706 BOCC - Courthouse Facility Impro JB2838	333,761	11,880	0	84,867
10707 BOCC - Brownflds PG2002/ED3220/ED3221	612,614	173,472	0	0
10708 BOCC - Nfl - Youth Education Tow PR2002	135,771	0	0	155,933
10709 BOCC - Nfl - Youth Education Tow PR2902	0	0	0	469,936
10718 BOCC - S.H.I.P. Program FY08-09 Yr16 AH2801	1,824,923	0	0	0
10720 BOCC - S.H.I.P. Program FY10-11 Yr18 AH3001	761,702	8,181	0	0
10721 BOCC - S.H.I.P. Program FY11-12 Yr19 AH3101	1,096,229	396,905	0	0
10722 BOCC - S.H.I.P. Program FY12-13 Yr20 AH3201	0	193,806	0	367,691
10723 BOCC - Home Investment Ptp HUD FY08 AH2803	51,358	0	0	0
10724 BOCC - HUD CDBG 08 AH2815	598,188	0	0	0
10725 BOCC - Home Investment Partnersh AH2903	695,998	0	0	0
10726 BOCC - HUD CDBG 09 AH2915	724,136	0	0	0
10727 BOCC - HUD Neighborhood Stabiliz AH2920	800,903	5,309,762	0	262,158
10728 BOCC - ARRA First Time Home Buye AH2940	200,579	0	0	0
10729 BOCC - ARRA Homelessness Prev Ra AH2941	258,880	0	0	0
10730 BOCC - ARRA HUD CDBG-R Substanti AH2943	1,309,600	0	0	0
10731 BOCC - Home Investment Ptp FY 10 AH3003	813,543	708,721	0	0
10732 BOCC - HUD Community Development AH3015	708,251	775,759	0	0
10733 BOCC - Home Investment Partnersh AH3103	1,533,159	272,648	0	0
10734 BOCC - HUD Community Development AH3115	570,469	909,247	0	696,315
10735 BOCC - HUD Neighborhood Stab Pro AH3120	1,177,091	4,026,667	0	0
10736 BOCC - HUD Sec 8 Housing Assist AH3128	601,875	0	0	0
10737 BOCC - HUD Sec 8 Self Sufficienc AH3130	47,066	0	0	0
10738 BOCC - Home Investment Partnersh AH3203	716,182	1,075,835	0	206,081
10739 BOCC - HUD Community Development AH3215	5,797,883	1,319,532	0	525,585
10741 BOCC - Emergency Solutions Prg X AH3286	0	117,671	0	0
10742 BOCC - Home Investment Partnersh AH3303	0	334,800	0	1,306,262
10743 BOCC - HUD Community Development AH3315	0	3,575,645	0	1,348,049
10744 BOCC - Emergency Shelter Grant P AH3386	0	51,692	0	0
10745 BOCC - Home Investment Partnersh AH3403	0	0	1,930,116	1,747,925
10746 BOCC - HUD Community Development AH3415	0	0	5,949,768	3,237,794

## BUDGET BY FUND

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10008 GRANTS FUND (NON TRANSPORTATION-RELATED)</b>				
10747 BOCC - Emergency Shelter Grant P AH3486	0	0	377,644	0
10748 BOCC - Home Investment Partnersh AH3503	0	0	0	2,056,689
10749 BOCC - HUD Community Development AH3515	0	0	0	6,198,654
10750 BOCC - Emergency Shelter Grant P AH3586	0	0	0	450,856
10751 BOCC - Crime Stoppers Oag FY 12 BS3201	51,154	293,636	0	0
10752 BOCC - Federal Justice Assistanc BS3214	199,555	6,618	0	0
10753 BOCC - State Justice Assistance BS3215	454,038	0	0	0
10754 BOCC - Cops Anti Meth Grant 201 BS3244	40,887	77,084	0	0
10755 BOCC - Crime Stoppers Oag FY 13 BS3301	0	143,630	0	0
10756 BOCC - Federal Justice Assistanc BS3314	0	193,113	0	0
10757 BOCC - State Justice Assistance BS3315	0	349,690	0	0
10758 BOCC - Crime Stoppers Oag FY 14 SP3401	0	0	335,966	0
10759 BOCC - Federal Justice Assistanc SP3414	0	0	207,474	137,994
10760 BOCC - State Justice Assistance SP3415	0	0	346,570	328,254
10762 BOCC - Federal Justice Assistanc SP3514	0	0	0	207,474
10763 BOCC - State Justice Assistance SP3515	0	0	0	346,570
10764 BOCC - SHIP Program FY13-14 AH3301	0	70	0	0
12003 BOCC - Cops Anti Meth Grant 200 CS2944	47,674	53,475	0	0
12012 BOCC - Emergency Shelter Care Hki I 114 CS3030	(7)	0	0	0
12021 BOCC - HUD Sec 8 Family Unificat HS2929	3,799	0	0	0
12034 BOCC - Sunshine Line Program HS3015	92,567	0	0	0
12036 BOCC - Fed Transit Admin Sec 531 HS3025	363,257	779,450	0	0
12037 BOCC - HUD Sec 8 Housing Assist HS3028	(3)	0	0	0
12039 BOCC - HUD Sec 8 Self Sufficiency HS3030	39,654	0	0	0
12041 BOCC - Homeless Vets Reintegrati HS3032	(21,497)	17,314	0	0
12055 BOCC - Headstart Prg FY11 Hhs FA3100	1,273,247	0	0	0
12056 BOCC - Child Care Food (Headst F FA3101	49,427	0	0	0
12057 BOCC - Early Headstart Program F FA3102	196,424	0	0	0
12058 BOCC - Innov & Improv Projects H FA3103	35,075	424	0	0
12059 BOCC - Child Daycare Licensing F FA3104	200,827	0	0	0
12060 BOCC - Natl Sch Lunch/Breakfast FA3105	74,490	0	0	0
12061 BOCC - 2Nd Chnce Prisnr Subst Ab FA3114	144,306	32,287	0	0
12062 BOCC - Florida Network Prog 11 FA3122	884,342	0	0	0
12063 BOCC - Child Reunification Svs C FA3123	(92)	0	0	0
12064 BOCC - Healthy Marriage Initiati FA3125	57,383	0	0	0
12065 BOCC - Emergency Shelter Care Re FA3130	558,322	0	0	0
12066 BOCC - Child Care Licensing Scho FA3134	636,028	0	0	0
12068 BOCC - ARRA Headstart Expansion FA3142	138,153	0	0	0
12069 BOCC - ARRA Early Headstart Expa FA3143	72,707	0	0	0
12070 BOCC - Retired Senior Volunteer FA3150	92,310	0	0	0
12071 BOCC - Scnap Congregate Meals C- FA3152	329,396	0	0	0
12072 BOCC - Scnap Home Delivered Meal FA3154	518,665	0	0	0
12073 BOCC - Sr Adult Daycare Ctr Prog FA3156	191,339	0	0	0
12074 BOCC - Medicaid Waiver Reimburse FA3158	415,911	468,132	0	0
12075 BOCC - Homemaker Local Service P FA3159	108,472	0	0	0
12076 BOCC - Alzheimer Disease Initiat FA3162	251,963	0	0	0

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Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10008 GRANTS FUND (NON TRANSPORTATION-RELATED)</b>				
12077 BOCC - Alzh Disease Initiative D FA3163	101,556	0	0	0
12078 BOCC - Community Care For The El FA3165	1,946,326	18,780	0	0
12079 BOCC - Home Care For The Elderly FA3167	42,143	12,094	0	0
12080 BOCC - Scnap Nsip Cash Lieu Of C FA3168	91,519	0	0	0
12081 BOCC - Title Iiie Caregiver Serv FA3170	183,685	0	0	0
12082 BOCC - Community Svcs Block Gran FA3180	38,183	0	0	0
12083 BOCC - Emer Home Energy Assist F FA3182	166,766	0	0	0
12084 BOCC - Low Income Home Ener Assi FA3183	2,148,661	0	0	0
12087 BOCC - Ryan White Part B Federal FA3188	2,026,281	( 13)	0	0
12088 BOCC - Hiv/Aids Network State Ge FA3189	830,229	418	0	0
12089 BOCC - Hiv/Aids Network Hopwa Fd FA3190	413,334	( 50)	0	0
12090 BOCC - Ryan White Part A Emer Re FA3191	4,981,557	0	0	0
12091 BOCC - Homeless Vets Reintegrati FA3192	173,672	3,313	0	0
12092 BOCC - Emergency Food & Shelter FA3193	58,139	0	0	0
12093 BOCC - Sunshine Line Program FA3195	1,233,310	0	0	0
12094 BOCC - Summer Food Svc Children FA3197	44,156	0	0	0
12095 BOCC - Headstart Prg FY12 Hhs FA3200	23,116,776	2,107,948	0	0
12096 BOCC - Child Care Food Headstart FA3201	1,095,454	62,554	0	0
12097 BOCC - Early Headstart Program F FA3202	2,201,089	121,517	0	0
12098 BOCC - Child Daycare Licensing F FA3204	60,567	185,639	0	0
12099 BOCC - Natl Sch Lunch/Breakfast FA3205	8,250	51,588	0	0
12100 BOCC - Florida Network Prog 12 FA3222	242,600	661,351	0	0
12101 BOCC - Child Reunification Svs C FA3223	474,594	191,535	0	0
12102 BOCC - Healthy Marriage Initiati FA3225	231,325	( 14)	0	0
12103 BOCC - Emerg Shelter Care Reside FA3230	136,189	554,308	0	0
12104 BOCC - Child Care Licensing Scho FA3234	221,956	721,529	0	0
12105 BOCC - Crsc Children'S Board Mat FA3236	88,000	0	0	0
12106 BOCC - Headstart Supplemental Fu FA3242	1,368,173	88,809	0	0
12107 BOCC - Early Headstart Supplemen FA3243	3,241,177	261,458	0	0
12108 BOCC - Retired Senior Volunteer FA3250	50,986	58,030	0	0
12109 BOCC - Scnap Congregate Meals C- FA3252	510,130	543,942	0	0
12110 BOCC - Scnap Home Delivered Meal FA3254	678,628	699,569	0	0
12111 BOCC - Sr Adult Daycare Ctr Prog FA3256	456,978	239,903	0	0
12112 BOCC - Medicaid Waiver Reimb Pro FA3258	101,329	645,829	0	0
12113 BOCC - Homemaker Local Svc Prog FA3259	9,104	100,248	0	0
12114 BOCC - Alzheimer Disease Initiat FA3262	40,134	213,983	0	0
12115 BOCC - Alzh Disease Initiative D FA3263	9,440	104,915	0	0
12116 BOCC - Community Care For The El FA3265	527,147	1,531,590	0	0
12117 BOCC - Home Care For The Elderly FA3267	7,599	51,364	0	0
12118 BOCC - Scnap Nsip Cash Lieu Of C FA3268	273,881	312,557	0	0
12119 BOCC - Title Iiie Caregiver Svcs FA3270	99,379	100,659	0	0
12120 BOCC - Community Svcs Block Gran FA3280	1,961,305	63,734	0	0
12121 BOCC - Emer Home Energy Assist F FA3282	121,048	106,992	0	0
12122 BOCC - Low Income Home Ener Assi FA3283	2,559,720	2,718,757	0	0
12123 BOCC - Emergency Solutions Grant FA3286	525,206	73	0	0
12128 BOCC - Ryan White Part A Emer Re FA3291	3,646,428	5,872,514	0	0

**BUDGET BY FUND**

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10008 GRANTS FUND (NON TRANSPORTATION-RELATED)</b>				
12129 BOCC - Homeless Vets Reintegrati FA3292	50,779	130,969	0	0
12130 BOCC - Sunshine Line Program 12 FA3295	276,948	1,306,223	0	0
12131 BOCC - Summer Food Svc Children FA3297	719,340	23,945	0	0
12132 BOCC - Fed Transit Admin Sec 531 FA3298	0	0	0	0
12133 BOCC - Headstart Prg FY13 Hhs FA3300	0	23,674,021	0	0
12134 BOCC - Child Care Food Program F FA3301	0	957,570	0	0
12135 BOCC - Early Headstart Program F FA3302	0	4,780,395	0	0
12136 BOCC - Child Daycare Licensing F FA3304	0	54,037	0	0
12137 BOCC - Natl Sch Lunch Prog Educ FA3305	0	0	0	0
12138 BOCC - Natl Sch Breakfast Prog E FA3306	0	0	0	0
12139 BOCC - Florida Network Prog 13 FA3322	0	( 292,363)	0	0
12141 BOCC - Emerg Shelter Care Reside FA3330	0	167,902	0	222,343
12142 BOCC - Child Care Licensing Scho FA3334	0	238,988	0	0
12147 BOCC - Scnap Congregate Meals C- FA3352	0	575,515	0	0
12148 BOCC - Scnap Home Delivered Meal FA3354	0	1,053,298	0	0
12149 BOCC - Sr Adult Daycare Ctr Prog FA3356	0	531,976	0	0
12150 BOCC - Medicaid Waiver Reimb Pro FA3358	0	5,115	0	0
12151 BOCC - Homemaker Local Svc Prog FA3359	0	27,349	0	0
12152 BOCC - Alzheimer Disease Initiat FA3362	0	52,047	0	0
12153 BOCC - Alzh Disease Initiative D FA3363	0	0	0	0
12154 BOCC - Community Care For The EI FA3365	0	302,541	0	0
12155 BOCC - Home Care For The Elderly FA3367	0	10,176	0	0
12156 BOCC - Scnap Nsip Cash Lieu Of C FA3368	0	563,910	0	0
12157 BOCC - Title Iiie Caregiver Svcs FA3370	0	158,372	0	0
12158 BOCC - Community Svcs Block Gran FA3380	0	1,522,353	0	0
12159 BOCC - Emer Home Energy Assist F FA3382	0	101,733	0	0
12160 BOCC - Low Income Home Ener Assi FA3383	0	1,335,262	0	0
12166 BOCC - Ryan White Part A Emer Re FA3391	0	3,582,947	0	0
12167 BOCC - Sunshine Line Program 13 FA3395	0	474,971	0	0
12168 BOCC - Summer Food Svc Children FA3397	0	675,983	0	0
12169 BOCC - Headstart Prg FY14 Hhs FA3400	0	0	26,356,472	0
12170 BOCC - Child Care Food Program F FA3401	0	0	1,275,000	0
12171 BOCC - Early Headstart Program F FA3402	0	0	5,283,298	0
12172 BOCC - Child Daycare Licensing F FA3404	0	0	255,866	164,962
12173 BOCC - Natl Sch Lunch Prog Educ FA3405	0	0	48,700	0
12174 BOCC - Natl Sch Breakfast Prog E FA3406	0	0	30,000	0
12175 BOCC - Florida Network Prog 14 FA3422	0	0	1,150,277	436,637
12176 BOCC - Emerg Shelter Care Reside FA3430	0	0	939,681	302,244
12177 BOCC - Child Care Licensing Scho FA3434	0	0	945,488	717,669
12179 BOCC - Scnap Congregate Meals C- FA3452	0	0	1,071,106	363,829
12180 BOCC - Scnap Home Delivered Meal FA3454	0	0	1,420,529	489,216
12181 BOCC - Sr Adult Daycare Ctr Prog FA3456	0	0	0	0
12182 BOCC - Medicaid Waiver Reimb Pro FA3458	0	0	1,057,563	443,126
12183 BOCC - Homemaker Local Svc Prog FA3459	0	0	109,352	28,406
12184 BOCC - Alzheimer Disease Initiat FA3462	0	0	256,642	0
12186 BOCC - Community Care For The EI FA3465	0	0	2,036,109	298,531

## BUDGET BY FUND

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10008 GRANTS FUND (NON TRANSPORTATION-RELATED)</b>				
12187 BOCC - Home Care For The Elderly FA3467	0	0	20,963	10,095
12188 BOCC - Scnap Nsip Cash Lieu Of C FA3468	0	0	563,909	0
12189 BOCC - Title Iiie Caregiver Svcs FA3470	0	0	168,059	0
12190 BOCC - Community Svcs Block Gran FA3480	0	0	1,275,654	0
12191 BOCC - Emer Home Energy Assist F FA3482	0	0	207,472	0
12192 BOCC - Low Income Home Ener Assi FA3483	0	0	3,850,762	449,949
12193 BOCC - Ryan White Part A Emer Re FA3491	0	0	9,054,699	114,808
12194 BOCC - Homeless Vets Reintegrati FA3492	0	0	145,367	136,544
12195 BOCC - Sunshine Line Program 14 FA3495	0	0	1,345,657	1,049,855
12196 BOCC - Summer Food Svc Children FA3497	0	0	1,082,400	0
12197 BOCC - Headstart Prg FY15 Hhs FA3500	0	0	0	26,356,472
12198 BOCC - Child Care Food Program F FA3501	0	0	0	1,275,000
12199 BOCC - Early Headstart Program F FA3502	0	0	0	5,283,298
12200 BOCC - Child Daycare Licensing F FA3504	0	0	0	255,866
12201 BOCC - Natl Sch Lunch Prog Educ FA3505	0	0	0	48,700
12202 BOCC - Natl Sch Breakfast Prog E FA3506	0	0	0	30,000
12203 BOCC - Florida Network Prog 15 FA3522	0	0	0	1,150,277
12204 BOCC - Emerg Shelter Care Reside FA3530	0	0	0	939,681
12205 BOCC - Child Care Licensing Scho FA3534	0	0	0	945,559
12207 BOCC - Scnap Congregate Meals C- FA3552	0	0	0	968,620
12208 BOCC - Scnap Home Delivered Meal FA3554	0	0	0	1,284,676
12210 BOCC - Medicaid Waiver Reimb Pro FA3558	0	0	0	1,057,563
12211 BOCC - Homemaker Local Svc Prog FA3559	0	0	0	135,826
12212 BOCC - Alzheimer Disease Initiat FA3562	0	0	0	256,642
12214 BOCC - Community Care For The El FA3565	0	0	0	2,015,606
12215 BOCC - Home Care For The Elderly FA3567	0	0	0	33,311
12216 BOCC - Scnap Nsip Cash Lieu Of C FA3568	0	0	0	563,909
12217 BOCC - Title Iiie Caregiver Svcs FA3570	0	0	0	168,059
12218 BOCC - Community Svcs Block Gran FA3580	0	0	0	1,275,654
12219 BOCC - Emer Home Energy Assist F FA3582	0	0	0	207,472
12220 BOCC - Low Income Home Ener Assi FA3583	0	0	0	3,850,762
12221 BOCC - Ryan White Part A Emer Re FA3591	0	0	0	9,054,699
12223 BOCC - Sunshine Line Program 15 FA3595	0	0	0	1,345,657
12224 BOCC - Summer Food Svc Children FA3597	0	0	0	1,082,400
12225 BOCC - Summer Day Camp Sessions FA3345	0	1,530	0	0
12226 BOCC - Homeless Vets Retintegration Grant FA3392	0	54,048	0	0
12227 BOCC - DJJ After School Prog FA3446	0	0	0	0
12252 BOCC - Disaster Event Funding - EM2803	5,605	0	0	0
12257 BOCC - Emer Mgt State & Lcl Assi EM3020	0	(0)	0	0
12258 BOCC - State Homeland Security G EM3021	40,056	40,687	0	0
12259 BOCC - Emer Mgt State & Lcl Assi EM3100	358,824	0	0	0
12261 BOCC - Hazardous Material Planni EM3102	18,945	12,205	0	0
12262 BOCC - Issue 10 EM3109	18,500	20,986	0	0
12264 BOCC - Emer Mgt Prep & Assist PI EM3121	84,620	0	0	0
12275 BOCC - Sarp-Seagrass Restoration EP3004	7,874	31,998	0	0
12284 BOCC - Envirofocus Technologies EP3039	9,685	11,810	0	0

**BUDGET BY FUND**

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10008 GRANTS FUND (NON TRANSPORTATION-RELATED)</b>				
12285 BOCC - County Clean Air Program EP3100	6,557	0	0	0
12286 BOCC - Air Pollution Control Tit EP3101	446,865	0	0	0
12287 BOCC - Air Monitoring Sec 103, P EP3102	70,887	0	0	0
12288 BOCC - Petro Site Cleanup Fdep G EP3103	617,326	0	0	0
12289 BOCC - Pollutant Stge Sys Compli EP3105	407,453	0	0	0
12290 BOCC - Ambient Air QUAi Monitori EP3106	73,870	0	0	0
12291 BOCC - National Air Toxics Trend EP3107	75,775	0	0	0
12293 BOCC - Federal Bio Watch Program EP3130	228,949	0	0	0
12294 BOCC - Baywide Benthic Monitorin EP3132	17,623	0	0	0
12295 BOCC - Wetland Assess Proced Sfw EP3138	19,771	0	0	0
12296 BOCC - Longshore Bar Monitoring EP3142	10,356	10,038	0	0
12297 BOCC - Mckay Bay Dredge Hole Mon EP3143	21,000	0	0	0
12298 BOCC - County Clean Air Program EP3200	1,029,940	115,885	0	0
12299 BOCC - Air Pollution Control Tit EP3201	95,513	228,848	0	0
12300 BOCC - Air Monitoring Sec 103, P EP3202	55,463	39,537	0	0
12301 BOCC - Petro Site Cleanup Fdep G EP3203	179,553	653,965	0	0
12302 BOCC - Pollutant Stge Sys Compli EP3205	95,547	425,523	0	0
12303 BOCC - Ambient Air QUAi Monitori EP3206	35	45,416	0	0
12304 BOCC - National Air Toxics Trend EP3207	16,943	64,672	0	0
12305 BOCC - Watershed Compensatory Mi EP3208	21,962	97,742	0	119,459
12306 BOCC - Federal Bio Watch Program EP3230	77,638	253,462	0	0
12307 BOCC - Baywide Benthic Monitorin EP3232	26,659	13,341	0	0
12308 BOCC - Pyrodinium Bahamense Cyst EP3237	10,000	0	0	0
12309 BOCC - Old Tampa Bay Integrated EP3238	1,820	12,009	0	0
12310 BOCC - Near Road Nitrogen Dioxid EP3239	0	145,752	0	0
12311 BOCC - County Clean Air Program EP3300	0	1,127,909	0	0
12312 BOCC - Air Pollution Control Tit EP3301	0	76,294	0	0
12313 BOCC - Air Monitoring Sec 103, P EP3302	0	46,224	0	0
12314 BOCC - Petro Site Cleanup Fdep G EP3303	0	175,308	0	0
12315 BOCC - Pollutant Stge Sys Compli EP3305	0	97,096	0	0
12317 BOCC - National Air Toxics Trend EP3307	0	27,138	0	0
12318 BOCC - Federal Bio Watch Program EP3330	0	76,853	0	0
12319 BOCC - Baywide Benthic Monitorin EP3332	0	31,393	0	0
12320 BOCC - Mckay Bay Sediment Bioacc EP3335	0	33,048	0	0
12321 BOCC - County Clean Air Program EP3400	0	0	1,090,756	0
12322 BOCC - Air Pollution Control Tit EP3401	0	0	350,000	334,574
12323 BOCC - Air Monitoring Sec 103, P EP3402	0	0	95,000	45,589
12324 BOCC - Petro Site Cleanup Fdep G EP3403	0	0	789,678	691,234
12325 BOCC - Pollutant Stge Sys Compli EP3405	0	0	510,376	217,089
12327 BOCC - National Air Toxics Trend EP3407	0	0	82,000	40,812
12328 BOCC - Federal Bio Watch Program EP3430	0	0	305,000	222,195
12329 BOCC - Baywide Benthic Monitorin EP3432	0	0	40,000	0
12330 BOCC - County Clean Air Program EP3500	0	0	0	1,090,757
12331 BOCC - Air Pollution Control Tit EP3501	0	0	0	350,000
12332 BOCC - Air Monitoring Sec 103, P EP3502	0	0	0	95,000
12333 BOCC - Petro Site Cleanup Fdep G EP3503	0	0	0	789,678

## BUDGET BY FUND

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10008 GRANTS FUND (NON TRANSPORTATION-RELATED)</b>				
12334 BOCC - Pollutant Stge Sys Compli EP3505	0	0	0	510,376
12336 BOCC - National Air Toxics Trend EP3507	0	0	0	82,000
12337 BOCC - Federal Bio Watch Program EP3530	0	0	0	305,000
12338 BOCC - Baywide Benthic Monitorin EP3532	0	0	0	45,000
12378 BOCC - Fair Housing Assistance P EQ3100	164,765	0	0	0
12383 BOCC - Fla Yards/Neigh Program T CX3200	57,260	1,302	0	0
12384 BOCC - Swfwmd-Florida Yards & Ne CX3207	29,430	18	0	0
12385 BOCC - Fla Yards/Neigh Program T CX3300	0	63,256	0	0
12386 BOCC - Swfwmd-Florida Yards & Ne CX3307	0	23,231	0	0
12387 BOCC - Fla Yards/Neigh Program T CX3400	0	0	117,750	0
12389 BOCC - Fla Yards/Neigh Program T CX3500	0	0	0	117,750
12405 BOCC - Update Of Hc Watershed Ma CP2411	( 149,987)	352,960	0	0
12411 BOCC - Lower Sweetwater Creek Re CP2539	130,759	179,038	0	0
12416 BOCC - Duck Pond Drainage Improv CP2643	3,002,162	8,611,535	0	0
12420 BOCC - University Community Area CP2748	1,482,479	340,767	0	0
12423 BOCC - Tampa Bay History Center CP2751	22,528	0	0	0
12431 BOCC - E Morgan &Parsons Av-Lp89 CP2901	59,661	0	0	0
12434 BOCC - Thirteen Mile Run Control CP2904	6,452	0	0	0
12438 BOCC - Hillgrove/Stearns Stormwa CP2908	466,104	5,200	0	0
12439 BOCC - Swfwmd Lake Meade Project CP2925	169	509,413	0	0
12444 BOCC - Lake Carroll Stormwater R CP3103	71,745	34,889	0	0
12445 BOCC - Duck Pond Basin Ph 1 Fdem CP3104	317,032	7,197	0	0
12447 BOCC - Delaney/Archie Creek Wate CP3200	0	0	0	0
12448 BOCC - Cypress Creek Watershed P CP3201	5,132	45	0	0
12449 BOCC - Northwest Hillscnty Water CP3202	0	0	0	0
12452 BOCC - Duck Pond Basin Ph li Cip CP3214	0	1,951	0	0
12453 BOCC - Emergency Generators At C CP3300	0	85,725	0	678,419
12454 BOCC - Upper Tampa Bay Trail Pro CP3301	0	0	0	3,146,933
12457 BOCC - Flood Prot Baker Cnl/TribM N437-3/CP3304	0	0	0	0
12500 BOCC - Best Friends Animal Socie AN3300	0	10,286	0	0
12501 BOCC - Medically Needy Animals { AN3301	0	3,521	0	0
12511 BOCC - HUD Community Development CI0515	53,753	0	0	0
12513 BOCC - HUD Community Development CI2415	414,540	0	0	0
12515 BOCC - HUD Community Development CI2515	( 0)	0	0	0
12517 BOCC - HUD Community Development CI2615	821,828	0	0	0
12519 BOCC - HUD Community Development CI2715	321,393	0	0	0
12523 BOCC - Federal Justice Assistanc CL3014	307,986	25,090	0	0
12526 BOCC - ARRA Expand/Enhance Antig CL3022	564,574	1,486	0	0
12527 BOCC - ARRA Fed Jag Enforcement CL3024	511,981	1,239,901	0	0
12528 BOCC - ARRA State Jag Enforcemen CL3025	140,743	0	0	0
12530 BOCC - Crime Stoppers Oag FY 11 CL3101	193,174	0	0	0
12531 BOCC - ARRA Regional Drug Enf St CL3102	42,253	0	0	0
12532 BOCC - Federal Justice Assistanc CL3114	56,275	187,726	0	0
12533 BOCC - State Justice Assistance CL3115	70,730	0	0	0
12541 BOCC - Marc Equipment,Training FR2913	91	0	0	0
12543 BOCC - Hazmat Equipment, Trainin FR2915	( 91)	0	0	0



**BUDGET BY FUND**

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10008 GRANTS FUND (NON TRANSPORTATION-RELATED)</b>				
12545 BOCC - Usar,Hazmat & Marc Sustai FR3002	452,664	( 22,163)	0	0
12546 BOCC - Emer Medical Svcs Cnty Gr FR3101	175,366	36,542	0	0
12547 BOCC - Issues 08, 10 And 18 Thru FR3102	110,185	201,421	0	0
12549 BOCC - Rnc Grant #1 Plng,Trainin FR3200	70,402	3,965	0	0
12551 BOCC - Issues 09-11-13-& 17 Thru FR3202	18,575	505,139	0	0
12552 BOCC - Rnc Grant # 2 Plng,Trng, FR3204	23,269	( 5,268)	0	0
12553 BOCC - Rnc Grant # 3 Equipment FR3205	75,570	0	0	0
12554 BOCC - Community Emergency Respo FR3210	0	0	0	0
12555 BOCC - State Homeland Security G FR3225	0	0	0	0
12556 BOCC - Emer Mgt Performance Gran FR3250	0	455,752	0	0
12557 BOCC - Emer Mgt Prep/Assist FR3251	0	105,806	0	0
12558 BOCC - Hazardous Material Planni FR3252	0	12,179	0	0
12560 BOCC - Emer Medical Svcs Cnty Gr FR3301	0	231,758	0	0
12561 BOCC - Issues 03 & 09 Thru 03-31 FR3302	0	19,148	0	0
12562 BOCC - Emer Mgt State/Lcl Prog 1 FR3350	0	56,394	0	0
12563 BOCC - Emer Mgt Prep/Assist FR3351	0	23,392	0	0
12565 BOCC - Dhs Emergency Responder T FR3353	0	0	0	0
12566 BOCC - Emer Medical Svcs Cnty Gr FR3401	0	0	0	0
12567 BOCC - Emer Mgt State/Lcl Prog 1 FR3450	0	0	440,000	262,104
12568 BOCC - Emer Mgt Prep/Assist FR3451	0	0	101,000	91,139
12574 BOCC-CERT FY13- FR3310	0	0	0	0
12600 BOCC - Fair Housing Assistance P GS3200	148,191	60,824	0	0
12601 BOCC - Fair Housing Assistance P GS3300	0	80,761	0	0
12610 BOCC - Cobra Reimbursement HR2900	( 2,637)	0	0	0
12630 BOCC - Specalized Gen Magistrate JB3103	18,060	0	0	0
12631 BOCC - Child'S Advocacy Supervis JB3105	934	0	0	0
12632 BOCC - Supervised Visitation Hki JB3118	25,237	0	0	0
12633 BOCC - Network For Children'S Ad JB3120	2,733	0	0	0
12634 BOCC - Children'S Justice Center JB3123	1,828	0	0	0
12635 BOCC - Supvsd Visit To Improve C JB3128	( 1,026)	0	0	0
12637 BOCC - Hills Cnty Dependency Dru JB3134	( 2,602)	0	0	0
12639 BOCC - ARRA Jag Drug Court Expan JB3140	11	0	0	0
12640 BOCC - Crime Victim Assistance V JB3200	30,255	0	0	0
12641 BOCC - Natl Childrens Advoc Cntr JB3201	27,792	7,819	0	0
12642 BOCC - Child Advocacy Supervised JB3205	74,351	( 0)	0	0
12643 BOCC - Supervised Visitation Eca JB3218	3,579	26,421	0	0
12644 BOCC - Network For Children'S Ad JB3220	0	5,014	0	0
12645 BOCC - Children'S Justice Center JB3223	4,266	5,734	0	0
12646 BOCC - Fsu Supervised Visitation JB3228	25,383	0	0	0
12647 BOCC - Hills Cnty Dependency Dru JB3234	251,647	0	0	0
12648 BOCC - Family Court Services & A JB3236	40,495	0	0	0
12649 BOCC - Fsu Supervised Visitation JB3238	0	8,459	0	0
12650 BOCC - ARRA Jag Drug Court Expan JB3240	734,134	( 77,414)	0	0
12651 BOCC - Dvd Recorders/Chil Ren Ju JB3241	0	3,896	0	0
12652 BOCC - Case Management & Advocac JB3243	845	63,455	0	0
12653 BOCC - Crime Victim Assistance V JB3300	0	40,743	0	0

**BUDGET BY FUND**

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10008 GRANTS FUND (NON TRANSPORTATION-RELATED)</b>				
12655 BOCC - Supervised Visitation Hki JB3318	0	9,973	0	0
12656 BOCC - Network For Children'S Ad JB3320	0	0	0	0
12657 BOCC - Children'S Justice Center JB3323	0	2,088	0	0
12659 BOCC - Hills Cnty Drug Ct(Samhsa JB3334	0	182,232	0	0
12661 BOCC - ARRA Jag Drug Court Expan JB3340	0	565,360	0	0
12662 BOCC - Case Management & Advocac JB3343	0	14,555	0	0
12663 BOCC - Crime Victim Assistance V JB3400	0	0	81,207	0
12664 BOCC - Supervised Visitation Hki JB3418	0	0	30,000	0
12665 BOCC - Network For Children'S Ad JB3420	0	0	5,017	0
12666 BOCC - Children'S Justice Center JB3423	0	0	9,000	0
12667 BOCC - Hills Cnty Drug Ct(Samhsa JB3434	0	0	250,000	0
12668 BOCC - Case Management & Advocac JB3443	0	0	64,300	0
12669 BOCC - Crime Victim Assistance V JB3500	0	0	0	81,207
12670 BOCC - Supervised Visitation Hki JB3518	0	0	0	30,000
12671 BOCC - Network For Children'S Ad JB3520	0	0	0	5,017
12672 BOCC - Children'S Justice Center JB3523	0	0	0	8,000
12673 BOCC - Hills Cnty Drug Ct(Samhsa JB3534	0	0	0	250,000
12674 BOCC - Case Management & Advocac JB3543	0	0	0	64,300
12675 BOCC - Adult Post Adjudicatory Drug Ct FY 13 - JB3350	0	56,901	0	0
12711 BOCC - (Coverdell Grant)Desktop ME3100	5,500	0	0	0
12712 BOCC - (Coverdell Grant) Spectro ME3200	7,650	0	0	0
12724 BOCC - Fed Transit Admin Sec 530 MP3000	0	0	0	0
12727 BOCC - Long Range Tr Update/Dist MP3003	346,675	4,052	0	0
12728 BOCC - Fed Transit Admin Sec 530 MP3100	60,421	16,668	0	0
12729 BOCC - Fed Highway Admin Sec 112 MP3101	1,157,413	0	0	0
12730 BOCC - Comm For Transportation D MP3102	29,155	0	0	0
12731 BOCC - Fed Transit Admin Sec 530 MP3200	128,333	322,947	0	0
12732 BOCC - Fed Highway Admin Sec 112 MP3201	243,440	745,840	0	0
12733 BOCC - Comm For Transportation D MP3202	10,898	28,512	0	0
12734 BOCC - Long Range Tr Update/Dist MP3203	211,599	537,747	0	0
12735 BOCC - Fed Transit Admin Sec 530 MP3300	0	392,960	0	0
12736 BOCC - Fed Highway Admin Sec 112 MP3301	0	214,373	0	0
12737 BOCC - Comm For Transportation D MP3302	0	10,505	0	0
12739 BOCC - Fed Transit Admin Sec 530 MP3400	0	0	574,010	0
12740 BOCC - Fed Highway Admin Sec 112 MP3401	0	0	1,207,717	441,869
12741 BOCC - Comm For Transportation D MP3402	0	0	39,910	0
12742 BOCC - Long Range Tr Update/Dist MP3403	0	0	0	0
12743 BOCC - Fed Transit Admin Sec 530 MP3500	0	0	0	574,010
12744 BOCC - Fed Highway Admin Sec 112 MP3501	0	0	0	1,207,717
12745 BOCC - Comm For Transportation D MP3502	0	0	0	39,410
12746 BOCC - Long Range Tr Update/Dist MP3503	0	0	0	600,000
12747 BOCC - Fed Hwy Adm Pilot Feasibility Stdy MP3304	0	0	0	0
12760 BOCC - Repetitive Flood Loss 880 PG2900	67,157	1,852	0	0
12761 BOCC - Plant City Brownfields Re PG2902	(5,853)	0	0	0
12762 BOCC - Citizen Corps Council (Su PG3011	1,048	0	0	0
12763 BOCC - Citizen Corps Council (Su PG3111	1,484	3,147	0	0

**BUDGET BY FUND**

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>10008 GRANTS FUND (NON TRANSPORTATION-RELATED)</b>				
12801 BOCC - Cypress Crk Prsrv Fdot Mi PR2517	4,250	21,957	0	0
12802 BOCC - Apollo Beach Nature Park PR2518	( 15,151)	0	0	0
12806 BOCC - Fishhawk Crk Prsrve Habit PR2922	55,000	0	0	0
12807 BOCC - Fishhawk Crk Prsrv Habita PR3022	99,999	0	0	0
12808 BOCC - Paralympics Integrated Sp PR3200	500	17,000	0	0
12832 BOCC - Lake & Stream Monitoring PW3102	293,110	0	0	0
12833 BOCC - Mosquito Control Prog (St PW3103	2,108	0	0	0
12834 BOCC - AqUAtic Plant Control Pro PW3105	142,572	0	0	0
12835 BOCC - Lake & Stream Monitoring PW3202	146,434	199,594	0	0
12836 BOCC - Mosquito Control Prog (St PW3203	15,000	3,334	0	0
12837 BOCC - AqUAtic Plant Control Pro PW3205	0	62,025	0	0
12838 BOCC - Citizen Corps Council (Su PW3301	0	52	0	0
12839 BOCC - Lake & Stream Monitoring PW3302	0	45,881	0	0
12840 BOCC - Mosquito Control Prog (St PW3303	0	12,003	0	0
12843 BOCC - Mosquito Control Prog (St PW3403	0	0	18,500	0
12844 BOCC - AqUAtic Plant Control Pro PW3405	0	0	157,094	0
12846 BOCC - Mosquito Control Prog (St PW3503	0	0	0	18,500
12847 BOCC - AqUAtic Plant Control Pro PW3505	0	0	0	157,094
12848 BOCC - ARRA Hills Cnty Energy Pr RE2940	2,530,754	0	0	7,981
12892 Hazardous Mat Planning EM3002	14,932	7,141	0	0
12893 Cargill Air Monit Stns EP2215	13,184	10,506	0	0
12894 Balm Boyette Scrub Prsv Rest PR3003	5,760	10,359	0	0
12898 BOCC - Issues 08; 13; & 14- FR3313	0	0	0	0
12899 BOCC - Hillsborough Riv Flood Plain-EP3336	0	21,170	0	0
12906 BOCC - Uzita Planning Grp Little Manatee-DV3300	0	0	0	0
	<b>105,772,343</b>	<b>103,125,568</b>	<b>75,456,878</b>	<b>98,486,898</b>
<b>10009 SALES TAX REVENUE FUND</b>				
10800 Half-Cent Sales Tax Rev Fd10010010	( 0)	82,762,006	130,796,861	124,901,063
10801 Local Govt Infrastructure Surtax Fd10010090	49,606,877	99,760,584	99,187,573	109,826,685
10802 Prof Sports Franchise Facil Sales Tax Fd10010020	2,000,004	2,000,004	2,172,369	2,171,920
10803 3% Tourist Development Tx Fd; Fs 125.010410010030	12,381,756	11,831,605	16,368,233	16,769,980
10804 1% Addl (4Th Ct) Tourist Tax Fd Ord 03-0310010040	31,549	4,090,312	8,084,334	7,413,756
10805 1% Addl (5Th Ct) Tourist Tax Fd Ord 03-0310010050	31,549	2,877,588	8,768,291	10,532,561
	<b>64,051,735</b>	<b>203,322,099</b>	<b>265,377,661</b>	<b>271,615,965</b>
<b>10010 DISCRETELY PRESENTED COMPONENT UNITS FUND</b>				
10900 County Law Library Bd Fd-Ord 01-16; Fs 939.18510006002	377,451	317,815	434,090	426,725
10901 County Law Library Sales/Svcs Ord 01-16; Sec 810006903	23,186	8,281	15,016	14,991
10902 City-Cnty Planning Com Fd-Ch 97/351 LOF10006006	3,943,449	3,944,343	4,292,514	4,514,326
	<b>4,344,086</b>	<b>4,270,439</b>	<b>4,741,620</b>	<b>4,956,043</b>
<b>Total Special Revenue Funds</b>	<b>557,680,568</b>	<b>927,009,853</b>	<b>1,144,137,679</b>	<b>1,243,340,820</b>

## BUDGET BY FUND

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>20000 DEBT SERVICE FUNDS</b>				
20003 WHSE/SHRF NONAD REV REF 2008 BDS SK FUND-20011000	1,438,363	1,439,475	1,799,875	1,797,400
20004 FUEL TAX REF REV 1998 SK FUND (TAXABLE) CLSD-20013001	386,250	0	0	0
20005 4TH CENT TDT 2006 REF REV BONDS SK FUND-20021001	1,717,727	1,151,490	2,033,135	2,067,443
20006 5TH CENT TDT 2006A REF REV BONDS SK FUND-20022001	1,780,413	1,776,500	3,029,350	3,032,738
20007 P&R G.O. REF BONDS 2002 SK FUND-20024000	1,368,858	1,369,508	1,532,765	1,571,423
20009 ELAPP SERIES 2009 BDS SK FD-20029003	4,565,761	4,656,769	5,471,820	5,753,035
20010 CT FACIL REF REV 2005 BONDS SK FUND-20037002	2,530,241	2,531,334	4,173,025	4,248,870
20011 US301 TX NOTE SERIES 2008 FUND (PARENT 20021 - 20022)	3,250,525	3,250,575	3,827,405	3,830,155
20012 US301 TX NOTE SERIES 2008 FUND (PARENT 20021 - 20022)	0	0	3,248,625	3,248,625
20014 CIT 2012A&B REV (2001A&B /2004 REF)-20053001	1,247,843	789,589	871,000	979,814
20015 CIP SERIES 2012 REV BDS SK FD-20054001	321,292	388,201	417,000	417,000
20016 CP NOTE SK FD-ARENA IMPR-20044004	0	0	7,049,877	7,076,582
20017 MOSI/CTY CTR REF REV BDS 06 SK FD(CLSD)-20039001	2,070,779	4,484	4,100,000	2,090,620
20018 M2GEN PROJ REV FUND (PARENT 20014 - 20015)	4,524,761	2,550,531	0	0
20019 M2GEN PROJ REV FUND (PARENT 20014 - 20015)	6,410,303	3,780,806	5,784,606	3,889,980
20020 CP NOTE SK FD-STADIUM IMPR NOTES-20044004	16,270,163	16,234,563	27,486,799	27,680,018
20021 ARENA NON-AD REF REV BDS 2005 SK FD-20055001	186,958	3,417,259	0	0
20022 PUBLIC SAFETY COMPLEX BDS 2011 SK FD-20079001	103,001	1,919,821	0	0
20023 CP NOTE SK FD-ARENA IMPR-20044005	103,365,888	3,854,016	6,330,575	6,329,450
20024 JAIL/STRMWTR CIT REV BDS 01 A/B SK FD-20049001	350,155	6,776,750	6,781,900	6,780,900
20025 CIT REV BDS 2004 SK FD-20050001	1,310,270	1,307,677	2,320,085	2,373,337
20026 CIT REV BDS 2007 SK FD-20051001	0	0	1,919,450	1,983,000
20026 HALF-CENT SERIES 2014 BOND SINKING FUND	0	0	0	3,136,088
<b>Total Debt Service Funds</b>	<b>153,199,549</b>	<b>57,199,347</b>	<b>88,177,292</b>	<b>88,286,478</b>
<b>30000 CAPITAL PROJECTS FUNDS</b>				
30002 COUNTYWIDE CAPITAL PROJECT FUND-30002604	7,796,152	8,200,323	13,548,175	60,725,587
30003 UNINCORPORATED AREA CONSTRUCTION FUND-30004608	4,412,308	17,050,331	10,023,916	43,452,074
30010 COURT FACILITY IMPROVEMENT NON-BOND PROJECT-30034002	0	7,882	0	3,117,362
30013 EOC PROJECT BOND FUND-30079002	0	42,277	0	27,950,000
30014 STADIUM IMPROVEMENTS PROJECT FUND-30080002	0	0	0	15,253,779
30015 NG911 CAPITAL PROJECT FUND	0	0	0	8,000,000
30016 PUBLIC SAFETY IMPROVEMENT BOND FUND	0	0	0	30,093,432
<b>30100 ENVIRONMENTAL LANDS ACQUISITION &amp; PROTECTION FUND</b>				
30005 - ELAPP Projects (Non-Bond) Fund-30029002	692,024	2,720,318	0	14,641,805
30006 - ELAPP Bonds (2009A) Project Fund-30029007	0	10,000	0	4,070,355
30007 - ELAPP Bonds (2009B) Project Fund-30029008	2,342,102	963,628	0	726,522
30008 - ELAPP Bnds Series 2009A Cap Int(Clisd)-30029009	0	0	0	0
30009 - ELAPP 2009B Bld Amer Bonds Subsidy-30029010	(0)	1,003,774	960,110	1,506,846
	3,034,127	4,697,720	960,110	20,945,528
<b>30101 COMMERCIAL PAPER &amp; CREDIT CAPACITY FUND</b>				
30011 - Commercial Paper Note Issuance Fd I-30044001	2,606	3,456,134	4,000,000	2,000,000
30012 - Allocated Debt Capacity Fund-30044002	0	0	0	0
	2,606	3,456,134	4,000,000	2,000,000
<b>Total Capital Projects Funds</b>	<b>15,245,193</b>	<b>33,454,666</b>	<b>28,532,201</b>	<b>211,537,762</b>

