

# County Administrator's Recommended Budget

# FY 19



Hillsborough  
County Florida

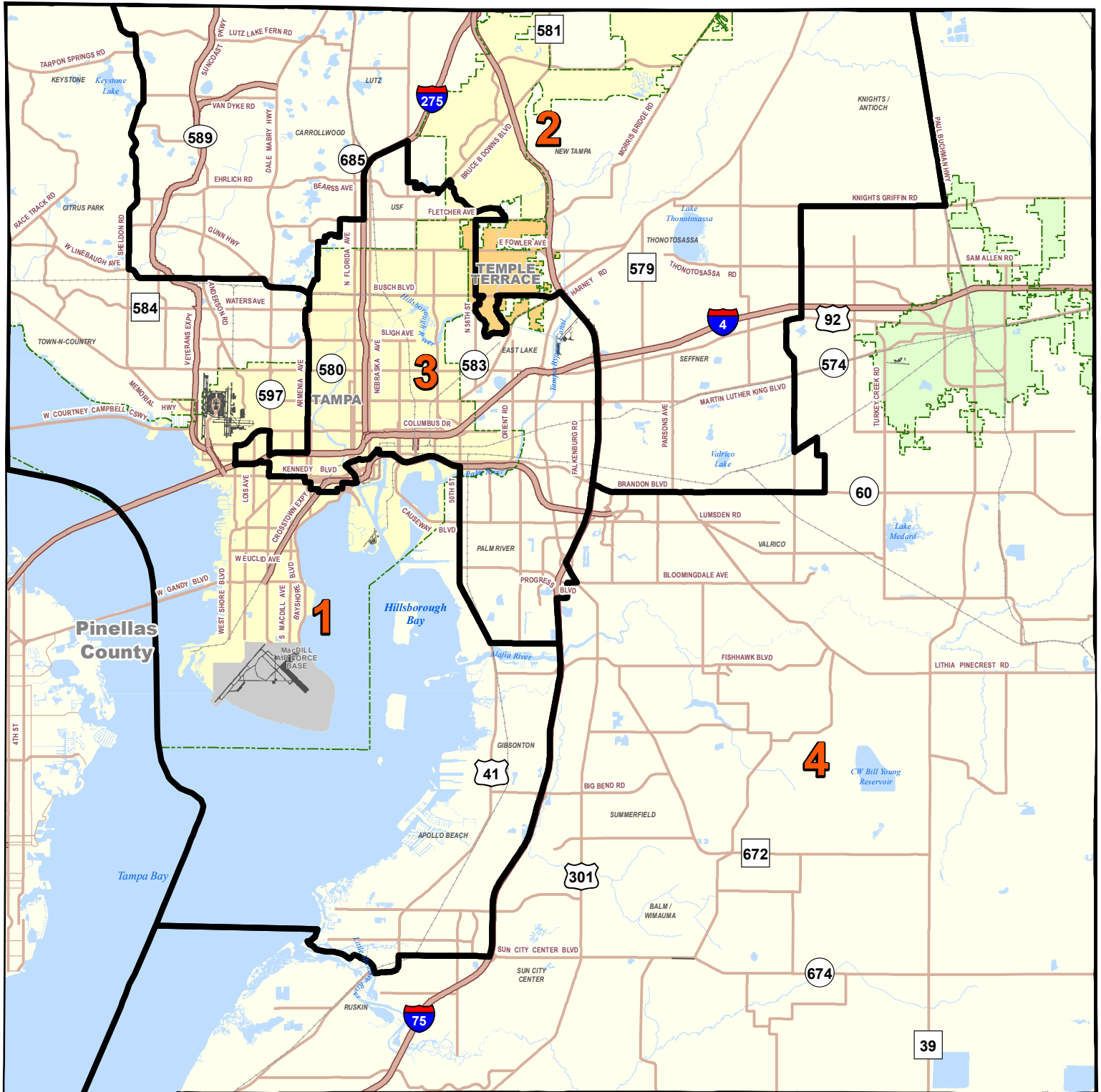


## Board of County Commissioners



Front row: Lesley "Les" Miller, Jr. (District 3), Al Higginbotham (District 7, Countywide)  
Standing from left to right: Ken Hagan (District 5, Countywide), Victor D. Crist, Vice Chairman (District 2),  
Sandra L. Murman, Chairman (District 1), Stacy R. White, Chaplain (District 4), Pat Kemp (District 6, Countywide)

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**2** Victor Crist

**3** Lesley "Les" Miller, Jr.

**4** Stacy White

**5** Ken Hagan (Countywide)

**6** Pat Kemp (Countywide)

**7** Al Higginbotham (Countywide)

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## OPERATIONS AND FUNDING GUIDE

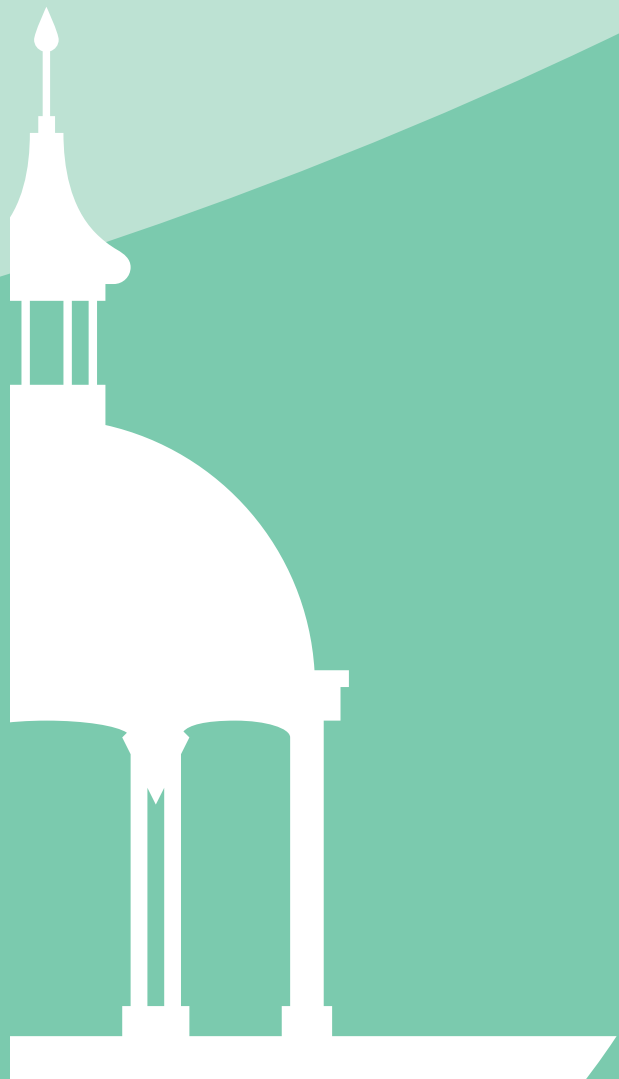
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# Introduction



# Hillsborough County Florida

For more information, contact the Management & Budget Department  
(813) 272-5890 • [HillsboroughCounty.org/Budget](https://www.HillsboroughCounty.org/Budget)





## Fast Facts

1,048 Square Miles  
of Land

24 Square Miles of  
Inland Water

76 Miles of  
Coastline

84%

The total unincorporated  
area that encompasses  
Hillsborough County

21 Million  
People Visited  
Hillsborough County

Average  
Increase  
of Home  
Sales in  
FY 15

16.7%

1,379,302

Total Population  
as of April 1, 2017

68% Population in  
unincorporated area

\$378.1 million

Agricultural product  
sales - 2012 census

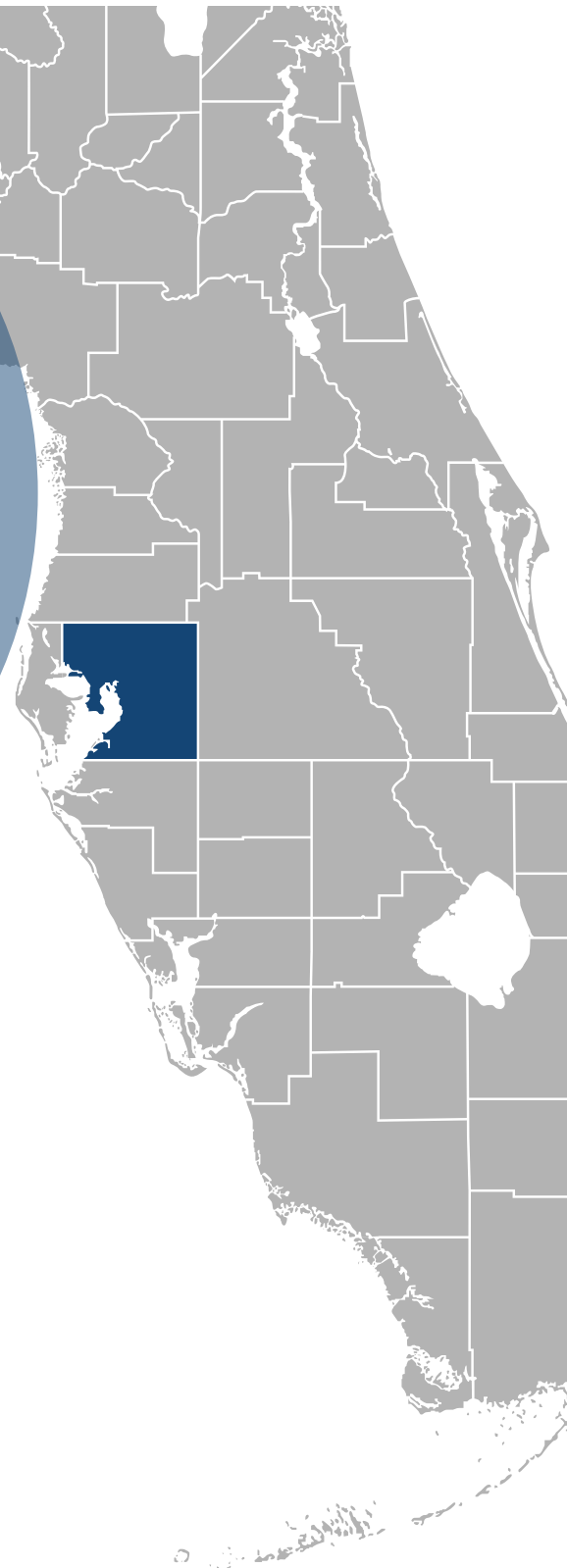
\$76.3 million

In new Corporate  
Investments

## Geography & Demographics

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

The unincorporated area encompasses 84% of the total county area. The municipalities of Tampa (the county seat), Temple Terrace and Plant City account for the remainder. According to the latest population estimate from the University of Florida's Bureau of Economic and Business Research, the county's April 1, 2017 total population was 1,379,302 making it the fourth most populous county in the state. Of this population, 905,007 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 from 1768-1772. The Spanish first mapped and explored the area in the early 16th century. Between 1559 and 1819, the area now called Florida was under the rule of four nations: Spain, France, Great Britain and, finally, the United States. The United States purchased Florida from Spain in 1821 for \$5 million. In 1845, it was granted statehood. On January 25, 1834, the U.S. Legislative Council for the Territory of Florida approved an act organizing Hillsborough as Florida's 19th county. Its area then was 5.5 million acres and included the present counties of Hillsborough, Pinellas, Polk, Pasco, Manatee, Sarasota, Charlotte, DeSoto, Hardee and Highlands. The civilian non-native population in 1834 was less than 100.

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

## The County's Economy

Hillsborough County has a diversified economic base including large professional and management services, health services and financial services sectors, as well as a thriving retail sector. In 2014 the four largest employers in the public sector are Hillsborough County School Board followed by University of South Florida, MacDill Air Force Base, and Hillsborough County government. Major private sector employers include Publix Super Markets, Busch Entertainment Corporation, Amazon, Tampa Electric Company, Bank of America, and JPMorgan Chase. Port Tampa Bay serves as the closest port in the

United States to the Panama Canal. It is also the largest tonnage port in Florida and the twenty-second largest port in the United States with respect to 2013 annual tonnage. Ninety-seven percent of the cargo moving through the port is bulk phosphate, phosphate chemicals, rock, coal, and petroleum products. The Garrison Seaport Center is a \$300 million cruise terminal and entertainment complex. Along with the Florida Aquarium, it is helping spur redevelopment in the area known as the Channel District.

Agriculture remains a significant element of Hillsborough's economy. The 2012 US Census of Agriculture shows Hillsborough County's agricultural product sales were \$378.1 million. Berries accounted for 32% of those sales. Vegetables were the second largest commodity by sales at 25%.

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 Amalie Arena in downtown Tampa. The Florida State Fair is held in Hillsborough County annually. 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 Champions, the Tampa Bay Lightning. In July 2012, downtown Tampa was the site of the Republican National Convention. Also, in April 2014, Raymond James Stadium hosted the International Indian Film Academy Awards, and in 2017 hosted the College Football Playoff National Championship game. In 2021, the Super Bowl will be played in Hillsborough County.



**Michael S. Merrill**  
County Administrator

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

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

### The County Administrator

The Board of County Commissioners appoints the County Administrator, who is responsible for carrying out all decisions, policies, ordinances, and motions of the Board. The current County Administrator, Michael S. Merrill, was appointed to the position in June 2010.

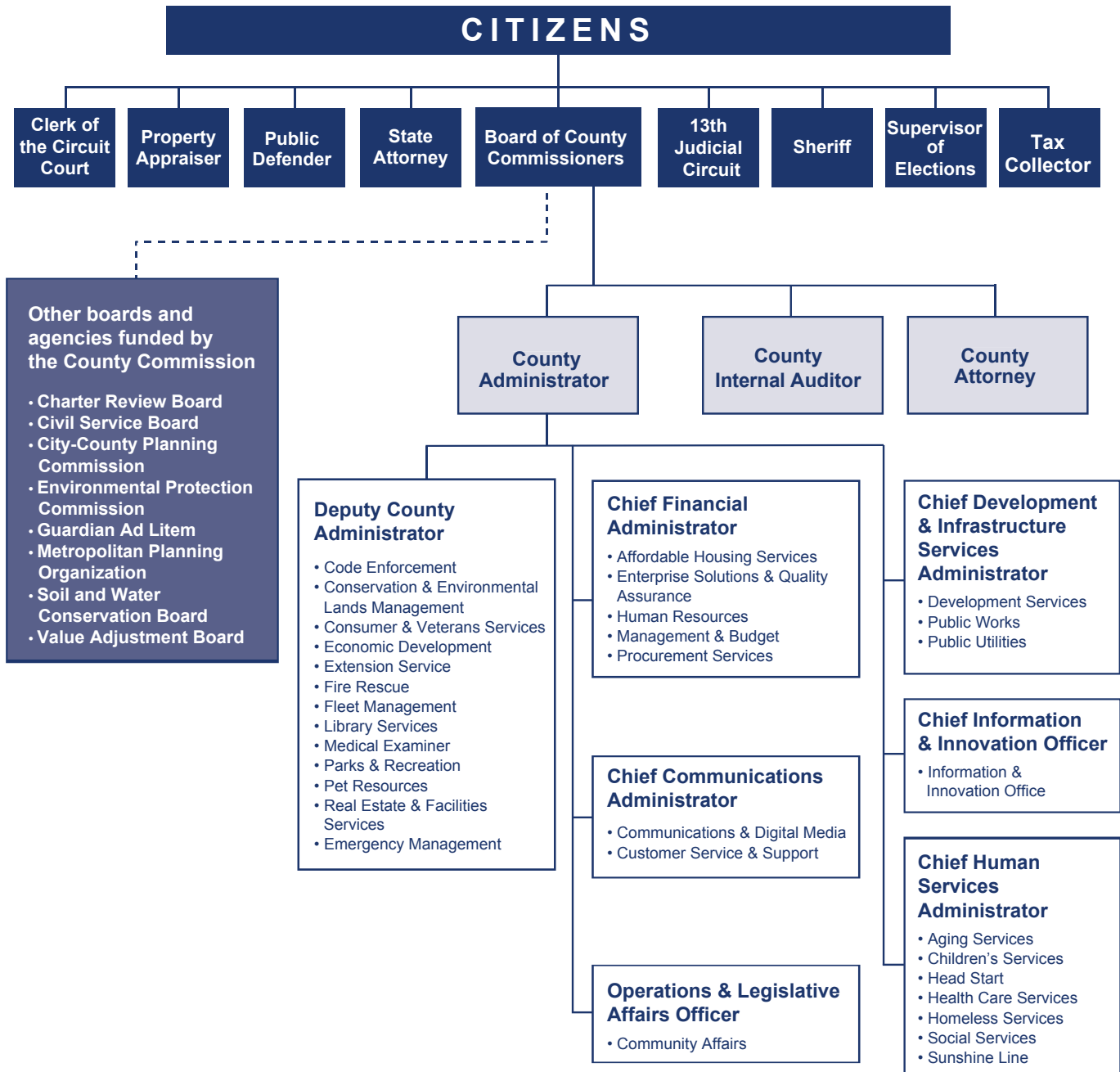
The departments under the County Administrator are responsible for providing services such as social services and public assistance to residents countywide. Departments are also responsible for providing municipal-type services to residents of the unincorporated areas of Hillsborough County such as road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

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





## 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

### 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.

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Adopted by the Board on April 21, 1999



## Strategic Plan

This Strategic Plan was adopted by the Board of County Commissioners on May 15, 2013. It reflects a broad vision, five strategies, and a series of objectives.

### 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 in 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 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

**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.

# Mission



## Strategy 1 INNOVATIVE PRODUCTS

- Develop, adopt and execute comprehensive economic development strategy to expand product markets.



## Strategy 2 DISTINCTIVE EXPERIENCES

- Develop strategy and action plan to expand specialized tourism markets.



## Strategy 3 PRO-MARKET GOVERNANCE

- Review business development and growth policies and procedures to create more timely and efficient process.
- Adopt growth design principles that will facilitate desired economic growth.
- Implement strategy management system that promotes an internal culture focused on strategies



## Strategy 4 GREAT PLACES

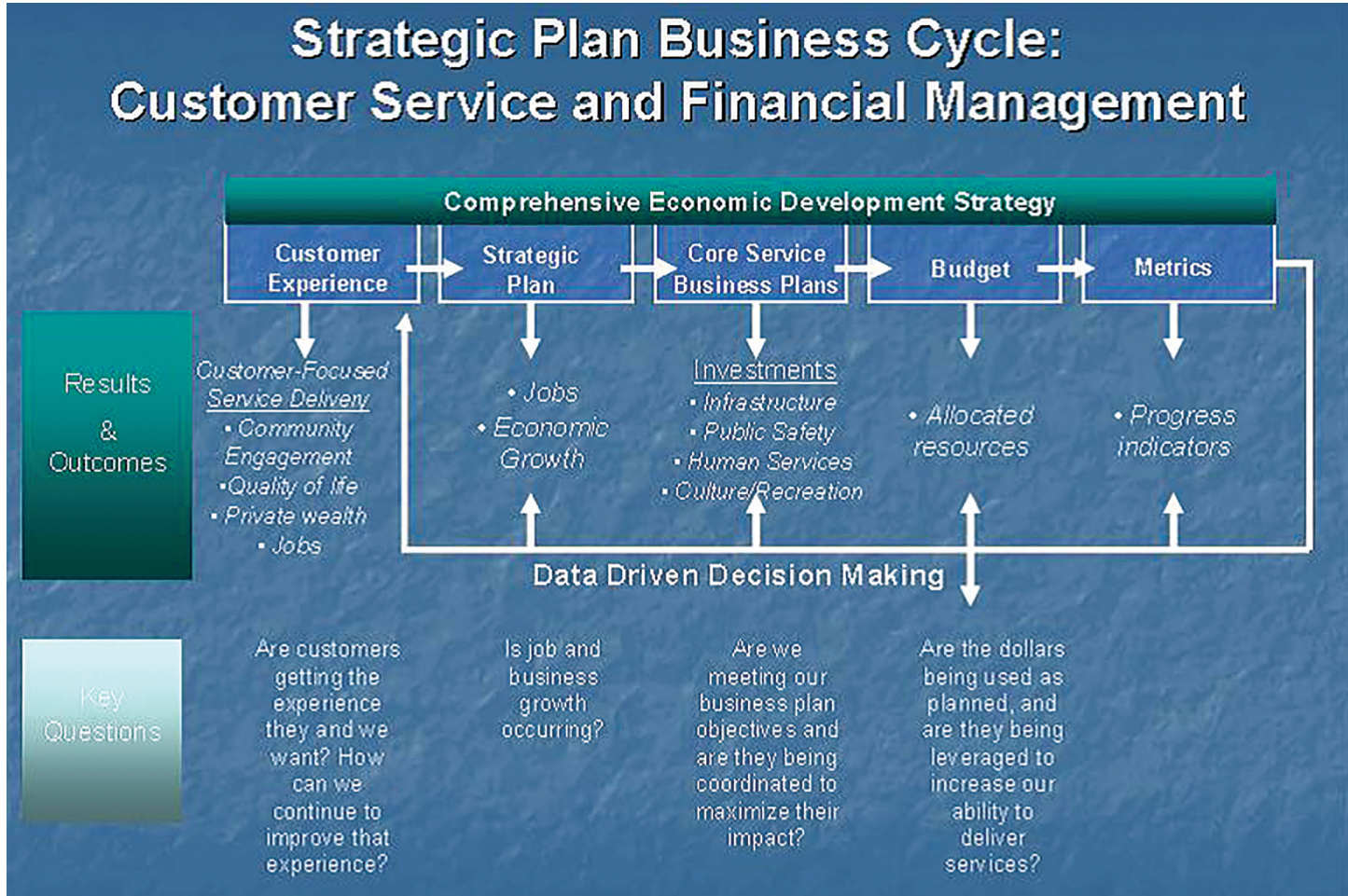
- Adopt comprehensive redevelopment strategy that integrates existing redevelopment efforts.
- Develop strategy and action plan for transportation including pedestrian & bike.
- Establish basic level of services for all areas of the County and then develop long term plan to provide that basic level.
- Maintain homeless service efforts.
- Monitor health care changes and adapt county efforts to maintain service levels



## Strategy 5 FACILITATIVE LEADERSHIP

- Review and create public policies that recognize the diversity of its people while strengthening the social fabric of our society.
- Host discussion of strategic plan with other public entities.
- Facilitate development of a county-level human capital development plan with education and business stakeholders.
- Convene summit with Cities to identify business and entrepreneurial attractors and how a start-up community can be supported.

## How the strategic plan interacts with the budget and other processes





# Acknowledgements

**Bonnie Wise**  
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

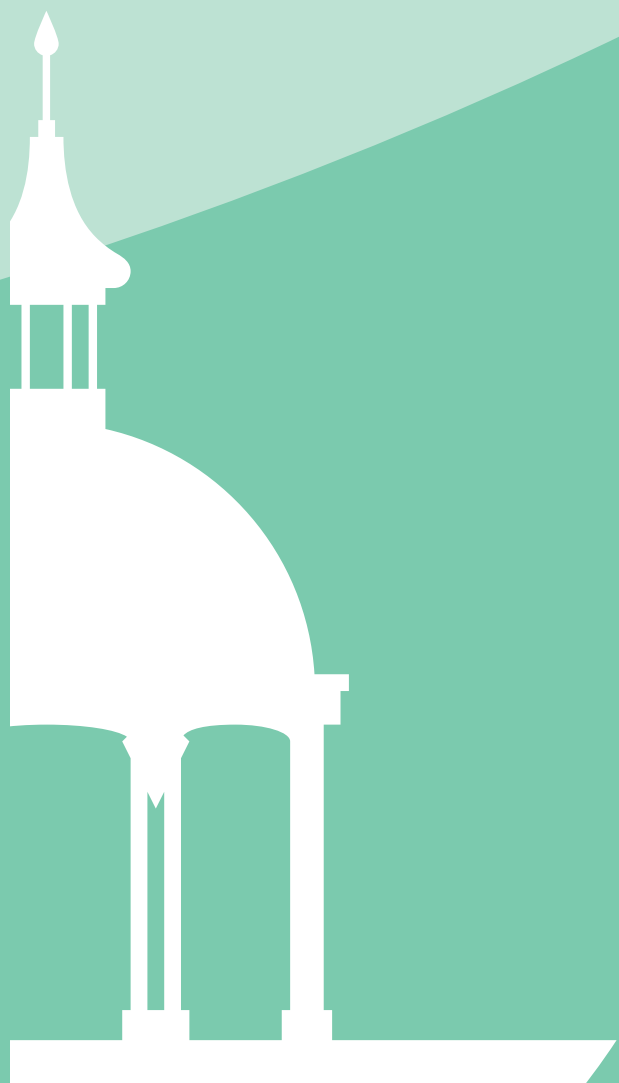
**Hillsborough County  
Florida**

For the Biennium Beginning

**October 1, 2017**

*Christopher P. Morrill*

Executive Director



# Executive Summary



# Hillsborough County Florida

For more information, contact the Management & Budget Department  
(813) 272-5890 • [HillsboroughCounty.org/Budget](https://www.HillsboroughCounty.org/Budget)

# Introduction

In 1995 the Hillsborough County Board of County Commissioners (BOCC) adopted a two-year (biennial) budget process for Hillsborough County. During odd-numbered years two separate twelve-month budgets are prepared and approved. The first year of the current biennial cycle was adopted by the BOCC in September 2017, in accordance with State Statute, as the FY 18 budget. At the same time, the BOCC approved a planned budget for the second year, the Planned FY 19 budget. During calendar year 2018, staff and the Board reviewed the Planned FY 19 budget and adjusted revenues and expenditures to accommodate needs that have arisen since the planned budget was prepared in 2017. The Board will adopt the FY 19 Budget in September 2018.

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

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

This book reflects the **Recommended Budget for FY 19**. It has four sections: *Executive Summary*, *Operations and Funding Guide*, *Capital Budget* and *Supplemental Information*. Financial schedules throughout this book include multi-year information for comparison.

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

The second section, *Operations and Funding Guide*, contains detailed information about the various budgetary funds and funding levels. It includes information on appropriations for individual County departments, commissions and boards funded through the Board of County Commissioners. Each department or organization page includes the organization's description, mission statement, major accomplishments, FY 19 core outcome objectives, key projects and their community value, and performance measures as well as a summary budget, a comparison of funded positions and notes explaining changes from year to year. This section also includes detailed information on reserves, non-departmental allotments, funding for non-profit organizations and interfund transfers.

The third section, *Capital Budget*, has information about the County's capital program for FY 19. It contains a narrative describing capital budget highlights as well as summaries showing projects to be started.

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

A second book, the **Recommended Capital Improvement Program FY 19—FY 23**, presents detailed information about each project in the Capital Improvement Program.

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



**Hillsborough  
County Florida**

**COUNTY ADMINISTRATOR**  
PO BOX 1110 TAMPA, FL 33601-1110

**County Administrator**  
**Michael S. Merrill**

**BOARD OF COUNTY  
COMMISSIONERS**

VICTOR D. CRIST

KEN HAGAN

AL HIGGINBOTHAM

PAT KEMP

LESLEY "LES" MILLER, JR.

SANDRA L. MURMAN

STACY R. WHITE

**COUNTY ADMINISTRATOR**

Michael S. Merrill

**COUNTY ATTORNEY**

Christine Beck

**INTERNAL AUDITOR**

Peggy Caskey

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

I am pleased to present the Fiscal Year 2019 County Administrator's Recommended Budget. This budget continues our strong focus on customer service, public safety, quality of life, a strong economy, and high-quality community assets. It embodies our commitment to ensure that residents prosper in their personal, professional, and business lives while providing access to learning, recreational, and other life-enriching opportunities that make Hillsborough County great.

This budget continues our fiscally conservative approach to managing government. Our strong local and regional economy will, for a sixth consecutive year, drive growth in sales tax and property tax revenue without raising existing tax rates and without adding new taxes. The budget remains balanced and maintains at minimum 20% combined general fund reserve level while also meeting the County Commission's commitment in Fiscal Year 2017 to increase by \$812 million the allocation of funding to transportation improvements over 10 years.

This Recommended Budget demonstrates that we are dedicated to meeting the challenges of a growing county, as well as taking steps to address fiscal and operational sustainability through enhanced transportation, public safety, and planning.

It is also important to point out that this budget takes proactive steps to mitigate the expected loss of revenue resulting from a proposed constitutional amendment approved by the State Legislature appearing on the November 2018 ballot. If approved by voters, this amendment would create another homestead exemption, one that would reduce our funding by about \$30 million in Fiscal Year 2020. In anticipation of voter approval, we will continue to focus on maintaining existing service levels while identifying opportunities to fund some one-time needs with recurring revenues. This will ensure that the County is well-positioned for the potential loss of significant revenue.

Despite this uncertainty, the County continues to garner AAA credit ratings from all three rating agencies, the highest achievable credit rating. This achievement is largely due to our sound financial management practices and by our practice of consistently evaluating the efficiency of the County's service delivery. Efforts are currently underway to better understand the cost of services provided to residents and businesses and to better communicate to the public the value of those services.

There is a particularly acute need to increase services to seniors. To accomplish this, the FY 19 Recommended Budget includes an additional \$1.5 million recurring investment to expand the availability of senior services. Furthermore, one-time investments are recommended in the areas of Affordable Housing, Children's Services, Homeless Services, and emergency preparedness.

Meeting the public safety needs of our rapidly growing population is our top priority. Funding is recommended for two new Fire Rescue Rapid Response Units that will provide better emergency response at a lower cost. Rather than equip and operate a full fire engine company, the Rapid Response Units utilize modified SUVs that are equipped with a full complement of medical gear and staffed by fully certified firemedics. This model has proven successful in areas where call volume is high, reducing response time while conserving resources for deployment to fires and other incidents where a full engine company is needed.

When Hurricane Irma hit the Tampa Bay region in September 2017, Hillsborough County was spared the hardest impacts, but our storm response did highlight needed improvements to the County's emergency preparedness. As a result, additional funding is being recommended in FY 19 to harden certain critical facilities, enhance employee training, obtain and stage emergency supplies, improve storm shelters for residents, and increase coordination between agencies.

The violence at Marjory Stoneman Douglas High School in Parkland and other schools nationwide has led to a greater focus on school safety. The County is collaborating on this issue with the Hillsborough County Sheriff's Office and the Hillsborough County School District. In addition, state legislation mandating School Resource Officers was approved this past year and will potentially result in budgetary impacts in the current and future budgets.

Like all major metropolitan counties in this nation, Hillsborough County faces a significant need for safe and affordable workforce housing. Data shows that a growing number of residents continue to spend a significant percentage of their income on housing. To begin to address this need, increased funding of \$3 million is recommended in this budget, an amount that could increase following the County Commission's consideration of an affordable housing plan and recommendations being finalized over the coming months. Those recommendations will require significant private sector partnerships, both in funding and development. This is a necessary step given the material reduction in the State's affordable housing funding and the potential for reduced Federal funding. The County's role in these public-private partnerships could involve contributed land, land use incentives, expedited permitting, and development/building fee relief.

These are exciting, prosperous times for Hillsborough County and for our residents. Home sales increased 7.6% in 2017. The average home sales price also rose 7.6% in 2017. The unemployment rate in Hillsborough County last year was 3.8%, marking the first time it fell below 4% since 2006, and that downward trend is continuing. And, from April 2017 to April 2018, the Metro Tampa area posted 34,200 job gains.

Our dedication to organizational excellence and innovation is ongoing, and we remain vigilant in adapting to service demands and technological enhancements. As an organization, we remain committed to identifying, training, and mentoring tomorrow's leaders. To ensure that Hillsborough County can continue to attract and retain top-notch talent as the economy strengthens and competition for skilled employees increases, performance-based pay increases are budgeted at an average of 3%.

This Recommended Budget strengthens and continues Hillsborough County's mission to create opportunities that enhance community prosperity for all residents and businesses, and encourages sustainable growth, quality of life, and an inviting and productive business climate.

I am honored to work with you as we continue strengthening a community that comes together to bring change in forward-thinking, collaborative ways to cultivate community well-being for all of Hillsborough County and for the region.

Respectfully submitted,



Michael S. Merrill,

County Administrator

# Budget Overview

Hillsborough County's Recommended Budget for Fiscal Year 2019 (FY 19) totals \$5.471 billion; by contrast the FY 18 Adopted Budget was \$5.118 billion. This is the second year of the twelfth biennial budget adopted by the Board of County Commissioners (Board). The FY 19 budget will be adopted by the Board of County Commissioners (Board) on September 20, 2018 for the period of October 1, 2018 through September 30, 2019.

Consistent with past practice, this budget continues a commitment to ensure that Hillsborough County is financially strong and able to influence its destiny by applying efficient and effective policies and practices. The County continues to receive positive feedback. In 2010, Fitch Ratings and Moody's upgraded the County's general credit rating to "AAA" as part of a recalibration of U.S. public finance ratings. Hillsborough County has held a "AAA" credit rating from Standard and Poor's Ratings Services since 2006. All three rating agencies reaffirmed their credit ratings for the County in 2017.

## Guiding Principles

- 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

The Recommended Budget for FY 19 represents a balanced, equitable plan to provide our residents with vital services. As we move into FY 19, we will continue to seek opportunities to improve the manner in which we deliver service and continue to help grow our economy. The FY 19 budget continues to provide a high level of service to Hillsborough County residents. Additionally, in September 2016, the Board adopted a new ten-year transportation policy that prioritizes transportation projects in the annual budget process. This plan targets \$812 million in new funding for transportation over a ten-year period.

The continuing rebound in the economy and real estate market is reflected in revenue increases projected for FY 19, and represents a reversal from declining revenues experienced during the recent recession.

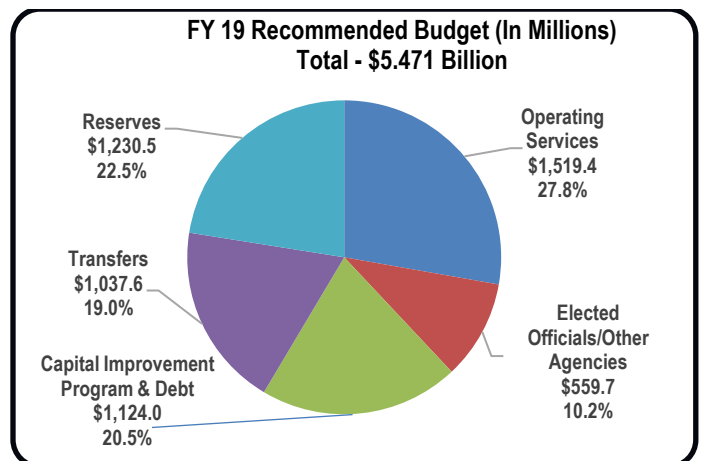
During preparation of the budget, available resources were evaluated to determine the viability of the FY 19 budget. This process identified that resources would increase from FY 18 and are based on estimated property taxable value growth from FY 18 based on June 1<sup>st</sup> estimates provided by the Hillsborough County Property Appraiser, as well as state and staff projections that half-cent sales tax and other revenues would also increase.

The FY 19 budget is balanced within available resources, but those resources have been constrained since FY 07. Prior years' reductions in Community Investment Tax (CIT) capacity, ad valorem tax and other revenues available to fund operating and capital needs has created an urgency to identify ways to be more efficient, and to identify new and increased revenues to address ever increasing service needs created by a growing population. As a consequence, the Board has taken several recent actions to maintain and enhance services to residents. Some of these include adopting a new mobility fee ordinance, and increasing Stormwater fees.

## Budget in Brief

The County's Recommended Budget for FY 19 totals \$5.471 billion, a \$353 million increase over the adopted FY 18 budget of \$5.118 billion. Some of the more significant changes include:

- \$28 million increase in transfers
- \$64 million increase in transportation funding
- \$87.6 million to hardened critical facilities against future storm activity
- \$29 million increase in reserves
- \$20 million for generators for emergency shelters
- \$17 million increase in funding to Constitutional Officers
- \$22 million increase for expanded indigent health care services
- \$45 million decrease in enterprise fund budgets

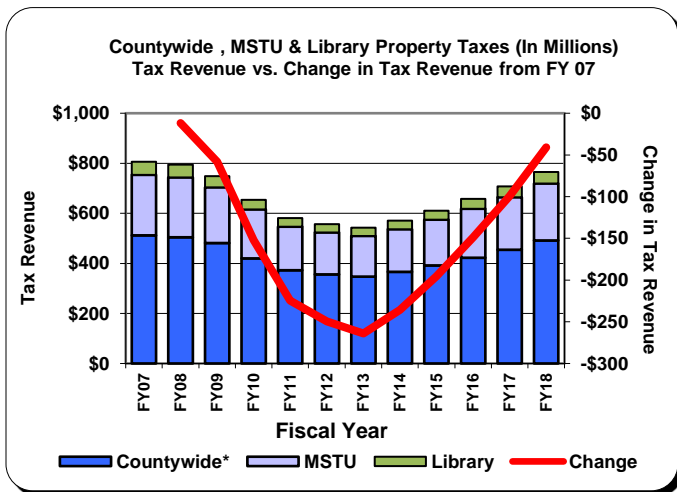




# Budget Overview

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 sources.

Even though the FY 18 budget reflects increased revenues, total revenues remain below FY 07 levels. Estimated FY 19 operating property tax revenue is only \$37.1 million (4.6%) above FY 07 even after several years of increases 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.



Lower revenue levels continue to challenge the County's ability to provide services to a growing population. Areas of particular concern include transportation, fire services, affordable housing, and parks. Master planning efforts in these areas are under way, and creative funding solutions will be necessary to meet identified needs. A further challenge will be a proposed new homestead exemption that will be on the ballot in November of 2018 which, if approved, will further constrain available revenues beginning in FY 20. In anticipation of the possible approval of the new exemption, the FY 19 budget is very conservative with few new initiatives and program service expansions. Most new funding is committed to meeting the needs of a newly approved transportation plan, increases for statutory requirements, agreements, and ordinances, meeting the needs of elected officials, and continuation service needs of County departments. While there are funding challenges, the County is well positioned financially and continues to maintain strong reserve levels and to use sound financial management practices.

## Operating Budget

The FY 19 operating budget totals \$1,433.9 million, and includes \$654.2 million to fund Elected Officials and Other Agencies. After several years of favorable claims experience, health care costs have started to rise. This increase impacts all departments, agencies and certain Constitutional Officers funded by the BOCC.

The Recommended Budget for FY 19 includes an increase from FY 18 of \$74.5 million in general fund property tax revenues. This recurring increase along with other revenue increases is helping fund Constitutional Officer increases, compensation and health care insurance increases, statutory mandates, new transportation initiatives, and payments to Community Redevelopment Agencies for incremental ad valorem taxable value growth in designated community redevelopment areas.

## Capital Budget

The Recommended Capital Budget for FY 19 is \$982.1 million compared to \$917.9 million in FY 18. This represents a \$64.2 million increase from the prior year capital budget. The increase reflects ongoing expenditure of both one-time funding carried forward from previous years, as well as new FY 19 capital funding. Additional information can be found in the Capital Budget section.

## Setting the Stage for Fiscal Sustainability

The FY 19 Adopted budget places significant emphasis on County transportation infrastructure but also meets other needs. The FY 19 budget includes funding for the following:

- \$64 million for new transportation initiatives including road construction, repaving, intersection improvements, sidewalks, bridges, and right-of-way maintenance;
- \$87.6 million for hardening of critical facilities;
- \$25 million for statutory requirements, agreements, and ordinances;
- \$17 million for increased elected official budgets;
- \$22 million for expanded Indigent Health Care programs including the Healthy Living Program;
- 3.5 million for Phase II of Carrollwood Village Park;
- \$3 million for affordable housing initiatives;
- \$2 million for two new roving fire rescue units;
- \$1.5 million in increased funding for Senior Services;
- \$1 million for environmental land acquisitions;
- Funding for compensation increases for both non-union (3.0%) and union employees;

# Budget Overview

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 the County's effort to attract target corporate relocations. The County has made a substantial investment in the operations of each of these entities. Dedicating a reliable, recurring revenue source to further the mission of these venues is of significant public benefit. To that end, monies from the Seminole Gaming Compact are committed as an ongoing funding source for these six venues. Staff has worked with the leadership of these venues to develop a formula for sharing an annual \$2.3 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.

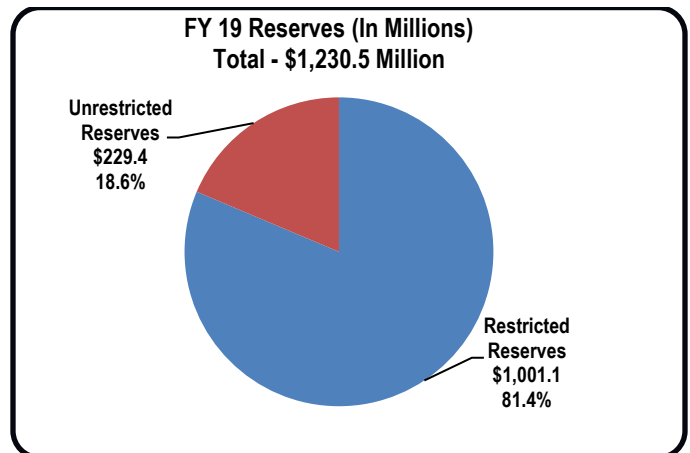
In addition to expressing support for the County Administrator's vision statements, the Board expressed a desire to revisit strategic planning and engage in a discussion of a new approach to plotting a multi-year course for this government and the community we serve. This led to a new strategic planning 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 which use performance indicators to chart progress and interconnect to current and future budget decisions.

## Other Factors Considered in the FY 18 and FY 19 Budgets

**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. FY 19 reserves total \$1,230.5 million. Of this amount, \$229.4 million represents unrestricted reserves, with the remaining \$1,001.1 million representing restricted reserves.

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



# Short-Term Factors Affecting The Budget

The biennial budget process used to develop this document was adopted by the BOCC in 1995. In 2018 the BOCC will adopt the second year of the twelfth biennial budget for FY 19.

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 through FY 18 Adopted Budgets reflected a return to overall revenue growth. The Recommended FY 19 budget reflects continued revenue growth with budget decisions primarily focused on transportation, economic development, public safety, and capital asset preservation.

## ECONOMIC FACTORS

A period of slow economic growth since the latest recession restrained revenue growth for several years. Stronger growth in 2017 and 2018, particularly in jobs and housing markets, has resulted in higher revenue growth. Legislative restraints, however, continue to limit revenue growth (see later sections in the Executive Summary entitled “Major County Revenues” and “Economic Indicators” for more detail). At the same time service demands are increasing.

## USES OF FUNDS

### The Operating Budget

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

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

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

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

- The FY 19 Recommended Budget includes an average 3.0% compensation increase for most County Administrator employees.
- The BOCC adopted service standard for Code Enforcement Officers is one Officer for every 18,000 persons in the unincorporated area of the County. The adopted service standard for law enforcement for the unincorporated area, is 1.7 sworn deputies per 1,000 citizens. Neither of these standards is currently being met due to on-going revenue constraints related to recent legislative actions and general economic conditions.
- 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, 2015  
Contract end: September 30, 2017  
Departments covered: Animal Services, Code Enforcement, Fleet Services, Facilities Management, Regional Parks Services, Public Utilities, and Public Works.
  - **International Association of Firefighters (IAFF) Local 2294 PARAMEDICS AND DISPATCHERS UNIT**  
Contract start: October 1, 2015  
Contract end: September 30, 2017  
Departments covered: Public Safety Services - Fire Rescue & Emergency Dispatch/Communications.
  - **International Association of Firefighters (IAFF) Local 2294 SUPPRESSION UNIT**  
Contract start: October 1, 2014  
Contract end: September 30, 2017  
Departments covered: Public Safety Services - Fire Rescue.

# Short-Term Factors Affecting The Budget

- **International Association of Firefighters (IAFF) Local 2294 SUPERVISORS UNIT**  
Contract start: October 1, 2013  
Contract end: September 30, 2017  
Department covered: Public Safety Services - Fire Rescue.

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

- Operating budgets supported by the County’s two major tax funds declined during FY 08 through FY 13 due to Legislative actions and worsening economic conditions. This trend reversed in FY 14, and the FY 14 budget reflected an overall increase in available resources. FY 19 will experience a further increase in available resources as property tax and sales tax revenues grow.
- The “Grants and Aids” component of Operating Expenses reflects funds that the County receives but passes through to other governments. A notable example is approximately \$69 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. As these revenues have resumed growth these expenditures have grown as well.
- “Grants and Aids” also includes payments for services to various non-profit service providers. Funding sources include general County revenues, federal Community Development Block Grants and tourist development taxes. In addition, the payments reflect the County’s role as a regional recipient of federal grants (such as Ryan White grants that fund AIDS programs), which are pass-through funds which the County receives and then passes on to providers of services in Pinellas and Pasco Counties.

**Equipment** reflects costs of fleet, data processing and other equipment such as playground and recreation equipment.

## The Capital Budget

A separate summary presenting details on FY 19 projects appears in the back of this document. The entire capital improvement program (CIP) can be reviewed in the volume containing the **Recommended Capital Improvement Program FY 19 - FY 23**.

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

Other key points regarding the capital budget are:

- The Board of County Commissioners approved a plan to increase transportation funding by a minimum of \$812 million over a 10-year period. The plan calls for additional funding in FY 19 of \$45 million.
- Resource constraints continue to limit expansion of the capital budget. Bond proceeds are, however, funding some public safety and parks facilities. Other one-time funds have been used to expand road resurfacing and library replacements.
- The capital program continues to reflect one percent of ad valorem revenues from the Countywide General Fund and one and one-half percent from the Unincorporated Area 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 will be provided in a separate section of the Adopted Budget document to be prepared in late 2018.

## 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.

# Short-Term Factors Affecting The Budget

## Reserves

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

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

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

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

# Long-Term Financial Planning

## PLANNING FOR SUSTAINABILITY

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

## LONG TERM FINANCIAL PLANNING

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

- The local planning agency, the Hillsborough County City-County Planning Commission, produces and periodically updates Comprehensive Plans for unincorporated Hillsborough County and the County’s three municipalities. These are twenty-year plans that serve as a blueprint for future growth. The Hillsborough County plan is used to guide many budget decisions.
- Periodically, certain departments contract for the production of long-range Master Plans. Recent examples of departments producing Master Plans include Parks & Recreation, Fire Rescue, and Animal Services.
- On an annual basis, the County’s Economist produces a Pro Forma Analysis combining current policies and practices with expectations of future economic conditions to project the County’s General Funds financial position five years out into the future. The model also includes sensitivity analysis which allows for changing assumptions. An indicated surplus or deficit in the General Funds frames the budget process for the following fiscal year. The current five-year Pro Forma appears in the Supplemental Information section of this document.

In addition to the County’s operating budget document, the County produces either a five or six year capital budget document annually, depending on whether it is the first or second year of the biennial budget. This document is the result of annually evaluating the County’s capital program and projecting future needs for both sources and uses of funds.

The capital budget process also includes a component that requires a projection of the operating budget impact of each active or proposed capital project.

- The County has many Board adopted financial policies which also address long-term financial planning. All of the County’s financial policies are included in a separate section in this budget document. A sample of the policies that address long-term financial planning are as follows:
  - Grants Administration—BOCC Policy 03.01.03.00
  - Capital Budget and Capital Improvement Program—BOCC Policy 03.02.02.00
  - Use of Excess Fund Balance—BOCC Policy 03.02.02.02
  - Pay-As-You-Go Funding of Capital Improvement Projects—BOCC Policy 03.02.02.05
  - Prioritization of Capital Projects—BOCC Policy 03.02.02.06
  - Minimizing the Expense of Financing Capital Projects—BOCC Policy 03.02.02.07
  - Operating Impact of Capital Projects—BOCC Policy 03.02.02.08
  - User Fees and Cost Recovery—BOCC Policy 03.02.02.09
  - Multi-Year Projection of Operating Funds—BOCC Policy 03.02.02.16
  - Reserve for Cash Balance (Stabilization Funds)—BOCC Policy 03.02.02.22
  - Reserve for Catastrophic Emergencies—BOCC Policy 03.02.04.00
  - Debt Management—BOCC Policy 03.02.06.00

## LONG TERM PRIORITIES

The County’s long-term priorities are:

- improving our transportation system to support community prosperity
- preserving existing County facilities and infrastructure
- public safety
- economic development and jobs

# Basis of Budgeting

## THE BASIS OF ACCOUNTING

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

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

## THE BASIS OF BUDGETING

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

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

- Budgets for the Sheriff's Law Enforcement Fund, the Property Appraiser's Property Assessment Fund, and the Clerk of Circuit Court’s Court System and Accounting Fund reflect transfers of funds from the General Fund and other BOCC funds. The CAFR excludes these transfers.
- On a budgetary basis, the Sheriff’s Law Enforcement Fund and the Clerk of Circuit Court’s Fund includes only the current year’s payments for certain capital leases related to equipment purchases. On a GAAP basis, the full obligation is recognized and the debt service payments are recorded as appropriate.
- On a budgetary basis, cost reimbursement type grant revenues and expenditures in the Sheriff’s Law Enforcement Fund are netted. On a GAAP basis, revenues and expenditures from these grants are presented at gross amounts in the financial statements.

- On a budgetary basis, the distribution of excess fees from the Property Appraiser’s and Tax Collector’s Funds to entities outside the County’s reporting entity is reported as an “other financing use”. On a GAAP basis, these distributions are reported as expenditures due to a reduction in the net financial resources of the County.
- The budget does not disclose the fund structure maintained by the Sheriff, Clerk, Property Appraiser, or Tax Collector, including an unbudgeted Inmate Canteen Fund used by the Sheriff and a fee-based budget maintained by the Clerk which uses funds that do not pass through the BOCC budget. The Property Appraiser and Tax Collector receive revenues directly from other taxing authorities and proportionately disperse unspent funds at year end.
- Proprietary funds, which include internal service funds (such as fleet, employee health insurance, workers’ compensation, and risk management), and enterprise funds (the water and wastewater system and the solid waste system), are presented in the same budgetary format as the governmental funds. This allows various revenues and expenditures to be presented in a consistent format without regard to the fund type and how accounting standards will require them to be presented. The CAFR, however, presents the proprietary funds in a format that breaks out operating revenues and operating expenses to determine operating income prior to considering non-operating revenues and expenses.
- The budget does not include estimates of the annual change in value of investments, nor does it anticipate changes in the accrual of compensated absences including sick and vacation leave.
- The CAFR reflects the adopted budget and final revised budget including amendments occurring after the completion of the fiscal year. The adopted budget is a management plan for financial activity. Budget documents, therefore, typically disclose historical actuals for revenues and other sources, and expenditures and other uses rather than revised budgets.

# The Process of Adopting the Budget

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

## BIENNIAL (TWO-YEAR) BUDGETING

The biennial budget process used to develop this document was adopted by the BOCC in 1995. While Florida Statutes require an annual process to adopt the budget, local governments are not prohibited from developing a budget plan for a second year. In this way, when it is time to legally adopt the second year of the budget plan, the process of preparing the adopted budget requires much less staff time to update the original plan. The update process accommodates necessary changes during each year as unplanned circumstances arise. Opportunities for public input are included in the abbreviated update process. In 2017 the BOCC adopted its twelfth biennial budget for FY 18 and FY 19.

## SPECIFIC LEGAL REQUIREMENTS

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

- By June 1, the Property Appraiser must send an estimate of the total assessed value of nonexempt property for the current year to the Hillsborough County Board of County Commissioners (BOCC).
- By July 1, the Property Appraiser must certify the preliminary taxable value of property within each taxing district. Taxable values for each Tax Increment Financing District must be provided.
- Within 35 days of either July 1 or the date the Property Appraiser certifies the taxable value of property, whichever is later, the BOCC must tell the property appraiser prior year millage rates, proposed current year millage rates, the current year roll-back rate (the millage rate that will generate the same amount of revenue as the prior year for existing construction) as specified by s. 200.065, F.S., and the date, time and place for the first statutorily required public hearing on the proposed budget and millage rates.
- Within 65 to 80 days of July 1 or the date the Property Appraiser certifies the taxable value, the BOCC must hold a public hearing, after 5:00 p.m., to hear public testimony and to adopt a tentative budget and tentative millage

rates. The date, time (after 5:00 p.m.) and place for the second required public hearing is set at this time.

- Within 15 days after the first statutorily required public hearing, the County is required to publish two budget advertisements in a newspaper of general circulation in the County. One advertisement notifies county residents of the BOCC's intent to adopt final millage rates and a final budget, identifying any increase in property taxes. The second advertisement summarizes the tentative budget, showing for each budget and for the total of all budgets, the proposed millage rates, balances, reserves, and major revenue and expenditure classifications.
- No earlier than 2 days and no later than 5 days after the advertisements have been published the second statutorily required public hearing must be held to receive public input and to adopt final millage rates and the final budget.
- Within 3 days of the final public hearing, copies of completed ordinances or resolutions adopting the final millages and budget must be forwarded to the Property Appraiser, the Tax Collector, and the Florida Department of Revenue.
- Within 30 days following adoption of the resolution establishing the property tax levy, the BOCC must certify to the Florida Department of Revenue that they have complied with the provisions of Chapter 200, F.S.
- Copies of the adopted budget are filed with the Clerk of the BOCC as public records.

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

## ADOPTING THE FY 19 BUDGET

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

**The Planning Phase** began October 1, 2017 with a review of the FY 18 budget process and consideration of comments from the review of prior budget documents by the Government Finance Officers Association (GFOA). The County received GFOA's *Distinguished Budget Presentation Award* for the FY 16 - FY 17 Biennial Budget. The planning phase included the preparation of budget instructions, examples, and training materials.



# The Process of Adopting the Budget

**The Preparation Phase** began with February delivery of budget instructions to departments. The instructions highlighted the County's focus on restraining growth in the budget in anticipation of a possible new homestead exemption that would affect the FY 20 budget and beyond. One workshop was conducted during this phase on April 19. This workshop discussed a budget overview for FY 19, the five year pro-forma, and a presentation on County reserves. Two additional workshops and three public hearings are scheduled during the remainder of this year's budget process.

- 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.

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

**The Public Adoption Phase** will begin with the formal presentation of the **County Administrator's Recommended Budget for FY 19** at the BOCC's regular July 18, 2018 meeting. The public process of review, change, and formal adoption will conclude in mid-September. This phase will include two workshops with the BOCC and three public hearings. The final two

public hearings in September are required by State law. Three important milestones will occur during the adoption phase:

- Proposed millage rates for FY 19 will be set at the July 26<sup>th</sup> Board Budget Reconciliation Workshop. The Property Appraiser will use these proposed millage rates to prepare Truth-in-Millage (TRIM) notices to be mailed in mid-August. A TRIM notice advises a property owner of how tax rates proposed by local taxing authorities, combined with the current taxable value of that property, will affect the taxes assessed on that property. The TRIM notice is the official notification of the time and place of the first State-required public hearing to adopt the tentative millage rates and tentative budget for each taxing authority.
- The first of two State required public budget hearings will be held on September 13, 2018. After hearing public testimony, the BOCC will adopt tentative millage rates and a tentative FY 19 budget.
- The BOCC will adopt the FY 19 budget and millage rates at a second public hearing on September 20, 2018. As required by statute, the second public hearing will be advertised in the Tampa Bay Times, a newspaper of general circulation. The published notice will contain detailed information of the tentative millage rates and the tentative budget.

# The Process of Adopting the Budget

## BUDGET PROCESS MILESTONES

### *Planning*

- **October - December 2017** - Staff reviews the previous biennial budget process, comments from GFOA reviewers, and Board policies.

### *Preparation*

- **March 9, 2018**—Budget submissions due from all organizations except Constitutional Officers
- **May 1, 2018**—Budget submissions due from Sheriff, Clerk, and Supervisor of Elections
- **June 1, 2018**—Budget submission due from Property Appraiser

### *Review*

- **April 19, 2018**—Budget workshop with the Board of County Commissioners including a discussion of a budget overview for FY 19 and a five-year proforma analysis
- **April-June**—County Administrator review of proposed budgets and decision units with Management and Budget Department staff and Administrators
- **April-May** —Budget meetings with commissioners to discuss budget priorities

- **June 1, 2017**—Preliminary tax roll information from the Property Appraiser's Office available.

### *Public Adoption*

- **July 18, 2018**—County Administrator delivery of the **Recommended Budget for FY 19** and the **Recommended Capital Improvement Program FY 19 – FY 23** to the Board of County Commissioners.
- **Budget Workshops During Adoption Phase:**
  - July 24, 2018—Budget Workshop
  - July 19, 2018—Budget Public Hearing
  - July 26, 2018—Budget Reconciliation and Setting of TRIM millage rates
- **Mandatory Public Hearings**
  - September 13, 2018**—First State Required Public Hearing to adopt tentative millage rates and a tentative budget.
  - September 20, 2018**—Second State Required Public Hearing to adopt final millage rates and the FY 19 operating and capital budgets.

# Procedures for Amending the Budget

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

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

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

- The subject section of the Agenda Item Cover Sheet Form must state "Request for Budget Amendment Resolution" and identify the subject of the amendment and the fiscal year impacted.
- The recommendation section of the cover sheet must state where funds are coming from and where funds are going; justification on why the action is needed; and the amount of the increase or decrease.
- The financial impact section of the cover sheet must state the impact of the change on the current year's budget as well as any recurring impact on future years' budgets. Any change to reserves reflect the balance of the reserve both prior to and subsequent to the changes requested in the budget amendment.
- A separate form entitled Line Item Detail showing the specific line item accounts affected must accompany the Agenda Item Cover Sheet Form.
- Each department director is responsible for initiating agenda items, via an electronic agenda workflow system,

that affect their department's activities or budget. The completed Agenda Item Cover Sheet Form with the Line Item Detail Form, including the estimated impact on the next fiscal year and any other appropriate information, is electronically signed by the department director and then forwarded for review through the organization. Electronic review and pre-BOCC approval is performed in the following sequence:

- Submitting Department Director
- Management and Budget Department
- County Attorney's Office (concurrent with review and approval by Management and Budget)
- 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 Management and Budget Department reviews the proposed budget amendment for accuracy, availability of funds, completeness, compliance with BOCC Policies and other matters considered appropriate for good financial management. If changes or corrections to a budget amendment are required, the item is electronically rejected back to the originating department for revision and re-submitted for electronic approval.

Budget amendments are normally approved by simple majority vote of the BOCC. In accordance with BOCC Policy 03.02.05.00, any budget amendment that requires a draw-down on the reserve for contingency in either the Countywide General Fund or the Unincorporated Area General Fund must be approved by a super majority (majority plus one) vote of the BOCC.

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



# Hillsborough County Florida

For more information, contact the Management & Budget Department  
(813) 272-5890 • [HillsboroughCounty.org/Budget](https://www.HillsboroughCounty.org/Budget)

# Budget Summary

Fiscal Year	FY 16 Actuals	FY 17 Actuals	FY 18 Adopted	FY 19 Recommended
<b>PROPERTY TAX RATES (In Mills)</b>				
Countywide <sup>(1)</sup>	5.7926	5.7926	5.7913	5.7913
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	\$73.6	\$79.2	\$86.2	\$94.6
Library District	71.0	76.4	83.2	91.1
Unincorporated	44.8	48.1	52.3	57.1
<b>BUDGET SUMMARY (In Millions of \$) <sup>(5)</sup></b>				
Operating Program	\$1,714.9	\$1,729.1	\$1,969.4	\$2,079.2
Capital Improvement Program <sup>(6)</sup>	261.9	247.6	917.9	982.1
Debt Service <sup>(7)</sup>	149.0	294.6	119.9	141.9
Reserves & Refunds <sup>(8)</sup>	0.8	1,072.7	1,201.9	1,230.5
<b>MAJOR ORGANIZATION OPERATING BUDGET (In Millions of \$)</b>				
Board of County Commissioners	\$2.8	\$3.1	\$3.4	\$3.6
County Administrator	900.9	950.4	1,126.1	1,184.4
County Attorney	7.9	8.1	8.8	9.1
Elected Officials	464.1	481.5	497.0	513.5
Judicial	10.5	10.9	12.3	13.7
Boards, Commissions & Agencies	23.1	24.2	32.1	32.5
Non-Departmental <sup>(9)</sup>	305.6	251.0	289.6	322.4
	\$1,714.9	\$1,729.1	\$1,969.4	\$2,079.2
<b>CAPITAL IMPROVEMENT PROGRAM (In Millions of \$)</b>				
Fire	\$9.5	6.8	\$19.8	\$12.9
Government Facilities	46.8	40.1	50.5	159.5
Libraries	2.0	5.9	24.4	28.0
Parks	12.5	10.9	94.8	78.9
Solid Waste	1.2	0.7	11.3	21.7
Stormwater	15.9	23.0	42.6	44.2
Transportation	69.1	52.1	317.1	374.3
Water/Wastewater & Reclaimed Water	104.9	108.2	357.5	262.8
<b>Total Capital Budget</b>	<b>\$261.9</b>	<b>\$247.6</b>	<b>\$917.9</b>	<b>\$982.1</b>

Detail may not add to totals because of rounding.

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

Countywide includes millage levy for Environmental Land Acquisition General Obligation millage.

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

<sup>(3)</sup> Assessed only on properties in the unincorporated area - includes Parks General Obligation millage.

<sup>(4)</sup> Based on projected taxable assessed values as of June 1.

<sup>(5)</sup> Excludes interfund transfers, which represent accounting entries to move monies from one fund to another.

<sup>(6)</sup> Reflects budget for capital projects included in the County Capital Improvement Program. These amounts can include both capital and operating expenditures, and may differ from total capital expenditures shown in other schedules.

<sup>(7)</sup> Debt service amount reflects debt service capital and interest payments only; it excludes other expenses associated with debt.

<sup>(8)</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>(9)</sup> Reflects expenditures that are not allocable to a single department.

## FY 19 Budget Summary by Major Fund

	COUNTYWIDE GENERAL	UNINCORP- ORATED AREA GENERAL	COUNTYWIDE SPECIAL PURPOSE	SALES TAX REVENUE	INTERGOVERN- MENTAL GRANTS	COUNTY TRANSPORT- ATION
<b>Fund Balances (Beginning of Year)</b>	<b>\$223,996,175</b>	<b>\$101,608,724</b>	<b>\$236,347,561</b>	<b>\$68,064,030</b>	<b>\$9,034,655</b>	<b>\$130,646,578</b>
<b>REVENUES BY SOURCE:</b>						
Taxes	546,143,140	251,327,695	138,064,915	170,701,976	0	36,290,744
Permits, Fees, & Assessments	584,796	10,234	34,038,000	0	0	12,594,507
Intergovernmental Revenue	3,312,500	32,859,543	14,346,674	117,293,070	133,175,597	25,921,752
Charges for Services	67,400,697	25,689,624	10,701,409	0	108,964	0
Fines and Forfeitures	75,828	6,826,868	804,640	0	0	0
Miscellaneous Revenues	5,526,078	2,889,688	8,034,865	241,755	510,421	4,459,934
Other Financing Sources <sup>1</sup>	12,585,459	103,737,439	171,147,690	(10,896,644)	11,997,718	238,937,076
<b>Total Revenues and Other Financing Sources</b>	<b>635,628,498</b>	<b>423,341,091</b>	<b>377,138,193</b>	<b>277,340,157</b>	<b>145,792,700</b>	<b>318,204,013</b>
<b>Total Revenues and Balances</b>	<b>\$859,624,673</b>	<b>\$524,949,815</b>	<b>\$613,485,754</b>	<b>\$345,404,187</b>	<b>\$154,827,355</b>	<b>\$448,850,591</b>

### APPROPRIATIONS:

Personnel Services	\$127,114,288	\$163,598,621	\$11,798,944	\$316,259	\$42,798,422	\$32,797,589
Operating Expenditures	75,428,561	84,610,256	40,251,917	180,379	51,001,336	38,705,121
Capital Outlay	2,541,978	539,718	8,134,773	0	11,513,059	287,258,911
Debt Service <sup>3</sup>	0	0	0	0	0	0
Grants and Aids	38,994,702	1,598,595	153,481,112	88,569,771	45,771,788	13,490,773
Other Uses	0	0	0	0	3,013,125	0
Transfers	59,629,601	63,768,929	170,695,556	197,170,875	0	48,539,108
Transfers to Constitutional Officers	372,131,664	132,769,460	3,183,095	266,046	0	198,895
<b>Total Expenditures/Expenses</b>	<b>675,840,794</b>	<b>446,885,579</b>	<b>387,545,397</b>	<b>286,503,330</b>	<b>154,097,730</b>	<b>420,990,397</b>
Reserves and Refunds	183,783,879	78,064,236	225,940,357	58,900,857	729,625	27,860,194
<b>Total Appropriated Expenditures and Reserves</b>	<b>\$859,624,673</b>	<b>\$524,949,815</b>	<b>\$613,485,754</b>	<b>\$345,404,187</b>	<b>\$154,827,355</b>	<b>\$448,850,591</b>

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

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

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

## FY 19 Budget Summary by Major Fund

	INFRA- STRUCTURE SURTAX PROJECTS	OTHER GOVERN- MENTAL FUNDS <sup>2</sup>	WATER RESOURCE SERVICES	SOLID WASTE RESOURCE SERVICES	INTERNAL SERVICE	TOTAL
<b>Fund Balances (Beginning of Year)</b>	<b>\$17,313,780</b>	<b>\$214,611,822</b>	<b>\$436,719,099</b>	<b>\$148,522,452</b>	<b>\$238,936,982</b>	<b>\$1,825,801,858</b>
<b>REVENUES BY SOURCE:</b>						
Taxes	0	80,569,514	0	0	0	1,223,097,984
Permits, Fees, & Assessments	0	46,789,135	15,191,134	250,000	0	109,457,806
Intergovernmental Revenue	0	12,529,674	156,022	0	100,000	339,694,832
Charges for Services	0	4,061,283	256,140,741	111,178,529	149,073,373	624,354,620
Fines and Forfeitures	0	262,902	50,000	0	0	8,020,238
Miscellaneous Revenues	136,094	4,844,379	6,188,280	1,565,222	8,342,343	42,739,059
Other Financing Sources <sup>1</sup>	72,245,544	305,331,167	277,176,758	112,245,695	3,515,987	1,298,023,889
<b>Total Revenues and Other Financing Sources</b>	<b>72,381,638</b>	<b>454,388,054</b>	<b>554,902,935</b>	<b>225,239,446</b>	<b>161,031,703</b>	<b>3,645,388,428</b>
<b>Total Revenues and Balances</b>	<b>\$89,695,418</b>	<b>\$668,999,876</b>	<b>\$991,622,034</b>	<b>\$373,761,898</b>	<b>\$399,968,685</b>	<b>\$5,471,190,286</b>
<b>APPROPRIATIONS:</b>						
Personnel Services	\$0	\$41,363,879	\$62,152,250	\$11,559,185	\$7,912,600	\$501,412,037
Operating Expenditures	30,000	55,626,824	129,830,617	77,021,032	142,878,982	695,565,025
Capital Outlay	83,319,019	220,815,306	307,449,716	25,088,215	21,320,000	967,980,695
Debt Service <sup>3</sup>	1,942,100	106,348,077	16,581,550	13,078,552	0	137,950,279
Grants and Aids	937,322	43,813,903	0	0	0	386,657,966
Other Uses	0	0	0	0	0	3,013,125
Transfers	0	96,284,041	282,180,154	117,883,858	1,400,000	1,037,552,122
Transfers to Constitutional Officers	0	1,988,705	0	0	0	510,537,865
<b>Total Expenditures/Expenses</b>	<b>86,228,441</b>	<b>566,240,735</b>	<b>798,194,287</b>	<b>244,630,842</b>	<b>173,511,582</b>	<b>4,240,669,114</b>
Reserves and Refunds	3,466,977	102,759,141	193,427,747	129,131,056	226,457,103	1,230,521,172
<b>Total Appropriated Expenditures and Reserves</b>	<b>\$89,695,418</b>	<b>\$668,999,876</b>	<b>\$991,622,034</b>	<b>\$373,761,898</b>	<b>\$399,968,685</b>	<b>\$5,471,190,286</b>

## FY 19 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	\$2,897,005	\$0	\$0	\$0	\$0
County Internal Audit	667,952	0	0	0	0
<b>TOTAL BOCC</b>	<b>3,564,957</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COUNTY ATTORNEY</b>	<b>9,056,079</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>COUNTY ADMINISTRATOR</b>					
9-1-1 Agency	0	0	5,836,649	0	0
Affordable Housing Services	0	751,780	0	0	27,019,060
Aging Services	10,893,120	0	0	0	12,531,113
Children's Services	6,279,068	0	7,000	0	8,182,101
Code Enforcement	0	6,896,877	0	0	0
Communications & Digital Media	4,444,113	0	0	0	0
Conservation & Environmental Lands Management	13,056,330	1,388,945	0	0	0
Consumer & Veteran Services	4,056,443	232,776	636,295	0	0
County Administrator	2,832,751	0	0	0	0
Customer Service & Support	486,894	1,842,739	0	0	0
Development Services	0	8,505,290	0	0	0
Economic Development	5,947,101	1,370,224	0	496,638	356,243
Emergency Management	1,938,152	0	0	0	1,178,014
Enterprise Solutions & Quality Assurance	6,077,570	0	1,409,762	0	0
Extension Service	1,415,319	0	0	0	161,393
Fire Rescue	325,844	164,056,173	527,444	0	1,899,352
Fleet Management	0	0	0	0	0
Head Start - Early Head Start	0	0	0	0	37,182,253
Health Care Services	440,571	0	162,108,766	0	16,859,382
Homeless Services	4,194,084	0	0	0	0
Human Resources	5,352,102	0	0	0	0
Information and Innovation Office	22,767,132	0	4,839,019	0	0
Library Services Department	0	0	322,252	0	0
Management & Budget	3,130,637	0	3,062,748	0	4,462,124
Medical Examiner	6,276,616	0	0	0	0
Operations & Legislative Affairs	2,495,371	0	0	0	0
Parks & Recreation	1,134,755	29,003,818	0	0	0
Pet Resources	9,441,126	0	467,500	0	0
Procurement Services	2,974,510	0	0	0	0
Public Utilities	0	137,862	0	0	0
Public Works	4,605,943	20,252,178	823,926	0	94,621
Real Estate & Facilities Services	30,385,347	610,728	0	0	486,707
Social Services	7,159,640	600,000	1,100,000	0	5,409,218
Sunshine Line Agency	4,762,047	0	0	0	4,622,420
<b>TOTAL COUNTY ADMINISTRATOR</b>	<b>162,872,586</b>	<b>235,649,390</b>	<b>181,141,361</b>	<b>496,638</b>	<b>120,444,001</b>



## FY 19 Budget Summary by Major Fund and Department

COUNTY TRANSPORT- ATION	INFRA- STRUCTURE SURTAX PROJECTS	OTHER GOVERN- MENTAL FUNDS <sup>3</sup>	WATER RESOURCE SERVICES	SOLID WASTE RESOURCE RECOVERY	INTERNAL SERVICE	TOTAL
\$0	\$0	\$0	\$0	\$0	\$0	\$2,897,005
0	0	0	0	0	0	667,952
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,564,957</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,056,079</b>
0	0	0	0	0	0	5,836,649
0	0	11,518,824	0	0	0	39,289,664
0	0	0	0	0	0	23,424,233
0	0	0	0	0	0	14,468,169
0	0	0	0	0	0	6,896,877
0	0	0	107,377	0	0	4,551,490
0	0	488,655	0	0	0	14,933,930
0	0	0	0	0	0	4,925,514
0	0	0	0	0	0	2,832,751
464,869	0	81,909	0	0	0	2,876,411
827,938	0	19,029,927	344,869	0	0	28,708,024
0	0	0	0	0	0	8,170,206
0	0	0	0	0	0	3,116,166
0	0	0	0	0	0	7,487,332
0	0	58,314	0	0	0	1,635,026
0	0	0	0	0	0	166,808,813
0	0	0	0	0	40,463,373	40,463,373
0	0	0	0	0	0	37,182,253
0	0	0	0	0	0	179,408,719
0	0	0	0	0	0	4,194,084
0	0	0	0	0	1,411,715	6,763,817
0	0	210,349	1,077,662	342,461	0	29,236,623
0	0	42,675,044	0	0	0	42,997,296
0	0	0	0	0	581,147	11,236,656
0	0	0	0	0	0	6,276,616
0	0	0	0	0	0	2,495,371
0	0	0	0	0	0	30,138,573
0	0	0	0	0	0	9,908,626
0	0	0	445,840	86,513	0	3,506,863
0	0	204,457	199,154,715	6,507,878	0	206,004,912
69,064,700	0	1,470,454	536,996	84,703,414	0	181,552,232
1,441,448	0	0	186,364	272,951	0	33,383,545
0	0	0	0	0	0	14,268,858
0	0	0	0	0	0	9,384,467
<b>71,798,955</b>	<b>0</b>	<b>75,737,933</b>	<b>201,853,823</b>	<b>91,913,217</b>	<b>42,456,235</b>	<b>1,184,364,139</b>

## FY 19 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 & Comptroller	20,338,010	0	0	0	0
Property Appraiser	9,914,671	1,654,075	0	0	0
Public Defender	122,995	0	1,062,519	0	0
Sheriff's Office	303,650,020	126,207,370	3,183,095	0	0
State Attorney - Part I	335,569	0	728,792	0	0
State Attorney - Part II (Victim Assistance)	2,117,704	0	0	0	0
Supervisor of Elections	13,868,295	0	0	0	0
Tax Collector	22,979,223	4,908,015	0	266,046	0
<b>TOTAL ELECTED OFFICIALS</b>	<b>373,326,487</b>	<b>132,769,460</b>	<b>4,974,406</b>	<b>266,046</b>	<b>0</b>
<b>JUDICIAL BRANCH</b>	<b>3,102,092</b>	<b>0</b>	<b>7,919,902</b>	<b>0</b>	<b>2,725,427</b>
<b>BOARDS, COMMISSIONS, &amp; AGENCIES</b>					
Charter Review Board	0	0	0	0	0
Civil Service	0	0	0	0	0
Environmental Protection Commission	9,800,133	0	1,547,218	0	6,441,217
Guardian ad Litem	389,664	0	0	0	0
Metro Planning Organization	0	0	0	0	6,139,528
Planning Commission	0	0	0	0	0
Soil & Water Conservation District	281,703	0	0	0	175,268
Value Adjustment Board	706,445	0	0	0	0
<b>TOTAL BOARDS, COMMISSIONS, AND AGENCIES</b>	<b>11,177,945</b>	<b>0</b>	<b>1,547,218</b>	<b>0</b>	<b>12,756,013</b>
<b>NON-DEPARTMENTAL</b>					
Capital Improvement Program Projects <sup>1</sup>	0	0	13,477,355	0	8,450,205
Debt Service Accounts <sup>2</sup>	0	0	0	0	0
Governmental Agencies	20,672,693	0	3,834,819	73,669,771	0
Non-Departmental Allotments	24,017,308	14,697,800	3,954,780	0	9,722,084
Nonprofit Organizations	8,421,046	0	0	14,900,000	0
<b>TOTAL NON-DEPARTMENTAL</b>	<b>53,111,047</b>	<b>14,697,800</b>	<b>21,266,954</b>	<b>88,569,771</b>	<b>18,172,289</b>
<b>TRANSFERS, RESERVES, &amp; REFUNDS</b>					
Reserves and Refunds	183,783,879	78,064,236	225,940,357	58,900,857	729,625
Interfund Transfers	59,629,601	63,768,929	170,695,556	197,170,875	0
<b>TOTAL TRANSFERS, RESERVES, &amp; REFUNDS</b>	<b>243,413,480</b>	<b>141,833,165</b>	<b>396,635,913</b>	<b>256,071,732</b>	<b>729,625</b>
<b>TOTAL BOCC AND CONSTITUTIONAL OFFICERS</b>	<b>\$859,624,673</b>	<b>\$524,949,815</b>	<b>\$613,485,754</b>	<b>\$345,404,187</b>	<b>\$154,827,355</b>

1. Includes only costs included in the Capital Improvement Program(CIP). Excludes capital funding not associated with a CIP project.

2. Includes all costs related to debt service, not only costs associated with interest and principal payments, and includes consulting fees and other costs not classified as Debt Service under the Florida Uniform Accounting System.

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

## FY 19 Budget Summary by Major Fund and Department

COUNTY TRANSPORT- ATION	INFRA- STRUCTURE SURTAX PROJECTS	OTHER GOVERN- MENTAL FUNDS <sup>3</sup>	WATER RESOURCE SERVICES	SOLID WASTE RESOURCE RECOVERY	INTERNAL SERVICE	TOTAL
0	0	0	0	0	0	20,338,010
0	0	383,221	0	0	0	11,951,967
0	0	0	0	0	0	1,185,514
0	0	0	0	0	0	433,040,485
0	0	0	0	0	0	1,064,361
0	0	0	0	0	0	2,117,704
0	0	0	0	0	0	13,868,295
198,895	0	1,605,484	0	0	0	29,957,663
<b>198,895</b>	<b>0</b>	<b>1,988,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>513,523,999</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,747,421</b>
0	0	0	0	0	0	0
0	0	1,583,176	0	0	0	1,583,176
0	0	368,364	0	0	0	18,156,932
0	0	0	0	0	0	389,664
0	0	0	0	0	0	6,139,528
0	0	5,088,108	0	0	0	5,088,108
0	0	0	0	0	0	456,971
0	0	0	0	0	0	706,445
<b>0</b>	<b>0</b>	<b>7,039,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,520,824</b>
298,214,775	84,256,341	258,508,749	297,540,760	21,655,215	0	982,103,400
0	1,972,100	110,085,692	16,619,550	13,178,552	0	141,855,894
2,234,664	0	16,445,967	0	0	0	116,857,914
4,000	0	150,000	0	0	129,655,347	182,201,319
0	0	0	0	0	0	23,321,046
<b>300,453,439</b>	<b>86,228,441</b>	<b>385,190,408</b>	<b>314,160,310</b>	<b>34,833,767</b>	<b>129,655,347</b>	<b>1,446,339,573</b>
27,860,194	3,466,977	102,759,141	193,427,747	129,131,056	226,457,103	1,230,521,172
48,539,108	0	96,284,041	282,180,154	117,883,858	1,400,000	1,037,552,122
<b>76,399,302</b>	<b>3,466,977</b>	<b>199,043,182</b>	<b>475,607,901</b>	<b>247,014,914</b>	<b>227,857,103</b>	<b>2,268,073,294</b>
<b>\$448,850,591</b>	<b>\$89,695,418</b>	<b>\$668,999,876</b>	<b>\$991,622,034</b>	<b>\$373,761,898</b>	<b>\$399,968,685</b>	<b>\$5,471,190,286</b>

## Department Budget Summary Comparison

	FY 16 Actuals	FY 17 Actuals	FY 18 Adopted	FY 19 Recommended
<b>BOARD OF COUNTY COMMISSIONERS</b>				
Board of County Commissioners	\$2,499,086	\$2,636,175	\$2,755,876	\$2,897,005
County Internal Audit	342,963	433,149	644,276	667,952
<b>TOTAL BOARD OF COUNTY COMMISSIONERS</b>	<b>2,842,049</b>	<b>3,069,324</b>	<b>3,400,152</b>	<b>3,564,957</b>
<b>COUNTY ATTORNEY</b>	<b>7,942,308</b>	<b>8,127,241</b>	<b>8,804,943</b>	<b>9,056,079</b>
<b>COUNTY ADMINISTRATOR</b>				
9-1-1 Agency	5,597,604	5,179,361	5,843,325	5,836,649
Affordable Housing Services	13,403,981	12,675,568	37,355,323	39,289,664
Aging Services	14,875,671	15,017,973	19,965,017	23,424,233
Children's Services	9,355,409	8,942,643	13,838,528	14,468,169
Code Enforcement	6,520,048	7,640,265	8,651,079	6,896,877
Communications & Digital Media	3,922,510	4,462,051	4,684,849	4,551,490
Conservation & Environmental Lands Management	11,230,481	11,795,340	14,688,131	14,933,930
Consumer and Veteran Services	3,570,278	4,191,877	4,339,227	4,925,514
County Administrator	2,523,734	2,628,144	2,696,793	2,832,751
Customer Service & Support	1,932,211	2,059,861	2,686,216	2,876,411
Development Services	22,164,021	23,253,414	26,316,766	28,708,024
Economic Development	5,435,859	5,108,706	9,620,929	8,170,206
Emergency Management	1,676,957	1,410,648	2,134,814	3,116,166
Enterprise Solutions and Quality Assurance	2,540,704	2,675,042	7,386,705	7,487,332
Extension Service	1,449,828	1,445,093	1,650,876	1,635,026
Fire Rescue	138,932,415	141,341,121	158,446,894	166,808,813
Fleet Management	27,257,504	35,574,118	38,987,352	40,463,373
Head Start - Early Head Start	35,417,669	34,581,326	37,528,630	37,182,253
Health Care Services	109,102,690	122,034,832	160,207,723	179,408,719
Homeless Services	3,765,597	4,195,293	4,163,064	4,194,084
Human Resources	5,476,161	5,503,826	7,057,854	6,763,817
Information and Innovation Office	24,544,928	25,583,165	29,093,396	29,236,623
Library Services Department	32,962,474	38,143,689	42,464,330	42,997,296
Management & Budget	8,276,122	7,434,290	12,101,167	11,236,656
Medical Examiner	5,263,545	5,329,158	5,674,937	6,276,616
Operations & Legislative Affairs	1,196,868	1,363,791	1,698,753	2,495,371
Parks & Recreation	22,419,721	26,890,613	25,932,927	30,138,573
Pet Resources	8,009,965	9,091,755	9,417,498	9,908,626
Procurement Services	2,836,895	3,080,885	3,950,183	3,506,863
Public Utilities	171,631,894	173,255,325	198,732,727	206,004,912
Public Works	151,787,626	158,431,541	171,046,082	181,552,232
Real Estate & Facilities Services	27,313,942	29,631,140	32,790,595	33,383,545
Social Services	12,670,933	14,103,844	16,215,932	14,268,858
Sunshine Line Agency	5,824,958	6,357,577	8,768,571	9,384,467
<b>TOTAL COUNTY ADMINISTRATOR</b>	<b>900,891,203</b>	<b>950,413,275</b>	<b>1,126,137,193</b>	<b>1,184,364,139</b>

# Department Budget Summary Comparison

	FY 16 Actuals	FY 17 Actuals	FY 18 Adopted	FY 19 Recommended
<b>ELECTED OFFICIALS</b>				
Clerk of the Circuit Court & Comptroller	18,704,952	19,511,787	19,312,834	20,338,010
Property Appraiser	11,661,285	11,498,910	12,034,986	11,951,967
Public Defender	973,359	1,053,137	1,184,488	1,185,514
Sheriff's Office	392,087,788	405,120,295	418,991,520	433,040,485
State Attorney - Part I	1,048,931	960,870	1,235,559	1,064,361
State Attorney - Part II (Victim Assistance)	1,949,831	1,995,699	2,381,159	2,117,704
Supervisor of Elections	12,814,135	15,202,654	12,404,265	13,868,295
Tax Collector	24,832,286	26,108,666	29,454,689	29,957,663
<b>TOTAL ELECTED OFFICIALS</b>	<b>464,072,567</b>	<b>481,452,018</b>	<b>496,999,500</b>	<b>513,523,999</b>
<b>JUDICIAL BRANCH</b>	<b>10,460,685</b>	<b>10,867,064</b>	<b>12,303,885</b>	<b>13,747,421</b>
<b>BOARDS, COMMISSIONS, &amp; AGENCIES</b>				
Charter Review Board	-	-	-	-
Civil Service	1,185,238	1,082,810	1,261,383	1,583,176
Environmental Protection Commission	13,810,275	14,654,523	18,199,570	18,156,932
Guardian ad Litem	314,517	307,782	395,334	389,664
Metro Planning Organization	2,388,018	2,587,841	6,316,308	6,139,528
Planning Commission	4,465,089	4,664,582	4,965,598	5,088,108
Soil & Water Conservation District	222,763	193,348	264,184	456,971
Value Adjustment Board	693,404	709,740	696,656	706,445
<b>TOTAL BOARDS, COMMISSIONS, AND AGENCIES</b>	<b>23,079,304</b>	<b>24,200,626</b>	<b>32,099,033</b>	<b>32,520,824</b>
<b>NON-DEPARTMENTAL</b>				
Capital Improvement Program Projects <sup>1</sup>	267,546,228	247,599,515	917,894,069	982,103,400
Debt Service Accounts <sup>2</sup>	154,865,556	300,194,599	119,879,444	141,855,894
Governmental Agencies	124,989,389	99,541,792	101,005,802	116,857,914
Non-Departmental Allotments	158,591,284	127,287,876	166,089,438	182,201,319
Nonprofit Organizations	22,003,346	24,162,106	22,534,413	23,321,046
<b>TOTAL NON-DEPARTMENTAL</b>	<b>727,995,803</b>	<b>798,785,888</b>	<b>1,327,403,166</b>	<b>1,446,339,573</b>
<b>TRANSFERS, RESERVES, &amp; REFUNDS</b>				
Reserves and Refunds <sup>3</sup>	793,543	334,386	1,201,864,111	1,230,521,172
Interfund Transfers	785,249,985	965,846,501	909,221,127	1,037,552,122
<b>TOTAL TRANSFERS, RESERVES, &amp; REFUNDS</b>	<b>786,043,528</b>	<b>966,180,887</b>	<b>2,111,085,238</b>	<b>2,268,073,294</b>
<b>TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS</b>	<b>\$2,923,327,447</b>	<b>\$3,243,096,323</b>	<b>\$5,118,233,110</b>	<b>\$5,471,190,286</b>

1. Includes only costs included in the Capital Improvement Program (CIP). Excludes capital funding not associated with a CIP project.

2. Includes all costs related to debt service, not only costs associated with interest and principal payments, and includes consulting fees and other costs not classified as Debt Service under the Florida Uniform Accounting System.

3. For years reflecting actual expenditures, this amount reflects refunds only, since no expenditures are made against reserve budgets.

# Budget Sources and Uses

SOURCES	FY 16 Actuals	FY 17 Actuals	FY 18 Adopted	FY 19 Recommended
Fund Balance Beginning of Year	\$ 2,653.1	\$ 2,679.9	\$ 1,817.7	\$ 1,825.8
Revenue:				
Ad Valorem Taxes	639.1	688.4	779.7	856.1
Other Taxes	327.8	337.9	354.4	366.9
Licenses and Permits	94.2	102.0	102.1	109.5
Intergovernmental Revenue	267.1	273.3	337.6	339.7
Charges for Services	566.4	592.6	595.1	624.4
Fines and Forfeits	9.3	10.9	9.0	8.0
Miscellaneous Revenue (Including Interest)	47.8	49.4	46.2	45.8
<b>TOTAL REVENUE</b>	<b>1,952</b>	<b>2,055</b>	<b>2,224</b>	<b>2,350</b>
Interfund Transfers	810.9	965.8	909.2	1,037.6
Other Non-Revenues <sup>1</sup>	350.8	304.5	167.2	257.4
<b>TOTAL AVAILABLE</b>	<b>\$ 5,766.5</b>	<b>\$ 6,004.7</b>	<b>\$ 5,118.2</b>	<b>\$ 5,471.2</b>
<b>USES</b>				
Compensation	431.1	431.5	488.9	501.4
Operating & Maintenance	507.1	535.9	649.9	695.6
Capital	280.7	265.1	910.3	968.0
Debt Service <sup>2</sup>	151.3	297.3	118.0	138.0
Grants, Aids, & In-Kind	280.7	266.2	346.5	389.6
Transfers to Constitutional Officers	460.8	480.9	493.6	510.5
Interfund Transfers	810.9	965.8	909.2	1,037.6
Reserves and Refunds	0.8	0.4	1,201.9	1,230.5
<b>TOTAL USES</b>	<b>\$ 2,923.4</b>	<b>\$ 3,243.0</b>	<b>\$ 5,118.2</b>	<b>\$ 5,471.2</b>

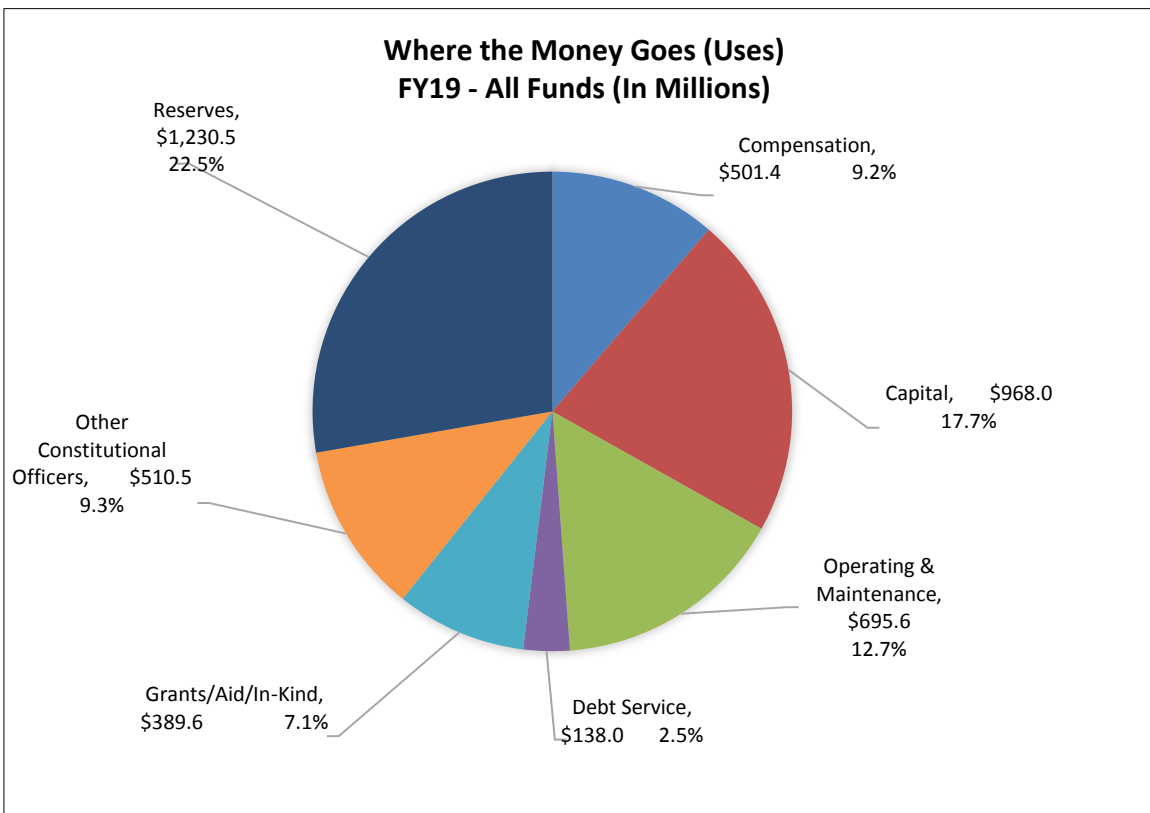
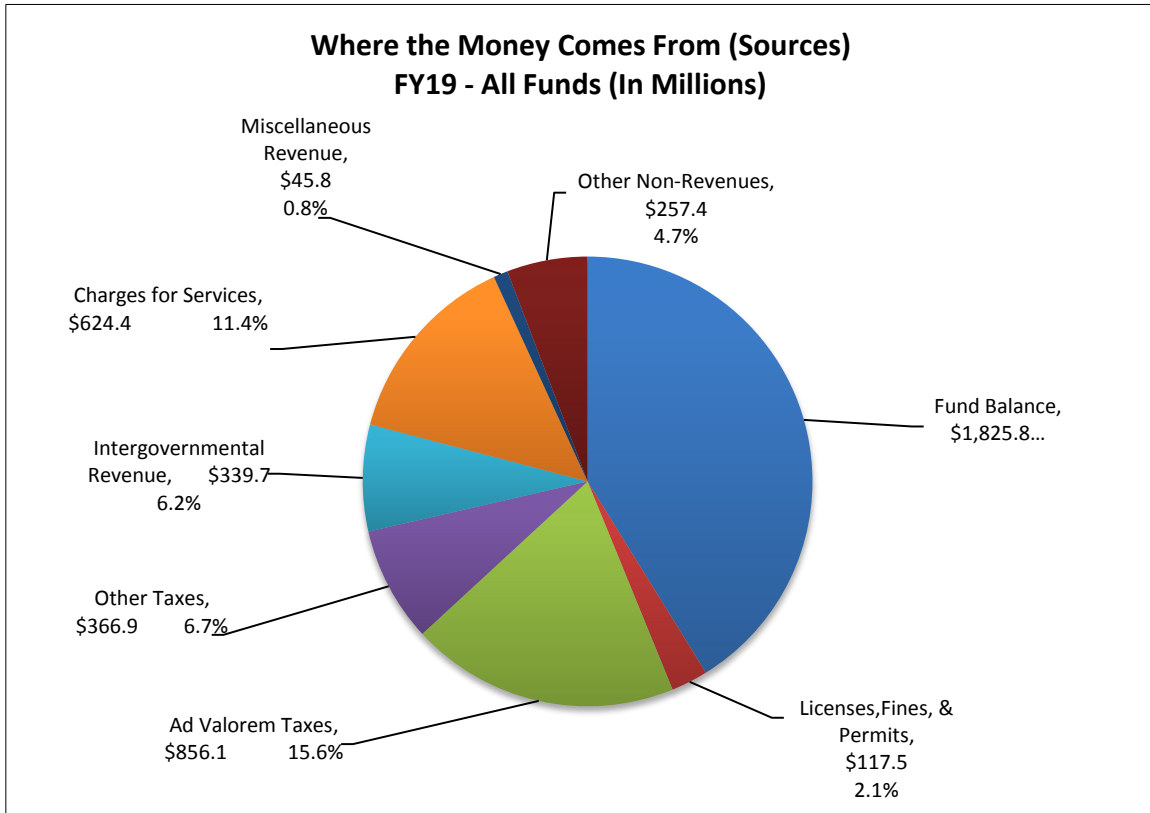
Detail may not add to totals because of rounding.

1. Other non revenues include debt proceeds for Enterprise Funds, unspent funds returned by Board funded Constitutional Officers, and 5% statutory reduction.

2. Excludes certain debt issuance related costs not categorized as debt under the State of Florida Uniform Accounting System.

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 FY 15, all program areas except Transportation, Stormwater, and Water Enterprise were converted to annual budgeting. These three programs are converted to annual budgeting starting in FY 16. 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.

# Budget Sources and Uses of Funds



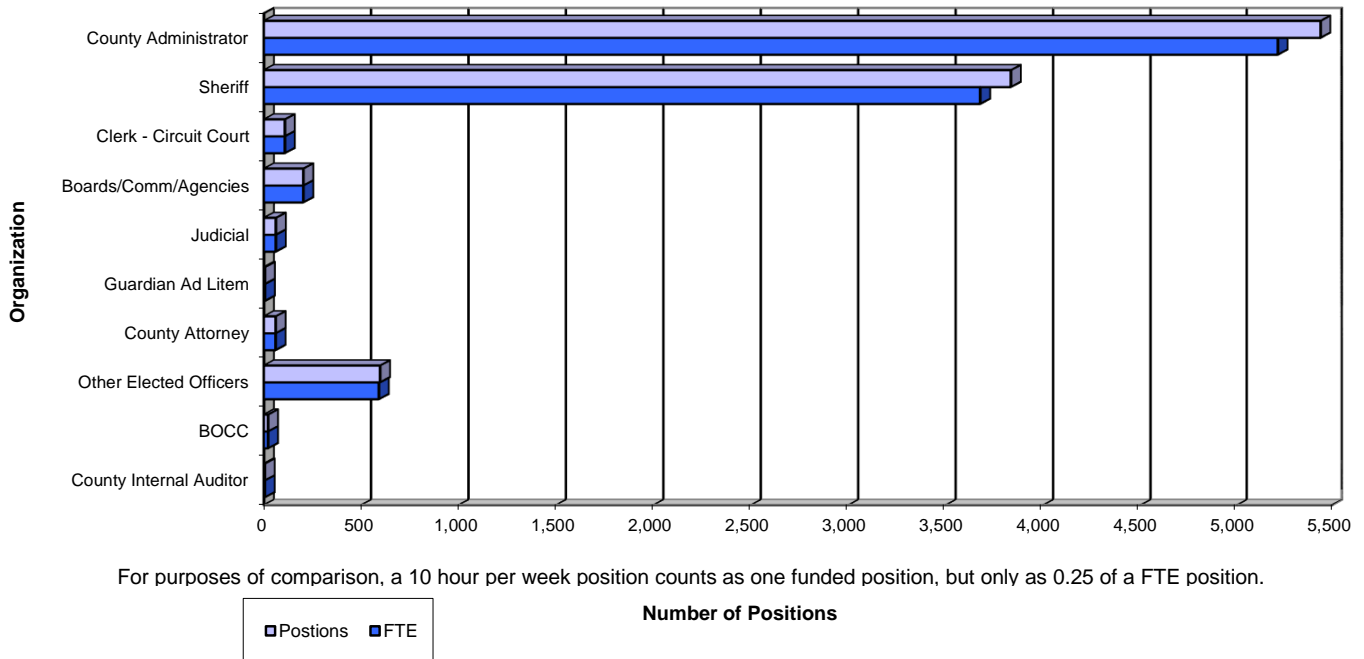
Note: Sources and Uses shown above exclude \$1.037 billion in Transfers In and Transfers Out, respectively.

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

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

Organization	FY 16	FY 17	FY 18	FY 19	Changes
	Adopted	Adopted	Adopted	Recommended	FY 18 to FY 19
<b>County Administrator - Funded FTE</b>	<b>4,930.93</b>	<b>5,035.45</b>	<b>5,139.20</b>	<b>5,213.70</b>	<b>74.501</b>
Funded Positions	5,180	5,282	5,385	5,439	54.000
<b>Sheriff - Funded FTE</b>	<b>3,670.50</b>	<b>3,675.50</b>	<b>3,675.50</b>	<b>3,675.50</b>	<b>0.000</b>
Funded Positions	3,830	3,833	3,833	3,833	0.000
<b>Clerk of the Circuit Court/VAB - Funded FTE</b>	<b>108.00</b>	<b>107.00</b>	<b>107.00</b>	<b>107.00</b>	<b>0.000</b>
Funded Positions	108	107	107	107	0.000
<b>Boards, Commissions, and Agencies - Funded FTE</b>	<b>208.86</b>	<b>202.86</b>	<b>200.00</b>	<b>202.00</b>	<b>2.000</b>
Funded Positions	210	204	201	202	1.000
<b>Judicial - Funded FTE</b>	<b>59.70</b>	<b>59.70</b>	<b>59.70</b>	<b>60.70</b>	<b>1.000</b>
Funded Positions	60	60	61	61	0.000
<b>Guardian Ad Litem - Funded FTE</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.000</b>
Funded Positions	4	5	5	5	0.000
<b>County Attorney - Funded FTE</b>	<b>59.00</b>	<b>59.50</b>	<b>59.50</b>	<b>59.50</b>	<b>0.000</b>
Funded Positions	60	60	60	60	0.000
<b>Other Elected Officers - Funded FTE</b>	<b>562.10</b>	<b>569.10</b>	<b>589.60</b>	<b>589.60</b>	<b>0.000</b>
Funded Positions	563	573	596	596	0.000
<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>0.000</b>
Funded Positions	21	21	21	21	0.000
<b>County Internal Auditor - Funded FTE</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>	<b>0.000</b>
Funded Positions	3	3	4	4	0.000
<b>Total Funded FTE's</b>	<b>9,627.09</b>	<b>9,738.11</b>	<b>9,860.50</b>	<b>9,938.00</b>	<b>77.50</b>
Total Funded Positions	10,039.00	10,148.00	10,273.00	10,328.00	55.00

**FY 19 FTE AND TOTAL POSITIONS**





# Budget by Program

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

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

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

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

In preparing the charts, certain components of the budget have been excluded. All charts exclude reserves. Reserves are non-recurring components of the budget that cannot be used to meet recurring program needs. Reserves are required for several reasons: for bond financing requirements, to accumulate

funds for repair and replacement of existing assets, or to provide stop-gap funding in the event of a revenue shortfall or unanticipated cost.

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

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

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

For example, to increase the allocation to economic environment and housing in the **All Funds – FY 18** chart by one percentage point would require an added \$24.6 million increase in funding. A \$24.6 million shift to economic environment and housing in the **Unincorporated Area General Fund** would require a 6.83 percentage point shift in priorities from one or more other program areas because each percentage point shift in that fund equals only \$3.6 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.
- **Veterans Services** – expenditures related to the provision of services including counseling, assistance in attaining educational and financial benefits, housing and employment opportunities to eligible veterans. These costs also include the County’s expenditures for the ad valorem tax relief program for veterans.

# Program Descriptions

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

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

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

- **Health – expenditures** related to the provision of nursing, dental, diagnostic, rehabilitation and other services for the care and treatment of the sick, and for the control and prevention of disease. These costs include the County indigent health care program, mosquito control, physical health and well-being services provided by the Health and Social Services Department, certain animal services costs and the County's annual contribution to Tampa General Hospital.
- **Mental Health** – expenditures related to diagnosis and treatment of mental illnesses, and the provision of mental health services for public use. These costs primarily consist of mental health services provided by the Health and Social Services Department.
- **Human Services Public Assistance** – expenditures related to the provision of economic assistance to the indigent residents of the County, including case management, counseling, general assistance, and indigent burial services.
- **Other Human Services** – expenditures related to the provision of other human services that cannot reasonably be classified into one of the above classifications. These include services to the aging, children's services, 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.

**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

# Program Descriptions

County Administrator and other staff in the County Administrator's Office.

- **Financial and Administrative** – expenditures related to the provision of financial and administrative services including budgeting, accounting, auditing, property appraisal, tax collecting, personnel, purchasing, pension administration, communication, printing, stores, property control and grants development.
- **Legal Counsel** – expenditures related to the provision of legal services by the County Attorney's Office.
- **Comprehensive Planning** – expenditures related to the provision of master planning, zoning and development.
- **General Government Debt Service** – expenditures related to principal and interest payments and other non-proprietary fund debt associated costs.

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

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

- **Transfers** – represent transfers from one County fund to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed, and do not represent an expenditure of the County as whole.
- **Reserves and Refunds** – reserves represent non-spendable budgetary appropriations. Before reserves can be expended, they must be appropriated for a specific use by the Board of County Commissioners. Reserves are used to provide a mechanism to meet unanticipated costs relating to normal operations or disasters, to provide a cushion against revenue shortfalls, or to set aside funding for future use. Certain types of reserves may be required by bond covenants or other agreements. Refunds relate to reimbursements by the County in the current fiscal year to payors for revenues received in a prior fiscal year.