**BUDGET BY FUND**

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>40000 ENTERPRISE (PUBLIC UTILITIES) FUNDS</b>				
<b>40001 PUBLIC UTILITIES SOLID WASTE RESOURCE RECOVERY DIVISION</b>				
40003 SW & RR System Operating/Maintenance Fd-40032001	82,467,013	85,923,945	100,412,324	105,163,479
40004 SW & RR System Revenue Fund-40032003	0	106,729,268	106,468,608	107,824,801
40007 SW Sys Renewal/Repl Fd-Ord 06-28;Sec9.06-40032006	744,577	2,283,328	147,500	13,317,596
40009 SW/RR Sys (Fin Assur/GASB) LF Closure Fd-40032019	0	0	29,105,454	31,143,035
40010 SW/RR Sys Closed L/F Maintenance Fund-40032024	1,598,940	1,237,313	1,943,935	1,980,415
40011 SW & RR System Debt Service Fund-40032027	7,980,149	9,199,345	12,719,566	14,693,975
40012 SW & RR System General Purpose Fund-40032029	0	0	5,988,380	5,988,380
40013 Taylor Road Landfill Superfund Site Fund-40032041	26,940	20,917	78,000	79,900
40014 LF Closure Fd-Phase II (Cell 7) GASB-40032043	0	0	1,956,779	1,975,298
40016 SW & RR System Rate Stabilization Fd-40032049	0	5,200,000	30,314,080	17,021,090
40017 Internal Capital Improvement Fund-40032058	3,289,301	2,959,384	0	11,750,551
40018 Series 2006A Rev Bds Proj Fd (Amt)-40032059	132,875	113,254	950	0
40019 Series 2006B Rev Bds Proj Fd(Non-Amt)-40032060	2,845,250	( 1,200,011)	52,250	3,282,211
40022 Solid Waste Series 2013 Bond (AMT) Fd-40032080	0	13,113,029	0	0
	<b>99,085,046</b>	<b>225,579,773</b>	<b>289,187,826</b>	<b>314,220,731</b>
<b>40099 PUBLIC UTILITIES WATER/WASTEWATER DIVISION</b>				
40100 Utility Sys Operating & Maintenance Acct-40040001	133,914,293	135,063,900	174,349,414	179,584,210
40101 Utility Sys Rev Bds Debt Service Acct-40040002	27,742,419	20,331,667	20,473,088	20,875,603
40102 Utility Sys General Revenue Acct-40040003	0	189,457,468	209,227,360	239,808,170
40103 Util Sys Impact Fees Gen Oper Acct-40040005	0	10,368,835	11,086,997	11,007,456
40104 Utility Sys Renewal & Replacement Acct A-40040007	5,684,539	5,119,972	13,338,468	60,203,873
40105 Utility Sys Gen Rev Cap Exp Acct-40040010	4,359,934	17,284,241	26,041,593	98,866,738
40115 Revenue Account Rate Stabilization Fund-40040046	0	0	84,767,846	58,475,680
40116 Reclaimed Water Impvmt Unit Assessmnt Fd-40040050	10,487	11,745	2,131,139	2,683,083
40117 Reclaimed Water Impvmt Unit Project Fd-40040051	0	80,659	0	3,000,000
40118 Impact Fees Assessmnt Unit Fd Ord96-07-40040052	120,788	8,480,030	9,018,017	9,820,370
40119 Infrastructure Assessment Unit Fd 99-08-40040054	79	88	96,057	107,647
40123 Utility Sys Renewal & Replacement Acct B-40040068	1,207,089	16,117	0	0
40124 Series 10A Tx-Ex Rev Bds Proj Fd-Tradn'L-40040069	2,221,826	707,414	0	0
40125 Series 10B Txble Bab Rev Bds Proj Fd-35%-40040070	23,856,151	45,127,843	0	0
40126 Series 10C Txbl Rzed Rev Bds Proj Fd-45%-40040071	12,173,837	7,419,951	0	0
40127 Tax-Exempt 2010B Bab Subsidy-40040073	( 0)	1,972,920	1,998,683	3,760,576
40128 Tax-Exempt 2010C Bab Subsidy-40040074	0	571,248	578,752	1,088,900
40129 Series 2010A Debt Service Reserve-40040075	0	0	1,392,467	1,392,467
40130 Series 2010B Debt Service Reserve-40040076	0	0	8,513,469	8,513,469
40131 Series 2010C Debt Service Reserve-40040077	0	0	1,675,439	1,675,439
40154 Aquifer Recharge Project CP3100	375,893	125,569	0	0
	<b>211,667,336</b>	<b>442,139,668</b>	<b>564,688,789</b>	<b>700,863,681</b>
<b>Total Enterprise (Public Utilities) Funds</b>	<b>310,752,381</b>	<b>667,719,442</b>	<b>853,876,615</b>	<b>1,015,084,413</b>

## BUDGET BY FUND

Subfund Title	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>50000 INTERNAL SERVICES FUNDS</b>				
<b>50001 FLEET MANAGEMENT FUND</b>				
50003 Operating Fund-50066001	16,229,725	16,650,723	23,771,575	19,368,696
50004 Lease Back Program Fund-50066003	15,964,134	15,709,966	41,421,439	39,785,608
	<u>32,193,859</u>	<u>32,360,690</u>	<u>65,193,014</u>	<u>59,154,304</u>
<b>50002 SELF-INSURANCE FUND</b>				
50100 - Insurance Program Admin Fd-50067000	765,620	785,868	1,138,000	1,019,306
50101 - Workers Compensation Insur Fd-50067001	6,514,340	24,180,629	26,812,800	26,678,906
50102 - General Liability Insurance Fd-50067002	10,674,558	11,236,522	36,393,872	36,866,009
50103 - Catastrophic Disaster Recov Fd-50067003	0	0	93,289,650	93,621,950
50104 - Employee Group Health Insur Fd-50067004	63,823,979	64,630,130	100,839,670	94,373,870
50105 - OPEB/Retiree Health Insur Fd-50067005	1,371,064	0	11,927,200	13,438,650
50106 - TX Coll OPEB/Retiree Health Ins Fd-50067006	0	0	497,665	585,100
50107 - Sheriff OPEB/Retiree Health Ins Fd-50067007	0	0	2,051,000	2,059,912
50108 - Sheriff Grp Hlth State Req'D Rsv Fd-50067008	0	0	7,346,191	7,378,891
	<u>83,149,562</u>	<u>100,833,150</u>	<u>280,296,048</u>	<u>276,022,594</u>
<b>Total Internal Services Funds</b>	<b><u>115,343,420</u></b>	<b><u>133,193,840</u></b>	<b><u>345,489,062</u></b>	<b><u>335,176,898</u></b>
<b>60000 AGENCY FUNDS</b>				
<b>61000 NONCOMMITMENT DEBT SERVICE FUNDS</b>				
61001 - Imp Fee Spcl Assmnt Rev/Sinking 06 Fd-65040002	9,230,554	9,222,227	9,719,550	9,310,950
61004 - Rev/Sinking Fd RW Spcl Assmnt 00 Rev Bds-65046002	445,843	439,142	671,321	455,050
61006 - Rev/Sking Fd Imp Fee Spcl Assmnt 2000-65047002	2,496,204	2,495,188	2,670,356	2,596,350
<b>Total Agency Funds</b>	<b><u>12,172,601</u></b>	<b><u>12,156,556</u></b>	<b><u>13,061,227</u></b>	<b><u>12,362,350</u></b>
<b>TOTAL</b>	<b><u>\$1,883,028,003</u></b>	<b><u>\$2,601,199,410</u></b>	<b><u>\$3,492,563,870</u></b>	<b><u>\$3,955,065,611</u></b>

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## 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.

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.



## 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 13 and FY 14 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 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, or visit these websites:

Hillsborough County Strategic Plan, [www.hillsboroughcounty.org/strategicplan](http://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 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$2,052,922	\$2,158,016	\$2,317,455	\$2,286,374
Operating Expenditure/Expense	36,125	33,026	63,395	63,649
<b>Total</b>	<b>\$2,089,047</b>	<b>\$2,191,042</b>	<b>\$2,380,850</b>	<b>\$2,350,023</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$2,089,047	\$2,191,042	\$2,380,850	\$2,350,023
<b>Total</b>	<b>\$2,089,047</b>	<b>\$2,191,042</b>	<b>\$2,380,850</b>	<b>\$2,350,023</b>

<b>FY 15 Funded Positions</b>	<b>21</b>
<b>FY 15 Funded FTE Positions</b>	<b>21.00</b>

**Budget Changes and Operational Impact  
FY 14 to FY 15**

**PERSONNEL SERVICES:**

- A 4% pay increase is included for Commissioner Aides.

**OPERATING EXPENDITURES:**

- Continuation budget

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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 Planned
Complete performance audits	N/A	N/A	N/A	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	10 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 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$193	\$107,110	\$450,262	\$414,249
Operating Expenditure/Expense	4,465	9,185	23,111	23,136
<b>Total</b>	<b>\$4,658</b>	<b>\$116,296</b>	<b>\$473,373</b>	<b>\$473,385</b>
-----				
Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$4,658	\$116,296	\$473,373	\$473,385
<b>Total</b>	<b>\$4,658</b>	<b>\$116,296</b>	<b>\$473,373</b>	<b>\$473,385</b>
-----				
<b>FY 15 Funded Positions</b>				<b>3</b>
<b>FY 15 Funded FTE Positions</b>				<b>3.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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.



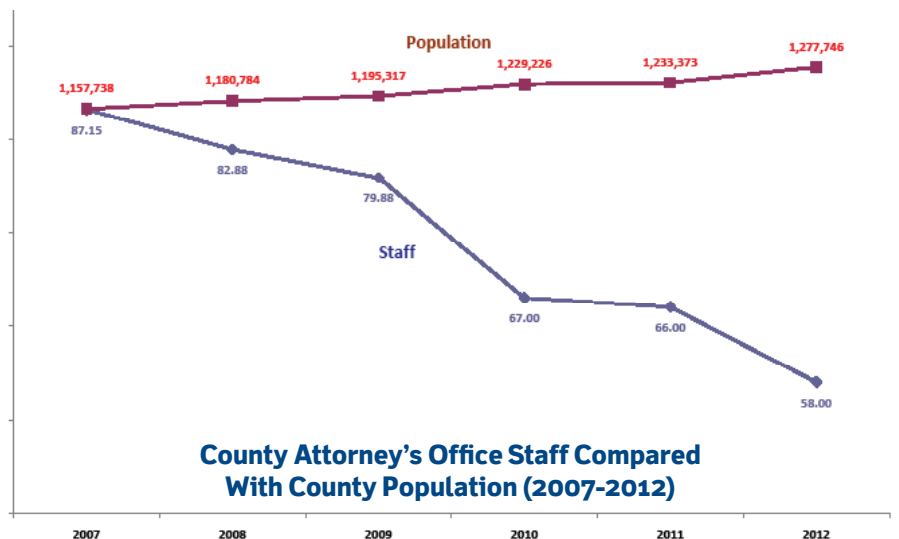
Attorney Brian Fitzgerald and Paralegal Cheryl Lonergan review exhibits as they prepare for a hearing.

## FY 13 and FY 14 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.**



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 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.

**WHAT:** Develop a formal in-house mentoring program for newer County Attorney staff.

**WHY:** Supports the continued professional development of County Attorney staff who may be new to the office or new to local government practice.

## 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.



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

## 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](http://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**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$6,826,688	\$7,047,415	\$7,193,961	\$7,425,382
Operating Expenditure/Expense	185,513	168,062	233,907	245,043
Capital Outlay	0	0	4,000	0
Reserves & Refunds	0	8,464	0	0
<b>Total</b>	<b>\$7,012,201</b>	<b>\$7,223,941</b>	<b>\$7,421,868</b>	<b>\$7,670,425</b>

<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Countywide General Fund	\$7,012,201	\$7,215,477	\$7,421,868	\$7,670,425
Grants (Non-Transportation Related)	0	8,464	0	0
<b>Total</b>	<b>\$7,012,201</b>	<b>\$7,223,941</b>	<b>\$7,421,868</b>	<b>\$7,670,425</b>

<b>FY 15 Funded Positions</b>	<b>60</b>
<b>FY 15 Funded FTE Positions</b>	<b>58.5</b>

**Budget Changes and Operational Impact  
FY 14 to FY 15**

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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 13 and FY 14 Accomplishments

- Met the Neighborhood Stabilization Program I and III deadline and expended over \$28 million since 2009 to address the foreclosure crisis in Hillsborough County.
  - Completed rehabilitation of 14 units in Alexander Woods Townhomes
  - Completion of Friendship Village II redevelopment project in USF Target Area
  - Completion of three multifamily projects Pines I, Sand Dollar Gardens and Cedar Pointe
  - Completed the sales of all NSP single family homes
- Managed multiple contracts for activities and projects that resulted in meeting the expenditure deadlines for federal and state grants.
- Accomplishment 3: Completed three infrastructure projects in Hillsborough County and Plant City
  - Interior build out and restoration of the second floor museum of the Plant City Bing House
  - Site development and installation of infrastructure for 15 affordable housing units
  - Installation of 2,600 linear feet of concrete sidewalk in Plant City



Completion of substantial rehabilitation efforts in University of South Florida neighborhood.



## FY 15 and FY 16 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.

Creating new emergency housing for a homeless initiative  
Creating new emergency housing for a homeless initiative.



Ribbon-cutting ceremony for a new park in Progress Village.

## FY 15 and FY 16

### 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.

“The Golden Palms project personified the true spirit of neighborhood stabilization. In partnership with Hillsborough County Affordable Housing, UACDC was able to take a blighted, unhealthy den of gang and drug activity and turn it into an energy efficient, clean, safe place for a family to live. This renovation has become a positive anchor on a troubled block, and will be the first step in inspiring private investment and improvements to the surrounding properties.”

– Dan Jurman, CEO, University Area Community Development Corporation, Inc.

“This community is alive and electric... because all of us are focused on succeeding together. This (Cypress Landing project) is an example of that.”

– Mayor Bob Buckhorn, City of Tampa

## Affordable Housing Services Department

Performance Measures	FY 13 Actual	FY 14 Projected	FY 15 Planned
To increase the availability of decent, affordable and sustainable housing opportunities for low-income families.	109 units per year		
Increase long-term housing opportunities.	47 households	40 households	40 households
Create decent housing opportunities with improved availability and affordability (provide rental assistance or new units)	125 units in production	7125 units	88 units



*An energy efficient model for new home construction in the Plant City NSP Target Area.*



*Quantum Leap pavilion used for individual and group counseling sessions as part of the Equine Assisted Self-Exploration (At EASE) Program.*



*New housing construction of a town home community called Alexander Wood.*



*Completion of 60 new multifamily units in the Orient Park NSP Target Area.*

**For More Information,** call 813-612-5397 or visit [www.hillsboroughcounty.org/affordablehousing](http://www.hillsboroughcounty.org/affordablehousing), or visit the following websites:

U.S. Department of Housing and Urban Development, <http://portal.hud.gov/hudportal/HUD>

Community Development Block Grant,

[http://portal.hud.gov/hudportal/HUD?src=/program\\_offices/comm\\_planning/communitydevelopment/programs](http://portal.hud.gov/hudportal/HUD?src=/program_offices/comm_planning/communitydevelopment/programs)

State Housing Initiatives Partnership,

[http://apps.floridahousing.org/StandAlone/FHFC\\_ECM/ContentPage.aspx?PAGE=0132](http://apps.floridahousing.org/StandAlone/FHFC_ECM/ContentPage.aspx?PAGE=0132)

Florida Home Partnership, <http://www.flhome.org/>

Self Reliance, Inc., <http://self-reliance.org/>

Rebuilding Together Tampa Bay, Inc., <http://www.rttb.org/>

The Centre, Inc., <http://thecentre.org/>

## Affordable Housing Services Department

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$1,764,452	\$2,342,999	\$2,240,819	\$2,475,640
Operating Expenditure/Expense	1,244,103	1,111,427	591,212	856,679
Capital Outlay	1,712,725	491,683	1,030,000	1,000,000
Grants & Aids	14,009,644	15,259,644	4,287,167	14,282,488
<b>Total</b>	<b>\$18,730,924</b>	<b>\$19,205,753</b>	<b>\$8,149,198</b>	<b>\$18,614,807</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Unincorporated Area General Fund	\$1,016,779	\$997,046	\$748,471	\$849,331
Grants (Non Transportation-Related)	17,714,146	18,208,707	7,400,727	17,765,476
<b>Total</b>	<b>\$18,730,924</b>	<b>\$19,205,753</b>	<b>\$8,149,198</b>	<b>\$18,614,807</b>

<b>FY 15 Funded Positions</b>	<b>23</b>
<b>FY 15 Funded FTE Positions</b>	<b>23.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

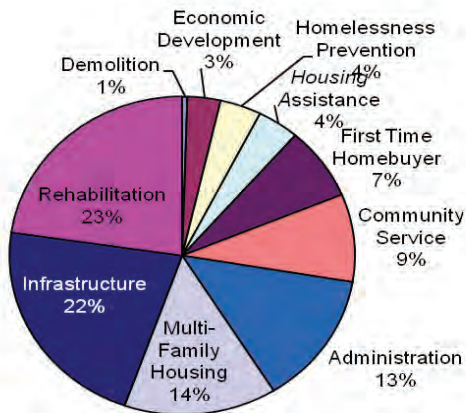
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

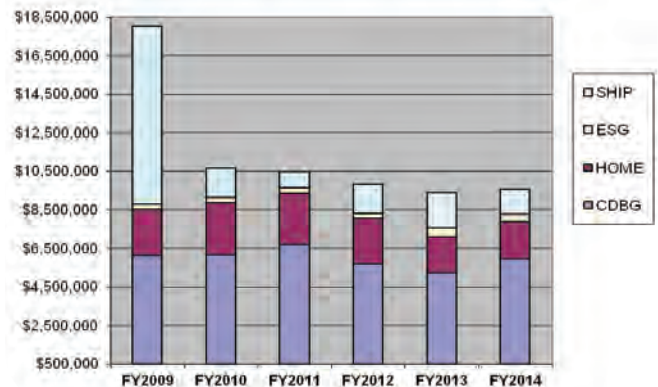
- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes



**Historical Entitlement/Program Income  
Allocations FY2009-FY2014**



*Affordable housing Two-Year Activity Funding FY13 and FY14*

*Affordable Housing Historical Entitlement/Program Income*



## 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

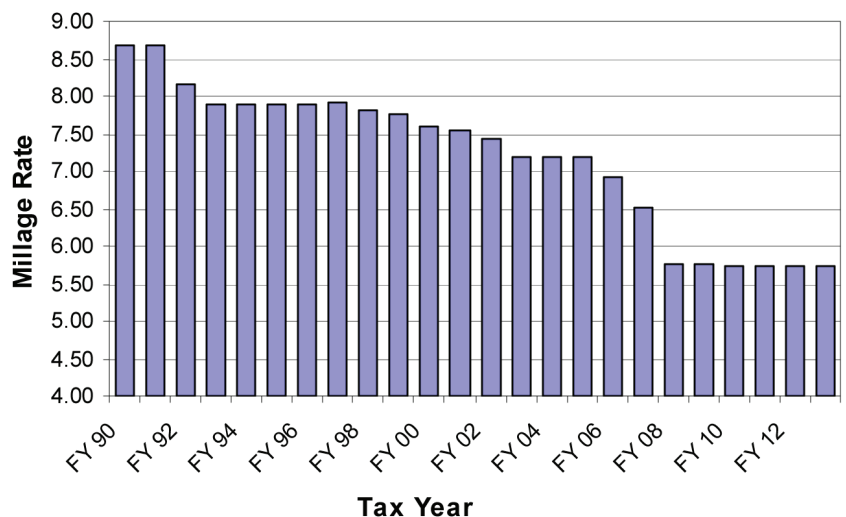
Assure organizational compliance with all laws, ordinances and policies governing budgeting, procurement, risk management and other assigned administrative processes using the best professional practices available.

### FY 13 and FY 14 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.

Millage Rate Per \$1,000 of Taxable Value



89% of Hillsborough County property taxes are appropriated to the Sheriff's Office and the Fire Rescue Department.

**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 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.

<b>Performance Measures</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Projected</b>	<b>FY 15 Recommended</b>
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](http://www.hillsboroughcounty.org/index.aspx?nid=858)

**Hillsborough County Procurement:**  
[www.hillsboroughcounty.org/index.aspx?nid=356](http://www.hillsboroughcounty.org/index.aspx?nid=356)

**Hillsborough County Risk Management:**  
[www.hillsboroughcounty.org/index.aspx?nid=1762](http://www.hillsboroughcounty.org/index.aspx?nid=1762)

**Hillsborough County Criminal Justice:**  
[www.hillsboroughcounty.org/index.aspx?nid=863](http://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.moodys.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 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$3,872,256	\$3,900,914	\$3,982,781	\$4,258,351
Operating Expenditure/Expense	175,210	229,971	269,532	276,218
Capital Outlay	5,241	0	0	0
Grants & Aids	2,449,543	2,534,533	0	0
<b>Total</b>	<b>\$6,502,249</b>	<b>\$6,665,418</b>	<b>\$4,252,313</b>	<b>\$4,534,569</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$3,101,594	\$3,117,238	\$3,519,811	\$3,785,649
Countywide Special Revenue Fund	613,204	352,329	0	0
Grants (Non Transportation-Related)	2,065,224	2,470,549	0	1,788
Self-Insurance Fund	722,227	725,302	732,502	747,132
<b>Total</b>	<b>\$6,502,249</b>	<b>\$6,665,418</b>	<b>\$4,252,313</b>	<b>\$4,534,569</b>

<b>FY 15 Funded Positions</b>	<b>50</b>
<b>FY 15 Funded FTE Positions</b>	<b>50.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Three new positions are established to support additional procurement workload created by the implementation of the new Enterprise Resource Planning System. Certain procurement functions previously performed by departments have been shifted to the Procurement Office.
- A 4% pay increase is budgeted..

**OPERATING EXPENDITURES:**

- Approximately \$10,000 is added to support the new Procurement Office positions.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## STRATEGY

### • Great Places

### Description

The Department of Children and Youth Services administers a protective umbrella of services for children, youth and families in partnership with the community. The major goal of the Department is to strengthen communities by helping the county's most vulnerable children, youth and their families achieve access to quality out of home care, health, mental health, education and wellness and the comprehensive interventions needed to achieve a better quality of life.

### Mission

To play a prominent role in providing developmental, prevention, intervention and regulatory services for our most vulnerable children and youth in order to assist their families with the comprehensive services that will enhance their quality of life.



*Child Care Licensing Inspectors at Neighborhood Conference*

### FY 12 and FY 13 Accomplishments

- Head Start recruited and enrolled children with disabilities in excess of the mandated 10% of enrollment, by the midpoint of the program year.
- Head Start exceeded the federal mandate to ensure that at least 50% of Head Start teachers have a minimum Bachelor's degree in Early Childhood Education or a related field, in achieving 100% of teachers having a Bachelor's degree or higher. In addition, the mandate for teacher assistants was exceeded in achieving 100% of teacher assistants having their Child Development Associate (CDA) credential or higher.
- Provided Voluntary Pre-Kindergarten (VPK) at 17 County operated sites generating approximately \$1,402,172 in revenues; helping to provide additional services to low income children.
- Provided over 950 Head Start enrolled children with dental sealants during the 2012-2013 program year.
- Developed an expanded partnership with Metropolitan Ministries to serve homeless children and families and the local community. While Head Start and Early Head Start services are provided at the Tampa Heights Center, Metropolitan Ministries is also able to offer an array of services to the families who reside at Miracle Place to help them move towards self-sufficiency.
- Children's Services was awarded a Department of Juvenile Justice Program Grant in the amount of \$102,394.00.
- Children's Services received Council on Accreditation (COA) national accreditation.
- The Board of County Commissioners dedicated a cottage to former State of Florida First Lady Mary Jane Martinez for her dedicated services to at risk teenagers.
- Children's Services was awarded a Domestic Violence Respite Services Program grant that is expected to generate \$108,000 in additional annual revenue.
- Child Care Center and Family Child Care Home Ordinance was updated and approved by the Board of County Commissioners in March 2013.



The staff is supportive.

– Residential Group Care Youth

## FY 15 Core Objectives & Outcomes

**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 develop the skills they need to start kindergarten on an even playing field with non-disadvantaged children, to help them be successful in school.

**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.

**WHAT:** 85% of youth in residential care will report feeling safe.

**WHY:** Youth exposed to emotional and physical traumas need a safe environment to develop key social and emotional skills that impact their ability to trust and develop resilience. Youth are more receptive to mental health interventions when they feel physically and emotionally safe.

**WHAT:** 100% of current child care licensing staff will be certified in The Council on Licensure, Enforcement & Regulation (CLEAR) with the National Certified Investigator/ Inspector Training (NCIT) Basic Program.

**WHY:** To meet or exceed the Department of Children and Families required training standards for counselors/ inspectors, which will enforce the procedures for investigating and documenting child care program rules and regulations.

## FY 15 Key Projects & Their Community Value

**PROJECT:** Maintain accreditation from appropriate organizations.

**VALUE:** Demonstrates accountability and compliance with professional standards.

**PROJECT:** Increase the knowledge and professionalism of Department staff through training and upgraded educational standards.

**VALUE:** Strengthens organizational effectiveness by maintaining a workforce of skilled professionals.

**PROJECT:** Improve, integrate and modernize case management systems.

**VALUE:** Provides accurate, timely and reliable data that guides organizational decision-making on how best to serve the community.

**PROJECT:** Conduct surveys that solicit client feedback to improve overall satisfaction of services.

**VALUE:** Demonstrates the provision of reliable, respectful and fully-facilitated access to services.

**PROJECT:** Enhance safety and security initiatives.

**VALUE:** Ensures at-risk children, youth, and families are protected and safe while in Hillsborough County's care.

### Innovation

Head Start certified staff in the Rainbow Kids Yoga program and rolled it out to 128 children at four sites. The children learned self-soothing techniques such as deep breathing and stretching, while having fun and learning the importance of exercise and self-control. Through a post-test both teachers and parents reported improved positive behaviors in the children.



Teens after Easter Egg Hunt

“ Head Start supported me and my family until I could get up on my feet. I am working fulltime at a law firm and recently got promoted! I thank Head Start for doing a good job providing care and educating my child. Everyone made me feel that they truly cared about me and my child. ”

– Anonymous Parent



## Children and Youth Services

Performance Measures	FY 13 Actual	FY 14 Projected	FY 15 Planned
MYouth served through the Child and Family Counseling Program who remain crime-free for at least six months following participation.	93%	90%	90%
Youth served in residential care that report feeling safe and satisfied with services received.	88%	85%	85%
Children will be ready for kindergarten upon completion of the Head Start program, as demonstrated by their exceeding the Voluntary Pre-Kindergarten Assessment Periods 1, 2, & 3.	87%	90%	90%
Head Start families participated in supportive services and skill building activities in addition to those provided to their children in the classroom settings.	52%	60%	70%
Children were up-to-date on age appropriate preventative and primary health care.	88%	85%	85%



*Head Start Children using yoga techniques to stretch and relax.*

“
 This is a nice environment – like a natural home where they can help me with my problems.”  
 – CINS/FINS Youths  
”



*Children's Services youth and staff kickball game*

**For More Information,** For More Information, call the Children & Youth Services Department at (813) 264- 3807 x53128, Head Start at (813) 272-5140, and Child Care Licensing at (813) 264-3925, or visit these websites:

Hillsborough County Children's Services, <http://hillsboroughcounty.org/children>

Hillsborough County Head Start, <http://hillsboroughcounty.org/headstart>

Hillsborough County Child Care Licensing, <http://hillsboroughcounty.org/childcarelicensing>



*Annual Head Start Health Fair*

## Children and Youth Services

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$20,922,296	\$21,070,508	\$22,298,321	\$24,558,148
Operating Expenditure/Expense	20,765,340	18,583,927	19,877,056	19,405,632
Capital Outlay	263,454	26,477	222,190	147,719
Grants & Aids	522,000	522,000	522,000	522,000
Reserves & Refunds	112,802	146,447	0	112,864
<b>Total</b>	<b>\$42,585,893</b>	<b>\$40,349,358</b>	<b>\$42,919,567</b>	<b>\$44,746,363</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$5,949,483	\$6,446,039	\$6,699,194	\$7,045,503
Countywide Special Purpose Revenue Fund	0	5,260	3,320	2,000
Library Tax District Special Revenue Fund	0	0	0	24,763
Grants (Non Transportation-Related)	36,636,409	33,898,059	36,217,053	37,674,096
<b>Total</b>	<b>\$42,585,893</b>	<b>\$40,349,358</b>	<b>\$42,919,567</b>	<b>\$44,746,363</b>

<b>FY 15 Funded Positions</b>	<b>410</b>
<b>FY 15 Funded FTE Positions</b>	<b>389.04</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- During FY 14, County departments were reorganized and a separate Aging Services Department was established.
- Approximately \$100,000 is added to support direct care staff training, electronic logbooks, lpads, and enhanced campus security at Lake Magdelane.

**CAPITAL AND OTHER EXPENDITURES:**

- Funding of approximately \$119,000 is added to support improvements at the Lake Magdelane campus including window alarms, replacement golf carts, fire alarm repairs, replacement kitchen equipment, and security cameras.



## 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 digital technologies such as social media and online meetings, as well as through 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 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 both traditional and innovative means.



*The County's new mobile app for Android and Apple mobile devices allows users to immediately send a picture and the location of a potential problem directly to the County.*

### FY 13 and FY 14 Accomplishments

- 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.
- Debuted an e-newsletter, Hillsborough Highlights, which informs the public of the many positive initiatives, events and programs that aren't covered by the media, and which showcases the high quality of life in Hillsborough County.
- 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.
- Introduced the County's mobile app for Android and Apple mobile devices, MyHillsboroughFL. This app allows users to send a picture and the location of a potential problem, such as a pothole or a missing County road sign, directly to the County. With this information, the County can quickly get to work to resolve the issue. And, while the County's website (optimized in 2012) is already mobile-enabled, this app features improved mobile function for some of the County's popular online tools.
- Conducted multiple independent market research studies to understand the needs and desires of customers and the community so as to shape County staff members' decisions for the provision of social services at Neighborhood Service Centers; and for the provision of entrepreneurship, small business and innovation services through the County's public libraries and Small Business Information Centers; for the provision of information, convenience and way-finding services at County Center's first floor.
- Received a 2013 National Association of County Information Officers *Award of Excellence* (best in category) for the multi-pronged "Talk Trash" campaign, which gathered and incorporated public opinion to select new garbage and recycling collection options, which hadn't changed in 17 years.
- Developed and implemented the most complex public awareness campaign in the department's history, reaching out to more than 260,000 households publicize the rollout of automated collection of garbage and recyclables, to educate customers about how to use the new roll carts, to inform them about major changes in collection days and service providers, and to promote the expanded recycling program.
- Released the new County Online Information Network (COIN), the County's intranet site and interactive homepage that serves as employees' hub for the latest news and announcements from County administration; provides the latest employee announcements, events and discounts; and hosts the Employee Connections Blog, where colleagues can learn and share about the work they do in service to the public.

## FY 15 Objectives & Outcomes

**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:** 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.

**WHAT:** Resolve customer calls or contacts within the allotted timeframe (time allotted is based on the type of request the customer makes) at least 98% of the time

**WHY:** Demonstrates the professionalism of staff and builds residents' confidence in County government.

**WHAT:** Achieve a customer call satisfaction rating of 85% or greater.

**WHY:** Demonstrates the professionalism of staff and builds residents' confidence in County government.

**WHAT:** Achieve a customer call abandonment rate of no greater than 13%. This is based on the number of customer calls that go unanswered because the volume of calls is too high for the team to answer.

**WHY:** This is the industry standard.

**WHAT:** Establish broader outreach, increase conversation and grow influence through the most widely used social media platforms to complement traditional media outlets. This will be measured by the average of the County's platform engagement metrics for the current year minus those of the prior year.

**WHY:** Creates more frequent contact with the community; provides the community the opportunity to give service-related feedback using the media they prefer; and connects with the audience of partner organizations in their preferred media formats.

**WHAT:** Measure the County's brand awareness and positive brand impression, and increase these by 3% year-over-year (as a starting point). Brand awareness represented by is the proportion of residents who can remember that Hillsborough County is a unique entity that provides vital services. Brand impression is the level of positive or negative feelings that residents have when recalling Hillsborough County.

**WHY:** The success of communications is most accurately represented by provision of awareness about County services to residents. This effort not only illustrates, but also strives to improve the public's perception of the County's level of integrity, quality and customer service

**WHAT:** Provide training for County leaders and staff on the subjects of branding, promotion and marketing; working with the media; and public engagement and events. Conduct briefings about these offerings to make leaders in the organization aware of the available offerings and benefits for participants.

**WHY:** As County staff members become more familiar with communications best practices, principles and resources at their disposal, the community will receive clearer, more concise and more consistent messages from the County, and will benefit from informative and engaging events and public processes.



Subscribe for the Hillsborough Highlights e-newsletter at [www.hillsboroughcounty.org/notifyme](http://www.hillsboroughcounty.org/notifyme).

## FY 15 Key Projects & Their Community Value

**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:** Work with (County departments) to enhance the County's sponsorship program strategically offset the cost of, and/or add community value to, the County's public programs in exchange for providing appropriate third parties with access to the commercial marketing potential associated with these activities.

**VALUE:** A commonly accepted form of advertising in both the public and private sectors, sponsorships are a customer-friendly way to leverage community resources that will provide both the County and third-parties means to accomplish common goals, such as promoting active and healthy lifestyles; resolving hunger; and embracing diversity. An enhanced sponsorship program will allow public participants at County events to receive food, non-alcoholic beverages, information, entertainment and giveaways in return for being exposed to sponsors' brands, missions, products and/or services.

**PROJECT:** Provide market research advice to departments; provide oversight and counsel on contracted market research studies; and conduct independent market research, analysis and reporting.

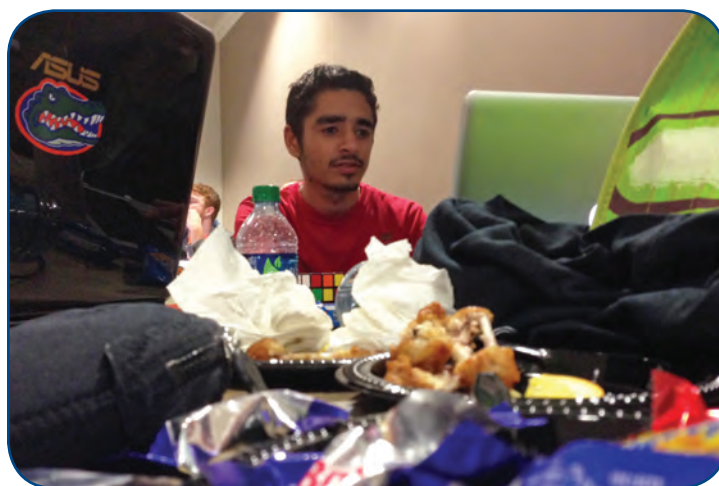
**VALUE:** Helps County departments to develop deeper understanding of both their customers and the greater community, so that staff can align County services according to the needs, desires and dynamics in the market. This let these employees stay focused on providing their core services such as putting out fires, fixing roads, managing parks and running libraries without missing the opportunity to learn how they could enhance their services.

**PROJECT:** Create an annual report for the people of Hillsborough County.

**VALUE:** Provides the people with a sharp, easy-to-understand way to learn about what the County has accomplished toward its strategic plan, and how it is funding government operations.

**PROJECT:** Continue to evolve customer-focused service delivery for the Information & Service Center through call recording for quality assurance; trained, friendly staff operators; a quality knowledge base for operators to use; case tracking; measurable goals for resolving customer issues; 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.



*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.*



*These super-sized magnets on garbage trucks were one of the many tools the Communications & Digital Media Services Department used to inform the community about collection service changes.*

## Communication & Digital Media Services

Performance Measures	FY 12 Actual	FY 13 Actual	FY 14 Projected	FY 15 Recommended
Resolve customer calls within the allotted timeframe at least 98% of the time	Yes	Yes	Yes	Yes
Customer call satisfaction rating	N/A	N/A	85%	88%
Customer call abandonment rate	N/A	N/A	13%	13%
Facebook unique likes	1,591	2,607	3,400	3,740
Twitter followers	3,500 (estimated)	6,055 (estimated)	11,800	12,980
Visits to the County website	1.8 million visits to the website	10% increase in visits to the website over FY12 (2.0 million visits)	10% increase in visits over FY13 (2.2 million)	10% increase in visits over FY14 (2.4 million)
Flesch-Kincaid Web content readability	N/A Established new website in June, 2012	Score below 7 for 25% of Web pages	Score below 7 for 50% of Web pages	Score below 7 for 75% of Web pages
Increase by 3% each year the brand awareness and brand impression of residents	N/A	N/A	Determine baseline	+3%
Raise revenue through video production services and by televising meetings	\$173,745	\$172,919	\$203,240	\$203,240
Brief leaders in the organization about the department's available training opportunities	N/A	N/A	Yes	Yes
Provide training for the County organization's leaders and staff	# sessions 1 module	# sessions 1 module	2 sessions 1 module	9 sessions 3 modules

**For more information**, call the Communications & Digital Media Services Department at 813-272-5314 or visit [www.hillsboroughcounty.org/communications](http://www.hillsboroughcounty.org/communications) or visit:

Hillsborough County, [www.hillsboroughcounty.org](http://www.hillsboroughcounty.org)

Flesch-Kincaid Grade, <http://juicystudio.com/services/readability.php>

Brand Awareness, <https://www.ama.org/resources/Pages/Dictionary.aspx?dLetter=B>

### Get social with Hillsborough County!

Facebook, [www.facebook.com/HillsboroughFL](http://www.facebook.com/HillsboroughFL)

Twitter, [www.twitter.com/HillsboroughFL](http://www.twitter.com/HillsboroughFL)

YouTube, [www.youtube.com/HillsboroughCounty](http://www.youtube.com/HillsboroughCounty)

LinkedIn, [www.linkedin.com/company/hillsborough-county](http://www.linkedin.com/company/hillsborough-county)

**Sign up** for emergency alerts and County information and news on topics of your choice at [www.hillsboroughcounty.org/notifyme](http://www.hillsboroughcounty.org/notifyme)

## Communication & Digital Media Services

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$1,744,940	\$2,553,904	\$3,291,371	\$3,767,059
Operating Expenditure/Expense	209,717	362,818	427,866	533,985
Capital Outlay	203,429	88,068	264,059	104,872
<b>Total</b>	<b>\$2,158,086</b>	<b>\$3,004,790</b>	<b>\$3,983,296</b>	<b>\$4,405,916</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$2,072,886	\$2,128,272	\$2,805,234	\$2,934,520
Unincorporated Area General Fund	0	561,933	739,382	1,020,243
Transportation Trust Fund	0	227,404	304,821	315,357
Public Utilities Water/Wastewater Division	85,200	87,180	133,859	135,796
<b>Total</b>	<b>\$2,158,086</b>	<b>\$3,004,790</b>	<b>\$3,983,296</b>	<b>\$4,405,916</b>

<b>FY 15 Funded Positions</b>	<b>59</b>
<b>FY 15 Funded FTE Positions</b>	<b>58.50</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Three new television production positions are added to support an 8% increase in television coverage and to further enhance the County's digital media services.
- During FY 14, the Board approved the establishment of five full-time positions for the Information and Service Center to assist increased citizen requests.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- \$66,600 is added for professional market research services to assist departments in further understanding the needs of County customers.
- \$86,500 is added to support the implementation and annual software hosting cost of the County's new agenda system. This will improve the citizens' experience in researching Board agenda items.

**CAPITAL AND OTHER EXPENDITURES:**

- \$25,000 is added to support equipment upgrades in the Boardroom.



## STRATEGY

- Great Places
- Pro-Market Governance

### Description

The newly created Department consolidates two of the former GSA Department functions (Consumer Protection Agency and Citizen Boards Support) and Veterans Affairs, formerly organized under the Family and Aging Services Department. The Department is organized into three business units: Consumer Protection, Veterans Affairs, and Regulatory Compliance & Special Projects. Regulatory Compliance & Special Projects encompasses the responsibilities of the former Citizens Boards Support.

The Hillsborough County Consumer Protection Agency is only one of six local government consumer protection agencies in the State of Florida. The Agency serves County citizens who are the victims of an unfair or deceptive trade practice, theft, or fraud involving a consumer transaction. Investigations are often resolved through staff mediation, and cases are occasionally referred to law enforcement or prosecutors if criminal acts are found. An important function of the Agency is to inform and educate the community through a variety of outreach events held throughout the year.

The recently organized Regulatory Compliance & Special Projects unit is a clearing house for the administration of

ordinances and related hearing processes to ensure efficiency and consistency of compliance. The unit acts as a liaison to regulatory and law enforcement agencies, as well as businesses and citizens impacted by an ordinance.