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

# Budget by Program

## All Funds

Program	FY 16 Actuals	FY 17 Actuals	FY 18 Adopted	FY 19 Recommended
<b>Public Safety</b>				
Law Enforcement	\$232,975,939	\$245,037,479	\$244,064,228	\$252,200,383
Fire Control	122,943,861	111,818,170	139,732,287	144,908,178
Ambulance and Rescue	23,699,105	31,840,889	30,334,526	30,008,812
Detention/Corrections	178,764,761	173,641,651	181,501,438	187,713,571
Public Safety Protective Inspections	22,226,625	27,178,464	31,008,162	33,026,031
Emergency & Disaster Relief Services	2,252,650	3,133,896	7,017,382	14,055,534
Medical Examiner	5,263,674	5,329,707	5,684,437	6,384,348
Consumer Affairs	486,342	470,197	759,227	1,083,785
Other Public Safety	36,923,331	19,845,218	24,725,214	20,951,022
	<b>625,536,288</b>	<b>618,295,671</b>	<b>664,826,901</b>	<b>690,331,664</b>
<b>Physical Environment</b>				
Conservation & Resource Management	20,185,788	22,369,973	48,964,559	50,349,318
Flood Control	26,353,701	33,774,496	55,112,489	57,461,064
Gas Utility Services	0	100	0	0
Physical Environment/Solid Waste	83,220,742	82,733,616	97,973,425	114,181,486
Sewer/Wastewater Services	9,270	250	0	0
Water/Sewer Combination Services	269,179,420	275,462,836	552,690,644	464,587,850
Water Utility Services	0	3,938	0	0
Other Physical Environment	150,670	895,395	1,170,663	2,763,389
	<b>399,099,591</b>	<b>415,240,604</b>	<b>755,911,780</b>	<b>689,343,107</b>
<b>Transportation</b>				
Road & Street Facilities	125,804,339	124,396,328	408,555,287	453,671,473
Transport Transit Systems	668,909	96,719	3,843,703	3,746,129
Other Transportation	134	0	2,285,039	2,285,039
	<b>126,473,382</b>	<b>124,493,047</b>	<b>414,684,029</b>	<b>459,702,641</b>
<b>Economic Environment</b>				
Employment Opportunity & Development	445,453	197,743	500,000	500,000
Industry Development	44,721,228	50,409,077	54,369,016	64,925,044
Veterans Services	683,442	822,201	889,357	895,588
Housing & Urban Development	13,512,148	12,691,098	37,355,345	42,289,687
Other Economic Environment	2,422,650	3,639,305	5,276,593	4,901,678
	<b>61,784,921</b>	<b>67,759,424</b>	<b>98,390,311</b>	<b>113,511,997</b>
<b>Human Services</b>				
Health	122,874,619	132,726,159	169,584,889	184,203,085
Mental Health	2,861,879	5,382,990	7,894,173	12,894,173
Hospital Services	0	69	0	0
Human Services Public Assistance	8,347,411	8,888,682	6,035,747	5,983,113
Other Human Services	74,006,693	77,955,138	100,320,588	102,665,637
	<b>208,090,602</b>	<b>224,953,038</b>	<b>283,835,397</b>	<b>305,746,008</b>

# Budget by Program

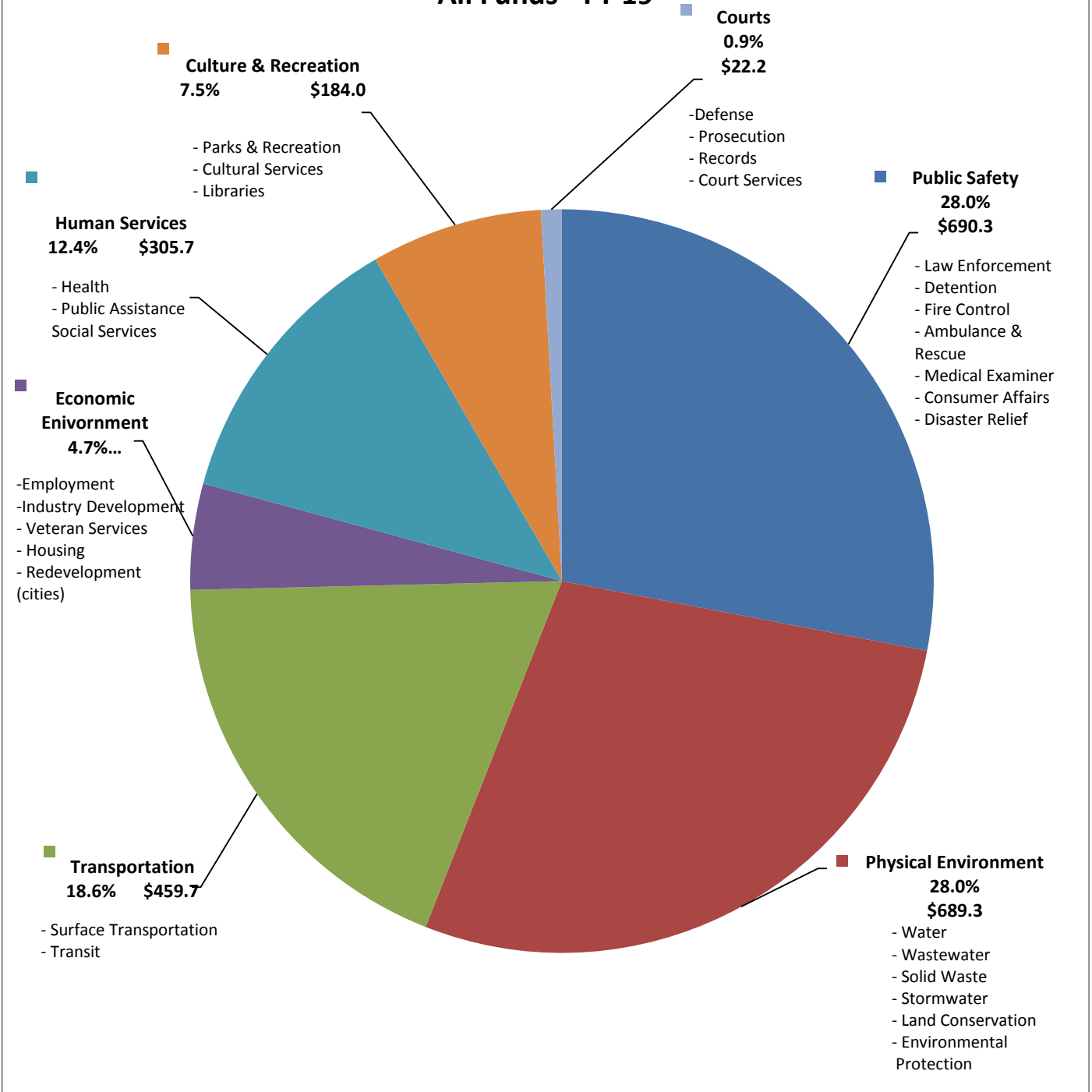
## All Funds

Program	FY 16 Actuals	FY 17 Actuals	FY 18 Adopted	FY 19 Recommended
<b>Culture/Recreation</b>				
Libraries	34,804,407	43,653,708	66,943,793	71,105,057
Parks & Recreation	45,823,660	46,567,826	107,414,863	94,830,099
Cultural Services	266,811	156,967	1,036,545	1,024,545
Special Recreation Facilities	1,964,318	1,505,523	1,503,511	2,817,904
Other Culture/Recreation	4,153,188	4,337,195	13,504,026	14,234,135
	<b>87,012,384</b>	<b>96,221,219</b>	<b>190,402,738</b>	<b>184,011,740</b>
<b>Courts</b>				
Court-Related Services	22,810,212	26,381,648	21,896,806	22,250,195
	<b>22,810,212</b>	<b>26,381,648</b>	<b>21,896,806</b>	<b>22,250,195</b>
<b>Total Citizen Programs</b>	<b>1,530,807,380</b>	<b>1,573,344,651</b>	<b>2,429,947,962</b>	<b>2,464,897,352</b>
<b>General Government Services</b>				
Legislative	2,642,154	2,826,339	2,984,494	3,125,623
Executive	2,759,032	2,748,507	3,727,293	3,884,501
Financial & Administrative	198,444,090	183,240,618	193,391,317	194,763,291
Legal Counsel	8,263,142	10,195,372	9,339,943	9,686,079
Comprehensive Planning	18,052,470	16,806,479	24,555,769	23,981,892
Debt Service	154,834,611	300,156,947	119,773,044	141,855,894
Other General Government	195,858,418	187,696,614	223,428,050	360,922,360
	<b>580,853,917</b>	<b>703,670,876</b>	<b>577,199,910</b>	<b>738,219,640</b>
<b>Nonexpenditure Disbursements</b>				
Transfers	785,249,985	965,746,501	909,221,127	1,037,552,122
Reserves & Refunds	26,416,165	334,295	1,201,864,111	1,230,521,172
	<b>811,666,150</b>	<b>966,080,796</b>	<b>2,111,085,238</b>	<b>2,268,073,294</b>
<b>Grand Total</b>	<b>\$2,923,327,447</b>	<b>\$3,243,096,323</b>	<b>\$5,118,233,110</b>	<b>\$5,471,190,286</b>

# Budget by Program

## All Funds

### Allocation of County Funds by Citizen Program All Funds - FY 19



Each 1% equals \$24.6 million  
Total funding equals \$2.46 billion

# Budget by Program

## Countywide Fund

Program	FY 16 Actuals	FY 17 Actuals	FY 18 Adopted	FY 19 Recommended
<b>Public Safety</b>				
Law Enforcement	\$115,305,747	\$119,677,891	\$119,321,104	\$123,578,713
Fire Control	61,940	48,629	28,609	116,609
Ambulance and Rescue	0	114,234	0	0
Detention/Corrections	158,524,281	163,616,915	174,540,524	180,427,820
Public Safety Protective Inspections	2,005,304	2,446,315	2,956,230	3,161,032
Emergency & Disaster Relief Services	617,781	620,270	888,280	1,850,152
Medical Examiner	5,263,543	5,329,707	5,684,437	6,286,116
Consumer Affairs	486,313	470,228	519,598	541,695
Other Public Safety	1,104,552	1,027,601	912,785	933,154
	<b>283,369,461</b>	<b>293,351,790</b>	<b>304,851,567</b>	<b>316,895,291</b>
<b>Physical Environment</b>				
Conservation & Resource Management	12,638,705	13,396,004	15,732,892	15,667,942
Flood Control	2,817	629	0	143,663
Water/Sewer Combination Services	100,163	59,686	50,000	50,000
Other Physical Environment	0	29,236	5,000	5,000
	<b>12,741,685</b>	<b>13,485,555</b>	<b>15,787,892</b>	<b>15,866,605</b>
<b>Transportation</b>				
Road & Street Facilities	194,981	138,942	285,789	310,750
Transport Transit Systems	459,862	90,163	2,884,000	2,684,000
Other Transportation	0	0	2,000	2,000
	<b>654,843</b>	<b>229,105</b>	<b>3,171,789</b>	<b>2,996,750</b>
<b>Economic Environment</b>				
Employment Opportunity & Development	445,454	197,743	500,000	500,000
Industry Development	10,080,572	9,293,401	21,321,691	26,497,551
Veterans Services	542,924	821,926	889,357	895,588
Housing & Urban Development	1,163	(408)	22	3,000,023
Other Economic Environment	2,259,788	3,474,873	3,088,895	2,854,528
	<b>13,329,901</b>	<b>13,787,535</b>	<b>25,799,965</b>	<b>33,747,690</b>



# Budget by Program

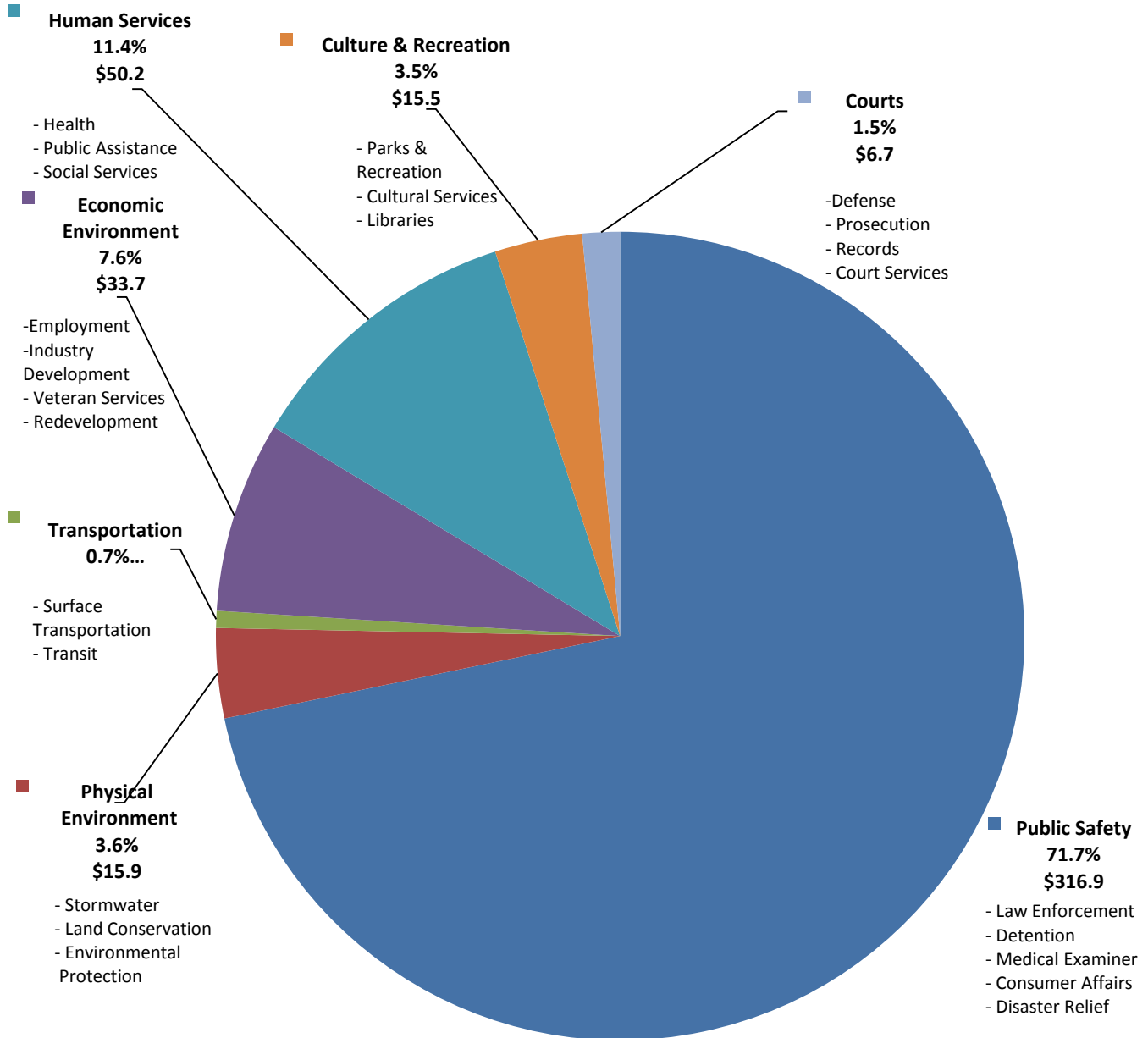
## Countywide Fund

Program	FY 16 Actuals	FY 17 Actuals	FY 18 Adopted	FY 19 Recommended
<b>Human Services</b>				
Health	10,642,113	12,097,487	12,861,206	13,097,981
Mental Health	61,345	130,419	110,000	110,000
Human Services Public Assistance	4,705,434	5,166,359	4,929,616	5,423,945
Hospital Services	0	69	0	0
Other Human Services	25,043,639	24,235,628	29,893,491	31,557,854
	<b>40,452,531</b>	<b>41,629,962</b>	<b>47,794,313</b>	<b>50,189,780</b>
<b>Culture/Recreation</b>				
Libraries	632	2,000	0	0
Parks & Recreation	10,792,384	9,141,219	10,452,942	10,733,904
Cultural Services	216,810	106,842	450,400	468,400
Special Recreation Facilities	1,990,046	1,505,523	1,503,511	2,467,904
Other Culture/Recreation	1,218,287	1,318,639	1,440,186	1,801,186
	<b>14,218,159</b>	<b>12,074,223</b>	<b>13,847,039</b>	<b>15,471,394</b>
<b>Courts</b>				
Court-Related Services	7,561,390	7,408,682	6,839,311	6,627,853
	<b>7,561,390</b>	<b>7,408,682</b>	<b>6,839,311</b>	<b>6,627,853</b>
<b>Total Citizen Programs</b>	<b>372,327,970</b>	<b>381,966,852</b>	<b>418,091,876</b>	<b>441,795,363</b>
<b>General Government Services</b>				
Legislative	2,642,151	2,826,339	2,984,494	3,125,623
Executive	2,757,770	2,746,867	3,727,293	3,884,501
Financial & Administrative	107,755,390	102,409,072	108,139,056	112,409,613
Legal Counsel	8,266,659	8,394,856	9,339,943	9,686,079
Comprehensive Planning	418,744	537,169	434,895	443,377
Debt Service	0	865	0	0
Other General Government	29,550,932	33,221,542	37,802,206	44,866,637
	<b>151,391,646</b>	<b>150,136,710</b>	<b>162,427,887</b>	<b>174,415,830</b>
<b>Nonexpenditure Disbursements</b>				
Transfers	37,341,991	40,999,573	41,647,061	59,629,601
Reserves & Refunds	205	274	172,128,205	183,783,879
	<b>37,342,196</b>	<b>40,999,847</b>	<b>213,775,266</b>	<b>243,413,480</b>
<b>Grand Total</b>	<b>\$561,061,812</b>	<b>\$573,103,409</b>	<b>\$794,295,029</b>	<b>\$859,624,673</b>

# Budget by Program

## Countywide General Fund

**Allocation of County Funds by Citizen Program**  
**Countywide General Fund - FY 19**



Each 1% equals \$4.4 million  
 Total funding equals \$441.8 million

# Budget by Program

## Unincorporated Area Fund

Program	FY 16 Actuals	FY 17 Actuals	FY 18 Adopted	FY 19 Recommended
<b>Public Safety</b>				
Law Enforcement	\$115,663,186	\$119,334,340	\$122,228,805	\$126,207,370
Fire Control	112,811,174	106,573,063	122,399,638	131,366,687
Ambulance and Rescue	23,412,439	31,584,305	30,192,526	29,840,812
Public Safety Protective Inspections	8,222,024	9,850,124	10,182,745	8,592,394
Emergency & Disaster Relief Services	264,159	458,739	640,154	589,284
Medical Examiner	130	0	0	98,232
Consumer Affairs	28	0	0	0
Other Public Safety	2,335,235	2,546,134	3,615,896	3,515,499
	<b>262,708,375</b>	<b>270,346,705</b>	<b>289,259,764</b>	<b>300,210,278</b>
<b>Physical Environment</b>				
Conservation & Resource Management	0	15,623	200,000	200,000
Flood Control	9,222,471	9,512,100	11,085,846	11,705,010
Water/Sewer Combination Services	0	0	99,228	99,228
Other Physical Environment	15	589,673	1,015,663	2,608,389
	<b>9,222,486</b>	<b>10,117,396</b>	<b>12,400,737</b>	<b>14,612,627</b>
<b>Transportation</b>				
Road & Street Facilities	2,697,691	8,679,071	22,017,857	11,889,895
Other Transportation	134	0	0	0
	<b>2,697,825</b>	<b>8,679,071</b>	<b>22,017,857</b>	<b>11,889,895</b>
<b>Economic Environment</b>				
Industry Development	438,584	459,730	2,088,719	1,662,641
Housing & Urban Development	541,764	371,941	710,372	751,780
Other Economic Environment	162,862	164,432	342,356	401,808
	<b>1,143,210</b>	<b>996,103</b>	<b>3,141,447</b>	<b>2,816,229</b>
<b>Human Services</b>				
Health	39,202	71,356	0	0
Human Services Public Assistance	83	0	0	0
Other Human Services	0	(76)	890,000	600,000
	<b>39,285</b>	<b>71,280</b>	<b>890,000</b>	<b>600,000</b>
<b>Culture/Recreation</b>				
Parks & Recreation	21,547,120	26,458,256	26,177,989	30,411,254
Cultural Services	50,000	50,000	120,000	90,000
Special Recreation Facilities	529	0	0	0
Other Culture/Recreation	12,500	10,412	25,000	25,000
	<b>21,610,149</b>	<b>26,518,668</b>	<b>26,322,989</b>	<b>30,526,254</b>
<b>Courts</b>				
Court-Related Services	1,080	900	3,000	3,000
	<b>1,080</b>	<b>900</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Citizen Programs</b>	<b>297,422,410</b>	<b>316,730,123</b>	<b>354,035,794</b>	<b>360,658,283</b>

# Budget by Program

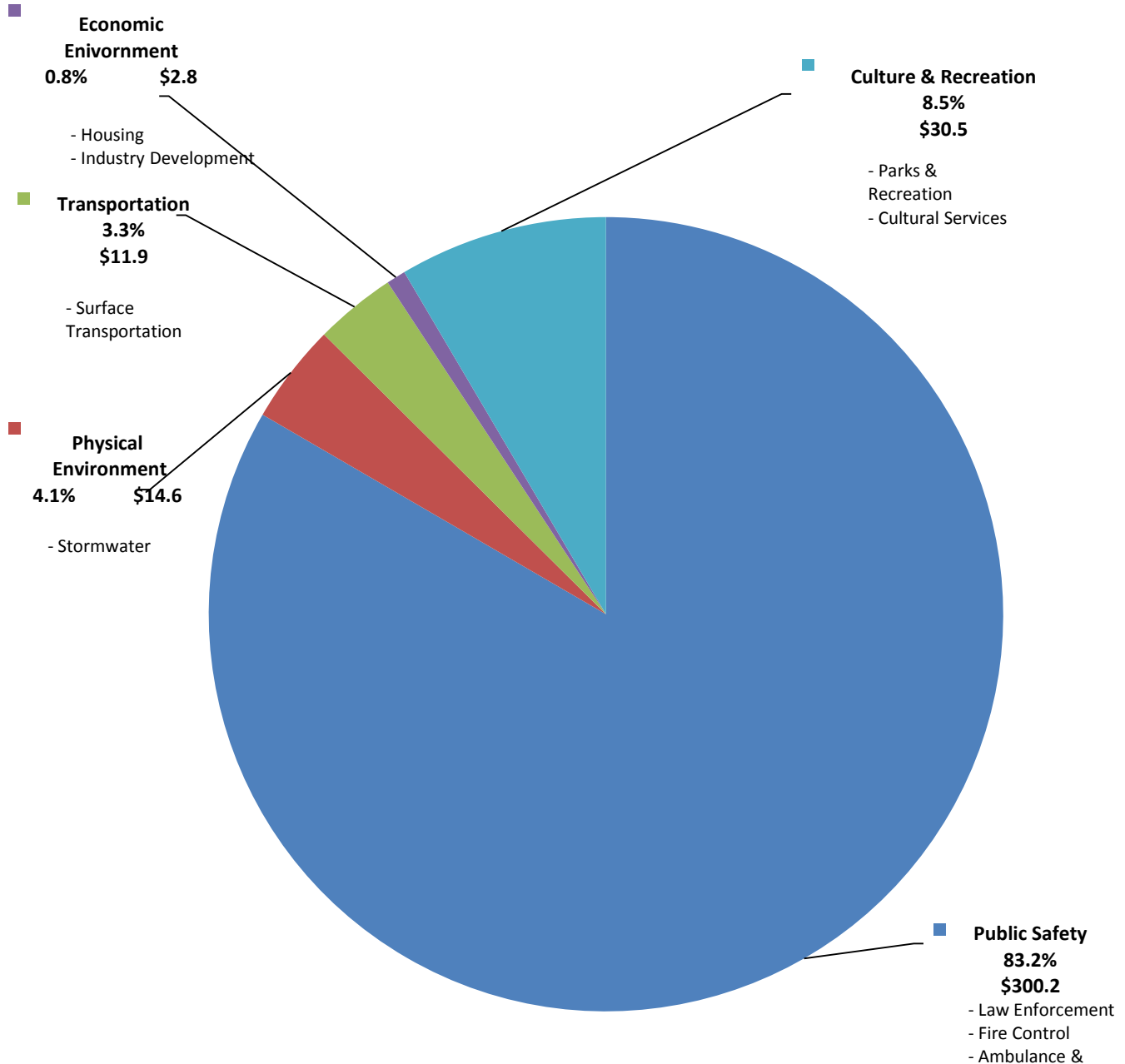
## Unincorporated Area Fund

Program	FY 16 Actuals	FY 17 Actuals	FY 18 Adopted	FY 19 Recommended
<b>General Government Services</b>				
Financial & Administrative	12,184,780	6,152,918	6,812,862	6,874,226
Legal Counsel	0	111	0	0
Comprehensive Planning	7,871,154	7,953,479	10,718,945	10,605,168
Other General Government	3,801,184	4,196,664	4,890,667	4,978,973
	<b>23,857,118</b>	<b>18,303,172</b>	<b>22,422,474</b>	<b>22,458,367</b>
<b>Nonexpenditure Disbursements</b>				
Transfers	17,828,978	33,208,980	45,989,988	63,768,929
Reserves & Refunds	11,333	13,174	72,694,763	78,064,236
	<b>17,840,311</b>	<b>33,222,154</b>	<b>118,684,751</b>	<b>141,833,165</b>
<b>Grand Total</b>	<b>\$339,119,839</b>	<b>\$368,255,449</b>	<b>\$495,143,019</b>	<b>\$524,949,815</b>

# Budget by Program

## Unincorporated Area General Fund

### Allocation of County Funds by Citizen Program Unincorporated Area General Fund - FY 19



Each 1% equals \$3.6 million  
Total funding equals \$360.7 million

# Capital Improvement Program Budget

## Sources and Uses of Funds

(in Millions of \$)

<b>SOURCES</b>	<b>FY 16 Actuals <sup>(1)</sup></b>	<b>FY 17 Actuals <sup>(1)</sup></b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Boat Fees	\$0.0	\$0.0	\$2.7	\$3.0
Community Invest. Tax	27.8	19.0	101.0	84.3
Enterprise Fees	96.5	66.9	210.8	229.6
Financing	37.9	57.2	324.2	339.3
Gas Taxes	14.2	8.3	30.0	30.4
General Revenues	29.9	36.3	124.6	161.3
Grants & County Match	23.2	26.2	32.3	20.4
Impact Fees	13.5	6.2	30.1	27.3
Library Fund	2.1	5.4	23.9	27.5
Mobility Fees	0.0	0.0	0.3	1.8
Stormwater Fees	14.4	17.5	27.4	33.0
Other	2.5	4.6	10.8	24.3
<b>TOTAL SOURCES</b>	<b>\$261.9</b>	<b>\$247.6</b>	<b>\$917.9</b>	<b>\$982.1</b>

<b>USES</b>	<b>FY 16 Actuals <sup>(1)</sup></b>	<b>FY 17 Actuals <sup>(1)</sup></b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Fire	\$9.5	\$6.8	\$19.8	\$12.9
Government Facilities	46.8	40.1	50.5	159.5
Libraries	2.0	5.9	24.4	28.0
Parks	12.5	10.9	94.8	78.9
Solid Waste	1.2	0.7	11.3	21.7
Stormwater	15.9	23.0	42.6	44.2
Transportation	69.1	52.1	317.1	374.3
Water & Wastewater	104.9	108.2	357.5	262.8
<b>TOTAL USES</b>	<b>\$261.9</b>	<b>\$247.6</b>	<b>\$917.9</b>	<b>\$982.1</b>

(1) Includes all capital cost centers only.

# Debt Service Budget Summary

**DEBT SERVICE REQUIREMENTS FOR COUNTY DEBT ONLY**  
(In Millions)

	FY16 Actual	FY17 Actual	FY18 Budget	FY19 Recommended
<b>DEBT SERVICE BUDGET</b>				
Principal	\$ 47.4	\$ 54.7	\$ 57.1	\$ 65.8
Interest Payments, except capitalized 1	34.2	40.2	48.3	53.1
<b>Total Principal &amp; Interest</b>	<b>\$ 81.6</b>	<b>\$ 94.9</b>	<b>\$ 105.4</b>	<b>\$ 118.9</b>
Debt Administration Expenses 2	1.2	0.5	1.6	5.8
Principal Payment Defeased Debt 3	59.4	176.6	-	-
Redemption of Debt	-	-	-	-
Redemption of Short term Loans	3.2	19.7	11.0	13.3
Interfund Short term Loans	-	-	-	-
	<b>\$ 145.4</b>	<b>\$ 291.7</b>	<b>\$ 118.0</b>	<b>\$ 138.0</b>
Other Debt Services Costs and Fees 4	3.6	2.9	1.9	3.9
<b>Net Debt Service Funding</b> <i>(not including Commercial Paper rollovers)</i>	<b>\$ 149.0</b>	<b>\$ 294.6</b>	<b>\$ 119.9</b>	<b>\$ 141.9</b>
<b>COUNTY DEBT OUTSTANDING BY TYPE:</b> <i>(As of Fiscal Year End)</i>				
General Obligation Debt	\$ 61.3	\$ 58.9	\$ 56.4	\$ 53.8
Self-Supporting Debt 1	534.4	498.5	480.1	461.1
Non Self-Supporting Debt	548.7	549.0	513.4	472.2
<b>TOTAL COUNTY DEBT OUTSTANDING</b> <i>(As of Fiscal Year End)</i>	<b>\$ 1,144.5</b>	<b>\$ 1,106.5</b>	<b>\$ 1,049.9</b>	<b>\$ 987.1</b>

Notes:

- 1 Amounts shown include Special Assessment debt but do not include County contributions to the Tampa Sports Authority for debt service on the outstanding bonds of the Authority.
- 2 Includes fees paid for trustees, paying agent and registrar services, remarketing and Letter of Credit fees
- 3 The principal amount of outstanding bonds placed in irrevocable escrow for payment when due or callable. Does not include principal payments made from Commercial Paper rollover notes which are shown separately below.
- 4 Includes debt issuance costs, tax liability consultant services and assessment collection services. Under Florida Uniform Accounting Standards (UAS), these costs are not classified as debt service, but as operating costs. They are shown here to provide full disclosure of all debt related costs.

# Major County Revenues

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

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

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

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

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

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

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

In preparing the FY 19 budget, staff noted a small range among revenue forecast results from the various forecasting methods and consequently used the average of the various forecasts, after dropping the high and low forecast estimates for most non-grant major revenues such as sales tax-based revenues and fuel tax revenues. FY 18 estimates and FY 19 projections generally reflect strong economic activity that is expected to continue through 2019.

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

## Ad Valorem Taxes

In modern times, property taxes, also called *ad valorem* taxes, have traditionally been the major source of revenue for local governments.<sup>1</sup> In Hillsborough County these taxes comprise the single largest component of all current year's revenues – 36.4% in FY 19.

Ad valorem property tax revenues depend upon two components - the ad valorem tax rate, expressed as a millage rate (a

<sup>1</sup> Section 9(a), Article VII, Florida Constitution



# Major County Revenues

mill is \$1 per \$1,000) set by each taxing authority, and the *taxable* value of property, established by the Property Appraiser. Taxable value is the assessed value of real and personal property less any exemptions, such as a homestead exemption or a senior exemption. By statute, the County can assess no more than 10 mills for countywide purposes and 10 mills for services in the unincorporated area. Millages required to pay debt service on voter approved debt do not count against these caps.

Hillsborough County levies a property tax on all property within the County, including property within municipalities, for services provided countywide. This tax, referred to as the *Countywide Ad Valorem Tax*, is deposited in the County's Countywide Operating General Fund to fund programs having countywide benefit. Examples of Countywide tax funded programs include services to children and the elderly, emergency management and emergency dispatch functions, jail operations provided by the Sheriff's Office, Medical Examiner, economic development, and animal control and spay/neuter services. With a non-debt related countywide millage rate of 5.7309 mills, *FY 19 revenue prior to the 5% statutory reduction is projected to be \$542.1 million.*

Hillsborough County also levies a *Municipal Services Taxing Unit (MSTU) Ad Valorem Tax* to fund municipal type services provided in the unincorporated area of the County. This tax is only assessed on property in unincorporated areas of the County and is deposited in the Unincorporated Area General Fund. Proceeds from this tax may only be used to provide services in the unincorporated area of the County.<sup>2</sup> Examples of MSTU tax funded services are unincorporated area fire rescue and ambulance services, law enforcement services provided by the Sheriff's Office, and code enforcement services. Since the three municipalities assess their own property tax to provide municipal services, including fire rescue and police services, within their own boundaries, the County only assesses residents outside of the municipalities for these and other unincorporated area services. With a non-debt related unincorporated area (Municipal Services Taxing Unit, or MSTU) millage rate of 4.3745 mills, *FY 19 revenue prior to the 5% statutory reduction is projected to be \$249.8 million.*

To fund operations of the city-county library system, the County levies a third property tax called the *Special Library District Ad Valorem Tax*. This tax applies only to property in the City of Tampa and in unincorporated areas of the County. The Cities of Temple Terrace and Plant City operate their own libraries, although they receive funding from the County system to establish a coordinated system for all County residents. With a library services millage rate of 0.5583 mills, *FY 19 revenue prior to the 5% statutory reduction is projected to be \$50.9 million.*

The County also levies separate property taxes to meet annual debt service requirements for payment of voter approved general obligation bonds. This millage does not count against the ten mill caps previously discussed. The FY 19 budget includes a countywide millage of 0.0604 mills for voter approved general obligation debt for the acquisition of environmentally sensitive land and an unincorporated area millage of 0.0259 for voter approved debt for additional park facilities located in the unincorporated area. *FY 19 combined revenue prior to the 5% statutory reduction is projected to be \$7.2 million.*

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

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

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

Each taxing authority adopts its final millage rates at a mandated public hearing in September. These rates are then used by the

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<sup>2</sup> Section 125.01(1)(q), Florida Statutes

# Major County Revenues

Tax Collector for the consolidated tax bill mailed to taxpayers in early November.

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

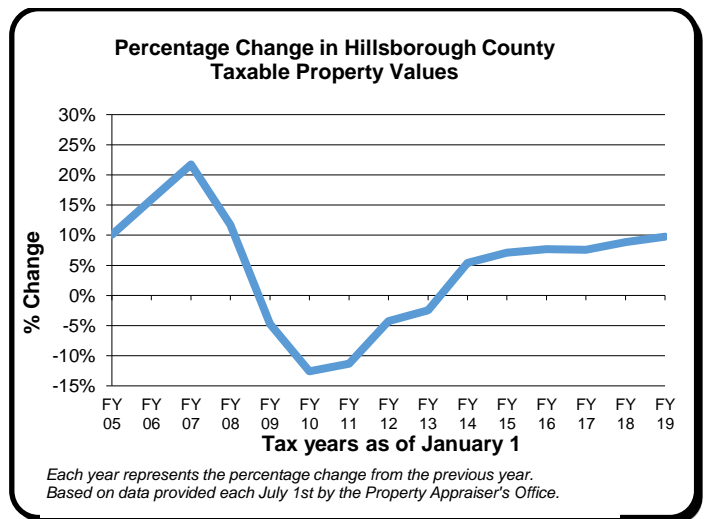
For those properties for which property taxes were not paid on time, the Tax Collector holds an auction of tax certificates by June 1st. Bids are offered on an interest rate to be earned by the purchaser, and the lowest interest rate bid wins the auction. Winners are required to pay the full tax bill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

Several factors constrain annual growth in assessed property values:

- Amendment 10 of the Florida Constitution, known as the Save Our Homes (SOH) constitutional amendment, was approved by voters in 1992. This amendment took effect January 1, 1995 and limits annual increases in assessed values for homesteaded properties to the lesser of 3% or the rise in the Consumer Price Index. The FY 19 SOH limit is 2.1%.
- A state mandated roll-back of property taxes starting in FY 08, and an approved constitutional amendment both increasing exemptions on homestead properties and capping the percentage that taxable values of non-homestead properties can increase each year have decreased ad valorem revenue on an ongoing basis.
- Additional tax reform measures approved by the State and by voter referendum since 2007 further limit increases in taxable values and millage rates which can be assessed by local authorities, and impact the taxable values not only for homesteaded properties but for residential and commercial property as well. These regulatory constraints will limit growth of property tax revenue for the foreseeable future.
- In 2017, the Florida Legislature passed a bill to start the process of imposing a third \$25,000 homestead exemption effective in FY 20. The bill requires a referendum on this new exemption in November 2018. If approved by voters, the new exemption would be reflected in tax bills to be mailed in November 2019 (FY 20).

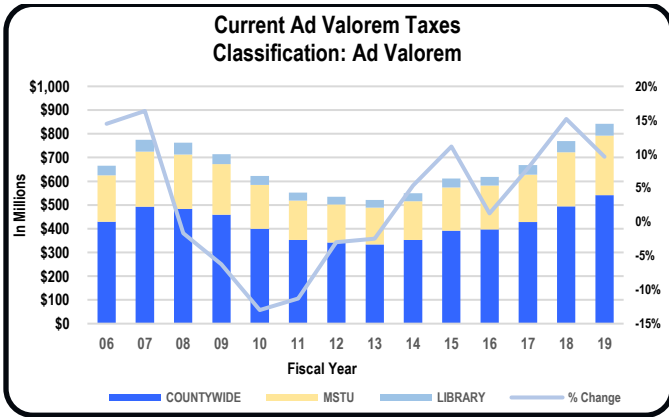
For a given ad valorem tax rate (millage), an increase in taxable values will result in higher County ad valorem tax revenues. Conversely, a decrease in taxable values will result in lower ad valorem revenues. As the chart below shows, taxable values fluctuate over time – the sharp decline from 2006 to 2009 reflects a combination of factors – new State legislation and voter approved referenda capping growth in assessed values, a collapse in real estate prices, and the resulting weakening economy. It is only since 2013 that taxable values have rebounded; 2013 taxable values increased 2.88% from 2012, and FY 15 values increased an additional 8.5%. FY 16 taxable values increased by 7.7%, and FY 17 values increased an additional 7.6%. FY 18 taxable values increased by 8.9%, with FY 19 taxable values estimated to increase by 9.7%.

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



The chart on Current Ad Valorem Taxes shows the changes in the County's ad valorem tax revenues for the Countywide, MSTU, and Library District ad valorem taxes since 2005. Strong growth in taxable values through 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.

# Major County Revenues



(Note: All graphs show FY 06 – FY 17 actual revenue and budgeted FY 18 – FY 19 revenue)

Total BOCC millage rates and associated budgeted ad valorem taxes were reduced from FY 08 through FY 13 due to mandated millage rollback and property tax reforms previously discussed. Starting in FY 14, ad valorem tax revenues started to increase due primarily to the recovery in the economy and the real estate markets. There have been no millage increases during this period.

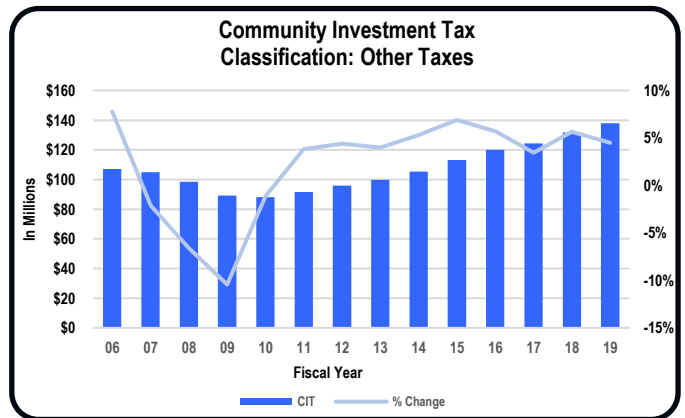
## Non-Ad Valorem Taxes

Non-ad valorem taxes include receipts from non-ad valorem sources such as certain types of locally imposed fuel and sales taxes, the Communications Services Tax, certain lawyer and occupational license taxes, and Tourist Development Taxes. Non-ad valorem taxes account for 15.9% of FY 18 revenues and 15.6% of FY 19 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>3</sup> are used to acquire, construct and improve transportation, stormwater, general government, public education and public safety infrastructure to promote the health, safety and welfare of Hillsborough County residents. This tax is due to sunset on November 30, 2026.

By agreement, several other governmental entities share in the proceeds of this tax. The Hillsborough County School Board receives 25% of gross revenue, distributed monthly. Annual debt service on a \$318 million bond issue that financed Raymond James Stadium is also paid from gross revenue. The stadium is used by the University of South Florida football team, the Tampa Bay Buccaneers of the National Football League, and multiple special events annually. The remaining Community Investment

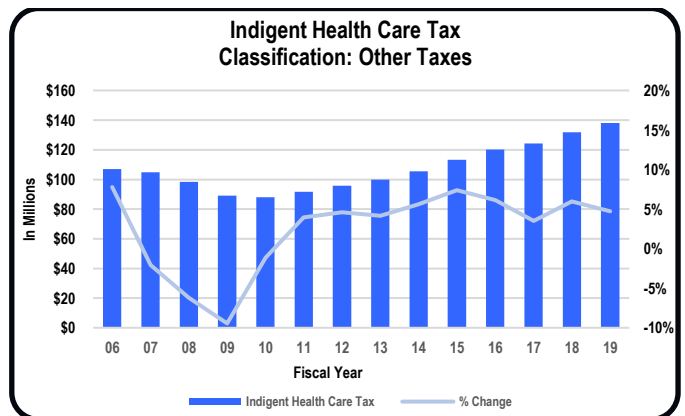
Tax proceeds are shared by the County and its three municipalities using the same population based distribution formula that applies to the regular Local Government Half-Cent Sales Tax.



As previously discussed, staff prepares short and long term projections of sales surtax revenues based on various trend analyses, state forecasts, and economic conditions. The FY 18 and FY 19 estimates reflect the average of the various forecast results after dropping the high and low results.

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

The chart for this tax reflects revenues since FY 06. Since the tax is assessed similarly to the Local Government Infrastructure Surtax (CIT), revenue trends, barring rate changes, other structural tax changes and audit adjustments, will mirror the CIT.



**Fuel Taxes** - This tax classification includes two County levied fuel taxes, the Voted (9<sup>th</sup> Cent) Fuel Tax<sup>5</sup> and the Local Option (6 Cents) Fuel Tax<sup>6</sup>. Two other fuel taxes – the Constitutional Fuel

<sup>3</sup> Section 212.055(2), Florida Statutes  
<sup>4</sup> Section 212.055(4), Florida Statutes

<sup>5</sup> Section 336.021(1)(a), Florida Statutes  
<sup>6</sup> Sections 206.41(1)(e), 206.87(1)(c), and 336.025, Florida Statutes

# Major County Revenues

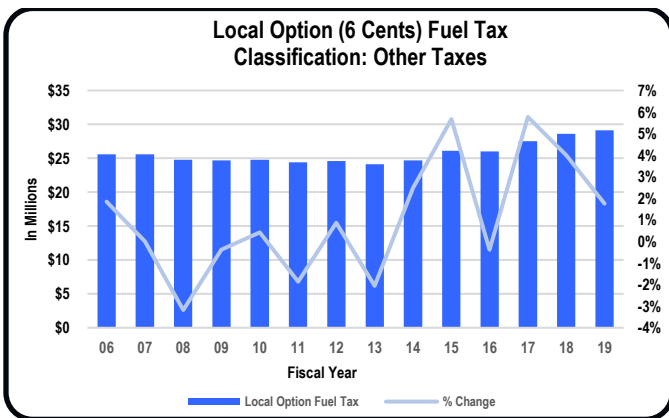
Tax and the County Fuel Tax – are levied by the State with proceeds distributed to the County and are discussed below in the Intergovernmental Revenues section.

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

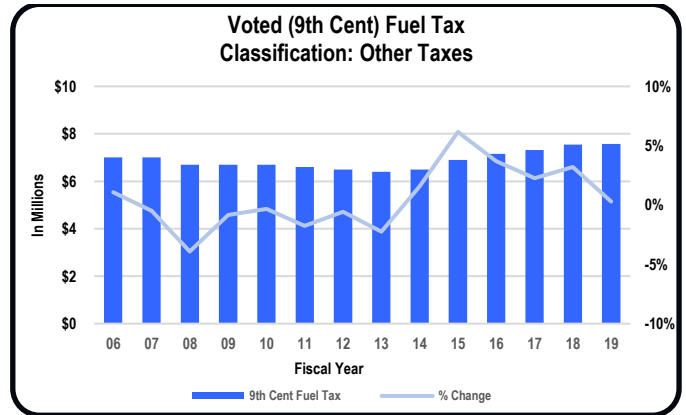
Fuel taxes are the primary source of funds for road maintenance and road resurfacing. In general, fuel tax revenues are not subject to large fluctuations from year to year, as reflected in the graphs below.

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

Reflecting projections of continued low fuel prices through the end of 2019, FY 18 fuel tax revenue is projected to increase 2.7% over FY 17, remain flat in FY 19.

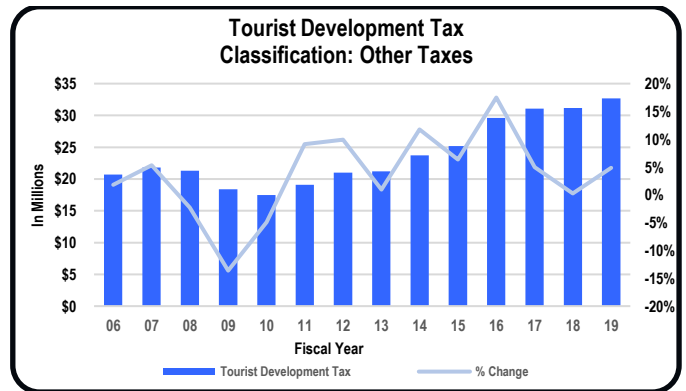


The Voted (9th Cent) Fuel Tax is scheduled to sunset December 31, 2021, while the Local Option (6 Cents) Fuel Tax is scheduled to sunset on December 31, 2042. The sunset dates of these taxes can be extended by a resolution approved by the Board of County Commissioners. Staff used the average of the various forecasts previously discussed, less high and low fuel tax estimates, for the budget.



**Local Option Tourist Development Tax<sup>7</sup>** - This tax, authorized by the State and levied by BOCC vote, is imposed primarily on tourist related resorts and facilities and provides funding for tourism and economic development. Proceeds are used to fund debt service and capital improvements for Raymond James Stadium, home to the Tampa Bay Buccaneers. In October 1995, an additional one percent was added to finance the Amalie Arena, an indoor sports and entertainment arena constructed in downtown Tampa, bringing the total tourist development tax to 5%.

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



Based on forecasts provided by the Economic Development Department, tourist development tax revenue is projected to increase by 0.25% in FY 18, and by 4.85% in FY 19 as improved national economic conditions and increased tourism support more travel and improved local occupancy rates. Total annual revenue exceeded \$30 million for the first time in FY 17, which could make the County eligible to levy a 6<sup>th</sup> cent tourist development tax.

<sup>7</sup> Section 125.0104, Florida Statutes

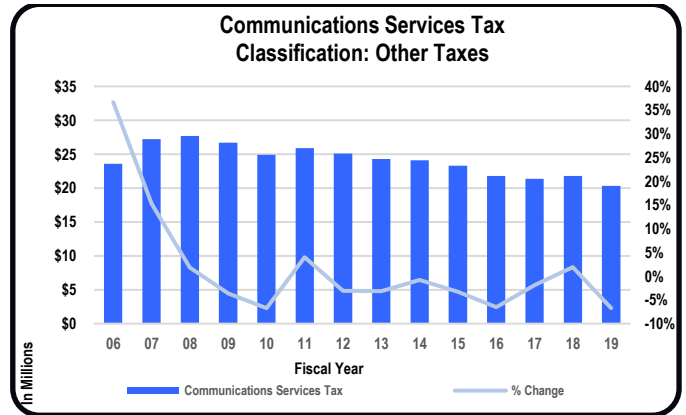
# Major County Revenues

**Communications Services Tax** – In 2001 the State of Florida established the Communications Services Tax (CST)<sup>8</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 5.22% on communications services rather than use the default rate. The tax replaced various franchise fees previously assessed. Hillsborough County currently levies only 4% of the authorized 5.22%.

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

Communications Services Tax revenue continues to reflect the rapid change occurring in the communications industry. New technologies, such as mobile phones, internet and wireless, are changing the way we use telephones, computers and television. Some of these technologies and arrangements are not currently taxable, and some, such as Voice over Internet Protocol (VOIP), and internet streaming of television programs and movies, continue to supplant taxable services. As the chart below reflects, revenues have been declining annually since FY 11. FY 18 revenue is projected to increase slightly by 1.9% and FY 19 revenues are projected to decrease by 6.7%.



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

The FY 18 and FY 19 estimates reflect the average of the various forecast results after dropping the high and low results.

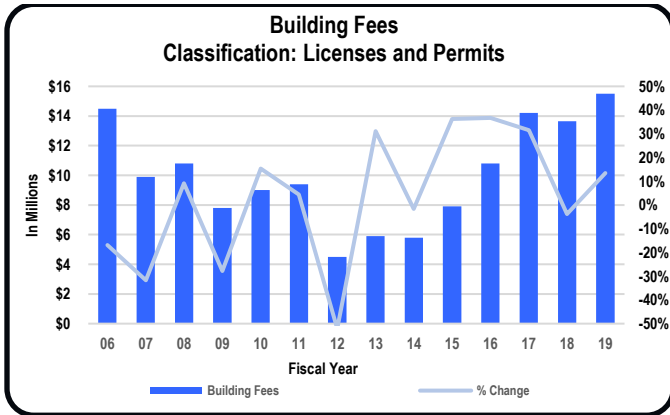
## Licenses and Permits

Fees from licenses and permits will provide 4.6% of total FY 18 and 4.7% of FY 19 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 Licenses and Permits Revenue category. Revenues in this category include building permit fees, impact fees charged on new construction, stormwater fees, and certain special assessments approved by residents to fund resident requested improvements. Although contributing only a small amount to County revenues, these fees merit mention due to their relationship to the regulatory functions of County government and their usefulness in helping gauge activity of growth in related segments of the County's economy.

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

<sup>8</sup> Section 202.19(1), Florida Statutes

# Major County Revenues

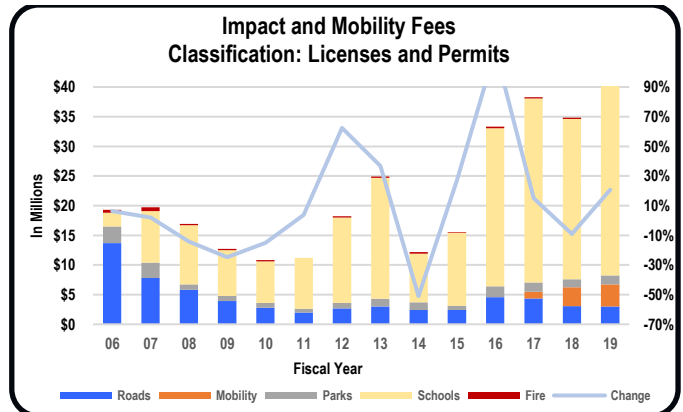


Despite permit activity falling another 28.2% in FY 08 due to the continued backlog of unsold existing and new homes, revenue increased 9.1%, realizing a full year of revenues based on the increased fee structure. Actual year-end FY 09 revenues fell 27.8%, or almost \$3 million, from FY 08 revenues,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

FY 12 revenue was \$4.5 million, reflecting a temporary 50% decrease in permit fee rates approved by the Board of County Commissioners on September 8, 2011. The reduction was intended to help encourage economic development, and applied to construction related permit applications and applications for service filed between October 1, 2011 and December 31, 2012. Rates returned to FY 11 levels on January 1, 2013, resulting in higher revenue. Revenues increased to \$8.4 million for FY 14 due to the continued improvement in the economy and a decrease in the inventory of homes for sale from a high of 15 months to 4 months in mid-FY 13. FY 15 revenues declined to \$6.8 million, a 20.1% reduction, despite BOCC approval to lower permit fee rates to draw down excess reserves, strong permitting demand was reflected in FY 15 revenue, which grew by 24.1% to \$7.2 million. FY 16 revenues increased to \$10.8 million, or 36.7%, with FY 17 revenues increasing to \$14.2 million, or 31.5%. FY 18 revenues are projected to decrease to \$13.7 million or 3.8% and FY 19 revenues are projected to increase by 13.5% to \$15.5 million. The forecasts are based on the expert judgment of Development Services staff regarding projected permitting activity.

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

collected in both incorporated and unincorporated areas of the county.



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

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

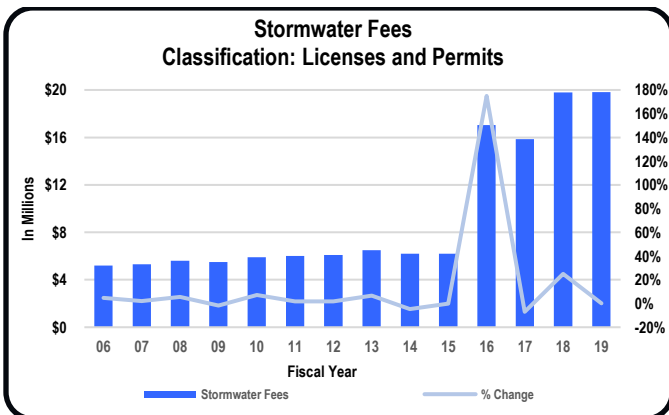
Mobility fees apply to any development for which a completed building permit application is submitted. Completed building permit applications submitted prior to the effective date of January 1, 2017 are grandfathered in and are subject to paying roadway impact fees. Only roadway impact fees are being replaced by mobility fees; development will still be subject to Fire, Parks and School impact fees. Mobility fees are projected to generate \$3.2 million in both FY 18 and \$3.7 million in FY 19.

As shown in the chart above, impact fee revenues from FY 07 to FY 10 were adversely impacted by the weak real estate market. Revenue rebounded slightly in FY 11, and then showed strong growth in FY 12 and FY 13, reflecting the strengthening economy and real estate markets. FY 14 amounts reflect a slowdown in building permit activity and associated revenues, with FY 15 through FY 19 reflecting an anticipated rebound in new construction. Fees are estimated by staff based on forecasts of new construction and expert staff judgment.

# Major County Revenues

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

In 2015, wanting to address the growing backlog of needed stormwater improvements, the Board of County Commissioners approved the first rate increase since the fee was implemented in 1991. The rates, effective in FY 16, were increased by 150%. The annual assessment for single family residential and agricultural parcels is \$30 per year. Other residential parcels, such as apartment complexes and condominiums, are assessed \$15 per dwelling unit on the parcel. For non-residential parcels the assessment is \$.025 for each 1.5 square feet of area which cannot absorb water, with a minimum assessment of \$30.



FY 18 and FY 19 revenues are expected to increase each year. Forecasts are based on property tax roll data provided by the Property Appraiser and Public Works staff projections.

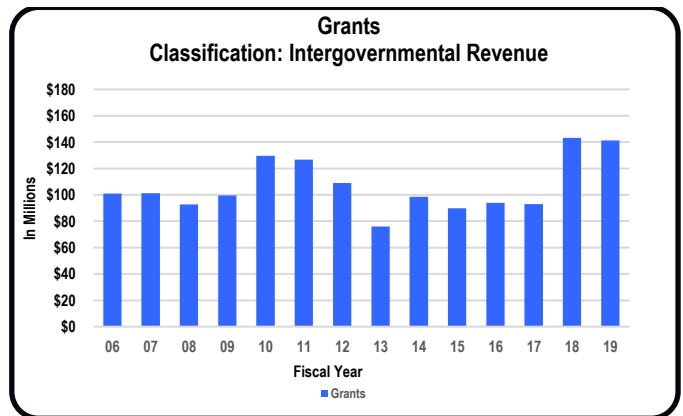
## Intergovernmental Revenues

The County is projected to receive 15.2% of FY 18 revenue and 14.5% of FY 19 revenue from intergovernmental sources such as federal and state grants and State levied taxes shared with local governments. The two largest components of this category is the Local Government Half-Cent Sales Tax, which represents 33.9% of intergovernmental revenues, and federal, state, and local grants, which represent another 41.6% of intergovernmental revenues. Other revenues in this category include county revenue sharing and various restricted revenues collected by the State and shared with local jurisdictions.

**Grants** - Major grants are received by the county to help fund head start and early head start, children and elderly food programs, anti-drug abuse programs, environmental issues, and

Housing and Urban Development grants for community development and housing rental. Most grants require the County to provide matching funds, generally 10% to 20% of the grant amount. Grant amounts fluctuate significantly from year-to-year, based on grantor funding decisions and availability of funds.

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

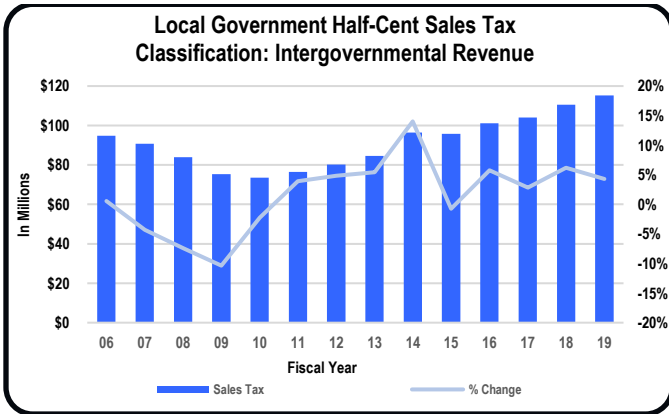


On December 1, 1992, the Hillsborough County Board of County Commissioners was designated as the grantee agency for the Ryan White CARE Act of 1990 for Title I funds to be allocated among service providers for HIV+ individuals in the Tampa-St. Petersburg area, comprised of Hillsborough, Pinellas, Pasco,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

The chart above reflects actual revenue received through FY 17, and forecast revenue for FY 18 and FY 19.

# Major County Revenues

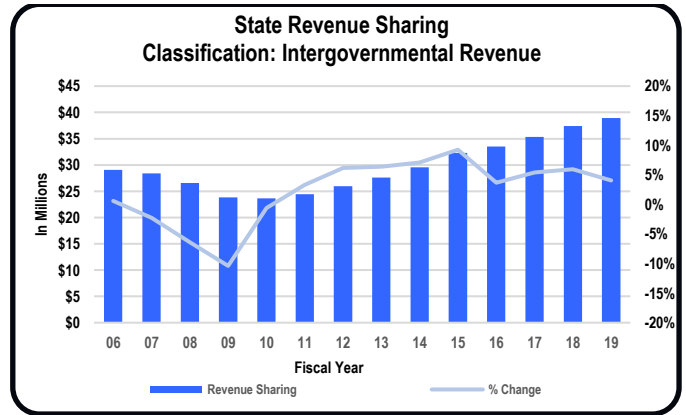
**State Shared Revenues** - Two State shared revenues are important sources of funding for the County. The *Local Government Half-Cent Sales Tax*<sup>9</sup> levied by the State has been a major source of revenue for the County since its inception in FY 83 and has historically been the largest state shared revenue. The impact of the recession and lower consumer spending can be seen starting in FY 08 and continuing into FY 10, during which period annual revenue declined a total of 20.1%.



As consumer spending rose with a stronger economy and renewed job growth, half-cent sales tax revenue has risen each year since FY 11. FY 14 reflects a one-time audit adjustment associated with an accounting change, resulting in a one-time increase of \$7.3 million. Excluding this adjustment, FY 15 revenue increased 5.7% above FY 14. Continuing economic growth increased half-cent growth by 3.8% in FY 16 and by 6.3% in FY 17. Projections call for additional growth of 6.2% in FY 18, and 4.32% in FY 19. Forecasts were developed using the average of the various forecast techniques after dropping the high and low forecast results.

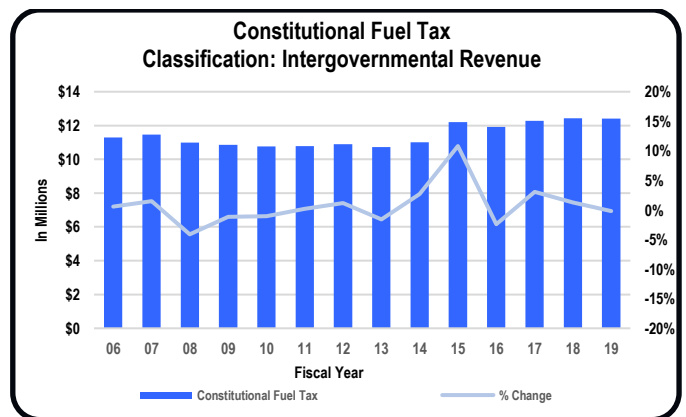
The second important State revenue source is the State Revenue Sharing Program<sup>10</sup>, which accounts for 15.3% of intergovernmental revenues in FY 19. This revenue is comprised of proceeds from a one-cent State cigarette tax and 2.25% of State sales tax revenue. State Revenue Sharing projections closely track half-cent sales tax forecasts.

A weakening economy, with its associated impact on consumer spending, resulted in reductions in revenue from FY 07 through FY 10. Increased spending associated with an improving economy is evident starting in FY 11, when state revenue sharing revenue increased 3.3%. FY 15 actual revenue rose 9.3% over FY 14. FY 16 actual revenue exceeded FY 15 revenue by 3.7%, while FY 17 reflected a 5.4% increase and FY 18 and FY 19 showing 5.9% and 4.0% increases respectively.



The *Constitutional Fuel Tax*<sup>11</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 use in meeting transportation needs. The County has no current debt funded by this portion, so receives the entire 80%. The other 20 percent is given to the County for the acquisition, construction and maintenance of roads.

As the associated chart shows, revenues from this tax have remained within a relatively narrow range since FY 06. The increase in FY 15 was the result of a one-time accounting adjustment. FY 16 revenue decreased 2.4%, and FY 17 increase by 3.0%. FY 18 revenue is projected to increase by 1.3%, and FY 19 revenue is projected to decrease slightly by .2%. The forecasts were developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.



The *County (7th Cent) Fuel Tax*<sup>12</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

<sup>9</sup> Section 212.20(6)(d)2, Florida Statutes

<sup>10</sup> Sections 210.20(2), 212.20(6) and 218.20, Florida Statutes

<sup>11</sup> Section 9(c), Article XII, Florida Constitution

<sup>12</sup> Section 206.41(1)(b), Florida Statutes



# Major County Revenues

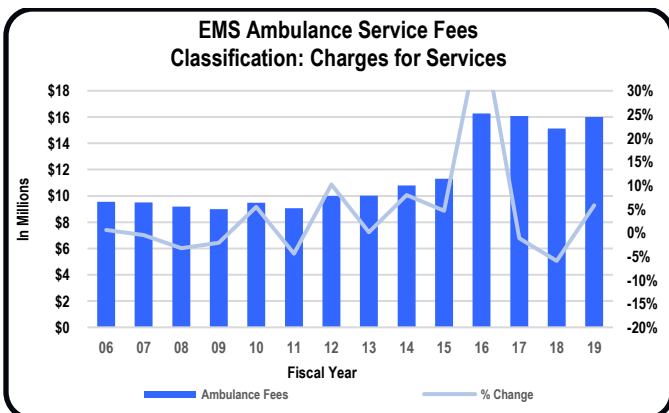
other gasoline taxes and road network impact fees, is used to support road network maintenance and improvements.

This fuel tax generally mirrors the Constitutional Fuel Tax, and the revenue outlook is similar. FY 18 revenue is forecast to be \$5.5 million, and FY 19 revenue is forecast to be \$5.6 million. The forecast was developed using the average of the various forecast techniques previously discussed after dropping the high and low forecasts.

## Charges for Services

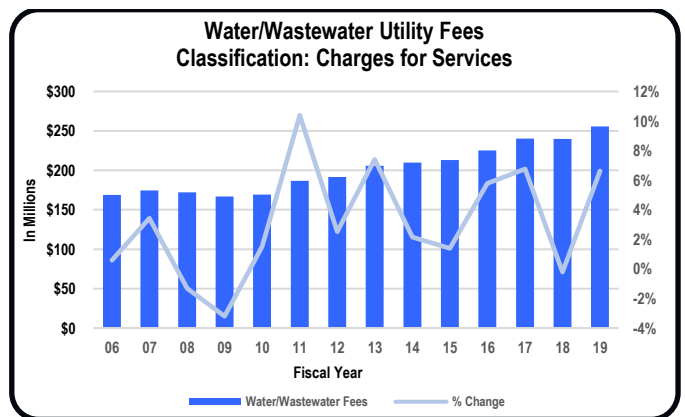
*Charges for Services* comprise 26.8% of FY 18 budgeted income, and 26.6% of budgeted FY 19 revenue. The largest component is water/wastewater and solid waste utility user charges, which represent 58.4% of total FY 18 charges for services, and 58.7% of total FY 19 charges for services. Internal service charges for services rendered by a central service department to other departments represents another 5.5% of FY 18 charges for services and 5.8% of FY 19 charges for services. Examples of internal service charges include charges for fleet services and allocation of central service department costs funded from the countywide general fund to all other funds. Other charges are assessed for such services as ambulance transports, special recreation programs, fees for housing federal prisoners, various inspections, environment and physical resource fees, health and human services fees, and a myriad of other fees that generate relatively small amounts of revenue. In preparing the County's annual budget, departments whose operations are supported by these fees provide estimates of anticipated revenue. Departments rely upon past trends and their accumulated expert knowledge to project revenues.

One example of this type of revenue is *EMS Ambulance Service Fees*. As the graph illustrates, these fees have been a steady source of revenue since FY 06. FY 15 through FY 19 budgets reflect an increase in ambulance rates approved by the Board of County Commissioners in 2014. Annual growth is associated with continued strong population growth in the County. Revenue estimates are provided by the Fire Rescue Department and are based on a five year trend analysis and expert judgment.



**Water and Wastewater Utility User Charges** - The primary source of revenue for the Hillsborough County Water and Wastewater utility system is the monthly charges to its customers. These charges are composed of three parts – Base Facility Charges, Volumetric Charges and a Customer Service Charge. The rates were last adjusted for indexing on June 1, 2018, resulting in the following rates: a Residential Base Facility Charge for Potable Water of \$8.64, a Residential Base Facility Charge for Wastewater of \$13.96, and a Customer Service Charge of \$4.50. These base charges are in addition to Volumetric Charges, which are tiered as follows: \$0.71 for each 1,000 gallons up to 5,000 gallons, \$1.97 for each 1,000 gallons from 5,001 to 15,000 gallons, \$3.29 for each 1,000 gallons from 15,001 to 30,000 gallons, and \$4.92 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 \$4.50 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, and to satisfy debt covenants, a rate study is conducted by the Public Utilities Department every two years to set the rates for the biennial budget. Each completed study is validated by an independent consultant. This study, with the exception of the "Purchased-Water Pass-Through" consumption charge, is the basis for the monthly user charges for the next two years. The "Purchased-Water Pass-Through" consumption charge is set to recover the cost of all retail and bulk potable water purchases, and is recalculated annually. Increased demand, coupled with the need to reduce reliance on ground water pumping, have required Tampa Bay Water to construct additional water projects, including a water desalination plant, which have increased the cost of bulk water purchased.



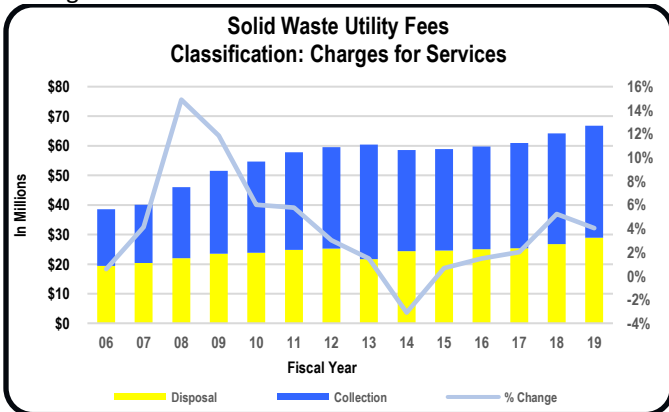
The Water/Wastewater chart shows that overall revenues from user, base and service charges remained relatively flat from FY 06 through FY 10. Reflecting the improving economy and associated growth in the housing market, revenues from FY 11 through

# Major County Revenues

FY 14 increased an average of 6.0% per year. FY 15 revenue increased a slight 1.4% increase from FY 14; with FY 16 growth of 4.2% and FY 17 growth of 5.0%. FY 19 revenues are projected to increase by 6.6%, reflecting both population growth and annual rate indexing that went into effect on June 1, 2015. Estimates are provided by Public Utilities based on a rate model which is validated by an independent consultant.

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

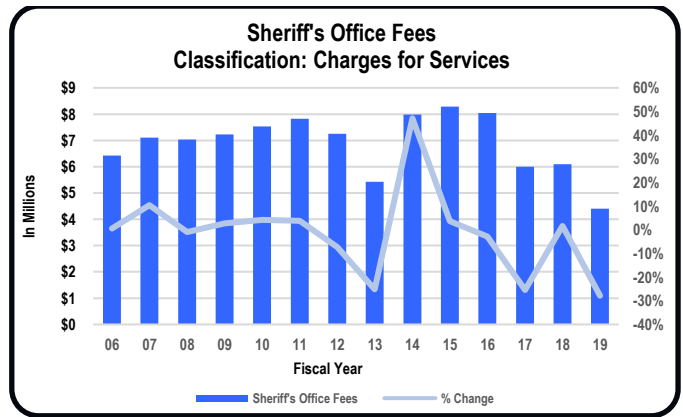
The solid waste collection and disposal assessments were initially approved by the Board of County Commissioners (BOCC) on November 13, 1996, and went into effect on October 1, 1997. The assessment replaced the annual fee residents previously paid directly to collectors for curbside service. Franchise collectors are now paid directly by the County. Bond covenant requirements dictate that the collection rate be reviewed annually. As of January 1, 2018, the residential curbside collection rate was \$131.43; it is anticipated that the rate will remain unchanged through FY 19.



Residents are also assessed a solid waste disposal assessment on the ad valorem tax bill. These assessment fees replace the tipping fee previously charged by disposal facilities for residential refuse disposal, whether transported by the residential user or a commercial service. As of January 1, 2018, the residential disposal rate was \$97.53; it is anticipated that the rate will remain unchanged through FY 19. Refuse originating from non-residential sources is subject to a tipping fee per ton at the time of disposal, the fee being based on the type of refuse being tipped.

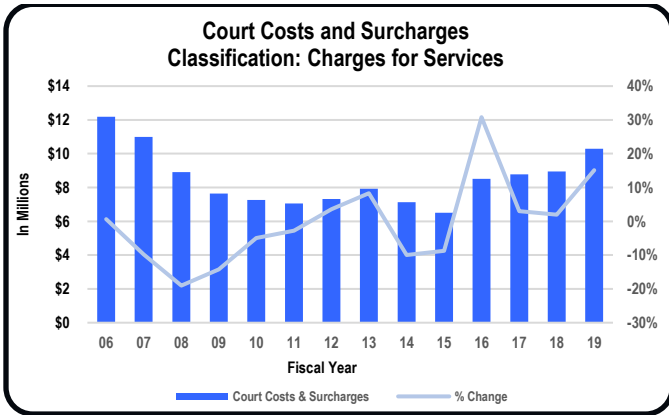
Revenues for FY 19 are forecast to increase 4.05% primarily to population growth. Estimates are provided by the Public Utilities Department based on a detailed rate model that incorporates expert staff judgment and existing property tax rolls.

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



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

# Major County Revenues



The Clerk of the Circuit Court develops the estimates for these fees using state forecasts and expert judgment, along with a five year trend analysis of similar fees. In the 2008 legislative session, the Legislature repealed the Documentary Stamp Tax Return requirement. The associated 1% administrative fee was no longer assessed as of FY 09. This factor, combined with a weakening real estate market, resulted in weaker revenues since FY 08. Annual fluctuations in transactions subject to these fees between FY 11 and FY 16 are reflected in annual revenue collected. The increase in FY 17 is attributable to 3 new court fees initiated by the Florida Legislature in 2016, and are estimated to generate \$2.4 million in new revenue. FY 18 and FY 19 revenues are projected to increase/decrease by 1.9% and 15.11% respectively, primarily due to higher recording fees associated with real estate transactions.

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

## Fines and Forfeitures

*Fines and Forfeitures* comprise only 0.4% of FY 18 and .03% for FY 19 projected revenues. Prior to July 1, 2004, these revenues consisted mainly of court, local ordinance and library fines. However, State legislation related to Article V implementation redirected court fines to the Clerk of the Circuit Court to carry out court-related functions. This resulted in an estimated ongoing annual revenue reduction of over \$1.0 million.

## Miscellaneous Revenues

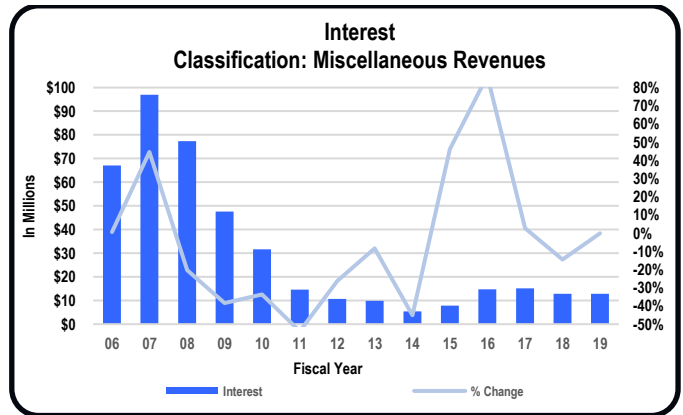
*Miscellaneous Revenues* account for 2.1% of projected FY 18 revenues and for 1.9% of FY 19 revenues. While still at near historical lows, rising interest rates projected for FY 18 and FY 19 will

result in higher interest revenues as reflected on the chart below. In addition to interest, this category also includes rental income, reimbursement of prior year expenditures, sale of surplus equipment, property and land, and contributions and donations. Prior year actuals also reflect the net change in the fair value of investments, as required by governmental accounting standards. The County does not currently budget for unrealized changes in the value of its investments, but they are reflected in its financial statements and they impact future budgets through changes in the fund balance brought forward each year.

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

County projections on investment earnings are 100 basis points (1%) in FY 18 and 150 basis points (1.5%) in FY 19. FY 18 and FY 19 interest revenues are projected to be \$12.9 million.

The other component of interest earnings is average daily cash balance. Average daily cash balance is expected to remain relatively flat through FY 18, and decline in FY 19 due to expenditures of one-time funds associated with major capital projects scheduled for completion in FY 18.



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

# County Revenues by Source

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended	% Total FY 19
<b>Taxes</b>					
Ad Valorem Taxes	\$639,146,737	\$688,397,698	\$779,746,782	\$856,136,797	36.4%
Communications Services Tax	21,775,958	21,375,004	21,785,914	20,321,640	0.9%
Community Investment Tax	120,073,904	124,377,788	131,843,755	138,023,379	5.9%
Indigent Healthcare Surtax	120,161,583	124,377,424	131,843,755	138,031,915	5.9%
Local Option Six-Cents Fuel Tax	27,112,690	27,739,741	28,626,597	28,718,046	1.2%
Ninth-Cent Gas Tax	7,154,727	7,316,009	7,551,086	7,572,698	0.3%
Tourist Development Tax	29,611,178	31,088,214	31,165,526	32,678,597	1.4%
Other Taxes	1,860,630	1,587,403	1,584,200	1,614,912	0.1%
<b>Total Taxes</b>	<b>966,897,407</b>	<b>1,026,259,281</b>	<b>1,134,147,615</b>	<b>1,223,097,984</b>	<b>52.0%</b>
<b>Licenses &amp; Permits</b>					
Building Permits	10,877,353	14,247,716	13,723,715	15,609,541	0.7%
Fire Impact Fees	256,358	259,958	224,500	256,000	0.0%
Parks Impact Fees	1,827,910	1,527,310	1,366,510	1,485,000	0.1%
School Impact Fees	26,671,547	31,022,006	27,000,000	33,538,000	1.4%
Transportation Impact Fees	4,553,978	4,375,133	3,043,500	3,024,739	0.1%
Water/Wastewater Impact Fees	-	-	-	-	0.0%
Special Assessments - Capital Improvement	23,869,637	25,187,223	25,652,520	24,821,176	1.1%
Special Assessments - Stormwater	17,046,656	15,850,458	19,800,000	19,808,052	0.8%
Special Assessments - Street Lighting	7,795,570	8,180,847	9,980,000	9,569,768	0.4%
Other Licenses & Permits	1,337,202	1,329,733	1,293,730	1,345,530	0.1%
<b>Total Licenses &amp; Permits</b>	<b>94,236,211</b>	<b>101,980,384</b>	<b>102,084,475</b>	<b>109,457,806</b>	<b>4.7%</b>
<b>Intergovernmental Revenue</b>					
<u>State Shared Revenues</u>					
Constitutional Fuel Tax	11,910,743	12,274,578	12,433,655	12,412,473	0.5%
County Fuel Tax	5,225,339	5,354,439	5,484,883	5,536,669	0.2%
Local Government Half-Cent Sales Tax	101,203,167	104,072,435	110,520,110	115,293,066	4.9%
Shared State General Revenues	5,139,249	5,550,838	3,906,500	3,816,500	0.2%
Shared State Restricted Revenue	8,461,625	8,607,731	8,835,120	9,208,289	0.4%
State Revenue Sharing	33,489,941	35,309,274	37,401,377	38,915,517	1.7%
Other Culture & Recreation	3,309,329	2,991,328	3,264,532	2,830,004	0.1%
Other Intergovernmental Revenues	4,644,912	6,326,827	12,564,346	10,436,824	0.4%
	173,384,305	180,487,450	194,410,523	198,449,342	8.4%
<u>Intergovernmental Grants</u>					
Federal Grants	77,472,067	63,515,171	109,438,010	111,755,967	4.8%
State Grants	12,814,367	23,353,731	24,435,842	23,353,389	1.0%
Local Grants	3,447,908	5,971,000	9,295,590	6,136,134	0.3%
	93,734,342	92,839,902	143,169,442	141,245,490	6.0%
<b>Total Intergovernmental Revenue</b>	<b>267,118,647</b>	<b>273,327,352</b>	<b>337,579,965</b>	<b>339,694,832</b>	<b>14.5%</b>

## County Revenues by Source

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended	% Total FY 19
<b>Charges for Services</b>					
<i><u>Water/Wastewater Utility Fees</u></i>					
Water/Reclaimed Water Utility Fees	110,371,791	119,983,451	116,846,251	124,618,207	5.3%
Wastewater Utility Fees	105,594,582	110,693,476	113,023,155	120,728,256	5.1%
Water/Wastewater Combination Fees	8,854,764	9,185,251	9,730,120	10,052,190	0.4%
	<b>224,821,137</b>	<b>239,862,178</b>	<b>239,599,526</b>	<b>255,398,653</b>	<b>10.9%</b>
<i><u>Solid Waste Fees</u></i>					
Solid Waste Collection/Disposal Fees	84,090,277	87,062,944	89,654,833	92,731,118	3.9%
Solid Waste Recycling Revenue	17,672,771	18,109,786	18,345,501	18,447,411	0.8%
	<b>101,763,048</b>	<b>105,172,730</b>	<b>108,000,334</b>	<b>111,178,529</b>	<b>4.7%</b>
<i><u>Other User Fees</u></i>					
Ambulance Fees	16,263,764	17,117,402	16,420,000	17,200,000	0.7%
Court Costs & Surcharges	8,517,047	8,769,191	8,942,554	10,317,446	0.4%
Sheriff's Office Fees	8,043,144	65,376,001	70,158,166	72,544,178	3.1%
Public Safety Fees	2,776,931	2,851,252	2,649,114	2,831,545	0.1%
Environment & Physical Resource Fees	5,254,547	5,580,031	4,657,113	4,819,871	0.2%
Transportation Fees	4,732,612	5,348,497	1,793,389	2,110,449	0.1%
Health & Human Services Fees	22,159,346	22,455,151	25,507,408	26,465,381	1.1%
Culture & Recreation Fees	4,350,590	4,411,820	3,932,186	3,965,928	0.2%
Economic Environment Fees	116,510	128,395	128,500	119,150	0.0%
Internal Service Charges	52,709,579	34,537,449	32,990,144	36,086,103	1.5%
Other User Fees	114,845,195	81,000,279	80,301,268	81,317,387	3.5%
	<b>239,769,265</b>	<b>247,575,468</b>	<b>247,479,842</b>	<b>257,777,438</b>	<b>11.0%</b>
<b>Total Charges for Services</b>	<b>566,353,450</b>	<b>592,610,376</b>	<b>595,079,702</b>	<b>624,354,620</b>	<b>26.6%</b>
<b>Fines &amp; Forfeits</b>	<b>9,309,337</b>	<b>10,912,056</b>	<b>8,987,080</b>	<b>8,020,238</b>	<b>0.3%</b>
<b>Miscellaneous Revenue</b>					
Interest	14,822,611	15,317,446	13,071,949	13,009,340	0.6%
Other Miscellaneous Revenue	32,964,300	34,113,224	33,142,647	32,742,843	1.4%
<b>Total Miscellaneous Revenue</b>	<b>47,786,911</b>	<b>49,430,670</b>	<b>46,214,596</b>	<b>45,752,183</b>	<b>1.9%</b>
<b>Total Revenue</b>	<b>\$1,951,701,963</b>	<b>\$2,054,520,119</b>	<b>\$2,224,093,433</b>	<b>\$2,350,377,663</b>	<b>100.0%</b>

**Notes:**

1. Major revenues are discussed in more detail in the narrative accompanying this table.
2. Schedule excludes non-operating revenues including fund balances, transfers, debt proceeds, and residual equity.
3. Detail may not equal total s due to rounding.

# Millage Comparison

	FY 16		FY 17	
	MILLAGE	LEVY	MILLAGE	LEVY
<b>COUNTYWIDE</b>				
OPERATING				
General Revenue Fund	5.7322	\$421,948,955	5.7322	\$453,939,896
TOTAL OPERATING	5.7322	421,948,955	5.7322	453,939,896
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	4,464,465	0.0604	4,804,477
TOTAL DEBT	0.0604	4,464,465	0.0604	4,804,477
TOTAL OPERATING & DEBT	5.7926	426,413,420	5.7926	458,744,373
<b>NON COUNTYWIDE</b>				
OPERATING				
General Purpose MSTU	4.3745	195,936,542	4.3745	210,509,503
Library Services	0.5583	39,621,932	0.5583	42,656,864
TOTAL OPERATING	4.9328	235,558,474	4.9328	253,166,367
DEBT SERVICE				
Parks & Recreation Bonds	0.0259	1,160,077	0.0259	1,247,048
TOTAL OPERATING & DEBT	4.9587	236,718,551	4.9587	254,413,415
<b>TOTAL BOCC</b>	<b>10.7513</b>	<b>\$663,131,971</b>	<b>10.7513</b>	<b>\$713,157,788</b>

## TAXABLE PROPERTY VALUES

	FY 16	FY 17
<b>COUNTYWIDE</b>		
Value of Existing Property	\$72,075,007,418	\$77,419,297,581
Value of New Construction	1,535,291,403	1,771,919,682
Total Taxable Value	\$73,610,298,821	\$79,191,217,263
<b>ELAPP DEBT SERVICE</b>		
Value of ELAPP Property	\$73,914,983,814	\$79,544,323,781
Total Taxable Value	\$73,914,983,814	\$79,544,323,781
<b>UNINCORPORATED(MSTU)</b>		
Value of Existing Property	\$43,833,473,763	\$46,954,649,792
Value of New Construction	957,140,434	1,167,307,602
Total Taxable Value	\$44,790,614,197	\$48,121,957,394
<b>SPECIAL LIBRARY DISTRICT</b>		
Value of Existing Property	\$69,469,788,326	\$74,682,933,120
Value of New Construction	1,499,103,672	1,721,982,374
Total Taxable Value	\$70,968,891,998	\$76,404,915,494
<b>PARKS &amp; RECREATION DEBT SERVICE</b>		
Value of Existing Property	\$43,833,473,763	\$46,981,253,754
Value of New Construction	957,140,434	1,167,307,602
Total Taxable Value	\$44,790,614,197	\$48,148,561,356

# Millage Comparison

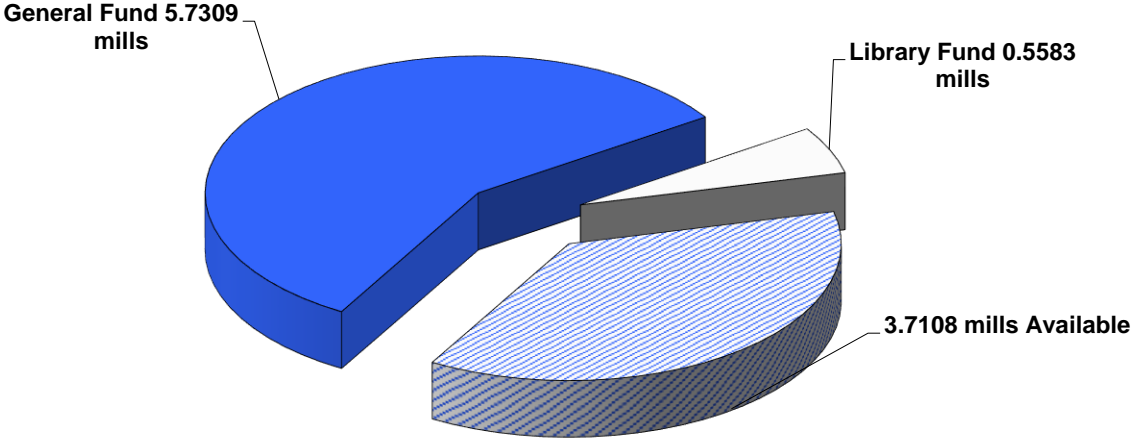
	FY 18		FY 19	
	MILLAGE	LEVY	MILLAGE	LEVY
<b>COUNTYWIDE</b>				
OPERATING				
General Revenue Fund	5.7309	\$494,049,153	5.7309	\$542,143,140
TOTAL OPERATING	5.7309	494,049,153	5.7309	542,143,140
DEBT SERVICE				
Environ. Sensitive Lands	0.0604	5,230,189	0.0604	5,741,020
TOTAL DEBT	0.0604	5,230,189	0.0604	5,741,020
TOTAL OPERATING & DEBT	5.7913	499,279,342	5.7913	547,884,160
<b>NON COUNTYWIDE</b>				
OPERATING				
General Purpose MSTU	4.3745	228,576,076	4.3745	249,827,695
Library Services	0.5583	46,427,350	0.5583	50,883,462
TOTAL OPERATING	4.9328	275,003,426	4.9328	300,711,157
DEBT SERVICE				
Parks & Recreation Bonds	0.0259	1,354,014	0.0259	1,481,480
TOTAL OPERATING & DEBT	4.9587	276,357,440	4.9587	302,192,637
<b>TOTAL BOCC</b>	<b>10.7500</b>	<b>\$775,636,782</b>	<b>10.7500</b>	<b>\$850,076,797</b>

## TAXABLE PROPERTY VALUES

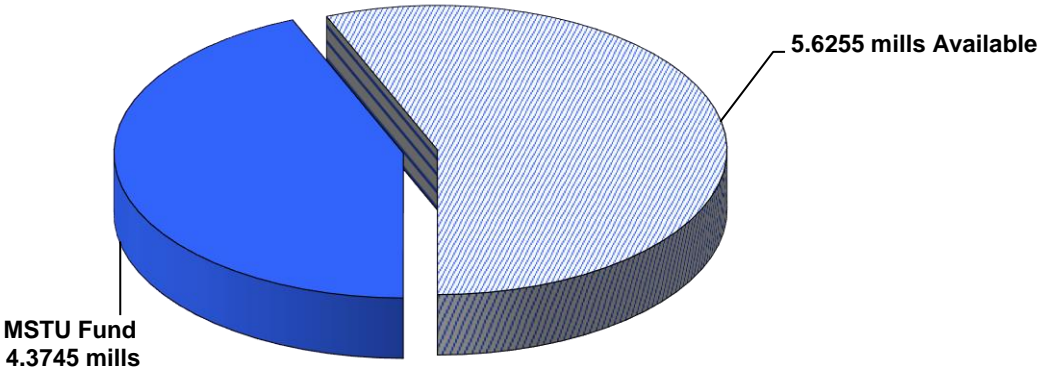
	FY 18	FY 19
<b>COUNTYWIDE</b>		
Value of Existing Property	\$84,285,711,452	\$92,002,000,000
Value of New Construction	1,922,240,715	2,598,000,000
Total Taxable Value	\$86,207,952,167	\$94,600,000,000
<b>ELAPP DEBT SERVICE</b>		
Value of ELAPP Property	\$86,592,536,146	\$95,050,000,000
Total Taxable Value	\$86,592,536,146	\$95,050,000,000
<b>UNINCORPORATED(MSTU)</b>		
Value of Existing Property	\$51,008,525,141	\$55,507,000,000
Value of New Construction	1,243,406,723	1,603,000,000
Total Taxable Value	\$52,251,931,864	\$57,110,000,000
<b>SPECIAL LIBRARY DISTRICT</b>		
Value of Existing Property	\$81,288,402,410	\$88,642,000,000
Value of New Construction	1,870,024,777	2,498,000,000
Total Taxable Value	\$83,158,427,187	\$91,140,000,000
<b>PARKS &amp; RECREATION DEBT SERVICE</b>		
Value of Existing Property	\$51,035,129,103	\$55,597,000,000
Value of New Construction	1,243,406,723	1,603,000,000
Total Taxable Value	\$52,278,535,826	\$57,200,000,000

# Millage Comparison

### Hillsborough County's Use of the Countywide 10-mill Cap FY 19



### Hillsborough County's Use of the Unincorporated Area 10-mill Cap FY 19





# 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</b> Exemptions:	
First Homestead Exemption	-25,000
Second Homestead Exemption	-25,000
<b>Equals</b> Taxable Value of Property	\$115,000
<b>Divide</b> the Taxable Value of Property by \$1,000	\$115
<b>Multiply</b> \$115 by the FY 19 recommended countywide millage rate	5.7309
<b>Equals</b> the amount of countywide property tax levied on property	<b>\$659.05</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 a bill which mandating millage rates that, in combination, generate revenue 5% lower than that generated from the FY 07 aggregate rolled-back rate. Starting in FY 09, the bill also mandated that the maximum allowable property tax levy is the rolled-back rate plus the growth in the Florida per capita personal income. Then, in January 2008, voters approved a constitutional amendment that further restricts growth in taxable values. The provisions include a second homestead exemption previously discussed that applies only to non-School Board levies, a new portability provision allows owners of homesteaded properties to transfer of up to \$500,000 of accumulated Save Our Homes savings to a newly purchased home if the new home is purchased within 2 years of the sale of the previous home, a new \$25,000 exemption on tangible property and a new cap of 10% on the amount non-homesteaded property values can increase in a single year.

During the 2017 session, the legislature passed a bill requiring a referendum in November 2018 on a third homestead exemption for \$25,000 on tangible property. If passed, the exemption would apply beginning in FY 20.

# 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.

**EXAMPLE OF CALCULATION OF THE ESTIMATED AGGREGATE ROLLED-BACK RATE <sup>1</sup>**

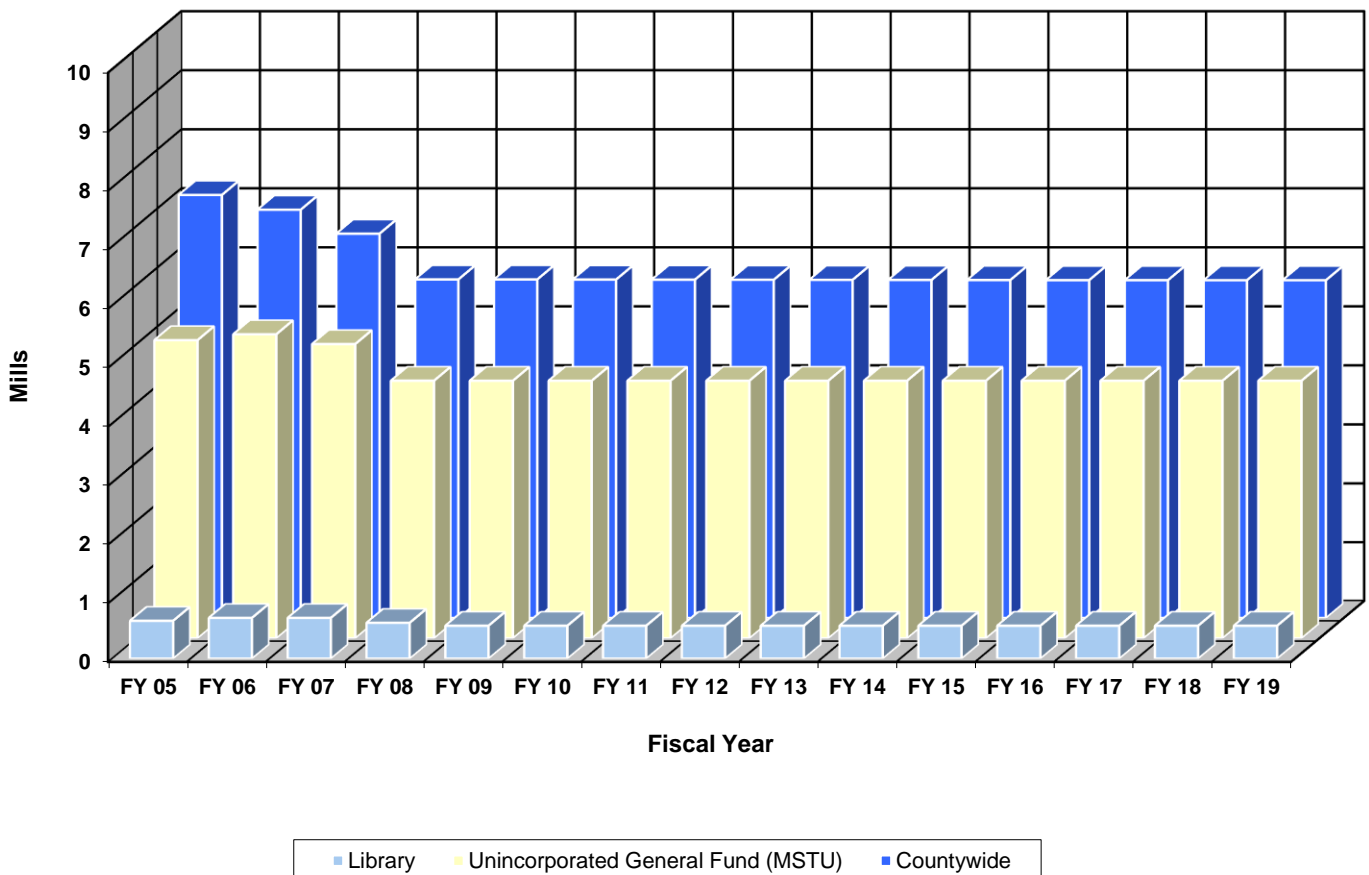
**Amount of Property Taxes Assessed in the Previous Year for the General Revenue Fund, MSTU, and Library District Less Payments to Tax Increment Financing Districts = \$761,396,631**

**Divided by**

**Amount of Taxable Value of Countywide Property Less New Construction and Less Dedicated Tax Increment Values in the Current Year = \$90,323,333,655**

**The result of this calculation is the Aggregate Rolled-Back Rate of 8.4297 Mills or \$8.43 per \$1,000 of Taxable Value**

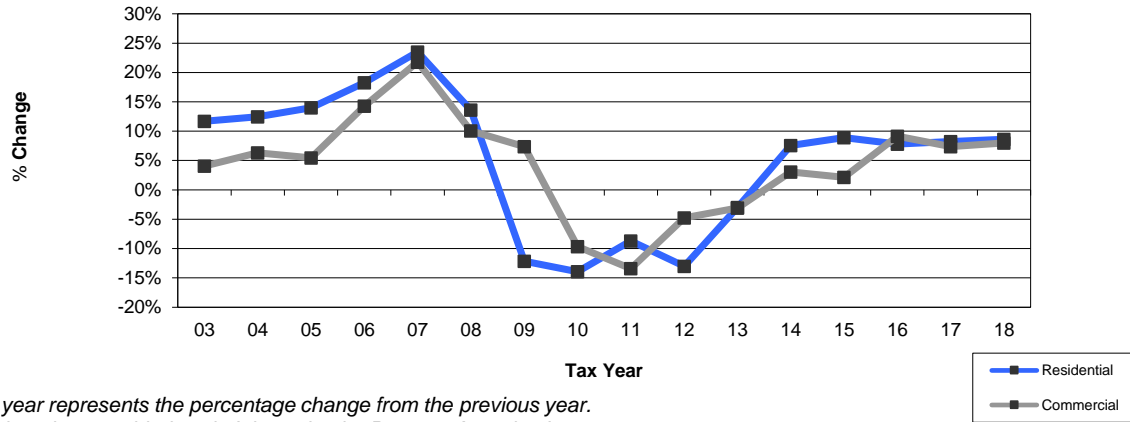
## HILLSBOROUGH COUNTY AD VALOREM OPERATING MILLAGES



<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.

# Changes in Taxable Values by Property Classification

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



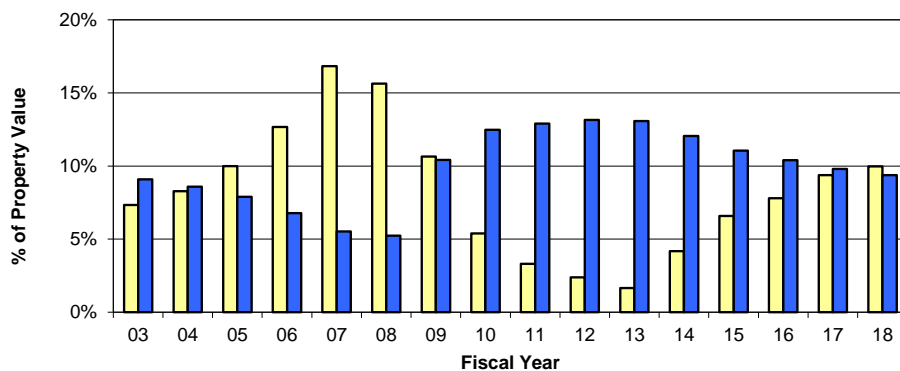
Each year represents the percentage change from the previous year.  
Based on data provided each July 1st by the Property Appraiser's

### Real Property Value Changes by Fiscal Year

	Single Family Residential	Percent Change	Other Residential	Percent Change	Commercial Property	Percent Change
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	0.70%	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	-1.79%	12,382,858,678	-4.78%
FY 13	27,669,609,104	-3.01%	8,178,200,222	-1.70%	12,001,773,800	-3.08%
FY 14	29,759,828,385	7.55%	8,834,123,507	8.02%	12,369,456,398	3.06%
FY 15	32,413,326,378	8.92%	9,737,466,602	10.23%	12,637,185,161	2.16%
FY 16	34,943,064,891	7.80%	10,776,277,983	10.67%	13,794,390,404	9.16%
FY 17	37,817,808,556	8.23%	12,035,185,007	11.68%	14,812,306,845	7.38%
FY 18	41,073,218,173	8.61%	13,581,839,931	12.85%	15,996,564,906	8.00%
	Industrial Property	Percent Change	All Others	Percent Change	Total	Percent Change
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%
FY 15	3,535,088,664	-4.09%	2,315,976,287	8.09%	60,639,043,092	6.77%
FY 16	3,871,607,485	9.52%	2,420,588,585	4.52%	65,805,929,348	8.52%
FY 17	4,153,593,720	7.28%	2,546,249,066	5.19%	71,365,143,194	8.45%
FY 18	4,495,872,336	8.24%	2,791,329,779	9.63%	77,938,825,125	9.21%

# 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 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
FY 15	11,164,864,607	11.06%	6,645,231,427	6.58%	100,956,959,399
FY 16	11,379,234,666	10.39%	8,548,286,690	7.80%	109,546,502,173
FY 17	11,683,785,946	9.80%	11,183,151,399	9.38%	119,262,935,375
FY 18	12,159,990,461	9.38%	12,931,703,458	9.98%	129,579,530,251
	Governmental Exemption	Percent Value	Institutional Exemption	Percent Value	Total Just Value
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
FY 15	7,620,845,796	7.55%	3,391,141,487	3.36%	100,956,959,399
FY 16	7,909,061,680	7.22%	3,621,891,843	3.31%	109,546,502,173
FY 17	8,240,613,466	6.91%	3,825,479,910	3.21%	119,262,935,375
FY 18	8,682,731,491	6.70%	4,000,103,773	3.09%	129,579,530,251

## 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)

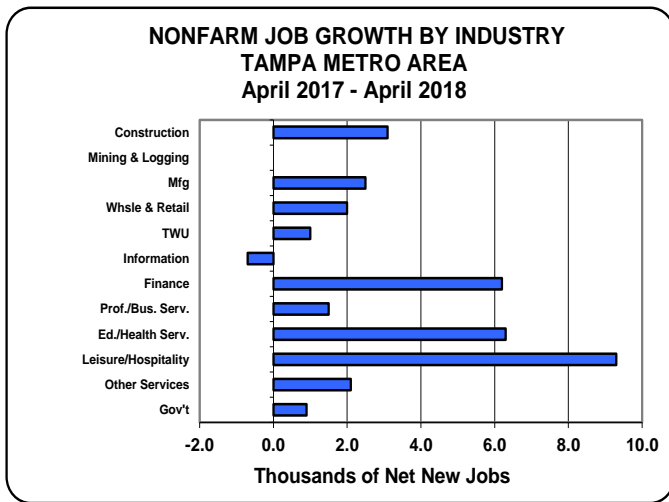
	FY 13 Adopted	FY 14 Adopted	FY 15 Adopted	FY 16 Adopted	FY 17 Adopted	FY 18 Adopted	FY 19 Recommended
<b>TAXES LEVIED COUNTYWIDE</b>							
BOCC - General Fund	\$659.80	\$659.59	\$659.40	\$659.20	\$659.20	\$659.05	\$659.05
BOCC - General Obligation Debt	6.95	6.95	6.95	6.95	6.95	6.95	6.95
Southwest Florida Water Mgmt District *+	45.17	43.91	42.07	40.11	38.15	36.01	36.01
School Board (incl. General Oblig. Debt)*	905.86	884.35	845.60	833.41	794.19	758.54	758.54
Children's Board *	57.50	55.52	52.77	52.77	52.77	52.77	52.77
Port Authority*	21.28	20.13	18.98	17.83	16.68	14.95	14.95
<b>TOTAL COUNTYWIDE TAXES</b>	<b>\$1,696.55</b>	<b>\$1,670.44</b>	<b>\$1,625.76</b>	<b>\$1,610.26</b>	<b>\$1,567.93</b>	<b>\$1,528.27</b>	<b>\$1,528.27</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	57.50	57.50	57.50	57.50	57.50	57.50
<b>TOTAL TAXES WITHIN SPECIFIC AREAS</b>	<b>\$624.09</b>	<b>\$627.75</b>	<b>\$627.75</b>	<b>\$627.75</b>	<b>\$627.75</b>	<b>\$627.75</b>	<b>\$627.75</b>
<b>TOTAL AD VALOREM TAXES</b>	<b>\$2,320.64</b>	<b>\$2,298.19</b>	<b>\$2,253.51</b>	<b>\$2,238.02</b>	<b>\$2,195.68</b>	<b>\$2,156.02</b>	<b>\$2,156.02</b>
\$ change from preceding year:	(\$4.91)	(\$22.45)	(\$44.69)	(\$15.49)	(\$42.33)	(\$39.66)	\$0.00
% change from preceding year:	(0.2%)	(1.0%)	(1.9%)	(0.7%)	(1.9%)	(1.8%)	0.0%
Notes:							
* Not a tax levy, assessment, or fee of the Hillsborough County Board of County Commissioners (BOCC).							
** Homeowners residing within the municipalities of Tampa, Temple Terrace, or Plant City pay city taxes instead of MSTU. The Hillsborough Area Regional Transit Tax is not levied in Plant City. The Library Tax is not levied in Temple Terrace or Plant City. Starting in FY 09, the taxable value for School Board taxes is \$140,000 because the second \$25,000 homestead exemption approved by voters in January 2008 does not apply to the School Board assessment.							
Assumptions:							
Excludes any exemption other than the homestead exemptions.							
Excludes any other special district assessment (i.e., street lighting tax district or maintenance district).							
+ For the purposes of consistency, the Hillsborough River Basin was selected. Other basins may have different tax rates.							

# Economic Indicators

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

US Gross Domestic Product (GDP) growth rose 2.2% in the first quarter of 2018, below the fourth quarter of 2017 rate of 2.9%. Many analysts, including Economy.com, view this as a temporary slowdown attributable to poor winter weather and statistical problems that have affected first quarter data in recent years. The current economic expansion entered its ninth year in June 2018 and is now the second longest expansion on record. Economy.com expects this expansion will surpass the 1990s expansion of 10 years, the longest on record. Federal tax cuts, strong job growth, higher wage growth and strong consumer balance sheets should support about 3.0% growth in 2018. 2019 growth is forecasted to moderate to 2.6%.

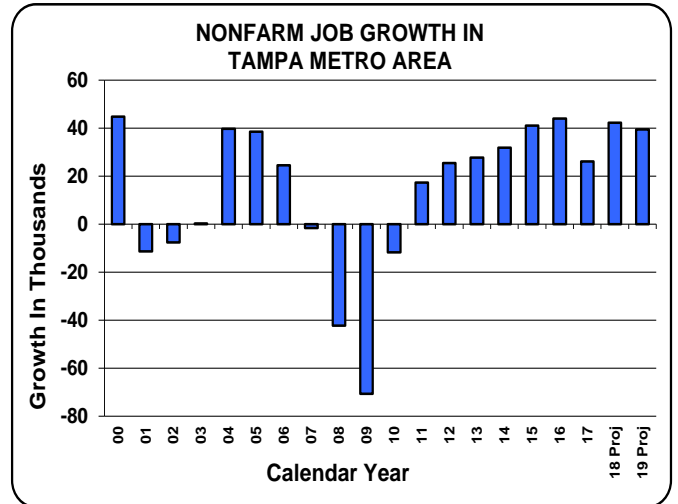
Analysts now estimate that US economy is at full employment in 2018. This should support stronger wage gains and housing demand, but also means businesses will have more difficulty hiring in a very tight labor market. Economy.com expects this will begin to constrain growth in 2020 and forecasts only a 0.8% gain for that year.



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

During the twelve months to April 2018 Metro Tampa job gains totaled 34,200. Those gains are broad based among industries with particular strength in finance, education and health, and leisure and hospitality. Metro Tampa's April 2.6% job growth rate outpaced the US rate of 1.6% and the Florida rate of 2.1%. The University of Central Florida forecasts 3.2%

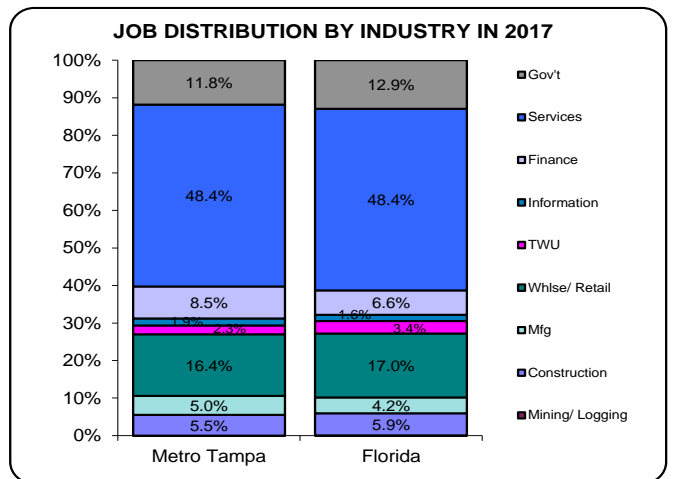
and 2.9% job growth for Tampa Bay in 2018 and 2019 respectively.



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

Unemployment rates are reflecting the very tight labor market. Hillsborough County's April 2018 rate is 3.1%, compared to 3.6% in April 2017. Hillsborough's unemployment rate is at the lowest level since 2000. April 2018's Florida rate is 3.4%. The US rate is 3.7%.

Long-term job growth in Metro Tampa, and, indeed, Florida and the nation, is concentrated in services industries. In 2017 services industries accounted for more than 48% of existing jobs in Metro Tampa and Florida. Services industries include high wage industries such as finance, insurance, legal services, engineering services, computer design, and health. Wholesale and retail trade accounted for about 17% of all jobs. Most of Hillsborough's ten largest employers in 2017 are government or health related.