The Hillsborough County Veterans Affairs Division ensures the needs of our approximately 94,000 community veterans, and their survivors, are addressed. The Division also ensures our community veterans are honored for their service to our Country through coordination of events and installation of memorials. Hillsborough County Veterans had an economic impact of 323 million dollars in FY13. This data represents the amount of monetary benefits Veterans receive from the federal government through monthly compensation, pension, and one time retroactive or ancillary claims. The significant impact of Veteran benefits contributes to a viable and stable financial community.

### Mission

The Mission of the Consumer & Veteran Services Department is to ensure fair and proper treatment to our community's veterans and consumers, and provide valuable assistance and resources through various education, mediation, administrative and compliance activities.

### FY 13 Accomplishments

#### Consumer Protection Agency

- 694 total complaints accepted for filing and investigation, of which 213 of these complaints (31%) were filed by consumers stating they were 60 years of age or older
- Conducted or participated in 87 Media/Outreach Events with over 2500 citizens in attendance

#### Veterans Affairs Division

- 28,000 veterans assisted
- Reduced cost to County per veteran client served by \$1.51 to \$11.98

### FY 15 Core Objectives & Outcomes

#### VETERANS AFFAIRS DIVISION

**WHAT:** Remove barriers to housing, transportation, employment, and access to community treatment programs for client community veterans.

**WHY:** To achieve greater effectiveness in our mission.

**WHAT:** Increase outreach to community by empowering veteran service organizations, non-profit agencies, and community partners.

**WHY:** To assist a greater number of the approximately 94,000 veterans in our community.

#### REGULATORY COMPLIANCE AND SPECIAL PROJECTS

**WHAT:** Assess current administration of ordinances and related hearings.

**WHY:** To identify efficiencies and achieve consistency across processes.

**WHAT:** Develop and coordinate regulatory stakeholder activities and communications plan.

**WHY:** To organize and establish a more effective protocol and process.



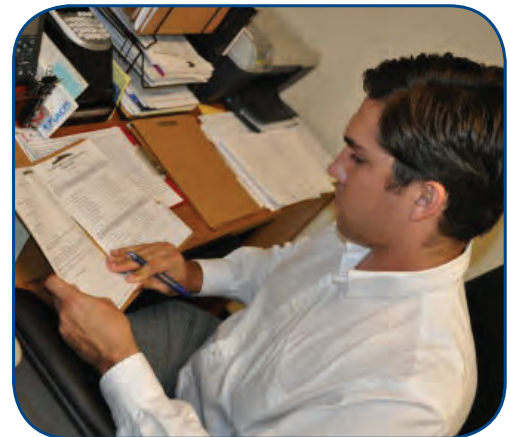
## Consumer and Veterans Services Department

Performance Measures	FY 13 Actual	FY 14 through 2nd Quarter	FY 15 Projected
Represented as service units, the number of consumers assisted through direct contact, media distribution, or electronic communication by Consumer Protection Division staff.	89,592	40,872	90,000
Average days to initiate a Consumer Protection investigation from receipt of the complaint by the investigator.	1.63 days	1.17 days	2.0 days
Recovery amount back to citizens as a result of Consumer Protection staff action.	\$331,666	\$233,884	\$450,000
Performance Measures	FY 13 Actual	FY 14 Projected	FY 15 Projected
Number of veterans, dependents or survivors assisted.	28,043	28,000	31,000
Cost to County per veteran client assisted.	\$13.49	\$11.98	\$9.28
Federal VA benefits to Hillsborough County citizens (in millions)	\$38.2	\$18	\$20

(In 2010 the federal law added Ischemic Heart disease, Parkinson's, and B-cell Leukemia to the presumptive conditions list for those Veterans who served in Vietnam and were exposed to Agent Orange. Many veterans who had been previously denied were granted large retro-active payments during 2012 and 2013. The payments caused a spike in FY 12 and FY 13 benefits.)

### Consumer Protection Agency top 10 Complaints for 2013

Landlord / Tenant	131
Construction / Contractors (license required)	65
Motor Vehicle (sales, service, repair, etc.)	49
Miscellaneous Retail	31
Air Conditioning / Heating (sales & repair)	27
Home Improvement (No license required)	25
Credit / Billing / Finance	24
Professional Services - Various	24
Home Furnishings	22
Mail Order and Shipping	21



*Veterans with Governor Scott*



## Consumer and Veterans Services Department

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$438,870	\$457,929	\$500,137	\$456,484
Operating Expenditure/Expense	55,481	47,306	26,111	21,291
Grants & Aids	44,365	12,314	0	0
<b>Total</b>	<b>\$538,716</b>	<b>\$517,549</b>	<b>\$526,248</b>	<b>\$477,775</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$314,264	\$329,575	\$380,881	\$341,231
Grants (Non-Transportation related)	224,452	187,974	145,367	136,544
<b>Total</b>	<b>\$538,716</b>	<b>\$517,549</b>	<b>\$526,248</b>	<b>\$477,775</b>

<b>FY 15 Funded Positions</b>	<b>23</b>
<b>FY 15 Funded FTE Positions</b>	<b>23.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- During FY 14, County departments were reorganized and a separate Department of Consumer and Veterans' Affairs was established. This new department includes Consumer Protection, Veterans' Affairs, and Citizen Board Support.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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 13 and FY 14 Accomplishments

- Reduced administrative workforce by more than 20%.
- Maintained AAA general obligation bond rating during a severe economic recession period.

### 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](http://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 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$1,808,650	\$1,728,918	\$1,709,853	\$2,080,173
Operating Expenditure/Expense	52,262	38,126	67,542	67,667
<b>Total</b>	<b>\$1,860,912</b>	<b>\$1,767,044</b>	<b>\$1,777,395</b>	<b>\$2,147,840</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$1,860,912	\$1,710,084	\$1,777,395	\$2,147,840
Countywide Special Revenue Fund	0	(40)	0	0
<b>Total</b>	<b>\$1,860,912</b>	<b>\$1,767,044</b>	<b>\$1,777,395</b>	<b>\$2,147,840</b>

<b>FY 15 Funded Positions</b>	<b>13</b>
<b>FY 15 Funded FTE Positions</b>	<b>13.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- A Deputy County Administrator and an assistant position are added to the budget.
- A 4% pay increase is budgeted..

**OPERATING EXPENDITURES:**

- Continuation budget

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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 13 and FY 14 Accomplishments

- Solidified partnerships within the development industry.
- Integrated various functions and services to better serve customers.
- Conducted customer satisfaction surveys by installing tablet kiosks so that customers in The Center could provide feedback about services they received.
- Reconfigured the Development Services Department's telephone system to improve customer service and enhance communication between staff and clients.
- Implemented Accela automation software, which has improved workflow, enabled accurate time accounting and increased the amount of information available to the public through the County's website.

### 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.

**WHAT:** Maintain or improve The Center's wait times to fifteen (15) minutes or less, 90% of the time.

**WHY:** Provides timely service to customers of The Center.

**WHAT:** Maintain the number of rollover inspections (inspections that were requested but the inspection did not occur until the following business day) to 5% or less of the daily inspections requested.

**WHY:** Provides timely inspection of construction projects.

**FY 15 Key Projects & Their Community Value**

**PROJECT:** Decentralize service center operations.

**VALUE:** Provides better accessibility and customer service to clients.

**PROJECT:** Update the community on changes to various codes, ordinances, technical manuals and operating procedures.

**VALUE:** Promotes engagement with the community and informs them of any changes to codes, ordinances, technical manuals and operating procedures.

**PROJECT:** Develop and implement a comprehensive training plan for the Development Services Department.

**VALUE:** Ensures that staff members are properly trained and knowledgeable in the various aspects of the department's services, requirements and procedures to enable 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 a manner that best meets the customer's 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	15.3	15	15
Maintain the inspection rollover rate to 5% or less	5.06%	5.12%	5%	5%
Construction plan review completed within 20 working days in 95% of cases	N/A**	88.11%	95%	95%
Subdivision plan review completed within 20 working days in 95% of cases	N/A**	86.4%	90%	90%
Maintain or improve The Center's wait times to fifteen (15) minutes or less, 90% of the time.	N/A**	88%	90%	90%

\*\*N/A = new measurement. Fiscal year 2012 data unavailable.

**For More Information,** call 813-274-5600, or visit [www.hillsboroughcounty.org/development](http://www.hillsboroughcounty.org/development).

## Development Services Department

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$11,062,566	\$8,852,531	\$13,867,367	\$13,512,532
Operating Expenditure/Expense	5,740,529	4,635,640	6,782,076	6,494,847
Grants & Aids	55,867	1,852	0	0
Reserves & Refunds	11,290	0	0	0
<b>Total</b>	<b>\$16,914,224</b>	<b>\$13,552,501</b>	<b>\$20,717,458</b>	<b>\$20,007,379</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Unincorporated Area General Fund	\$6,573,085	\$4,334,280	\$6,604,211	\$6,690,336
Unincorporated Area Special Revenue Fund	9,156,114	9,213,169	12,789,611	12,251,500
Transportation Trust Fund	848,918	0	1,020,098	754,262
Grants (Non Transportation-Related)	69,689	5,052	0	0
Public Utilities Water/Wastewater Division	266,419	0	303,538	311,282
<b>Total</b>	<b>\$16,914,224</b>	<b>\$13,552,501</b>	<b>\$20,717,458</b>	<b>\$20,007,379</b>

<b>FY 15 Funded Positions</b>	<b>188</b>
<b>FY 15 Funded FTE Positions</b>	<b>188.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Three new Senior Planner Positions are created to support community planning, comprehensive plan updates, community plans and key economic spaces, zoning overlay districts, corridor based regulations, and cell tower reviews.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- The budget is increased by \$375,000 for consulting services in support of the activities described in the personnel area above.
- Approximately \$78,000 is added to the budget for increased scanning and storage needs associated with residential and commercial schematic plans.
- Approximately \$45,000 is added to the budget in support of additional certification and training needs.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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.



*Julie Melinda Dilbert, owner of Figure 8 Art Supply, celebrating 1 year of success thanks to the Small Business Development Center at Hillsborough County.*

### FY 13 and FY 14 Accomplishments

- Advanced 18 job-generating corporate projects to the Board of County Commissioners resulting in the announcement of 6,503 jobs and over \$500 million in new capital investment in the community.
- Negotiated with USAA to bring 1,215 new quality jobs with an average wage of \$47,581 and over \$164 million in capital investment in a new facility in Brandon.
- Developed the Economic Development Innovation Initiative (EDI2) and completed three rounds of funding support for more than 80 entrepreneurial efforts in Hillsborough County to strengthen the local technology, innovation and entrepreneurship ecosystem.
- Led and hosted the "Open Doors Forum" for Small, Minority and Disadvantaged Businesses to learn how to do business with the various government agencies in attendance, as well as to become certified and registered with those entities.
- Supported small businesses by expanding the Hillsborough County Enterprise Zone (EZ) in the University area, and created new EZ areas in Palm River, Gibsonton, Riverview and the 56th Street area between Hillsborough Avenue and the Hillsborough River, enabling business owners to access incentives enabling business growth and job creation.
- Identified – in collaboration with the municipalities of Plant City, Tampa and Temple Terrace – a preliminary inventory of nearly 300 competitive sites throughout Hillsborough County suitable for significant job creation projects and further feasibility analysis.



*Amazon's 1-million square foot Fulfillment Center will bring 1,000 jobs to Ruskin.*



## FY 15 Core Objectives & Outcomes

**WHAT:** Continue momentum of EDI2 innovation and technology initiative and further diversify economic development efforts.

**WHY:** Increases awareness of and support for emerging innovation ecosystem, which will create jobs and generate new wealth in Hillsborough County through innovative programs and services to meet the evolving needs of businesses and entrepreneurs.

**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.*

## FY 15 Key Projects & Their Community Value

**PROJECT:** Develop and launch a contract compliance monitoring software

**VALUE:** This system will provide an accurate depiction of the County's spending with local small, minority, disadvantaged, and women-owned businesses. It will also provide a mechanism for reporting if disparities exist within the County's procurement processes, ensuring that program goals are met.

**PROJECT:** Evaluate Competitive Sites to determine development-ready sites and study remaining inventory of sites to recommend policies and investments needed for Target Industry job creation projects.

**VALUE:** Encourages Target Industries to select Hillsborough County, which will help advance the growth of high-quality jobs and attract new private capital investment.

**PROJECT:** Collaborate with community partners to better define the profile of various visitors to Hillsborough County.

**VALUE:** Better business intelligence related to county visitors will enhance guided investments into visitor infrastructure and programs and thus higher return on investment of tourist development tax expenditures.

### 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.

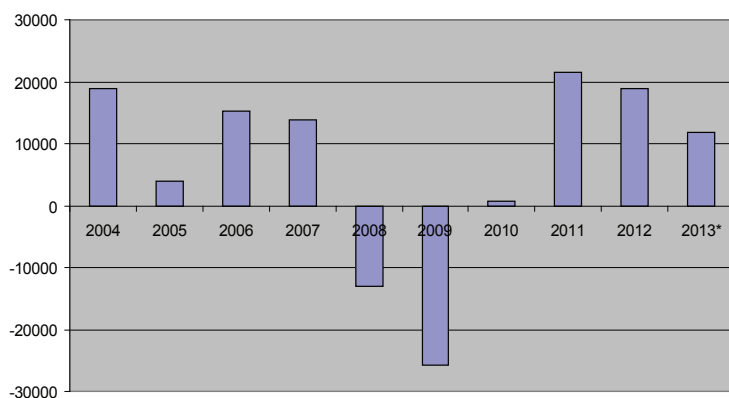
“ The EDI2 program is undoubtedly a step in the right direction for Hillsborough County's spawning entrepreneurial ecosystem. The process is relatively easy and the entire staff have been absolutely wonderful in helping us complete the application. The program is encouraging people to step up and invest in Hillsborough as an up and coming start-up center. ”

– Kamlesh C Darji, executive director of TiE Tampa Bay

## 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	6,176	2,250	2,250
Total jobs created and retained as a result of Small Business Information Center activities	345	TBD	465	488
Tourist Development Tax (3%) revenue in Hillsborough County	\$12,619,466	\$12,716,683	\$12,978,000	\$13,200,000
Utilization of Minority Business Enterprise contractors in County projects	\$20,558,556	\$18,036,179	\$18,577,265	\$19,134,582

**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



Commissioner Al Higginbotham assists president Raj Emandi and wife in breaking ground for Granex' new \$6-million manufacturing facility.

“ Thanks to the help provided by SBIC, Black Denim exceeded sales projections and expanded operations through the United States. We now sell in Florida, California and New York, where we have a show room. In four years Black Denim is already known for quality and exclusivity.”

- Roberto Torres, owner of Black Denim

“By chance I stopped by the SouthShore Chamber of Commerce to get a map of the area and determine if it would be a good location to open my dream business. While there, I learned of the services provided by the Small Business Development Center at Hillsborough County and immediately signed up for my first counseling appointment. Since then, they have guided me every step of the way. I recently celebrated my 1-year anniversary at my Apollo Beach location and my business, Pita Kebob, continues to grow - we've even added a new outdoor cafe. I couldn't have done it without them!”

- Khalid Abouelhouda, owner of Pita Kebob

**For More Information**, call Economic Development Department at 813-272-7232, or visit [www.hillsboroughcounty.org/econdev](http://www.hillsboroughcounty.org/econdev).

**Economic Development Department**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$1,438,176	\$1,551,076	\$2,415,439	\$2,520,320
Operating Expenditure/Expense	1,689,489	2,375,018	2,523,621	2,578,196
Capital Outlay	0	0	0	50,000
Grants & Aids	0	615,587	2,563,682	1,987,592
Reserves & Refunds	0	15,008	0	0
<b>Total</b>	<b>\$3,127,665</b>	<b>\$4,556,689</b>	<b>\$7,502,742</b>	<b>\$7,136,108</b>

<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Countywide General Fund	\$1,439,071	\$3,802,233	\$5,526,757	\$5,801,335
Unincorporated Area General Fund	126,086	142,611	1,539,686	774,214
Countywide Special Revenue Fund	1,324,557	0	0	0
Unincorporated Area Special Revenue Fund	17,314	0	0	0
Grants (Non Transportation-Related)	6,606	390,008	0	0
Sales Tax Revenue Fund	214,032	221,837	436,299	560,559
<b>Total</b>	<b>\$3,127,665</b>	<b>\$4,556,689</b>	<b>\$7,502,742</b>	<b>\$7,136,108</b>

<b>FY 15 Funded Positions</b>	<b>33</b>
<b>FY 15 Funded FTE Positions</b>	<b>32.70</b>

**Budget Changes and Operational Impact  
FY 14 to FY 15**

**PERSONNEL SERVICES:**

- \$80,000 is added to support the upskilling of personnel related to the new Small Business Growth Collaborative.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- \$310,000 is added to the operating budget for the new Small Business Growth Collaborative which is targeted to create 50 new business formations and 200 new jobs. Specifically, the funding will provide for office rental space, professional services for an entrepreneur in residence program, grants to nonprofit small business service providers, and administration for a new small business loan program..

**CAPITAL AND OTHER EXPENDITURES:**

- No change.



## STRATEGY

- **Innovative Products**
- **Great Places**
- **Distinctive Experiences**
- **Facilitative Leadership**

### 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 13 and FY 14 Accomplishments

- Provided more than 130,000 educational 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.
- Helped to reduce non-point source pollution in Hillsborough County watersheds by providing Green Industries Best Management Practices Certification training to 456 commercial horticulture professionals.
- Extension Service's 4-H youth and Master Gardener volunteers contributed service hours, valued at \$1,156,862, to educate and improve the lives of Hillsborough County residents.
- Provided food and nutrition education to 16,762 low-income 4-H youth, so that they could learn how to select low-cost, nutritious foods and learn food safety and preparation techniques.
- Through the Hillsborough County 4-H Program, 73,727 Hillsborough County youth participated in hands-on life skill development learning activities such as STEM, citizenship and healthy living.
- Parenting and family life workshops resulted in 3,267 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 3,024 residents reporting increased confidence in their ability to manage their finances.
- Food, nutrition and health classes enabled 9,773 residents to manage and maintain their health and to safely and economically preserve their own food.



*Diana Converse teaches parenting skills to Hillsborough County residents.*



*Dr. Mary Keith teaches residents at the Florida State Fair on how to can fruits and vegetables.*

**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 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.



*Diana Converse teaches parenting skills to Hillsborough County residents.*

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	85%	82%	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
Total Educational Contacts	\$131,070	\$137,700	\$130,000	\$130,000

**For More Information,** call 813-744-5519 or visit [www.hillsboroughcounty.org/extension](http://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 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$1,070,316	\$1,097,076	\$1,233,935	\$1,115,814
Operating Expenditure/Expense	212,691	219,786	278,063	277,104
Capital Outlay	0	0	0	4,995
<b>Total</b>	<b>\$1,283,007</b>	<b>\$1,316,862</b>	<b>\$1,511,998</b>	<b>\$1,397,913</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$1,156,389	\$1,202,314	\$1,324,534	\$1,219,233
Unincorporated Area Special Revenue Fund	39,928	26,742	69,714	60,930
Grants (Non Transportation-Related)	86,690	87,806	117,750	117,750
<b>Total</b>	<b>\$1,283,007</b>	<b>\$1,316,862</b>	<b>\$1,511,998</b>	<b>\$1,397,913</b>

<b>FY 15 Funded Positions</b>	<b>22</b>
<b>FY 15 Funded FTE Positions</b>	<b>20.66</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- \$4,995 is budgeted for replacement of a wide format printer.



## 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 13 and FY 14 Accomplishments

- Completed the ISO re-grading process, improving the department's ISO rating.
- Re-opened the recently rebuilt Station 14 on 131st Avenue.
- Achieved an overall customer satisfaction rating of 98 percent.
- Participated in the Cardiac Arrest Registry to Enhance Survival (CARES) Project.
- Added three Rescue Units (Advanced Life Support ambulances) in the Lithia, Sun City, and University Service Area.
- Became a study site for the HANDS Clinical Trial with the American Heart Association.
- Implemented a new, more effective/efficient staffing model in the Emergency Dispatch Communications Division.
- Placed a new 95' platform into service with Truck 6.
- Implemented a new department Steering Committee.
- Implemented an Initial Unit Response protocol in the Emergency Dispatch Communications Division which has reduced call processing time by immediately dispatching units on high priority calls.
- Increased staffing on the department's truck companies (ladder trucks) to a level that complies with the national standard.
- Installed more than 500 smoke alarms in residential homes.
- Became a field orientation site for the US Army's Special Operations Command Combat Medics.
- Implemented Target Solutions web-based training program for department members.
- Provided advanced life support operations at the Florida State Fair.
- Reinstated Emergency Support Function (ESF) 15 to be headed by the Crisis Center of Tampa Bay and received funding to improve Special Needs Shelters.



*Fire Rescue personnel work to preserve personal property after a residential fire in the Lutz area.*

“ Couldn't be better! They gave me peace of mind and calmed me down.  
- An anonymous customer ”

## 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 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.

## FY 15 Key Projects & Their Community Value

**PROJECT:** Procure and implement new mass notification system.

**VALUE:** This will enhance our ability to alert and warn our citizens of impending threats or emergencies via multiple methods.

**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.



## Fire Rescue Department

Performance Measures	FY 12 Actual	FY 13 Actual	FY 14 Projected	FY 15 Projected
Emergency Call Answering Time in seconds	4.0	4.6	3.0	3.0
Percentage of calls correctly processed by Fire Rescue's Emergency Dispatch Center within 90 seconds or less	9%	32.5%	55%	70%
Fire Deaths in unincorporated Hillsborough County in structures where no functional smoke alarm was present	2	3	5	2
Percentage of viable cardiac arrest victims who survived to hospital discharge	11%	20%	20%	20%
Percentage of residents reporting a satisfied or higher level with the department in user surveys	97%	98%	98%	98%
Percentage of responses in the urban areas within six minutes	50.1%	51.44%	52%	52%
Percentage of responses in the suburban areas within seven minutes	56.3%	56.65%	57%	57%
Percentage of responses in the rural areas within 10 minutes	62.5%	63.48%	64%	64%
Percentage of responses in all areas with a paramedic on scene within seven minutes	60.5%	61.24%	62%	62%
Percentage of responses in all areas with an ambulance on scene within nine minutes	67.9%	73.68%	75%	75%



*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](http://www.hillsboroughcounty.org/firerescue), or visit these websites:

Hillsborough County Fire Rescue Department on Facebook, [www.facebook.com/HCFR1](http://www.facebook.com/HCFR1)

Insurance Service Organization, [www.iso.com/About-ISO/Overview/About-ISO.html](http://www.iso.com/About-ISO/Overview/About-ISO.html)

Hillsborough Fire Fighters Benevolent Relief Fund, [www.firefighter-relief.com/](http://www.firefighter-relief.com/)

International Association of Fire Chiefs, [www.iafc.org/](http://www.iafc.org/)

Florida Fire Service, [www.ffca.org/](http://www.ffca.org/)

Florida Division of Emergency Mangement, [www.floridadisaster.org](http://www.floridadisaster.org)

National Emergency Number Association, [www.nena.org](http://www.nena.org)

## Fire Rescue Department

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$84,570,076	\$92,982,688	\$97,849,366	\$102,286,553
Operating Expenditure/Expense	25,430,861	26,172,049	27,024,757	27,249,413
Capital Outlay	457,589	314,705	0	0
Capital Projects	17,257	0	0	0
Grants & Aids	422,827	311,647	0	0
Reserves & Refunds	222,618	227,876	220,000	0
<b>Total</b>	<b>\$111,103,971</b>	<b>\$120,008,965</b>	<b>\$125,094,123</b>	<b>\$129,535,966</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$672,223	\$814,237	\$807,057	\$981,614
Unincorporated Area General Fund	108,604,051	117,146,934	123,370,058	127,711,046
Countywide Special Purpose Revenue Fund	306,398	368,713	376,008	490,064
Unincorporated Area Special Revenue Fund	59,389	0	0	0
Grants (Non Transportation-Related)	1,461,909	1,679,081	541,000	353,243
<b>Total</b>	<b>\$111,103,971</b>	<b>\$120,008,965</b>	<b>\$125,094,123</b>	<b>\$129,535,966</b>

<b>FY 15 Funded Positions</b>	<b>1,015</b>
<b>FY 15 Funded FTE Positions</b>	<b>1,014.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- The department's overtime budget is increased \$2 million to better match historical overtime usage patterns.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**OPERATING EXPENDITURES:**

- The annual equipment allocation of \$1.4 million from Communication Services Tax funds is increased by a recurring annual amount of \$500,000. This change accounts for the increasing cost of equipment, provides for a more reasonable replacement cycle, and recognizes that over 100 new career positions have been added to the department within the past year.



## 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. The Department supports 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 13 and FY 14 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 100% 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 15 and FY 16 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 and 2015.

**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 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 Actual	FY 14 Recommended	FY 15 Planned
Customer Service Survey Rating (out of 100%). Goal is 95% or higher	98.7%	98.3%	95%	95%
Blue Seal Certified Shops (out of 4 Work centers). Goal is 4 Work centers	4	4	4	4
Automotive Service Excellence and Emergency Vehicle Technician Certifications (out of 100%). Goal is 95% or higher	95%	100%	100%	100%

“ Service Writers are friendly and professional while providing stellar customer service. Great group people, hope they stay around for a long time.

*- Fire Rescue Department*

The South County Fleet team is courteous, and knowledgeable, but more importantly they are considerate of our time.

*- Public Utilities Department* ”

“ Took care of my request quicker than the time stated. Thank you for a great job and the work you do!

*- Parks and Recreation Department* ”

**For more information,** call the Fleet Management Department at 813-744-5580, visit [www.hillsboroughcounty.org/fleet](http://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](http://www.ase.com/Landing-Pages/Employers/Blue-Seal-program.aspx)

Emergency Vehicle Technician Certification Commission, Inc., [www.evtcc.org](http://www.evtcc.org)

National Fire Protection Association, [www.nfpa.org/index.asp](http://www.nfpa.org/index.asp)

Fire Apparatus Standards, [www.nfpa.org/aboutthecodes/AboutTheCodes.asp?DocNum=1901&cookie%5Ftest=1](http://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 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$3,142,745	\$3,150,529	\$3,480,289	\$3,478,604
Operating Expenditure/Expense	13,064,820	13,449,888	14,399,898	14,674,196
Capital Outlay	11,486,294	10,731,130	18,487,103	20,850,000
<b>Total</b>	<b>\$27,693,859</b>	<b>\$27,331,547</b>	<b>\$36,367,290</b>	<b>\$39,002,800</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Fleet Services Fund	\$27,693,859	\$27,331,547	\$36,367,290	\$39,002,800
<b>Total</b>	<b>\$27,693,863</b>	<b>\$27,331,547</b>	<b>\$36,367,290</b>	<b>\$39,002,800</b>

<b>FY 15 Funded Positions</b>	<b>51</b>
<b>FY 15 Funded FTE Positions</b>	<b>51.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- \$250,000 in concrete and pavement repairs is budgeted for Fleet Central.
- \$250,000 is budgeted for water runoff and concrete/pavement repairs, awnings, etc. at Fleet Satellite Unit 2.
- \$150,000 is budgeted for the conversion of a maintenance bay to support CNG vehicle repairs. This action will allow the County to begin increasing the use of more efficient CNG vehicles.
- \$125,000 is budgeted for resurfacing and repairs of concrete floors at Fleet Central.



## 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 providing administrative support related to the management of employees for all departments under the County Administrator. The administrative support services are primarily benefits administration, wellness programs, learning and employee development, employee 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 13 and FY 14 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. The results of a Group Health and Voluntary Benefits survey showed that of nearly 1900 employees, 86% rated their overall experience with the County's Group Health Plan satisfactory or better.
- Established a strategic learning plan with programs providing a foundation for new leaders, supporting effective communication, and developing 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 6,000 hours of human resources employee-based training in FY13. Increased the number of times County-required courses, including Diversity, Ethics, Harassment Prevention and Stellar Customer Service, were offered during the year by 55%.
- 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 reduce processing time and printing costs.
- Successfully negotiated a collective bargaining agreement with International Association of Fire Fighters (IAFF), Local 2294 which covers approximately 780 positions in the Fire Rescue Department.
- Implemented a one-time \$1,500 Economic Salary Adjustment (ESA) for all employees.
- Launched a new performance management course designed to support supervisors effectively managing performance through coaching, feedback, and the clear and consistent communication of expectations. Thus far in FY14, 365 supervisors completed training.

- Developed and implemented training program addressing strategies for successful hiring. Thus far in FY14, 145 managers and supervisors completed training.
- Implemented the Vacation Payout Program for the third consecutive year and planned for the 4th year in FY15.

### 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 capable of integrating with the new electronic human resources management system.

**WHY:** Achieves an enhanced 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:** 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:** Design and launch new leadership development programs that support current and emerging leaders aligned with succession planning efforts.

**WHY:** Strengthen our current leadership foundation and prepare employees to lead others, creating a capable workforce that can respond to the needs of the organization more quickly.

**WHAT:** Maintain a Performance Management process that aligns the organizational objectives with the employees' agreed-upon performance measures, skills, competency requirements, development plans and the delivery of results.

**WHY:** Create a high performance workforce and promote performance improvement, learning and development in order to achieve the overall mission.

**WHAT:** Offer additional wellness classes and health

screenings to employees; increase attendance and add one new type of group fitness class at the Fitness Center.

**WHY:** Increase employees' awareness of healthy behaviors and provide opportunities and a supportive environment to foster healthy lifestyle changes.

### FY 15 Key Projects & Their Community Value

**PROJECT:** Develop and launch Oracle Learning Management (OLM), a multi-agency and County-wide training and tracking system.

**VALUE:** Increases employee engagement and critical skills development supporting a high-performing workforce.

**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 acceptable solution and/or accommodation to successfully return employees to work.

**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:** Implement and strengthen data management with emphasis on workforce analytics to help capture key indicators and predict trends.

**VALUE:** Decision-making will be based on information found in data.

**PROJECT:** Design and implement community hiring events and innovation of the hiring process through social media.

**VALUE:** Creates connection to the community and innovation that supports efficient and effective hiring actions.

**PROJECT:** Re-design the format and content for HR policies and procedures.



**VALUE:** Provides policies and procedures that are clear, easy to interpret and easily accessible for all County employees.

**PROJECT:** Continue study of new classifications to achieve a much more flexible classifications system.

**VALUE:** Provides operational flexibility to managers and cross-training options in a broader classifications or broad-banding system, expanding pay grades.

**PROJECT:** Launch Oracle HR data management software, including self service products in Oracle EBS, allowing employees and managers to query HR related data and perform some HR transactions over the web based system.

**VALUE:** Optimize use of internet based workflow processes to speed HR management, maintain HR data in a single source for better availability and accuracy of information, and integrate intelligence with HR management to align workforce with organizational objectives.

**PROJECT:** Further develop and implement phase two of the Wellness Incentive Program for BOCC and participating Agencies.

**VALUE:** Improves employee's health and awareness, controls the costs of employee benefits, reduces costly absenteeism, and increases productivity in the workplace.

**PROJECT:** Transition from paper based transactions of Benefits Enrollment and Benefit Changes to web-based platform through Oracle Advanced Benefits Self-Service.

**VALUE:** Employees select benefit programs or make mid-year changes electronically, increasing efficiency and reducing lag time to vendors.

### 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 paperless new hire processing format.
- Created an "Expectations' Library" to aid supervisors in developing specific, measureable, attainable, relevant and time-bound (S.M.A.R.T.) expectations as part of the new performance management and evaluation system
- Standardized hiring processes and procedures, including criteria-based screening and structured interviews.
- Developed and implemented a web-based Medical Tests Tracking Database that incorporates electronic online referral, reporting results and invoicing.
- Introduced and implemented a new broad-banded classification system for select job series to provide more flexibility for hiring and salary decisions and to promote employee professional development.
- Developed and implemented Wellness Incentive Program for all benefits-eligible non-union employees under BOCC and other participating agencies.
- Worked in partnership with other agencies to design and develop an online data system, Oracle HR, that is expected to go live in May 2014.

*Hillsborough County's Wellness Programs and Fitness Center enrich employees' lives and aim to reduce employees' time out of work due to illness.*



## 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	6,081	10,500	12,000
Employees separated within first year of employment	77	90	50	30
Internal Hire Rate to the total hires	41%	35%	40%	40%
Workers' Compensation Incident rate	7.26	7.88	7.00	7.00
Wellness & Screening Programs (wellness classes and on-site bio-metric screenings)	70	62	65	68
Wellness Classes Attendance	2577	3246	3408	3578
Wellness Incentive Program Participation	N/A	N/A	1375	1650

**For More Information**, call the Human Resources Department at 813-272-6400, or visit [www.hillsboroughcounty.org/humanresources](http://www.hillsboroughcounty.org/humanresources).

“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*”

## Human Resources Department

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$1,816,780	\$2,401,736	\$3,810,693	\$4,095,538
Operating Expenditure/Expense	191,624	214,368	1,057,397	1,493,083
Capital Outlay	0	7,955	2,000	0
<b>Total</b>	<b>\$2,008,404</b>	<b>\$2,624,059</b>	<b>\$4,870,090</b>	<b>\$5,588,621</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$1,352,558	\$1,629,310	\$3,737,416	\$4,149,621
Unincorporated Area General Fund	0	78,749	0	0
Transportation Trust Fund	0	153,901	0	0
Public Utilities Solid Waste Resource Recovery Division	0	40,759	0	0
Public Utilities Water/Wastewater Division	0	164,159	0	0
Self-Insurance Fund	655,846	557,180	1,132,674	1,439,000
<b>Total</b>	<b>\$2,008,404</b>	<b>\$2,624,059</b>	<b>\$4,870,090</b>	<b>\$5,588,621</b>

<b>FY 15 Funded Positions</b>	<b>54</b>
<b>FY 15 Funded FTE Positions</b>	<b>54.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- A new position is created to support the current workload in the retirement and benefits unit.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## STRATEGY

- Pro Market Governance
- Great Places

### Description

The Information & Technology Services (ITS) department provides services to a diverse customer base, including more than 5,500 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's direct customers are County employees who work under the direction of the Board of County Commissioners and 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.



*ITS implementing security awareness: Be CyberSmart, protect your data.*

### FY 13 and FY 14 Accomplishments

- Implemented Countywide digital enterprise fax solution, eliminating the need for additional equipment and telephone lines for departments.
- Implemented Managed Document Services, which includes vendor-provided maintenance, replacements and management for all networked printing devices. Optimized the print output environment, reducing costs by reducing printing and copying devices.
- 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 to support a growing desire of 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.
- Supported the County's HIPAA Compliance Office by implementing solutions to facilitate HIPAA risk assessments, track HIPAA disclosures and provide basic HIPAA awareness training to County personnel. These initiatives help to preserve the confidentiality of HIPAA information that is maintained within various County agencies.
- Implemented a distributed antennae system within County Center to enhance the cellular in-building coverage for Verizon Wireless mobile devices.
- Implemented necessary modifications to the county-wide VOIP (Voice Over Internet Protocol) telephone system and CRM (Customer Relationship Management) system to support the upcoming creation of an organization-wide call center.

## 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 one business day with an overall satisfaction rating of 90% or greater.

**WHY:** Measures ITS' ability to resolve technology issues at the first contact with a customer or within one 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:** 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:** Protects 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 assisting Library Services with PC inventory and installation.*

## FY 15 Key Projects & Their Community Value

**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.

**PROJECT:** Provide technology support and assistance with the implementation of the County's ERP application. The ERP will replace Lawson, FAMIS and Genesys.

**VALUE:** Streamline business processes through improved system integration and capabilities. Improve procurement management. Eliminate redundant systems across local government entities. Reduce disaster recovery efforts

## Information & Technology Services Department

Performance Measures	FY 12 Actual	FY 13 Actual	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 will be resolved within 1 business day with an overall satisfaction rating of 90% or greater	68%	70%	68%	68%
Achieve an 80% or greater for the "above average & excellent" combined ratings on the "overall satisfaction with ITS services" based on responses to a semi-annual customer survey sent to countywide clients	Not Available	85%	80%	80%
99.95% or greater of systems up-time during 7 a.m. to 7 p.m. on normal business days	99.4%	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

Great internal customer service. Delivered as promised and very timely. So appreciative of the support, professionalism and speedy responses by this department. Very dependable. Thanks to everyone. (Jan 21, 2014) - A customer

Dana has been very responsive and helpful. (Jan 23, 2014) - A customer  
Lalo is always very professional, accommodating, and helpful. (Jan 21, 2014) - A customer

Clara always provides excellent customer service. It's a pleasure to work with her. She always goes above and beyond to make sure that everything goes smoothly through the process. (Jan 31, 2014) - A customer

For some unknown reason, my account locked itself out. Terry had me up and running in seconds. He was fantastic! (Jan 31, 2014) - A customer

All three IT staff involved (Karen, Ann, and Sue) were very courteous, helpful, and efficient. (Jan 27, 2014) - A customer

### Innovation

#### Three Ways to Leverage the EBS

- The EBS can unlock significant value by making information transparent. There is still a significant amount of information that is easily accessible and searchable through the 3 networks. Between duplicate data and searching for data and then transferring data to another system, the EBS will increase efficiency for all Agencies.
- As the EBS Partners create and store more transactional data, they can collect more accurate and detailed performance information on everything from product inventories to sick days and therefore expose variability and boost performance.
- Sophisticated analytics can substantially improve decision-making, minimize risks, and unearth valuable insights that would otherwise remain hidden.

#### Improve Citizen Outreach through Enhanced GIS Website

- The improved GIS infrastructure will enable enhanced applications to be added to the County's GIS web pages. These applications will include several interactive applications that will allow citizens to, for example, quickly look up and contact their elected officials, view up-to-the-minute status on shelter openings during emergencies, include routing capabilities for mobile devices on appropriate applications, and find in-depth information on County Projects, Parks, their own parcels, and local events.

## Information & Technology Services Department

**For More Information,** call the Information & Technology Services Department administration at 813-276-2405, or visit these websites:

Florida Statutes, [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](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>

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$7,465,983	\$8,177,693	\$8,852,530	\$9,398,423
Operating Expenditure/Expense	5,714,786	6,351,748	13,119,503	13,547,864
Capital Outlay	2,116,717	3,137,311	3,610,175	1,858,038
<b>Total</b>	<b>\$15,297,486</b>	<b>\$17,666,751</b>	<b>\$25,582,208</b>	<b>\$24,804,325</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$12,553,398	\$12,173,905	\$14,841,479	\$18,953,404
Countywide Special Revenue Fund	2,744,088	5,492,846	10,740,729	5,850,921
<b>Total</b>	<b>\$15,297,486</b>	<b>\$17,666,751</b>	<b>\$25,582,208</b>	<b>\$24,804,325</b>

<b>FY 15 Funded Positions</b>	<b>93</b>
<b>FY 15 Funded FTE Positions</b>	<b>93.00</b>

### Budget Changes and Operational Impact FY 14 to FY 14

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted..

**OPERATING EXPENDITURES:**

- Approximately \$420,000 is budgeted for software maintenance for new software associated with the agenda process and an emergency notification system.
- \$1.12 million is budgeted for Oracle software maintenance and hosting services associated with the County's new Enterprise Resource Planning (ERP) system.
- \$1.5 million in recurring funding is budgeted for a new post go-live organization associated with the new ERP system. This organization has not yet been established, but will be necessary within the next year..

**CAPITAL AND OTHER EXPENDITURES:**

- \$1.5 million is budgeted for routine technology replacements and upgrades.



## STRATEGY

- Great Places
- Pro-Market Governance
- Distinctive Experiences

### Description

For 100 years Library Services has provided library materials and resources to Hillsborough County citizens through a network of libraries and mobile outlets located throughout the county. Today, services include books, e-books, internet access, Talking Books for the blind and visually-impaired, DVD's, music, online databases and resources, cultural and educational programs, and facilities for community meetings. The library's website, HCPLC.ORG, provides 24/7 access to a variety of services and resources.

A Library Board appointed by the Board of County Commissioners provides policy direction and a Friends of the Library organization provides fundraising support for cultural and educational programs and advocacy for financial support.

### Mission

The mission of Library Services is 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.



Getting homework done at the library

### FY 13 and FY 14 Accomplishments

- Opened the replacement Seminole Heights Branch Library
- Loaned over 10 million items for the fourth year in a row.
- Welcomed an estimated 500 people for the library's Centennial Birthday Party at the West Tampa Branch Library on January 1st, 2014.
- Completed the expansions of the Bloomingdale, Jimmie B. Keel, and Upper Tampa Bay Libraries
- One of only 10 libraries nationwide awarded the StoryCorps at Your Library Grant to fund local oral Black History projects
- Broke ground for the construction of the replacement Robert W. Saunders, Sr. Library.
- Established new spaces in six branches to facilitate collaborative use of technology



West Tampa Library 100 Years Old January 1, 2014

### Innovation

Opening the LI4E Community Innovation Center at John F. Germany Library, a 10,000 square foot state-of-the-art creative space that will bring new functionality to the Library, provide small business support and pioneer new avenues of creative expression, knowledge acquisition and entrepreneurship for all ages, backgrounds, socioeconomic levels and abilities.



### FY 15 Core Objectives & Outcomes

**WHAT:** Increase the number of library user visits in person, by phone, text, or email.

**WHY:** Indicates the citizen use of the resources provided by the library and can be benchmarked with other library systems as a way to gauge success.

**WHAT:** Maintain or increase the percentage of library users who found their questions answered clearly.

**WHY:** Indicates a measure of success in providing excellent customer service to library users.

**WHAT:** Maintain or increase the percentage of library users who found what they were looking for.

**WHY:** Indicates a measure of success in expending library funds for resources that citizens need.

**WHAT:** Assist appropriate community partners in promoting new businesses through the collaborative support of entrepreneurship.

**WHY:** Leverages the Library’s informational resources and community space in promotion of 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 citizens.

“I recently suggested, for the first time, three titles for the library to purchase. I thought it would be kind of like throwing coins in a well, then two of the titles were added to your collection! It was really exciting and made me feel like the library really cared about my suggestion. Thank you for a great experience.”  
 – an anonymous library customer



Storytime at the library.

“I love this library – it is a true community center and we are very fortunate to have it in our area. I read a lot and people are constantly surprised when I tell them that I get all my books from the library – then I encourage them to go!”  
 – an anonymous library customer

### FY 15 Key Projects & Their Community Value

**PROJECT:** Implement a replacement self-checkout system. This will improve and enhance the functionality of the self service circulation system.

**VALUE:** This will ensure continued self-service checkout of library materials and will offer citizens more space to meet a greater variety of needs to serve a greater variety of county citizens while ensuring security for the library collection.

**PROJECT:** Utilize technology in selection and management of library materials to maximize the benefit of tax dollars spent to meet changing citizen needs and to respond to the changing nature of the publishing industry.

**VALUE:** This will ensure that library materials both in print and electronic formats are responsive to the needs of a broader number of citizens

**PROJECT:** Facilitate information creation by library users through the operation of maker spaces, recording studios, and collaborative technology spaces.