Note: TWU = Transportation, Warehousing & Utilities

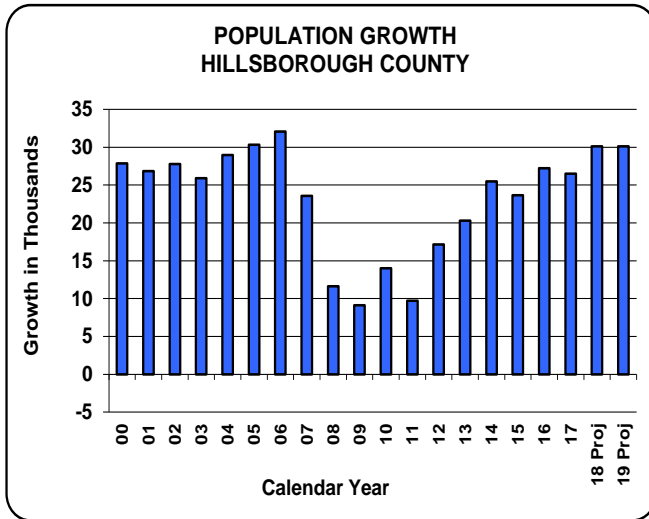
Source: Florida Department of Economic Opportunity, Labor Market Statistics Center

# Economic Indicators

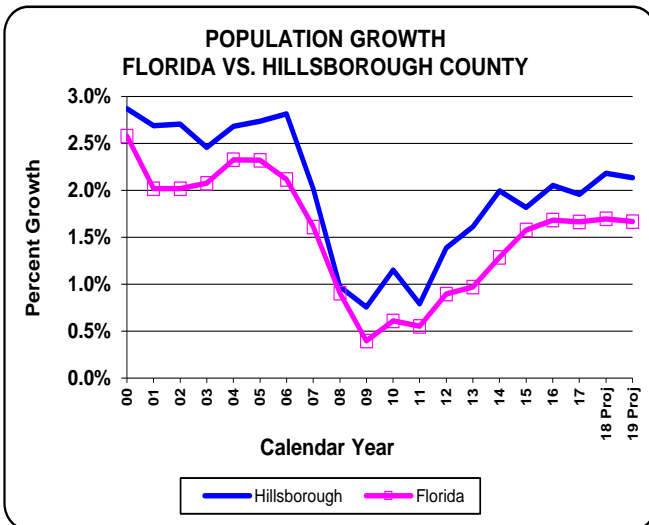
## LARGEST HILLSBOROUGH EMPLOYERS, 2017

Hillsborough County School Board	26,195
MacDill Air Force Base	19,978
University of South Florida	14,013
Hillsborough County Government	9,336
Publix Supermarkets	7,732
Tampa International Airport	7,200
Baycare Health System	6,243
Florida Hospital	6,000
Tampa General Hospital	5,378
H Lee Moffitt Cancer Center	5,200

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2017



Source: Bureau of Economic and Business Research (BEBR)

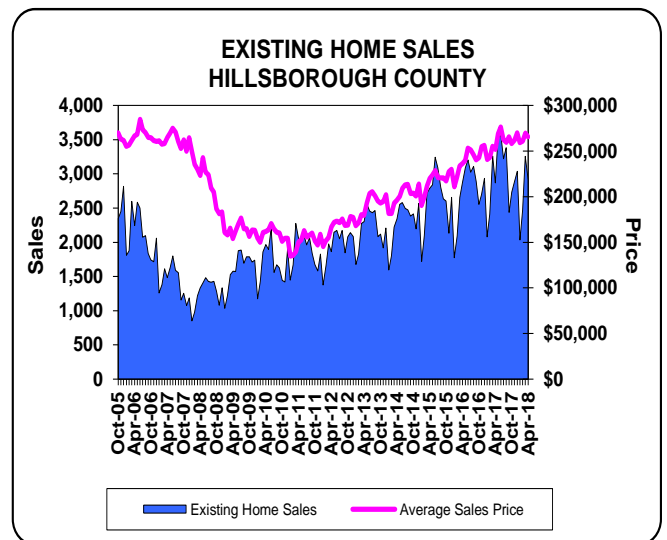


Source: Bureau of Economic and Business Research (BEBR)

While job growth is perhaps the single most important and visible economic indicator for a local area, other indicators play important roles as well. The University of Florida's Bureau of Economic and Business Research (BEBR) reports that Florida and Hillsborough population growth has

accelerated since dramatically slowing in 2008 and 2009 as a result of the last recession. After average annual population growth of 25,300 in Hillsborough County during 1997-2007, BEBR estimated Hillsborough's population rose at an annual rate of only 11,100 during 2007-2011. Recovering population growth averaged 23,400 annually during 2012-2017. BEBR estimated Hillsborough gained 26,500 residents in 2017. BEBR forecasts Hillsborough population growth during 2017 -2020 will average 30,100 annually.

Population growth is, in turn, a primary factor driving housing markets and retail sales as well as job growth. Greater Tampa Association of Realtors (GTAR) reports 2017 sales rose 7.6% supported by strong job growth. As 2017 sales rose, GTAR reports months of inventory fell to 3.1 months in December 2017. Sales growth has slowed to 0.5% for the first 4 months of 2018. Months of inventory fell to 2.6. April 2018 inventory levels dropped to 7,500 for the first time since 2005.



Source: Greater Tampa Association of Realtors

Hillsborough County foreclosure filings fell 25.1% in 2017 to the lowest level since 2005. 2017 filings were only 10.3% of 2009's peak activity. Year-to-date foreclosures continue to fall during 2018.

Low inventories and months of supply combined with continuing in-migration of workers as well as retirees will continue to drive home price gains in Florida and Hillsborough. Lower inventories helped to push 2017's average sales price to a 7.6% gain over 2016. April 2018's average sales price is 5.5% above a year ago.

# Economic Indicators

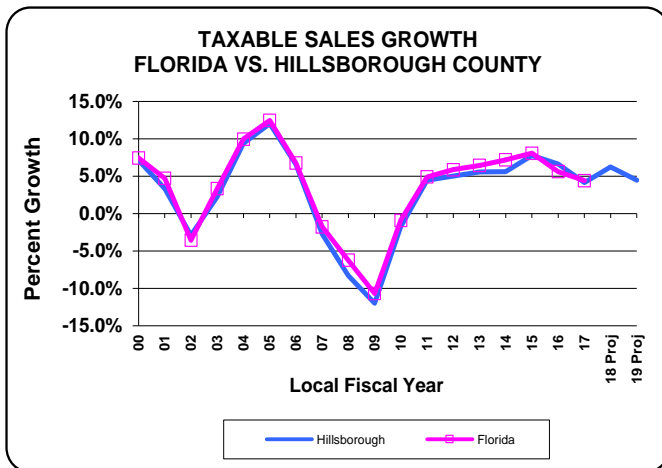
## LARGEST HILLSBOROUGH PROPERTY TAXPAYERS, FY 17

	\$ Millions
Tampa Electric Company	42.7
Hillsborough County Aviation Authority	12.7
Verizon Communications	12.5
Mosaic Company	8.1
Highwoods/Florida Holding LP	7.3
Post Apartment Homes LP	5.9
Westfield	5.8
Wal-Mart	4.7
Metropolitan Life	4.1
Liberty Property	4.0

Source: Hillsborough County, Florida Comprehensive Annual Financial Report, Fiscal Year Ended September 30, 2017

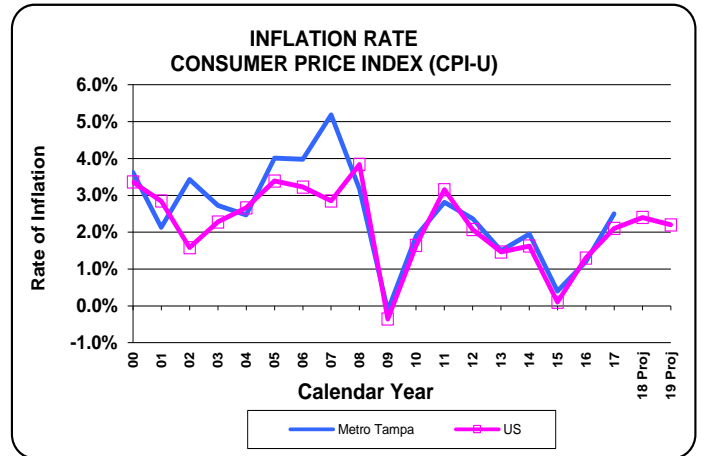
Job growth and general economic growth in 2018 and 2019 should sustain rising housing sales and prices, even as investor demand softens due to higher prices and lower distressed inventories.

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 FY 15 rose 7.8%, the highest gain since FY 06. FY 16 taxable sales rose a further 6.6%, slowing to 4.1% in FY 17. The Management and Budget Department expects sales surtax revenue to increase 6.2% in FY 18 and 4.5% in FY 19.



Sources: Florida Department of Revenue, Revenue Estimating Conference and Management and Budget Dept.

US inflation rose to 2.1% in 2017 after four years below 2.0%. Energy prices were the main driver of higher inflation. The National Association for Business Economics expects inflation to rise to 2.4% for 2018 before dipping to 2.2% for 2019. This will likely result in additional action by the Federal Reserve to increase interest rates.



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



# Financial Policies and Procedures

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

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

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

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

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

There are two key Florida Statutes regulating local government budget development and implementation, Chapters 129 and 200. Chapter 129, entitled "County Annual Budget,"

establishes a system for controlling finances of county boards of commissioners throughout the state. Chapter 200, "Determination of Millage," defines the duty of the county commissioners in setting the rate of taxation. These statutory provisions set the framework for the budgetary process. In addition, Generally Accepted Accounting Principles (GAAP) for state and local governments as set forth by the Governmental Accounting Standards Board (GASB), provide professional standards that guide public financial management and reporting.

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 fund, that is, the estimated revenues including balances brought forward will equal the total of the appropriations and reserves.
- 2. Chapter 129.01(2)(b), Florida Statutes:** Budgeted reimbursements are considered anticipated receipts and as such will be budgeted at 95% of the estimated fiscal year total.
- 3. Chapter 129.01(2)(c)1, Florida Statutes:** Reserves for contingencies may be established for each fund during the annual budget development process, and when established, will be in compliance with Florida Statutes requiring that reserves for contingencies not exceed ten percent of the total budget.
- 4. Chapter 129.01(2)(d), Florida Statutes:** A reserve for reappropriation will be provided in each fund as necessary to provide for the payment of vouchers which have been incurred in the year(s) prior to the fiscal year for which the budget is being prepared.
- 5. Chapter 129.06(2)(a), Florida Statutes:** Budget changes may be made through the budget amendment process.
- 6. Chapter 129.06(2)(d & e), Florida Statutes:** Fund revenue and expenditure totals may be increased or decreased by formal action of the BOCC: a) following appropriate

# Financial Policies and Procedures

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

Grants Identification, Application, and Tracking: Grants pursued by the County must be consistent with the County's mission, strategic priorities, or adopted business plans, and no grant shall be submitted without signature approval of the County's authorized organizational representative or designee; therefore, the submission of grant proposals shall be coordinated by a central authority designated by the County

Administrator so that the effects on the County can be reviewed and understood beforehand and the authorizing signatures obtained; and grant applications shall provide reasonable and realistic outcomes that are based on information that will help to best assess the impact and efficacy of grant activities. Individuals planning to apply for an external grant should notify the grants management office a minimum of fifteen business days prior to the submission date on a form established under the direction of the County Administrator. All grants will be recorded and tracked in a manner that assures transparency and accountability to the Board, grantors, and the public.

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

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

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

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

# Financial Policies and Procedures

increase grant revenues; limit the County's exposure to grant related legal liability; and assure grantors and the public that the County shall discharge its responsibilities with the highest of standards.

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

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

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

**Purpose:** To allow departments under the Board of County Commissioners to have the option of accepting credit cards, charge cards, and debit cards from the public

for payment of fees and charges for services. The acceptance of credit cards is authorized by Chapter 215.322 of the Florida Statutes.

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

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

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

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

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

The Planning Commission, Constitutional Officers, Environmental Protection Commission, County Administrator and their departments, other agencies which provide services to Hillsborough County residents, and organized citizen groups, will have the opportunity to provide input to the Capital Improvement Program process. Capital project financing will be derived from various funding sources including, but not limited to, bonds, short term loans and notes, fuel taxes, federal and State grants, community investment tax (Local

# Financial Policies and Procedures

Government Infrastructure Surtax), enterprise revenue, impact fees and the levy of ad valorem taxes and non-ad valorem assessments as determined by the Board of County Commissioners.

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

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

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

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

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

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

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

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

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

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

The cost and timing of these Capital Improvements are to be identified in the Capital Improvement Program. The project scope, schedule, and costs approved by the Board of County Commissioners. A Project Manager is identified for managing each capital project.

# Financial Policies and Procedures

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

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

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

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

- Projects which are necessary to conform to state

or federal laws or court rulings.

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

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

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

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

# Financial Policies and Procedures

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Purpose:** The purpose of this policy is to ensure that all programs managed through the Self Insurance Fund are fully funded through the fees recovered through covered departments and agencies, including administrative costs and reserves. Covered programs include: health insurance, worker's compensation, auto liability, and general liability.

# Financial Policies and Procedures

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

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

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

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

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

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

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

**20. Minimizing the Expense of Financing Capital Projects—BOCC Policy 03.02.02.07:** It is the policy of the BOCC that

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

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

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

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

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

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

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

**22. User Fees and Cost Recovery—BOCC Policy 03.02.02.09:** It is the policy of the BOCC that the County may from time to time establish or update fees for services provided by the County (user fees). The County will identify the full cost of providing a service for which

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fees are charged. Wherever practical, the County shall identify cost recovery goals for each fee and authorize automatic adjustment so that the fee can be updated to recover the same portion of the County's cost over time. The calculation of cost will include all reasonable and justifiable direct and indirect cost components.

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

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

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

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

- Enterprise operations - Each County enterprise operating shall reimburse the General Fund for the Calculated Value of indirect services 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 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.



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

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

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

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

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

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

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

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

**Responsibility:** It is the responsibility of the Management and Budget Department and the Human

Resources Department, under the direction of the County Administrator, to implement this policy.

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

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

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

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

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

The financial planning process helps shape decisions and permits necessary and corrective action to be taken

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before problems become more severe. A financial forecast and the associated financial plan is not a forecast of what is certain to happen, but rather a device to highlight significant issues or problems that must be addressed if goals are to be achieved, and a plan to address those issues or problems.

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

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

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

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

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

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

through an agenda item.

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

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

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

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

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

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

**Purpose:** The purpose of this policy is to provide for temporary bypass of normal budgetary controls when, in the conduct of normal business, a department or agency has expended its approved budget or has incurred

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unanticipated expenditures and it becomes necessary to issue warrants or process purchase orders or requisitions prior to having the Board of County Commissioners (BOCC) approve additional appropriations through a budget amendment.

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

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

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

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

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

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

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

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

**Purpose:** The purpose of this policy is to conform the timing and reporting of County-operated programs to the

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

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

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

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

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

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

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

**Purpose:** In order to be fiscally prudent, current revenues should pay for current expenditures. One-time sources such as beginning fund balance should be allocated only to one-time uses or carried forward. A reserve for cash balance to be carried forward as authorized by Section

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129.01(2)(C)2. Florida Statutes should be budgeted each year at an adequate level to insulate the County against unanticipated revenue shortfalls and/or unanticipated expenses in the upcoming year and to ensure that sufficient cash is available in the following year to meet the County's obligations until revenues are anticipated to be available.

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

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

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

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

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

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

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

**38. Budget Adjustment For Turnover Savings—BOCC Policy 03.02.02.25:** It is the policy of the Board of County Commissioners that in preparing the budget, the County Budget Officer may budget less than the calculated annual cost of personnel based on an analysis of historical

expenditure trends which reflect the savings that result from turnover resulting from resignations, terminations, retirements, promotions, and transfers. In the event this policy is utilized, a minimum of 25% of the amount that is subtracted from the budget to reflect such turnover savings will be placed in a reserve within the respective fund and be available only for appropriation to meet personnel costs for budgeted positions. This reserve shall not be used to hire new employees or to meet other operational requirements. The funds placed in reserve may be used to meet unanticipated personnel requirements of any organization in which a reduced level of personnel funding was budgeted as a result of the application of this policy. Any reserve balance remaining at year-end will be available for appropriation in the subsequent year.

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

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

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

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

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

- 1) In accordance with bond covenants, grant contracts, statutory provisions, or other legal requirements, maintain a contingency balance within each fund sufficient to allow completion of currently approved capital projects. This contingency balance (the sum of

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Allocated Funds for Future Capital Projects, Allocated Funds for Future Land Acquisition and Reserve for Future Capital outlay) shall be computed as follows:

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

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

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

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

- 40. Budgetary Reappropriations—BOCC Policy 03.02.02.27:** It is the policy of the BOCC that the portion of any year's budget that is attributed to the carryover or reappropriation of a prior year's financial commitments be limited to items meeting at least one or more of the following criteria:

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

The County Administrator may add additional eligibility criteria to further restrict items eligible for 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

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eligible to be rebudgeted and reappropriated in a new fiscal year.

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

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

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

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

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

**Purpose:** The purpose of this policy is to establish guidelines regarding the method of funding citizen initiated projects or services that benefit limited geographic areas within the unincorporated area, that

exceed the current general level of service provided to residents of unincorporated area by Hillsborough County and have not been previously provided by the County.

**Responsibility:** It shall be the responsibility of the County Administrator to manage compliance with this policy.

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

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

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

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

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

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

**Purpose:** The purpose of this policy is to maintain emergency reserves that will provide for unanticipated

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financial impacts on the Board of County Commissioners.

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

**44. Reserve for Contingency—BOCC Policy 03.02.05.00:** It is the policy of the Board of County Commissioners (BOCC) to reduce the draw downs on the Reserve for Contingencies to only those 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 Management and Budget Department to advise the BOCC when it may be appropriate to draw down this reserve, identifying the criterion which has been met. Proposed budget amendments that appropriate contingency reserves in the General Fund or General Purpose MSTU Fund will be placed on the regular section of the BOCC agenda of a regularly scheduled meeting for BOCC discussion.

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

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

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

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

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

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

Furthermore, Conduit Issuers and Borrowers shall use the County's bond counsel, and the County Attorney's Office shall serve as General Counsel to all Conduit Issuers whose members are appointed by the County Commission. Finally, fees payable to the Hillsborough County Board

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of County Commissioners by the Borrower are established as follows: (1) a non-refundable \$2,000 application fee, (2) a fee in the amount of ½ of 1% of the total par amount of bonds issued, payable from bond proceeds (minimum fee of \$25,000), and (3) a surcharge of \$2,500 for expedited review of completed applications received less than 31 days prior to the desired date of presentation to the Board.

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

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

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

**Responsibility:** Debt Management Department.

**47. Water and Wastewater Financial Policy—BOCC Policy 03.03.01.00:** Hillsborough County intends to operate its water and wastewater system in a businesslike manner using financial procedures which are consistent with those used in standard utilities operations. The Water Department shall be an enterprise fund department existing solely on its own revenues (i.e. monthly service revenues and fees, grants, interest income, bond sale proceeds, etc.) and such revenues are expended only for use of the Water Department. Further, monthly water

and wastewater service revenues shall be used, to the greatest extent possible, to provide for the operation and maintenance of the utilities system, renewal and replacement, debt service (except for the portion eligible to be paid by capacity fees), and any capital rehabilitation related to service of existing customers.

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



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

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

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

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

- It is the intent that phosphate severance tax revenue be separately accounted for in the County's accounting structure so that a clear record of receipts, balances, interest earnings, and uses may be maintained. Under the County's accounting structure, this requires maintaining revenues and recording expenditures within a separate fund.
- While several uses have previously been identified as eligible uses of this tax, it is the policy of this Board that the funds be used for phosphate-related purposes. Pursuant to this policy, phosphate-related purposes shall consist of or be similar to such uses as restoration of phosphate lands for appropriate and lawful public reuse, mitigation or remediation of environmental damage or harm caused or likely to be caused by phosphate mining or its related and intended activity, or repair or improvement of public infrastructure directly damaged or likely to be damaged from such phosphate activities. Any expenditure of phosphate severance tax revenue not covered by the above definition will require a supermajority vote of the Board of County Commissioners.
- To prevent any abuse of these funds and interest thereof, any new use of phosphate revenue, will be reviewed by the County Attorney's Office and then presented to the Board of County Commissioners as a

County Administrator recommendation in a staff report on the regular agenda for Board concurrence. No new use will be included in any recommended budget or budget amendment presented to the Board without prior approval.

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

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

## 50. Budget Preparation and Limitations—BOCC Policy

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

The limitation provided in this policy, shall not apply to the proposed amounts to be budgeted for each of the respective funds for: mandates imposed by the State of Florida or the Federal Government; funding directly provided to the Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector; or funding necessary to satisfy all contractual obligations and commitments approved by the BOCC prior to the approval of this policy by the BOCC.

Any deviation or amendment to this policy shall require a supermajority vote of the BOCC after a duly noticed public hearing prior to consideration of such deviation or amendment.

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**Purpose:** To establish a fiscal policy of the Board of County Commissioners (“BOCC”) that will restrict future growth in the areas of the proposed annual Budget that are primarily funded with ad valorem taxes.

**51. Recording of Infrastructure Assets – Board Policy:**

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

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

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

**Responsibility:** Notification of the Clerk of Circuit Court’s Finance Department will be the responsibility of Planning and Growth Management, Public Works, Real Estate, and Water Resource Services, as appropriate.

The Management and Budget Department will be responsible for periodically monitoring departments’ compliance with this policy and ensuring that each department maintains appropriate procedures to implement the Policy.

**52. Ten Year Commitment to Increase Funding for Transportation – Budget Preparation - 03.05.09.00**

It is the policy of the BOCC that, in preparing the proposed annual tentative budget for presentation to the BOCC for each fiscal year through the 2026 Fiscal Year, the County’s Budget Officer shall ensure that, except as otherwise directed by this policy, increased amounts over base transportation funding in FY 16 will be budgeted for transportation uses annually and on a cumulative basis and will be based upon the following targeted amounts:

	(In Millions)	
	<u>Annual</u>	<u>Cumulative</u>
FY 17	\$35	\$35
FY 18	\$40	\$75
FY 19	\$45	\$120
FY 20	\$50	\$170
FY 21	\$55	\$225
FY 22	\$60	\$285
FY 23	\$65	\$350
FY 24	\$75	\$425
FY 25	\$85	\$510
FY 26	\$90	\$600

Such increased amounts for transportation uses shall not supplant or replace the amount of base transportation funding in FY 16. Eligible funding sources include recurring and one-time sources from any funding source, such as: ad valorem, local government half-cent sales tax, grants, new financing (i.e. – Community Investment Tax and sales tax supported), additional recurring commitments, eligible reserves, etc.; provided, that mobility fees are expressly excluded as an eligible funding source. If the BOCC adopts a new fuel tax after implementation of this policy, this new source would also be excluded as an eligible funding source, but would serve as supplemental funding. Any surplus funding over a given year’s cumulative target would be applied to subsequent years’ funding targets.

In the course of preparing the proposed annual tentative budget, the Budget Officer shall provide the BOCC with an initial review of the financial condition of the County. In the event the County’s Budget Officer finds that the recommended targeted transportation funding as provided for in this policy should be revised in order to (i) dedicate funds to public safety expenditures and other expenditures consistent with the BOCC’s proposed fiscal policies for the next fiscal year, (ii) pay expenditures

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resulting from a natural, technological, or civil emergency that causes damage of sufficient severity and magnitude to result in a declaration of a state of emergency by the County, the Governor of the State of Florida, or the President of the United States, as provided for in Chapter 252 of the Florida Statutes, (iii) avoid the occurrence of the County being subject to review and oversight by the Governor of the State of Florida for a financial emergency, as provided for in Part V of Chapter 218 of the Florida Statutes, (iv) fund County reserves at such minimum amounts consistent with applicable law and the BOCC's Debt Management Policy, Section Number 03.02.06.00, as are necessary to ensure and sustain the long-term financial integrity of the County and to retain the highest possible credit ratings of the County, and/or (v) avoid or limit the possibility of any adverse change in a published rating on any existing or future County debt, or a material reduction in the size and/or material increase in the costs of the County's commercial paper program, the County's Budget Officer shall advise the BOCC of such findings in advance of his or her presentation of the proposed annual tentative budget in order to obtain direction from the BOCC. Thereafter, the BOCC shall by motion provide direction to the County's Budget Officer regarding inclusion of such funding in the proposed annual tentative budget to be subsequently presented to the BOCC.

Notwithstanding anything in this policy to the contrary, consistent with Section 129.01(2)(d), Florida Statutes, each proposed annual tentative budget shall include appropriations to pay obligations created but not paid in the prior fiscal year, including appropriations to pay the following: the County's obligations under that certain Amended and Restated Interlocal Agreement Regarding Creation and Expansion of Community Redevelopment Areas among the County, the City of Tampa ("Tampa") and the Community Redevelopment Agency of the City of Tampa ("Tampa CRA") as of October 15, 2014, as amended; the County's obligations under that certain Redevelopment Project Agreement among the County, Tampa and the Tampa CRA entered into as of January 1, 2015, as amended; the County's obligations with respect to the Community Redevelopment Area of the City of Plant City under Ordinance Nos. 46-1987 and 35-1990, enacted by the City Commission of the City of Plant City on December 28, 1987 and November 12, 1990, respectively; the County's obligations with respect to the Temple Terrace Redevelopment Area under Resolution Nos. R04-004 and R12-164, adopted by the Board on January 7, 2004, and December 5, 2012, respectively, and that certain Interlocal Agreement between the City of Temple Terrace, the County and the Temple Terrace Redevelopment Agency entered into as of January 7, 2004, as amended; and any future CRA's and any existing or future County debt.

## **Expenditure of Targeted Transportation Funding**

Consistent with applicable law and, to the extent applicable, the BOCC's Policy for Capital Budget and Capital Improvement Program, Section Number 03.02.02.00, no later than September 30<sup>th</sup> of each year through September 30, 2025, the BOCC will adopt by resolution a list of expenditures of the targeted transportation funding provided for in this policy for the next fiscal year. Consistent with the BOCC's Policy for Prioritization of Capital Projects, Section Number 03.02.02.06, such expenditures will prioritize capital maintenance of existing transportation infrastructure over new construction. The Hillsborough Transit Authority and other governmental agencies may individually or collectively propose expenditures for inclusion in the list of expenditures to be considered for adoption by the BOCC. The BOCC shall designate whether the County or another governmental agency, including but not limited to, the Hillsborough Transit Authority, will be assigned the responsibility of implementing each of the undertakings associated with such expenditures; provided, that the receipt of any targeted transportation funding by another governmental agency is subject to the provision of matching funds by such agency as approved by the BOCC. The form of any interlocal agreements with other governmental agencies addressing the implementation of, and match funding for, such undertakings shall be approved by the BOCC.

This policy is designed to allow maximum flexibility in identifying eligible funding sources to be used to increase the amount of transportation funding over base transportation funding in FY 16.

**Purpose:** The purpose of this policy is to establish a fiscal policy of the Board of County Commissioners ("BOCC") that transportation is one of Hillsborough County's top priorities and that the proposed annual tentative budget for each fiscal year through FY 26 will reflect increases in funding for transportation uses.

**Responsibility:** It is the responsibility of the County Budget Officer, assisted by the Management and Budget Department, to ensure that, except as otherwise directed by this policy, increased amounts over base transportation funding in FY 16 will be budgeted for transportation uses as indicated above. Any deviation or amendment to this policy shall require a supermajority vote of the BOCC.

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## 53. Fund Balance and Sound Financial Management

### Practices—BOCC Policy: 03.05.10.00

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

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

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

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

If such a need is addressed as part of the County's annual budget process, the County's Budget Officer will communicate the need to the Board at a Budget Workshop or Public Hearing and will present a plan and timeline to replenish fund balance to levels consistent with this policy. The plan may include one-time or recurring expenditure reductions, budget surpluses,

transfers from other funding sources, etc. The plan of replenishment should not extend beyond a three year planning horizon as recommended by the GFOA.

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

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

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

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

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

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

- The Budget process will be consistent with Florida Statutes and other applicable laws and regulations.
- The Budget process will be in compliance with Truth-In-Millage requirements.
- Revenue estimates and projections will be developed using appropriate sources (including state estimates), historical analysis, comparison techniques, modeling, and other methods.
- Each year a five-year general fund proforma analysis will be completed in order to assure that the following year's Budget is consistent with long-term planning objectives.
- The BOCC will annually establish service priorities and levels of service standards ("community service standards") to guide the budget development process and resource allocations.
- The Budget will be structurally balanced so that recurring revenue sources are matched with recurring expenditures.
- Budgeted general fund reserves will be set according to BOCC policy to allow the County to achieve the highest possible credit ratings.
- Each annual Budget process will include an exercise to identify budget efficiencies and other business opportunities.
- Each annual Budget process will include an exercise to review vacant positions in an effort to identify possible Budget efficiencies.
- All County funded agencies must submit annual funding requests to justify any changes to their continuation level budget.
- Any approved Budget request must be supported by performance data/metrics and be consistent with the County's community standards.
- Budget decisions must be consistent with the BOCC's strategic planning focus.
- Commissioner budget requests must provide a justification, indicate if they are recurring or one-time, comply with this policy, reflect community service standards, and be approved by a simple majority vote of the BOCC.

- A quarterly budget to actual financial report will be placed on the BOCC's consent agenda.
- A regular staff agenda item will be placed on the BOCC's agenda when there is a change greater than \$100,000 in a reserve for contingency balance in the general funds.

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

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

**55. Capital Funding for Outside Agencies—BOCC Policy: 04.05.00.00** It is the policy of the BOCC that, 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.

**Applicability:** These procedures are applicable whenever any request for capital funding from outside, non-County, non-governmental agencies are made to the County. Applicable agencies include but are not be limited to private, not-for-profit corporations. This policy does not apply to projects funded by Tourist Development Taxes, economic development projects pursuant to Section 288.075 Florida Statutes or projects that are governed by other applicable Board Policies or Agreements.

**Procedures:**

- 4.1 Placement on Regular Agenda: All actions by the Board related to applicable capital funding requests (including funding decisions, agreements, modification agreements, license agreements, leases, etc.) shall be placed on the Regular agenda or on a public hearing agenda, but not on the Consent agenda.
- 4.2 Submission, Review and Approval of Request: Prior to Board consideration, any applicable request for capital funding must be accompanied by appropriate documents in order to provide the Board specific information regarding the request and assurance of the public purpose of the request. These documents are as follows:

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1. A Completed Capital Funding Request Information Form: The form shall be available on the Department of Business and Support Services website and will require the following information:
  - a) A complete project description.
  - b) A discussion of the project justification and benefits that the completed project will provide to the citizens of Hillsborough County.
  - c) A discussion of why the funds are necessary and how the funds will be spent.
  - d) An indication of whether the project will help the Board meet its Strategic Plan objectives, and if so, which objective.
  - e) The proposed project location.
  - f) A complete project cost estimate, (including any non-County funding sources anticipated) with costs estimated by year in which they will be incurred.
  - g) A discussion on how the project cost was determined.
  - h) The estimated project schedule, including construction start and completion dates.
  - i) An estimate of annual operating and/or maintenance costs once the project is completed.
  - j) A discussion on how the annual operating and/or maintenance costs were determined.
  - k) The signature of the agency head or chief financial officer attesting to the accuracy of the information.
2. A Business Plan: The Business Plan will include a discussion of how the agency proposes to meet annual operating and maintenance cost requirements, and will provide a sensitivity analysis for the agency's anticipated ability to meet ongoing cost commitments at various revenue levels. It should identify any other anticipated funding sources (actual or proposed) and the estimated amount from each source. The Business Plan should also include a discussion of the intended ownership of the capital asset – whether the agency will retain ownership or will turn it over to the County once completed. The Business Plan format shall be available on the Department of Business and Support Services website and will include the following:
  - a) Table of Contents
  - b) Executive Summary (no more than 2 pages)
  - c) Organization Profile
  - d) Community Need

- e) Scope of Service
- f) Program Goals and Objectives
- g) Evaluation Plan
- h) Project Management
- i) Leverage of Other Funds
- j) Financial Capabilities
- k) Budget Information

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

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

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

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

## 4.3 Monitoring and Agreement for the Capital Funding/Project

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

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

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4.3.3 In addition to other appropriate conditions, the Agreement with the applicable agency shall include the following specific provisions:

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

12. Stipulation that only costs incurred after the execution of the agreement by both parties may be reimbursed. Costs incurred prior to the execution date of the agreement shall not be reimbursed.

**Purpose:** To establish a uniform procedure for submission, review and approval of capital funding requests from applicable outside agencies and for administration of such funding, if approved.

**Responsibility:** It is the responsibility of the Management and Budget Department, the Fiscal and Support Services Department – Infrastructure and Development Services and the Fiscal and Support Services Department – Public Safety and Community Services using input from other appropriate departments under the direction of the County Administrator, to implement this policy.

- 56. 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 facilitating partial funding of replacement vehicles and related equipment from such revenue.

# Financial Policies and Procedures

**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.

**57. 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.

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

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

**59. 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
  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.



# Financial Policies and Procedures

## B. In the Line of Duty:

In the Line of Duty means a First Responder who at the time of death, or an injury that is the direct and proximate cause of death, is in the course of actually:

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

## C. Beneficiary

Benefits shall be paid to surviving beneficiaries in the following descending order:

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

## D. Fund Administrator

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

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

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

### **Line of Duty Determination and Request for Benefits:**

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

### **Benefits Paid Due to a Catastrophic or Terrorist Event:**

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

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

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

# Financial Policies and Procedures

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

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

# Calculation of Statutory Operating Budget

	FY 16 Adopted	FY 17 Adopted	FY 18 Adopted	FY 19 Recommended
<b>Total Budget</b>	<b>\$4,831.6</b>	<b>\$4,936.1</b>	<b>\$5,118.2</b>	<b>\$5,471.2</b>
<b>Reductions:</b>				
Internal Service Funds (Net of Transfers)	358.7	342.2	375.8	398.6
Trust and Agency Funds (Net of Transfers)	12.4	14.0	18.3	12.4
Debt Redemption, Defeasance and Commercial Paper Rollovers	14.1	33.9	11.0	13.3
Transfers	841.5	936.9	909.2	1,037.6
Capital Budget (Net of Reserves)	1,103.0	903.5	917.9	982.1
Capital Reserves	70.5	68.5	46.5	45.1
<b>Total Reductions</b>	<b>2,400.3</b>	<b>2,299.1</b>	<b>2,278.7</b>	<b>2,489.0</b>
<b>Statutory Operating Budget<sup>(1)</sup></b>	<b>\$2,431.4</b>	<b>\$2,637.1</b>	<b>\$2,839.5</b>	<b>\$2,982.2</b>

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

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

Notes:

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

# Estimating the County's Ending Fund Balance

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

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

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

On a budgetary basis State law requires a balanced budget, so a significant portion of the adopted budget is placed in reserves. Since these adopted reserves cannot be expended until they are first appropriated by amendment of the adopted budget, the reserves reflect an assumption of ending fund balance. In fact, sufficient reserves are included to ensure adequate funds are available at the beginning of the next fiscal year to meet payments. A schedule of reserves by fund is located in the operations section of this document. FY 19 reserves total \$1,230.5 million.

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

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

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

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

The first column reflects the budgeted beginning fund balance. The second column reflects anticipated revenues and other

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

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

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

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

The final column, which reflects a somewhat conservative projection of ending fund balance at September 30<sup>th</sup> is column one plus column two, less column three. The total for all funds is \$1,677.7 million for FY 19.

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

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

# Estimating the County's Ending Fund Balance

For FY 19, the following major funds are estimated to have an actual fund balance change of more than 10% (as indicated on the schedule following this narrative):

- Countywide Special Revenue Fund – During FY 19, fund balance is projected to decrease by \$26 million, or 10.9%. This drawdown primarily represents FY 19 expenditures for the following one-time uses associated with capital projects:
  - Major maintenance and repair of capital assets - \$2.2 million
  - Planned drawdown of Indigent Health Care Fund reserves - \$22 million
  - Computer replacement and infrastructure for disaster recovery \$0.7 million
  - Capital equipment and increase in building maintenance for the Sheriff - \$1.3 million
- Unincorporated Area Special Revenue Fund – During FY 19, fund balance is projected to decrease by \$7.6 million, or 16.2%. This drawdown primarily represents FY 19 expenditures for the following one-time uses:
  - Additional funding for major maintenance and repair of capital assets - \$6.2 million
  - Fire Rescue equipment -\$1.4 million
- County Transportation Trust Fund – During FY 19, fund balance is projected to decrease by \$20.9 million, or

16.0%. This drawdown primarily represents FY 19 expenditures for the following one-time uses:

- Bridge and Guardrail Rehabilitation and Repair program - \$2.2 million
  - One-time additional Road Resurfacing funding - \$4.6 million
  - One-time additional Sidewalk Repair & Improvement program funding - \$15.7 million
- Library Tax District Fund – During FY 19, fund balance is projected to decrease by \$4.9 million, or 12.4%. This drawdown primarily represents FY 19 expenditures for the following one-time uses:
    - Various library renovations -\$1.4
    - Land acquisition for future libraries - \$3.4 million
  - Water/Wastewater Utility Enterprise Fund – During FY 19, fund balance is projected to decrease by \$53.4 million, or 12.2%, primarily due to expenditures associated with the following one-time use:
    - Northwest Regional Water Reclamation Facility - \$54 million

The aggregate fund balance for non-major funds is estimated to decrease by 8.3% in FY 19.

## FY 19 Estimated Ending Fund Balance

Description	Beginning Fund Balance	Revenues and Sources	Expenditures/ Uses	Ending Fund Balance	Change	Percent Change
<b>General Fund</b>						
Countywide General Fund	\$223,996,175	\$668,927,534	\$671,840,794	\$221,082,915	(\$2,913,260)	-1.3%
Unincorporated Area General Fund	101,608,724	439,345,238	440,885,579	100,068,383	(1,540,341)	-1.5%
Subtotal	325,604,899	1,108,272,772	1,112,726,373	321,151,298	(4,453,601)	-1.4%
<b>Special Revenue Funds</b>						
Countywide Special Revenue Fund	236,347,561	387,003,072	412,775,867	210,574,766	(25,772,795)	-10.9%
Unincorporated Area Special Revenue Fund <sup>(1)</sup>	47,264,230	66,767,763	74,417,555	39,614,438	(7,649,792)	-16.2%
County Blended Component Units Fund	0	1,976,250	2,144,369	(168,119)	(168,119)	0.0%
Discretely Presented Component Units Fund	0	5,107,462	4,606,813	500,649	500,649	0.0%
Sales Tax Revenue Fund <sup>(1)</sup>	68,064,030	288,236,801	285,555,229	70,745,602	2,681,572	3.9%
Intergovernmental Grants Fund <sup>(2)</sup>	9,034,655	145,792,700	151,803,252	3,024,103	(6,010,552)	N/A
County Transportation Trust Fund <sup>(2)</sup>	130,646,578	321,693,793	342,559,804	109,780,567	(20,866,011)	-16.0%
Local Housing Assistance Program Fund <sup>(2)</sup>	0	11,518,824	11,518,824	0	0	N/A
Library Tax District Fund <sup>(1)</sup>	39,905,396	69,681,220	74,612,834	34,973,782	(4,931,614)	-12.4%
Infrastructure Surtax Fixed Project Fund <sup>(2)</sup>	17,313,780	72,383,314	98,788,115	9,091,021	(8,222,759)	N/A
Subtotal	548,576,230	1,370,161,199	1,458,782,662	478,136,809	(70,439,421)	-12.8%
<b>Debt Service Funds<sup>(3)</sup></b>						
Whse/Shrf Nonad Rev Ref 08 Bds Sk Fund	554,000	1,118,975	1,341,297	331,678	(222,322)	N/A
4th Cent Tourist Development Tax Fund	1,787,000	2,174,418	2,306,639	1,654,779	(132,221)	N/A
5th Cent Tourist Development Tax Fund	1,228,000	2,319,679	2,085,319	1,462,360	234,360	N/A
P&R G.O. Refunding Bonds 2002 Sk Fund	300,000	1,494,057	1,459,797	334,260	34,260	N/A
ELAPP Series 2009 Bonds Sk Fund	6,731,000	4,497,753	5,014,799	6,213,954	(517,046)	N/A
Court Facil Rev Bonds 99 & 05 Debt Svc Fund	1,770,000	2,126,298	2,111,026	1,785,272	15,272	N/A
Commercial Paper - Stadium Improvements Fund	10,659,000	10,000	8,496,467	2,172,533	(8,486,467)	N/A
Commercial Paper - Amalie Arena Improvements Fund	2,658,000	1,670,500	2,328,100	2,000,400	(657,600)	N/A
CIT Rev Bds 2007 Sk Fund	0	0	500	(500)	(500)	N/A
CIT Refunding Rev 2012 A&B Debt Svc Fund	8,638,000	9,129,222	9,858,242	7,908,980	(729,020)	N/A
CIP Series 2012 Rev Bds Sk Fund	1,156,000	7,835,535	7,880,949	1,110,586	(45,414)	N/A
Arena Non-Ad Ref Rev Bds 05 Sk Fund	1,314,000	1,180,603	1,170,384	1,324,219	10,219	N/A
CST Series 2015 Bonds Sk Fund	2,794,000	4,050,014	4,100,014	2,744,000	(50,000)	N/A
Commercial Paper Redevelopment Sinking Fund	376,000	0	0	376,000	0	N/A
CIT Series 2015 Refunding Revenue Bonds	15,583,850	20,719,400	20,387,609	15,915,641	331,791	N/A
ELAPP Series 2016 Bonds Sinking Fund	0	2,462,000	1,510,000	952,000	952,000	N/A
CIP Series 2017 Rev Bonds Sinking Fund	0	55,861,904	52,861,904	3,000,000	3,000,000	N/A
CIT Series 2018 Bonds Sinking Fund	0	0	0	0	0	N/A
CIP Ref Rev Bds Series 06 Fund	772,000	2,440,880	2,763,238	449,642	(322,358)	N/A
M2Gen Proj Rev Fund	577,000	1,038,950	1,497,200	118,750	(458,250)	N/A
Subtotal	56,897,850	120,130,188	127,173,484	49,854,554	(7,043,296)	N/A

## FY 19 Estimated Ending Fund Balance

Description	Beginning Fund Balance	Revenues and Sources	Expenditures/ Uses	Ending Fund Balance	Change	Percent Change
<b>Capital Projects Funds<sup>(2)</sup></b>						
Countywide Capital Projects Fund	26,631,045	10,695,000	14,328,343	22,997,702	(3,633,343)	N/A
Unincorporated Area Capital Projects Fund	13,046,389	8,089,644	14,226,490	6,909,543	(6,136,846)	N/A
Court Facil Imprvments Non-Bd Proj Fund	937,574	6,063	696,342	247,295	(690,279)	N/A
CST Series 2015 Project Fund	7,578,234	101,354	(531,603)	8,211,191	632,957	N/A
Stadium Improvements Project Fund	0	8,245,967	8,245,967	0	0	N/A
NextGeneration911 Capital Project Fund	1,182,129	0	232,129	950,000	(232,129)	N/A
Environmental Lands Acq & Protect Fund	11,938,274	17,475,073	4,768,796	24,644,551	12,706,277	N/A
Commercial Paper & Credit Capacity Fund	88,000	122,216,122	122,244,542	59,580	(28,420)	N/A
Subtotal	61,401,645	166,829,223	164,211,006	64,019,862	2,618,217	N/A
<b>Enterprise Funds</b>						
Solid Waste System Enterprise Fund	148,522,452	230,877,609	240,826,515	138,573,546	(9,948,906)	-6.7%
Water & Wastewater Utility Enterprise Fund <sup>(1)</sup>	436,719,099	568,567,291	621,967,004	383,319,386	(53,399,713)	-12.2%
Subtotal	585,241,551	799,444,900	862,793,519	521,892,932	(63,348,619)	-10.8%
<b>Internal Service Fund</b>						
Fleet Services Fund <sup>(1)</sup>	35,577,115	35,337,940	40,463,373	30,451,682	(5,125,433)	-14.4%
County Self Insurance Fund	203,359,867	128,644,341	133,048,209	198,955,999	(4,403,868)	-2.2%
Subtotal	238,936,982	163,982,281	173,511,582	229,407,681	(9,529,301)	-4.0%
<b>Trust &amp; Agency Funds<sup>(3)</sup></b>						
Dana Shores	0	3,024,896	2,539,146	485,750	485,750	N/A
CAU Special Assessment Bonds 2006	2,858,000	9,229,250	9,836,389	2,250,861	(607,139)	N/A
Rev/Sinking Fd RW Spcl Assmnt 00 Rev Bds	841,645	0	842,597	(952)	(842,597)	N/A
Capacity Assess Special Assess Bds 2000	5,443,056	0	5,577,796	(134,740)	(5,577,796)	N/A
Subtotal	9,142,701	9,229,250	16,256,782	2,115,169	(7,027,532)	N/A
<b>Total</b>	<b>\$1,825,801,858</b>	<b>\$3,738,049,813</b>	<b>\$3,915,455,408</b>	<b>\$1,666,578,305</b>	<b>(\$159,223,553)</b>	<b>-8.7%</b>

Funds that are primarily capital projects, grants, or debt service are represented by an N/A in the Percent Change column, reflecting the fact that each of these funds represents one-time funding.

Notes:

(1) - See accompanying narrative for explanation of planned fund balance change.

(2) - Reductions are due to planned expenditures of one-time funding for associated capital projects or grant funded programs.

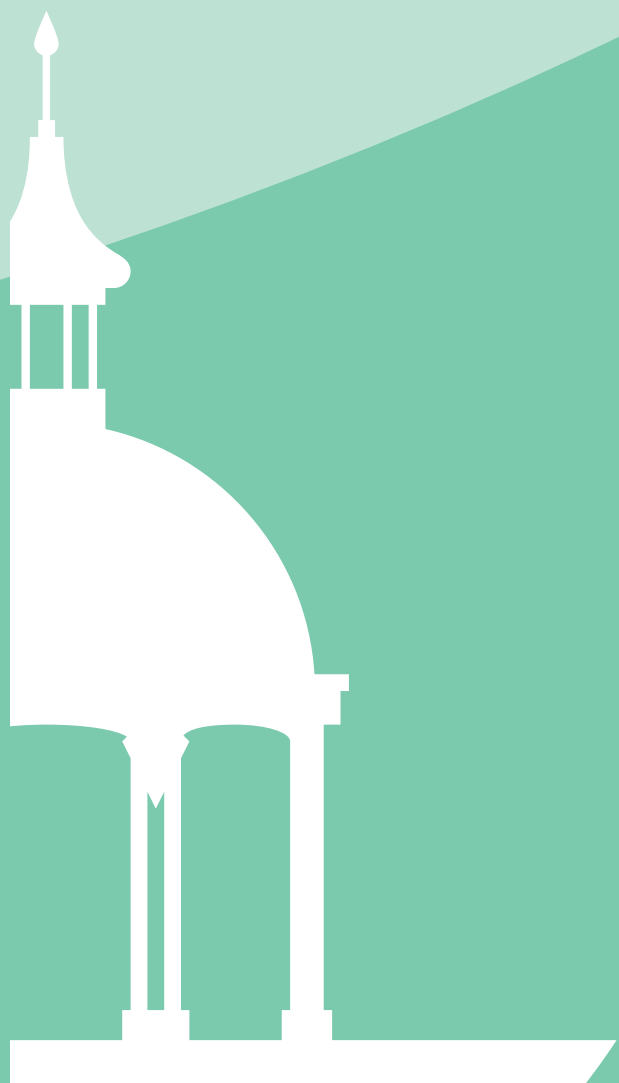
(3) - Debt service fund changes primarily reflect carryover of unexpended proceeds and annual reserve adjustments required under bond covenants.



# Hillsborough County Florida

For more information, contact the Management & Budget Department  
(813) 272-5890 • [HillsboroughCounty.org/Budget](https://www.HillsboroughCounty.org/Budget)





# **Operations & Funding Guide**



# Hillsborough County Florida

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# Budget by Fund

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

Next follows the Budget Summary by Fund schedule which shows budget figures for each fund within its respective fund type. The next schedule is the Fund Summary by Type of Expenditure which reflects data by characters of expense entitled Personal Services, Operating Expenditure/Expense, Capital Equipment, Capital Projects, Debt Service, and Grants and Aids. The character of expense entitled *Other Uses* is not shown in the aggregate but rather as a breakdown into objects classified as Transfers, Budgeted Transfers to Constitutional Officers, and Reserves and Refunds. The schedules that follow provide, by fund, an explanation of the purpose of the fund and a four-year comparison of revenues and appropriations. Revenues are presented according to classifications set by the State of Florida and appropriations are presented by major organization. Each table presents actuals for FY 16, the FY 17 and FY 18 adopted budgets, and the FY 19 recommended budget.

The Budget by Fund schedule follows next. Funds allow County staff to separate, for example, the transportation impact fees collected in each of ten geographic zones, so they may be used exclusively within those zones for the benefit of

those who paid the fees. The budget is balanced within each of the funds presented since each fund has unique sources and uses. Interest is earned, fund balances are estimated, and reserves are established, as needed. Funds which are marked with an asterisk are coded as "all years" in the County's financial system. All years budgeting is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. With all year's budgeting, each year's budget only reflects that specific year's changes in funding.

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

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

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

# Hillsborough County Major Funds

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

## **Governmental Funds**

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

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

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

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

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

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

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

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

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

## **Proprietary Funds**

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

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

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

# Fund Accounting

The operations of the County are recorded in the following fund types for FY 16 and FY 17 actuals, the adopted budget for FY 18, and the recommended FY 19 budget:

## **Governmental Funds**

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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:

### **A—General Fund**

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

### **B—Special Revenue Funds**

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

### **C—Debt Service Funds**

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

### **D—Capital Projects Funds**

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

## **Proprietary Fund Types:**

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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:

### **A—Enterprise Funds**

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

### **B—Internal Service Funds**

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

## **Agency Funds:**

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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 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>GENERAL FUNDS</b>				
00003 Countywide General Fund	\$561,061,781	573,103,409	\$794,295,029	859,624,673
00050 Unincorporated Area General Fund	339,119,838	368,255,449	495,143,019	524,949,815
	<b>900,181,619</b>	<b>941,358,858</b>	<b>1,289,438,048</b>	<b>1,384,574,488</b>
<b>SPECIAL REVENUE FUNDS</b>				
10002 Countywide Special Revenue Funds	298,504,663	256,585,184	534,501,628	613,485,754
10003 Unincorporated Area Special Revenue Funds	61,990,424	64,198,912	98,039,692	110,947,464
10004 Transportation Trust Fund	168,491,591	165,257,479	384,770,336	448,850,591
10005 Library Tax District Special Revenue Fund	37,115,697	50,632,917	93,476,875	106,906,521
10006 Community Investment Tax Special Revenue Fund	34,534,076	25,514,651	106,414,165	89,695,418
10007 Blended Component Units Special Revenue Fund	1,201,724	1,082,810	1,818,076	1,971,750
10008 Grants (Non Transportation-Related)	85,000,448	92,100,762	154,503,818	154,827,355
10009 Sales Tax Revenue Fund	261,101,371	260,460,454	330,562,286	345,404,187
10010 Discretely Presented Component Units Fund	4,511,725	4,639,733	4,965,598	5,088,108
10011 Local Housing Assistance Program	3,896,915	3,618,149	12,980,155	11,518,824
	<b>956,348,634</b>	<b>924,091,051</b>	<b>1,722,032,629</b>	<b>1,888,695,972</b>
<b>DEBT SERVICE FUNDS</b>				
20003 2008 Non-AdVal Ref Rev (Whse/Shrf Fac Prj) Bnds Sk Fd	1,442,050	13,303,984	1,803,078	1,669,433
20005 2017A/2017B 4th Ct TDT Rev Bonds Sinking Fund	1,175,028	14,925,861	4,011,930	3,961,368
20006 2016 5th Ct TDT Ref Rev Bonds Sinking Fund	1,776,663	25,532,335	3,474,229	3,547,604
20007 2002 Parks & Rec General Obligation Bonds Sinking Fd	1,379,788	1,380,272	1,648,740	1,719,354
20009 2009 (ELAPP) General Obligation Bonds Sinking Fund	4,682,680	4,685,444	8,861,712	10,938,191
20010 2015 Court Facilities Ref Revenue Note Sinking Fund	29,033,843	2,013,349	3,800,003	3,896,298
20011 2016 Capital Improve Program Ref Rev Bonds Sinking Fd	28,335,724	2,747,226	3,215,163	3,212,830
20016 Comm Paper Notes Sink Fd-Stadium Cap Imp Projects	0	0	10,668,500	10,668,500
20017 Comm Paper Notes Sink Fd-Arena Capital Imp Projects	2,113,493	19,281,085	4,328,000	4,328,000
20020 2007 CIT Revenue Bonds Sinking Fund	11,029,500	10,990,100	10,967,200	0
20023 2012A/2012B Comm Inv Tax Ref Rev Bds Sinking Fund	9,837,200	9,871,450	17,603,992	17,764,722
20024 2012 Capital Improvement Program Rev Bds Sinking Fund	6,782,300	6,777,250	7,912,375	8,991,535
20025 2015 Arena Non-AdValorem Ref Rev Note Sinking Fund	12,419,217	1,078,265	2,204,604	2,478,003
20026 2015 Communications Svcs Tax Rev Bds Sinking Fund	2,818,099	4,052,763	6,882,751	6,843,751
20028 Comm Paper Notes Redevelopment Project Seed Money	0	0	374,000	376,000
20029 2015 Comm Invest Tax Ref Rev Bonds Sinking Fund	5,200,104	9,327,900	25,023,809	36,302,250
20030 2018 Non-Ad Valorem Rev Bds (ELAPP Proj) Sinking Fund	0	0	2,462,000	2,462,000
20031 2018 Capital Improve Program (Taxable) Sinking Fd	0	5,500,000	43,572,900	49,372,900
20032 2017 Capital Improve Program (Taxable) Sinking Fd	0	0	0	6,489,004
20033 2018 Community Investment Tax Sinking Fd	0	0	0	6,787,646
20101 Commercial Paper Notes-M2Gen (Moffitt) Cap Proj Fd	1,320,835	1,404,960	1,658,475	1,615,875
	<b>119,346,524</b>	<b>132,872,244</b>	<b>160,473,461</b>	<b>183,425,264</b>

# Budget Summary by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>CAPITAL PROJECTS FUNDS</b>				
30002 Countywide Construction Fd-30002604	10,573,377	13,257,009	34,219,365	37,326,045
30003 Unincorp Area Construction Fd-30004608	12,193,566	12,123,056	17,116,094	21,136,033
30010 Court Facil Imprvmt Non-Bd Proj Fd-30034002	25,000	2,309,031	1,036,596	943,637
30013 Half Ct Ser 2014 Project Fd (Public Safety Improvmts)	27,775,834	6,841,161	15,140,524	7,679,588
30014 Stadium Improvements Project Fund-30080002	0	0	8,245,967	8,245,967
30015 NG911 Capital Proj Fund	2,258,253	2,264,682	3,700,000	1,182,129
30020 4th Cent TDT Bonds (2017B) GMS Facility Project Fund	0	18,258,666	0	0
30100 Environmental Lands Acquisition & Protection Fund	2,586,531	3,763,530	27,808,403	29,413,347
30101 Commercial Paper & Credit Capacity Fund	14,699,999	8,605,047	24,473,055	122,304,102
	<b>70,112,560</b>	<b>67,422,182</b>	<b>131,740,004</b>	<b>228,230,848</b>
<b>ENTERPRISE (PUBLIC UTILITIES) FUNDS</b>				
40001 Public Utilities Solid Waste Resrce Recovery Division	199,102,826	478,599,354	381,297,157	373,761,898
40099 Public Utilities Water/Wastewater Division	513,745,536	547,765,930	1,038,070,218	991,622,034
	<b>712,848,362</b>	<b>1,026,365,284</b>	<b>1,419,367,375</b>	<b>1,365,383,932</b>
<b>INTERNAL SERVICE FUNDS</b>				
50001 Fleet Management Fund	27,479,687	35,574,118	52,504,585	69,220,750
50002 Self-Insurance Fund	126,993,616	106,461,856	324,352,296	330,747,935
	<b>154,473,303</b>	<b>142,035,974</b>	<b>376,856,881</b>	<b>399,968,685</b>
<b>AGENCY FUNDS</b>				
61001 2006 Impact Fee Special Assessment Revenue Sk Fd	8,922,920	8,914,159	11,112,175	12,087,250
61004 2000 Impact Fee Special Assessment Bonds Rev Sk Fd	0	0	845,654	841,645
61006 2000 CAU Special Assessment Bonds Reserve Fund	1,093,522	36,571	6,366,883	5,443,056
61008 2019 Dana Shores Civic Assn Spec Assmt Rev Bonds	0	0	0	2,539,146
	<b>10,016,442</b>	<b>8,950,730</b>	<b>18,324,712</b>	<b>20,911,097</b>
<b>Grand Total</b>	<b>\$2,923,327,444</b>	<b>\$3,243,096,323</b>	<b>\$5,118,233,110</b>	<b>\$5,471,190,286</b>

# Fund Summary by Type of Expenditure

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>GENERAL FUNDS</b>				
<b>Countywide General Fund</b>				
Personnel Services	\$112,827,141	\$110,788,789	\$122,818,922	\$127,114,288
Operating	51,611,287	50,977,367	68,072,878	75,428,561
Capital Outlay	3,145,799	2,203,905	1,759,538	2,541,978
Grants & Aids	20,999,239	19,774,276	28,608,948	38,994,702
BOCC Budget Transfers to Constitutional Officers	335,136,119	348,359,225	359,259,477	372,131,664
Transfers	37,341,991	40,999,573	41,647,061	59,629,601
Reserves & Refunds	205	274	172,128,205	183,783,879
	<u>561,061,781</u>	<u>573,103,409</u>	<u>794,295,029</u>	<u>859,624,673</u>
<b>Unincorporated Area General Fund</b>				
Personnel Services	\$144,930,080	\$144,652,825	\$156,164,937	\$163,598,621
Operating	54,374,061	64,791,550	88,389,417	84,610,256
Capital Outlay	286,348	185,895	1,774,613	539,718
Grants & Aids	627,997	525,939	1,495,240	1,598,595
BOCC Budget Transfers to Constitutional Officers	121,061,041	124,877,086	128,634,061	132,769,460
Transfers	17,828,978	33,208,980	45,989,988	63,768,929
Reserves & Refunds	11,333	13,174	72,694,763	78,064,236
	<u>339,119,838</u>	<u>368,255,449</u>	<u>495,143,019</u>	<u>524,949,815</u>
<b>General Funds Total</b>	<b><u>900,181,619</u></b>	<b><u>941,358,858</u></b>	<b><u>1,289,438,048</u></b>	<b><u>1,384,574,488</u></b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Countywide Special Revenue Funds</b>				
Personnel Services	8,739,013	9,191,394	11,044,879	11,798,944
Operating	22,904,165	27,676,492	39,662,406	40,251,917
Capital Outlay	2,576,169	4,090,787	9,139,532	8,134,773
Grants & Aids	131,564,040	111,878,721	132,986,908	153,481,112
BOCC Budget Transfers to Constitutional Officers	2,600,261	3,061,065	3,255,970	3,183,095
Transfers	130,096,992	100,676,762	147,802,658	170,695,556
Reserves & Refunds	24,023	9,963	190,609,275	225,940,357
	<u>298,504,663</u>	<u>256,585,184</u>	<u>534,501,628</u>	<u>613,485,754</u>
<b>Unincorporated Area Special Revenue Funds</b>				
Personnel Services	9,990,861	10,560,383	12,706,962	13,323,556
Operating	7,810,910	8,627,270	12,909,258	13,678,141
Capital Outlay	17,465,047	19,045,052	38,217,161	43,276,755
Grants & Aids	223,743	250,000	250,000	250,000
BOCC Budget Transfers to Constitutional Officers	340,932	316,990	403,500	403,661
Transfers	26,156,441	25,393,821	24,543,330	20,205,558
Reserves & Refunds	2,490	5,396	9,009,481	19,809,793
	<u>61,990,424</u>	<u>64,198,912</u>	<u>98,039,692</u>	<u>110,947,464</u>



# Fund Summary by Type of Expenditure

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>Transportation Trust Fund</b>				
Personnel Services	28,732,200	28,241,300	31,351,236	32,797,589
Operating	32,102,997	38,363,382	41,062,912	38,705,121
Capital Outlay	57,440,675	45,826,420	230,952,785	287,258,911
Grants & Aids	5,179,119	3,216,069	6,688,081	13,490,773
BOCC Budget Transfers to Constitutional Officers	155,910	163,617	207,100	198,895
Transfers	44,792,027	49,142,880	44,533,817	48,539,108
Reserves & Refunds	88,663	303,811	29,974,405	27,860,194
	<u>168,491,591</u>	<u>165,257,479</u>	<u>384,770,336</u>	<u>448,850,591</u>
<b>Library Tax District Special Revenue Fund</b>				
Personnel Services	19,395,297	19,285,415	21,112,953	22,097,443
Operating	11,781,946	16,621,357	20,119,731	19,804,731
Capital Outlay	4,089,608	7,384,671	24,965,281	28,410,113
Grants & Aids	377,355	393,328	393,328	393,328
BOCC Budget Transfers to Constitutional Officers	1,100,730	1,156,871	1,314,421	1,356,751
Transfers	370,549	5,791,184	3,440,964	14,528,113
Reserves & Refunds	212	91	22,130,197	20,316,042
	<u>37,115,697</u>	<u>50,632,917</u>	<u>93,476,875</u>	<u>106,906,521</u>
<b>Community Investment Tax Special Revenue Fund</b>				
Operating	24,500	30,000	30,000	30,000
Capital Outlay	27,612,476	19,011,662	97,059,213	83,319,019
Grants & Aids	189,682	0	3,937,322	937,322
Debt	692,370	623,492	1,942,100	1,942,100
Transfers	6,015,048	5,849,497	0	0
Reserves & Refunds	0	0	3,445,530	3,466,977
	<u>34,534,076</u>	<u>25,514,651</u>	<u>106,414,165</u>	<u>89,695,418</u>
<b>Blended Component Units Special Revenue Fund</b>				
Personnel Services	963,039	889,058	924,771	1,077,089
Operating	237,405	188,409	326,612	471,087
Capital Outlay	1,280	5,343	10,000	35,000
Reserves & Refunds	0	0	556,693	388,574
	<u>1,201,724</u>	<u>1,082,810</u>	<u>1,818,076</u>	<u>1,971,750</u>
<b>Grants (Non Transportation-Related)</b>				
Personnel Services	28,886,476	30,984,132	43,456,320	42,798,422
Operating	31,115,957	30,740,947	41,686,259	51,001,336
Capital Outlay	3,403,310	9,165,220	17,279,250	11,513,059
Grants & Aids	19,918,723	19,986,758	45,287,318	45,771,788
Transfers	513,838	636,339	2,894,244	0
Reserves & Refunds	647,973	0	708,927	729,625
Other Non-Operating	514,171	587,366	3,191,500	3,013,125
	<u>85,000,448</u>	<u>92,100,762</u>	<u>154,503,818</u>	<u>154,827,355</u>

# Fund Summary by Type of Expenditure

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>Sales Tax Revenue Fund</b>				
Personnel Services	306,006	225,093	226,045	316,259
Operating	127,409	202,123	353,595	180,379
Grants & Aids	79,941,376	82,296,820	85,757,083	88,569,771
BOCC Budget Transfers to Constitutional Officers	222,084	233,161	251,241	266,046
Transfers	180,504,496	177,503,257	179,556,449	197,170,875
Reserves & Refunds	0	0	64,417,873	58,900,857
	<u>261,101,371</u>	<u>260,460,454</u>	<u>330,562,286</u>	<u>345,404,187</u>
<b>Discretely Presented Component Units Fund</b>				
Personnel Services	4,050,060	4,182,240	4,471,404	4,594,639
Operating	448,292	442,858	478,444	477,969
Capital Outlay	13,373	14,635	15,750	15,500
	<u>4,511,725</u>	<u>4,639,733</u>	<u>4,965,598</u>	<u>5,088,108</u>
<b>Local Housing Assistance Program</b>				
Personnel Services	452,321	413,639	349,561	271,152
Operating	167,032	80,581	398,353	62,179
Grants & Aids	3,277,562	3,123,929	12,232,239	11,185,493
Transfers	0	0	2	0
	<u>3,896,915</u>	<u>3,618,149</u>	<u>12,980,155</u>	<u>11,518,824</u>
<b>Special Revenue Funds Total</b>	<b><u>956,348,634</u></b>	<b><u>924,091,051</u></b>	<b><u>1,722,032,629</u></b>	<b><u>1,888,695,972</u></b>
<b>DEBT SERVICE FUNDS</b>				
<b>2008 Non-AdVal Ref Rev (Whse/Shrf Fac Prj) Bnds Sink Fd</b>				
Operating	0	171,223	5,000	3,000
Debt	1,442,050	13,132,761	1,647,101	1,334,227
Reserves & Refunds	0	0	150,977	332,206
	<u>1,442,050</u>	<u>13,303,984</u>	<u>1,803,078</u>	<u>1,669,433</u>
<b>2017A/2017B 4th Ct TDT Rev Bonds Sinking Fund</b>				
Operating	2,400	170,881	10,000	10,000
Debt	1,172,628	14,754,980	2,360,120	2,296,589
Reserves & Refunds	0	0	1,641,810	1,654,779
	<u>1,175,028</u>	<u>14,925,861</u>	<u>4,011,930</u>	<u>3,961,368</u>
<b>2016 5th Ct TDT Ref Rev Bonds Sinking Fund</b>				
Operating	0	681,320	5,000	5,000
Debt	1,776,663	24,851,015	2,026,944	2,079,944
Reserves & Refunds	0	0	1,442,285	1,462,660
	<u>1,776,663</u>	<u>25,532,335</u>	<u>3,474,229</u>	<u>3,547,604</u>
<b>2002 Parks &amp; Rec General Obligation Bonds Sinking Fd</b>				
Debt	1,336,863	1,335,783	1,337,353	1,336,288
BOCC Budget Transfers to Constitutional Officers	42,925	44,489	54,154	55,341
Reserves & Refunds	0	0	257,233	327,725
	<u>1,379,788</u>	<u>1,380,272</u>	<u>1,648,740</u>	<u>1,719,354</u>

# Fund Summary by Type of Expenditure

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>2009 (ELAPP) General Obligation Bonds Sinking Fund</b>				
Operating	2,400	1,200	7,000	7,000
Debt	4,546,400	4,544,000	4,544,400	4,545,150
BOCC Budget Transfers to Constitutional Officers	133,880	140,244	167,391	172,952
Reserves & Refunds	0	0	4,142,921	6,213,089
	4,682,680	4,685,444	8,861,712	10,938,191
<b>2015 Court Facilities Ref Revenue Note Sinking Fund</b>				
Operating	53,602	600	78,000	81,000
Debt	28,980,241	2,012,749	2,029,584	2,029,412
Reserves & Refunds	0	0	1,692,419	1,785,886
	29,033,843	2,013,349	3,800,003	3,896,298
<b>2016 Capital Improve Program Ref Rev Bonds Sinking Fd</b>				
Operating	92,234	600	9,000	9,000
Debt	24,994,865	2,746,626	2,748,425	2,746,425
Transfers	3,248,625	0	0	0
Reserves & Refunds	0	0	457,738	457,405
	28,335,724	2,747,226	3,215,163	3,212,830
<b>Comm Paper Notes Sink Fd-Stadium Cap Imp Projects</b>				
Debt	0	0	8,495,967	8,495,967
Reserves & Refunds	0	0	2,172,533	2,172,533
	0	0	10,668,500	10,668,500
<b>Comm Paper Notes Sink Fd-Arena Capital Imp Projects</b>				
Operating	0	527,393	0	0
Debt	2,113,493	18,753,692	2,328,000	2,328,000
Reserves & Refunds	0	0	2,000,000	2,000,000
	2,113,493	19,281,085	4,328,000	4,328,000
<b>2007 CIT Revenue Bonds Sinking Fund</b>				
Operating	1,500	600	5,000	0
Debt	11,028,000	10,989,500	10,957,250	0
Reserves & Refunds	0	0	4,950	0
	11,029,500	10,990,100	10,967,200	0
<b>2012A/2012B Comm Inv Tax Ref Rev Bds Sinking Fund</b>				
Operating	0	0	10,000	10,000
Debt	9,837,200	9,871,450	9,874,325	9,848,075
Reserves & Refunds	0	0	7,719,667	7,906,647
	9,837,200	9,871,450	17,603,992	17,764,722
<b>2012 Capital Improvement Program Rev Bds Sinking Fund</b>				
Operating	1,800	0	3,000	3,000
Debt	6,780,500	6,777,250	6,779,250	7,877,574
Reserves & Refunds	0	0	1,130,125	1,110,961
	6,782,300	6,777,250	7,912,375	8,991,535

# Fund Summary by Type of Expenditure

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>2015 Arena Non-AdValorem Ref Rev Note Sinking Fund</b>				
Operating	31,952	0	8,000	9,000
Debt	12,387,265	1,078,265	1,143,084	1,144,759
Reserves & Refunds	0	0	1,053,520	1,324,244
	<u>12,419,217</u>	<u>1,078,265</u>	<u>2,204,604</u>	<u>2,478,003</u>
<b>2015 Communications Svcs Tax Rev Bds Sinking Fund</b>				
Operating	0	1,200	50,000	50,000
Debt	2,818,099	4,051,563	4,043,750	4,049,750
Reserves & Refunds	0	0	2,789,001	2,744,001
	<u>2,818,099</u>	<u>4,052,763</u>	<u>6,882,751</u>	<u>6,843,751</u>
<b>Comm Paper Notes Redevelopment Project Seed Money</b>				
Reserves & Refunds	0	0	374,000	376,000
<b>2015 Comm Invest Tax Ref Rev Bonds Sinking Fund</b>				
Operating	(1,971)	0	15,000	15,000
Debt	5,202,075	9,327,900	9,363,600	20,327,250
Reserves & Refunds	0	0	15,645,209	15,960,000
	<u>5,200,104</u>	<u>9,327,900</u>	<u>25,023,809</u>	<u>36,302,250</u>
<b>2018 Non-Ad Valorem Rev Bds (ELAPP Proj) Sinking Fund</b>				
Debt	0	0	1,510,000	1,510,000
Reserves & Refunds	0	0	952,000	952,000
	<u>0</u>	<u>0</u>	<u>2,462,000</u>	<u>2,462,000</u>
<b>2017 Capital Improve Program (Tax-Exempt) Sinking Fd</b>				
Operating	0	0	595,558	595,558
Debt	0	0	4,882,000	4,882,000
Transfers	0	5,500,000	37,595,342	40,895,342
Reserves & Refunds	0	0	500,000	3,000,000
	<u>0</u>	<u>5,500,000</u>	<u>43,572,900</u>	<u>49,372,900</u>
<b>2017 Capital Improve Program (Taxable) Sinking Fund</b>				
Operating	0	0	0	200,000
Debt	0	0	0	625,000
Transfers	0	0	0	5,664,004
	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,489,004</u>
<b>2018 Community Investment Tax Sinking Fund</b>				
Debt	0	0	0	2,050,000
Transfers	0	0	0	4,737,646
	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,787,646</u>
<b>Commercial Paper Notes-M2Gen (Moffitt) Cap Proj Fd</b>				
Operating	0	4,000	7,000	7,000
Debt	1,320,835	1,384,148	1,490,000	1,490,000
Transfers	0	16,812	0	0
Reserves & Refunds	0	0	161,475	118,875
	<u>1,320,835</u>	<u>1,404,960</u>	<u>1,658,475</u>	<u>1,615,875</u>
<b>Debt Service Total</b>	<b><u>119,346,524</u></b>	<b><u>132,872,244</u></b>	<b><u>160,473,461</u></b>	<b><u>183,425,264</u></b>

# Fund Summary by Type of Expenditure

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Countywide Construction Fd-30002604</b>				
Personnel Services	19,916	0	0	0
Operating	543,256	138,407	5,281,640	9,924,586
Capital Outlay	6,277,276	3,377,463	14,920,838	12,616,699
Grants & Aids	2,732,929	3,494,932	12,902,525	13,382,957
Transfers	1,000,000	6,246,207	0	0
Reserves & Refunds	0	0	1,114,362	1,401,803
	10,573,377	13,257,009	34,219,365	37,326,045
<b>Unincorp Area Construction Fd-30004608</b>				
Operating	145,335	8,277	110,000	510,000
Capital Outlay	4,132,411	2,945,507	10,027,213	14,464,030
Grants & Aids	640,593	687,967	681,132	510,816
Transfers	7,275,227	8,481,305	5,861,232	5,339,584
Reserves & Refunds	0	0	436,517	311,603
	12,193,566	12,123,056	17,116,094	21,136,033
<b>Court Facil Imprvmt Non-Bd Proj Fd-30034002</b>				
Capital Outlay	25,000	2,309,031	1,004,064	913,592
Reserves & Refunds	0	0	32,532	30,045
	25,000	2,309,031	1,036,596	943,637
<b>Half Cent Ser 2014 Project Fund (Public Safety Improvmts)</b>				
Capital Outlay	27,775,834	6,841,161	14,992,919	7,133,497
Reserves & Refunds	0	0	147,605	546,091
	27,775,834	6,841,161	15,140,524	7,679,588
<b>4th Cent TDT Bonds (2017B) GMS Facility Project Fund</b>				
Operating	0	264,520	0	0
Grants & Aids	0	17,994,146	0	0
	0	18,258,666	0	0
<b>Environmental Lands Acquisition &amp; Protection Fund</b>				
Operating	1,037,937	528,145	5,383,117	6,460,516
Capital Outlay	618,096	2,299,868	19,017,858	19,297,561
Transfers	930,498	935,517	934,513	1,148,513
Reserves & Refunds	0	0	2,472,915	2,506,757
	2,586,531	3,763,530	27,808,403	29,413,347
<b>Commercial Paper &amp; Credit Capacity Fund</b>				
Operating	0	0	0	1,786,057
Capital Outlay	0	4,861,845	20,466,003	94,270,430
Grants & Aids	14,500,000	1,999,980	3,845,342	9,845,342
Debt	199,999	122,222	100,000	16,340,913
BOCC Budget Transfers to Constitutional Officers	0	1,621,000	0	0
Reserves & Refunds	0	0	61,710	61,360
	14,699,999	8,605,047	24,473,055	122,304,102

# Fund Summary by Type of Expenditure

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>Stadium Improvements Project Fund-30080002</b>				
Grants & Aids	0	0	8,245,967	8,245,967
<b>NG911 Capital Proj Fund</b>				
Operating	0	820	1,800,000	800,000
Capital Outlay	2,258,253	2,263,862	1,900,000	382,129
	<u>2,258,253</u>	<u>2,264,682</u>	<u>3,700,000</u>	<u>1,182,129</u>
<b>Capital Projects Funds Total</b>	<b><u>70,112,560</u></b>	<b><u>67,422,182</u></b>	<b><u>131,740,004</u></b>	<b><u>228,230,848</u></b>
<b>ENTERPRISE (PUBLIC UTILITIES) FUNDS</b>				
<b>Public Utilities Solid Waste Resource Recovery Division</b>				
Personnel Services	10,425,549	10,335,128	11,838,802	11,559,185
Operating	71,003,021	71,352,136	73,701,438	77,021,032
Capital Outlay	2,345,957	2,098,470	12,619,409	25,088,215
Debt	13,863,099	145,503,329	12,990,148	13,078,552
Transfers	101,460,046	249,308,614	104,024,971	117,883,858
Reserves & Refunds	5,154	1,677	166,122,389	129,131,056
	<u>199,102,826</u>	<u>478,599,354</u>	<u>381,297,157</u>	<u>373,761,898</u>
<b>Public Utilities Water/Wastewater Division</b>				
Personnel Services	54,582,830	55,085,642	65,097,140	62,152,250
Operating	110,401,830	108,118,461	122,222,091	129,830,617
Capital Outlay	110,695,520	112,775,357	373,099,282	307,449,716
Debt	10,950,127	16,630,717	16,585,050	16,581,550
Transfers	227,115,229	255,155,753	269,296,556	282,180,154
Reserves & Refunds	0	0	191,770,099	193,427,747
	<u>513,745,536</u>	<u>547,765,930</u>	<u>1,038,070,218</u>	<u>991,622,034</u>
<b>Enterprise (Public Utilities) Funds Total</b>	<b><u>712,848,362</u></b>	<b><u>1,026,365,284</u></b>	<b><u>1,419,367,375</u></b>	<b><u>1,365,383,932</u></b>
<b>INTERNAL SERVICE FUNDS</b>				
<b>Fleet Management Fund</b>				
Personnel Services	4,328,365	4,513,724	4,631,019	4,933,744
Operating	12,616,707	12,646,347	13,288,333	14,209,629
Capital Outlay	10,534,615	18,414,047	21,068,000	21,320,000
Reserves & Refunds	0	0	13,517,233	28,757,377
	<u>27,479,687</u>	<u>35,574,118</u>	<u>52,504,585</u>	<u>69,220,750</u>
<b>Self-Insurance Fund</b>				
Personnel Services	2,478,654	2,130,451	2,696,018	2,978,856
Operating	98,239,835	102,347,102	113,207,383	128,669,353
Capital Outlay	38,833	25,500	0	0
BOCC Budget Transfers to Constitutional Officers	0	958,803	0	0
Transfers	26,222,804	1,000,000	1,100,000	1,400,000
Reserves & Refunds	13,490	0	207,348,895	197,699,726
	<u>126,993,616</u>	<u>106,461,856</u>	<u>324,352,296</u>	<u>330,747,935</u>
<b>Internal Service Funds Total</b>	<b><u>154,473,303</u></b>	<b><u>142,035,974</u></b>	<b><u>376,856,881</u></b>	<b><u>399,968,685</u></b>

# Fund Summary by Type of Expenditure

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>AGENCY FUNDS</b>				
<b>2006 Impact Fee Special Assessment Revenue Sinking Fund</b>				
Operating	162,540	132,638	512,000	512,000
Debt	8,760,380	8,781,521	8,807,035	8,824,834
Reserves & Refunds	0	0	1,793,140	2,750,416
	<u>8,922,920</u>	<u>8,914,159</u>	<u>11,112,175</u>	<u>12,087,250</u>
<b>2000 Impact Fee Special Assessment Bonds Revenue Sinking Fund</b>				
Transfers	0	0	0	841,645
Reserves & Refunds	0	0	845,654	0
	<u>0</u>	<u>0</u>	<u>845,654</u>	<u>841,645</u>
<b>2000 CAU Special Assessment Bonds Reserve Fund</b>				
Operating	43,522	36,571	106,400	0
Debt	1,050,000	0	0	0
Transfers	0	0	0	5,443,056
Reserves & Refunds	0	0	6,260,483	0
	<u>1,093,522</u>	<u>36,571</u>	<u>6,366,883</u>	<u>5,443,056</u>
<b>2019 Dana Shores Civic Assn Spec Assmt Rev Bonds</b>				
Operating	0	0	0	135,000
Debt	0	0	0	185,920
Transfers	0	0	0	2,218,226
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,539,146</u>
<b>Agency Funds Total</b>	<b>10,016,442</b>	<b>8,950,730</b>	<b>18,324,712</b>	<b>20,911,097</b>
<b>Grand Total</b>	<b><u>\$2,923,327,444</u></b>	<b><u>\$3,243,096,323</u></b>	<b><u>\$5,118,233,110</u></b>	<b><u>\$5,471,190,286</u></b>

# Countywide General Fund

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

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Current Ad Valorem Taxes	\$396,854,744	\$428,568,942	\$494,049,153	\$542,143,140
Delinquent Ad Valorem Taxes	9,923,429	9,767,449	2,350,000	2,500,000
Local Business Taxes	1,531,543	1,423,505	1,500,000	1,500,000
Permits, Fees & Special Assessments	568,425	533,832	583,496	584,796
Intergovernmental Revenue	13,280,561	7,970,147	3,387,200	3,312,500
Charges for Services	54,636,060	60,085,412	65,396,164	67,400,697
Fines and Forfeits	58,527	94,453	96,212	75,828
Miscellaneous Revenues	6,084,803	7,152,018	5,467,847	5,526,078
<b>Gross Revenue</b>	<b>482,938,092</b>	<b>515,595,758</b>	<b>572,830,072</b>	<b>623,043,039</b>
Less 5% required By Law	0	0	(29,786,430)	(33,299,036)
Interfund Transfers	72,386,280	32,845,436	25,367,771	19,405,058
Intrafund transfers	2,010,000	2,060,000	2,323,000	2,323,000
Residual Equity	28,271,426	40,523,791	22,836,301	24,077,213
Other	74,944	79,224	79,224	79,224
Fund Balance	180,123,212	204,928,496	200,645,091	223,996,175
	<b>282,865,862</b>	<b>280,436,947</b>	<b>221,464,957</b>	<b>236,581,634</b>
<b>Total</b>	<b>\$765,803,954</b>	<b>\$796,032,705</b>	<b>\$794,295,029</b>	<b>\$859,624,673</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Planned</b>
<b>Board of County Commissioners</b>				
Board of County Commissioners	\$2,499,086	\$2,636,175	\$2,755,876	\$2,897,005
County Internal Auditor	342,963	433,149	644,276	667,951
	<b>2,842,049</b>	<b>3,069,324</b>	<b>3,400,152</b>	<b>3,564,956</b>
<b>County Attorney</b>				
County Attorney	7,942,308	8,127,241	8,804,943	9,056,079



# Countywide General Fund

Appropriations by Organization	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Planned
<b>County Administrator</b>				
Affordable Housing	571	(551)	0	0
Aging Services	6,642,837	7,012,739	7,991,772	10,893,120
Children's Services	6,101,375	5,022,758	6,315,006	6,279,068
Code Enforcement	1,496,015	640	0	0
Communications & Digital Media Department	3,827,993	4,365,586	4,575,007	4,444,112
Conservation & Environmental Lands Mgmt	10,412,663	10,937,253	12,963,405	13,056,332
Consumer & Veterans Affairs	1,019,705	3,195,216	3,834,249	4,056,441
County Administrator	2,523,734	2,628,144	2,696,793	2,832,749
Customer Service & Support	464,740	347,098	427,278	486,895
Economic Development Department	4,575,115	3,995,614	6,894,131	5,947,102
Emergency Management	656,507	622,171	1,001,814	1,938,152
Enterprise Solutions & Quality Assurance	2,540,704	2,675,042	5,306,156	6,077,570
Extension Service Department	1,240,509	1,233,279	1,422,810	1,415,317
Fire Rescue	216,359	279,176	303,800	325,844
Health Care Services	415,109	536,891	508,508	440,572
Homeless Service Department	3,765,597	4,195,293	4,163,064	4,194,090
Human Resources Department	4,514,218	4,744,723	5,527,219	5,352,103
Information & Innovation Office	21,783,159	20,751,522	21,422,923	22,767,132
Management & Budget	2,950,110	2,828,386	3,181,985	3,130,638
Medical Examiner Department	5,263,545	5,329,158	5,674,937	6,276,615
Operations & Legislative Affairs	1,193,743	1,346,710	1,698,753	2,495,368
Parks & Recreation	1,381,536	990,033	1,114,359	1,134,756
Pet Resources Department	7,578,667	8,741,220	8,949,998	9,441,124
Procurement Services	2,836,895	3,080,885	3,455,009	2,974,509
Public Works	3,459,572	3,674,930	3,952,888	4,605,944
Real Estate & Facilities Services	24,587,377	26,683,939	29,624,041	30,385,346
Social Services	5,967,068	7,008,605	6,960,587	7,159,642
Sunshine Line Agency	3,828,502	3,656,944	4,760,582	4,762,046
	131,243,925	135,883,404	154,727,074	162,872,587
<b>Elected Officials</b>				
Clerk of the Circuit Court & Comptroller	18,704,952	19,511,787	19,312,834	20,338,010
Property Appraiser	9,678,282	9,539,163	9,944,424	9,914,671
Public Defender	93,276	44,374	122,016	122,995
Sheriff's Office	273,824,140	283,045,495	293,506,745	303,650,020
State Attorney Part I	261,766	323,772	335,424	335,569
State Attorney Part II (Victim Assistance)	1,949,831	1,995,699	2,381,159	2,117,703
Supervisor of Elections	12,814,167	15,202,654	12,404,265	13,868,295
Tax Collector	19,421,174	20,349,690	22,719,553	22,979,223
	336,747,588	350,012,634	360,726,420	373,326,486

# Countywide General Fund

Appropriations by Organization	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Planned
<b>13th Judicial Branch</b>				
Administrative Office of the Courts	2,903,038	2,908,121	3,047,985	3,102,092
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	8,433,825	8,997,822	9,819,347	9,800,131
Guardian ad Litem	314,517	307,782	395,334	389,666
Planning Commission	100	(100)	0	0
Soil and Water Conservation District	222,763	193,348	264,184	281,704
Value Adjustment Board	693,404	709,740	696,656	706,445
	<u>9,664,609</u>	<u>10,208,592</u>	<u>11,175,521</u>	<u>11,177,946</u>
<b>Non-Departmental Organizations</b>				
Governmental Agencies	9,076,940	7,231,680	13,328,782	20,672,693
Non-Departmental Allotments	15,782,876	6,736,664	17,199,473	24,017,308
Nonprofit Organizations	7,516,282	7,925,902	8,109,413	8,421,046
	<u>32,376,098</u>	<u>21,894,246</u>	<u>38,637,668</u>	<u>53,111,047</u>
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	175	274	172,128,205	183,783,879
Interfund Transfers	37,341,991	40,999,573	41,647,061	59,629,601
	<u>37,342,166</u>	<u>40,999,847</u>	<u>213,775,266</u>	<u>243,413,480</u>
<b>Total</b>	<b><u>\$561,061,781</u></b>	<b><u>\$573,103,409</u></b>	<b><u>\$794,295,029</u></b>	<b><u>\$859,624,673</u></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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Current Ad Valorem Taxes	\$184,385,045	\$198,773,042	\$228,576,076	\$249,827,695
Delinquent Ad Valorem Taxes	4,322,434	4,272,281	1,500,000	1,500,000
Permits, Fees & Special Assessments	8,011	12,256	10,234	10,234
Intergovernmental Revenue	19,091,837	26,159,457	31,357,039	32,859,543
Charges for Services	27,336,474	26,369,412	24,687,852	25,689,624
Fines and Forfeits	7,948,457	9,404,350	7,576,117	6,826,868
Miscellaneous Revenues	2,579,285	2,575,326	2,199,614	2,889,688
<b>Gross Revenue</b>	<b>245,671,543</b>	<b>267,566,124</b>	<b>295,906,932</b>	<b>319,603,652</b>
Less 5% required By Law	0	0	(15,246,339)	(16,004,147)
Interfund Transfers	74,117,212	104,027,123	102,879,901	104,927,404
Intrafund transfers	499,960	700,000	1,000,000	1,000,000
Residual Equity	14,548,676	16,677,209	9,019,860	13,814,182
Fund Balance	97,560,462	93,283,497	101,582,665	101,608,724
	186,726,310	214,687,829	199,236,087	205,346,163
<b>Total</b>	<b>\$432,397,853</b>	<b>\$482,253,953</b>	<b>\$495,143,019</b>	<b>\$524,949,815</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Affordable Housing Services	\$541,763	\$371,943	\$710,372	\$751,780
Aging Services	0	(76)	0	0
Code Enforcement	7,369,950	7,639,629	8,651,079	6,896,877
Communications & Digital Media	3,244	(789)	6,476	0
Conservation & Environmental Lands Management	508,973	624,177	1,262,421	1,388,945
Consumer & Veteran Services	0	919,476	158,582	232,776
Customer Service & Support	1,067,357	1,255,744	1,726,670	1,842,739
Development Services	7,828,532	7,845,722	8,632,058	8,505,290
Economic Development	435,650	440,900	1,802,356	1,370,224
Enterprise Solutions & Quality Assurance	0	(227)	0	0
Fire Rescue	138,085,409	140,428,819	155,591,926	164,056,173
Operations & Legislative Affairs		17,081	0	0
Parks & Recreation	21,038,185	25,900,573	24,818,568	29,003,818
Pet Resources	1,870	(2,700)	0	0
Public Utilities	0	0	137,862	137,862
Public Works	15,511,212	16,637,020	19,687,765	20,252,178
Real Estate & Facilities Services	656,991	365,233	556,804	610,728
Social Services	0	0	600,000	600,000
	193,049,136	202,442,525	224,342,939	235,649,390

# Unincorporated Area General Fund

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Elected Officials</b>				
Property Appraiser	1,611,896	1,591,428	1,697,547	1,654,075
Sheriff's Office	115,663,387	119,213,735	122,228,805	126,207,370
Tax Collector	3,785,758	4,071,923	4,707,709	4,908,015
	<u>121,061,041</u>	<u>124,877,086</u>	<u>128,634,061</u>	<u>132,769,460</u>
<b>Non-Departmental Organizations</b>				
Non-Departmental Allotments	7,169,348	7,713,684	23,481,268	14,697,800
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	11,333	13,174	72,694,763	78,064,236
Interfund Transfers	17,828,978	33,208,980	45,989,988	63,768,929
	<u>17,840,311</u>	<u>33,222,154</u>	<u>118,684,751</u>	<u>141,833,165</u>
<b>Total</b>	<b><u>\$339,119,836</u></b>	<b><u>\$368,255,449</u></b>	<b><u>\$495,143,019</u></b>	<b><u>\$524,949,815</u></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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Local Option Taxes	\$120,161,583	\$124,377,424	\$131,843,755	\$138,031,915
Local Business Taxes	33,895	32,830	35,000	33,000
Permits, Fees & Special Assessments	27,178,544	31,554,876	27,450,000	34,038,000
Intergovernmental Revenue	14,500,700	14,633,852	14,178,002	14,346,674
Charges for Services	8,872,499	9,229,416	9,341,957	10,701,409
Fines and Forfeits	744,576	795,001	741,951	804,640
Miscellaneous Revenues	8,073,732	13,099,176	6,838,926	8,034,865
<b>Gross Revenue</b>	<b>179,565,529</b>	<b>193,722,575</b>	<b>190,429,591</b>	<b>205,990,503</b>
Less 5% required By Law	0	0	(9,049,728)	(9,864,879)
Interfund Transfers	22,291,465	20,862,151	22,630,406	17,873,805
Intrafund transfers	111,160,969	91,425,492	139,100,099	161,083,404
Residual Equity	1,150,971	2,868,857	867,009	2,055,360
Fund Balance	177,865,039	193,529,318	190,524,251	236,347,561
	312,468,444	308,685,818	344,072,037	407,495,251
<b>Total</b>	<b>\$492,033,973</b>	<b>\$502,408,393</b>	<b>\$534,501,628</b>	<b>\$613,485,754</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
9-1-1 Agency	\$5,597,603	\$5,179,361	\$5,843,325	\$5,836,649
Children's Services	2,075	15,786	7,000	7,000
Consumer & Veteran Services	64,138	77,137	346,396	636,295
Enterprise Solutions & Quality Assurance	0	0	2,080,549	1,409,762
Fire Rescue	525,245	445,441	512,726	527,444
Health Care Services	99,632,813	110,783,287	140,149,740	162,108,767
Information & Innovation Office	2,581,490	4,637,650	5,817,124	4,839,017
Library Services	426,782	333,540	291,171	322,252
Management & Budget	3,071,610	2,635,293	3,056,348	3,062,748
Pet Resources	429,462	353,235	467,500	467,500
Public Works	735,839	829,549	752,557	823,927
Social Services	1,099,904	1,100,000	1,100,000	1,100,000
	114,166,961	126,390,279	160,424,436	181,141,361

# Countywide Special Revenue Fund

Appropriations by Organization	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>Elected Officials</b>				
Public Defender	880,083	1,008,763	1,062,472	1,062,519
Sheriff's Office	2,600,261	2,861,065	3,255,970	3,183,095
State Attorney Part I	787,165	637,097	900,135	728,792
	<u>4,267,509</u>	<u>4,506,925</u>	<u>5,218,577</u>	<u>4,974,406</u>
<b>13th Judicial Branch</b>				
Administrative Office of the Courts	7,099,025	7,315,111	7,836,623	7,919,902
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	1,263,885	1,319,622	1,665,841	1,547,218
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	3,710,968	8,057,666	13,435,375	13,477,355
Governmental Agencies	33,748,578	4,081,402	3,564,572	3,834,819
Non-Departmental Allotments	4,126,722	4,227,453	3,944,271	3,954,780
	<u>41,586,268</u>	<u>16,366,521</u>	<u>20,944,218</u>	<u>21,266,954</u>
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	24,023	9,963	190,609,275	225,940,357
Interfund Transfers	130,096,992	100,676,763	147,802,658	170,695,556
	<u>130,121,015</u>	<u>100,686,726</u>	<u>338,411,933</u>	<u>396,635,913</u>
<b>Total</b>	<b><u>\$298,504,663</u></b>	<b><u>\$256,585,184</u></b>	<b><u>\$534,501,628</u></b>	<b><u>\$613,485,754</u></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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Other General taxes	\$21,775,958	\$21,375,004	\$21,785,914	\$20,321,640
Local Business Taxes	295,192	131,068	49,000	81,912
Permits, Fees & Special Assessments	29,954,140	31,843,632	35,048,575	37,089,135
Intergovernmental Revenue	1,013,166	705,561	1,000,000	560,000
Charges for Services	2,367,201	3,152,639	2,562,181	2,911,208
Fines and Forfeits	182,092	222,475	194,300	189,302
Miscellaneous Revenues	642,737	545,020	624,914	549,056
<b>Gross Revenue</b>	<b>56,230,486</b>	<b>57,975,399</b>	<b>61,264,884</b>	<b>61,702,253</b>
Less 5% required By Law	0	0	(2,863,879)	(3,084,529)
Interfund Transfers	3,703,517	3,366,529	3,779,759	4,165,510
Intrafund transfers	1,443,922	1,454,856	1,176,967	900,000
Residual Equity	101,912	100,191	0	0
Fund Balance	49,363,095	48,852,381	34,681,961	47,264,230
	54,612,446	53,773,957	36,774,808	49,245,211
<b>Total</b>	<b>\$110,842,932</b>	<b>\$111,749,356</b>	<b>\$98,039,692</b>	<b>\$110,947,464</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Conservation & Environmental Lands Management	\$283,731	\$233,909	\$462,305	\$488,655
Customer Service & Support	59,684	32,461	81,909	81,909
Development Services	13,007,521	14,250,614	16,329,765	19,029,927
Extension Service	72,894	64,755	66,673	58,314
Information & Innovation Office	180,277	193,990	202,812	210,349
Public Utilities	79,181	41,413	208,603	204,457
Public Works	1,261,889	1,162,463	1,461,606	1,470,454
	14,945,177	15,979,605	18,813,673	21,544,065
<b>Elected Officials</b>				
Tax Collector	340,932	316,990	403,500	403,661

# Unincorporated Area Special Revenue Fund

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	287,629	354,283	358,725	368,364
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	19,690,678	21,998,817	44,760,983	48,466,023
Governmental Agencies	(26,257)	0	0	0
Non-Departmental Allotments	593,334	150,000	150,000	150,000
	<u>20,257,755</u>	<u>22,148,817</u>	<u>44,910,983</u>	<u>48,616,023</u>
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	2,490	5,396	9,009,481	19,809,793
Interfund Transfers	26,156,441	25,393,821	24,543,330	20,205,558
	<u>26,158,931</u>	<u>25,399,217</u>	<u>33,552,811</u>	<u>40,015,351</u>
<b>Total</b>	<b><u>\$61,990,424</u></b>	<b><u>\$64,198,912</u></b>	<b><u>\$98,039,692</u></b>	<b><u>\$110,947,464</u></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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Local Option Taxes	\$34,267,416	\$35,055,751	\$36,177,883	\$36,290,744
Permits, Fees & Special Assessments	12,349,548	12,555,979	13,023,500	12,594,507
Intergovernmental Revenue	32,306,784	29,776,357	26,533,581	25,921,752
Charges for Services	2,940,204	3,321,488	0	0
Miscellaneous Revenues	3,782,335	3,600,894	3,998,919	4,459,934
Gross Revenue	85,646,287	84,310,469	79,733,883	79,266,937
Less 5% required By Law	0	0	(3,448,454)	(3,489,780)
Interfund Transfers	21,334,423	38,006,656	39,745,145	62,353,419
Intrafund transfers	44,759,062	46,514,853	44,476,180	44,239,108
Residual Equity	46,605	51,714	0	0
Other	0	0	106,512,785	135,834,329
Fund Balance	123,823,924	107,118,727	117,750,797	130,646,578
	189,964,014	191,691,950	305,036,453	369,583,654
<b>Total</b>	<b>\$275,610,301</b>	<b>\$276,002,419</b>	<b>\$384,770,336</b>	<b>\$448,850,591</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Communications & Digital Media	(\$35)	\$0	\$0	\$0
Customer Service & Support	340,430	424,559	450,359	464,869
Development Services	913,800	703,943	917,640	827,938
Information & Innovation Office	0	0	94,855	0
Operations & Legislative Affairs	3,125	0	0	0
Pet Resources	(36)	0	0	0
Public Works	56,593,817	60,110,320	64,661,340	69,064,700
Real Estate & Facilities Management	1,556,138	1,990,049	1,545,698	1,441,448
	59,407,239	63,228,871	67,669,892	71,798,955
<b>Elected Officials</b>				
Tax Collector	155,910	163,617	207,100	198,895
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	60,391,407	46,530,536	234,846,724	298,214,775
Governmental Agencies	2,128,393	2,158,580	2,534,398	2,234,664
Non-Departmental Allotments	1,527,952	3,729,183	5,004,000	4,000
	64,047,752	52,418,299	242,385,122	300,453,439
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	88,663	303,812	29,974,405	27,860,194
Interfund Transfers	44,792,027	49,142,880	44,533,817	48,539,108
	44,880,690	49,446,692	74,508,222	76,399,302
<b>Total</b>	<b>\$168,491,591</b>	<b>\$165,257,479</b>	<b>\$384,770,336</b>	<b>\$448,850,591</b>

# Library Tax District Special Revenue Fund

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

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Current Ad Valorem Taxes	\$37,303,497	\$40,256,615	\$46,427,350	\$50,883,462
Delinquent Ad Valorem Taxes	928,026	911,352	200,000	2,000,000
Intergovernmental Revenue	1,114,853	1,578,594	1,600,850	1,550,850
Charges for Services	305,113	299,417	260,500	343,000
Fines and Forfeits	331,387	349,560	328,500	73,600
Miscellaneous Revenues	498,404	402,256	455,915	52,195
Gross Revenue	40,481,280	43,797,794	49,273,115	54,903,107
Less 5% required By Law	0	0	(2,396,057)	(2,680,095)
Interfund Transfers	1,172,267	0	3,440,964	478,113
Intrafund transfers	370,549	5,791,184	0	14,050,000
Residual Equity	237,320	271,205	250,000	250,000
Fund Balance	36,537,652	41,683,376	42,908,853	39,905,396
	38,317,788	47,745,765	44,203,760	52,003,414
<b>Total</b>	<b>\$78,799,068</b>	<b>\$91,543,559</b>	<b>\$93,476,875</b>	<b>\$106,906,521</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Library Services	\$32,535,692	\$37,810,148	\$42,173,159	\$42,675,044
<b>Elected Officials</b>				
Property Appraiser	324,891	322,542	344,067	335,239
Tax Collector	775,839	834,329	992,989	1,021,512
	1,100,730	1,156,871	1,337,056	1,356,751
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	2,323,631	5,874,623	24,418,134	28,030,571
Non-Departmental Allotments	784,883	0	0	0
	3,108,514	5,874,623	24,418,134	28,030,571
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	212	91	22,107,562	20,316,042
Interfund Transfers	370,549	5,791,184	3,440,964	14,528,113
	370,761	5,791,275	25,548,526	34,844,155
<b>Total</b>	<b>\$37,115,697</b>	<b>\$50,632,917</b>	<b>\$93,476,875</b>	<b>\$106,906,521</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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Charges for Services	\$0	\$175,000	\$0	\$0
Miscellaneous Revenues	44,224	70,128	171,300	136,094
Gross Revenue	44,224	245,128	171,300	136,094
Less 5% required By Law	0	0	(4,565)	(1,676)
Interfund Transfers	23,324,815	23,855,062	967,609	357,064
Intrafund transfers	0	0	24,151,767	27,844,583
Other	13,000,000	0	66,972,885	44,045,573
Fund Balance	10,621,872	12,456,835	14,155,169	17,313,780
	46,946,687	36,311,897	106,242,865	89,559,324
<b>Total</b>	<b>\$46,990,911</b>	<b>\$36,557,025</b>	<b>\$106,414,165</b>	<b>\$89,695,418</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$27,802,158	\$19,011,662	\$100,996,535	\$84,256,341
Debt Service Accounts	716,870	653,492	1,972,100	1,972,100
	28,519,028	19,665,154	102,968,635	86,228,441
<b>Non-Expenditure Accounts</b>				
Reserves & Refund	0	0	3,445,530	3,466,977
Interfund Transfers	6,015,048	5,849,497	0	0
	6,015,048	5,849,497	3,445,530	3,466,977
<b>Total</b>	<b>\$34,534,076</b>	<b>\$25,514,651</b>	<b>\$106,414,165</b>	<b>\$89,695,418</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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Charges for Services	\$40,214	\$40,214	\$90,000	\$90,000
Gross Revenue	40,214	40,214	90,000	90,000
Less 5% required By Law	0	0	(4,500)	(4,500)
Interfund Transfers	1,161,512	1,042,574	1,732,576	1,886,250
	1,161,512	1,042,574	1,728,076	1,881,750
<b>Total</b>	<b>\$1,201,726</b>	<b>\$1,082,788</b>	<b>\$1,818,076</b>	<b>\$1,971,750</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Boards, Commissions &amp; Agencies</b>				
Civil Service Board	\$1,185,238	\$1,082,810	\$1,261,383	\$1,583,176
<b>Non-Departmental Organizations</b>				
Non-Departmental Allotments	16,486	0	0	0
<b>Non-Expenditure Accounts</b>				
Reserves & Refund	0	0	556,693	388,574
<b>Total</b>	<b>\$1,201,724</b>	<b>\$1,082,810</b>	<b>\$1,818,076</b>	<b>\$1,971,750</b>

# Grants (Not Transportation-Related)

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

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Intergovernmental Revenue	\$76,781,766	\$79,866,399	\$134,199,511	\$133,175,597
Charges for Services	69,284	58,102	130,894	108,964
Fines and Forfeits	(370)	1,956	0	0
Miscellaneous Revenues	3,068,540	501,417	434,263	510,421
Gross Revenue	<u>79,919,220</u>	<u>80,427,874</u>	<u>134,764,668</u>	<u>133,794,982</u>
Interfund Transfers	5,551,339	8,070,969	4,920,571	8,984,594
Intrafund transfers	343,854	547,975	0	0
Other	514,170	587,365	3,205,978	3,013,124
Fund Balance	15,304,433	13,966,633	11,612,601	9,034,655
	<u>21,713,796</u>	<u>23,172,942</u>	<u>19,739,150</u>	<u>21,032,373</u>
<b>Total</b>	<b><u>\$101,633,016</u></b>	<b><u>\$103,600,816</u></b>	<b><u>\$154,503,818</u></b>	<b><u>\$154,827,355</u></b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Affordable Housing Services	\$8,965,557	\$8,686,029	\$23,664,798	\$27,019,060
Aging Services	8,232,834	8,005,310	11,973,245	12,531,113
Children's Services	3,251,959	3,904,099	7,516,522	8,182,101
Conservation & Environmental Lands Management	25,114	0	0	0
Consumer & Veteran Services	140,518	275	0	0
Economic Development	0	244,976	344,802	356,243
Emergency Management	829,573	661,490	1,132,795	1,178,014
Extension Service	136,424	147,058	161,393	161,393
Fire Rescue	296,279	314,663	2,038,647	1,899,352
Head Start	35,417,669	34,581,326	37,528,630	37,182,253
Health Care Services	9,054,770	10,714,660	19,549,475	16,859,382
Information & Innovation Office	0	0	99,903	0
Management & Budget	1,550,019	1,214,182	4,816,524	4,462,124
Public Works	42,944	69,275	94,621	94,621
Real Estate & Facilities Services	354,452	387,704	415,128	486,707
Social Services	5,603,961	5,995,239	7,555,345	5,409,218
Sunshine Line	1,996,456	2,700,634	4,007,989	4,622,420
	<u>75,898,529</u>	<u>77,626,920</u>	<u>120,899,817</u>	<u>120,444,001</u>
<b>13th Judicial Branch</b>				
Administrative Office of the Courts	458,622	643,831	1,419,277	2,725,427

# Grants (Not Transportation-Related)

Appropriations by Organization	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	3,824,936	3,982,795	6,355,657	6,441,217
Metropolitan Planning Organization	2,388,018	2,587,841	6,316,308	6,139,528
Planning Commission	0	24,949	0	0
Soil & Water Conservation District	0	0	0	175,268
	<u>6,212,954</u>	<u>6,595,585</u>	<u>12,671,965</u>	<u>12,756,013</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	1,152,481	5,798,128	12,925,618	8,450,205
Non-Departmental Allotments	8,629	784,573	2,983,970	9,722,084
Nonprofit Organizations	107,423	15,387	0	0
	<u>1,268,533</u>	<u>6,598,088</u>	<u>15,909,588</u>	<u>18,172,289</u>
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	647,972	0	708,927	729,625
Interfund Transfers	513,838	636,339	2,894,244	0
	<u>1,161,810</u>	<u>636,339</u>	<u>3,603,171</u>	<u>729,625</u>
<b>Total</b>	<b><u>\$85,000,448</u></b>	<b><u>\$92,100,763</u></b>	<b><u>\$154,503,818</u></b>	<b><u>\$154,827,355</u></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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Local Option Taxes	\$149,685,082	\$155,466,002	\$163,009,281	\$170,701,976
Intergovernmental Revenue	103,203,171	106,072,439	112,520,114	117,293,070
Miscellaneous Revenues	295,046	237,232	339,442	241,755
Gross Revenue	253,183,299	261,775,673	275,868,837	288,236,801
Less 5% required By Law	0	0	(10,394,764)	(10,896,644)
Interfund Transfers	731	0	0	0
Fund Balance	70,101,852	62,184,513	65,088,213	68,064,030
	70,102,583	62,184,513	54,693,449	57,167,386
<b>Total</b>	<b>\$323,285,882</b>	<b>\$323,960,186</b>	<b>\$330,562,286</b>	<b>\$345,404,187</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Economic Development	\$425,094	\$427,216	\$579,640	\$496,638
<b>Elected Officials</b>				
Tax Collector	222,084	233,161	251,241	266,046
<b>Non-Departmental Organizations</b>				
Governmental Agencies	65,561,735	66,076,003	71,332,083	73,669,771
Non-Departmental Allotments	8,321	0	0	0
Nonprofit Organizations	14,379,641	16,220,817	14,425,000	14,900,000
	79,949,697	82,296,820	85,757,083	88,569,771
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	64,417,873	58,900,857
Interfund Transfers	180,504,496	177,503,257	179,556,449	197,170,875
	180,504,496	177,503,257	243,974,322	256,071,732
<b>Total</b>	<b>\$261,101,371</b>	<b>\$260,460,454</b>	<b>\$330,562,286</b>	<b>\$345,404,187</b>

# Discretely Presented Component Units Fund

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

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Charges for Services	\$772,653	\$866,610	\$374,100	\$387,075
Gross Revenue	772,653	866,610	374,100	387,075
Less 5% required By Law	0	0	(18,705)	(19,354)
Interfund Transfers	4,608,647	2,903,545	3,156,538	4,720,387
Fund Balance	0	869,578	1,453,665	0
	<u>4,608,647</u>	<u>3,773,123</u>	<u>4,591,498</u>	<u>4,701,033</u>
<b>Total</b>	<b><u>\$5,381,300</u></b>	<b><u>\$4,639,733</u></b>	<b><u>\$4,965,598</u></b>	<b><u>\$5,088,108</u></b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Boards, Commissions &amp; Agencies</b>				
Planning Commission	\$4,464,989	\$4,639,733	\$4,965,598	\$5,088,108
<b>Non-Departmental Organizations</b>				
Non-Departmental Allotments	46,736	0	0	0
	<u>46,736</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b><u>\$4,511,725</u></b>	<b><u>\$4,639,733</u></b>	<b><u>\$4,965,598</u></b>	<b><u>\$5,088,108</u></b>