**VALUE:** Libraries become engaged in community innovation and entrepreneurial support.

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Planned
Maintain the number of library user visits in person, by phone, text, or email.	9,327,904	9,981,920	9,999,500	10,000,000
Maintain the percentage of library users who found their questions answered clearly.	91%	95%	95%	95%
Maintain the percentage of library users who found what they were looking for.	96%	96%	96%	96%
Assist with the creation of new businesses through the collaborative support of entrepreneurship.	N/A	N/A	3	4
Increase the number of Hillsborough County residents registered as library cardholders.	544,912	595,048	597,548	600,048

**For More Information,** call the Library Services Department at 813-272-3652, or visit [www.hcplc.org](http://www.hcplc.org).

## Library Services Department

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$16,443,295	\$16,834,627	\$17,579,009	\$18,432,913
Operating Expenditure/Expense	11,410,255	10,685,997	15,183,244	15,503,588
Capital Outlay	3,489,015	3,006,466	2,713,402	2,644,489
Grants & Aids	378,476	404,507	394,916	352,650
<b>Total</b>	<b>\$31,721,042</b>	<b>\$30,931,596</b>	<b>\$35,870,571</b>	<b>\$36,933,640</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide Special Revenue Fund	\$0	(\$10)	\$0	\$0
Library Tax District Special Revenue Fund	31,721,042	30,931,606	35,870,571	36,933,640
<b>Total</b>	<b>\$31,721,042</b>	<b>\$30,931,596</b>	<b>\$35,870,571</b>	<b>36,933,640</b>

<b>FY 15 Funded Positions</b>	<b>368</b>
<b>FY 15 Funded FTE Positions</b>	<b>335.78</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Eight part-time Library Technical Assistants are established. The addition of these positions will allow for the restoration of three weekly service hours at eight regional libraries.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**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

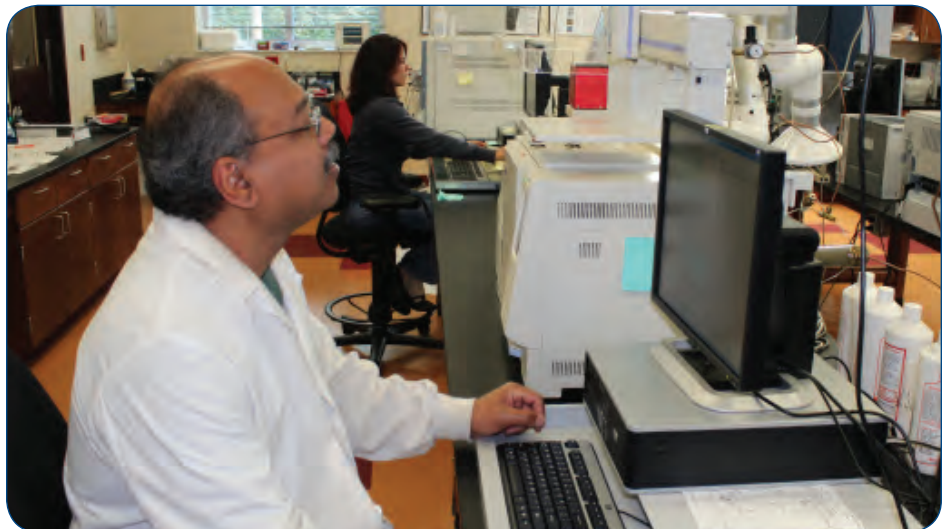
The department has two core responsibilities: a statutorily mandated mission to determine cause and manner of death in a specific set of circumstances; and a County Administrator-assigned function to make final arrangements of unclaimed bodies.

### FY 13 and FY 14 Accomplishments

- Determined the cause and manner of death for 1559 cases falling under the Medical Examiner's jurisdiction.
- Provided cremation for 680 unclaimed bodies. Avoided approximately, \$26,555 in additional expenses by obtaining private funds for an additional 73 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 and review teams and at the Sheriff's Office cold case review.
- Provided approximately 50 autopsy presentations to University of South Florida (USF) Second Year Medical students; presented approximately 30 lectures to USF, University of Tampa (UT), law enforcement agencies, and national professional organizations; and published five peer-reviewed articles.
- 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, the Department facilitated donations that resulted in 186 potentially lifesaving organ transplants.



*Preparing for an autopsy.*



*Completing a toxicology analysis.*

**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.

**Innovation**

In cooperation with the Clerk of the Circuit Court and the Bank of America, the Department now offers electronic payment options that will permit nonlocal funeral homes to pay fees without delaying final disposition. Additionally, all escrow accounts established by local funeral homes are being drawn zero balanced and closed, which eliminates the requirement for staff to maintain 28 escrow accounts.

**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:** Following accreditation of the toxicology laboratory, 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:** Reduce by 60% the number of deaths certified without direct examination of the body by a Department physician.

**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.

Performance Measures	FY 12 Actual	FY 13 Actual	FY 14 Projected	FY 15 Planned
Maintain median number of days to sign autopsy reports to 60 days or less	52	57	60	60
Sign a minimum of 90% of autopsy reports within 90 days	87.75%	83.5%	90.0%	90.0%
Complete toxicology analysis in an average of 30 days or less	22	27.3	24	24
Maintain median number of days to dispose of unclaimed bodies to 21 days or less	12	9	18	18

## Medical Examiner Department

**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](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](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>

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$2,733,404	\$2,838,985	\$3,133,350	\$3,482,376
Operating Expenditure/Expense	1,393,245	1,224,820	1,455,570	1,795,173
Capital Outlay	45,027	241,013	338,987	0
<b>Total</b>	<b>\$4,171,673</b>	<b>\$4,304,818</b>	<b>\$4,927,907</b>	<b>\$5,277,549</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$4,035,457	\$4,304,818	\$4,927,907	\$5,277,549
Grants (Non Transportation-Related)	136,215	0	0	0
<b>Total</b>	<b>\$4,171,673</b>	<b>\$4,304,818</b>	<b>\$4,927,907</b>	<b>\$5,277,549</b>

<b>FY 15 Funded Positions</b>	<b>38</b>
<b>FY 15 Funded FTE Positions</b>	<b>32.96</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Two Medical Examiner Death Investigators are added to provide for 24/7 death investigations. This new level of staffing will also allow for the investigation of all residential apparent natural death scenes.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- Funding of \$338,987 is carried forward from FY 14 to FY 15 for the purchase of a replacement case management system.



## 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 13 & FY 14 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 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 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 Actual	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](http://www.hillsboroughcounty.org/communityaffairs).

**Office of Operations and Legislative Affairs**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$1,521,807	\$1,947,838	\$2,028,975	\$242,441
Operating Expenditure/Expense	132,923	121,740	332,986	316,572
Capital Outlay	8,008	0	0	0
<b>Total</b>	<b>\$1,662,737</b>	<b>\$2,069,578</b>	<b>\$2,361,961</b>	<b>\$559,013</b>

<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Countywide General Fund	\$1,185,094	\$1,634,206	\$1,876,310	\$390,157
Unincorporated Area General Fund	329,596	346,931	485,651	168,856
Grants (Non Transportation-Related)	148,048	88,441	0	0
<b>Total</b>	<b>\$1,662,737</b>	<b>\$2,069,578</b>	<b>\$2,361,961</b>	<b>\$559,013</b>

<b>FY 15 Funded Positions</b>	<b>6</b>
<b>FY 15 Funded FTE Positions</b>	<b>6.00</b>

**Budget Changes and Operational Impact  
FY 14 to FY 15**

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- During FY 14, County departments were reorganized, and the Office of Operations and Legislative Affairs was established.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.





## STRATEGY

- Great Places
- Distinctive Experiences

### Description

The Parks, Recreation and Conservation Department (PRC) provides recreational opportunities and nature experiences for residents and visitors of all ages. Located throughout Hillsborough County, PRC sites reside on more than 80,000 acres of park land.

PRC also features a large-scale regional parks system that provides safe, well-maintained park facilities. Made up of 10 Regional Parks and the Upper Tampa Bay Trail totaling 16,463 acres, annual FY13 attendance was 2,215,302 patrons. Active outdoor enthusiasts can enjoy a variety of activities that include picnicking, swimming, camping, hiking, biking, fishing and nature study. Additional facilities include 169 improved family campsites, 10 group campsites, a horse arena, botanical gardens, greenhouse exhibit, BMX track, archery range, three nature centers, boardwalks, boat ramps, and off-road bicycles trails. The Upper Tampa Bay Trail serves nearly 300,000 visitors a year and provides urban and rural trail experiences for bicyclists and hikers.

Year-round programming is offered at 182 parks, which includes: 10 regional recreation centers offering a wide breadth of activities and classes for all ages; 40 satellite centers within the regions offering a wide variety of activities through contracted partnerships; sites for specialized interests such as skate parks and dog parks; facilities for cultural and arts programming; therapeutic programs; and youth and adult athletics; special events almost every weekend with community and civic organization partners throughout the county.

### Mission

Hillsborough County Parks, Recreation and Conservation Department (PRC) seeks to enrich our community by: providing superior recreational opportunities through places, programs and preservation of resources; increasing cultural awareness; promoting economic development; and offering active lifetime learning experiences.

### FY 13 and FY 14 Accomplishments

- Collected \$1,907,311 in Regional Parks revenue during FY13 with all parks open 7 days a week.
- During FY13, achieved an 11.6% reduction in wildfire threats on preserved lands utilizing prescribed fire and mechanical treatments over 4,335 acres.
- During FY14, opened 1,000 acres of the Lower Green Swamp Preserve to the general public with over six miles of new hiking/equestrian trails, large parking area, and newly constructed bridges traversing the Blackwater and Itchepakesassa Creeks.
- Operated 10 summer camps, five teen camps, a fine arts camp, and three nature camps, as well as Camp Sparks therapeutic camps county-wide.
- Continued the Rec2Six after school program at 10 sites offering a physical fitness program; a partnership with the Hillsborough County Extension Service for gardening, nutrition and 4-H programs; nature classes; Rec2Fit and study time.
- Implemented afterschool intramural leagues at all staffed centers.
- Continued implementation of RecTrac online registration/reservation/tracking system including the public interface and adding modules for Rec2Six, Field Trips, Facility Reservations, Park Security, Special Interest Classes and Senior Games.
- Opened the Westchase Gymnasium and Northwest Skate Park at Jackson Springs
- Broke ground on new gymnasiums at Regional Centers including Northdale, Gardenville, Ruskin, and Jackson Springs.
- Broke ground on new regional community center and gymnasium complex at Larry Sanders Park.



*Contestants in the Alafia River Canoe Challenge start downstream at Lithia Springs Park in Lithia.*

## FY 15 Core Objectives & Outcomes

**WHAT:** Survey customers and achieve customer satisfaction with regional 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:** To understand the department's programming strengths and weaknesses in customer service in order to make improvements as needed, to meet the needs and interests of the customers.

**WHAT:** Maintain consistency in revenue generation at regional parks through continued park visits and participation in parks activities and related special events.

**WHY:** Allows all regional parks to remain open 7 days a week to provide maximum public benefit.

**WHAT:** Pursue expanded opportunities for funding programs and events through marketing, sponsorships and grants.

**WHY:** Makes many kinds of recreation opportunities more accessible for all residents and visitors in a financially responsible way.

**WHAT:** Manage conservation lands by conducting prescribed fires (meticulously planned and careful burning) 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 by expanding the use of un-staffed and less frequently used facilities by management partners like the University Area Community Development Corporation, Redlands Christian Migrant Association, and Boys & Girls Clubs.

**WHY:** Allows for expansion of programming to more locations and more customers without adding to the department's budgetary needs.

## 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:** Hire a marketing consultant to provide a plan for increasing types and amount of revenue through increased parks participation, memberships, additional park amenities,

and other initiatives.

**VALUE:** Increases participation in park activities and creates community vibrancy that fosters health benefits and economic development.

**PROJECT:** Complete the construction/expansion of five community centers to increase the available indoor recreation programming space.

**VALUE:** Enables the department to continue consolidation of programming from 43 sites to 12 and increases the size and number of programs 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 to meet the needs and expectations of the community.

## 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.
- Customer ease and convenience is our objective with online reservations, registrations and payment for various Parks, Recreation and Conservation activities, classes and services. Modules are being added to our Rec-Trac software system to automate an increasing number and varying types of activities.



*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	95%	90%	90%
Customer satisfaction with recreation programs (% of customers who are satisfied)	N/A	85%	90%	95%
Revenue generated from regional nature parks and recreation programs*	\$3,759,834	\$3,689,276	\$3,542,875	\$3,542,875
Reduce wildfire threats on preserved lands*	6.2%	11.6%	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](http://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**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$18,785,587	\$18,812,256	\$17,709,391	\$18,561,486
Operating Expenditure/Expense	14,952,567	13,940,586	18,161,264	18,739,331
Capital Outlay	86,169	167,610	112,500	409,618
Capital Projects	72,047	162,400	100,000	100,000
Grants & Aids	300,355	140,301	309,740	309,740
Reserves & Refunds	125,000	0	0	0
<b>Total</b>	<b>\$34,249,678</b>	<b>\$33,060,754</b>	<b>\$36,292,895</b>	<b>\$38,020,175</b>

<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Countywide General Fund	\$10,713,495	\$10,938,135	\$10,895,730	\$11,544,132
Unincorporated Area General Fund	23,133,064	21,826,210	25,065,121	25,989,466
Countywide Special Revenue Fund	77,510	44,077	91,616	87,218
Unincorporated Area Special Revenue Fund	194,480	203,015	240,428	243,426
Grants (Non Transportation-Related)	131,130	49,316	0	155,933
<b>Total</b>	<b>\$34,249,678</b>	<b>\$33,060,754</b>	<b>\$36,292,895</b>	<b>\$38,020,175</b>

<b>FY 15 Funded Positions</b>	<b>483.00</b>
<b>FY 15 Funded FTE Positions</b>	<b>331.71</b>

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

**PERSONNEL SERVICES:**

- One position was added to assist with support in maintenance of RecTrac, the online registration/reservation/tracking system.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- \$50,000 is budgeted for replacement of netting at athletic facilities.

**CAPITAL AND OTHER EXPENDITURES**

- Approximately \$62,000 is budgeted for the purchase of new equipment necessary for the management of the newly opened Lower Green Swamp Preserve.
- \$208,400 is budgeted for the acquisition and replacement of vehicles, ice machines, for pay stations at regional parks, and other capital requirements.



## STRATEGY

- Innovative Products
- Distinctive Experiences
- Pro-Market Governance

### Description

The Public Utilities Department provides drinking water, wastewater treatment and reclaimed water services in the unincorporated areas of Hillsborough County.

### Mission

To provide outstanding core services through the delivery of quality drinking water, compliant treatment of wastewater, and efficient distribution of reclaimed water to the customers and rate payers of the Department.

“Superior service, just got off the phone with Linda Oliver and wanted to say that the service as nothing short of superior; she was extremely fast, informative and attentive. Just wanted to pass on my appreciation.”

– Matthew R. USSOCOM



A Public Utilities Department staff member makes water treatment adjustments to ensure clean drinking water.

### FY 13 and FY 14 Accomplishments

- Reduced at-fault vehicle and equipment accidents in the department by 44% in fiscal year 2013, reduced Workers' Compensation claims by 46% over the past three years and received four safety awards from the United Safety Council of Central Florida: 2013 Corporate Safety Award, 2013 Fleet Safety Award, the Safety Leadership Award and the 2013 Certified Occupational Safety Specialist Excellence Award.
- Saved \$82,880 between fiscal year 2012 and fiscal year 2014 by hiring a private contractor to perform landscape maintenance at Public Utilities facilities.
- Produced more than 8 billion gallons of high quality reclaimed water in fiscal year 2013 through operation of the largest retail reclaimed water system in the U.S.
- Received the County Administrator's 'Employee Challenge Award' for the innovative implementation of the Notice Postcard process, which improved service delivery to customers by providing advanced notification to avoid pending service interruptions and reduced operational costs associated with mobilization of field service personnel.
- Improved mobile computing capabilities for Field Service staff by leveraging existing technology to connect to our customer account management system, improving operational efficiency and yielding cost savings of more than \$50,000.
- Maintained high financial credit ratings that enable the department to borrow money at a lower interest rate when expanding facilities and services.



A staff member conducts valve maintenance for the County's drinking water system.

## 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 proactive, planned maintenance program for all water and wastewater assets, which includes repairing pipes and pumps (infrastructure) before they break. Improvements continue to be realized as the percentage of planned maintenance effort increases over the percentage of unplanned repairs. Our goal is an 80% planned to 20% unplanned maintenance ratio.

**WHY:** Proactive maintenance of pipes and pumps makes them last longer, reducing the potential for costs to be passed on to the customers for total replacement of various parts of the utilities' systems

**WHAT:** Maintain high financial credit ratings for water (AAA) utilities.

**WHY:** Allows the department to acquire low interest loans to build infrastructure, and these loans serve as high quality investments for lenders. Lower interest rate loans help to keep water service rates low for customers.

**WHAT:** Continue to reduce energy consumption by utilizing Tampa Electric energy audits, education of staff, and achieving strategic goals set by our Public Utilities Department Energy Plan. We have achieved a 22% reduction in the last five years through efforts such as the creation of a department Energy Management Team and an audit of all monthly energy statements. Our goal is to achieve a 5% reduction for fiscal years 2014 and 2015.

**WHY:** In accordance with the Public Utilities Department Energy Plan, our intent is to achieve energy conservation; reduce emissions; gain operational efficiency to reduce our overall costs and dependency of ever increasing electrical demands and cost; and help address the regulatory, technical, economic and other key developments in energy management.

## 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:** 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 prevent 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:** Automated Work Force Development Plan - the department is committed to the creation of a strategic and comprehensive workforce development plan. This plan will ensure efficient use of our training resources and supports long-term development of a stable and well equipped workforce. Components include individual learning plans for each employee, focused performance management objectives, and progression planning for long-term growth utilizing the Oracle Learning Management module of the Enterprise Resource Planning (ERP) system to provide a centralized database for training materials, course information, registrations, and tracking of training-related information.

**VALUE:** Benefits of such a program include increased productivity, safety improvements, resource planning capabilities, succession planning, and employee satisfaction. These benefits align with stated organizational goals related to safety, organizational efficiency, fiscal fitness, and support our primary objective of providing high quality service to our customers.

“It was really nice to talk to you about our Senior Discount Application. You were very helpful and I do appreciate that.”  
– Jean Fletcher

**PROJECT:** Implement Supervisory Control and Data Acquisition (SCADA) standards and centralize management of SCADA projects throughout the department. This Project's purpose is to improve the operational functionality of the SCADA system, the system that manages critical processes at our Water, Wastewater and Reclaimed Water facilities. Through standardized SCADA, and the additional data that can be leveraged from these systems, we intend to improve system efficiency, reduce operational errors due to irregularities in process control systems, and identify issues within the distribution and collection system, in order to reduce the number of overflows and spills directly attributable to mechanical, electrical and instrumentation failures.

**VALUE:** This project enhances our ability to manage and control our processes, and maintain permit compliance. Additional value is realized with an improved ability to analyze system performance data to aid in capacity planning, infrastructure management and predictive maintenance tasks supporting reliable water and wastewater services to our customers.

**PROJECT:** Collaboration with the City of Tampa's Information and Technology staff to obtain customer information data for approximately 12,000 customers within the shared service area of Town 'n Country, where the City of Tampa provides the water service and the Public Utilities Department provides the wastewater service.

**VALUE:** Improved customer service delivery within the shared services area, facilitating a reduction in bill delinquencies, service interruptions, back-billings and customer disputes by providing the department with the information to make City of Tampa customers more promptly aware of their wastewater service obligations.

**Innovation**

- Sludge Burning Energy Recovery Project - The Public Utilities Department successfully completed regulatory permitting for incineration of wastewater sludge in the energy recovery facility. This disposal method assists with day-to-day as well as emergency operations.
- Consolidation of Wastewater Operations - The Public Utilities Department has developed and is implementing a capital program to consolidate wastewater operations in the Northwest portion of the County. The program decommissions two outdated wastewater plants and centralizes their treatment processes into a more environmentally sound facility.<sup>279</sup>



*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.*

Performance Measures	FY 12 Actual	FY Actual	FY 14 Projected	FY 15 Planned
100% of water and waste water treatment facilities supported by backup power	Yes	Yes	Yes	Yes
Number 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%
Maintain AAA bond rating for water utilities	Yes	Yes	Yes	Yes

\* Estimated

**For More Information,** call the Public Utilities Department at 813-272-5977, or visit [www.HillsboroughCounty.org/PublicUtilities](http://www.HillsboroughCounty.org/PublicUtilities).

For information about bond ratings, visit: <https://www.fidelity.com/learning-center/investment-products/fixed-income-bonds/bond-ratings>

**Public Utilities Department**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$47,476,928	\$49,122,349	\$51,876,680	\$54,554,525
Operating Expenditure/Expense	170,039,676	172,465,336	176,533,254	178,156,771
Capital Outlay	1,414,771	16,757,662	2,975,189	5,263,239
Transfers	900,000	900,000	602,766	0
<b>Total</b>	<b>\$219,831,375</b>	<b>\$239,245,347</b>	<b>\$231,987,889</b>	<b>\$237,974,535</b>

<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Unincorporated Area General Fund	\$47,131	\$86,532	\$137,862	\$137,862
Unincorporated Area Special Revenue Fund	59,217	85,210	214,761	214,761
Discretely Presented Component Units Fund	0	0	2,766	0
Public Utilities Solid Waste Resource Recovery Division	84,978,205	102,570,438	83,589,810	87,500,763
Public Utilities Water/Wastewater Division	133,846,821	135,603,167	147,442,690	150,121,149
Self-Insurance Fund	900,000	900,000	600,000	0
<b>Total</b>	<b>\$219,831,375</b>	<b>\$239,245,347</b>	<b>\$231,987,889</b>	<b>\$237,974,535</b>

<b>FY 15 Funded Positions</b>	<b>822</b>
<b>FY 15 Funded FTE Positions</b>	<b>822.00</b>

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

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.





## 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; provides solid waste (trash) collection and disposal, and recycling programs; manages environmental programs and compliances; creates and maintains watershed master plans; and provides mosquito population control.

### Mission

To construct, operate and maintain safe, efficient, and environmentally sensitive solid waste disposal and transportation systems.

### FY 13 and FY 14 Accomplishments

- Merged Solid Waste Division into the Public Works department
- Established new automated residential collection contracts in FY13 to reduce the County's expenses by approximately \$9 million dollars in FY14, and to support stabilized customer costs for the next few years.
- Maintained AA financial credit rating for the solid waste system that enables the department to borrow money at a lower interest rate when expanding facilities or services.
- Implemented the department's computerized maintenance management system (CMMS) to meet the federal government's requirements for tracking and to ensure timely maintenance of County assets.
- Implemented 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.
- Partnered with community organizations to increase public awareness of mosquito-transmitted diseases and control techniques.
- Established the Transportation Planning and Development Division to coordinate and support the Transportation for Economic Development in Hillsborough County initiative.



*Construction of a new lane on Bruce B. Downs Boulevard between Palm Springs Road and Pebble Creek Road.*



*The Platt Street Bridge in downtown Tampa.*

### 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:** Convert waste into energy, using 95% of the Resource Recovery Facility's capacity, converting up to 575,000 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 solid waste (AA) enterprise.

**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 keep solid waste service rates low for customers.

**WHAT:** Develop a Pedestrian and Bicycle 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 and 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.

**WHY:** Controls mosquito-transmitted diseases and educates the public in diversified mosquito control technologies.

### FY 15 Key Projects & Their Community Value

**PROJECT:** Construct 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:** Complete the Hillsborough County Pedestrian and Bicycle Master Plan.

**VALUE:** Provides safe and enjoyable walking and bicycle routes in Hillsborough County, which helps to enhance quality of life.

Performance Measures	FY 12 Actual	FY 13 Actual	FY 14 Projected	FY 15 Planned
Implement the stormwater Capital Improvement Program by designing and building at least four projects per quarter	N/A	New	Yes	Yes
Maintain road conditions by maintaining the present level of pavement condition index (PCI)	New	82%	85%	85%
Convert waste into energy using 95% of the Resource Recovery Facility's capacity	Yes	Yes	Yes	Yes
Maintain AA bond rating for solid waste utilities	Yes	Yes	Yes	Yes
Develop a Pedestrian and Bicycle Master and Action Plan for Hillsborough County 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	62	67	69



*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](http://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](http://www.HillsboroughCounty.org/Mosquito)

County Transportation Projects, [www.HillsboroughCounty.org/CountyProjects](http://www.HillsboroughCounty.org/CountyProjects)

Current County Road Closures, [www.HillsboroughCounty.org/ClosedRoads](http://www.HillsboroughCounty.org/ClosedRoads)

Lane Closures on County Roads, [www.HillsboroughCounty.org/ClosedLanes](http://www.HillsboroughCounty.org/ClosedLanes)

For information about bond ratings, visit:

<https://www.fidelity.com/learning-center/investment-products/fixed-income-bonds/bond-ratings> 13 Projected

## Public Works Department

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$26,738,213	\$30,217,837	\$29,395,842	\$33,030,852
Operating Expenditure/Expense	35,067,704	34,704,145	39,015,541	37,494,781
Capital Equipment	10,000	7,263	142,894	47,714
<b>Total</b>	<b>\$61,815,917</b>	<b>\$64,929,246</b>	<b>\$68,554,277</b>	<b>\$70,573,347</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$2,046,654	\$1,887,071	\$2,328,387	\$2,418,609
Unincorporated Area General Fund	8,593,759	11,498,314	9,738,709	12,591,133
Unincorporated Area Special Revenue Fund	1,106,049	1,306,096	1,387,685	1,396,728
Transportation Trust Fund	49,464,626	49,645,025	54,923,902	53,991,283
Grants (Non Transportation-Related)	604,829	322,837	175,594	175,594
Public Utilities Water/Wastewater Division	0	269,903	0	0
<b>Total</b>	<b>\$61,815,917</b>	<b>\$64,929,246</b>	<b>\$68,554,277</b>	<b>\$70,573,347</b>

<b>FY 15 Funded Positions</b>	<b>602</b>
<b>FY 15 Funded FTE Positions</b>	<b>596.95</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- The GIS section of Real Estate and Facilities Department and the Solid Waste section of the Public Utilities Department were shifted to this department.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- \$75,000 is budgeted for helicopter rental during periods when the County's helicopter is down for routine maintenance.

**CAPITAL AND OTHER EXPENDITURES:**

- \$40,000 is budgeted for new hardware and software to record mosquito larvicide applications.
- \$37,000 is budgeted for equipment to troubleshoot and repair traffic signal controllers.
- \$92,000 is budgeted for signing and safety measures for temporary road closures.



## 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.



*"I have visited the 'new' Seminole Heights Library, actually twice in the past week. WOW, incredible facility! The meeting space, reading areas, so open and airy, saving the oak trees, this is definitely the best designed library ever."*  
-- Eric Larson, Aide to Commissioner Sharpe

### FY 13 and FY 14 Accomplishments

- Achieved American Public Works Association Accreditation recognizing compliance with best management practices.
- Staff member certified as a CPTED (Crime Prevention Thru Environmental Design) Practitioner allowing the incorporation of security reviews of all designs and plans for future government facilities.
- Completed construction of the new Seminole Heights Branch Library
- Completed land acquisition for Bruce B. Downs Boulevard Segment A – Bearss Avenue to Palm Springs Boulevard.
- Completed land acquisitions for five (5) new fire stations.
- Developed a Lease, Management and Operations Agreement for the South County YMCA.
- Qualified nine (9) County buildings for Energy Star Certification as a result of the County successfully reducing energy usage below the benchmark established by the U.S. EPA Energy Star Program.
- Completed facility condition assessments and asset condition coding for more than 1.1 million square feet of County facilities in FY13, and 484,000 square feet to date in FY14.
- Completed 28 un-programmed Repair, Replacement, Renovation and Maintenance Program (R3M) projects in FY13, at a cost of more than \$1.2M. Completed 21 un-programmed R3M projects to date in FY14, at a cost of \$945K.
- Completed more than \$3.6M in FY13, and \$1.3M to date in FY14, of major facility renovation projects through the R3M program, including the neighborhood service centers at West Tampa, Plant City and Lee Davis.
- Collected, analyzed, compiled, and delivered approximately 598,000 database records into the County's new Computerized Management System (MainStar).
- Consolidated all County-owned vacant properties under one maintenance agreement administered by RE&FS Support Services personnel.
- Reorganized custodial operations into cross-program, dynamic, functional units with all RE&FS custodial personnel Department of Children and Family Services Level 2 approved and capable of providing services across departments, programs or platforms.

## 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:** Enables the County to make decisions that ensures its operations are as efficient as possible by helping the County to understand its costs to operate and maintain the facilities in comparison to industry standards.

**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.

“... the support by Geomatics has been most helpful and has allowed the subject project to remain on schedule. Mr. Sumner, Ms. Leah Peak, and their staff have provided valuable support in a most expedited way to the Transportation Maintenance Division through the collection and analysis of GIS data. Even though the requirements of the vendor were very specific and required considerable time for analysis, Mr. Sumner, Ms. Peak, and their staff completed this most difficult task in approximately two weeks.”

– Harry C. Lorick, P.E., Professional Traffic Operations Engineer  
Principal, LA Consulting, Inc.

## FY 15 Key Projects & Their Community Value

**PROJECT:** Implementation of a strategic plan for Hillsborough County's facility needs in support of 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:** Initiated a contract for the preventative and recurring maintenance of the Hillsborough County Public Parking Garage's Parking Access and Revenue Control System, computer equipment and access control hardware.

**VALUE:** Ensures the software, computer equipment and access control hardware is properly maintained and appropriately updated to remain Payment Card Industry security compliant, as required by BOCC Accounting.

**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.

### 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 Actual	FY 14 Projected	FY 15 Planned
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 Building Owners and Managers Association International (BOMA) 2012 industry standard of 304 sq ft per employee)	N/A	206 sq ft per employee	304 sq ft per employee	304 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.



*Survey crew in the field preparing for a boundary survey on Falkenburg Road.*



*Lease Administration & Space Management staff review and discuss a lease agreement.*

**For more information**, about County facilities, call 813-272-5769 or visit [www.hillsboroughcounty.org](http://www.hillsboroughcounty.org).

For more information on the County's real estate services, call 813-272-5810 or visit [www.hillsboroughcounty.org](http://www.hillsboroughcounty.org).

Building Owners and Managers Association (BOMA) International, [www.boma.org/Pages/default.aspx](http://www.boma.org/Pages/default.aspx)

BOMA International, Experience Exchange Report®, [www.bomaeer.com/BOMA/main\\_landing.aspx](http://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](http://www.usgbc.org)

The Jan K. Platt Environmental Lands Acquisition and Protection Program  
[www.hillsboroughcounty.org/index.aspx?nid=756](http://www.hillsboroughcounty.org/index.aspx?nid=756)

**Real Estate & Facilities Services Department**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$11,985,279	\$11,450,996	\$14,212,246	\$11,292,552
Operating Expenditure/Expense	10,792,150	9,774,810	15,077,575	15,723,017
Capital Outlay	76,935	0	100,000	61,500
<b>Total</b>	<b>\$22,854,364</b>	<b>\$21,225,807</b>	<b>\$29,389,821</b>	<b>\$27,077,069</b>

<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Countywide General Fund	\$15,505,963	\$15,197,558	\$22,411,155	\$22,803,706
Unincorporated Area General Fund	4,777,594	3,750,973	3,965,271	1,651,959
Countywide Special Revenue Fund	0	5,246	0	0
Transportation Trust Fund	2,401,559	2,091,998	2,422,448	1,962,894
Grants (Non Transportation-Related)	0	0	392,045	454,611
Public Utilities Water/Wastewater Division	169,248	180,032	198,902	203,899
<b>Total</b>	<b>\$22,854,364</b>	<b>\$21,225,807</b>	<b>\$29,389,821</b>	<b>\$27,077,069</b>

<b>FY 15 Funded Positions</b>	<b>181</b>
<b>FY 15 Funded FTE Positions</b>	<b>179.98</b>

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

**PERSONNEL SERVICES:**

- Four new positions are created to support the addition of 122,000 square feet to County facilities.
- One new position is added to support quality assurance and control associated with the County's new maintenance management system.
- The department's GIS section is shifted to the Public Works Department in association with the County department reorganization.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Approximately \$393,000 in operating costs is budgeted to support maintenance activities at newly added County facilities.
- Approximately \$460,000 is added to the budget to support a newly awarded custodial contract that includes increased costs for previously supported facilities and for newly constructed facilities.
- \$40,000 is budgeted for enhancements to the County's new maintenance management system.
- \$96,000 is budgeted for the maintenance of 16 County-owned surplus properties.

**CAPITAL AND OTHER EXPENDITURES:**

- \$50,000 is budgeted for the purchase of two new vehicles which will replace mileage reimbursements to two County employees.





## STRATEGY

- Pro-Market Governance
- Great Places
- Facilitative Leadership

### Description

Strategic Planning and Grants Management 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 researching, applying for, and compliance with State and federal grants; administering criminal justice grants and restricted revenues; and providing governance to an enterprise resource planning (ERP) project.

### Mission

Effective support of the County organization and the community through a strategic focus on priorities and opportunities, and the leveraging of organizational and community assets. state and federal grants while ensuring compliance with usage and reporting requirements.

### FY 13 and FY 14 Accomplishments

- Developed a County Strategic Plan, approved by the Board of County Commissioners in May 2013, narrowly focused on attracting and retaining jobs, and on eliminating barriers to job creation, in order to strengthen the economy, and build community income and wealth.
- Implemented Wave 1 – financial functions – of the joint Enterprise Resource Planning (ERP) project with the Clerk of the Circuit Court, the Civil Service Board, and the City of Tampa in August 2013.
- Developed a BOCC Grants Administration Policy, through a collaborative process with grant-funded departments and agencies, adopted by the Board of County Commissioners in February 2014. The policy is consistent with a best practice adopted by the Government Finance Officers Association in February 2013.
- Managed a Transportation for Economic Development initiative through a Policy Leadership Group comprised of all seven County Commissioners, the Mayor or Vice Mayor of each municipality, and the Chair of Hillsborough Area Regional Transit (HART) to provide leadership in developing transportation infrastructure and services in conjunction with the County's Strategic Plan focus on attracting and retaining jobs to build the economy.

### 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.



*City of Tampa Transportation Manager Jean Duncan describes the cross-jurisdictional Transportation for Economic Development project at a public meeting while County Administrator Mike Merrill prepares to speak.*



*Policy Leadership Group members tackle transportation needs to stimulate economic development.*

### FY 15 Core Objectives & Outcomes

**WHAT:** Meeting – or exceeding -- all grant reporting deadlines for the Department, and guiding other County departments and agencies in meeting their deadlines through procedures established in a new grants handbook.

**WHY:** Every State and federal grant can impact the overall reputation of Hillsborough County as an entity, based on whether contractual obligations are met.

**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 15 Key Projects & Their Community Value

**PROJECT:** Complete the implementation of the ERP project and progress into a stabilization phase to fine tune the benefits of advanced technology.

**VALUE:** Increased reporting capabilities for management and the community, a platform for cost savings through enhanced procurement functions, and the ability to attract talented employees through the use of current technology.

**PROJECT:** Coordinated life-cycle grant activities: from concept to collaboration, application, implementation, evaluation, and adjustment.

**VALUE:** Increased collaboration among the County and its community partners in obtaining and managing State and federal grants for the greatest community benefit.

**PROJECT:** Complete the Transportation for Economic Development initiative in conjunction with community partners and begin implementing a business plan to deliver transportation improvements.

**VALUE:** This collaborative process between the County, the three municipalities, and HART can produce a single voice on transportation issues, and a coordinated approach to retaining existing jobs and attracting new jobs through strategic investments in transportation infrastructure and services.

Performance Measures	FY 12 Actual	FY 13 Actual	FY 14 Projected	FY 15 Projected
Board of County Commissioners adoption of new County Strategic Plan	N/A	May 22, 2013	N/A	N/A
Board of County Commissioners adoption of Grants Administration Policy consistent with GFOA Best Practice	N/A	N/A	February 19, 2014	N/A
Complete grants procedures handbook for County departments	N/A	N/A	July 31, 2014	N/A
Percent of all Department grant reporting requirements met by due date.	N/A	100%	100%	100%
Percent of all Department grant reporting requirements met early -- by at least two days prior to due date, beginning 3/31/14.	N/A	N/A	100%	100%
Recover net new overhead costs from State/federal grants through indirect cost allocation (FY 13 is baseline)	N/A	N/A	N/A	\$100,000

**For More Information,** Call (813) 272-6582 or visit these sites:

Hillsborough County Strategic Plan: <http://www.hillsboroughcounty.org/index.aspx?nid=3070>

Transportation for Economic Development Initiative: <http://www.hillsboroughcounty.org/index.aspx?NID=3263>

Crime Prevention Projects: <http://www.hillsboroughcounty.org/index.aspx?NID=1524>

Grants and Grant Proposal Database: <http://www.hillsboroughcounty.org/index.aspx?NID=3391>

## Strategic Planning Department

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$0	\$0	\$771,843	\$826,181
Operating Expenditure/Expense	0	0	44,914	44,929
Grants & Aids	0	0	1,462,574	1,467,133
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,279,331</b>	<b>\$2,338,243</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$0	\$0	\$601,350	\$596,477
Countywide Special Purpose Revenue Fund	0	0	795,903	785,306
Intergovernmental Grants	0	0	882,078	956,460
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,279,331</b>	<b>\$2,338,243</b>

<b>FY 15 Funded Positions</b>	<b>8</b>
<b>FY 15 Funded FTE Positions</b>	<b>8.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**EXPENDITURES:**

- New department.

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

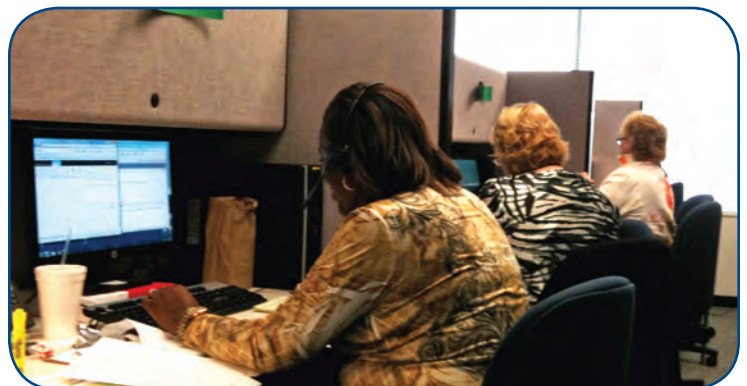
- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No change.

“ 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 ”



*Volunteers staff the ERP help desk on “go-live” of financial functions.*



## 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 13 and FY 14 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 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 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 Actual	FY 14 Projected	FY 15 Planned
<b>CLERK TO BOCC / COMPTROLLER</b>				
Number of Invoices	200,080	189,760	189,760	189,760
Number of Paychecks	152,098	163,838	165,000	167,000
VAB Petitions	2,073	2,398	2,290	2,400
BOCC Agenda Items	4,205	4,281	4,640	4,870
<b>County Recorder:</b>				
Documents Recorded	441,760	497,194	502,000	507,000
Marriage Licenses Issued	8,675	5,526	6,050	6,600
Passports Issued	7,412	2,533	2,800	3,000
<b>CLERK OF COURT</b>				
New Foreclosure Cases	10,385	8,407	8,650	8,500
Other New Civil Cases	77,613	71,231	74,247	76,300
New Criminal Cases	88,309	89,702	91,800	90,100
New Civil Traffic Cases	195,474	210,856	215,000	215,000
Jurors Summoned	95,406	104,801	108,100	113,500
Case Reopens	62,509	70,038	71,200	69,300
Notices of Appeals	2,160	1,939	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.

## Clerk of the Circuit Court

**For More Information,** call the Clerk of the Circuit Court at 813-276-8100, visit [www.hillsclerk.com](http://www.hillsclerk.com), or visit these websites:

Florida courts e-filing portal, <https://www.myflcourtaccess.com>

County financial reports, <http://www.hillsclerk.com/publicweb/CountyFinancialReports.aspx>

BOCC Records, <http://www.hillsclerk.com/publicweb/BOCCRecords.aspx>

Marriage Licenses, [http://www.hillsclerk.com/publicweb/Marriage\\_License.aspx](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 Actual	FY 14 Adopted	FY 15 Recommended
Budgeted Transfers to Constitutional Officers	\$18,177,333	\$19,021,542	\$18,204,547	\$18,240,640
<b>Total</b>	<b>\$18,177,333</b>	<b>\$19,021,542</b>	<b>\$18,204,547</b>	<b>\$18,240,640</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$18,177,333	\$19,021,542	\$18,204,547	\$18,240,640
<b>Total</b>	<b>\$18,177,333</b>	<b>\$19,021,542</b>	<b>\$18,204,547</b>	<b>\$18,240,640</b>

<b>FY 15 Funded Positions</b>	<b>103</b>
<b>FY 15 Funded FTE Positions</b>	<b>103.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Continuation budget.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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 13 and FY 14 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.

## New 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.



**New 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.

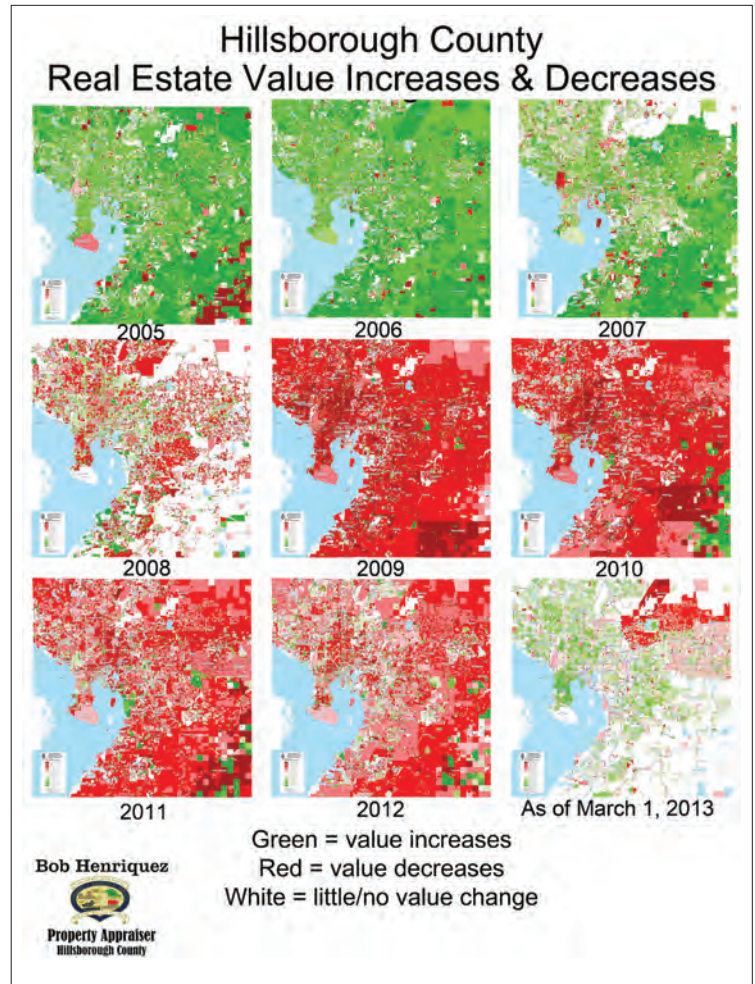
**VALUE:** Saves tax dollars through technology.

**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/](http://www.hcpafl.org/)

Hillsborough County Property Appraiser on Facebook:

[www.facebook.com/pages/Hillsborough-County-Property-Appraiser/231357066998868](http://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 Actual	FY 14 Adopted	FY 15 Recommended
Budgeted Transfers to Constitutional Officers	\$10,118,707	\$9,984,772	\$10,502,000	\$10,702,500
<b>Total</b>	<b>\$10,118,707</b>	<b>\$9,984,772</b>	<b>\$10,502,000</b>	<b>\$10,702,500</b>
Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$8,403,300	\$8,323,984	\$8,710,000	\$8,850,000
Unincorporated Area General Fund	1,397,498	1,352,428	1,455,000	1,500,000
Library Tax District Special Revenue Fund	278,198	269,882	295,000	310,000
P&R G.O. Ref Bonds 2002 Sk Fund-20024000	8,273	7,976	9,000	9,500
ELAPP Series 2009 Bds Sk Fd-20029003	31,438	30,502	33,000	33,000
<b>Total</b>	<b>\$10,118,707</b>	<b>\$9,984,772</b>	<b>\$10,502,000</b>	<b>\$10,702,500</b>
<b>FY 15 Funded Positions</b>				<b>130</b>
<b>FY 15 Funded FTE Positions</b>				<b>130.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

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.

**EXPENDITURES:**

- Continuation budget

**OPERATING EXPENDITURES:**

- Continuation budget

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

## 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" (i.e., charged with misdemeanor or felony crimes). Assistant Public Defenders also represent individuals held under the "Baker Act" as well as persons detained under the Involuntary Civil Commitment for Habitual Sexual Predators Act.

## Mission

The mission of the Office of the Public Defender is to efficiently provide our clients with effective legal representation, and to treat our clients, our employees, and our community with dignity and respect.

“...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 client

## FY 13 & FY 14 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 in our mental health and civil cases.
- Worked with criminal justice agencies, the City and County, 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, 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.

“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 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 15 Core Objectives & Outcomes

**WHAT:** Provide legal representation to indigent defendants charged with criminal offenses by protecting our 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.  
**WHY:** Providing first-time offenders charged with non-serious offenses with diversion and intervention programs increases public safety by allowing law enforcement to properly align investigative resources and improves the criminal justice system by reducing recidivism rates.

**WHAT:** Increase public safety by ensuring appropriate and ethical attorney caseloads and timely case disposition.  
**WHY:** Appropriate attorney caseloads and timely case disposition increases public safety and ensures the efficient use of taxpayer money, which benefits our clients, the county jail, all parties in the criminal justice system, and Hillsborough County residents.

**WHAT:** Effectively use technology resources to increase the efficiency of the criminal justice system.  
**WHY:** Use of technology for case management, document management, witness management, data exchange, e-service, e-filing, and so forth to eliminate redundant work allows staff resources to be reallocated to handle our constitutional responsibilities.

**WHAT:** Provide continuing legal education and related training programs for attorneys and support staff.  
**WHY:** Ensure attorneys and support staff remains 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 15 Key Projects and 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 recidivism.

**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 our clients, the county jail, all parties in the criminal justice system, and Hillsborough County residents.

**PROJECT:** Develop 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 us to meet our 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 support regarding mental health issues and their correlation to the legal system.  
**VALUE:** Ensuring attorneys and legal support 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 Actual	FY 14 Projected	FY 15 Planned
Capital Felony	91	84	54	54
Non-Capital Felony Cases	24,681	24,915	24,582	24,582
Misdemeanor	19,876	20,924	19,329	19,329
County to Circuit Appeals	38	67	36	36
Juvenile	6,134	6,752	6,426	6,426
Mental Health	2,305	2,625	2,736	2,736
Sexually Violent Predator Act	5	4	6	6
<b>TOTAL</b>	<b>53,130</b>	<b>55,371</b>	<b>53,169</b>	<b>53,169</b>

**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 813-307-4000, or visit [www.pd13.state.fl.us](http://www.pd13.state.fl.us) and [www.flpda.org](http://www.flpda.org)

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Operating Expenditure/Expense	\$566,764	\$404,988	\$703,413	\$662,012
Capital Outlay	116,250	60,578	461,410	61,410
Grants & Aids	459,888	459,888	459,888	459,888
<b>Total</b>	<b>\$1,142,902</b>	<b>\$925,455</b>	<b>\$1,624,711</b>	<b>\$1,183,310</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$122,026	\$64,466	\$122,710	\$122,710
Countywide Special Revenue Fund	1,020,877	860,989	1,502,001	1,060,600
<b>Total</b>	<b>\$1,142,902</b>	<b>\$925,455</b>	<b>\$1,624,711</b>	<b>\$1,183,310</b>

<b>FY 15 Funded Positions</b>	N/A
<b>FY 15 Funded FTE Positions</b>	N/A

**Budget Changes and Operational Impact  
 FY 14 to FY 15**

**PERSONNEL SERVICES:**

- Continuation budget

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No change.



## 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 13 & FY 14 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 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 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**

<b>Service / Measures</b>	<b>Key Obj Num</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Projected</b>	<b>FY 15 Projected</b>
<b>LAW ENFORCEMENT / INVESTIGATIONS</b>					
<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
<b>TRAFFIC SAFETY</b>					
<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
<b>COMMUNITY PARTNERSHIP</b>					
<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
<b>EMPLOYEES</b>					
<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 Actual	FY 14 Projected	FY 15 Projected
<b>DETENTION MANAGEMENT / COURT OPERATIONS</b>					
<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%

**For more information,** call the Hillsborough County Sheriff's Office at 813-247-8000, or visit [www.hcso.tampa.fl.us](http://www.hcso.tampa.fl.us).

“ 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 ”

**Sheriff's Office**

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Budgeted Transfers to Constitutional Officers	\$364,427,841	\$376,939,929	\$379,561,360	\$386,351,018
<b>Total</b>	<b>\$364,427,841</b>	<b>\$376,939,929</b>	<b>\$379,561,360</b>	<b>\$386,351,018</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$259,352,289	\$265,606,810	\$265,673,659	\$267,089,155
Unincorporated Area General Fund	102,165,700	108,397,718	110,899,864	116,439,804
Countywide Special Revenue Fund	2,909,852	2,935,401	2,987,837	2,822,059
<b>Total</b>	<b>\$364,427,841</b>	<b>\$376,939,929</b>	<b>\$379,561,360</b>	<b>\$386,351,018</b>

<b>FY 15 Funded Positions</b>	<b>3,815</b>
<b>FY 15 Funded FTE Positions</b>	<b>3,654.50</b>

**Budget Changes and Operational Impact  
FY 14 to FY 15**

**PERSONNEL SERVICES:**

- Pay increases of 5% are included for sworn personnel and 4% is included for civilians.

**OPERATING EXPENDITURES:**

- The general fund budget request of the Sheriff is 1.8% higher than the FY 14 Adopted Budget.

**CAPITAL AND OTHER EXPENDITURES:**

- The FY 15 budget includes \$2.7 million in funding to replace vehicles that had been funded through the Community Investment Tax for a number of years.
- The budget also includes funding for maintenance of roofs and air conditioning at the jail as well as several technology projects.

## 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 13 and FY 14 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 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](http://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](http://www.myfpaa.org)  
 Florida State Courts, [www.flcourts.org](http://www.flcourts.org)  
 Government Program Summaries, [www.oppaga.state.fl.us/profiles/1023](http://www.oppaga.state.fl.us/profiles/1023)  
 Justice Administrative Commission, [www.justiceadmin.org](http://www.justiceadmin.org)  
 Florida Department of Corrections, [www.dc.state.fl.us](http://www.dc.state.fl.us)  
 Hillsborough County Clerk of the Circuit Court, [www.hillsclerk.com](http://www.hillsclerk.com)  
 Florida Government Offices, [www.myflorida.com](http://www.myflorida.com)



*State Attorney Mark Ober  
and office staff attend a Victims' Rights Week  
2012 presentation.*

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Operating Expenditure/Expense	\$781,828	\$598,928	\$919,137	\$873,444
Capital Equipment	203,958	202,911	324,500	351,050
<b>Total</b>	<b>\$985,787</b>	<b>\$801,839</b>	<b>\$1,243,637</b>	<b>\$1,224,494</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$300,895	\$224,503	\$377,663	\$377,663
Countywide Special Purpose Revenue Fund	684,892	577,337	865,974	846,831
<b>Total</b>	<b>\$985,786</b>	<b>\$801,839</b>	<b>\$1,243,637</b>	<b>\$1,224,494</b>

<b>FY 15 Funded Positions</b>	<b>N/A</b>
<b>FY 15 Funded FTE Positions</b>	<b>N/A</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- The County does not fund State Attorney positions.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- Continuation budget.

## 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 13 and FY 14 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 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 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 Actual	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](http://www.sao13th.com/victim_assistance.htm)

Hillsborough County Sheriff’s Office, [www.hcso.tampa.fl.us](http://www.hcso.tampa.fl.us)

Hillsborough County Government, [www.hillsboroughcounty.org](http://www.hillsboroughcounty.org)

Hillsborough County Clerk’s Office, [www.hillsclerk.com](http://www.hillsclerk.com)

The Spring, [www.thespring.org](http://www.thespring.org)

Family Justice Center, [www.fjchc.org](http://www.fjchc.org)

Florida Government Offices, [www.myflorida.com](http://www.myflorida.com)

Florida Department of Corrections, [www.dc.state.fl.us](http://www.dc.state.fl.us)

Florida Coalition Against Domestic Violence, [www.fcadv.org](http://www.fcadv.org)

**State Attorney Part II (Victim Assistance)**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$1,701,364	\$1,767,934	\$1,838,136	\$1,880,265
Operating Expenditure/Expense	39,436	29,850	94,963	95,099
<b>Total</b>	<b>\$1,740,800</b>	<b>\$1,797,785</b>	<b>\$1,933,099</b>	<b>\$1,975,364</b>
<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Countywide General Fund	\$1,740,800	\$1,797,785	\$1,933,099	\$1,975,364
<b>Total</b>	<b>\$1,740,800</b>	<b>\$1,797,785</b>	<b>\$1,933,099</b>	<b>\$1,975,364</b>
<b>FY 15 Funded Positions</b>				<b>28</b>
<b>FY 15 Funded FTE Positions</b>				<b>27.00</b>

**BUDGET CHANGES AND OPERATIONAL IMPACT  
FY 14 TO FY 15**

**PERSONNEL SERVICES:**

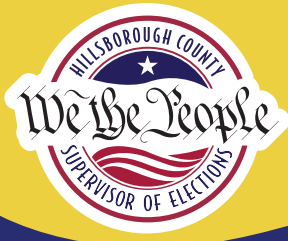
- Continuation budget.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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 13 and FY 14 Accomplishments

- 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.
- Worked with City of Tampa on planning, public outreach and approval of its City Council redistricting to maintain equitable single-member districts.
- Followed state mandated list maintenance procedures to ensure the integrity of our voter roll.
- Recruited and trained approximately 3,000 poll workers.
- By the end of FY14, we will have prepared for and conducted a Primary Election for more than 750,000 registered voters.



*Supervisor of Elections staff members attend many community events to help citizens register to vote or update their registration information.*



## FY 15 Core Objectives & Outcomes

**WHAT:** Conduct one countywide election and three municipal elections (for the City of Tampa, Plant City and Temple Terrace).

**WHY:** Provides citizens with the opportunity to participate in democracy.

**WHAT:** Recruit and train 3,500 poll workers for the countywide General 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 15 early voting locations for our 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 15 Key Projects & Their Community Value

**PROJECT:** Increase Early Voting and Vote By Mail.

**VALUE:** Improves our ability to predict and efficiently prepare for Election Day turnout and reduces wait times for Election Day voters.

**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. Education also leads to increased public confidence in the elections process.

**PROJECT:** Begin implementation of electronic poll books for voter check-in.

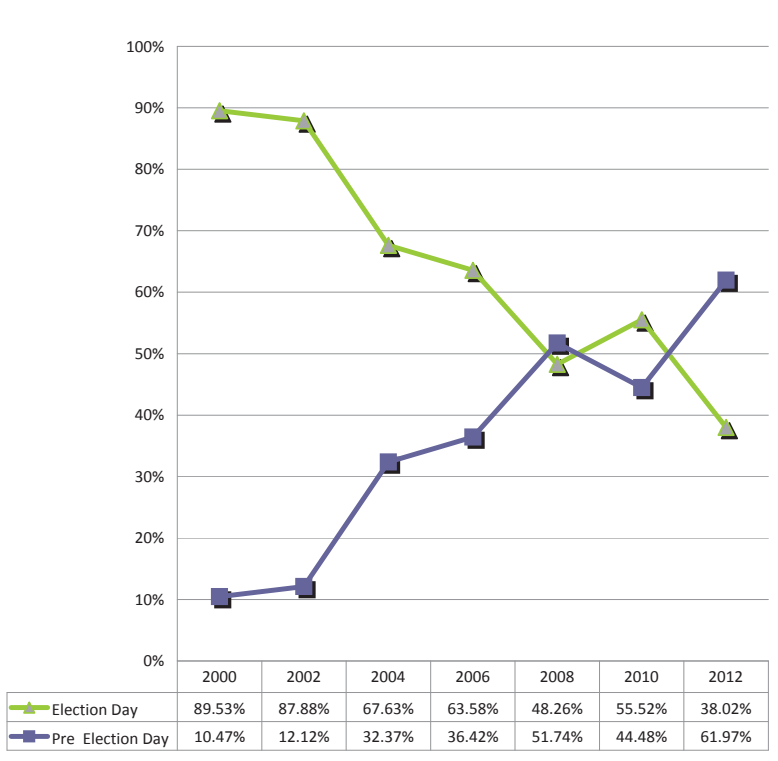
**VALUE:** Replacing manual voter check-in registers with electronic poll books is an industry best practice that has proven successful during early voting and will increase efficiencies at Election Day polling places.

**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 Actual	FY 14 Projected	FY 15 Planned
Conduct elections	2 Countywide	1 Countywide	1 Countywide	1 Countywide 1 Plant City 2 City of Tampa
Secure and equip precinct polling places	General: 347 precincts	Primary: 347 precincts	General: 347 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: 15 sites	General: 15 sites	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	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	759,357 people registered	784,985 people registered	804,609 people registered

## Supervisor of Elections



*Voting trends in Hillsborough County:  
Election Day and pre-election day (vote by mail and early voting) since 2000.*

### Innovation

In partnership with Hillsborough County Public Schools, we launched three contests tapping into students' creativity and competitiveness to increase voter registration and get out the vote.



*Supervisor of Elections Craig Latimer gets a big "thank you" from Burns Middle School students after talking to them about voting and elections.*

**For More Information,** call the Supervisor of Elections office at 744-5900 or visit [www.VoteHillsborough.org](http://www.VoteHillsborough.org).

Supervisor of Elections Facebook: [www.facebook.com/HillsboroughSOE](http://www.facebook.com/HillsboroughSOE)

Supervisor of Elections Twitter: [www.twitter.com/HillsboroughSOE](http://www.twitter.com/HillsboroughSOE)

Florida State Association of Supervisors of Elections: [www.MyFloridaElections.com](http://www.MyFloridaElections.com)

National Association of Elections Officials: [www.electioncenter.org](http://www.electioncenter.org)

Florida Division of Elections: [election.dos.state.fl.us](http://election.dos.state.fl.us)

## Supervisor of Elections

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Planned
Budgeted Transfers to Constitutional Officers	\$10,852,097	\$7,863,977	\$11,466,104	\$10,581,802
<b>Total</b>	<b>\$10,852,097</b>	<b>\$7,863,977</b>	<b>\$11,466,104</b>	<b>\$10,581,802</b>
Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$10,852,097	\$7,863,977	\$11,466,104	\$10,581,802
<b>Total</b>	<b>\$10,852,097</b>	<b>\$7,863,977</b>	<b>\$11,466,104</b>	<b>\$10,581,802</b>
<b>FY 15 Funded Positions</b>				<b>40</b>
<b>FY 15 Funded FTE Positions</b>				<b>40.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Continuation budget

**OPERATING EXPENDITURES:**

- The budget for the Supervisor of Elections changes year to year based on the number of general and special elections held. The FY 15 budget includes additional budget to account for the cost of a November general election and two municipal elections.

**CAPITAL AND OTHER EXPENDITURES:**

- The FY 14 budget included \$2,000,000 for the purchase of electronic poll books. This purchase will not be completed by the end of the fiscal year. The Supervisor of Elections has identified a more cost effective poll book purchase and is requesting that \$816,850 for this purchase be rebudgeted in FY 15.



## 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 13 and FY 14 Accomplishments

- Launched a state-of-the-art website, [www.hillstax.org](http://www.hillstax.org), which allows customers to more efficiently access information and interact with our office.
- Opened a new office located at 3030 N. Falkenburg Road to serve the Brandon area. The office is a 20,000 sq. ft. facility is equipped with 32 customer service stations and a capacity to accommodate the increase in customer traffic as the state DHSMV office.
- Deployed an Integrated Cashiering System and software to allow for more robust choice of payment options for online and in-person transactions.
- Continued improvement of technology infrastructure through consolidation of software infrastructure.
- Deployed an improved Civil Service test for new hires that reflects specific Customer Service Representative aptitudes for the Tax Collector's Office.
- Established free online e-check payments for online motor vehicle transactions.

## Innovation

- HCTC Information Services department has completed a Lightning Mitigation to protect vital systems from being damaged and rendered out of service by intense storms.
- HCTC is transitioning to a new, completely integrated Tax and Cashiering System. The new systems are hosted in a private cloud computing environment and feature one stop electronic payment features for multiple tax payments.
- Implemented a Cyber Security initiative that educates all personnel on dealing with potential cyber security issues as well as established policy/guidelines



*In 2013 HCTC had 89% unduplicated employee participation in community events.*

## 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:** Offer customers a virtual office and online services via our website.

**WHY:** To ensure our office is providing online services and information around our citizen's choices and ensuring our services and payment options are accessible online 24 hours a day, seven days a week.

“I was very pleased with the service I received the customer service representative that answered my questions, she was very knowledgeable and courteous. It was so nice dealing with your office on W. Waters Ave. I am always pleased with the level of service; it's just another example of good service, nicely presented and convenient. Thank you!”

– Anonymous Customer called and left survey at our phone center.

## FY 15 Key Projects & Their Community Value

**PROJECT:** Optimize HCTC's New Website for Mobile Devices - FY 2014.

**VALUE:** Improving online services to modernize our online service offerings, and ensure payment options and information are accessible over the Internet via personal computers, mobile phones, and other mobile devices anytime, anywhere.

**PROJECT:** Integration of our core tax business systems - FY 2014.

**VALUE:** We are implementing a state-of-the-art, web-based tax collection and billing system to integrate our core tax and financial systems to streamline the collection and distribution of revenue to the agencies we serve. This new service will add new online payment options for customers.

**PROJECT:** Continued service improvements for transition of Driver License Services from the state of Florida - FY 2015.

**VALUE:** In 2010, the Florida legislature mandated that all Tax Collectors in the state assume responsibility for driver license issuance from the state Department of Highway Safety and Motor Vehicles. While this measure will improve service to our customers, this is an unfunded mandate from the state. This means the Tax Collector anticipates serving over 100,000 additional customers each year while not receiving any additional funding from the state of Florida to provide the service. We are working with local legislators to bring legislation to the state that will reallocate DHSMV fees to offset the cost of providing driver license issuance. Additionally, we plan to begin offering Road Testing services at our E. Hillsborough branch for added convenience to our customers.

**PROJECT:** Implement a pilot program to issue Florida Birth Certificates in our North Tampa Office with plans to expand to our branch offices by the end of 2014.

**VALUE:** A partnership between the HCTC and the FL Department of Health's Bureau of Vital Statistics will allow customers to get a certified copy of their FL birth certificate. Offering this new service at our branch locations will help make the process much easier, since a birth certificate is one of the items needed in obtaining a driver license or identification card.

**PROJECT:** Relocate and/or Expand the West County office located on 6283 W. Waters Ave. Tampa, FL 33615 – FY 2015.

**VALUE:** HCTC's expansion program to accommodate an additional 274,000 customers continues. When DHSMV closes its office on Martin Luther King in the Drew Park area, it is expected our West County office will absorb many of these customers. HCTC needs to explore a long-term solution to accommodate the closing of the DHSMV as well as any growth that might occur in the northwestern reaches of Hillsborough County.

## Tax Collector

Performance Measures	FY 12 Actual	FY 13 Projected	FY 14 Projected	FY 15 Projected
<b>PRIORITY #1: CUSTOMER SERVICE EXCELLENCE</b>				
Branch Customer Satisfaction	95%	98%	97%	97%
Call Center Customer Satisfaction	98%	98%	98%	98%
Government Customer Satisfaction	97%	96%	97%	97%
Business Customer Satisfaction	93%	89%	95%	95%
Abandoned Call Rate	2.8%	3.9%	4%	4%
Calls Answered in 20 Seconds or Less	87%	83%	84%	84%
Branch Customer Wait Time	28.36	23.00	20.00	20.00
<b>PRIORITY #2: SUCCESSFUL AND ENGAGED WORKFORCE</b>				
Voluntary Turnover	6.1%	8%	5%	5%
Mandatory Training Compliance	100%	100%	100%	100%
Training Hours Per Employee	91 hours	68 hours	40 hours	32 hours
<b>PRIORITY #3: FISCAL RESPONSIBILITY</b>				
Total Revenue (in millions)	\$36.3	\$35.8	\$36.7	\$37.8
Unused Funds (in millions)	\$12.2	\$9.2	\$7.4	\$9.8
Audit Findings	0	0	0	0
<b>PRIORITY #4: CONTINUOUS IMPROVEMENT</b>				
Total Transactions Processed (in millions)	2.73	2.86	2.90	3.00
Call Volume	355,816	363,405	370,000	375,000
Branch Transaction Cycle Time	11.06 min	11.01	11.00	11.00
Mail Payments Processed Same Day	91%	91%	90%	90%
E-Commerce Transactions (Property Tax)	10%	11%	12%	13%
E-Commerce Transactions (Motor Vehicle)	31%	29%	31%	33%

**For More Information,** call the Tax Collector's Customer Service Center at 813-635-5200, or visit [www.hillstax.org](http://www.hillstax.org).



*HCTC's efforts in 2013 resulted in 82,500 donor registrations demonstrating our commitment to saving lives.*

## Tax Collector

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Planned
Budgeted Transfers to Constitutional Officers	\$21,038,913	\$20,451,964	\$22,948,178	\$23,803,081
<b>Total</b>	<b>\$21,038,913</b>	<b>\$20,451,964</b>	<b>\$22,948,178</b>	<b>\$23,803,081</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Planned
Countywide General Fund	\$16,720,856	\$16,240,623	\$18,282,068	\$18,806,041
Unincorporated Area General Fund	3,143,556	3,051,972	3,492,718	3,623,493
Unincorporated Area Special Revenue Fund	117,995	118,856	131,510	143,683
Transportation Trust Fund	151,925	152,420	0	169,840
Library Tax District Special Revenue Fund	635,654	620,315	725,256	739,930
Sales Tax Revenue Fund	157,743	158,959	177,144	173,090
P&R G.O. Ref Bonds 2002 Sk Fund-20024000	29,546	29,009	37,110	34,632
ELAPP Series 2009 Bds Sk Fd-20029003	81,637	79,809	102,372	112,372
<b>Total</b>	<b>\$21,038,913</b>	<b>\$20,451,964</b>	<b>\$22,948,178</b>	<b>\$23,803,081</b>

<b>*Funded Positions</b>	<b>320</b>
<b>*Funded FTE Positions</b>	<b>320.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

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.

#### PERSONNEL SERVICES

- Continuation budget

#### OPERATING EXPENDITURES:

- Continuation budget

#### CAPITAL AND OTHER EXPENDITURES

- The FY 14 budget accounted for the construction of a \$5 million new facility that was necessary to allow the Tax Collector to properly plan for the transition of drivers license responsibilities from the State to the County.

## 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 13 & FY 14 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 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 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.

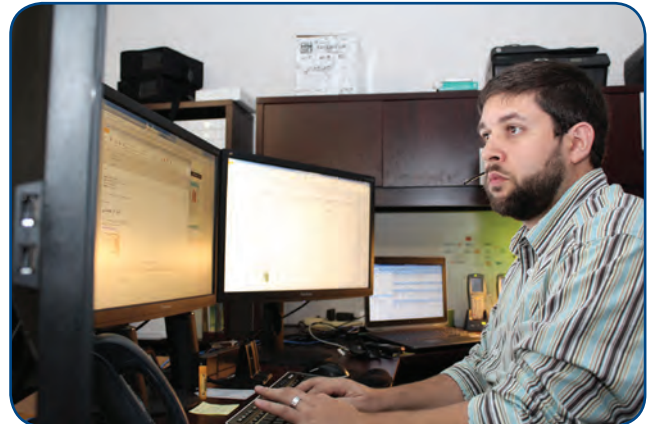
**VALUE:** Maintains current skill level of staff for providing services to the public in a cost effective way.

**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.*

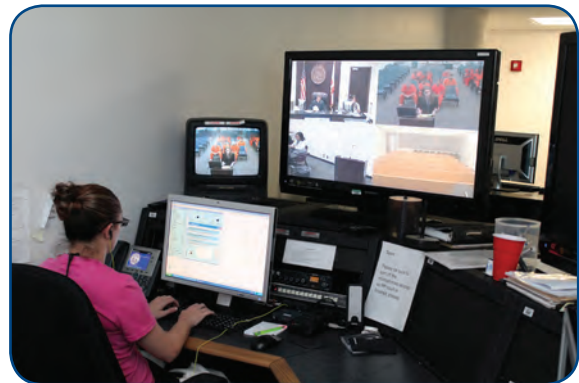
“ I learned something new today and won't make bad choices again like that. ”  
 – anonymous participant in a Juvenile Diversionary Program

## Judicial Branch

Performance Measures	FY 12 Actual	FY 13 Actual	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%

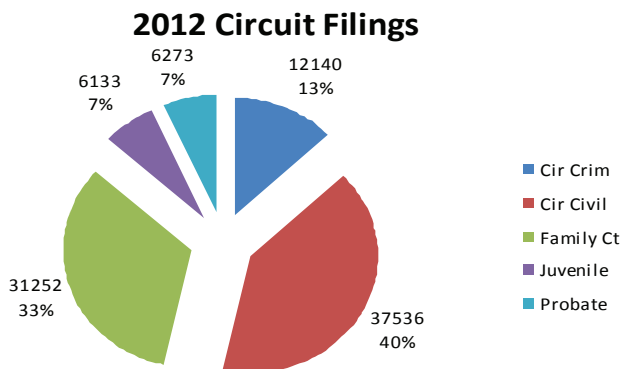


Staff attorneys assist judges in drafting orders.

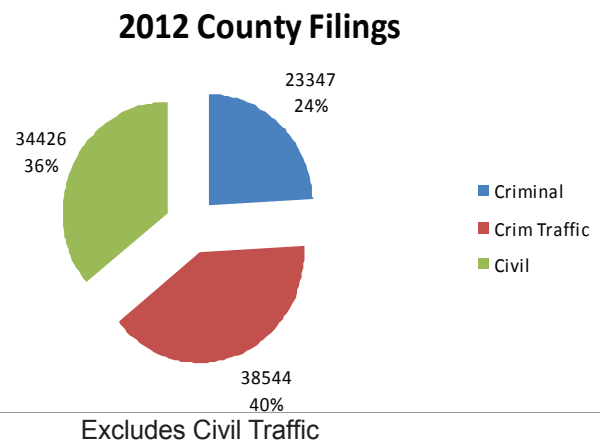


Digital court reporters capture quality annotations and recordings in 27 divisions of court.

### 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](http://www.fljud13.org).

## Judicial Branch

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$3,148,725	\$3,340,465	\$3,536,137	\$3,629,927
Operating Expenditure/Expense	6,713,435	6,325,992	6,274,744	6,277,482
Capital Outlay	789,062	658,817	502,716	521,075
Grants & Aids	2,693	1,572	0	0
Reserves & Refunds	2,693	0	0	0
	0	7,497	16,240	16,240
<b>Total</b>	<b>\$10,653,902</b>	<b>\$10,334,343</b>	<b>\$10,329,837</b>	<b>\$10,444,724</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$2,558,486	\$2,637,495	\$2,796,574	\$2,831,603
Countywide Special Revenue Fund	6,857,495	6,781,613	7,093,739	7,174,598
Grants (Non Transportation-Related)	1,237,921	915,235	439,524	438,524
<b>Total</b>	<b>\$10,653,902</b>	<b>\$10,334,343</b>	<b>\$10,329,837</b>	<b>\$10,444,724</b>

<b>FY 15 Funded Positions</b>	<b>59</b>
<b>FY 15 Funded FTE Positions</b>	<b>58.35</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Continuation budget

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

## 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.

“ 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.

### FY 13 and FY 14 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.



*New Volunteer Graduating Class of April 2013*



*New Volunteer Graduating Class of April 2013*

## 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 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 Actual	FY 14 Projected	FY 15 Planned
<b>Guardian ad Litem Services Workload/Demand</b>				
# 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
<b>Efficiency</b>				
# of children served per full-time equivalent	40	40	40	44
<b>Effectiveness</b>				
% 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%
<b>Volunteer Program Workload/Demand</b>				
# of volunteers**	559	603	650	703
# of newly certified volunteers for full fiscal year	210	235	240	250
<b>Efficiency</b>				
% 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
<b>Effectiveness</b>				
# 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 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$164,408	\$161,198	\$169,327	\$187,526
Operating Expenditure/Expense	30,014	47,162	59,456	59,471
<b>Total</b>	<b>\$194,422</b>	<b>\$208,361</b>	<b>\$228,783</b>	<b>\$246,997</b>
Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$194,422	\$208,361	\$228,783	\$246,997
<b>Total</b>	<b>\$194,422</b>	<b>\$208,361</b>	<b>\$228,783</b>	<b>\$246,997</b>
<b>FY 15 Funded Positions</b>				<b>4</b>
<b>FY 15 Funded FTE Positions</b>				<b>4.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Continuation budget.

**OPERATING EXPENDITURES:**

- The State of Florida is awarding the Guardian Ad Litem (GAL) program new positions. Florida Statutes require that the County provide for certain GAL expenditures in the area of space, technology and communications. Costs associated with these new positions are not yet included in this recommended budget since the State's budget was not approved at the time of the publication of this book. However, it is anticipated that budget will need to be added to the final FY 15 adopted budget to support the new GAL positions.

**CAPITAL AND OTHER EXPENDITURES:**

- See paragraph above.



## 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	Property Appraiser
Aviation Authority	Public Transportation Commission
Board of County Commissioners	Sheriff's Office
Children's Board	Soil and Water Conservation District
Civil Service Board	Supervisor of Elections
Clerk of the Circuit Court	Tampa Port Authority
County Administrator	Tampa Sports Authority
County Attorney	Tax Collector
Environmental Protection Commission	Victim Assistance Program
Expressway Authority	
Internal Auditor	
Law Library	
Planning Commission	

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.

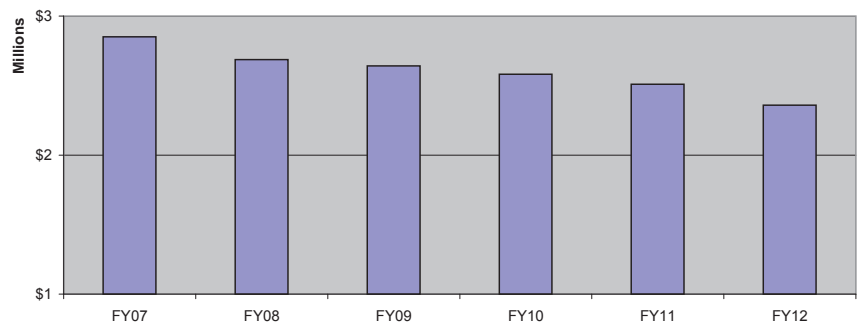
## Mission

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 13 and FY 14 Accomplishments

- Recruited and screened more than 115,000 candidates for approximately 1,300 job opportunities in 20 County government agencies.
- Reviewed 983 positions (9% of 10,617 active classified positions) for proper alignment within the County-wide classification structure.
- Continued leading Project 1: the landmark collaboration between the Hillsborough County Board of Commissioners, the Clerk, the Civil Service Board and the City of Tampa to implement modern Enterprise Resource Planning (ERP) software. The project is now planned for completion by September of 2014.

Hillsborough County Civil Service Board's Annual Operating Costs Reduced Each of Last 5 Years



## 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 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:** 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.

**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.

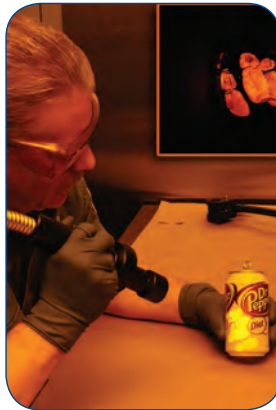
## Where People & Jobs Come Together! County Employees at Work



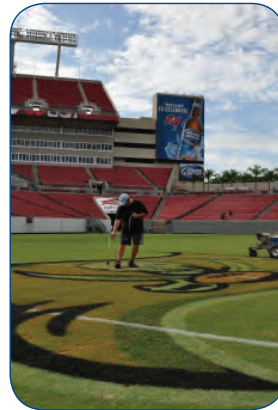
Line Repair Crew



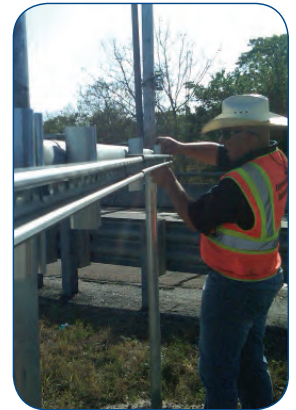
Code Enforcement Officers



Crime Scene Investigator



Stadium Maintenance Assistant



Road Engineer

Performance Measures	FY 12 Actual	FY 13 Actual	FY 14 Projected	FY 15 Planned
Percent of new employees retained beyond 6 months	95%	98%	96%	96%
Average # of days to fill a vacancy	67	53	50	50
Cost per job supported	\$236	\$248	\$235	\$230

**For More Information,** call the Civil Service Board at 813-272-5629 or visit [www.hccsb.org](http://www.hccsb.org).



## Civil Service Board

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$2,110,735	\$2,403,710	\$2,680,425	\$2,793,294
Operating Expenditure/Expense	245,561	325,919	558,544	337,323
Capital Outlay	2,254	2,027	0	0
<b>Total</b>	<b>\$2,358,550</b>	<b>\$2,731,656</b>	<b>\$3,238,969</b>	<b>\$3,130,617</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Blended Component Units Special Revenue Fund	\$2,358,550	\$2,731,656	\$3,238,969	\$3,130,617
<b>Total</b>	<b>\$2,358,550</b>	<b>\$2,731,656</b>	<b>\$3,238,969</b>	<b>\$3,130,617</b>

<b>FY 15 Funded Positions</b>	<b>34</b>
<b>FY 15 Funded FTE Positions</b>	<b>34.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

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.

**PERSONNEL SERVICES:**

- Continuation budget

**OPERATING EXPENDITURES:**

- Recently passed State legislation may impact the budget of the Civil Service Board. However, financial impacts of the legislation were not determinable at the time of the delivery of the recommended budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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.



*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 13 and FY 14 Accomplishments

- Applied for and received U. S. Army Corps of Engineers authorization for one-stop permitting of smaller coastal construction projects, minimizing the administrative burden on applicants while maximizing resource protection.
- Awarded two Southwest Florida Water Management District grants to evaluate wetland conditions and mitigation success rates.
- 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.
- 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 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.

## FY 15 Core Objectives & Outcomes

**WHAT:** Average 35 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 90% 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 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. In FY 15, staff is working toward additional delegations from the Florida Department of Environmental Protection and the Florida Fish and Wildlife Conservation Commission.

**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 Actual	FY 14 Projected	FY 15 Planned
Time to Process State Delegated Permits	36 days	< 29 days	< 35 days	< 34 days
Time to Process EPC Permits	16 days	< 17 days	< 20 days	< 20 days
Timely Resolution of Non-Compliance Cases	91%	>92%	>90%	>90%
Timely Response to Citizen Complaints	99%	99%	99%	99%
Timely Administrative Enforcement Notification	76%	>94%	>90%	>90%

**For More Information**, call the Environmental Protection Commission at 813-627-2600, visit [www.epchc.org](http://www.epchc.org), or visit these websites:

Tampa Bay Estuary Program, [www.tbep.org](http://www.tbep.org)

Florida Department of Environmental Protection, [www.dep.state.fl.us/](http://www.dep.state.fl.us/)

Southwest Florida Water Management District, [www.swfwmd.state.fl.us/](http://www.swfwmd.state.fl.us/)

Environmental Protection Agency, [www.epa.gov](http://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 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$10,832,644	\$10,846,427	\$11,055,848	\$12,918,047
Operating Expenditure/Expense	1,062,398	1,030,292	1,097,542	1,128,388
Capital Outlay	178,539	236,829	59,454	131,390
Grants & Aids	239,515	109,532	62,150	0
Other Uses	10,500	52,666	0	0
<b>Total</b>	<b>\$12,323,596</b>	<b>\$12,275,746</b>	<b>\$12,274,994</b>	<b>\$14,177,825</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$7,112,952	\$7,101,446	\$7,697,085	\$7,988,484
Countywide Special Revenue Fund	1,538,013	1,210,760	1,061,751	996,086
Unincorporated Area Special Revenue Fund	165,241	264,314	253,348	254,493
Grants (Non Transportation-Related)	3,507,389	3,699,226	3,262,810	4,938,761
<b>Total</b>	<b>\$12,323,596</b>	<b>\$12,275,746</b>	<b>\$12,274,994</b>	<b>\$14,177,825</b>

<b>FY 15 Funded Positions</b>	<b>134</b>
<b>FY 15 Funded FTE Positions</b>	<b>132.86</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- The FY 15 budget adds a Community Relations Coordinator position and two Environmental Scientists.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- \$25,000 is budgeted for a new vehicle.
- \$20,000 is budgeted for new equipment for the Air Pollution Control program.



## 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 brilliance of this [Imagine 2040] strategy is that it at once preserves the green spaces that are Florida’s greatest treasure, and also drastically improves quality of life for people. This means less time spent sitting in a car, more time spent walking or biking or riding trains. This means distances from home to grocery, gym, market, restaurants, amenities measured in blocks rather than miles, and hopefully work that is nearly as close. I want to be able to walk out into the beautiful Florida sunshine and take a stroll down the block to grab a cup of coffee, rather than getting into my car and driving nearly 5 miles each way to do so.”

– Imagine 2040 Participant

## FY 13 and FY 14 Accomplishments

- **Formed Tampa Bay TMA Leadership Group** – This year, Hillsborough MPO formed a tri-county leadership group of elected MPO members, with its two neighboring MPOs in Pinellas and Pasco Counties, to champion metro-critical transportation projects for the Tampa Bay transportation management area (TMA).
- **Imagine 2040** – Three scenarios of Hillsborough County in 2040, illustrating growth, land use and transportation choices, were winnowed down to a preferred hybrid scenario through public outreach and feedback. Between August 16 and November 11, more than 3,500 people responded to the Imagine 2040 interactive survey, through [imagine2040.org](http://imagine2040.org), interactive kiosks, and community meetings. This effort was, by far, the most extensive public engagement ever mounted by the Planning Commission and MPO in partnership.
- **East Hillsborough Ave Congestion Management & Crash Mitigation Study** - Frequent severe crashes prompted the MPO’s study of this heavily trafficked, high bus-ridership arterial lined with businesses and walkable neighborhoods. Its recommendations are now being considered by Tampa and FDOT.
- **SR 60/ Brandon Blvd Freight & Community Compatibility Study** – Possible growth in truck traffic to Polk County’s new Intermodal Logistics Center will pass through the center of Brandon, already a high-congestion, high-crash area. Local street and walk/bike connections and traffic signal improvements could help, per this corridor plan.
- **SR 39/ Collins St “Complete Street” Study** – With the new SR 39 under construction, Collins St through the heart of Plant City will no longer be designated as a state route. The MPO helped the city reinvent the corridor’s look & feel as well as its function.
- **Intelligent Transportation Systems (ITS) Master Plan** – Traffic signals control flow on many arterials, and cameras and message boards spread information. The MPO worked with the cities, county, FDOT and HART to research best practices and prioritize needed improvements in our community’s ITS infrastructure.
- **“Green Artery” Plan** – In Phase 3 of the Tampa Walk-Bike Plan, the MPO partnered with the Green Artery community group to strategize for an urban trail concept linking neighborhoods and parks.
- **Tampa Bypass Canal Trail Feasibility Study** – Built consensus on a route, access points, safe crossings of major roads, and agency responsibilities for a proposed trail alongside the canal, on SWFWMD land through three jurisdictions.

## 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 15 Key Projects & Their Community Value

**PROJECT:** Imagine 2040 Phase 2 – You Spoke. We Listened. Tell Us More!

**VALUE:** The goal of this project is to hear from as many citizens as possible about their priorities for use of our community's limited resources for improving transportation. A creative, interactive on-line-game style survey, coupled with extensive public outreach, are the major components of the effort, which like Phase 1 will be in partnership with the Planning Commission.

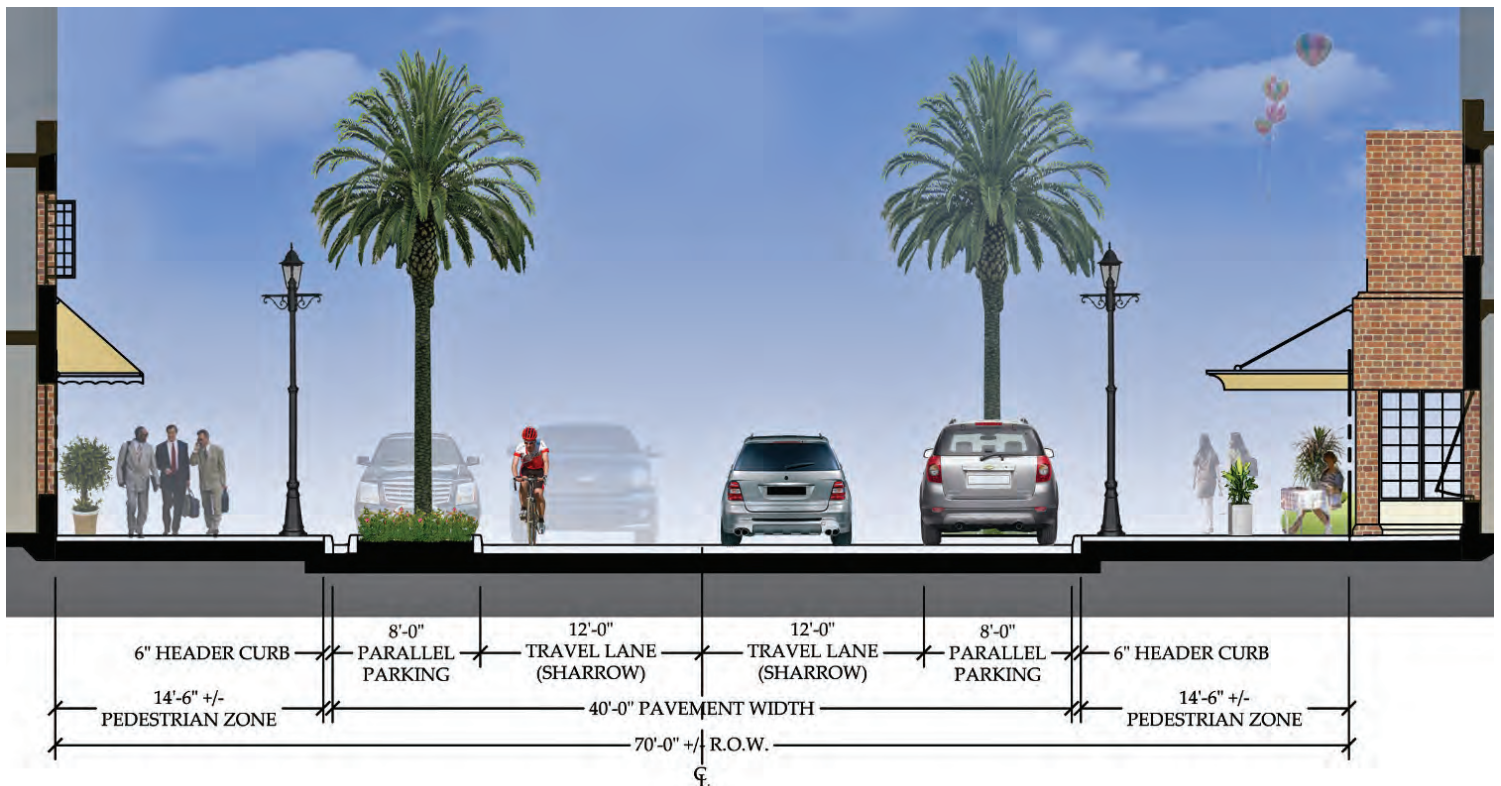
**PROJECT:** 2040 Transportation Plan.

**VALUE:** Due by December 2014, this major update of the multi-modal, cost-feasible, long-range plan for Tampa, Temple Terrace, Plant City, and Hillsborough County will incorporate several financial scenarios to provide flexibility in uncertain times. The 2040 Transportation Plan is our community's official statement to Tallahassee and Washington about its priorities for funding.

A complete list of projects planned for the coming fiscal year is fully described in the MPO's adopted Unified Planning Work Program, on-line at [www.hillsboroughmpo.org](http://www.hillsboroughmpo.org)

## Metropolitan Planning Organization

Performance Measures	FY 12 Actual	FY 13 Actual	FY 14 Projected	FY 15 Planned
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	443	420	400
# of major road network segments with sidewalks 100% missing	603	603	580	560
# of staff-supported public forums and events in the community	45	135	140	60
# of participants at staff-supported public forums & events	1,707	6,751	7,000	2,500
# of newsletters and publications distributed	5,733	8,439	8,500	9,000
# of MPO website visitors	9,920	11,600	11,000	11,000



*Relatively low-cost adjustments to Brandon Boulevard could help improve traffic flow as well as safety, per the MPO's Freight & Community Compatibility Study.*





To bring Imagine 2040 to citizens, MPO & Planning Commission staff spoke at nearly 100 community meetings, where audience members responded with hundreds of surveys. Interactive kiosks were set up at 49 different locations around the county.



This segment of the Collins Street “Complete Street” is in the historic downtown core.

**For More Information**, call the Hillsborough Metropolitan Planning Organization at 813-272-5940, or visit [www.hillsboroughmpo.org](http://www.hillsboroughmpo.org).

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$807,661	\$489,061	\$730,368	\$1,132,429
Operating Expenditure/Expense	1,372,679	1,773,689	1,077,769	1,716,327
Capital Outlay	7,596	10,853	13,500	14,250
<b>Total</b>	<b>\$2,187,938</b>	<b>\$2,273,603</b>	<b>\$1,821,637</b>	<b>\$2,863,006</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Grants (Non Transportation-Related)	\$2,187,934	\$2,273,603	\$1,821,637	\$2,863,006
<b>Total</b>	<b>\$2,187,934</b>	<b>\$2,273,603</b>	<b>\$1,821,637</b>	<b>\$2,863,006</b>

<b>FY 15 Funded Positions</b>	<b>7</b>
<b>FY 15 Funded FTE Positions</b>	<b>7.00</b>

**Budget Changes and Operational Impact  
FY 14 to FY 15**

**PERSONNEL SERVICES:**

- A new Director position is budgeted. During FY 14, the Director of the Planning Commission also served as the Director for the MPO.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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 13 and FY 14 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 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](http://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 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 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$3,533,809	\$3,597,263	\$3,773,107	\$4,032,333
Operating Expenditure/Expense	387,272	312,973	479,407	456,993
Capital Outlay	22,367	34,107	40,000	25,000
<b>Total</b>	<b>\$3,943,449</b>	<b>\$3,944,343</b>	<b>\$4,292,514</b>	<b>\$4,514,326</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Discretely Presented Component Units Fund	\$3,943,449	\$3,944,343	\$4,292,514	\$4,514,326
<b>Total</b>	<b>\$3,943,449</b>	<b>\$3,944,343</b>	<b>\$4,292,514</b>	<b>\$4,514,326</b>

<b>FY 15 Funded Positions</b>	<b>39</b>
<b>FY 15 Funded FTE Positions</b>	<b>39.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- \$10,000 is budgeted for an internship program to assist with the update of the Comprehensive Plan.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## 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 13 and FY 14 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 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 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 Actual	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

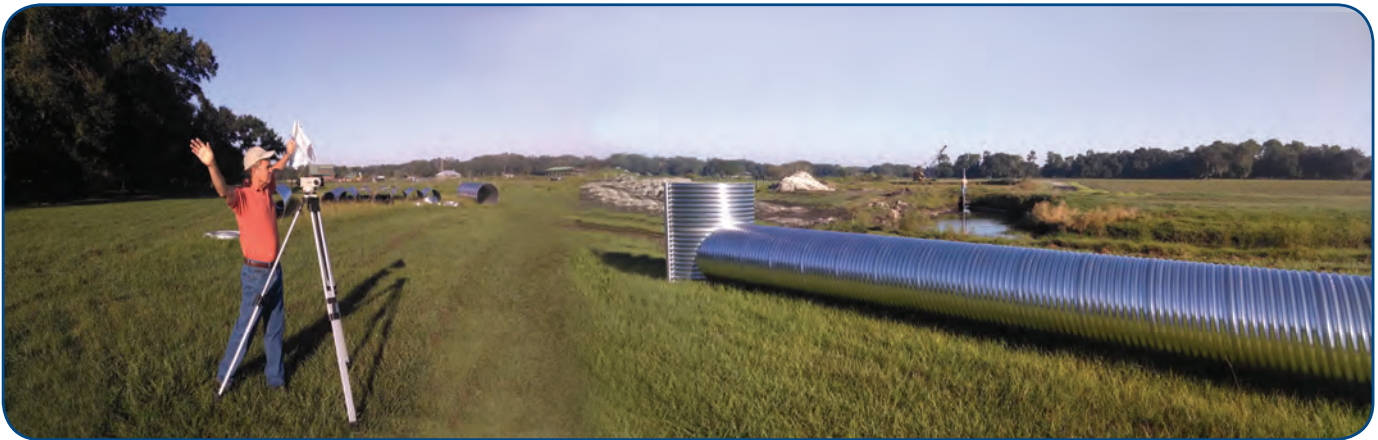


*Students participate in the Land Judging Contest.*

“ 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](http://www.hillsboroughcounty.org/swcd), or visit the following websites:

Association of Florida Conservation Districts, [www.afcd.us/about.shtml](http://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](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 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$226,252	\$235,027	\$239,359	\$244,211
Operating Expenditure/Expense	7,979	6,788	21,228	21,309
<b>Total</b>	<b>\$234,231</b>	<b>\$241,815</b>	<b>\$260,587</b>	<b>\$265,520</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$234,231	\$241,815	\$260,587	\$265,520
<b>Total</b>	<b>\$234,231</b>	<b>\$241,815</b>	<b>\$260,587</b>	<b>\$265,520</b>

<b>FY 15 Funded Positions</b>	<b>3</b>
<b>FY 15 Funded FTE Positions</b>	<b>3.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## AGING SERVICES DEPARTMENT

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$5,307,379	\$5,952,543	\$5,686,941	\$6,865,510
Operating Expenditure/Expense	5,494,588	7,331,913	7,625,831	8,285,111
Capital Outlay	6,055	2,181	156,829	0
Grants & Aids	627,406	592,795	949,010	1,013,249
Reserves & Refunds	18,204	0	18,204	18,204
<b>Total</b>	<b>\$11,453,633</b>	<b>\$13,879,431</b>	<b>\$14,436,815</b>	<b>\$16,182,074</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$3,682,801	\$4,813,721	\$6,974,499	\$6,982,259
Grants (Non Transportation-Related)	7,770,832	9,065,710	7,462,316	9,199,816
<b>Total</b>	<b>\$11,453,633</b>	<b>\$13,879,431</b>	<b>\$14,436,815</b>	<b>\$16,182,074</b>

<b>FY 15 Funded Positions</b>	<b>134</b>
<b>FY 15 Funded FTE Positions</b>	<b>102.05</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Eight position budgets were eliminated in connection with contracting out an expansion of the Senior Center program.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- During FY 14, County departments were reorganized and a separate Aging Services Department was established.
- During FY 14, the Board expanded the Senior Center program. A portion of these operations were contracted out and an additional recurring annual budget of approximately \$700,000 was added to the programs operation.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

## DEBT SERVICE ACCOUNTS

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Operating Expenditure/Expense	\$2,180,163	\$474,035	\$471,649	\$3,027,432
Debt Service	250,946,376	105,212,000	103,161,480	116,849,732
Transfers	( 387,278)	0	0	0
<b>Total</b>	<b>\$252,739,261</b>	<b>\$105,686,035</b>	<b>\$103,633,129</b>	<b>\$119,877,164</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide Special Revenue Fund	\$0	\$0	\$533,479	\$533,479
Community Investment Tax Special Revenue Fund	52,749,007	6,897,040	0	3,000,000
Whse/Shrf Nonad Rev Ref 2008 Bds Sk Fund-20011000	1,438,363	1,439,475	1,440,875	1,438,400
Fuel Tax Ref Rev 1998 Sk Fund (Taxable) Clsd-20013001	386,250	0	0	0
4th Cent Tdt 2006 Ref Rev Bonds Sk Fund-20021001	1,155,790	1,156,490	1,179,640	1,184,228
5th Cent Tdt 2006A Ref Rev Bonds Sk Fund-20022001	1,780,413	1,779,500	1,779,350	1,782,738
P&R G.O. Ref Bonds 2002 Sk Fund-20024000	1,329,113	1,332,113	1,332,863	1,330,463
ELAPP Series 2009 Bds Sk Fd-20029003	4,447,950	4,544,820	4,555,150	4,553,400
Ct Facil Ref Rev 2005 Bonds Sk Fund-20037002	2,530,241	2,531,334	2,534,246	2,610,091
US301 Tx Note Series 2008 Fund (Parent 20021 - 20022)	3,250,525	3,250,575	3,246,775	3,249,525
CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	1,247,843	789,589	871,000	871,000
CIP Series 2012 Rev Bds Sk Fd-20054001	321,292	388,201	417,000	417,000
CP Note Sk Fd-Arena Impr-20044004	0	0	0	6,065,852
MOSI/Cty Ctr Ref Rev Bds 06 Sk Fd(Clsd)-20039001	2,070,779	4,484	4,100,000	2,075,000
M2Gen Proj Rev Fund (Parent 20014 - 20015)	4,359,508	2,550,531	0	0
M2Gen Proj Rev Fund (Parent 20014 - 20015)	6,188,278	3,780,806	3,796,938	3,812,731
CP Note Sk Fd-Stadium Impr Notes-20044004	16,270,163	16,234,563	16,167,263	16,143,513
Arena Non-Ad Ref Rev Bds 2005 Sk Fd-20055001	186,958	3,417,259	0	0
CP Note Sk Fd-Arena Impr-20044005	103,365,888	3,854,016	6,330,575	6,329,450
Jail/Strmwtr Cit Rev Bds 01 A/B Sk Fd-20049001	350,155	6,776,750	6,781,900	6,780,900
CIT Rev Bds 2004 Sk Fd-20050001	1,310,270	1,307,677	1,280,085	1,316,013
CIT Rev Bds 2007 Sk Fd-20051001	0	0	0	1,983,000
Half-Cent Series 2014 Bond Sinking Fund	0	0	0	3,136,088
EOC Project Bond Fund-30079002	0	0	0	850,000
Stadium Improvements Project Fund-30080002	0	0	0	500,000
Public Safety Improvement Bond Fund	0	0	0	2,888,432
Commercial Paper & Credit Capacity Fund	2,607	2,400	0	0
Public Utilities Solid Waste Resource Recovery Division	7,980,149	9,249,378	12,725,516	13,902,764
Public Utilities Water/Wastewater Division	27,742,419	20,331,667	20,473,088	20,875,603
Noncommitment Debt Service Funds	12,172,300	12,155,548	14,087,386	12,247,494
<b>Total</b>	<b>\$252,739,261</b>	<b>\$105,686,035</b>	<b>\$103,633,129</b>	<b>\$119,877,164</b>

Debt Service Accounts is a collection of data associated with the County's debt service accounts including principal and interest on capital leases.

## GOVERNMENTAL AGENCIES

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Operating Expenditure/Expense	\$212,577	\$185,447	\$163,342	\$163,342
Grants & Aids	88,914,962	76,046,460	75,297,681	93,457,203
<b>Total</b>	<b>\$89,127,539</b>	<b>\$76,231,907</b>	<b>\$75,461,023</b>	<b>\$93,620,545</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$10,244,412	\$10,648,587	\$11,742,891	\$12,250,753
Countywide Special Revenue Fund	23,221,618	4,595,145	2,599,565	2,599,565
Transportation Trust Fund	1,952,392	1,935,924	1,915,216	2,050,201
Sales Tax Revenue Fund	53,147,180	55,336,718	55,203,351	59,966,247
4th Cent Tdt 2006 Ref Rev Bonds Sk Fund-20021001	561,937	0	0	0
Stadium Improvements Project Fund-30080002	0	0	0	14,753,779
Commercial Paper & Credit Capacity Fund	0	3,453,734	4,000,000	2,000,000
<b>Total</b>	<b>\$89,127,539</b>	<b>\$76,231,907</b>	<b>\$75,461,023</b>	<b>\$93,620,545</b>

### Budget Changes FY 14 to FY 15

**PERSONNEL SERVICES**

- No changes

**OPERATING EXPENDITURES:**

- An increase of approximately \$773,000 to support the increased cost of the Tampa Sports Authority deficit and property taxes.

**CAPITAL EXPENDITURES**

- No changes

**GRANTS AND AID:**

- An increase of just over \$400,000 is budgeted for additional tax increment financing payments due based on property value increases.

A detailed list of appropriations is shown on the following pages.

**GOVERNMENTAL AGENCIES**

Description	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b><u>GENERAL FUNDS</u></b>				
<b><u>Countywide General Fund</u></b>				
City of Tampa - Forest Hills Park	\$0	\$0	\$20,000	\$20,000
Florida Division of Forestry	28,608	28,608	28,609	28,609
Hartsaver Bus Passes	153,721	140,865	184,000	184,000
Health Department	403,235	235,292	366,242	366,242
National Estuary Program	83,974	83,974	83,974	83,974
Plant City Tax Increment Financing	449,632	420,439	430,201	430,336
School Board Racing Commission	446,500	446,500	446,500	446,500
Tampa Bay Regional Planning Council	369,622	740,046	372,555	391,305
Tampa Sports Authority (Property Taxes & Oper Deficit)	385,431	998,667	910,809	1,397,043
Tampa Tax Increment Financing	7,847,588	7,786,395	8,714,568	8,717,303
Temple Terrace Tax Increment Financing	19,101	25,200	26,433	26,441
The Children's Board of Hillsborough County	0	0	100,000	100,000
University of Florida Aquaculture Lab	57,000	57,000	57,000	57,000
Van Pool Discounts for County Employees	0	0	2,000	2,000
<b>TOTAL GENERAL FUNDS</b>	<b>10,244,412</b>	<b>10,962,986</b>	<b>11,742,891</b>	<b>12,250,753</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
<b><u>Countywide Special Purpose Revenue Fund</u></b>				
City of Tampa Marine Law Enforcement	182,000	182,000	182,000	182,000
City of Temple Terrace Marine Law Enforcement	60,000	60,000	60,000	60,000
Florida Department of Juvenile Justice	4,908,376	4,272,040	2,298,565	2,298,565
School Site Impact Fees Administration	71,242	81,105	59,000	59,000
School Site Impact Fees	18,000,000	0	0	0
	<b>23,221,618</b>	<b>4,595,145</b>	<b>2,599,565</b>	<b>2,599,565</b>
<b><u>Sales Tax Revenue Fund</u></b>				
CIT Distributions/Tampa Sports Authority	8,301,896	8,937,000	8,936,438	8,936,438
Community Investment Tax - TSA Stadium Renovations	750,000	750,000	750,000	750,000
Community Investment Tax Distrib/City of Temple Terrace	1,035,854	1,061,675	1,058,056	1,188,536
Community Investment Tax Distributions/City of Plant City	1,462,752	1,504,582	1,484,523	1,667,595
Community Investment Tax Distributions/City of Tampa	14,112,729	14,602,917	14,511,534	16,301,104
Community Investment Tax Distributions/School Board	23,943,646	24,940,146	24,796,796	27,456,570
Sports Authority Sports Facility Sales Tax Bonds	2,000,004	2,000,004	2,000,004	2,000,004
	<b>51,606,881</b>	<b>53,796,324</b>	<b>53,537,351</b>	<b>58,300,247</b>
<b><u>County Transportation Trust Fund</u></b>				
Road Network Impact Fee Program	0	51,786	72,057	72,057
Alternative Transportation Program	23,500	5,500	23,500	23,500
Gas Tax Distribution - Tampa	1,639,528	1,598,104	1,548,368	1,663,676
Gas Tax Distribution - Temple Terrace	120,068	115,618	112,894	121,470
Gas Tax Distribution - Plant City	169,296	164,916	158,397	169,498
<b><u>3 Cent Tourist Development Tax Fund</u></b>				
Plant City Stadium	388,894	349,393	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	800,000	800,000	800,000
	<b>3,492,691</b>	<b>3,501,317</b>	<b>3,581,216</b>	<b>3,716,201</b>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>78,321,190</b>	<b>61,892,787</b>	<b>59,718,132</b>	<b>64,616,013</b>
<b><u>Debt Service Funds</u></b>				
4th Cent Tourist Development Tax 2006 Bonds	561,937	0	0	0

TOTAL CAPITAL FUNDS	<b>561,937</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Commercial Paper Note Issuance Fund</u></b>				
Arena Improvements	0	3,453,734	4,000,000	2,000,000
Raymond James Stadium Capital Improvements	0	0	0	14,753,779
<b>TOTAL CAPITAL FUNDS</b>	<b>0</b>	<b>3,453,734</b>	<b>4,000,000</b>	<b>16,753,779</b>
<b>TOTAL GOVERNMENTAL AGENCIES</b>	<b>\$89,127,539</b>	<b>\$76,309,507</b>	<b>\$75,461,023</b>	<b>\$93,620,545</b>

## LAW LIBRARY BOARD

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personal Services	\$286,447	\$289,685	\$293,047	\$294,377
Operating Expenditure/Expense	35,258	17,570	43,295	42,438
Capital Outlay	78,932	18,841	94,572	94,572
<b>Total</b>	<b>\$400,637</b>	<b>\$326,096</b>	<b>\$430,914</b>	<b>\$431,387</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Discretely Presented Component Units Fund	\$400,637	\$326,096	\$430,914	\$431,387
<b>Total</b>	<b>\$400,637</b>	<b>\$326,096</b>	<b>\$430,914</b>	<b>\$431,387</b>

<b>FY 15 Funded Positions</b>	<b>4</b>
<b>FY 15 Funded FTE Positions</b>	<b>4.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

The Law Library receives funding from the County Blended Component Units Fund.

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

**FISCAL AND SUPPORT SERVICES DEPARTMENT**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$9,606,866	\$9,826,259	\$10,194,042	\$10,441,591
Operating Expenditure/Expense	993,240	1,083,524	1,007,487	987,668
Capital Outlay	0	0	0	23,800
<b>Total</b>	<b>\$10,600,107</b>	<b>\$10,909,783</b>	<b>\$11,201,529</b>	<b>\$11,453,059</b>

<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Countywide General Fund	\$7,415,347	\$7,451,176	\$7,829,625	\$8,259,786
Unincorporated Area General Fund	1,237,741	1,287,311	1,077,970	990,173
Unincorporated Area Special Revenue Fund	466,719	675,990	608,812	619,161
Transportation Trust Fund	1,480,299	1,495,306	1,685,122	1,583,938
<b>Total</b>	<b>\$10,600,107</b>	<b>\$10,909,783</b>	<b>\$11,201,529</b>	<b>\$11,453,059</b>

<b>FY 15 Funded Positions</b>	<b>130</b>
<b>FY 15 Funded FTE Positions</b>	<b>130.00</b>

**Budget Changes and Operational Impact  
FY 14 to FY 15**

**PERSONNEL SERVICES:**

- A new position is added to support grants management requirements of the new Oracle system.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- During FY 14, County departments were reorganized and a two separate Fiscal and Support Services departments were consolidated.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

## CAPITAL IMPROVEMENT PROGRAM PROJECTS

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Operating Expenditure/Expense	\$7,334,220	\$10,848,678	\$3,508,142	\$39,638,940
Capital Outlay	140,918,556	157,246,916	112,922,025	344,839,856
Grants & Aids	2,952,620	17,127,304	9,845,914	12,256,282
Budgeted Transfers to Constitutional Officers	2,700,000	2,700,000	0	0
<b>Total</b>	<b>\$153,905,395</b>	<b>\$187,922,898</b>	<b>\$126,276,081</b>	<b>\$396,735,078</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Unincorporated Area General Fund	\$0	\$0	\$30,071	\$0
Countywide Special Revenue Fund	2,423,091	4,573,507	0	15,782,905
Unincorporated Area Special Revenue Fund	3,246,579	5,050,746	8,180,583	19,148,951
Transportation Trust Fund	52,767,929	21,062,251	22,852,668	6,437,768
Library Tax District Special Revenue Fund	1,178,222	9,050,201	3,326,488	20,260,269
Community Investment Tax Special Revenue Fund	14,446,471	43,347,805	4,436,188	58,679,901
Grants (Non Transportation-Related)	8,953,400	10,307,479	130,000	5,844,397
Countywide Capital Project Fund-30002604	7,796,152	8,200,323	13,048,175	53,752,587
Unincorporated Area Construction Fund-30004608	4,412,308	7,615,296	1,896,739	27,045,192
Court Facility Improvement Non-Bond Project-30034002	0	7,882	0	126,714
EOC Project Bond Fund-30079002	0	42,277	0	26,428,634
NG911 Capital Project Fund	0	0	0	8,000,000
Public Safety Improvement Bond Fund	0	0	0	27,205,000
Environmental Lands Acquisition & Protection Fund	3,034,127	2,207,603	( 299,646)	16,661,182
Public Utilities Solid Waste Resource Recovery Division	6,090,269	1,762,200	100,000	3,910,998
Public Utilities Water/Wastewater Division	49,556,848	74,695,331	72,574,815	107,450,580
<b>Total</b>	<b>\$153,905,395</b>	<b>\$187,922,898</b>	<b>\$126,276,081</b>	<b>\$396,735,078</b>



## HEALTH CARE SERVICES DEPARTMENT

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$5,600,532	\$5,465,099	\$3,735,117	\$4,198,943
Operating Expenditure/Expense	7,587,647	6,743,225	11,720,364	11,719,812
Capital Outlay	31,524	56,979	765,523	765,523
Grants & Aids	100,057,221	91,468,358	107,342,918	107,958,174
<b>Total</b>	<b>\$113,276,923</b>	<b>\$103,733,660</b>	<b>\$123,563,922</b>	<b>\$124,642,452</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$143,758	\$148,576	\$207,318	\$102,416
Countywide Special Revenue Fund	101,235,337	94,129,268	94,129,268	115,370,529
Grants (Non Transportation-Related)	11,897,829	9,455,816	9,054,699	9,169,507
<b>Total</b>	<b>\$113,276,923</b>	<b>\$103,733,660</b>	<b>\$123,563,922</b>	<b>\$124,642,452</b>

<b>FY 15 Funded Positions</b>	<b>47</b>
<b>FY 15 Funded FTE Positions</b>	<b>47.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- A position is funded and will be housed in the Information and Technology Services Department to support the management of the data warehouse.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

## HOMELESS SERVICES DEPARTMENT

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$0	\$0	\$0	\$646,716
Operating Expenditure/Expense	0	0	0	2,312,900
Capital Outlay	0	0	0	7,609
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,967,225</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$0	\$0	\$0	\$2,967,225
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,967,225</b>

<b>FY 15 Funded Positions</b>	<b>8</b>
<b>FY 15 Funded FTE Positions</b>	<b>8.00</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Three new Case Manager Positions are created to support the supervision of contract services at a newly created homeless services center.
- A 4% pay increase is budgeted..

**OPERATING EXPENDITURES:**

- During FY 14, County departments were reorganized and a separate Homeless Services Department was established.
- \$1.6 million in recurring dollars are budgeted to support the issuance of a Request for Proposals to provide homeless services at a new homeless service center.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

**OFFICE OF COMMUNITY AFFAIRS**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$0	\$523,141	\$531,730	\$584,232
Operating Expenditure/Expense	0	161,461	234,187	234,226
<b>Total</b>	<b>\$0</b>	<b>\$684,602</b>	<b>\$765,917</b>	<b>\$818,458</b>

<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Countywide General Fund	\$0	\$643,928	\$684,008	\$736,549
Unincorporated Area Special Revenue Fund	0	20,179	81,909	81,909
Transportation Trust Fund	0	20,495	0	0
<b>Total</b>	<b>\$0</b>	<b>\$684,602</b>	<b>\$765,917</b>	<b>\$818,458</b>

<b>FY 15 Funded Positions</b>	<b>5</b>
<b>FY 15 Funded FTE Positions</b>	<b>5.00</b>

**Budget Changes and Operational Impact  
FY 14 to FY 15**

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

**SOCIAL SERVICES DEPARTMENT**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$4,955,882	\$4,855,863	\$6,851,903	\$6,077,832
Operating Expenditure/Expense	444,674	1,050,807	888,822	670,543
Grants & Aids	10,732,026	7,638,692	7,289,519	7,605,368
Reserves & Refunds	703,866	636,059	101,590	101,590
<b>Total</b>	<b>\$16,836,449</b>	<b>\$14,181,421</b>	<b>\$15,131,834</b>	<b>\$14,455,333</b>

<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Countywide General Fund	\$7,645,148	\$6,510,218	\$8,697,946	\$7,571,496
Countywide Special Revenue Fund	1,100,000	1,100,129	1,100,000	1,100,000
Grants (Non Transportation-Related)	8,091,300	6,571,074	5,333,888	5,783,838
<b>Total</b>	<b>\$16,836,449</b>	<b>\$14,181,421</b>	<b>\$15,131,834</b>	<b>\$14,455,333</b>

<b>FY 15 Funded Positions</b>	<b>114</b>
<b>FY 15 Funded FTE Positions</b>	<b>99.28</b>

**Budget Changes and Operational Impact  
FY 14 to FY 15**

**PERSONNEL SERVICES:**

- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- During FY 14, County departments were reorganized and a separate Social Services Department was created. Functions of this new department were previously provided by the former Family and Aging Services Department.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

**COMMUNITY COMPLIANCE DEPARTMENT**

<b>Appropriations</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Personnel Services	\$7,574,741	\$8,092,678	\$9,045,078	\$10,504,081
Operating Expenditure/Expense	7,479,089	7,580,775	9,798,557	8,933,692
Capital Outlay	185,818	193,655	1,089,492	1,013,088
Grants & Aids	1,452,680	1,351,500	1,426,500	1,426,500
<b>Total</b>	<b>\$16,692,328</b>	<b>\$17,218,608</b>	<b>\$21,359,627</b>	<b>\$21,877,361</b>

<b>Budget by Fund</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Countywide General Fund	\$7,645,148	\$6,510,218	\$8,697,946	\$7,571,496
Unincorporated Area General Fund	4,120,085	4,599,312	5,235,301	5,556,525
Countywide Special Revenue Fund	6,214,593	6,200,213	8,299,284	7,921,633
Grants (Non Transportation-Related)	483,137	114,491	7,932	62,045
<b>Total</b>	<b>\$16,692,328</b>	<b>\$17,218,608</b>	<b>\$21,359,627</b>	<b>\$21,877,361</b>

<b>FY 15 Funded Positions</b>	<b>155</b>
<b>FY 15 Funded FTE Positions</b>	<b>154.00</b>

**Budget Changes and Operational Impact  
FY 14 to FY 15**

**PERSONNEL SERVICES:**

- During FY 14, the Board approved the establishment of six full-time positions to assist with the increase in live outcomes. The Board also approved the establishment of two Code Enforcement Officers to assist in the oversight of the Emergency Bridge Housing Program.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- The FY 15 budget consolidates the operations of the Code Enforcement and Animal Services Departments into the Community Compliance Department.
- A \$25,000 program will be implemented to provide incentives to local shelters and rescue groups to take in animals from the Hillsborough County shelter..

**CAPITAL AND OTHER EXPENDITURES:**

- \$13,000 is included in the budget to purchase a second washer/dryer which will improve efficiency and cleanliness at the Animal Shelter.

## MAJOR MAINTENANCE AND REPAIR

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Operating Expenditure/Expense	\$3,531,471	\$4,798,909	\$538,142	\$15,324,238
Grants & Aids	20,000	0	0	0
<b>Total</b>	<b>\$3,551,471</b>	<b>\$4,798,909</b>	<b>\$538,142</b>	<b>\$15,324,238</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Unincorporated Area General Fund	\$0	\$0	\$30,071	\$0
Countywide Special Revenue Fund	2,144,140	2,427,444	( 1,120,000)	9,389,960
Unincorporated Area Special Revenue Fund	1,231,240	2,091,064	1,306,583	3,942,565
Library Tax District Special Revenue Fund	156,091	280,402	321,488	1,991,713
Grants (Non Transportation-Related)	20,000	0	0	0
<b>Total</b>	<b>\$3,551,471</b>	<b>\$4,798,909</b>	<b>\$538,142</b>	<b>\$15,324,238</b>

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 under \$150,000.

## VALUE ADJUSTMENT BOARD

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Budgeted Transfers to Constitutional Officers	\$767,564	\$712,862	\$673,948	\$682,200
<b>Total</b>	<b>\$767,564</b>	<b>\$712,862</b>	<b>\$673,948</b>	<b>\$682,200</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$767,564	\$712,862	\$673,948	\$682,200
<b>Total</b>	<b>\$767,564</b>	<b>\$712,862</b>	<b>\$673,948</b>	<b>\$682,200</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Continuation budget.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

## SUNSHINE LINE AGENCY

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$2,929,117	\$3,033,194	\$3,070,822	\$4,360,549
Operating Expenditure/Expense	2,382,290	2,409,647	1,822,415	2,023,347
<b>Total</b>	<b>\$5,311,407</b>	<b>\$5,442,841</b>	<b>\$4,893,237</b>	<b>\$6,383,896</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$3,801,148	\$3,650,431	\$3,547,580	\$3,988,384
Grants (Non Transportation-Related)	1,510,259	1,792,410	1,345,657	2,395,512
<b>Total</b>	<b>\$5,311,407</b>	<b>\$5,442,841</b>	<b>\$4,893,237</b>	<b>\$6,383,896</b>

<b>FY 15 Funded Positions</b>	<b>72</b>
<b>FY 15 Funded FTE Positions</b>	<b>71.50</b>

### Budget Changes and Operational Impact FY 14 to FY 15

**PERSONNEL SERVICES:**

- Approximately \$230,000 is added to the agency's countywide general fund budget to continue to support four Paratransit Minibus Operator positions that were previously funded through a grant that will not be received by the County in FY 15. This commitment will allow the County to continue to provide 12,480 one-way trips to 184 clients.
- A 4% pay increase is budgeted.

**OPERATING EXPENDITURES:**

- \$107,000 is added to the budget to support increased maintenance costs associated with the Sunshine Line fleet.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.



## NON-DEPARTMENTAL ALLOTMENTS

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Personnel Services	\$1,544,137	\$1,573,220	\$5,933,564	\$1,760,000
Operating Expenditure/Expense	83,690,843	85,541,689	101,424,646	103,727,491
Grants & Aids	5,331,092	5,064,812	5,999,778	5,997,988
Budgeted Transfers to Constitutional Officers	605,541	351,077	525,000	525,000
<b>Total</b>	<b>\$91,171,614</b>	<b>\$92,530,797</b>	<b>\$113,882,988</b>	<b>\$112,010,479</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$5,948,461	\$5,697,503	\$12,370,782	\$8,891,199
Unincorporated Area General Fund	1,079,196	800,027	3,901,326	1,192,000
Countywide Special Revenue Fund	3,579,705	3,563,045	3,583,440	3,583,440
Unincorporated Area Special Revenue Fund	164,663	150,273	150,000	150,000
Grants (Non Transportation-Related)	( 2,637)	0	0	0
Self-Insurance Fund	80,400,425	82,318,331	93,873,440	98,189,840
<b>Total</b>	<b>\$91,171,614</b>	<b>\$92,530,797</b>	<b>\$113,882,988</b>	<b>\$112,010,479</b>

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 14 to FY 15

**PERSONNEL SERVICES:**

- No changes.

**OPERATING EXPENDITURES:**

- Self insurance fund budgets are increased by approximately \$4.3 million to account for the increased cost of health care and general liability claims.
- The FY 14 budget included \$4.6 million in unallocated funds that are not rebudgeted in FY 15.
- Financial Advisor fees are increased by \$300,000 to support numerous County initiatives that require specialized knowledge.
- The FY 14 budget included \$1.7 million as seed money for any new Tax Increment Financing areas. This funding is not rebudgeted in FY 15. The County is adopting a new Redevelopment Fund strategy which will initially be supported through County financing..

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

**GRANTS AND AID:**

- \$30,000 is budgeted to support the operations of the new Apollo Beach Firehouse Cultural Center.
- \$50,000 is budgeted to support the Apollo Beach Waterway Improvement Group.

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**

Description	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b>GENERAL FUNDS</b>				
<b><u>Countywide General Fund</u></b>				
Bond Counsel	\$43,294	\$9,658	\$90,000	\$90,000
Brandon Chamber of Commerce	13,200	13,200	30,000	30,000
Clerk's Armed Guard Services	64,602	70,726	75,000	75,000
Commercial Insurance	1,903,495	2,032,207	2,108,766	2,214,205
Constitutional Officers Salary Increases	0	0	5,000	5,000
Cost Allocation Plan	31,500	21,334	35,000	35,000
Employee Tuition Reimbursement	46,528	6,896	100,000	100,000
Fallen Heroes Fund	0	0	200,000	200,000
Film Commission	30,069	0	0	0
Financial Advisor	45,626	32,398	115,000	415,000
Financial Audit Services	241,887	0	605,000	305,000
Flexible Spending Account Admin Fees	46,312	44,716	180,000	180,000
Health Insurance Subsidy - Disabled Retirees	0	0	2,080	2,080
Health Insurance Subsidy - Retired Employees	305,200	304,900	408,000	408,000
Human Trafficking Initiative	0	0	50,000	0
Impound Lot - Veterinary Svcs and Advertising	280	178	1,200	1,200
Intergovernmental Representation	137,000	150,000	353,000	353,000
International Protocol Officer Partnership	28,814	28,494	40,000	40,000
Jail Diversion Program	0	0	200,000	200,000
Jury Parking	160,198	163,992	218,750	218,750
Law Library Building Lease	1,026	879	121	127
Lease termination - Section 8	57,406	0	3,708	3,708
Legal Advertising	23,669	44,829	80,000	80,000
Membership - Alliance for Innovation	15,000	0	9,000	9,000
Membership - Florida Assoc. of Counties	107,130	218,483	109,210	109,210
Membership - National Assoc. of Counties	19,369	19,369	23,019	23,019
Membership - National Forum Black Public Admin.	0	0	2,500	2,500
Municode Subscription	0	0	30,000	30,000
Narcotics Overdose Prevention and Education (NOPE)	0	14,700	31,790	0
Non-Ad Valorem Assessments	2,310	2,334	35,000	35,000
One Time Unallocated Funds	0	97,543	1,928,238	250,000
Other Countywide Costs - Animal Services	1,504	21,058	0	0
Other Countywide Costs - Clerk	253	2	1,400	1,400
Outside Legal/Attorneys	163,460	21,381	350,000	350,000
Performance Audits	117,550	62,775	150,000	150,000
Pictometry Initiative	0	0	300,000	300,000
Recording Fees	5,142	8,295	15,000	15,000
Security Services - County Center	605,541	351,077	525,000	525,000
South Shore Chamber of Commerce	11,000	11,000	25,000	25,000
South Tampa Chamber of Commerce	0	0	25,000	25,000
Strategic Planning	52,758	103,079	125,000	0
Tampa Bay Partnership	40,000	40,000	40,000	40,000
Tampa Bay Water Issues	27,931	18,488	200,000	200,000
Tampa Bay Workforce Alliance	279,245	199,994	500,000	500,000
Tampa-Hillsborough Econ Dev Corp Innovation Destination	0	250,000	0	0
Tampa-Hillsborough Econ Dev Corporation	700,000	450,000	700,000	700,000
Tax Collector Tax Notice Mailing Costs	72,710	80,539	95,000	95,000
Tax Deed Title Searches	32,663	3,961	20,000	20,000
Tax Increment Financing Areas	0	0	1,700,000	0
TRIM Mailing Costs	229,551	238,850	240,000	240,000
Unemployment Benefits	45,283	(1,857)	50,000	50,000
USF High Tech Incubator	200,000	200,000	200,000	200,000
USF Office for Technology Entrepreneurship	39,956	39,570	40,000	40,000
	<b>5,948,462</b>	<b>5,375,046</b>	<b>12,370,782</b>	<b>8,891,199</b>
<b><u>Unincorporated Area General Fund</u></b>				
Affordable Housing Program Costs	351,617	99,179	250,000	250,000
Apollo Beach Waterway Improvement Group	0	0	0	50,000

**NON-DEPARTMENTAL ALLOTMENTS**

Description	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Apollo Beach Firehouse Cultural Center	0	0	0	30,000
Constitutional Officers Salary Increases	0	0	5,000	5,000
Hearing Masters - Parking Violations	1,080	1,260	3,000	3,000
Historic Landmark Resource Program	1,000	0	25,000	25,000
Impact Fee Waiver - No Fee Zones	9,820	0	0	0
Local Ordinance Enforcement - Filing Fees	2,970	1,520	5,000	5,000
Local Ordinance Enforcement - Public Defender	28,800	17,600	50,000	50,000
Local Ordinance Enforcement - State Attorney	30,000	18,000	24,000	24,000
One Time Unallocated Funds	0	0	2,739,326	0
Other Costs - Transportation	0	0	50,000	0
Red Light Camera Monitoring Costs	653,911	567,155	750,000	750,000
Viacom Billboard Lease	14,353	0	0	0
	<b>1,093,551</b>	<b>704,714</b>	<b>3,901,326</b>	<b>1,192,000</b>
<b>TOTAL GENERAL FUNDS</b>	<b>7,042,012</b>	<b>6,079,760</b>	<b>16,272,108</b>	<b>10,083,199</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b><u>Countywide Special Purpose Revenue Fund</u></b>				
Technology Sys Upgrade & Replacement	9,023	15,000	0	0
Level 1 Trauma Care (Tampa General Hospital)	3,500,000	3,500,000	3,500,000	3,500,000
	<b>3,509,023</b>	<b>3,515,000</b>	<b>3,500,000</b>	<b>3,500,000</b>
<b><u>Environmental Restoration Fund</u></b>				
Environmental Buffers Study	14,663	0	0	0
<b><u>Florida Department of Juvenile Justice Fund</u></b>				
JBI Commission for US Dept of Justice Reimb	70,682	48,045	83,440	83,440
<b><u>Phosphate Severance Tax Fund</u></b>				
Physical Oceanographic Real-Time Sys (PORTS)	150,000	150,000	150,000	150,000
<b><u>Operating Grants Fund</u></b>				
COBRA Premium Assistance/ARRA	(2,637)	0	0	0
<b><u>County Transportation Trust Fund</u></b>				
SBA Administration Fees	1,800	1,619	4,000	4,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>3,743,531</b>	<b>3,714,663</b>	<b>3,737,440</b>	<b>3,737,440</b>
<b>COUNTY SELF INSURANCE FUND</b>				
<b>Workers Compensation Insurance</b>				
Administrative Costs	548,788	612,201	400,000	400,000
Claim Payments - W/C Medical	4,092,166	4,783,650	5,600,000	5,600,000
Insurance Purchases	374,531	432,156	600,000	600,000
Wage Loss Benefits	1,498,854	1,499,444	1,700,000	1,700,000
<b>General Liability Insurance</b>				
Administrative Costs	203,907	153,313	350,000	350,000
Claim Payments	2,721,404	1,746,110	2,100,000	2,100,000
Insurance Purchases	7,749,247	8,142,867	8,612,000	9,018,000
<b>Employee Group Health Insurance</b>				
Administrative Costs	2,788,549	2,813,981	3,242,080	3,399,040
Claim Payments	59,610,818	60,337,737	70,000,000	73,500,000
Insurance Purchases	812,161	981,799	1,269,360	1,522,800
<b>TOTAL SELF INSURANCE FUND</b>	<b>80,400,425</b>	<b>81,503,258</b>	<b>93,873,440</b>	<b>98,189,840</b>
<b>TOTAL NON-DEPARTMENTAL ALLOTMENTS</b>	<b>\$91,185,969</b>	<b>\$91,297,681</b>	<b>\$113,882,988</b>	<b>\$112,010,479</b>

## NONPROFIT ORGANIZATIONS

Appropriations	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Operating Expenditure/Expense	\$14,353	\$0	\$0	\$0
Grants & Aids	18,516,736	16,560,742	19,139,411	17,944,638
<b>Total</b>	<b>\$18,531,089</b>	<b>\$16,560,742</b>	<b>\$19,139,411</b>	<b>\$17,944,638</b>

Budget by Fund	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
Countywide General Fund	\$7,134,324	\$5,900,387	\$8,178,610	\$7,496,138
Unincorporated Area General Fund	14,353	0	0	0
Grants (Non Transportation-Related)	849,633	686,355	726,801	0
Sales Tax Revenue Fund	10,532,780	9,974,000	10,234,000	10,448,500
<b>Total</b>	<b>\$18,531,089</b>	<b>\$16,560,742</b>	<b>\$19,139,411</b>	<b>\$17,944,638</b>

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 14 to FY 15

**PERSONNEL SERVICES:**

- No changes.

**OPERATING EXPENDITURES:**

- No changes.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

**GRANTS AND AID:**

- The FY 14 budget included approximately \$660,000 in one-time funding from the general fund in support of various nonprofits. This funding is not continued in the FY 15 Recommended Budget.
- \$50,000 is added for the Forest Hills Park.
- Funding for the Tampa Hillsborough Homeless Initiative is increased by \$250,000.

Details by agency are shown in the following pages.

**NONPROFIT ORGANIZATIONS**

Description	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b><u>GENERAL FUNDS</u></b>				
<b><u>Countywide General Fund</u></b>				
Homeless Coalition of Hillsborough County	\$0	\$0	\$225,000	\$475,000
Arts Council	618,504	606,023	809,227	809,227
Forest Hills Little League	0	0	50,000	50,000
Historical Advisory Council of Hillsborough	4,131	(1,600)	6,000	6,000
One Time Unallocated Funds	0	0	400,000	500,000
Teaching Tools	25,000	25,000	25,000	25,000
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	745,388	812,130	812,130
Girl Scouts of Suncoast Council	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	31,426	33,876	33,876
Tampa Heights Junior Civic Association	0	0	68,000	0
United Service Organization	0	0	50,000	0
A Brighter Community	5,106	5,314	5,314	5,314
Agency for Community Treatment Services	599,990	459,005	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	9,276	39,293	39,293
Child Abuse Council, Inc.	45,900	44,805	45,900	45,900
Children's Home, Inc.	100,521	95,615	100,521	100,521
Computer Mentors Group	9,739	8,892	9,739	9,739
Cornerstone Ministries (Formerly Tampa Unite	17,010	13,268	17,010	17,010
Corp to Develop Communities (CDC)	30,618	70,618	70,618	70,618
Crisis Center - Eldernet	13,127	12,229	13,127	13,127
DACCO	753,903	670,637	753,903	753,903
Gulf Coast Epilepsy	7,316	0	14,256	14,256
Family Justice Center	67,500	75,000	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	28,116	31,275	31,275
Life Enrichment Center	10,125	10,125	20,125	10,125
Boys and Girls Clubs Summer Program	25,313	22,500	22,500	22,500
Mary & Martha House	20,082	0	20,082	20,082
Mental Health Care, Inc.	58,320	39,036	58,320	58,320
Quantum Leap Farm	11,675	11,675	11,675	11,675

**NONPROFIT ORGANIZATIONS**

<b>Description</b>	<b>FY 12 Actual</b>	<b>FY 13 Actual</b>	<b>FY 14 Adopted</b>	<b>FY 15 Recommended</b>
Redland Christian Migrant	54,520	54,520	54,520	54,520
Self Reliance	13,268	13,268	13,268	0
Seniors in Service	5,400	5,400	5,400	5,400
Tampa Crossroads	106,099	88,760	111,163	111,163
Tampa Lighthouse for the Blind	24,291	24,291	24,291	24,291
Tampa Metro Area YMCA	13,325	28,908	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	9,437	10,247	10,247
Veteran's Council of Hillsborough County	9,957	9,987	10,000	10,000
YES! of America United, Inc.	6,750	6,750	13,500	13,500
Economic Development External Organizatio	2,500	4,352	12,572	12,572
Hispanic Business Initiative Fund	24,553	18,825	24,553	24,553
NAACP Empowerment Center	10,125	9,000	10,125	10,125
Tampa Bay & Company	444,353	0	0	0
Tampa Bay Black Heritage Festival	12,656	11,250	25,000	25,000
Tampa Bay Sports Commission	675,000	300,000	300,000	300,000
Tampa Theatre	0	0	150,000	0
	<b>5,098,774</b>	<b>3,877,655</b>	<b>6,142,610</b>	<b>5,460,138</b>
<b><u>Seminole Gaming Compact Fund</u></b>				
Florida Aquarium	307,135	307,135	307,135	307,135
Glazer Children's Museum	264,839	264,839	264,839	264,839
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
Tampa Bay History Center	177,000	177,000	177,000	177,000
	<b>2,035,550</b>	<b>2,036,000</b>	<b>2,036,000</b>	<b>2,036,000</b>
<b>TOTAL COUNTYWIDE GENERAL FUND</b>	<b>7,134,324</b>	<b>5,913,655</b>	<b>8,178,610</b>	<b>7,496,138</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Sales Tax Revenue Fund</b>				
<b><u>3% Tourist Development Tax</u></b>				
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
Performing Arts Center	0	50,000	50,000	0
Plant City Chamber of Commerce	55,000	55,000	54,000	55,000
Straz Center for Performing Arts	450,000	470,000	470,000	470,000
Tampa Bay CVB	8,000,000	8,200,000	8,450,000	8,703,500
Tampa Bay CVB - RNC	1,000,000	0	0	0
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
	<b>10,532,780</b>	<b>9,884,000</b>	<b>10,234,000</b>	<b>10,448,500</b>

**NONPROFIT ORGANIZATIONS**

Description	FY 12 Actual	FY 13 Actual	FY 14 Adopted	FY 15 Recommended
<b><u>Intergovernmental Grants Fund</u></b>				
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	61,280	75,000	0
Catholic Charities - Mercy House	20,000	0	0	0
Centre for Women	374,173	743	0	0
Children's Home Society	75,000	0	161,951	0
Community Services Org - THA Foreclosure F	0	0	0	0
Community Services Org - THA Homesavers	0	5,320	0	0
Corporation to Develop Communities (CDC)	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	364,909	0	0
Redland Christian Migrants	0	53,371	57,930	0
Seniors in Service	37,000	83,738	150,000	0
St. Joseph's Children's	0	0	12,420	0
The Spring of Tampa Bay - Intervention	50,000	44,872	50,000	0
United Cerebral Palsy	38,966	34,123	0	0
	<u>869,633</u>	<u>686,355</u>	<u>726,801</u>	<u>0</u>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b><u>11,402,413</u></b>	<b><u>10,570,355</u></b>	<b><u>10,960,801</u></b>	<b><u>10,448,500</u></b>
<b>TOTAL NONPROFIT ORGANIZATIONS</b>	<b><u>\$18,536,736</u></b>	<b><u>\$16,484,011</u></b>	<b><u>\$19,139,411</u></b>	<b><u>\$17,944,638</u></b>

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## 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 Recommended
<b>GENERAL FUND</b>				
<b>Countywide General Fund</b>				
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	59,894,230
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	5,340,645
Other Designated Reserves	14,781,750	13,687,374	13,687,374	13,353,607
	<b>91,539,874</b>	<b>90,111,111</b>	<b>90,386,969</b>	<b>113,535,255</b>
<b>Gaming Compact Revenue Fund</b>				
Reserve for Contingency (Policy 03.02.05.00)	0	0	0	854,709
Reserve Unrealized Fund Balance	310,725	0	262,832	305,400
	<b>310,725</b>	<b>0</b>	<b>262,832</b>	<b>1,160,109</b>
<b>Countywide Economic Development Activity Fund</b>				
Reserve for Contingency (Policy 03.02.05.00)	0	4,402,781	5,150,960	4,284,997
Other Designated Reserves	0	0	0	391,250
	<b>0</b>	<b>4,402,781</b>	<b>5,150,960</b>	<b>4,676,247</b>
	<b>91,850,599</b>	<b>94,513,892</b>	<b>95,800,761</b>	<b>119,371,611</b>
<b>Unincorporated Area General Fund</b>				
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	11,684,310
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	2,541,250
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	4,370,051
Other Designated Reserves	12,802,475	12,802,475	12,802,475	12,802,475
	<b>86,068,729</b>	<b>90,842,740</b>	<b>89,822,198</b>	<b>68,835,019</b>
<b>TOTAL GENERAL FUND</b>	<b>177,919,328</b>	<b>185,356,632</b>	<b>185,622,959</b>	<b>188,206,630</b>
<b>SPECIAL REVENUE FUNDS (COUNTYWIDE &amp; UNINCORPORATED)</b>				
<b>Countywide Special Purpose Revenue Fund</b>				
Adjustment to Public Art Program--Countywide Ord. 89-32	4,718	3,479	3,183	159,290
School Sites Impact Fees	27,081,888	32,937,398	42,995,431	53,186,485
Criminal Justice Education/Training FS 318.18(11)D / 938.	5,951,953	5,814,234	5,234,104	5,229,142
Criminal Justice Training R95-077	1,079,505	1,188,280	1,176,706	1,324,019
County Boat Registration Fee Fund Ord. 08-32	434,563	434,602	578,755	518,284
Federal USMS/Dept of Justice Asset Forfeiture Fd.	4,831,240	4,853,230	3,083,447	2,879,932
Alcohol & Drug Abuse Contingency FS 938.13	150,367	179,361	271,403	312,082
Drug Abuse Alternative Source Fund R91-0223	262,446	250,190	256,900	256,619
800MHz Radio Communication System Fund	2,826,292	2,830,206	2,754,846	2,774,185
Florida Contraband Forfeiture Fund FS 932.703/704	3,149,252	2,373,685	2,055,492	1,662,130
Drug Abuse Trust Fund FS938.21/Ord. 97-16	305,057	340,710	287,024	267,082
Federal Treasury Asset Forfeiture Fund	296,991	298,551	325,794	291,412
Children's Advocacy Center Fund AO 99-081	8,195	8,195	11,154	13,054
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	9,208,244
Crime Prevention/Safe Neighborhoods (FS 775.083)	3,734,119	4,129,491	3,350,757	2,441,460

## RESERVES AND REFUNDS

Description	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Recommended
Child Support Incentives Fund - SS Act Title IV-D	214,820	238,816	145,752	169,992
Victim Assistance, Crime Prevention, Youth Advocacy R09	327,501	471,337	510,113	794,393
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	329,771
Indigent Health Care Services FS 212.055	10,000	10,000	10,000	9,758
Medicaid Certified Match Program	0	0	36,474	52,603
Pollution Recovery Project Fund	0	0	0	149,963
Pollution Recovery Fund LF 84-446	569,575	483,650	509,264	607,795
State Revenue Sharing--Revenue Stabilization Res.	5,718,299	6,865,342	4,753,019	4,704,522
911 Emergency Telephone Sys. - Combined Fund	10,536,851	10,732,859	3,733,360	4,103,017
Fla Boating Improvement Fund FS 328.72 (15)	( 440,888)	( 254,758)	258,253	1,758,365
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	3,975
Museums/Cecile Wagnon Will Fund	15,382	0	390	405
State Court Innovation (ORD. 04-33;939.185 FS)	0	0	15,426	1
Animal Ctrl Spay/Neuter Incentive Payment Prog	370	6,511	265,773	41,821
ITS Project Fund	0	0	0	4,849,195
Animal Services Contributions Fund	24,344	43,965	64,074	85,235
	<b>74,910,458</b>	<b>76,335,630</b>	<b>82,013,017</b>	<b>98,373,995</b>
<b>Unincorporated Area Special Purpose Fund</b>				
Adjustment to Public Art Program	1,657	1,427	0	0
Public Art Program MSTU Fund ORD89-32	0	0	1,016	3,907
<u>Parks Impact Fees</u>				
Adjustment to Future Capital Outlay	( 2,280,290)	636,297	( 386,555)	3,609,091
<u>Fire Service Impact Fee (all zones)</u>				
Adjustment to Future Capital Outlay	129,059	( 709,871)	147,986	597,911
Impact Fee Program Administration	64,157	120,601	28,468	111,611
Communications Services Tax	2,575,589	185,847	1,077,885	1,741,071
Adjustment to Environmental Restoration Oper/Proj Fd.Orc	259,056	37,846	4,111	5,137,511
Adjustment to Local Habitat Mitigation Bank Fund	118,373	6,506	5,000	5,450
Building Services Division Fund	5,983,508	1,722,311	3,667,948	487,001
Land Excavation Opr/Inspection Fund	0	0	0	3,772
Water Conservation Trust Fund Ord. 91-27	676,889	444,013	449,065	457,069
Phosphate Severance Tax Fund FS 211.31	823,448	809,916	1,314,899	1,382,485
Economic Development Project Fund	4,365,620	0	0	0
Adjustment to Stormwater Management Fund	417,157	2,253	367,778	1,333,164
Indigent Health Care Services FS 212.055	34,795,001	25,551,955	28,971,227	38,314,697
Stormwater Management Operating Fund	0	0	0	241
	<b>47,929,224</b>	<b>28,809,101</b>	<b>35,648,828</b>	<b>53,184,981</b>
<b>TOTAL SPECIAL REVENUE FUNDS (TAX FUNDS)</b>	<b>122,839,682</b>	<b>105,144,731</b>	<b>117,661,845</b>	<b>151,558,976</b>

## RESERVES AND REFUNDS

Description	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Recommended
<b>OTHER SPECIAL REVENUE FUNDS</b>				
<b>Sales Tax Revenue Fund</b>				
<u>Half Cent Sales Tax/Bonds</u>				
General Contingency	35,825,861	27,372,906	27,232,865	19,657,348
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	171,916
<u>3% Tourist Development Tax</u>				
General & Other Contingencies	751,114	856,710	854,850	1,200,076
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	396,028
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	4,716,524
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
	<b>48,371,156</b>	<b>40,184,853</b>	<b>42,442,905</b>	<b>37,237,505</b>
<b>Intergovernmental Grants</b>				
Refund of Revenue	0	0	16,240	16,240
Other Designated Reserves	( 122,493)	( 42,272)	0	0
	<b>( 122,493)</b>	<b>( 42,272)</b>	<b>16,240</b>	<b>16,240</b>
<b>County Transportation Trust Fund</b>				
Other Designated Reserves	3,919,799	2,752,084	280,398	204,110
Reserve for Contingency - General	0	0	0	494,283
Reserve for Future Capital Outlay	4,292,135	( 13,811,809)	4,877,384	4,300,259
Reserve for Fund Balance Carryforward	0	0	500,014	21
	<b>8,211,934</b>	<b>( 11,059,725)</b>	<b>5,657,796</b>	<b>4,998,673</b>
<b>Library Tax District Fund</b>				
Refund Prior Year Revenue	50,000	50,000	50,000	50,000
General Contingency	33,702,610	13,723,198	14,969,828	12,432,788
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
Reserve for Future Capital Outlay	( 3,296,858)	2,937,781	( 294,795)	684,053
	<b>33,306,785</b>	<b>22,441,532</b>	<b>17,746,541</b>	<b>16,188,349</b>

## RESERVES AND REFUNDS

Description	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Recommended
<b>Infrastructure Surtax Fixed Project Fund</b>				
Reserve for Future Capital Outlay	0	0	61,159,177	4,776,279
Reserve for Fund Balance Carryforward	0	0	0	2,271,998
Debt Service Reserve	0	0	0	8,178,208
Other Restricted Reserves	0	0	0	4,498,355
Adjustment to Future Capital Outlay	( 13,712,584)	( 5,698,747)	0	0
Adjustment to Other Designated Reserve	( 380,032)	0	0	0
Reserve for Transportation Task Force	3,761,000	2,577,000	0	0
	<b>( 10,331,616)</b>	<b>( 3,121,747)</b>	<b>61,159,177</b>	<b>19,724,840</b>
<b>TOTAL OTHER SPECIAL REVENUE FUNDS</b>	<b>79,435,766</b>	<b>48,402,641</b>	<b>127,022,659</b>	<b>78,165,607</b>
<b>DEBT SERVICE FUNDS</b>				
Fund Balance Carried Forward	22,376,129	21,137,620	20,948,558	17,753,838
General & Other Contingencies	384,975	217,262	935,090	1,251,091
Debt Service payments	3,248,625	3,248,625		
Reserves and Refunds			10,298,502	4,012,653
<b>TOTAL DEBT SERVICE FUND</b>	<b>26,009,729</b>	<b>24,603,507</b>	<b>32,182,150</b>	<b>23,017,582</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Reserve for Future Capital Outlay	0	0	500,000	19,285,041
Reserve for Fund Balance Carryforward	0	0	0	671,366
Other Designated Reserves	0	0	0	1,426,949
Adjustment to Countywide Capital Projects Fund	( 309,372)	1,031,709	0	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
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>( 463,438)</b>	<b>350,119</b>	<b>500,000</b>	<b>21,383,356</b>
<b>ENTERPRISE FUNDS</b>				
<b>Solid Waste System Enterprise Fund</b>				
Reserve for Future Capital Outlay	0	0	( 1,476,040)	20,310,870
Reserve for Contingency - General	0	0	5,988,380	5,988,380
Reserve for Fund Balance Carryforward	0	0	50,729,319	40,555,971
Other Designated Reserves	0	0	31,062,233	34,226,184
Operating and Maintenance	13,946,708	15,053,996	0	0
Revenue Refund	10,000	10,000	0	0
Future Capital Outlay	( 527,161)	( 913,787)	0	0
Landfill Closures	33,118,579	31,971,312	0	0
Debt Service Accounts	2,223,540	4,447,080	0	0
Rate Stabilization Reserve	11,861,850	12,097,857	0	0
General Operating Reserves	7,990,000	5,988,380	0	0
	<b>68,623,516</b>	<b>68,654,838</b>	<b>86,303,892</b>	<b>101,081,405</b>
<b>Water &amp; Wastewater Utility Enterprise Fund</b>				
Refund of Revenue	0	0	0	2,993,984
Reserve for Future Capital Outlay	0	0	( 34,076,747)	54,025,988
Reserve for Contingency - General	0	0	27,388,771	28,227,996
Other Designated Reserves	0	0	84,767,846	59,928,144
Debt Service Reserve	0	0	13,549,184	16,830,466
<u>Utility System Operation &amp; Maintenance Acct.</u>				
Reserve for Fund Balance Carried Forward	17,918,729	18,257,546	0	0
<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)	0	0
Adjustment to General Revenue Capacity Expansion Accto	( 40,247,449)	3,891,188	0	0

## RESERVES AND REFUNDS

Description	FY 12 Adopted	FY 13 Adopted	FY 14 Adopted	FY 15 Recommended
<b>Revenue Account Rate Stabilization Fund</b>				
Other Designated Reserves	60,004,416	67,004,416	0	0
Debt Service Reserve	0	0	0	0
Reclaimed Water Improvement Unit Asmt. Fund	1,523,857	2,302,767	0	0
Reclaimed Water Improvement Unit Project Fund	32,300	( 1,915,289)	0	0
Infrastructure Assessment Unit Fund 99-08	90,634	96,183	0	0
Financed Project Fund	0	( 97,022,508)	0	0
Build America Bonds Debt Service Reserves	2,510,296	12,191,592	0	0
	<b>36,404,920</b>	<b>875,525</b>	<b>91,629,054</b>	<b>162,006,578</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>105,028,436</b>	<b>69,530,363</b>	<b>177,932,946</b>	<b>263,087,983</b>
<b>INTERNAL SERVICE FUND</b>				
<b>Fleet Services Fund</b>				
Reserve for Future Capital Outlay	0	0	23,134,336	19,785,608
Other Designated Reserves	0	0	0	115,804
General & Other Contingencies	2,643,310	3,819,623	5,691,388	250,092
Lease-Back Program Reserve	31,966,653	18,634,931	0	0
	<b>34,609,963</b>	<b>22,454,554</b>	<b>28,825,724</b>	<b>20,151,504</b>
<b>County Self-Insurance Fund</b>				
Reserve for Contingency - General	0	0	137,441,425	125,520,628
Other Designated Reserves	0	0	21,822,056	23,506,119
Reserve for Long-Term Incurred Claims	0	0	24,693,951	26,019,875
<b>Insurance Program Administration</b>				
General Contingency	376,399	465,823	0	0
<b>Workers' Compensation Insurance</b>				
General Contingency	18,380,743	2,380,699	0	0
Long-Term Incurred Claims	16,246,742	16,450,000	0	0
<b>County Self-Insurance Fund</b>				
<b>General Liability Insurance</b>				
General Contingency	19,867,774	19,210,978	0	0
Claims Settlement	4,574,526	4,574,526	0	0
<b>Catastrophic Disaster Insurance</b>				
General Contingency (Policy 03.02.04.00)	92,542,737	92,848,237	0	0
<b>Employee Group Health Insurance</b>				
Revenue Refund	1,371,064	0	0	0
General Contingency	25,586,826	26,369,340	0	0
Other Designated Reserves	19,065,013	23,784,518	0	0
	<b>198,011,824</b>	<b>186,084,121</b>	<b>183,957,432</b>	<b>175,046,622</b>
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>232,621,787</b>	<b>208,538,675</b>	<b>212,783,156</b>	<b>195,198,126</b>
<b>AGENCY FUNDS</b>				
<b>Capacity Assessment Special Assessment Bonds '06</b>				
Adjustment to Designated Reserves	1,200	1,200	( 1,455,478)	114,856
<b>TOTAL AGENCY FUNDS</b>	<b>1,200</b>	<b>1,200</b>	<b>( 1,455,478)</b>	<b>114,856</b>
<b>GRAND TOTAL</b>	<b>\$743,392,490</b>	<b>\$641,927,868</b>	<b>\$852,250,237</b>	<b>\$920,733,116</b>

**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.
- 3) Due to the County's implementation of a new budgeting system, the County's financial system structure has changed and comparing budgets between years with comparable descriptions is not always possible. FY 12 and FY 13 are presented as they were in the FY 14 Adopted Budget document. FY 14 and FY 15 are presented under the new financial structure.

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## 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 and FY 13, the adopted budget for FY 14, and the recommended 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 Actuals	FY 14 Adopted	FY 15 Recommended
<b>GENERAL FUND</b>				
<b>Countywide General Fund</b>				
<i>Revenue:</i>				
From State Revenue Sharing	\$907,783	\$899,262	\$2,115,635	\$2,088,812
From Grants Fund	383,934	892,009	0	0
From Half-Cent Sales Tax	25,369,124	41,191,637	18,794,926	49,755,929
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	101,451	0	0	1,250,000
From SR Countywide Economic Development Activity Fund	0	8,725,703	1,490,124	0
<b>Total Interfund Transfers</b>	<b>28,078,453</b>	<b>57,290,744</b>	<b>22,700,331</b>	<b>53,394,387</b>
<i>Appropriations:</i>				
State Court Innovations Fund	1,243,805	924,593	1,145,960	1,161,656
Legal Aid Fund	883,711	720,116	707,974	700,133
Teen Court/Juvenile Diversion Fund	991,426	899,489	1,059,518	1,103,171
Court-Related Technology Fund	4,960,450	4,361,075	5,409,806	4,922,231
ELAPP Series 2009 Bond Sinking Fund	41,576	41,576	235,576	1,506,846
Animal Control Spay/Neuter Program Fund	350,000	350,000	265,748	265,748
Florida Department of Juvenile Justice Fund	4,451,847	3,935,537	2,015,452	1,998,190
Planning Commission (3)	3,647,671	3,249,582	3,922,375	4,144,187
Civil Service Board (3)	2,156,704	2,524,028	3,009,147	2,901,922
Transfer to Countywide Special Revenue fund	5,725,123	4,452,783	4,809,222	4,270,344
Sheriff Group Health Reserve Fund	4,493,413	0	0	0
Countywide Construction Fund	0	2,678,068	0	4,000,000
Countywide SR 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	0
From Countywide Economic Development Activity Fund	101,451	0	0	1,250,000
Major Maintenance & Repair Project Fund	0	0	0	3,533,397
<b>Total Interfund Transfers</b>	<b>31,345,177</b>	<b>25,619,186</b>	<b>26,004,411</b>	<b>33,280,925</b>
<b>Unincorporated Area General Fund</b>				
<i>Revenue:</i>				
From Half-Cent Sales Tax	22,328,388	32,100,848	53,913,886	45,714,041
From State Revenue Sharing	4,093,606	3,234,088	6,506,154	4,463,452
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	13,928,433
From Unincorporated Area Construction Fund	8,817,412	9,413,785	8,127,177	8,136,394
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 Gaming Compact Revenue Fund	0	0	310,725	0
<b>Total Interfund Transfers</b>	<b>47,042,800</b>	<b>77,297,893</b>	<b>84,292,733</b>	<b>72,242,320</b>
<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	2,260,103
Parks and Recreation GO Bonds 2002 Sinking Fund	394,367	373,728	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	9,390,891
Unincorporated Area Construction Fund	0	0	0	1,800,000
Land Excavation Operating Fund	66,937	68,249	71,735	74,333
<b>Total Interfund Transfers</b>	<b>4,549,745</b>	<b>4,899,984</b>	<b>9,961,868</b>	<b>13,911,859</b>

**INTERFUND TRANSFERS**

Description	FY 12 Actual	FY 13 Actuals	FY 14 Adopted	FY 15 Recommended
<b>SPECIAL REVENUE FUNDS</b>				
<b>Countywide Special Purpose Fund</b>				
<i>Revenue:</i>				
From Half-Cent Sales Tax	0	500,000	0	0
From Countywide General Fund	15,179,238	12,770,647	13,717,366	15,207,626
From Various Funds	10,318,730	40,000	0	0
From Pollution Recovery Fund	49,110	58,382	0	0
From Workers Compensation Insurance Fund	0	202,422	0	0
From Lease Back Program Fund	0	8,820	0	0
From Indigent Health Care Sales Surtax Fund	99,312,952	91,300,078	110,684,521	112,555,997
From Law Library Board Fund - State Court Innovations	71,083	0	15,426	(7,568)
<b>Total Interfund Transfers</b>	<b>124,931,113</b>	<b>104,880,349</b>	<b>124,417,313</b>	<b>127,756,055</b>
<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
Indigent Health Care Fund	99,312,952	91,300,078	110,684,521	112,555,997
Countywide Capital Project Fund	0	7,596,549	8,000,000	8,000,000
Countywide Special Purpose Fund	155,810	195,880	0	0
<i>State Revenue Sharing:</i>				
Countywide General Fund	907,783	899,262	2,115,635	2,088,812
Unincorporated Area General Fund	4,093,606	3,234,088	6,506,154	4,463,452
M2Gen Project Revenue/Sinking Fund	1,751,085	1,281,500	130,685	261,976
Countywide Construction Fund	0	0	0	0
Countywide Economic Development Activity Fund	0	8,725,703	90,124	0
<b>Total Interfund Transfers</b>	<b>109,950,878</b>	<b>117,017,388</b>	<b>131,111,348</b>	<b>130,961,097</b>
<b>Unincorporated Area Special Purpose Fund</b>				
<i>Revenue:</i>				
From Lease Back Program	0	66,834	0	0
From Unincorporated Area Special Revenue Fund	894,684	811,113	1,322,333	1,331,608
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	505,299	0	0
From OPEB Retiree Health Insurance Fund	94,001	26,103	0	0
From Stormwater Management Project Fund	0	0	1,000,000	0
From Unincorporated Area Capital Project Fund	4,467,195	0	0	0
From Unincorporated Area General Fund	1,938,066	1,618,322	1,678,318	2,334,436
<b>Total Interfund Transfers</b>	<b>7,532,627</b>	<b>3,173,764</b>	<b>4,050,509</b>	<b>3,715,902</b>
<i>Appropriations:</i>				
Unincorporated Area Construction Fund	9,175,538	13,245,085	8,724,916	8,391,574
Unincorporated Area General Fund	10,816,974	14,151,707	15,424,606	13,928,433
Public Safety Complex Bond Sinking Fund FY 11	1,900,000	0	0	63,071
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	0
Unincorporated Area Special Revenue Fund	894,684	811,113	1,322,333	1,331,608
<i>Match for Project Grants</i>				
Parks	1,418,522	7,109,163	0	0
<b>Total Interfund Transfers</b>	<b>26,024,886</b>	<b>41,540,938</b>	<b>25,482,040</b>	<b>23,714,686</b>
<b>Blended Component Units Fund</b>				
<i>Revenue:</i>				
From Workers Compensation Insurance Fund	0	16,519	0	0
From OPEB Retiree Health Insurance Fund	20,499	0	0	0
<i>From Countywide General Fund:</i>				
Civil Service Board	2,156,704	2,524,028	3,009,147	3,010,874
City/County Planning Commission	3,647,671	3,249,582	3,922,375	4,144,187
<b>Total Interfund Transfers</b>	<b>5,824,874</b>	<b>5,790,129</b>	<b>6,931,522</b>	<b>7,155,061</b>
<i>Appropriations:</i>				
State Court Innovations Fund	71,083	0	15,426	7,568
<b>Total Interfund Transfers</b>	<b>71,083</b>	<b>0</b>	<b>15,426</b>	<b>7,568</b>



**INTERFUND TRANSFERS**

Description	FY 12 Actual	FY 13 Actuals	FY 14 Adopted	FY 15 Recommended
<b>Sales Tax Revenue Fund</b>				
<i>Revenue:</i>				
From Workers Compensation Insurance Fund	0	1,189	0	0
From OPEB Retiree Health Insurance Fund	1,200	0	0	0
<b>Total Interfund Transfers</b>	<b>1,200</b>	<b>1,189</b>	<b>0</b>	<b>0</b>
<i>Appropriations:</i>				
<u>Countywide General Fund:</u>				
Countywide General Fund - Operating	25,369,124	41,091,627	18,794,926	49,755,929
Countywide General Fund - Economic Development	0	0	1,400,000	0
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	45,714,041
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
Unincorporated Area Stormwater Management	0	0	1,000,000	0
Infrastructure Surtax Proj. Fd; FY 09 - 16	46,167,708	47,964,264	47,649,836	53,526,038
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	1,182,000	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	1,369,869
TSA Refunding Non-Ad Valorem Bonds Debt Svc. Fd.	991,629	1,074,045	649,627	664,630
CP Quarterly Note Issuances	0	(17,012)	0	3,136,088
Capital Improvement Commercial Paper Program Fund	4,233,023	1,113,600	1,695,852	1,695,852
ITS Project Fund	0	500,000	0	0
Half-Cent Sales Tax/Bonds Revenue Fund	0	0	0	0
<b>Total Interfund Transfers</b>	<b>112,113,846</b>	<b>137,630,586</b>	<b>156,883,962</b>	<b>163,230,064</b>
<b>Intergovernmental Grants Fund</b>				
<i>Revenue:</i>				
From Countywide General Fund	6,393,516	5,147,970	4,809,222	4,270,344
From ELAPP Projects Fund	50,000	0	0	0
From Transportation Trust Fund	0	400,000	0	0
From Library Project Fund	0	199,786	0	0
From Unincorporated Area Project Fund	0	21,250	0	0
From Stormwater Management Fund	443,670	6,751,906	0	0
From Lease Back Program	0	1,938	0	0
From Special Revenue Funds	3,912,046	(61,376)	0	0
Infrastructure Surtax Proj. Fd; FY 09 - 16 Fund	2,212,448	484,219	0	0
<b>Total Interfund Transfers</b>	<b>13,011,680</b>	<b>12,945,693</b>	<b>4,809,222</b>	<b>4,270,344</b>
<i>Appropriations:</i>				
Countywide General Fund	701,894	892,009	0	0
Special Revenue Fund	3,595,211	(61,376)	0	0
<b>Total Interfund Transfers</b>	<b>4,297,105</b>	<b>830,633</b>	<b>0</b>	<b>0</b>
<b>County Transportation Trust Fund</b>				
<i>Revenue:</i>				
Infrastructure Surtax Proj. Fd; FY 09 - 16 Fund	13,542,165	621,615	0	0
From Lease Back Program	0	0	0	0
From Workers Compensation Insurance Fund	0	1,376,954	0	0
From Unincorporated Ad Valorem Tax Transportation Fund	45,369,982	44,921,427	57,197,538	41,634,787
From Unincorp. Area General Fund (O&M Subsidy)	0	2,907,934	7,860,548	9,390,891
<b>Total Interfund Transfers</b>	<b>58,912,147</b>	<b>49,827,930</b>	<b>65,058,086</b>	<b>51,025,678</b>
<i>Appropriations:</i>				
ITS Project Fund	1,300,000	0	0	0
Special Revenue Project Fund	0	400,000	0	0
Impact Fees/Capital Program Administration Fund	28,196	35,608	49,858	49,858
US 301 Taxable Note Series	310,000	5,195,097	0	0
Transportation Trust	45,262,617	44,814,632	41,499,502	41,634,787
Fuel Tax Revenue Bonds Debt Svc Fund	106,566	0	0	0
<b>Total Interfund Transfers</b>	<b>47,007,379</b>	<b>50,445,337</b>	<b>41,549,360</b>	<b>41,684,645</b>

**INTERFUND TRANSFERS**

Description	FY 12 Actual	FY 13 Actuals	FY 14 Adopted	FY 15 Recommended
<b>Library Tax District Fund</b>				
<i>Revenue:</i>				
From OPEB Retiree Health Insurance Fund	189,458	0	0	0
From Library Operating Fund	7,421,476	7,898,817	3,030,533	331,162
From Workers Compensation Insurance Fund	0	136,850	0	0
<b>Total Interfund Transfers</b>	<b>7,610,934</b>	<b>8,035,667</b>	<b>3,030,533</b>	<b>331,162</b>
<i>Appropriations:</i>				
Special Revenue Project Fund	0	199,786	0	0
Library Project Fund	7,105,000	7,590,000	2,709,045	0
Library Maintenance Fund	316,476	308,817	321,488	331,162
<b>Total Interfund Transfers</b>	<b>7,421,476</b>	<b>8,098,603</b>	<b>3,030,533</b>	<b>331,162</b>
<b>Infrastructure Surtax Fixed Project Fund</b>				
<i>Revenue:</i>				
From Local Govt. Infrastructure Surtax Project Fund	1,476,000	16,621,220	0	0
From Commercial Paper Notes Fund	2,000,000	27,879,768	0	57,000,000
From Local Govt. Infrastructure Surtax	46,167,708	47,964,264	47,649,836	0
<b>Total Interfund Transfers</b>	<b>49,643,708</b>	<b>92,465,252</b>	<b>47,649,836</b>	<b>57,000,000</b>
<i>Appropriations:</i>				
Match for Project Grants	1,456,727	579,714	0	0
Transportation Trust Fund	13,763,764	970,313	0	0
CIT Series 2001A & Series 2001B Bonds	3,808,911	1,259,073	0	0
CIT Series 2004 Sinking Fund	5,501,840	3,849,144	4,195,726	2,225,751
CIT Series 2012 A & B Debt Service Fund	1,528,000	3,857,988	4,793,336	4,791,736
CIT Series 2012 Revenue Bonds	350,157	6,740,976	6,776,705	6,775,230
Various Intrafund Transfers	19,917,557	44,500,988	50,000,000	57,000,000
CIT Revenue Bonds 2007 Sinking Fund	16,297,831	16,320,564	16,331,454	16,405,329
<b>Total Interfund Transfers</b>	<b>62,624,787</b>	<b>78,078,760</b>	<b>82,097,221</b>	<b>87,198,046</b>
<b>DEBT SERVICE FUNDS</b>				
<i>Revenue:</i>				
From Countywide General Fund	41,576	41,576	235,576	0
From Unincorporated Area General Fund	394,367	373,728	423,002	386,532
From Half-Cent Sales Tax	1,459,502	1,537,521	1,536,588	4,682,729
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	130,988
From 4th Cent Tourist Dev. Tax	7,122,562	4,058,520	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	4,467,017
From County Fuel Tax	106,566	0	0	0
From US 301 Notes Fund	310,000	5,195,097	0	0
From Communication Services Tax Fund	1,900,000	0	0	63,071
From Commercial Paper Fund	275,000	0	0	0
From CIT Revenue Bonds Fund	387,278	0	0	0
From Impact Fees	0	0	0	0
From ELAPP 2009B Build America Bonds Subsidy Fund	1,003,774	1,003,774	960,110	1,506,846
From CIT Project Fund	27,486,739	32,027,745	32,097,221	30,198,046
<b>Total Interfund Transfers</b>	<b>50,524,168</b>	<b>52,056,112</b>	<b>49,010,926</b>	<b>49,610,399</b>
<i>Appropriations:</i>				
CIT Revenue Bonds	387,278	0	0	0
<b>Total Interfund Transfers</b>	<b>387,278</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INTERFUND TRANSFERS**

Description	FY 12 Actual	FY 13 Actuals	FY 14 Adopted	FY 15 Recommended
<b>CAPITAL PROJECTS FUNDS</b>				
<i>Revenue:</i>				
From Countywide General Fund	0	2,678,068	0	4,000,000
From Countywide Major Maint. & Repair Proj. Fund	0	7,596,549	0	0
From Unincorporated Area Operating Fund	0	0	0	1,800,000
From Unincorp Area Major Maint & Repair Proj Fund	0	1,621,810	0	0
From Countywide 911 System Fund	0	0	8,000,000	8,000,000
From Communication Services Tax Fund	9,175,538	11,623,275	8,724,916	8,391,574
From Half Cent Sales Tax Fund	5,000,000	7,432,000	6,847,175	500,000
From 5th Cent Tourist Dev. Tax	0	(17,012)	0	0
<b>Total Interfund Transfers</b>	<b>14,175,538</b>	<b>30,934,690</b>	<b>23,572,091</b>	<b>22,691,574</b>
<i>Appropriations:</i>				
Countywide General Fund	0	1,486,344	299,646	299,646
Unincorporated Area General Fund	8,817,412	9,413,785	8,127,177	8,136,394
Countywide Economic Development Activity Fund	7,115,384	0	0	0
Unincorporated Area Economic Development Activity Fund	4,467,195	0	0	0
Grants Fund	81,172	21,250	0	0
ELAPP Series 2009 Bonds Sinking Fund	1,003,774	1,003,774	960,110	1,506,846
Debt Service Fund:				
Commercial Paper Sinking Fund - Arena Improvements	275,000	0	0	0
<b>Total Interfund Transfers</b>	<b>21,759,937</b>	<b>11,925,153</b>	<b>9,386,933</b>	<b>9,942,886</b>
<b>ENTERPRISE FUNDS</b>				
<b>Water and Wastewater Utility Enterprise Fund</b>				
<i>Revenue:</i>				
From General Fund	0	1,718,791	0	0
From Water Conservation Trust Fund	119,168	120,510	0	0
From Revenue Fund	223,696,894	189,457,381	209,227,360	187,223,838
From Impact Fee Fund	11,983,284	10,368,835	11,086,997	11,007,456
From Capital Expenditure Fund	110,259	67,281	0	0
From Capacity Assessment Unit Fund	9,131,585	8,346,867	8,811,784	6,582,174
From 2010B Bab Subsidy Fund	1,397,488	1,972,920	1,989,913	1,830,873
From 2010C Bab Subsidy Fund	404,637	571,248	576,212	530,122
<b>Total Interfund Transfers</b>	<b>\$246,843,315</b>	<b>\$212,623,833</b>	<b>\$231,692,266</b>	<b>\$207,174,463</b>
<i>Appropriations:</i>				
Special Assessment Sinking Fund	0	0	240,577	0
Countywide General Fund	2,897,000	3,018,935	0	0
Operating Fund	144,945,528	137,353,980	145,756,134	156,879,262
Debt Fund	24,534,886	16,955,876	14,319,325	19,495,431
Impact Fee Fund	9,131,585	8,346,867	8,811,784	6,582,174
Renewal and Replacement Fund	10,022,100	12,000,000	12,000,000	12,057,611
General Capital Fund	48,082,789	26,041,593	26,041,593	38,452,151
Revenue Rate Stabilization Account	7,000,000	7,000,000	24,763,430	26,292,166
Grant Fund	110,259	67,281	0	0
<b>Total Interfund Transfers</b>	<b>246,724,147</b>	<b>210,784,532</b>	<b>231,932,843</b>	<b>259,758,795</b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>Fleet Services Fund</b>				
<i>Revenue:</i>				
From OPEB Retiree Health Insurance Fund	38,400	0	0	0
From Fleet Leaseback Fund	0	89,256	0	0
From Workers Compensation Insurance Fund	0	185,315	0	0
<b>Total Interfund Transfers</b>	<b>\$38,400</b>	<b>\$274,571</b>	<b>\$0</b>	<b>\$0</b>
<i>Appropriations:</i>				
Fleet Operating Fund	0	89,256	0	0
Lease Program Refunds	0	4,936,212	0	0
<b>Total Interfund Transfers</b>	<b>\$0</b>	<b>\$5,025,468</b>	<b>\$0</b>	<b>\$0</b>

**INTERFUND TRANSFERS**

Description	FY 12 Actual	FY 13 Actuals	FY 14 Adopted	FY 15 Recommended
<b>County Self Insurance Fund</b>				
<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 Fund	450,000	450,000	300,000	300,000
From General Liability Fund	450,000	450,000	300,000	300,000
From Workers Compensation Insurance Fund	0	4,058	0	0
<b>Total Interfund Transfers</b>	<b>\$7,300,000</b>	<b>\$904,058</b>	<b>\$600,000</b>	<b>\$600,000</b>
<i>Appropriations:</i>				
Transfer to BOCC	10,800	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
Self Insurance Administration Fund	0	0	0	600,000
<b>Total Interfund Transfers</b>	<b>\$2,782,718</b>	<b>\$16,324,711</b>	<b>\$0</b>	<b>\$600,000</b>
<b>Non-Commitment Special Assessment Debt</b>				
<i>Revenue:</i>				
Reclaimed Water Special Assessment Debt Service	0	0	429,319	0
Revenue/Sinking Fund Reclaimed Water Special Assessment	0	0	240,577	0
<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>669,896</b>	<b>0</b>
<i>Appropriations:</i>				
Revenue/Sinking Fund Reclaimed Water Special Assessment			429,319	
<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>429,319</b>	<b>0</b>



Hillsborough County  
Florida

# CAPITAL BUDGET

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

[www.HillsboroughCounty.org/Budget](http://www.HillsboroughCounty.org/Budget)



Hillsborough County  
Florida

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## CAPITAL BUDGET

### Overview

The 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)<sup>1</sup>.

The Recommended Capital Budget for FY 15 is \$396.7 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. Some of these projects were funded in FY 13 or FY 14 with various funding sources while others were cancelled. Remaining projects, as well as some additional ones, are shown in the CIP 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 recommended 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

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<sup>1</sup> During FY 00 to FY 14 all capital projects were budgeted using an "all-years" basis, a technique used to account for funds that may carry over from one fiscal year to the next for a defined purpose such as funding a specific capital project or a grant. Beginning with the Recommended FY 15 – FY 19 CIP all program areas except Transportation, Stormwater and Water Enterprise are being converted to annual budgeting. These three programs will be converted to annual budgeting in the future but remain on an "all-years" basis in FY 15. Under "all-years" budgeting only new funding for a project is shown for that project in the Capital Budget. Under annual budgeting both new funding and any carry-forward funding from the previous year will appear in the Capital Budget.

The phased transition from "all-years" budgeting to annual budgeting for the CIP is occurring for a few primary reasons. A review of current business practices was an important part of the implementation of our new Enterprise Resource Planning system (ERP). Annual budgeting for capital needs is a much more common budgeting method in local government. Annual budgeting offers more reporting transparency for the program as a whole, as well as for individual projects. In addition, the new ERP system, as well as most other systems, is not designed to effectively accommodate "all-years". As a result the decision was made to phase-in a transition to annual budgeting as described to the BOCC at its July 31, 2013 Budget Reconciliation Workshop.

certain types of capital improvements by statute or other legal restrictions.

To provide direction for the capital program, the Hillsborough County Board of County Commissioners approved Policy 03.02.02.00 - Policy for Capital Budget and Capital Improvement Program. This policy defines requirements for projects included in the Capital Budget and Capital Improvement Program. Under the policy a capital project is defined as a set of activities meeting one or more of the following criteria:

- Delivery of a distinct capital asset or improvement to an existing capital asset which will become an asset of Hillsborough County and be recorded on the financial records of the County as a capital asset under generally accepted accounting principles and applicable State statutes;
- Any contribution by Hillsborough County to other governmental or not-for-profit entities to deliver a capital improvement. In situations where the improvement is not or will not become an asset of the County, it will be included in the Capital Improvement Program as a contribution for tracking purposes;
- Any project or equipment funded from the Community Investment Tax (CIT);
- Any engineering study or master plan needed for the delivery of a capital project;
- Any major repair, renovation or replacement that extends the useful operational life by at least five years or expands capacity of an existing facility.

Hillsborough County categorizes capital improvements into eight programs: Fire Services, Government Facilities, Libraries, Parks Facilities, Solid Waste Enterprise, Stormwater, Transportation and Water Enterprise. The Recommended FY 15 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 Recommended FY 15 – FY 19

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## CAPITAL BUDGET

Capital Improvement Program. Interested parties can review this and other information at the County's website at [www.hillsboroughcounty.org](http://www.hillsboroughcounty.org).

Note that the Recommended FY 15 Capital Budget differs from the Recommended FY 15 – 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 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](http://www.theplanningcommission.org).

Hillsborough County's plan includes a specific growth management strategy called the Urban Service Area. This strategy is designed to direct growth into areas where public service needs can be more efficiently provided and where existing services are already in place.

In addition to the standards in the Comprehensive Plan and the Capital Improvements 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



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## CAPITAL BUDGET

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 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. The tool is evaluated against the current environment in order to develop a Capital Improvement Plan consistent with the vision of Hillsborough County and the values and expectations of our community.

**Solid Waste Enterprise** - The Solid Waste Enterprise has an established plan to determine the need to enhance and or change its Capital Improvement Program on an annual basis. This plan calls for information to be gathered from various sources such as staff, stakeholders, public meetings, etc. to identify needs that should be incorporated into the CIP. Management reviews the information and prioritizes each need according to a pre-established ranking system.

The ranking system takes into account mandates by federal and State agencies, health and safety concerns, capacity needs, efficiency, location requirements, population growth and aging infrastructure.

**Stormwater** – The County maintains a Watershed Master Plan that incorporates identified needs for each of its 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.

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## CAPITAL BUDGET

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 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](http://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 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 is responsible for providing quality water, wastewater and reclaimed water services to Hillsborough County residents within its designated service area, unincorporated Hillsborough County. This includes the operation and maintenance of these facilities including treatment plants, pumping stations, metering devices and all related transmission piping and above ground appurtenances. The department is also responsible, when operating the above facilities, for complying with all federal, State and local regulatory and permit requirements.

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 uses schedules to ultimately deliver quality projects from conception to project completion. The goal of the CIP Delivery Process is to deliver department projects in an efficient and economical manner.

The objectives of the process are to:

- Economically build and maintain existing system assets;
- Deliver projects on schedule and within budget;
- Allow for the annual update of the CIP;
- Allow for adjustments to the approved CIP due to changing priorities for those projects not yet in the implementation phase;
- Seamlessly coordinate with the County's CIP;
- Permit performance measurement; and
- Provide documentation for management and historical trending purposes.

The Board of County Commissioners policy 03.02.02.06 requires that capital projects be prioritized. The Department's Project Prioritization Model (PPM) is a formal method of documenting and tabulating the results of applying subjective criteria to prioritize the CIP each fiscal year. There are six categories to score a project against other projects within the Department's CIP:

- Compliance
- Health and Safety
- Expansion / Renewal and Replacement
- Long Range Planning
- Community and Environmental Impacts
- Economic / Financial Considerations

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## CAPITAL BUDGET

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.

Additionally, the Department’s Payback Analysis Model (PAM) incorporates several economic factors to estimate the payback period of a given capital project. It determines the payback period by modeling the average monthly revenues generated by the Equivalent Residential Customers (ERC) to be served by the capital project. Generally, the information that is required to be input into the model includes:

- Project Name, CIP Number and Type
- Payback Analysis Period
- Discount Rate
- Debt Service or Pay-As-You-Go
- Expansion Percentage
- Operating, Maintenance and Fixed Overhead Cost
- Capital Cost by Year
- Outside Funding Sources
- ERCs served by the Project
- ERC Connection Schedule
- Rate and Debt Service Information

The information is used to assign a weighted economic criteria number for the project in the earlier referenced Project Prioritization Model (PPM) during each fiscal year budget process.

Finally, the CIP Master Program Schedule is used as a planning tool to lay out each of the project schedules, provide the cash flow requirements of the program as a whole, anticipate project resource needs and provide historical data for future trend analysis. In addition, the Master Program Schedule is also used at the beginning of each fiscal year to facilitate the efficient distribution of work throughout a six year period.

### Financial Planning Strategies

Hillsborough County uses a variety of tools to assist in developing long-term financial planning strategies. One tool is the preparation of an annual Pro Forma document. This document is used to put current budget and financial decisions into a longer-term context. Prepared in accordance with Board policy, the Pro-Forma provides a five year projection of revenues and expenditures for major operating funds, and is particularly useful in showing how capital projects, funded in the biennial budget or planned over the next several years, will impact future operating budgets in terms of maintenance, utility and staffing costs.

Another tool used in financial planning is the County’s debt management strategy. Credit ratings assigned by

the three international rating agencies, Moody’s Investors Service, Standard and Poor’s Ratings Services, and Fitch Ratings are key factors influencing interest rates paid on local governments’ borrowings. Because of the significant impact interest rates have on our overall financial position, Hillsborough County places a great deal of emphasis on its credit worthiness. The County conducts credit updates each year, and notices of any material credit changes are provided to the rating agencies throughout the year.

The County’s general credit ratings are Aaa / AAA / AAA on a scale where Aaa / AAA / AAA are the highest ratings. The County’s high ratings are an objective indication of sound financial management, recognition that its overall debt profile is characterized by good debt service coverage from pledged revenues and by sound legal provisions ensuring full and timely payment of debt service. These high credit ratings enable the County to meet its borrowing needs at the lowest cost of capital.

To address short-term capital project funding requirements, Hillsborough County uses a Commercial Paper Program. Under this program the Board authorizes short-term borrowings when needed to provide adequate cash flow for active projects. This approach ensures that long-term debt is issued only when needed in appropriate amounts. Furthermore, tax exempt short-term debt tends to be the lowest cost financing tool available to local governments resulting in substantial savings to the County. Upon completion of capital projects, the County either uses available cash or issues long-term debt at favorable interest rates to pay off outstanding short-term notes, unless there is an economic advantage in keeping short-term, variable rate notes outstanding. The County issues debt in accordance with its debt policy which governs the type and amount of borrowings that are best suited to achieving its financing objectives. The policy guides the County’s borrowings by means of targets and ratios, such as direct debt per capita or general governmental debt as a percent of general fund revenue, that balance the need for flexibility to ensure the availability of capital with the need to ensure continued access to the capital markets.

When it is prudent and in the County’s economic interest to do so, infrastructure improvements may be financed by means of public-private partnerships in which private corporations, such as real estate developers, agree to fund a portion of such improvements together with funding from the County, State, and/or federal government. Such partnerships enable the County to construct needed infrastructure, in particular transportation improvements, at a lower cost to taxpayers as a result of leveraging private funding sources.

# CAPITAL BUDGET

Finally, the County actively and aggressively monitors market opportunities to refinance its debt to achieve lower debt service costs. When legally and economically feasible, lower interest debt will be issued to pay off outstanding debt thereby making revenues available to fund County services.

## Capital Improvement Program Process

The annual Capital Budget and Capital Improvement Program (CIP) update begins in December with a request to the Capital Program directors to review update and re-prioritize the unfunded capital needs list.

The Capital Budget Team of the 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 necessary information including the reason for the project, proposed location and scope, funding requirements by fiscal year, proposed project schedule and completion dates, anticipated operating cost impacts and management approvals.

Using updated information, the Capital Budget Team develops draft documents showing projects that have been completed or are anticipated to be completed by the end of the current fiscal year as well as specific detail project pages (see below for sample) for each project proposed to be included in the recommended budget.

## Sample Capital Project Detail Page

<b>PROJECT TITLE:</b> BLOOMINGDALE LIBRARY PARKING EXPANSION		<b>PROJECT NO.:</b> C76014						
<b>CIE REQUIREMENT:</b> N		<b>PROGRAM:</b> LIBRARIES						
<b>LEVEL OF SERVICE IMPACT:</b> N/A								
<b>Project Description:</b> Design and construct a 40-50 space expansion of the existing parking lot at the Bloomington Regional Library located at 5100 Bloomington Avenue. The existing number of parking spaces is inadequate for the amount of patrons visiting the library. The library was recently expanded and Library Services anticipates increased parking demand at this location.		<b>Neighborhood Community Area:</b> Bloomington						
<b>Operating Cost Impact:</b> No significant change in operating cost is anticipated.								
<b>Project Completion Date:</b> Jan 2016		76014						
<b>Expenditure Plan (in \$000's):</b>								
	<b>Total Est Cost</b>	<b>FY14 and Prior</b>	<b>FY 15</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>Future</b>
Development	0	0	0	0	0	0	0	0
Design	0	0	0	0	0	0	0	0
Land/ROW	0	0	0	0	0	0	0	0
Construction	315	0	215	0	0	0	0	0
Equipment	0	0	0	0	0	0	0	0
Administration	0	0	0	0	0	0	0	0
<b>Total</b>	<b>\$215</b>	<b>\$0</b>	<b>\$215</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Funding Sources (in \$000's):</b>								
	<b>Total Est Cost</b>	<b>FY14 and Prior</b>	<b>FY 15</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>	<b>Future</b>
General Revenues	315	0	215	0	0	0	0	0
<b>Total</b>	<b>\$215</b>	<b>\$0</b>	<b>\$215</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 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.

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## CAPITAL BUDGET

**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.

**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. A separate public hearing is held following the budget adoption to also adopt the CIP.

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 Stat-

ute 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 reduced to ½%. The remainder of the 1½% is used to offset a portion of the reduction in property tax revenues funding operating expenditures.

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- The Community Investment Tax is a ½% sales tax on the price of taxable goods, as defined by State statute, sold within the County. Approved for a thirty year period by public referendum in 1996, use of this tax is restricted to acquiring, constructing, and improving infrastructure and purchasing equipment with a useful life of at least five years to promote the health, safety and welfare of Hillsborough County residents. This tax expires on November 30, 2026.
- Gasoline taxes used to fund capital projects are the Six Cent Local Option Gasoline Tax, the Voted (Ninth Cent) Gasoline Tax and the Constitutional Fuel Tax. Permitted uses for each of these taxes are defined by statute, and in the case of the Voted Ninth Cent Gasoline Tax, are further restricted by County ordinances.

The Six Cent Local Option Gasoline Tax is limited to transportation expenditures for public transportation operations and maintenance; roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of this equipment; roadway and right-of-way drainage; street lighting; traffic signs, traffic engineering, signalization and pavement markings; bridge maintenance and operation; debt service and current expenditures for transportation capital projects including construction or reconstruction of roads.

Use of the Ninth Cent Gasoline Tax is restricted by County ordinance to the road resurfacing program.

The Constitutional Fuel Tax collected by the State on behalf of the County is first used to meet debt service, if any, of debt assumed by the State Board of Administration payable from this tax. Any remaining tax proceeds may be used by the County for the acquisition, construction, and maintenance of roads as defined by statute or as matching funds for grants specifically related to these purposes.

- Enterprise fees are charges for services imposed on users of facilities of the two programs funded through enterprise funds - Solid Waste and Water/Wastewater/Reclaimed Water. An annual fee schedule for each enterprise fund is set by the Board of County Commissioners. Use of these revenues is restricted to operating, maintaining or building new infrastructure for the respective service for which the fee is being collected.
- Special assessments are charges levied by statute or ordinance for a specific purpose. One example is

the stormwater fee, a non-ad valorem special assessment levied on the annual property tax bill, used to help fund the stormwater capital program.

- Impact fees are fees imposed on new commercial and residential construction to help fund additional infrastructure needed to support the added load on County infrastructure resulting from the new construction. The unincorporated area of the County is divided into zones for each type of impact fee.

Use of impact fees collected within each zone is restricted to projects which add capacity to the respective infrastructure within that zone. There are four types of impact fees: transportation, parks, fire and schools. Impact fees are governed by the County's Consolidated Impact Fee Assessment Program Ordinance.

- 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 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 16. Some of these projects were funded in FY 13 or FY 14 with various funding sources while others were cancelled. Remaining projects, as well as some additional ones, are shown in the CIP 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..

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A number of projects that are shown in the program sections appear in the Capital Improvement Program (CIP) as “substantially completed”. These projects have finished their primary construction phases and may have been placed in use; nevertheless, some of these projects still have unspent balances that are earmarked for post-construction project costs.

### **Fire Services**

The Fire Services Program Recommended Capital Budget for FY 15 is \$36.1 million. The program is funded with fire impact fees, Community Investment Tax, general revenues and financing.

For FY 15 and each subsequent year in the CIP the Fire Rescue Equipment Replacement/Modernization project has been increased from \$1.4 million annually to \$1.9 million annually to fund those on-going needs.

No new projects were added in FY 15. Two new projects were added to the CIP in FY 14; 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.

Other continuing projects include nine projects added to the CIP in FY 13 to help address the top priorities in the Fire Rescue Capital Facilities Master Plan. Communications Services Tax revenue, impact fees and a proposed bond issue funded 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 Replacement and Wimauma Fire Station #22 Replacement.

### **Government Facilities**

The Government Facilities Program Recommended FY 15 Budget is \$126.5 million. Funding sources for the program are Community Investment Tax and general revenues.

Three new projects were added to the Recommended CIP this year. The Animal Services Master Plan Project is funded at \$500,000. The Jewish Community Center project is funded at \$1 million. The third project provides \$12 million in funding for the Sheriff’s acquisition of two buildings at the Pinebrooke Facility.

An on-going project funded in FY 15 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 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 improvement projects.

Due to ongoing capital funding limitations, the recommended Public Art assessment for FY 15 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 this document.

### **Libraries**

The Libraries Services Program Recommended FY 15 Budget is \$18.1 million. The Library Services Program is funded with ad valorem tax proceeds from the Special Library Taxing District. Two new projects were added in the program in FY 15: the Bloomingdale and Upper Tampa Bay Libraries parking expansions are both funded at \$215,000 each.

The RFID System Replacement project, added in FY 14, 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.

### **Parks**

The Parks Program Recommended FY 15 Budget is \$79.4 million. 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.

Due to unfavorable revenue performance and financing conditions since the 2008-2009 recession, the CIT 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 or FY 14. The remaining unfunded projects are shown with possible

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## CAPITAL BUDGET

funding in FY 16. In addition the program shows possible funding for additional projects in FY 16. At BOCC discretion, future determinations of alternate funding for specific projects will be based on prioritization and available options.

The decrease in Community Investment Taxes, impact fees (collected from new construction) and decline in property tax revenues led to the scaling down of what was previously an aggressive building program. Nevertheless, some projects with minimal operating cost are moving forward with construction.

One new project has been added to the Parks CIP for FY 15: an \$800,000 contribution to the Brandon Aquatics Center.

Six projects are scheduled for completion in FY 15 including a number of park renovations, such as Courtney Campbell Boat Ramp, Lithia Spring Campgrounds and Medard Park Campgrounds. Another project schedule to be completed in Fiscal Year 15 is the County Fairgrounds Improvements. The project which is scheduled for completion in September 2014 at an estimated cost of \$2.5 million, will provide upgrades to 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.

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 Recommended FY 15 Budget is \$3.9 million. The Solid Waste Enterprise Program is funded with financing and revenues generated from fees and assessments paid by customers of the enterprise.

There are no projects schedule for completion in Fiscal Year 15.

A project of significance is the Southeast Landfill Capacity Expansion – Section 10 at \$27.5 million. This project includes the engineering, design and construction of the expansion of the facility for additional disposal capacity.

### ***Stormwater***

The Stormwater Program Recommended Capital Budget for FY 15 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 Watershed Management Master Plan Update Phase II, the Culvert Replacement Program, the Major Neighborhood Drainage Improvements Program, the Master Plan Implementation Program, Minor Neighborhood Drainage Improvements Program and the Water Quality Improvement and Environmental Program.

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 water-



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## CAPITAL BUDGET

sheds 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 Improvements Program has the same intent with a construction threshold amount of \$400,000.

A significant project under way is the Duck Pond Outfall project which is anticipated to be completed in December 2014. The need for improvements to Duck Pond was identified in 2004 when heavy rain from Hurricane Frances caused extensive flooding in the area.

Due to unfavorable revenue performance and financing conditions since the 2008-2009 recession, the CIT allocation for the program was reduced by \$23.2 million in FY 12. Remaining 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.

### ***Transportation***

The Transportation Program Recommended Capital Budget for FY 15 is \$6.5 million. This program is still on an "all-years" basis. All FY 15 funding is "new", additional funding to the program.

The current program is facing significant funding constraints in Community Investment Tax revenue which has improved but not regained all losses from the last recession. In addition, fuel tax revenue shows little or no growth in recent years. The revenue from this tax is used primarily to fund operating costs, maintenance of roads, bridges and intersections.

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. 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 by an additional \$75.9 million in FY 12. Remaining unfunded projects are shown with possible funding in FY 16. At BOCC discretion, determinations of future alternate funding for specific projects will be based on prioritization and available options. In addition the program shows the Orient Road Widening (Broadway to Hills-

borough) project for possible funding in FY 16 at the discretion of the BOCC.

The program has no new projects for FY 15. Many other previously funded projects, however, continue in this CIP. The program includes funding for the Sidewalk ADA Retrofit Program at \$2.8 million, the Pavement Treatment Program at \$26.1 million, the Consolidated Bridge and Guardrail Rehabilitation and Repair Program at \$2.0 million, and the Paved Shoulders/Bicycle Lanes County Rural Roads Program at \$1.3 million. These projects are funded with a combination of Gas Taxes and Impact Fees.

The program includes 3 projects added in FY 14 totaling \$3.0 million; the 131st Avenue Corridor Study project, the Bearss Avenue at Bruce B. Downs Turn Lane Improvements project and the Skipper Road/46th Street Bruce B. Downs to Fletcher project.

Over the past few years there have been significant changes in the status of the Bruce B. Downs Widening project. The BOCC prioritized the southern segment (A), Bearss Ave. to Palm Springs Blvd, over the northern segment (D), Pebble Creek Drive to Countyline 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. The County has and will continue to seek federal and State funding to help address this need.

More information about specific transportation projects can be found in the Recommended FY 15 – FY 19 Capital Improvement Program document.

### ***Water Enterprise***

The Water Enterprise Program Recommended Capital Budget for FY 15 is \$107.5 million. The Water Enterprise Program 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 program adds twenty new projects in FY 15 and cancels fifteen. New projects include the Countywide Potable Water Main Extension Program, the Countywide Wastewater System Expansion Program, the Franchise Systems Acquisition and Improvement project, and the Palm River Utility Expansion Program.

An ongoing project of significant note is the current construction of the South County Wastewater Treatment Plant Expansion from 4.5 to 10.0 million gallons per day

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## CAPITAL BUDGET

at a cost of \$89.9 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.

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.

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 out-

standing short-term notes, unless there is an economic advantage in keeping short-term debt.

Specific FY15 operating cost impacts of capital facilities are detailed in the appendix of the FY 15 – FY 19 Recommended Capital Improvement Program book. The Recommended Budget for FY 15 includes these operating costs.

### Major Repair, Replacement, Renovation, and Maintenance Program

During the FY 02 capital budget process, the Board of County Commissioners, concerned about maintaining the condition of County facilities, established the Major Repair, Replacement, Renovation and Maintenance Program (R3M). The program focuses on non-routine repairs, renovations, replacement or maintenance of existing facilities rather than construction of new facilities or infrastructure. Projects included in this program are typically under \$150,000, do not add square footage to an existing facility, and can be delivered within a twelve-month period. This program is more flexible than the CIP process, allowing the County to react in a more timely manner to facility related emergencies or non-routine repairs and maintenance needs. The projects can be identified, budgeted and completed within a twelve-month period.

To ensure that funding is available to maintain existing facilities, the Board of County Commissioners sets aside a minimum of 1% of anticipated annual revenues in the Countywide General Fund, the Unincorporated Area General Fund and the Library District Fund. The FY 15 1% allocation 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. A list of proposed FY 15 R3M projects can be found in the appendix section of the FY 15 – 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.

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## CAPITAL BUDGET

- 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 eminent domain issues associated with a project. This re-

view 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 refund.

*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.

**CAPITAL BUDGET**  
**FY 15 Funding for Capital Projects (in thousands)**

<u>Project Number</u>	<u>Program / Project Title</u>	<u>FY 14 And Prior (**)</u>	<u>FY 15 Funding (**)</u>	<u>Future Funding</u>	<u>Total Funding</u>
<i><u>Fire Services:</u></i>					
C91182	Apollo Beach FS #29 Enhance/Land Acq for Future Expansion	\$543	\$1,334	\$0	\$1,877
C91180	Armwood Fire Station #4 Replacement	65	2,598	0	2,663
C91178	Brandon Fire Station #11 HVAC System Replacement	236	54	0	290
C91183	Carrollwood Fire Station #19 Expansion / Renovation	72	2,553	0	2,625
C91179	East Lake Fire Station #32 Replacement	18	4,032	0	4,050
C91184	Falkenburg Fire Station #33 Expansion / Renovation	9	994	0	1,003
C91172	Fire Rescue Equipment Replacement/Modernization	8,689	3,636	7,600	19,924
C91170	Fire Stations Hardening	4,052	1,140	0	5,192
C91153	Land Acquisition for New Fire Stations	3,204	207	0	3,411
C91188	Next Generation 911 Equipment	0	8,000	0	8,000
C91145	North Hillsborough Fire Station Renovation	1,581	339	0	1,920
C91185	Riverview Fire Station #16 Replacement	23	2,642	0	2,665
C91176	South Brandon Fire Station #7 Replacement	96	2,154	0	2,250
C91164	Springhead Fire Station #25 Replacement	186	2,510	0	2,696
C79016	Sun City Center Fire Station	1,273	0	0	1,273
C91187	Sundance Fire Station #8 Expansion and Renovation	29	1,106	0	1,135
C91186	West Hillsborough - Memorial Fire Station #31 Renovation	32	118	0	150
C91181	Wimauma Fire Station #22 Replacement	78	2,732	0	2,810
<b>Total Fire Services</b>		<b>\$20,187</b>	<b>\$36,148</b>	<b>\$7,600</b>	<b>\$63,935</b>

*Government Facilities:*

C77801	700 Twiggs Air Handler Replacement	\$7	\$1,493	\$0	\$1,500
C77767	Affordable Housing Task Force Program - Unincorporated	0	1,668	0	1,668
C77798	Animal Services HVAC, Ductwork and Ceiling Replacement	1	224	0	225
C79146	Animal Services Facility Improvements	924	601	0	1,525
C77810 *	Animal Services Master Plan	0	500	0	500
C77762	BOCC Financial System Replacement	16,196	5,354	0	21,550
C77809	Brandon Regional Service Center Emergency Generator	0	300	0	300
C77759	Central Fleet Maintenance Facility Reroof	151	1,049	0	1,200
C77797	County Center Carpet Replacement	298	182	0	480
C70121	Court Facilities Expansion Project	83,944	3,034	0	86,978
C77736	Courthouse Annex Maintenance Systems Upgrades	2,755	7,353	0	10,108
C77789	Courthouse South Annex Air Handler Replacement	77	1,151	0	1,228
C77770	Criminal Court Facilities Improvements	201	2,960	0	3,161
C77744	Dependency Court Expansion	24	488	0	512
C79136	East County Court Redevelopment/Regional Service Center	14,019	9,220	0	23,239
C79143	Falkenburg Road Jail Expansion Phase VIIA	1,589	29,191	0	30,780
C77780	Falkenburg Road Warehouse Lighting Retrofit-Eecbg2	345	8	0	352
C70061	Falkenburg Road Water Department Customer Service/Warehouse Fac	14,176	1	0	14,176
C77807	Generator Installation Various Locations	206	678	0	884
C77796	Historical Preservation Matching Fund Program	456	3,855	0	4,311
C77710	Indoor Air Quality Measures / Environmental Remediation	659	871	0	1,530

**CAPITAL BUDGET**  
**FY 15 Funding for Capital Projects (in thousands)**

<u>Project Number</u>	<u>Program / Project Title</u>	<u>FY 14 And Prior (**)</u>	<u>FY 15 Funding (**)</u>	<u>Future Funding</u>	<u>Total Funding</u>
C77811 *	Jewish Community Center	0	1,000	0	1,000
C77771	Juvenile Delinquency Court Expansion	54	1,628	0	1,682
C70066	Land Acquisition For Falkenburg Road Complex	9,995	0	0	9,995
C77805	Lee Davis Neighborhood Service Center Renovation	85	1,415	0	1,500
C77803	MOSI Air Handler Replacements	69	381	0	450
C79054	MOSI West Wing Repairs/Reseal/Recaulking	534	466	0	1,000
C70000	Public Art Program - Various Projects	2,217	1,845	0	4,062
C70001	Public Art Program-Unallocated Assessments	0	294	0	294
C77707	Public Defender Office Expansion	432	663	0	1,095
C77793	Public Safety Operations Complex	706	28,714	0	29,420
C77808	Roger P. Stewart Center Emergency Generator	0	600	0	600
C77792	Roger P. Stewart Center Roof Replacement	597	224	0	821
C77812 *	Sheriff's Pinebrooke Facility Acquisition	0	12,000	0	12,000
C77800	South Annex Courthouse Life Safety Renovations	32	642	0	674
C79137	Tampa Bay History Center	22,555	0	0	22,555
C69107	Traffic Management Center	5,213	2,287	0	7,500
C77806	West Tampa Neighborhood Service Center	0	3,000	0	3,000
C77795	Ybor Historical Buildings Preservation	847	1,153	0	2,000
<b>Total Government Facilities</b>		<b>\$179,362</b>	<b>\$126,493</b>	<b>\$0</b>	<b>\$305,855</b>

**Libraries:**

C76014 *	Bloomington Library Parking Expansion	\$0	\$215	\$0	\$215
C76009	Bloomington Regional Library Expansion	2,545	310	0	2,855
C76013	Fendig Library Parking Expansion	0	100	0	100
C76006	Integrated Library Computer System (ILS) Replacement	1,064	334	0	1,398
C76011	Jan Platt Library Chiller Replacement	170	5	0	175
C76008	Jimmie B. Keel Regional Library Expansion	2,496	409	0	2,905
C76001	John Germany (Main Library) Various Improvements & Planning Study	2,030	926	0	2,956
C76003	Land Acquisition for Future Library Projects	393	1,388	0	1,781
C76012	RFID System Replacement	0	1,600	0	1,600
C70081	Robert W. Saunders Sr. Public Library	1,398	6,447	0	7,845
C76002	Seminole Heights Library Replacement	4,582	1,704	0	6,286
C79127	Town N' Country Commons New Regional Library	9,052	0	0	9,052
C70080	University Area Partnership Library	4,158	4,217	0	8,375
C76015 *	Upper Tampa Bay Library Parking Expansion	0	215	0	215
C76007	Upper Tampa Bay Regional Library Expansion	2,728	243	0	2,972
<b>Total Libraries</b>		<b>\$30,617</b>	<b>\$18,114</b>	<b>\$0</b>	<b>\$48,731</b>

**Parks:**

C83218	Aldermans Ford Park Bridge Renovation (R3M)	\$334	\$12	\$0	\$346
C83638	Apollo Beach Park Expansion	1,151	145	0	1,296
C83257*	Brandon Aquatics Center	0	800	0	800
C80216	Bypass Canal Rowing Facility Phase II	324	24	0	347
C80230	Carrollwood Vista Gardens	41	69	0	110

**CAPITAL BUDGET**  
**FY 15 Funding for Capital Projects (in thousands)**

<u>Project Number</u>	<u>Program / Project Title</u>	<u>FY 14 And Prior (**)</u>	<u>FY 15 Funding (**)</u>	<u>Future Funding</u>	<u>Total Funding</u>
C89318	Citrus Park Expansion/Improvements	1,674	168	0	1,842
C80210	County Fairgrounds Improvements	2,448	52	0	2,500
C80209	Countywide Soccer Complex	11	14,989	0	15,000
C83217	Courtney Campbell Boat Ramp Renovation	320	126	0	446
C83253	Courtney Campbell Scenic Highway Trail	0	1,253	0	1,253
C80005	Cross Creek Park Construction	406	1,448	0	1,854
C83641	Cypress Creek ELAPP Site Access Improvement	183	110	0	293
C83637	Cypress Creek Elementary Land Acquisition	0	250	0	250
C83247	EG Simmons/ECO Tourism	10	1,490	700	2,200
C83249	Evans Park Renovations	305	295	0	600
C83219	Fishhawk Sports Complex Expansion Phase I	498	2,302	0	2,800
C83642	Fishhawk/Alafia Creek Improvements	592	290	0	882
C83239	Flatwoods Park Trail Repairs (R3M)	0	2,500	0	2,500
C83226	Gibsonston Area Recreation Center/Gardenville School Renov.	853	2,147	0	3,000
C80172	Jackson Springs Park Renovation/ADA Compliance	302	215	0	517
C89000	Jan K. Platt Environmental Land Acquisition & Protection Program	116,751	6,909	0	123,660
C89200	Jan K. Platt Environmental Land Acquisition & Protection Restoration	2,991	9,353	0	12,344
C80173	Kenly Park Renovation/ADA Compliance	151	349	0	500
C80236	Keystone Park Expansion	0	3,100	0	3,100
C80233	Lettuce Lake Park Boardwalk Replacement	492	1	0	493
C83232	Live Oak / Branchton Regional Park	1	6,972	0	6,973
C89311	Lutz/Oscar Cooler Football Practice Field Renovation (CIT-II)	257	243	0	500
C83236	Mann-Wagnon Memorial Park Improvements	4	494	0	498
C80229	Mort Recreation Facility Expansion - Nfl Yet Center	30	470	0	500
C80212	Multi-Purpose Gymnasium - Northwest	2,270	85	0	2,355
C83235	North Brandon Park Renovation	154	46	0	200
C83221	Northdale Recreation Center Expansion	1,318	882	0	2,200
C83255	Northwest Dog Park	0	100	0	100
C80315	Oscar Cooler Soccer Complex Construction	3,264	0	0	3,264
C83231	Parks Playgrounds Improvements	0	1,000	3,000	4,000
C83251	Plant City Park Lighting Contributions	0	650	0	650
C80206	Plant City Parks Projects	0	600	0	600
C83248	Progress Village Park Field Renovations	416	284	0	700
C83222	Progress Village Recreation Center at Larry Sanders Sports Complex	211	3,089	0	3,300
C83635	Progress Village Sports Complex Construction	5,454	10	0	5,464
C83250	Providence West Park Improvements/Expansion	267	283	0	550
C83252	Rodney Colson Park Shelter	50	100	0	150
C82534	Rotary All Persons Water Play Area At Clayton Park	134	116	0	250
C83242	Rubin Padget Park Field, Fencing, Parking & Drainage Renov. (R3M)	0	450	0	450
C83244	Rubin Padget Park Storage, Concession & Restroom Renov. (R3M)	0	175	0	175
C83228	Ruskin Area Recreation Center	108	2,092	0	2,200
C89003	South Coast Greenway Phase I- PD&E/Construction	316	159	2,012	2,487
C83234	South County YMCA Contribution	0	2,000	0	2,000
C80207	Temple Terrace Multiple Parks Projects	189	261	0	450
C83224	Town n Country Area Recreation Center	290	1,910	0	2,200
C80218	University Area Community Center Parking Expansion	646	754	0	1,400

**CAPITAL BUDGET**  
**FY 15 Funding for Capital Projects (in thousands)**

<u>Project Number</u>	<u>Program / Project Title</u>	<u>FY 14 And Prior (**)</u>	<u>FY 15 Funding (**)</u>	<u>Future Funding</u>	<u>Total Funding</u>
C83245	University Community Center HVAC Repairs (R3M)	11	1,214	0	1,225
C89002	Upper Tampa Bay Trail IV Land Acquisition/PD&E	2,648	52	3,000	5,701
C80222	Upper Tampa Bay Trail IV Trailhead Section C-1	2,246	4,726	0	6,972
C83237	Upper Tampa Bay Trail Repairs (R3M)	13	212	0	225
C80219	Veterans Memorial Park Expansion	2,016	1,057	1,000	4,074
C80324	Waterset Sport Complex	50	450	4,500	5,000
C80220	Wheelchair Softball Fields	4	12	0	16
C80213	Youth Athletic Complex Improvements	2,549	52	0	2,601
<b>Total Parks</b>		<b>\$154,753</b>	<b>\$79,398</b>	<b>\$14,212</b>	<b>\$248,363</b>

**Solid Waste Enterprise:**

C54062	Countywide Monitoring Well Installation, Repair And Replacement	\$106	\$294	\$400	\$800
C54065	Countywide Solid Waste Mgmt Facilities R&R Master Project	0	240	760	1,000
C54036	Northwest Transfer Station Expansion	14,849	2,361	0	17,210
C54061	Southeast County Landfill Sinkhole Remediation	5,531	316	0	5,847
C54038	Southeast Landfill Capacity Expansion-Section 10	800	700	26,000	27,500
<b>Total Solid Waste Enterprise</b>		<b>\$21,286</b>	<b>\$3,911</b>	<b>\$27,160</b>	<b>\$52,357</b>

**Stormwater:**

C41142	Countywide Watershed Management Masterplan Update Phase II	3,570	400	1,600	5,570
C46133	Culvert Replacement Program	9,578	900	3,000	13,478
C46132	Major Neighborhood Drainage Improvements Program	9,318	460	4,353	14,131
C46129	Master Plan Implementation Program	2,926	500	2,794	6,220
C46131	Minor Neighborhood Drainage Improvements Program	14,495	500	10,727	25,722
C48501	Neighborhood System Improvements	660	200	1,573	2,433
C46134	Water Quality Improvement & Environmental Program	8,643	500	5,864	15,007
<b>Total Stormwater</b>		<b>\$49,190</b>	<b>\$3,460</b>	<b>\$29,911</b>	<b>\$82,561</b>

**Transportation:**

C61909	Boyette Road Widening Boundary to Lithia Pincrest	2,469	38	152	2,659
C62119	Consolidated Bridge And Guardrail Rehabilitation And Repair	3,615	400	1,600	5,615
C61010	Hartline Capital Allocation	4,218	72	288	4,578
C61035	Paved Shoulders/Bicycle Lanes County Rural Roads	7,537	250	1,000	8,787
C69046	Pavement Treatment Program	55,203	5,200	20,900	81,303
C64036	Sidewalk ADA Retrofit Program	4,200	550	2,200	6,950
<b>Total Transportation</b>		<b>\$77,242</b>	<b>\$6,510</b>	<b>\$26,140</b>	<b>\$109,892</b>

**Water Enterprise:**

C10217	19th Avenue Reclaimed Water Transmission Main	\$1,000	\$4,000	\$0	\$5,000
C10243*	19th Avenue Waste Water Forcemain	0	6,000	0	6,000
C31982	19th Avenue Water Transmission Main (I-75 to US-41)	1,000	4,000	0	5,000
C10244*	Bellamy Rd Gravity Main	0	800	0	800
C10245*	Biosolids Management Facility - Dewatered Sludge Handling System	0	5,000	0	5,000

**CAPITAL BUDGET**  
**FY 15 Funding for Capital Projects (in thousands)**

<u>Project Number</u>	<u>Program / Project Title</u>	<u>FY 14 And Prior (**)</u>	<u>FY 15 Funding (**)</u>	<u>Future Funding</u>	<u>Total Funding</u>
C10246*	Bmf Polymer System Replacement	0	2,100	0	2,100
C10247*	Boyette & Rhodine Water Transmission Main	0	4,000	0	4,000
C10248*	BSOC Pump Test Tank	0	1,000	0	1,000
C31968	Countywide Fire Hydrant Replacement (Master Project)	3,500	1,000	4,000	8,500
C10138	Countywide Major Wastewater Pump Stations Refurbish (Master Project)	43,844	4,000	16,000	63,844
C31979	Countywide Non-Urgent Facility R&R (Master Project)	1,565	500	2,000	4,065
C31986*	Countywide Potable Water Main Extension Program	0	2,000	8,000	10,000
C31987*	Countywide Potable Water Quality Monitoring	0	2,000	0	2,000
C31981	Countywide Remove & Replace of AC & Schedule 40 PVC Pipe (Master Project)	3,000	3,000	12,000	18,000
C10171	Countywide Wastewater Forcemain R&R (Master Project)	3,951	3,000	12,000	18,951
C10140	Countywide Wastewater Pump Station Replacements (Master Project)	14,989	1,000	4,000	19,989
C10250*	Countywide Wastewater System Expansion Program	0	2,000	8,000	10,000
C31977	Countywide Water Transmission / Distribution Line R&R (Master Project)	9,434	4,000	5,000	18,434
C31983	Environmental Laboratory Replacement	5,000	1,000	0	6,000
C10252*	Falkenburg Plc Upgrade	0	1,500	0	1,500
C31957	Fire Flow Deficiency (Master Project)	19,411	2,050	8,200	29,661
C31988*	Franchise Systems Acquisition And Improvement	0	3,000	3,000	6,000
C10253*	Hamilton Pump Station Rehabilitation	0	1,000	0	1,000
C31989*	Kings Point Potable Water Valve Installation/Replacement	0	2,000	0	2,000
C31985	Large Water Meter Replacement Project (Master Project)	1,000	1,000	4,000	6,000
C10768	Low Pressure Sewer System (LPSS) - (Master Project)	14,270	750	3,000	18,020
C10256*	Lumsden Wastewater Pump Station New Access Acquisition	0	500	0	500
C10744	Manhole Inspection & Rehabilitation Program (Master Project)	12,212	800	3,200	16,212
C10180	Mitchell Master WWPS Rehabilitation	672	2,000	0	2,672
C10753	Non-Urgent Facility R&R - FARE Account	1,500	1,500	6,000	9,000
C10239	Northwest WWRF System Improvements	3,000	7,000	100,000	110,000
C31992*	Palm River Utility Expansion Program	0	2,000	8,000	10,000
C31978	Public Utilities Centralized Operations Control Center	2,195	1,200	0	3,395
C10752	Reclaimed Water Main Extension - FARE Account	0	750	3,000	3,750
C19657	Reclaimed Water Pump Station R&R - FARE Account	350	750	3,000	4,100
C10795	Reclaimed Water Pump Station Refurbishment (Master Project)	1,400	1,000	2,500	4,900
C10745	Regional Wastewater Treatment Plant R&R - (Master Project)	36,881	4,000	12,000	52,881
C19017	RWTM Ext. To New Developments & RWIU's (Master Project)	2,496	250	1,000	3,746
C10259*	South Hillsborough Aquifer Recharge Expansion (Share)	0	5,000	10,000	15,000
C10260*	Tate Lane Reclaimed Water Main Relocation	0	3,000	0	3,000
C31945	Utility Relocation (Master Project)	5,080	2,000	14,000	21,080
C10261*	Valrico Awtp Clarifier Launder Covers	0	500	0	500
C10262*	Valrico Awtp Lightning Protection Project	0	2,000	0	2,000
C10241	Valrico Dewatering System Replacement	1,300	5,000	0	6,300
C10265*	Vandyke Wwtp Sludge Holding/Thickening (Mobile Dewatering)	0	1,000	0	1,000
C10750	Wastewater Slip Lining (Master Project)	20,779	4,000	5,000	29,779
C30116	Water Treatment R&R (Master Project)	11,414	1,500	6,000	18,914
<b>Total Water Enterprise Program</b>		<b>\$221,241</b>	<b>\$107,450</b>	<b>\$262,900</b>	<b>\$591,591</b>
<b>Total Programs</b>		<b>\$753,878</b>	<b>\$381,483</b>	<b>\$367,923</b>	<b>\$1,503,284</b>



**CAPITAL BUDGET**  
**FY 15 Funding for Capital Projects (in thousands)**

<u>Project Number</u>	<u>Program / Project Title</u>	<u>FY 14 And Prior (**)</u>	<u>FY 15 Funding (**)</u>	<u>Future Funding</u>	<u>Total Funding</u>
	<i>Other Non-CP (***):</i>				
	Repair, Renovation, Replacement and Maintenance Program	\$14,393	\$15,324	\$0	\$29,717
	Other Non-CP	0	(73)	0	(73)
	Total Non-CP	\$14,393	\$15,252	\$0	\$29,645
	Total Capital Budget	\$768,271	\$396,735	\$367,923	\$1,532,929

\* New Projects

\*\* During FY 00 to FY 14 all capital projects were budgeted using an "all-years" basis, a technique used to account for funds that may carry over from one fiscal year to the next for a defined purpose such as funding a specific capital project or a grant. Beginning with the Recommended FY 15 - FY 19 CIP all program areas except Transportation, Stormwater and Water Enterprise are being converted to annual budgeting. These three programs will be converted to annual budgeting in the future but remain on an "all-years" basis in FY 15. Under "all-years" budgeting only new funding for a project is shown for that project in the Capital Budget. Under annual budgeting both new funding and any carry-forward funding from the previous year will appear in the Capital Budget.

\*\*\* Includes operating budget included in CIP and capital budget included in departmental budgets.

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**CAPITAL BUDGET**

**Major Repair, Renovation, Replacement and Maintenance (R3M) Program  
Fiscal Year 15 Appropriations**

<u>FUND TITLE</u>	<u>TOTAL APPROPRIATIONS FY 15</u>
 <i><u>UNINCORPORATED AREA (MSTU)</u></i>	
Unincorporated R3M Program Account	\$3,942,548
<b>Total Unincorporated Area (MSTU)</b>	<b><u><u>\$3,942,548</u></u></b>
 <i><u>COUNTYWIDE (GENERAL FUND)</u></i>	
Countywide R3M Program Account	\$8,980,445
Peyton Plaza Facility Maintenance And Repair	9,362
<b>Total Countywide (General Fund)</b>	<b><u><u>\$8,989,807</u></u></b>
 <i><u>SPECIAL LIBRARY TAXING DISTRICT</u></i>	
Library R3M Program Account	\$1,991,713
<b>Total Special Library Taxing District</b>	<b><u><u>\$1,991,713</u></u></b>
 <i><u>FLORIDA BOATING IMPROVEMENT FUND</u></i>	
Boating Improvement R3M Program Account	\$400,153
<b>Total Florida Boating Improvement Fund</b>	<b><u><u>\$400,153</u></u></b>
 <hr/> <b>TOTAL FY 15 R3M PROGRAM</b> <hr/>	
	<b><u><u>\$15,324,221</u></u></b>

Note (A): Please refer to the Major Repair, Renovation, Replacement and Maintenance Program section in the appendix of the FY 15 - FY 19 Capital Improvement Program document for a list of proposed FY 15 projects.

Note (B): 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 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.



Hillsborough County  
Florida

# SUPPLEMENTAL INFORMATION

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

[www.HillsboroughCounty.org/Budget](http://www.HillsboroughCounty.org/Budget)



Hillsborough County  
Florida

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## SALARY SCHEDULES

This section provides 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.

<b>CO</b>	Constitutional Officers' pay.
<b>CTR</b>	Contract-related pay (e.g., the County Administrator, County Attorney, and the Director of the Planning Commission).
<b>MKT</b>	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).
<b>NCP</b>	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).
<b>SP</b>	Special pay plans not identified in other categories to include, but not limited to, special library page positions.
<b>TBD</b>	(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.



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**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.

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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

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## 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 anti-

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## 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-

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## 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-

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## 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.

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## 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.



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## 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.

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## 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.



Hillsborough County  
Florida



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Florida