# Local Housing Assistance Program

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

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Intergovernmental Revenue	\$4,626,255	\$6,307,218	\$12,547,646	\$10,418,824
Miscellaneous Revenues	864,266	859,311	432,507	1,100,000
Gross Revenue	5,490,521	7,166,529	12,980,153	11,518,824
Interfund Transfers	8,375	0	0	0
Fund Balance	2,052,666	3,654,647	2	0
	2,061,041	3,654,647	2	0
<b>Total</b>	<b>\$7,551,562</b>	<b>\$10,821,176</b>	<b>\$12,980,155</b>	<b>\$11,518,824</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Affordable Housing Services	\$3,896,090	\$3,618,149	\$12,980,153	\$11,518,824
<b>Non-Departmental Organizations</b>				
Non-Departmental Allotments	825	0	0	0
Interfund Transfers	0	0	2	0
	825	0	2	0
<b>Total</b>	<b>\$3,896,915</b>	<b>\$3,618,149</b>	<b>\$12,980,155</b>	<b>\$11,518,824</b>

# 2008 Non-Ad Valorem Refunding Revenue (Warehouse/Sheriff's Facilities Project) Bonds-Sinking Fund

This debt service fund accounts for the payment of principal and interest on the Series 2008 Bonds which were issued to refund the Series 1998 Capital Improvement Non Ad-Valorem Refunding Revenue bonds (Warehouse and Sheriff's Facilities Project). The Series 1998 Bonds were issued to finance the acquisition, construction, and equipping of the County Warehouse and Sheriff's facilities.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$74,964	\$72,688	\$70,844	\$70,844
Gross Revenue	74,964	72,688	70,844	70,844
Less 5% required By Law	0	0	(3,542)	(3,542)
Interfund Transfers	1,382,129	1,390,669	1,344,776	1,048,131
Other	0	11,749,000	0	0
Fund Balance	367,169	382,212	391,000	554,000
	1,749,298	13,521,881	1,732,234	1,598,589
<b>Total</b>	<b>\$1,824,262</b>	<b>\$13,594,569</b>	<b>\$1,803,078</b>	<b>\$1,669,433</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$1,442,050	\$13,303,984	\$1,652,101	\$1,337,227
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	150,977	332,206
<b>Total</b>	<b>\$1,442,050</b>	<b>\$13,303,984</b>	<b>\$1,803,078</b>	<b>\$1,669,433</b>

# 2017A/2017B 4th Cent Tourist Development Tax Revenue Bonds-Sinking Fund

This debt service fund accounts for the payment of principal and interest on the Series 2017A Fourth Cent Tourist Development Tax Refunding Revenue Bonds (Tax Exempt) and the 2017B Fourth Cent Tourist Development Tax revenue Bonds (Taxable). The 2017A Bonds were issued to refund the Series 2006 Fourth Cent Tourist Development Tax Refunding and Improvement Revenue Bonds, which were issued to refund the Series 1997B Tampa Sports Authority Tourist Development Tax Revenue Bonds. The Series 1997B Bonds financed the acquisition and construction of capital improvements to the facility formerly known as Legends Field, and now known as George M. Steinbrenner Field, and the Tampa Convention Center. The 2017B Bonds are being issued in order to fund capital renovations improvements the Steinbrenner Field facility. The 2017 bonds are payable from the proceeds of the Fourth Cent Tourist Development Tax. Final maturity date of the 2017A Bonds is October 1, 2035 and the final maturity date of the 2017B Bonds is October 1, 2046.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$3,393	\$9,644	\$1,000	\$1,000
Debt Proceeds	0	13,652,942	0	0
Gross Revenue	3,393	13,662,586	1,000	1,000
Less 5% required By Law	0	0	(50)	(50)
Interfund Transfers	940,415	2,994,606	1,613,180	2,173,418
Fund Balance	893,361	662,141	2,397,800	1,787,000
	1,833,776	3,656,747	4,010,930	3,960,368
<b>Total</b>	<b>\$1,837,169</b>	<b>\$17,319,333</b>	<b>\$4,011,930</b>	<b>\$3,961,368</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$1,175,028	\$14,925,861	\$2,370,120	\$2,306,589
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	1,641,810	1,654,779
<b>Total</b>	<b>\$1,175,028</b>	<b>\$14,925,861</b>	<b>\$4,011,930</b>	<b>\$3,961,368</b>

# 2016 5th Cent Tourist Development Tax Refunding Revenue Bonds-Sinking Fund

This debt service fund accounts for the payment of principal and interest on the Series 2016 Bonds. The Series 2016 Bonds were issued to refund the County's Series 2006A Fifth Cent Tourist Development Tax Refunding Revenue Bonds, which were issued to refund the Tampa Sports Authority County Interlocal Payments Refunding Revenue Bonds, Series 1998. The Series 1998 Bonds were issued to provide funding required to complete capital renovation improvements necessary for long term viability of the Amalie Arena. These bonds are payable from the proceeds of the Fifth Cent Tourist Development Tax. Final maturity date of the bonds is October 1, 2046.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$6,697	\$6,762	\$1,800	\$1,500
Debt Proceeds	0	23,304,307	0	0
Gross Revenue	6,697	23,311,069	1,800	1,500
Less 5% required By Law	0	0	(90)	(75)
Interfund Transfers	1,776,217	1,941,053	2,235,519	2,318,179
Fund Balance	1,296,020	1,302,271	1,237,000	1,228,000
	3,072,237	3,243,324	3,472,429	3,546,104
<b>Total</b>	<b>\$3,078,934</b>	<b>\$26,554,393</b>	<b>\$3,474,229</b>	<b>\$3,547,604</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$1,776,663	\$25,532,335	\$2,031,944	\$2,084,944
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	1,442,285	1,462,660
<b>Total</b>	<b>\$1,776,663</b>	<b>\$25,532,335</b>	<b>\$3,474,229</b>	<b>\$3,547,604</b>

# 2002 Parks & Recreation

## General Obligation Bonds-Sinking 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 the payment of principal and interest on general obligation bonds issued by the County to fund acquisition of land and construction of park facilities in the unincorporated area. Such acquisitions and improvements were originally funded with proceeds from the Series 1993 and Series 1996 General Obligation Bond issues, which were then refunded by the Series 2002 bonds. The County is obligated to levy millage in an amount sufficient to pay annual debt service on the 2002 Bonds, but the millage is not included in the calculation of the constitutional 10 mill limitation on the annual millage levy. The maturity date of the Series 2002 Bonds is July 1, 2025.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Current Ad Valorem Taxes	\$1,093,252	\$1,178,997	\$1,354,014	\$1,481,480
Delinquent Ad Valorem Taxes	25,777	25,349	10,000	10,000
Miscellaneous Revenues	9,143	6,907	3,077	2,577
Gross Revenue	1,128,172	1,211,253	1,367,091	1,494,057
Less 5% required By Law	0	0	(68,351)	(74,703)
Interfund Transfers	232,418	275,834	0	0
Residual Equity	10,137	11,308	0	0
Fund Balance	284,319	275,258	350,000	300,000
	526,874	562,400	281,649	225,297
<b>Total</b>	<b>\$1,655,046</b>	<b>\$1,773,653</b>	<b>\$1,648,740</b>	<b>\$1,719,354</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Elected Officials</b>				
Property Appraiser	\$9,545	\$9,403	\$10,100	\$9,773
Tax Collector	33,380	35,086	44,054	45,568
	42,925	44,489	54,154	55,341
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	1,336,863	1,335,783	1,337,353	1,336,288
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	257,233	327,725
<b>Total</b>	<b>\$1,379,788</b>	<b>\$1,380,272</b>	<b>\$1,648,740</b>	<b>\$1,719,354</b>

# 2009 (ELAPP) General Obligation Bonds- Sinking Fund

This debt service fund accounts for the collection of ad valorem tax revenue required for the payment of principal and interest on these 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 on the bonds, but not to exceed one-fourth (0.25) of one mill. Both the Series 2009A Bonds and 2009B Bonds were issued in December 2009. The Series 2009A Bonds have a final maturity date of July 1, 2019 and the Series 2009B Bonds have a maturity Date of July 1, 2039.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Current Ad Valorem Taxes	\$4,203,939	\$4,540,035	\$5,230,189	\$5,741,020
Delinquent Ad Valorem Taxes	106,595	103,636	50,000	50,000
Miscellaneous Revenues	36,291	34,657	10,220	20,220
Gross Revenue	4,346,825	4,678,328	5,290,409	5,811,240
Less 5% required By Law	0	0	(264,510)	(290,562)
Interfund Transfers	930,498	935,517	934,513	1,148,513
Residual Equity	29,668	33,676	0	0
Fund Balance	1,496,461	2,120,772	2,901,300	4,269,000
	2,456,627	3,089,965	3,571,303	5,126,951
<b>Total</b>	<b>\$6,803,452</b>	<b>\$7,768,293</b>	<b>\$8,861,712</b>	<b>\$10,938,191</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Elected Officials</b>				
Property Appraiser	\$36,671	\$36,374	\$38,848	\$38,209
Tax Collector	97,209	103,870	128,543	134,743
	133,880	140,244	167,391	172,952
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	4,548,800	4,545,200	4,551,400	4,552,150
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	4,142,921	6,213,089
<b>Total</b>	<b>\$4,682,680</b>	<b>\$4,685,444</b>	<b>\$8,861,712</b>	<b>\$10,938,191</b>

# 2015 Court Facilities (Raymond James)

## Refunding Revenue Bonds-Sinking Fund

This debt service fund accounts for the payment of principal and interest on the series 2015 Note issued to refund the Series 2005 Court Facilities Refunding Revenue Bonds, which were issued to refund the Series 1999 Court Facilities Revenue Bonds, which were 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 Surcharge Revenue and the Community Investment Tax. The final maturity date of the refunding note is November 1, 2026.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$18,305	\$13,948	\$3,900	\$0
Gross Revenue	18,305	13,948	3,900	0
Less 5% required By Law	0	0	(195)	0
Interfund Transfers	10,022,286	2,116,222	1,139,298	2,126,298
Other	19,706,610	0	0	0
Fund Balance	1,840,391	2,553,749	2,657,000	1,770,000
	31,569,287	4,669,971	3,796,103	3,896,298
<b>Total</b>	<b>\$31,587,592</b>	<b>\$4,683,919</b>	<b>\$3,800,003</b>	<b>\$3,896,298</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$29,033,843	\$2,013,349	\$2,107,584	\$2,110,412
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	1,692,419	1,785,886
<b>Total</b>	<b>\$29,033,843</b>	<b>\$2,013,349</b>	<b>\$3,800,003</b>	<b>\$3,896,298</b>

# 2016 Capital Improvement Program

## Refunding Revenue Bonds—Sinking Fund

This debt service fund accounts for the principal and interest on the Series 2016 Capital Improvement Program (CIP) Refunding Revenue Bonds, which were issued to refund the 2006 CIP refunding Revenue Bonds, which were issued to refund the Series 1996 Series CIP Refunding Revenue Bonds, which were issued to refund the outstanding Series 1994 CIP revenue bonds. The 1994 Bonds were issued to finance the acquisition of an 800 MHz Radio Communications System, the acquisition, construction and equipping of a spring training facility for the New York Yankees, and other capital projects. The Series 2016 bonds are secured by the Local Government Half-Cent Sales Tax. Final maturity of the Series 2016 bonds is in 2024.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Charges for Services	\$101,391	\$115,000	\$0	\$0
Miscellaneous Revenues	197,965	120,825	566,207	566,207
Debt Proceeds	20,917,716	0	0	0
Gross Revenue	21,217,072	235,825	566,207	566,207
Less 5% required By Law	0	(11,791)	(75)	(75)
Interfund Transfers	3,182,089	462,214	1,563,031	2,196,698
Intrafund transfers	3,248,625	0	0	0
Fund Balance	3,761,232	2,522,400	1,086,000	450,000
	10,191,946	2,972,823	2,648,956	2,646,623
<b>Total</b>	<b>\$31,409,018</b>	<b>\$3,208,648</b>	<b>\$3,215,163</b>	<b>\$3,212,830</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$25,087,099	\$2,747,226	\$2,757,425	\$2,755,425
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	457,738	457,405
Interfund Transfers	3,248,625	0	0	0
	3,248,625	0	457,738	457,405
<b>Total</b>	<b>\$28,335,724</b>	<b>\$2,747,226</b>	<b>\$3,215,163</b>	<b>\$3,212,830</b>



# Commercial Paper Notes Sinking Fund- Stadium Capital Projects

This sinking fund accounts for debt service on commercial paper issued to fund all or a portion of the County's obligation regarding capital improvements to Raymond James Stadium

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$71,162	\$68,608	\$10,000	\$10,000
Gross Revenue	71,162	68,608	10,000	10,000
Less 5% required By Law	0	0	(500)	(500)
Interfund Transfers	1,666,402	158,000	0	0
Fund Balance	8,840,104	10,577,668	10,659,000	10,659,000
	<u>10,506,506</u>	<u>10,735,668</u>	<u>10,658,500</u>	<u>10,658,500</u>
<b>Total</b>	<b><u>\$10,577,668</u></b>	<b><u>\$10,804,276</u></b>	<b><u>\$10,668,500</u></b>	<b><u>\$10,668,500</u></b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$8,495,967	\$8,495,967
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	2,172,533	2,172,533
<b>Total</b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$10,668,500</u></b>	<b><u>\$10,668,500</u></b>

# Commercial Paper Notes Sinking Fund- Arena Capital Projects

This debt service fund accounts for the debt service on commercial paper notes issued to fund all or portion of the County's obligation regarding capital improvements to Amalie Arena.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$9,329	\$16,539	\$2,000	\$10,000
Debt Proceeds	0	17,390,000	0	0
Gross Revenue	9,329	17,406,539	2,000	10,000
Less 5% required By Law	0	0	(100)	(500)
Interfund Transfers	4,160,320	2,160,320	2,273,100	1,660,500
Fund Balance	88,952	2,145,107	2,053,000	2,658,000
	4,249,272	4,305,427	4,326,000	4,318,000
<b>Total</b>	<b>\$4,258,601</b>	<b>\$21,711,966</b>	<b>\$4,328,000</b>	<b>\$4,328,000</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$2,113,493	\$19,281,085	\$2,328,000	\$2,328,000
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	2,000,000	2,000,000
<b>Total</b>	<b>\$2,113,493</b>	<b>\$19,281,085</b>	<b>\$4,328,000</b>	<b>\$4,328,000</b>

# 2007 Community Investment Tax Revenue Bonds-Sinking Fund

This debt service fund accounts for the principal and interest on the 2007 bonds, which were issued to finance the construction of transportation and other CIT capital projects in the County. In 2015, the 2007 Bonds were partially refunded by the 2015 Community Investment Tax Revenue Bonds. Three maturities of 2007 Bonds remained outstanding after issuance of the 2015 Bonds. Final maturity of the remaining outstanding 2007 Bonds will occur on November 1, 2018.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$35,436	\$43,803	\$10,000	\$0
Gross Revenue	35,436	43,803	10,000	0
Less 5% required By Law	0	0	(500)	0
Interfund Transfers	9,969,905	12,440,177	930,700	0
Fund Balance	9,600,119	8,575,960	10,027,000	0
	19,570,024	21,016,137	10,957,200	0
<b>Total</b>	<b>\$19,605,460</b>	<b>\$21,059,940</b>	<b>\$10,967,200</b>	<b>\$0</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$11,029,500	\$10,990,100	\$10,962,250	\$0
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	4,950	0
<b>Total</b>	<b>\$11,029,500</b>	<b>\$10,990,100</b>	<b>\$10,967,200</b>	<b>\$0</b>

# 2012A/2012B Community Investment Tax Refunding Revenue Bonds-Sinking Fund

This debt service fund accounts for the payment of principal and interest on bonds issued to refund the County's Series 2001A, 2001B and 2004 Community Investment Tax Revenue Bonds. The 2001 bonds were issued to finance acquisition and construction of capital improvements to the County's jail and stormwater facilities. The aggregate principal refunded with proceeds from the 2012A Bonds was \$43,685,000. The 2004 bonds were issued to finance the acquisition and construction of stormwater, transportation, and other Board approved capital projects. The aggregate principal refunded with proceeds from the 2012B Bonds was \$46,710,000.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$33,079	\$35,559	\$10,000	\$30,000
Gross Revenue	33,079	35,559	10,000	30,000
Less 5% required By Law	0	0	(500)	(1,500)
Interfund Transfers	10,024,521	10,006,772	9,997,492	9,098,222
Fund Balance	7,243,236	7,463,636	7,597,000	8,638,000
	17,267,757	17,470,408	17,593,992	17,734,722
<b>Total</b>	<b>\$17,300,836</b>	<b>\$17,505,967</b>	<b>\$17,603,992</b>	<b>\$17,764,722</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$9,837,200	\$9,871,450	\$9,884,325	\$9,858,075
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	7,719,667	7,906,647
<b>Total</b>	<b>\$9,837,200</b>	<b>\$9,871,450</b>	<b>\$17,603,992</b>	<b>\$17,764,722</b>

# 2012 Capital Improvement Program

## 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

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$28,587	\$23,496	\$5,000	\$20,000
Gross Revenue	28,587	23,496	5,000	20,000
Less 5% required By Law	0	0	(250)	(1,000)
Interfund Transfers	6,806,817	6,725,900	6,759,625	7,816,535
Fund Balance	1,144,963	1,198,067	1,148,000	1,156,000
	<u>7,951,780</u>	<u>7,923,967</u>	<u>7,907,375</u>	<u>8,971,535</u>
<b>Total</b>	<b><u>\$7,980,367</u></b>	<b><u>\$7,947,463</u></b>	<b><u>\$7,912,375</u></b>	<b><u>\$8,991,535</u></b>
<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$6,782,300	\$6,777,250	\$6,782,250	\$7,880,574
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	1,130,125	1,110,961
<b>Total</b>	<b><u>\$6,782,300</u></b>	<b><u>\$6,777,250</u></b>	<b><u>\$7,912,375</u></b>	<b><u>\$8,991,535</u></b>

# 2015 Arena Non-Ad Valorem Refunding Revenue Note—Sinking Fund

This debt service fund accounts for the payment of principal and interest on the Series 2015 Tampa Bay Arena Refunding Revenue Note which was issued to refund the Series 2005 Tampa Bay Arena Refunding Revenue Bonds, which were issued to refund the TSA Series 1995 Taxable Special Purpose Florida Surcharge Loan Revenue Bonds. The 1995 bonds were originally issued to fund a portion of the acquisition, construction and equipping of the building then known as the Tampa Bay Arena and now known as the Amalie Arena. The note is secured by the County's legally available non-ad valorem revenue. The final maturity date of the note is October 1, 2026.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Charges for Services	\$308,336	\$428,730	\$330,000	\$330,000
Miscellaneous Revenues	5,463	9,742	2,500	2,000
Gross Revenue	313,799	438,472	332,500	332,000
Less 5% required By Law	0	0	(16,625)	(16,600)
Interfund Transfers	1,282,121	1,130,338	154,729	848,603
Other	11,176,000	0	0	0
Fund Balance	1,146,766	1,499,469	1,734,000	1,314,000
	13,604,887	2,629,807	1,872,104	2,146,003
<b>Total</b>	<b>\$13,918,686</b>	<b>\$3,068,279</b>	<b>\$2,204,604</b>	<b>\$2,478,003</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$12,419,217	\$1,078,265	\$1,151,084	\$1,153,759
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	1,053,520	1,324,244
<b>Total</b>	<b>\$12,419,217</b>	<b>\$1,078,265</b>	<b>\$2,204,604</b>	<b>\$2,478,003</b>

# 2015 Communications Services Tax Revenue Bonds—Sinking Fund

This debt service fund accounts for the payment of principal and interest on the Series 2015 Bonds, which were issued to fund the construction of a new Public Safety Operations Complex as well as the construction of several fire stations and other government facilities.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$14,617	\$12,295	\$5,263	\$5,263
Gross Revenue	14,617	12,295	5,263	5,263
Less 5% required By Law	0	0	(263)	(263)
Interfund Transfers	4,119,652	4,117,500	4,043,751	4,044,751
Fund Balance	1,462,568	2,778,738	2,834,000	2,794,000
	<u>5,582,220</u>	<u>6,896,238</u>	<u>6,877,488</u>	<u>6,838,488</u>
<b>Total</b>	<b><u>\$5,596,837</u></b>	<b><u>\$6,908,533</u></b>	<b><u>\$6,882,751</u></b>	<b><u>\$6,843,751</u></b>
<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$2,818,099	\$4,052,763	\$4,093,750	\$4,099,750
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	2,789,001	2,744,001
<b>Total</b>	<b><u>\$2,818,099</u></b>	<b><u>\$4,052,763</u></b>	<b><u>\$6,882,751</u></b>	<b><u>\$6,843,751</u></b>

# Commercial Paper Notes

## Redevelopment Project Seed Money

This debt service fund accounts for the payment of principal and interest on the planned issuance of debt for redevelopment activities.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$2,664	\$2,402	\$0	\$0
Gross Revenue	2,664	2,402	0	0
Fund Balance	371,538	374,202	374,000	376,000
<b>Total</b>	<b>\$374,202</b>	<b>\$376,604</b>	<b>\$374,000</b>	<b>\$376,000</b>

### **Appropriations by Organization**

#### **Non-Expenditure Accounts**

Reserves and Refund	\$0	\$0	\$374,000	\$376,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$374,000</b>	<b>\$376,000</b>



# 2015 Community Investment Tax Refunding Revenue Bonds—Sinking Fund

This debt service fund accounts for the principal and interest on the 2015 Bonds, which were issued to pay off \$49.5 million in commercial paper notes and to advance refund \$103.745 million in outstanding maturities from the Series 2007 Community Investment Tax Revenue Bonds. The commercial paper notes were issued to finance numerous and varied capital improvement projects eligible for funding with Community Investment Tax (CIT) surtax revenues. The 2007 Bonds were issued to finance the acquisition and construction of transportation and other CIT capital projects in the County. The bonds are secured by a lien upon CIT revenues with final maturity occurring in 2025.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$28,036	\$25,417	\$3,000	\$20,000
Gross Revenue	28,036	25,417	3,000	20,000
Less 5% required By Law	0	0	(150)	(1,000)
Interfund Transfers	8,877,930	9,366,608	19,775,959	20,699,400
Fund Balance	1,497,280	5,203,141	5,245,000	15,583,850
	<u>10,375,210</u>	<u>14,569,749</u>	<u>25,020,809</u>	<u>36,282,250</u>
<b>Total</b>	<b><u>\$10,403,246</u></b>	<b><u>\$14,595,166</u></b>	<b><u>\$25,023,809</u></b>	<b><u>\$36,302,250</u></b>
<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$5,200,104	\$9,327,900	\$9,378,600	\$20,342,250
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	15,645,209	15,960,000
<b>Total</b>	<b><u>\$5,200,104</u></b>	<b><u>\$9,327,900</u></b>	<b><u>\$25,023,809</u></b>	<b><u>\$36,302,250</u></b>

# 2018 Non Ad-Valorem Revenue Bonds (ELAPP Projects)—Sinking Fund

This debt service fund accounts for the payment of principal and interest on the planned issuance of debt for the acquisition, management and restoration of environmentally sensitive lands. It is anticipated that the bonds will be secured by a pledge of non-ad valorem revenues.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Interfund Transfers	\$2,462,361	\$0	\$0	\$0
Fund Balance	0	2,462,361	2,462,000	2,462,000
<b>Total</b>	<b>\$2,462,361</b>	<b>\$2,462,361</b>	<b>\$2,462,000</b>	<b>\$2,462,000</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$1,510,000	\$1,510,000
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	952,000	952,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,462,000</b>	<b>\$2,462,000</b>

# 2017 Capital Improvement Program Revenue Bonds (Tax Exempt)—Sinking Fund

The payment of principal and interest on this planned issuance, which will fund construction, and/or acquisition of capital assets throughout Hillsborough County that are included in the Capital improvement Program (CIP). It is anticipated that the bonds will be secured by a pledge of non-ad valorem revenues

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenue	\$0	\$69,175	\$0	\$0
Gross Revenue	0	69,175	0	0
Interfund Transfers	0	540,000	5,382,000	7,882,000
Other	0	5,500,000	38,190,900	41,490,900
	0	6,040,000	43,572,900	49,372,900
<b>Total</b>	<b>\$0</b>	<b>\$6,109,175</b>	<b>\$43,572,900</b>	<b>\$49,372,900</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$5,477,558	\$5,477,558
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	500,000	3,000,000
Interfund Transfers	0	5,500,000	37,595,342	40,895,342
	0	5,500,000	38,095,342	43,895,342
<b>Total</b>	<b>\$0</b>	<b>\$5,500,000</b>	<b>\$43,572,900</b>	<b>\$49,372,900</b>

# 2017 Capital Improvement Program (Taxable)-Sinking Fund

This debt service fund accounts for the payment of principal and interest on the planned issuance of taxable bonds which will refund taxable commercial paper notes previously issued to acquire Pinebrooke Office Park Bldg IV. It is anticipated that the bonds will be secured by a pledge of non-ad valorem revenues.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Other	\$0	\$0	\$0	\$6,489,004
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,489,004</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$0	\$825,000
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	0	0	0	5,664,004
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,489,004</b>

# 2018 Community Improvement Tax—Sinking Fund

This debt service fund accounts for the payment of principal and interest on bonds issued to refund \$51.6 million in outstanding commercial paper notes and to provide approximately \$14.5 million in bond proceeds to fund Community Investment Tax-eligible transportation projects. The bonds are secured with Community Investment Tax revenues and final maturity will be November 1, 2026.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Interfund Transfers	\$0	\$0	\$0	\$6,787,646
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,787,646</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$0	\$2,050,000
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	0	4,737,646
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,787,646</b>

# Commercial Paper Notes— M2GEN (Moffitt) Capital Project Fund

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

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$7,379	(\$989)	\$2,500	\$1,500
Gross Revenue	7,379	(989)	2,500	1,500
Less 5% required By Law	0	0	(125)	(75)
Interfund Transfers	1,247,766	1,296,809	1,486,100	1,037,450
Intrafund transfers	0	16,812	0	0
Fund Balance	341,626	275,936	170,000	577,000
	1,589,392	1,589,557	1,655,975	1,614,375
<b>Total</b>	<b>\$1,596,771</b>	<b>\$1,588,568</b>	<b>\$1,658,475</b>	<b>\$1,615,875</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Debt Service Accounts	\$1,320,835	\$1,388,148	\$1,497,000	\$1,497,000
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	161,475	118,875
Interfund Transfers	0	16,812	0	0
	0	16,812	161,475	118,875
<b>Total</b>	<b>\$1,320,835</b>	<b>\$1,404,960</b>	<b>\$1,658,475</b>	<b>\$1,615,875</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).

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$0	\$0	\$2,020,000	\$2,020,000
Gross Revenue	0	0	2,020,000	2,020,000
Interfund Transfers	4,063,998	3,728,129	8,275,000	8,675,000
Fund Balance	37,995,391	31,486,014	23,924,365	26,631,045
	<u>42,059,389</u>	<u>35,214,143</u>	<u>32,199,365</u>	<u>35,306,045</u>
<b>Total</b>	<b><u>\$42,059,389</u></b>	<b><u>\$35,214,143</u></b>	<b><u>\$34,219,365</u></b>	<b><u>\$37,326,045</u></b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$9,553,461	\$7,010,802	\$33,105,003	\$35,924,242
Non-Departmental Allotments	19,916	0	0	0
	<u>9,573,377</u>	<u>7,010,802</u>	<u>33,105,003</u>	<u>35,924,242</u>
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	1,114,362	1,401,803
Interfund Transfers	1,000,000	6,246,207	0	0
	<u>1,000,000</u>	<u>6,246,207</u>	<u>1,114,362</u>	<u>1,401,803</u>
<b>Total</b>	<b><u>\$10,573,377</u></b>	<b><u>\$13,257,009</u></b>	<b><u>\$34,219,365</u></b>	<b><u>\$37,326,045</u></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).

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$0	\$143	\$0	\$60
Gross Revenue	\$0	\$143	\$0	\$60
Interfund Transfers	8,980,018	9,814,854	8,446,232	8,089,584
Fund Balance	13,914,957	10,701,409	8,669,862	13,046,389
	22,894,975	20,516,263	17,116,094	21,135,973
<b>Total</b>	<b>\$22,894,975</b>	<b>\$20,516,406</b>	<b>\$17,116,094</b>	<b>\$21,136,033</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$4,918,339	\$3,641,751	\$10,818,345	\$15,484,846
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	436,517	311,603
Interfund Transfers	7,275,227	8,481,305	5,861,232	5,339,584
	7,275,227	8,481,305	6,297,749	5,651,187
<b>Total</b>	<b>\$12,193,566</b>	<b>\$12,123,056</b>	<b>\$17,116,094</b>	<b>\$21,136,033</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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$23,388	\$5,950	\$32,532	\$6,063
Gross Revenue	23,388	5,950	32,532	6,063
Fund Balance	3,261,521	3,225,520	1,004,064	937,574
<b>Total</b>	<b>\$3,284,909</b>	<b>\$3,231,470</b>	<b>\$1,036,596</b>	<b>\$943,637</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$25,000	\$2,309,031	\$1,004,064	\$913,592
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	32,532	30,045
<b>Total</b>	<b>\$25,000</b>	<b>\$2,309,031</b>	<b>\$1,036,596</b>	<b>\$943,637</b>

# Communication Services Tax Series 2015

## Project Fund (PSOC)

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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$227,996	\$99,929	\$50,000	\$101,354
Gross Revenue	227,996	99,929	50,000	101,354
 Fund Balance	 47,716,099	 20,168,259	 15,090,524	 7,578,234
<b>Total</b>	<b>\$47,944,095</b>	<b>\$20,268,188</b>	<b>\$15,140,524</b>	<b>\$7,679,588</b>
<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$27,775,834	\$6,841,161	\$14,992,919	\$7,133,497
 <b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	147,605	546,091
<b>Total</b>	<b>\$27,775,834</b>	<b>\$6,841,161</b>	<b>\$15,140,524</b>	<b>\$7,679,588</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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Other	\$0	\$0	\$8,245,967	\$8,245,967
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,245,967</b>	<b>\$8,245,967</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Governmental Agencies	\$0	\$0	\$8,245,967	\$8,245,967
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,245,967</b>	<b>\$8,245,967</b>

# NextGeneration911 (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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Interfund Transfers	\$500,000	\$0	\$0	\$0
Fund Balance	7,558,253	5,800,000	3,700,000	1,182,129
<b>Total</b>	<b>\$8,058,253</b>	<b>\$5,800,000</b>	<b>\$3,700,000</b>	<b>\$1,182,129</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$2,258,253	\$2,264,682	\$3,700,000	1,182,129
<b>Total</b>	<b>\$2,258,253</b>	<b>\$2,264,682</b>	<b>\$3,700,000</b>	<b>\$1,182,129</b>

# 2017B 4th Cent TDT Bonds GMS Facility Project Fund

This capital project fund accounts for payments made in connection with capital renovations to the County-owned George M. Steinbrenner Field facility. The facility is the spring training home of the New York Yankees MLB franchise (NYY) and as such attracts both residents and visitors to the area, and promotes economic development in the region. In fiscal 2016, a cost-sharing agreement was entered into by the County, the NYY and the State of Florida for the purpose of completing a large-scale renovation of the facility, and the multi-year renovation began. The County's share of the project costs is being funded by 4<sup>th</sup> Cent Tourist Development Tax revenues, in accordance with Sec. 125.0104, Florida Statutes.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$0	\$519,093	\$0	\$0
Gross Revenue	0	519,093	0	0
Other	0	22,020,000	0	0
Fund Balance	0	0	0	0
	0	22,020,000	0	0
<b>Total</b>	<b>\$0</b>	<b>\$22,539,093</b>	<b>\$0</b>	<b>\$0</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	0	264,520	0	0
Governmental Agencies	0	17,994,146	0	0
<b>Total</b>	<b>\$0</b>	<b>\$18,258,666</b>	<b>\$0</b>	<b>\$0</b>

# Environmental Lands Acquisition & 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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Intergovernmental Revenue	\$935,517	\$0	\$0	\$0
Miscellaneous Revenues	954,919	305,572	254,420	239,660
Gross Revenue	<u>1,890,436</u>	<u>305,572</u>	<u>254,420</u>	<u>239,660</u>
Interfund Transfers	0	0	15,300,000	16,300,000
Other	0	928,933	934,513	935,413
Fund Balance	17,163,503	16,467,408	11,319,470	11,938,274
	<u>17,163,503</u>	<u>17,396,341</u>	<u>27,553,983</u>	<u>29,173,687</u>
<b>Total</b>	<b><u>\$19,053,939</u></b>	<b><u>\$17,701,913</u></b>	<b><u>\$27,808,403</u></b>	<b><u>\$29,413,347</u></b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$1,656,033	\$2,828,013	\$24,100,975	\$25,458,077
Debt Service Accounts	0	0	300,000	300,000
	<u>1,656,033</u>	<u>2,828,013</u>	<u>24,400,975</u>	<u>25,758,077</u>
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	2,472,915	2,506,757
Interfund Transfers	930,498	935,517	934,513	1,148,513
	<u>930,498</u>	<u>935,517</u>	<u>3,407,428</u>	<u>3,655,270</u>
<b>Total</b>	<b><u>\$2,586,531</u></b>	<b><u>\$3,763,530</u></b>	<b><u>\$27,808,403</u></b>	<b><u>\$29,413,347</u></b>

# Commercial Paper & 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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	(4,428)	\$17,549	\$1,903	\$380
Gross Revenue	(4,428)	17,549	1,903	380
Less 5% required By Law	0	0	(90)	(20)
Interfund Transfers	230,000	5,500,000	22,295,342	40,015,742
Other	14,500,000	7,504,533	2,115,900	82,200,000
Fund Balance	66,546	92,119	60,000	88,000
	14,796,546	13,096,652	24,471,152	122,303,722
<b>Total</b>	<b>\$14,792,118</b>	<b>\$13,114,201</b>	<b>\$24,473,055</b>	<b>\$122,304,102</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	\$0	\$6,482,844	\$22,311,345	\$95,915,772
Debt Service Accounts	199,999	122,223	100,000	18,126,970
Governmental Agencies	14,500,000	1,999,980	2,000,000	8,200,000
	14,699,999	8,605,047	24,411,345	122,242,742
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	61,710	61,360
<b>Total</b>	<b>\$14,699,999</b>	<b>\$8,605,047</b>	<b>\$24,473,055</b>	<b>\$122,304,102</b>

# Public Utilities Solid Waste Resource Recovery Division

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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Permits, Fees & Special Assessments	\$250,000	\$250,000	\$250,000	\$250,000
Charges for Services	101,763,048	105,172,727	108,000,334	111,178,529
Miscellaneous Revenues	2,488,290	3,143,232	1,593,376	1,565,222
<b>Gross Revenue</b>	<b>104,501,338</b>	<b>108,565,959</b>	<b>109,843,710</b>	<b>112,993,751</b>
Less 5% required By Law	0	0	(5,475,703)	(5,638,163)
Interfund Transfers	1,501,323	0	0	0
Intrafund transfers	101,460,046	249,308,614	104,024,971	117,883,858
Other	(8,333,433)	124,897,132	0	0
Fund Balance	158,701,365	161,090,208	172,904,179	148,522,452
	253,329,301	535,295,954	271,453,447	260,768,147
<b>Total</b>	<b>\$357,830,639</b>	<b>\$643,861,913</b>	<b>\$381,297,157</b>	<b>\$373,761,898</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Information & Innovation Office	\$0	\$0	\$336,498	\$342,461
Procurement Services	0	0	76,832	86,513
Public Utilities	7,814,256	6,373,720	5,630,941	6,507,878
Public Works	74,127,607	75,814,465	80,350,002	84,703,414
Real Estate & Facilities Services	0	0	397,567	272,951
	81,941,863	82,188,185	86,791,840	91,913,217

<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	1,238,355	682,106	11,267,809	21,655,215
Debt Service Accounts	13,868,499	146,418,772	13,090,148	13,178,552
Non-Departmental Allotments	588,909	0	0	0
	15,695,763	147,100,878	24,357,957	34,833,767

<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	5,154	1,677	166,122,389	129,131,056
Interfund Transfers	101,460,046	249,308,614	104,024,971	117,883,858
	101,465,200	249,310,291	270,147,360	247,014,914
<b>Total</b>	<b>\$199,102,826</b>	<b>\$478,599,354</b>	<b>\$381,297,157</b>	<b>\$373,761,898</b>



# Public Utilities Water/Wastewater Division

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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Permits, Fees & Special Assessments	\$11,553,782	\$12,876,837	\$13,348,670	\$15,191,134
Intergovernmental Revenue	89,679	84,266	156,022	156,022
Charges for Services	225,249,462	240,367,745	240,203,678	256,140,741
Fines and Forfeits	44,310	44,111	50,000	50,000
Miscellaneous Revenues	7,440,453	7,658,605	5,841,617	6,188,280
<b>Gross Revenue</b>	<b>244,377,686</b>	<b>261,031,564</b>	<b>259,599,987</b>	<b>277,726,177</b>
Less 5% required By Law	0	0	(12,995,650)	(13,664,356)
Interfund Transfers	3,804,171	0	0	6,284,701
Intrafund transfers	226,910,772	240,730,749	269,296,556	282,180,154
Other	181,599,778	(18,957,327)	2,368,628	2,376,259
Fund Balance	1,297,106,964	1,344,702,813	519,800,697	436,719,099
	1,709,421,685	1,566,476,235	778,470,231	713,895,857
<b>Total</b>	<b>\$1,953,799,371</b>	<b>\$1,827,507,799</b>	<b>\$1,038,070,218</b>	<b>\$991,622,034</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Communications & Digital Media	\$91,308	\$97,254	\$103,366	\$107,377
Development Services	414,168	453,142	437,303	344,869
Information & Innovation Office	0	0	1,119,281	1,077,662
Procurement Services	0	0	418,342	445,840
Public Utilities	163,738,463	166,840,192	192,755,321	199,154,715
Public Works	54,739	133,518	85,303	536,996
Real Estate & Facilities Services	158,985	204,214	251,357	186,364
	164,457,663	167,728,320	195,170,273	201,853,823
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects	105,049,630	108,267,693	365,210,240	297,540,760
Debt Service Accounts	14,142,652	16,614,164	16,623,050	16,619,550
Non-Departmental Allotments	2,980,365	0	0	0
	122,172,647	124,881,857	381,833,290	314,160,310
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	191,770,099	193,427,747
Interfund Transfers	227,115,229	255,155,753	269,296,556	282,180,154
	227,115,229	255,155,753	461,066,655	475,607,901
<b>Total</b>	<b>\$513,745,539</b>	<b>\$547,765,930</b>	<b>\$1,038,070,218</b>	<b>\$991,622,034</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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Charges for Services	\$29,656,796	\$32,394,636	\$30,490,144	\$33,887,303
Miscellaneous Revenues	1,307,004	1,467,263	1,387,759	1,179,480
Gross Revenue	<u>30,963,800</u>	<u>33,861,899</u>	<u>31,877,903</u>	<u>35,066,783</u>
Less 5% required By Law	0	0	(887,198)	(1,694,305)
Interfund Transfers	233,666	0	0	271,157
Other	(4,114,320)	(2,214,720)	0	0
Fund Balance	60,891,255	63,244,757	21,513,880	35,577,115
	<u>57,010,601</u>	<u>61,030,037</u>	<u>20,626,682</u>	<u>34,153,967</u>
<b>Total</b>	<b><u>\$87,974,401</u></b>	<b><u>\$94,891,936</u></b>	<b><u>\$52,504,585</u></b>	<b><u>\$69,220,750</u></b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Fleet Management	\$27,257,504	\$35,574,118	\$38,987,352	\$40,463,373
<b>Non-Departmental Organizations</b>				
Non-Departmental Allotments	222,183	0	0	0
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	13,517,233	28,757,377
<b>Total</b>	<b><u>\$27,479,687</u></b>	<b><u>\$35,574,118</u></b>	<b><u>\$52,504,585</u></b>	<b><u>\$69,220,750</u></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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Intergovernmental Revenue	\$174,358	\$173,066	\$100,000	\$100,000
Charges for Services	111,755,767	110,648,821	113,211,898	115,186,070
Fines and Forfeits	274	145	0	0
Miscellaneous Revenues	8,764,998	4,958,403	10,116,671	7,162,863
Gross Revenue	120,695,397	115,780,435	123,428,569	122,448,933
Less 5% required By Law	0	0	(1,254,512)	(1,256,273)
Interfund Transfers	0	0	0	4,295,408
Intrafund transfers	607,423	1,000,000	1,100,000	1,400,000
Residual Equity	2,766,298	6,270,210	3,580,000	500,000
Fund Balance	181,416,274	178,513,840	197,498,239	203,359,867
	184,789,995	185,784,050	200,923,727	208,299,002
<b>Total</b>	<b>\$305,485,392</b>	<b>\$301,564,485</b>	<b>\$324,352,296</b>	<b>\$330,747,935</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>County Administrator</b>				
Human Resources Department	\$961,942	\$759,103	\$1,530,635	\$1,411,715
Management & Budget	704,384	756,425	1,046,310	581,147
	1,666,326	1,515,528	2,576,945	1,992,862
<b>Non-Departmental Organizations</b>				
Non-Departmental Allotments	124,713,799	103,946,328	113,326,456	129,655,347
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	13,490	0	207,348,895	197,699,726
Interfund Transfers	600,001	1,000,000	1,100,000	1,400,000
	613,491	1,000,000	208,448,895	199,099,726
<b>Total</b>	<b>\$126,993,616</b>	<b>\$106,461,856</b>	<b>\$324,352,296</b>	<b>\$330,747,935</b>

# 2006 Impact Fee Special Assessment Revenue 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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Permits, Fees & Special Assessments	\$9,688,071	\$9,671,836	\$9,700,000	\$9,700,000
Miscellaneous Revenues	37,284	564,835	18,290	15,000
<b>Gross Revenue</b>	<b>9,725,355</b>	<b>10,236,671</b>	<b>9,718,290</b>	<b>9,715,000</b>
Less 5% required By Law	0	0	(485,915)	(485,750)
Fund Balance	14,797,664	17,836,694	1,879,800	2,858,000
	14,797,664	17,836,694	1,393,885	2,372,250
<b>Total</b>	<b>\$24,523,019</b>	<b>\$28,073,365</b>	<b>\$11,112,175</b>	<b>\$12,087,250</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$8,922,920	\$8,914,159	\$9,319,035	\$9,336,834
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	1,793,140	2,750,416
<b>Total</b>	<b>\$8,922,920</b>	<b>\$8,914,159</b>	<b>\$11,112,175</b>	<b>\$12,087,250</b>

# 2000 CAU Special Aseessment Bonds Reserve Fund

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.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Miscellaneous Revenues	\$5,952	\$5,365	\$5,952	\$0
Gross Revenue	5,952	5,365	5,952	0
Less 5% required By Law	0	0	(298)	0
Fund Balance	1,144,133	1,150,085	840,000	841,645
	1,144,133	1,150,085	839,702	841,645
<b>Total</b>	<b>\$1,150,085</b>	<b>\$1,155,450</b>	<b>\$845,654</b>	<b>\$841,645</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	\$0	\$0	\$845,654	\$0
Interfund Transfers	0	0	0	841,645
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$845,654</b>	<b>\$841,645</b>

# 2000 Impact Fee Special Assessment Bonds

## Revenue Sinking Fund

This agency fund accounts for the debt service reserve for the Series 2000 Capacity Assessment Revenue Bond fund. The Bonds were paid off by the County during FY 2015.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Permits, Fees & Special Assessments	\$2,683,546	\$2,681,136	\$2,670,000	\$0
Miscellaneous Revenues	15,271	27,388	15,140	0
Gross Revenue	<u>2,698,817</u>	<u>2,708,524</u>	<u>2,685,140</u>	<u>0</u>
Less 5% required By Law	0	0	<span style="color: red;">(134,257)</span>	0
Fund Balance	7,064,439	6,513,361	3,816,000	5,443,056
	<u>7,064,439</u>	<u>6,513,361</u>	<u>3,681,743</u>	<u>5,443,056</u>
<b>Total</b>	<b><u>\$9,763,256</u></b>	<b><u>\$9,221,885</u></b>	<b><u>\$6,366,883</u></b>	<b><u>\$5,443,056</u></b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$1,093,522	\$36,571	\$106,400	\$0
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	6,260,483	0
Interfund Transfers	0	0	0	5,443,056
	<u>0</u>	<u>0</u>	<u>6,260,483</u>	<u>5,443,056</u>
<b>Total</b>	<b><u>\$1,093,522</u></b>	<b><u>\$36,571</u></b>	<b><u>\$6,366,883</u></b>	<b><u>\$5,443,056</u></b>

# 2019 Dana Shores Civic Association Special Assessment Revenue Bonds

This debt service fund accounts for the payment of principal and interest on the planned issuance of the Dana Shores Civic Association Special Assessment Revenue Bonds, Series 2019, which will provide financing for the undergrounding of electrical utility lines in the Dana Shores residential community. The Bonds will be secured by special assessment revenues levied and collected via the annual real estate tax bills of assessed homeowners.

<b>Revenues by Source</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Other	\$0	\$0	\$0	\$2,539,146
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,539,146</b>

<b>Appropriations by Organization</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$0	\$320,920
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	0	0	0	2,218,226
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,539,146</b>

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>00001 GENERAL FUNDS</b>				
<b>00003 Countywide General Fund</b>				
00004 CW General Operating Fund-01001001	\$557,292,002	\$568,614,193	\$777,996,590	\$840,908,182
00005 Economic Devel Activity Fund-01001006	1,643,779	1,179,608	12,434,238	14,681,432
00006 CW Gaming Compact Grf-01001005	2,126,000	3,309,608	3,864,201	4,035,059
Countywide General Fund Total	561,061,781	573,103,409	794,295,029	859,624,673
<b>00050 Unincorporated Area General Fund</b>				
00051 UA Gen Op Fund-01003001	338,699,049	367,829,734	487,924,475	517,471,552
00052 UA Econ Devel Activity Fund-01003006	420,787	425,715	7,218,544	7,478,263
Unincorporated Area General Fund Total	339,119,836	368,255,449	495,143,019	524,949,815
<b>GENERAL FUNDS TOTAL</b>	<b>900,181,617</b>	<b>941,358,858</b>	<b>1,289,438,048</b>	<b>1,384,574,488</b>
<b>10000 SPECIAL REVENUE FUNDS</b>				
<b>10002 Countywide Special Revenue Funds</b>				
10100 CW Public Art Prog Fd Ord 89-32-10002602	23,721	98,982	487,147	124,574
10101 CW Major Maint & Repair Proj Fd-R3M-10002606	3,503,813	7,919,414	11,088,017	11,388,174
10102 CW School Site Impact Fee Fd (10/05-10/06)10002636	0	0	246,416	416,400
10103 CW School Site Impact Fee Fd (11/06- )10002637	28,803,014	754,855	79,111,455	83,720,892
10104 CW School Impact Fee Interest Fd (11/06- )10002638	0	0	1,924,937	2,694,391
10105 CW Crim Just Ed/Trng Fd-Fs318.18(11)D/938.15-10002702	768,230	780,510	5,331,460	5,503,694
10106 CW Crim Just Training Trust Fd R95-077-10002703	0	300,000	1,527,659	1,142,455
10107 CW County Boat Registr Fee Fd Ord08-32-10002705	488,139	501,100	904,308	1,080,802
10108 CW Sheriff'S Child Protect/Trng Facility Fd-10002708	0	0	564,996	585,761
10109 CW US Marshals/DOJ Asset Forfeiture Fd-10002709	250,000	278,011	3,438,994	4,924,580
10110 CW Drug Abuse Alternate Source Fd R91-0223-10002713	5,289	15,385	336,863	298,441
10111 CW 800Mhz Intrgv Radio Comm Sys Fd Fs318.21-10002714	1,137,279	165,195	2,910,827	2,426,217
10112 CW Fla Contraband Forfeit Fd Fs 932.703/704-10002715	438,785	302,380	3,625,716	5,206,540
10113 CW Drug Abuse Tr Fd Fs 938.21/Ord 97-16-10002718	222	120	418,346	444,222
10114 CW Federal Treasury Asset Forfeiture Fd-10002719	35,574	0	330,265	230,828
10115 CW Children'S Advocacy Ctr Fd Ao 99-081-10002736	0	0	18,064	20,677
10116 CW Drug CT Prog Admin Fd Fs 796.07(6) 10002738	44,921	44,921	131,360	93,566
10117 CW State Court Innov Ord 04-33;Fs 939.185-10002742	1,464,975	1,648,151	2,047,285	2,086,650
10118 CW Legal Aid Fd Ord 04-33; Fs 939.185-10002743	1,099,904	1,100,000	1,100,000	1,329,994
10119 CW Teen Ct/Juv Divrs Fd Ord 04-33; Fs 939.185-10002744	1,554,820	1,715,617	1,823,379	1,849,222
10120 CW Court-Related Tech Fd Fs 28.24(12)E1-10002745	6,640,231	6,598,496	6,988,505	6,835,420
10121 CW Traf Surcharge Tr Fd Fs 318.18/Ord 04-26-10002746	10,022,286	2,116,222	3,741,108	6,361,004
10122 CW Crime Prev/Safe Neighborhds Fs 775.083(2)10002747	1,679,420	682,444	3,167,972	2,918,090
10123 CW Child Supprt Incent Fd-Ss Act Title Iv-D-10002749	0	0	208,600	229,649
10124 CW Florida Dept Of Juvenile Justice Fd-10002750	4,750,863	3,417,830	3,367,572	3,637,819
10125 CW Vict Asst; Crime Prev & Yth Advoc R09-132-10002751	160,586	(143,138)	1,229,792	1,507,272
10126 CW Emerg Mgt Facil Plns Rev Fd Fac 9G-20.004-10002904	0	0	49,248	49,483
10127 CW Lcl Air Poll Ctrl Tag Fee Tr Fd Fs 320.03-10002905	1,092,230	1,113,837	1,304,016	1,302,976
10128 CW Medicaid Certified Match Prog-10002906	0	0	82,636	83,144
10129 CW Indigent Health Care Svcs Fd Fs 212.055-10002907	103,662,718	114,312,576	143,885,385	165,861,067
10131 CW Pollution Recovery Fd Lf 84-446-10002909	196,709	205,784	893,644	1,066,969
10133 CW State Rev Sharing Fd; Entitlement I & II-10002911	6,771,031	6,820,074	11,828,474	11,814,546
10134 CW 911 Emer Tel Sys-Combined Fs365.173(2)?-10002917	7,398,680	6,454,350	10,856,486	10,226,259
10135 CW Fl Boating Improv Prog Fd-Fs 328.72(15)-10002925	132,736	39,270	2,812,403	3,026,163
10137 CW Children'S Svcs Contributions Fd-10002968 BA A-40;7/13/11	2,075	15,786	8,178	8,952
10138 CW Animal Cont Spay/Neuter Inc Pymt Prog-10002971 BA B-1;9/5/01	422,193	349,225	457,500	457,500
10139 CW Animal Svcs Contributions Fd B-1; 9/5/01-10002972	7,355	4,010	197,318	204,416
10140 CW Its Project Fund-10002992	2,581,491	4,637,652	7,662,028	6,996,480
10141 CTY Lcl Alcohol/Drg Tr Fd 938.13 & 89-29 10002712	0	0	436,171	485,072
10142 JT County-City Cecile Wagnon Will Prj Fd 10002959	50,698	0	1,140	1,079
10144 CW Safe and Sound Hillsborough	350,716	667,758	294,271	304,780
10145 Misdemeanor Probationary Services	1,911,228	2,221,512	2,400,000	2,400,000
10146 AE73E9 Pyronidinium Bahamense Assessment	5,001	0	0	0



# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10002 Countywide Special Revenue Funds (continued)</b>				
10147 Vehicle for Hire Services	0	0	239,629	1,222,298
10900 County Law Library Bd Fd-Ord 14-27; Fs 939.18510006002	427,776	333,056	289,001	322,159
10901 County Law Library Sales/Svcs Ord 14-27; Sec 810006903	794	485	2,170	93
15001 Indigent & Trauma Health Care Center Fund10009001	110,619,161	91,113,314	214,730,887	260,594,984
Countywide Special Revenue Funds Total	298,504,664	256,585,184	534,501,628	613,485,754
<b>10003 Unincorporated Area Special Revenue Funds</b>				
10200 UA Public Art Prog Fd Ord 89-32-10004602	0	18,549	186,664	154,341
10201 UA Major Maint & Repair Proj Fd-R3M-10004610	2,143,490	2,961,473	6,578,323	5,460,129
10202 UA Parks Impact Fee (Nw Zone) Fd-10004620	171,747	147,341	3,014,468	2,102,463
10203 UA Parks Impact Fee (Ne Zone) Fd-10004621	119,104	509,866	1,719,061	1,341,846
10204 UA Parks Impact Fee (Cnt Zone) Fd-10004622	51,941	493,351	3,467,488	3,303,418
10205 UA Parks Impact Fee (S Zone) Fd-10004623	2,548,991	369,263	3,342,400	2,717,736
10206 UA Fire Svc Impact Fee (Nw Zone) Fd-10004630	475	494	266,167	343,122
10207 UA Fire Svc Impact Fee (Ne Zone) Fd-10004631	55,094	1,619	79,839	110,462
10208 UA Fire Svc Impact Fee (Cnt Zone) Fd-10004632	3,255	1,560	585,728	726,699
10209 UA Fire Svc Impact Fee (S Zone) Fd-10004633	247,633	1,024	231,659	331,248
10210 UA Impact Fees Administration-10004641	118,681	33,402	209,082	392,949
10211 UA Communication Services Tax-10004645	22,277,052	21,413,965	24,266,363	19,824,112
10212 UA Enviro Restoration Fd (Ldc Sec 4.01.15)10004892	59,684	32,461	785,213	9,380,538
10213 UA Local Habitat Mitigation Bank Fd (R96-294)10004893	54,743	0	1,352,790	1,409,524
10214 UA Bldg Svc Div Fd; Ord 05-12/Fs553.80(7)10004900	13,026,028	13,953,307	18,995,288	23,885,949
10215 UA Land Excav Ops/Inspect Sec 8.01.03 Ldc-10004908	107,295	95,359	99,155	137,731
10216 UA Water Conserv Tr Fd Ord 03-7 Amended-10004913	152,119	106,189	551,435	788,726
10217 UA Phosphate Severance Tax Fd Fs 211.31-10004922	1,773,935	1,123,672	1,263,301	1,137,513
10218 UA Stormwater Mgmt Proj Fd Ord 89-27-10004924	17,864,799	21,792,448	29,580,414	35,952,209
10219 UA Stormwater Mgmt Oper Fd Ord 89-27-10004925	1,214,358	1,143,569	1,464,854	1,446,749
Unincorporated Area Special Revenue Funds Total	61,990,424	64,198,912	98,039,692	110,947,464
<b>10004 Transportation Trust Fund</b>				
10300 Transportation Trust Fund Operating-10013001	52,970,069	54,458,947	60,031,095	63,835,903
10301 Transp Trust Fd Projects- 6 Cent Fuel Tx-10013002	22,700,522	24,817,052	44,229,417	42,268,938
10302 Street Lighting Non-Ad Val Assessment Fd-10013005	8,157,032	8,957,272	10,134,852	10,546,684
10305 Dev/Privatey Funded Transportation Proj-10013300	(15,002)	2,112	384,519	16,384,519
10306 Local Voted/9Th Cent Fuel Tx Proj Fd-10013940	11,560,074	6,402,174	6,493,150	7,091,909
10307 Road Impact Fee Zone 01 Fund-10013970	511,586	1,308,401	3,306,478	3,053,131
10308 Road Impact Fee Zone 02 Fund-10013971	14,858	2,470	1,169,555	572,891
10309 Road Impact Fee Zone 03 Fund-10013972	960	190	135,581	138,231
10310 Road Impact Fee Zone 04 Fund-10013973	2,231,408	1,925,237	2,206,899	2,693,208
10311 Road Impact Fee Zone 05 Fund-10013974	665	8,724	1,479,253	1,516,885
10312 Road Impact Fee Zone 06 Fund-10013975	174,429	475	173,206	219,858
10313 Road Impact Fee Zone 07 Fund-10013976	2,711,088	726,198	4,072,120	2,732,706
10314 Road Impact Fee Zone 08 Fund-10013977	30,950	2,232,753	9,007,541	7,542,838
10315 Road Impact Fee Zone 09 Fund-10013978	3,016,437	2,562,144	6,483,893	5,426,969
10316 Road Impact Fee Zone 10 Fund-10013979	1,735,285	3,800	800,265	1,255,571
10317 Constitutional Fuel Tax Fund-10013989	14,589,503	10,728,000	16,996,449	17,692,291
10318 County 7Th Cent Fuel Tax Fund- 10013990	5,059,494	5,883,369	6,178,480	5,929,652
10319 Local Voted/9Th CT Fuel Tx Rev Fd Ord 00-0110013991	7,154,727	7,316,009	7,284,158	7,304,787
10320 CW Ad Valorem Tax Transp Fd-10013995	8,194,656	1,905,681	10,725,675	15,073,188
10321 Uninc Ad Valorem Tax Transp Fd-10013992	5,505,050	14,480,186	50,101,967	75,129,000
10322 US 301 Road Widening Tier I - Cp0020	947,500	0	6,273,212	6,372,246
10323 US 301 Road Widening Tier II - Cp0026	0	0	879,044	858,301
10324 Madison Ave/Us41/66Th St Improvements - Cp0030	927	0	598,212	363,739
10325 Lake Hutto Dri-Boyette/Bell Shoals Int - Cp0031	27,823	7,526	723,118	723,118
10327 Sligh/Orient - CP0023	21,906	34,462	483,210	390,826
10328 LAP Falkenburg Rd @Leroy Av Improv	266,486	0	85,006	0
10331 Dev Prop Share Zn 1	0	0	2,851,259	2,851,259

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10004 Transportation Trust Fund (continued)</b>				
10332 Dev Prop Share Zn 2	0	0	34,000	102,000
10334 Dev Prop Share Zn 4	0	0	276,431	276,431
10336 Dev Prop Share Zn 6	0	0	34,000	34,000
10337 Dev Prop Share Zn 7	166,105	31,237	1,317,123	830,710
10338 Dev Prop Share Zn 8	0	0	1,510,955	1,680,955
10339 Dev Prop Share Zn 9	0	0	136,000	136,000
10340 Dev Prop Share Zn 10	0	0	120,145	120,145
10351 BOCC-Mobility Fee Benefit District 1	0	0	1,726,188	1,739,818
10352 BOCC-Mobility Fee Benefit District 2	0	0	1,486,206	2,697,824
10353 BOCC-Mobility Fee Benefit District 3	0	0	172,713	538,316
10354 BOCC-Mobility Fee Benefit District 4	0	0	1,520,938	1,536,933
10355 BOCC-Mobility Fee Benefit District 5	0	0	329,881	674,805
10360 Transportation Plan Financing Fund	0	0	106,512,785	130,834,329
12402 Mort Elementary	0	0	0	266,786
12403 Gibsonton Elementary	0	0	0	169,707
12404 Kenly Elementary	0	0	0	211,777
12876 Atms Dale Mabry & Gunn Hg CP3101	6,569	0	1,837,002	1,837,002
12879 The Fletcher Avenue Proje CP3203	(245,454)	0	0	0
12881 BB Downs (Bearss-Plm Spgsl Rd Widening CP2407	17,430,294	14,259,367	5,153,333	3,241,669
12882 Int Imp-Valrico@ Sydney Trf Signal CP0002	1,164	0	141,065	141,065
12883 Int Imp-Mt Carmel@ Front St Trf Signal CP0003	0	0	24,108	24,108
12884 Int Imp-US 41@11th Trf Signal CP0004	0	0	132,224	132,224
12885 Int Imp-Sunlake @ Dale Mabry Hwy Trf Sig CP0005	0	0	583,169	583,169
12886 Int Imp-Symmes Rd@ East Bay Rd Trf Sig CP0006	1,483	114,945	0	0
12887 Int Imp-Gibsonton@ I-75 Trf Sig/Int Imp CP0007	0	0	202,768	202,768
12888 Int Imp-Van Dyke@ Simmons Rd Sig/Int Imp CP0019	0	0	380,195	380,195
12889 Big Bend Rd/S Shore Commons PD&E(NRI) CP0028	0	0	16,220	16,220
12890 Blmngdale & Provd Int Imp CP0032	0	0	4,111	3,817
12895 BOCC Lithia/Pinecrest CP0300	0	0	34,000	33,275
12896 Madison Ave Improv CP0301	0	0	34,000	34,000
12900 Boyette Rd Ph III-CP1301	0	99,801	0	0
12901 W Waters Av & UTBT Improv-CP0432	1,579	0	143,118	143,118
12902 Gunn Hwy/Linebaugh Av Impr-CP0302	79,102	0	0	0
12903 George Rd/Hillsborough Av Improv-CP0303	0	0	70,596	70,596
12904 Madison Av Improv-LLT Academy-CP0310	0	0	51,511	51,511
12908 Walmart-Bearss & Nebraska-CP0305	0	1,770,035	0	0
12913 Sydney Rd & Valrico Rd Impr	181,351	0	0	0
12914 Harney Rd	1,686,275	6,915	0	0
12915 BB Downs (Pebble Crk to Cty Line Rd) TRIP	0	5,127,162	6,557,404	1,598,562
12916 Gunn/Linebaugh Intersec LAP	1,614,690	37,463	0	0
12917 BOCC -Van Dyke Road Safety Project	0	152	304,147	178,814
12918 BOCC Gunn Highway Safety Project C61035	0	152	410,277	284,944
12919 BOCC Cypress Creek Elementary Sidewalk Project C69508	0	0	18,030	14,752
12920 BOCC Stowers Elementary Sidewalk Project C69508	0	0	17,895	17,795
12921 BOCC Summerfield Elementary Sidewalk Project C69508	0	0	18,888	18,788
12922 BOCC Eisenhower Middle School Sidewalk Project C69508	0	0	26,196	21,852
12923 BOCC Tanglewood Lane Drainage Improvements Project C46129	0	47,068	145,100	1,163
Transportation Trust Fund Total	168,491,591	165,257,479	384,770,336	448,850,591
<b>10005 Library Tax District Special Revenue Fund</b>				
10400 Library Tax District Operating Fd-10014001	33,465,980	43,671,116	67,787,482	77,295,979
10401 Library Tax District Proj Fd-10014002	2,009,034	4,610,548	22,361,014	27,399,096
10402 Library Major Maint & Repair (R3M) Fd-10014003	259,856	754,075	1,669,964	609,070
10405 Library Tax District Public Art Fd-10014602	54,741	10,000	57,565	51,526
10412 State Aid To Libraries F LS3500	200,000	389	0	0
10413 16 State Aid To Lib	1,114,852	27,743	0	0
10414 17 State Aid To Lib	0	1,050,850	0	0

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10005 Library Tax District Special Revenue Fund (continued)</b>				
10415 University Area Community Library	0	500,000	50,000	0
10416 17 C. Blythe Andrews Library State Aide	0	0	500,000	500,000
10417 16 Mobile Interacti Literacy Opportunity (MILO)	11,234	0	0	0
10418 17 Mobile Interactive Literacy Opportunity (MILO)	0	8,196	0	0
10419 18 State Aid To Lib	0	0	1,050,850	0
10420 19 State Aid To Lib	0	0	0	1,050,850
Library Tax District Special Revenue Fund Total	37,115,697	50,632,917	93,476,875	106,906,521
<b>10006 Community Investment Tax Special Revenue Fund</b>				
10500 CIT Proj Fd (Phase I 97-03)10030002	2,442,738	426,114	3,436,057	3,037,585
10501 CIT Proj Fd (Phase II 03-08)10030003	1,775,411	554,949	6,418,236	6,035,706
10502 CIT Proj Fd (Ph III Feb 08 - Sept 16)10030005	28,207,597	22,868,117	60,906,700	49,234,393
10503 CIT Proj Fd (Transportation Task Force)10030006	1,391,460	1,011,979	33,681,072	29,415,634
10506 Commercial Paper Notes Fd li -10030044	716,870	653,492	1,972,100	1,972,100
Community Investment Tax Special Revenue Fund Total	34,534,076	25,514,651	106,414,165	89,695,418
<b>10007 Blended Component Units Special Revenue Fund</b>				
10600 County Civil Service Board Fd10006001	1,201,724	1,082,810	1,818,076	1,971,750
Blended Component Units Special Revenue Fund Total	1,201,724	1,082,810	1,818,076	1,971,750
<b>10008 Grants (Non Transportation-Related)</b>				
10702 Disaster Events Fd 10012400/EM0000	629,441	784,573	2,983,970	5,722,084
10705 Plant City Courthouse Con JB2631	300	817,378	0	0
10706 Courthouse Facility Impro JB2838	0	84,867	70,288	0
10707 Brownflds PG2002/ED3220/ED3221	0	0	40,377	41,143
10708 Nfl - Youth Education Tow PR2002	0	0	166,861	166,381
10709 Nfl - Youth Education Tow PR2902	0	0	501,689	522,101
10710 Future Disaster Event Fund	0	0	0	4,000,000
10727 HUD Neighborhood Stabiliz AH2920	444,100	0	116,937	25,157
10733 Home Investment Partnersh AH3103	2,946	0	44	0
10734 HUD Community Development AH3115	331,357	0	0	0
10738 Home Investment Partnersh AH3203	98,730	0	0	0
10739 HUD Community Development AH3215	0	(18,200)	208,789	0
10742 Home Investment Partnersh AH3303	118,266	1,248	0	0
10743 HUD Community Development AH3315	294,400	(24,960)	849,410	0
10744 Emergency Shelter Grant P AH3386	169	0	(1)	0
10745 Home Investment Partnersh AH3403	496,282	(2)	0	0
10746 HUD Community Development AH3415	1,223,725	183,031	899,513	752,236
10747 Emergency Shelter Grant P AH3486	27,268	0	0	0
10748 Home Investment Partnersh AH3503	860,108	638,961	875,721	675,721
10749 HUD Community Development AH3515	1,398,424	1,175,085	270,332	48,105
10750 Emergency Shelter Grant P AH3586	285,275	1,962	0	0
10756 Federal Justice Assistanc BS3314	0	0	0	0
10759 Federal Justice Assistanc SP3414	0	0	0	0
10761 Crime Stoppers Oag FY 15 SP3501	0	0	0	0
10762 Federal Justice Assistanc SP3514	10,755	9,477	0	0
10763 State Justice Assistance SP3515	0	0	0	0
10765 CJMHSR Reinvestment Grt SP3420	1,087,858	664,626	0	0
10772 AH10772-16 HUD CDBG	3,226,830	1,994,147	1,240,153	588,358
10773 AH10773-17 HUD CDBG	0	3,541,589	4,197,587	2,030,885
10774 AH10774-16 HOME Investment Ptp	129,033	451,268	3,704,712	3,258,000
10775 AH10775-17 HOME Investment Ptp	0	291,558	1,899,669	1,543,000
10776 AH10776-16 Emergency Shelter Grant	181,563	319,264	10,000	0
10777 AH10777-17 Emergency Shelter Grant	0	146,465	517,058	135,000
10778 SP10778-16 Federal Justice Assistance	136,530	7,000	0	0
10779 SP10779-17 Federal Justice Assistance	0	134,715	0	0
10780 SP10780-16 State Justice Assistance	31,391	0	0	0

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10008 Grants (Not Transportation-Related) (continued)</b>				
10781 SP10781-17 State Justice Assistance	283,485	0	0	0
10782 BOCC - SP10782-17 State JAG Coord Unit	0	35,082	0	0
10783 BOCC - SP10783-17 State JAG HCSO	0	165,819	3,000	0
10784 BOCC - SP10784-17 CJMSAMHRG	0	197,463	1,918,278	1,255,923
10785 BOCC - SP10785-18 CJMSA DPTIP	0	0	2,400,000	2,238,519
11201 AG11201-16 Congregate Meals Title III-C1	918,209	271,226	0	0
11202 AG11202-17 Congregate Meals Title III-C1	0	1,029,506	474,919	0
11203 AG11203-16 Home Deliv Meals Title III-C2	1,032,011	335,000	0	0
11204 AG11204-17 Home Deliv Meals Title III-C2	0	972,976	395,948	0
11205 AG11205-16 Homemkr Local Svc Prog	21,102	88,250	0	0
11206 AG11206-17 Homemkr Local Svc Prog	0	17,484	92,949	0
11207 AG11207-16 Caregiver Svcs Title III-E	152,847	43,440	0	0
11208 AG11208-17 Caregiver Svcs Title III-E	0	93,799	65,142	0
11209 AG11209-16 Community Care For The El	490,082	1,974,066	0	0
11210 AG11210-17 Community Care For The El	0	425,644	1,892,496	0
11211 AG11211-16 Home Care For The Elderly	21,003	19,390	0	0
11212 AG11212-17 Home Care For The Elderly	0	8,263	19,633	0
11213 AG11213-16 NSIP Nutrition Incentive Svc Prog	358,765	87,808	0	0
11214 AG11214-17 NSIP Nutrition Service Incentive Prog	0	250,430	130,691	0
11215 AG11215-16 Alzheimer Disease Initiat	180,466	492,418	0	0
11216 AG11216-17 Alzheimer Disease Initiat	0	103,432	532,377	0
11217 CY11217-16 Summer Food Svc Children DACS	690,172	1,177	0	0
11218 CY11218-17 Summer Food Svc Children DACS	0	845,075	0	0
11219 AG11219-16 Sr Adult Day Care III-B	581,133	190,860	0	0
11220 AG11220-17 Sr Adult Day Care III-B	0	663,852	233,350	0
11221 AG11221-16 ADI Day Care Alzheimers	25,800	91,184	0	0
11222 AG11222-17 ADI Day Care Alzheimers	0	30	97,765	0
11223 AG11223-16 Community Action Prog (Chase)	0	21,263	57,137	0
11301 SS11301-16 Community Svcs Block Grant (CSBG)	1,862,823	80,950	0	0
11302 SS11302-17 Community Svcs Block Grant (CSBG)	0	1,805,443	799,978	0
11303 SS11303-16 Emergency Home Assist Prog (EHEAP)	87,076	82,062	0	0
11304 SS11304-17 Emergency Home Assist Prog (EHEAP)	0	122,490	83,205	0
11305 SS11305-16 Low-Income Home Energy Assist Prg (LIHEAP)	1,830,751	1,492,703	0	0
11306 SS11306-17 Low-Income Home Energy Assist Prg (LIHEAP)	0	2,395,653	1,568,582	0
11307 HC11307-16 Ryan White Part A-HIV/AIDS Prog Svcs	4,651,842	5,628,809	0	0
11308 HC11308-17 Ryan White Part A-HIV/AIDS Prog Svcs	0	5,086,243	8,733,057	0
12036 Fed Transit Admin Sec 531 HS3025	0	0	211,423	0
12041 Homeless Vets Reintegrati HS3032	0	0	(8,657)	0
12095 Headstart Prg FY12 Hhs FA3200	(871)	0	871	0
12098 Child Daycare Licensing F FA3204	0	0	30,983	0
12099 Natl Sch Lunch/Breakfast FA3205	0	0	15,244	0
12100 Florida Network Prog 12 FA3222	0	0	150,470	0
12103 Emerg Shelter Care Reside FA3230	0	0	116,368	0
12104 Child Care Licensing Scho FA3234	0	0	(32,311)	0
12109 Scnap Congregate Meals C- FA3252	0	0	101	0
12112 Medicaid Waiver Reimb Pro FA3258	0	0	72,241	0
12114 Alzheimer Disease Initiat FA3262	0	0	13,963	0
12115 Alzh Disease Initiative D FA3263	0	0	370	0
12116 Community Care For The El FA3265	0	0	(5,878)	0
12121 Emer Home Energy Assist F FA3282	0	0	(1,055)	0
12122 Low Income Home Ener Assi FA3283	0	0	(1,651)	0
12135 Early Headstart Program F FA3302	0	(48)	48	0
12136 Child Daycare Licensing F FA3304	0	0	26,892	0
12139 Florida Network Prog 13 FA3322	0	0	407,990	0
12141 Emerg Shelter Care Reside FA3330	0	0	(86,454)	0
12142 Child Care Licensing Scho FA3334	0	0	(2,268)	0
12147 Scnap Congregate Meals C- FA3352	0	0	(1,643)	0

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10008 Grants (Not Transportation-Related) (continued)</b>				
12148 Scnap Home Delivered Meal FA3354	0	0	(157)	0
12152 Alzheimer Disease Initiat FA3362	0	0	2,437	0
12154 Community Care For The EI FA3365	0	0	(15)	0
12158 Community Svcs Block Gran FA3380	0	0	430	0
12159 Emer Home Energy Assist F FA3382	0	0	(57)	0
12160 Low Income Home Ener Assi FA3383	0	0	(39,329)	0
12167 Sunshine Line Program 13 FA3395	0	0	415,066	0
12168 Summer Food Svc Children FA3397	0	0	3	0
12169 Headstart Prg FY14 Hhs FA3400	(6,297)	100,000	613,246	0
12171 Early Headstart Program F FA3402	(240)	0	0	0
12173 Natl Sch Lunch Prog Educ FA3405	0	0	3,698	0
12174 Natl Sch Breakfast Prog E FA3406	0	0	3,466	0
12175 Florida Network Prog 14 FA3422	585	1	382,594	0
12176 Emerg Shelter Care Reside FA3430	168,980	(19)	72,141	0
12177 Child Care Licensing Scho FA3434	(5)	0	104,031	0
12178 Dom Violence Respite Svcs FY14 to18; FA3436	21,477	44,640	325,000	258,220
12189 Title Iiie Caregiver Svcs FA3470	0	0	8,473	0
12190 Community Svcs Block Gran FA3480	0	(5,325)	0	0
12192 Low Income Home Ener Assi FA3483	0	0	(87)	0
12193 Ryan White Part A Emer Re FA3491	(2,497)	0	0	0
12194 Homeless Vets Reintegrati FA3492	1,067	0	0	0
12195 Sunshine Line Program 14 FA3495	0	0	(61,758)	0
12196 Summer Food Svc Children FA3497	27,797	0	0	0
12197 Headstart Prg FY15 Hhs FA3500	1,286,303	(316,620)	0	0
12198 Child Care Food Program F FA3501	104,725	0	0	0
12199 Early Headstart Program F FA3502	559,415	0	0	0
12200 Child Daycare Licensing F FA3504	170,591	252,847	204,400	0
12201 Natl Sch Lunch Prog Educ FA3505	43,167	3,750	0	0
12202 Natl Sch Breakfast Prog E FA3506	26,695	2,171	0	0
12203 Florida Network Prog 15 FA3522	1,047,825	3,538	0	0
12204 Emerg Shelter Care Reside FA3530	595,669	1,313,878	0	0
12205 Child Care Licensing Scho FA3534	717,751	0	47,321	0
12207 Scnap Congregate Meals C- FA3552	240,878	0	0	0
12208 Scnap Home Delivered Meal FA3554	383,246	0	0	0
12209 Sr Adult Daycare Ctr Prog FA3556	243,569	0	0	0
12211 Homemaker Local Svc Prog FA3559	96,453	0	0	0
12212 Alzheimer Disease Initiat FA3562	501,387	0	0	0
12213 Alzh Disease Initiative D FA3563	103,126	0	0	0
12214 Community Care For The EI FA3565	2,010,892	0	0	0
12215 Home Care For The Elderly FA3567	48,415	0	0	0
12216 Scnap Nsip Cash Lieu Of C FA3568	10,289	0	0	0
12217 Title Iiie Caregiver Svcs FA3570	74,629	0	0	0
12218 Community Svcs Block Gran FA3580	5,967	0	0	0
12219 Emer Home Energy Assist F FA3582	82,963	0	0	0
12220 Low Income Home Ener Assi FA3583	1,734,381	0	0	0
12221 Ryan White Part A Emer Re FA3591	4,405,425	(392)	0	0
12222 Homeless Vets Reintegrati FA3592	139,606	275	0	0
12223 Sunshine Line Program 15 FA3595	1,536,333	0	237,162	0
12224 Summer Food Svc Children FA3597	(2,766)	0	0	0
12225 Summer Day Camp Sessions FA3345	0	0	13,404	0
12226 Homeless Vets Retintegration Grant FA3392	(155)	0	0	0
12227 DJJ After School Prog FA3446	0	0	11,889	0
12230 SL12230-16 Sunshine Line Program	460,123	2,099,244	0	0
12231 SL12231-17 Sunshine Line Program	0	601,389	1,830,218	0
12232 CY12232-16 Head Start Prog HHS	27,254,784	580,923	(267,614)	0
12233 CY12233-17 Head Start Prog HHS	0	27,726,332	2,257,870	0
12234 CY12234-16 Early Head Start Prog HHS	5,408,219	118,204	14,180	0

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10008 Grants (Not Transportation-Related) (continued)</b>				
12235 CY12235-17 Early Head Start Prog HHS	0	5,454,978	497,202	0
12236 CY12236-16 Child Care Food Prog	1,166,083	110,994	0	0
12237 CY12237-17 Child Care Food Prog	0	1,294,267	143,391	0
12240 CY12240-16 CCL School Readiness	277,228	749,259	0	0
12241 CY12241-17 CCL School Readiness	0	247,134	766,436	0
12242 CY12242-16 Florida Network Prog	163,586	965,425	0	0
12243 CY12243-17 Florida Network Prog	0	258,772	1,204,067	0
12244 CY12244-16 Emerg Shelter Care Reside	0	0	0	0
12245 CY12245-17 Emerg Shelter Care Reside	0	243	800,000	0
12246 CY12246-16 Natl Sch Brkfst/Lunch Prog Educ	10,151	62,460	0	0
12247 CY12247-17 Natl Sch Brkfst/Lunch Prog Educ	0	0	62,500	0
12248 NCOA SNAP (Walmart)	23,329	0	0	0
12249 CS12249-16 Nat'l Schl Lunch Equip	8,259	0	0	0
12284 Envirofocus Technologies EP3039	10,304	15,337	36,600	18,300
12305 Watershed Compensatory Mi EP3208	35,017	0	0	0
12324 Petro Site Cleanup Fdep G EP3403	170,044	0	0	0
12325 Pollutant Stge Sys Compli EP3405	20,120	0	0	0
12331 Air Pollution Control Tit EP3501	204,595	0	0	0
12332 Air Monitoring Sec 103; EP3502	48,376	0	0	0
12333 Petro Site Cleanup Fdep G EP3503	963,609	446,448	0	0
12334 Pollutant Stge Sys Compli EP3505	395,051	0	0	0
12335 Artificial Reef Prog Brochure #6807	5,000	0	0	0
12336 National Air Toxics Trend EP3507	103,369	0	0	0
12337 Federal Bio Watch Program EP3530	291,617	0	0	0
12338 Baywide Benthic Monitorin EP3532	15,983	0	0	0
12340 EP12340-16 County Clean Air Program	1,061,748	(4,613)	0	0
12341 EP12341-17 County Clean Air Program	0	1,126,100	0	0
12342 EP12342-16 Air Pollution Control TitV	78,512	221,385	0	0
12343 EP12343-17 Air Pollution Control TitV	0	65,206	250,000	0
12344 EP12344-16 Air Monitoring Sec 103;	49,299	45,703	0	0
12345 EP12345-17 Air Monitoring Sec 103;	0	47,968	56,500	0
12346 EP12346-16 Petro Site Cleanup Fdep G	317,534	997,707	0	0
12347 EP12347-17 Petro Site Cleanup Fdep G	0	329,125	1,325,000	0
12348 EP12348-16 Pollutant Stge Sys Compli	110,756	373,928	0	0
12349 EP12349-17 Pollutant Stge Sys Compli	0	101,449	390,000	0
12350 EP12350-16 National Air Toxics Trend	33,441	101,502	0	0
12351 EP12351-17 National Air Toxics Trend	0	36,678	113,500	0
12352 EP12352-16 Federal Bio Watch Program	92,798	293,920	0	0
12353 EP12353-17 Federal Bio Watch Program	0	103,892	293,440	0
12354 EP12354-16 Baywide Benthic Monitorin	14,249	25,751	0	0
12355 EP12355-17 Baywide Benthic Monitorin	0	10,000	30,000	0
12356 EP12356-16 Artificial Reef Monitoring	18,806	27,327	20,000	0
12357 AE73E9 Pyrodinium Bahamense Assessment EP12357-16	0	4,000	2,000	0
12358 EP12358-16 6863 – Tampa Bay Dredge Hole Assessment	861	60,430	20,000	0
12359 HS12359-18 Head Start Prog HHS	0	0	28,027,535	1,983,072
12360 HS12360-18 Child Care Food Prog	0	0	1,275,000	143,391
12361 HS12361-18 Early Head Start Prog HHS	0	0	5,742,760	497,202
12362 - HS12362-19 Head Start Prog HHS	0	0	0	28,027,535
12363 - HS12363-19 Child Care Food Prog	0	0	0	1,275,000
12364 - HS11364-19 Early Head Start Prog HHS	0	0	0	5,742,760
12365 AH12365-18 HOME Investment Ptp	0	0	2,099,860	1,943,780
12366 AH12366-18 HUD CDBG	0	0	6,123,689	4,901,742
12367 AH12367-18 Emergency Solution Grant	0	0	743,148	719,921
12369 AH12369-19 HOME Investment Ptp	0	0	0	2,844,804
12370 AH12370-19 HUD CDBG	0	0	0	7,014,742
12371 AH12371-19 Emergency Solution Grant	0	0	0	537,609
12373 ED12373-18 Florida SBDC st USFSmall Business Development Center	0	0	260,943	85,620

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10008 Grants (Not Transportation-Related) (continued)</b>				
12374 ED12374-19 Florida SBDC st USFSmall Business Development Center	0	0	0	270,623
12387 Fla Yards/Neigh Program T CX3400	(1)	0	0	0
12391 CX12391-16 FL-Friendly Landscaping Prog	136,505	38	0	0
12392 CX12392-17 FL-Friendly Landscaping Prog	0	147,020	0	0
12393 SC12393-17 FDACS Contract for AG-BMP	0	0	0	175,268
12395 SP12395-18 Federal Justice Assistance	0	0	144,422	144,422
12396 SP12396-18 State JAG	0	0	350,824	315,742
12397 SP12397-19 State JAG	0	0	0	350,824
12398 SP12398-19 Federal Justice Assistance	0	0	0	156,694
12399 WMP- Hillsborough County Peak/Volume project	0	0	0	400,000
12400 WMP Duck Pond Update Project	0	0	0	250,000
12401 TPA Bypass Canal Trail Proj - CIP - Proj Dev & Envir - LAP	0	0	0	730,000
12405 Update Of Hc Watershed Ma CP2411	0	644	0	0
12406 Pemberton/Baker Canal Watershed Mgmt	0	21,280	388,000	84,665
12407 Hillsborough River/Tampa Bypass Canal WMP	0	91,202	986,000	500,863
12438 Hillgrove/Stearns Stormwa CP2908	169,983	0	0	0
12447 Delaney/Archie Creek Wate CP3200	86,526	10,425	36	0
12448 Cypress Creek Watershed P CP3201	3,131	0	2,026	0
12449 Northwest Hillscnty Water CP3202	104,459	0	0	0
12454 Upper Tampa Bay Trail Pro CP3301	15,381	0	0	0
12455 Holloway Rd Drnge Imp N 474/CP3302	240,965	685,598	162,806	99,780
12456 Lk Thonotosassa Implmt Proj W765-3/CP3303	52,095	73,157	82	114
12457 Flood Prot Baker Cnl/Trib"M" N437-3/CP3304	6,212	0	0	0
12458 Flood Prot Clement Rd Imp N478-3/CP3305	256,682	34,659	0	0
12459 Flood Prot Providence Rd Imp N436-3/CP3306	0	812,164	260,816	112,216
12460 Hollowman's Branch Drainage Improvements	0	0	1,490,000	1,490,000
12461 RE12461-15 E. County (Plant City) Reg Svc Ctr	68,690	0	0	0
12462 PW12462-15 East Lake NSE Proj - SWFWMD	51,064	46,654	16	478
12463 Lk Carroll Outfall BMP Alt Anal N589	43,878	53,061	0	0
12464 W Bearss Drng Improv N594	106,881	27,543	132,788	0
12465 Lynette Dr Drng Improv N608	0	0	200,000	0
12466 Alafia Watershed Master Pln N588	70,721	317,583	583,310	209,193
12467 Palm River Water and Sewer	0	0	2,500,000	1,130,920
12469 Veterans Memorial Park	0	1,511,483	388,000	0
12470 AG12470-18 Congregate Meals Title III-C1	0	0	1,356,910	474,919
12471 AG12471-18 Home Deliv Meals Title III-C2	0	0	1,131,279	395,948
12472 AG12472-18 Homemkr Local Svc Prog	0	0	109,352	92,949
12473 AG12473-18 Summer Food Svc Children DACS	0	0	1,022,851	122,742
12474 AG12474-18 Community Care For The El	0	0	2,416,010	2,072,637
12475 AG12475-18 Home Care For The Elderly	0	0	23,098	59,500
12476 AG12476-18 NSIP Nutrition Incentive Svc Prog	0	0	373,404	130,691
12477 AG12477-18 Alzheimer Disease Initiat	0	0	634,844	747,495
12478 AG12478-18 Caregivers Svcs Tital IIIE	0	0	186,120	65,142
12479 AG12479-18 Senior Adult Daycare III-B	0	0	666,715	233,350
12480 AG12480-18 ADI Day Care Alzheimers	0	0	117,392	97,765
12481 AG12481-19 Congregate Meals Title III-C1	0	0	0	1,356,910
12482 AG12482-19 Home Deliv Meals Title III-C2	0	0	0	1,131,279
12483 AG12483-19 Homemkr Local Svc Prog	0	0	0	109,352
12484 AG12484-19 Summer Food Svc Children DACS	0	0	0	1,022,851
12485 AG12485-19 Community Care For The El	0	0	0	2,416,010
12486 AG12486-19 Home Care For The Elderly	0	0	0	23,098
12487 AG12487-19 NSIP Nutrition Incentive Svc Prog	0	0	0	373,404
12488 AG12488-19 Alzheimer Disease Initiat	0	0	0	634,844
12489 AG12489-19 Caregivers Svcs Title IIIE	0	0	0	186,120
12490 AG12490-19 Sr Adult Day Care III-B	0	0	0	666,715
12491 AG12491-19 ADI Day Care Alzheimers	0	0	0	117,392
12492 SS11309-18 Community Svcs Block Grant (CSBG)	0	0	1,859,194	1,810,097

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10008 Grants (Not Transportation-Related) (continued)</b>				
12493 SS12493-18 Emergency Home Assist Prog (EHEAP)	0	0	164,156	158,640
12494 SS12494-18 Low-Income Home Energy Assist Prg (LIHEAP)	0	0	3,023,093	3,440,481
12495 HC12495-18 Ryan White Part A-HIV/AIDS Prog Svcs	0	0	10,916,321	6,222,303
12499 HC12499-19 Ryan White Part A-HIV/AIDS Prog Svcs	0	0	0	10,637,079
12502 MP12502-18 Fed Transit Admin Sec 5303 Plng	0	0	589,379	209,000
12503 MP12503-19 Fed Transit Admin Sec 5303 Plng	0	0	0	604,254
12504 MP12504-18 Fed Hwy Adm Sec 112 Plng	0	0	1,755,290	1,755,290
12505 MP12505-19 Fed Hwy Adm Sec 112 Plng	0	0	0	1,755,290
12506 MP12506-18 Comm for Transp Disadvantaged Plng	0	0	54,041	54,041
12507 MP12507-19 Comm for Transp Disadvantaged Plng	0	0	0	54,041
12508 MP12508-18 Long Range Transp Plan	0	0	400,000	400,000
12509 MP12509-19 Long Range Transp Plan	0	0	0	500,000
12517 HUD Community Development CI2615	1,922	0	0	0
12518 Home Investment Partnersh CI2703	1,092	0	0	0
12519 HUD Community Development CI2715	5,535	0	0	0
12567 Emer Mgt State/Lcl Prog 1 FR3450	(14,513)	0	0	0
12568 Emer Mgt Prep/Assist FR3451	(10,752)	0	0	0
12569 Hazardous Material Planni FR3452	20,110	0	0	0
12570 Emer Medical Svcs Cnty Gr FR3501	127,702	0	0	0
12571 Emer Mgt State/Lcl Prog 1 FR3550	391,758	0	0	0
12572 Emer Mgt Prep/Assist FR3551	82,451	0	0	0
12573 Hazardous Material Planni FR3552	28,005	0	0	0
12579 FR Issue 13?US&R HazMat Trng & Exercise FY15	71,020	0	0	0
12580 FR12580-16 Emer Medical Svcs Cnty Grt	286,669	1,527	0	0
12581 FR12581-17 Emer Medical Svcs Cnty Grt	0	142,350	0	0
12582 FR12582-16 DHS Emergency Responder Trg	9,610	104,963	0	0
12583 FR12583-17 DHS Emergency Responder Trg	0	53,495	30,000	0
12584 FR12584-16 Emer Mgt State/Lcl Prog	138,369	379,195	0	0
12585 FR12585-17 Emer Mgt State/Lcl Prog	0	137,705	357,369	0
12586 FR12586-16 Emer Mgt Prep/Assist	23,897	91,910	0	0
12587 FR12587-17 Emer Mgt Prep/Assist	0	25,095	79,409	0
12588 FR12588-16 HazMat Planning	2,788	27,585	0	0
12589 FR12589-17 HazMat Planning	0	0	30,017	0
12591 FR12591-16 CERT Program	11,440	0	0	0
12593 FR12593-16 State Fairground Generator	85,000	0	0	0
12594 FR12594-16 Port Security Grant	0	8,355	688,743	0
12595 FR12595-17 DHS Emergency Responder Trg Part B	0	5,500	0	0
12597 JB12597-18 VOCA Crime Vict Asst	0	0	72,422	158,433
12598 JB12598-18 Eckerd Supervised Visitation	0	0	45,000	45,000
12599 JB12599-18 Florida Network For Children's Advocacy (DCF)	0	0	3,333	3,333
12604 Hillsborough MPO Resiliency Pilot Study	0	0	0	250,000
12653 Crime Victim Assistance V JB3300	(555)	0	0	0
12669 Crime Victim Assistance V JB3500	722	0	0	0
12670 Supervised Visitation JB3518	34,804	0	0	0
12671 Network For Children'S Ad JB3520	2,765	0	0	0
12672 Children'S Justice Center JB3523	4,568	0	0	0
12673 Hills Cnty Drug Ct(Samhsa JB3534	11,603	0	0	0
12674 Case Management & Advocac JB3543	51,706	0	0	0
12677 JB12677-16 VOCA Crime Vict Asst	42,245	2,874	0	0
12678 JB12678-17 VOCA Crime Vict Asst	0	63,822	30,151	0
12679 JB12679-16 Supervised Visitation	9,380	35,620	0	0
12680 JB12680-17 Supervised Visitation	0	12,593	45,000	0
12681 JB12681-16 Network For Children's Advocacy	0	3,332	0	0
12682 JB12682-17 Netwk for Children's Advocacy NCA	0	0	3,333	0
12683 JB12683-16 Children's Justice Center NCA	0	9,000	0	0
12684 JB12684-17 Children's Justice Center NCA	0	0	7,000	0
12685 JB12685-16 Case Mgmt & Advocacy	13,131	45,759	0	0



# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10008 Grants (Not Transportation-Related) (continued)</b>				
12686 JB12686-17 Case Mgmt & Advocacy	0	0	58,890	0
12689 JB12689-16 HC Drug Court (SAMHSA)	288,253	16,833	0	0
12690 JB12690-17 HC Drug Court (SAMHSA)	0	287,302	174,903	0
12691 JB12691-17 SAMHSA Veterans Treatment Court Enhancement	0	166,696	264,255	0
12692 FR12692-18 Emer Medical Svcs Cnty Grt	0	0	142,000	0
12693 FR12693-19 Emer Medical Svcs Cnty Grt	0	0	0	168,000
12694 FR12694-18 DHS Emergency Responder Trg	0	0	150,000	74,075
12695 FR12695-19 DHS Emergency Responder Trg	0	0	0	150,000
12696 FR12696-18 Emer Mgt State/Lcl Prog	0	0	520,000	393,667
12697 FR12697-19 Emer Mgt State/Lcl Prog	0	0	0	520,000
12698 FR12698-18 Emer Mgt Prep/Assist	0	0	116,000	88,347
12699 FR12699-19 Emer Mgt Prep/Assist	0	0	0	116,000
12700 FR12700-18 HazMat Planning	0	0	30,000	30,000
12701 FR12701-19 HazMat Planning	0	0	0	30,000
12702 FR12702-18 Staffing Adequate Fire & Emer Response (SAFER) Grant	0	0	1,027,904	1,507,277
12705 CS12705 Child Daycare Licensing (3 year FY 18 to 20)	0	0	213,227	255,866
12706 CX12706-18 FL-Friendly Landscaping Prog	0	0	161,393	0
12707 CX12707-19 FL-Friendly Landscaping Prog	0	0	0	161,393
12708 SL12708-18 Sunshine Line Program	0	0	2,177,771	2,167,490
12709 SL12709-19 Sunshine Line Program	0	0	0	2,454,930
12713 Upper Town & Country (N-761) - SWFWMD Agreement No. 17CF00004	0	0	1,686,500	1,700,000
12714 Dimarco Road Project CIP No. 46129.005 - SWFWMD Agreement No. 1	0	250,000	209,800	0
12715 W. Lambright St Project CIP No. 46132.024 - SWFWMD Agreement No.	0	0	1,500,000	1,100,000
12716 Lake Carroll Outfall Project CIP No. 46129.009 - SWFWMD Agreement I	0	0	1,000,000	0
12734 Long Range Tr Update/Dist MP3203	84,897	0	0	0
12739 Fed Transit Admin Sec 530 MP3400	22,964	0	0	0
12742 Long Range Tr Update/Dist MP3403	378,700	633,400	613,684	0
12743 Fed Transit Admin Sec 530 MP3500	187,154	0	0	0
12744 Fed Highway Admin Sec 112 MP3501	1,068,618	0	0	0
12745 Comm For Transportation D MP3502	42,471	0	0	0
12748 MP12748-16 Fed Transit Admin Sec 5303 Plng	410,513	161,273	0	0
12749 MP12749-17 Fed Transit Admin Sec 5303 Plng	0	588,020	100,341	0
12750 MP12750-16 Fed Hwy Adm Sec 112 Plng	192,701	956,804	501,929	0
12751 MP12751-17 Fed Hwy Adm Sec 112 Plng	0	182,199	1,649,893	399,745
12752 MP12752-16 Comm for Transp Disadvantaged Plng	0	46,430	13,623	0
12753 MP12753-17 Comm for Transp Disadvantaged Plng	0	799	49,128	12,663
12754 MP12754-16 Long Range Transp Plan	0	19,015	179,000	0
12755 MP12755-17 Long Range Transp Plan	0	0	400,000	143,204
12756 MP12756-17 Healthiest Cities & Counties Challenge	0	0	10,000	2,000
12757 MP12757-17 HIAP DEO Fund	0	24,850	0	0
12765 JB12765-19 VOCA Crime Vict Asst	0	0	0	181,410
12766 JB12766-19 Eckerd Supervised Visitation	0	0	0	50,000
12767 JB12767-19 Florida Network for Children's Advocacy (DCF)	0	0	0	3,963
12768 JB12768-19 Florida Network for Children's Advocacy (NCA)	0	0	0	7,000
12769 JB12769-19 Florida Network for Children's Advocacy (OSCA)	0	0	0	62,320
12770 JB12770-19 SAMHSA Marchman Drug Court	0	0	0	325,000
12772 Florida SBDC st USF ED12772-17 Small Business Development Center	0	244,976	83,859	0
12773 EP12773-18 County Clean Air Program	0	0	915,759	0
12774 EP12774-19 County Clean Air Program	0	0	0	1,003,759
12775 EP12775-18 Air Pollution Control TitV	0	0	299,977	250,000
12776 EP12776-19 Air Pollution Control TitV	0	0	0	299,956
12777 EP12777-18 Air Monitoring Sec 103;	0	0	66,500	45,328
12778 EP12778-19 Air Monitoring Sec 103;	0	0	0	95,000
12779 EP12779-18 Petro Site Cleanup Fdep G	0	0	1,512,290	1,270,900
12780 EP12780-19 Petro Site Cleanup Fdep G	0	0	0	1,507,425
12781 EP12781-18 Pollutant Stge Sys Compli	0	0	476,632	399,000
12782 EP12782-19 Pollutant Stge Sys Compli	0	0	0	523,216

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10008 Grants (Not Transportation-Related) (continued)</b>				
12783 EP12783-18 National Air Toxics Trend	0	0	94,459	89,333
12784 EP12784-19 National Air Toxics Trend	0	0	0	135,000
12785 EP12785-18 Federal Bio Watch Program	0	0	390,000	326,000
12786 EP12786-19 Federal Bio Watch Program	0	0	0	390,000
12787 EP12787-18 Baywide Benthic Monitorin	0	0	40,000	25,000
12788 EP12788-19 Baywide Benthic Monitorin	0	0	0	40,000
12789 CS12789-18 CCL School Readiness	0	0	818,904	1,058,904
12790 CS12790-19 CCL School Readiness	0	0	266,694	1,058,904
12791 CS12791-18 Florida Network Prog	0	0	1,023,457	1,312,742
12792 CS12792-19 Florida Network Prog	0	0	262,468	1,313,242
12793 CS12793-18 Emerg Shelter Care Reside	0	0	1,124,200	2,779,723
12794 CS12794-19 Emerg Shelter Care Reside	0	0	363,169	0
12795 CS12795-18 Natl Sch Brkfst/Lunch Prog Educ	0	0	82,000	62,500
12796 CS12796-19 Natl Sch Brkfst/Lunch Prog Educ	0	0	0	82,000
12797 JB12797-18 Florida Network for Children's Advocacy (OSCA)	0	0	7,000	7,000
12798 JB12798-18 Florida Network for Children's Advocacy (DCF)	0	0	58,890	58,890
12799 JB12799-18 SAMHSA Marchman Drug Court	0	0	325,000	325,000
12810 JB12810-18 SAMHSA Veterans Drug Court	0	0	324,100	324,100
12811 JB12811-19 SAMHSA Veterans Drug Court	0	0	0	324,100
12812 EP12812-17 NFWF Tampa Bay Hardbottom Mapping	0	0	23,000	23,000
12818 WMP East Lake Watershed Mgt Plan Update (N903)	0	0	0	100,000
12818 WMP Silver/Twin Lake (N872)	0	0	0	50,000
12820 PW12820-18 Mosquito Control Prog (St)	0	0	47,311	47,311
12823 Lower Sweetwater Creek - N763 Tanglewood Lane	0	953,828	1,700,000	191,976
12824 WMP Floodplain Redelineation (N894)	0	0	0	300,000
12827 Hurr Jeanne/Hillsb Fema D PS2412	18,532	0	0	0
12850 FEMA Flood Mitig @ 111 18th St.	0	2,688	0	0
12851 FEMA Flood Mitig @ 8614 Parkway Cr.	0	23,573	0	0
12852 PW12852-16 Mosquito Control Prog (St)	32,257	0	0	0
12853 PW12853-17 Mosquito Control Prog (St)	0	43,008	47,310	47,310
12857 PW12857-16 Citizen Corps Council	10,687	0	0	0
12859 PW12859-16 Flood Mit Assist Prog (xxxx272)	0	6	0	0
12894 Balm Boyette Scrub Prsv Rest PR3003	25,114	0	0	0
12897 Sand Pond Drainage Sys Imp CP2860	0	94,966	0	0
12924 JB12924-18 SAMHSA Family Depend Treat Court Expans Yr 1 of 5	0	0	0	424,939
12925 JB12925-19 SAMHSA Family Depend Treat Court Expans Yr 2 of 5	0	0	0	424,939
Grants (Non Transportation-Related) Total	85,000,449	92,100,762	154,503,818	154,827,355
<b>10009 Sales Tax Revenue Fund</b>				
10800 Half-Cent Sales Tax Rev Fd10010010	110,303,877	106,488,731	138,544,935	140,862,300
10801 Local Govt Infrastructure Surtax Fd10010090	119,153,336	124,667,052	138,028,327	143,913,099
10802 Prof Sports Franchise Facil Sales Tax Fd10010020	2,000,004	2,000,004	2,178,620	2,179,513
10803 3% Tourist Development Tx Fd; Fs 125.010410010030	17,868,641	18,556,737	25,395,291	27,232,215
10804 1% Addl (4Th Ct) Tourist Tax Fd Ord 03-0310010040	4,512,438	3,469,587	15,679,755	18,481,246
10805 1% Addl (5Th Ct) Tourist Tax Fd Ord 03-0310010050	7,263,075	5,278,343	10,735,358	12,735,814
Sales Tax Revenue Fund Total	261,101,371	260,460,454	330,562,286	345,404,187
<b>10010 Discretely Presented Component Units Fund</b>				
10902 City-Cnty Planning Com Fd-Ch 97/351 LOF10006006	4,511,726	4,639,733	4,965,598	5,088,108
Discretely Presented Component Units Fund Total	4,511,726	4,639,733	4,965,598	5,088,108
<b>10011 Local Housing Assistance Program</b>				
10703 SHIP Grants Receivables Fd 10008001&200	825	0	0	0
10721 S.H.I.P. Program FY11-12 Yr19 AH3101	0	0	3	0
10722 S.H.I.P. Program FY12-13 Yr20 AH3201	39,080	21,415	(1)	0
10764 SHIP Program FY13-14 AH3301	6,621	29,212	0	0
10768 S.H.I.P. FY 14-15 AH3401	1,867,653	511,385	37,040	0

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>10011 Local Housing Assistance Program (continued)</b>				
10769 SHIP AH10769-15 YR 23	1,447,491	2,394,281	1,762,079	346,725
10770 SHIP AH10770-16 YR 24	535,244	(4,745)	6,570,277	5,447,514
10771 SHIP AH10771-17 YR 25	0	666,601	4,610,757	3,879,696
12368 SHIP AH12368-18 YR 26	0	0	0	1,844,889
Local Housing Assistance Program Total	3,896,914	3,618,149	12,980,155	11,518,824
<b>SPECIAL REVENUE FUNDS TOTAL</b>	<b>956,348,636</b>	<b>924,091,051</b>	<b>1,722,032,629</b>	<b>1,888,695,972</b>
<b>20000 DEBT SERVICE</b>				
20003 2008 Non-AdVal Rev Ref (Whse/Shrf Fac Prj) Bnds Sinking Fd	1,442,050	13,303,984	1,803,078	1,669,433
20005 2017A/2017B 4th Ct TDT Rev Bonds Sinking Fund	1,175,028	14,925,861	4,011,930	3,961,368
20006 2016 5th Ct TDT Ref Rev Bonds Sinking Fund	1,776,663	25,532,335	3,474,229	3,547,604
20007 2002 Parks & Rec General Obligation Bonds Sinking Fd	1,379,788	1,380,272	1,648,740	1,719,354
20009 2009 (ELAPP) General Obligation Bonds Sinking Fund	4,682,680	4,685,444	8,861,712	10,938,191
20010 2015 Court Facilities Ref Revenue Note Sinking Fund	29,033,843	2,013,349	3,800,003	3,896,298
20011 2016 Capital Improve Program Ref Rev Bonds Sinking Fd	28,335,724	2,747,226	3,215,163	3,212,830
20016 Comm Paper Notes Sink Fd-Stadium Cap Imp Projects	0	0	10,668,500	10,668,500
20017 Comm Paper Notes Sink Fd-Arena Capital Imp Projects	2,113,493	19,281,085	4,328,000	4,328,000
20020 2007 CIT Revenue Bonds Sinking Fund	11,029,500	10,990,100	10,967,200	0
20023 2012A/2012B Comm Inv Tax Ref Rev Bds Sinking Fund	9,837,200	9,871,450	17,603,992	17,764,722
20024 2012 Capital Improvement Program Rev Bds Sinking Fund	6,782,300	6,777,250	7,912,375	8,991,535
20025 2015 Arena Non-AdValorem Ref Rev Note Sinking Fund	12,419,217	1,078,265	2,204,604	2,478,003
20026 2015 Communications Svcs Tax Rev Bds Sinking Fund	2,818,099	4,052,763	6,882,751	6,843,751
20028 2015 Comm Invest Tax Ref Rev Bonds Sinking Fund	0	0	374,000	376,000
20029 2015 CIT Refunding Revenue Bonds Sinking Fund	5,200,104	9,327,900	25,023,809	36,302,250
20030 2018 Non-Ad Valorem Rev Bds (ELAPP Proj) Sinking Fund	0	0	2,462,000	2,462,000
20031 2017 Capital Improve Program (Tax-Exempt) Sinking Fd	0	5,500,000	43,572,900	49,372,900
20032 2017 Capital Improve Program (Taxable) Sinking Fund	0	0	0	6,489,004
20033 2018 Comm Invest Tax Sinking Fund	0	0	0	6,787,646
	118,025,689	131,467,284	158,814,986	181,809,389
<b>20101 Commercial Paper Notes-M2Gen (Moffitt) Capital Proj Fd</b>				
20014 M2Gen Proj Rev/Sinking Fd-DS0155 Note 37-20044003/DS0155	818,979	799,012	1,054,000	1,054,000
20015 M2Gen Proj Rev/Sinking Fd-DS0169 Note 39-20044003/DS0169	501,856	605,948	604,475	561,875
M2Gen Proj Rev Fund Total	1,320,835	1,404,960	1,658,475	1,615,875
<b>DEBT SERVICE TOTAL</b>	<b>119,346,524</b>	<b>132,872,244</b>	<b>160,473,461</b>	<b>183,425,264</b>
<b>30000 CAPITAL PROJECTS FUNDS</b>				
30002 Countywide Construction Fd-30002604	10,573,377	13,257,009	34,219,365	37,326,045
30003 Unincorp Area Construction Fd-30004608	12,193,566	12,123,056	17,116,094	21,136,033
30010 Court Facil Imprvmt Non-Bd Proj Fd-30034002	25,000	2,309,031	1,036,596	943,637
30013 Half Cent Ser 2014 Project Fund (Pub Safety Improvmts)	27,775,834	6,841,161	15,140,524	7,679,588
30014 Stadium Improvements Project Fund-30080002	0	0	8,245,967	8,245,967
30015 NG911 Capital Proj Fund	2,258,253	2,264,682	3,700,000	1,182,129
30020 2017B 4th Cent TDT Bonds GMS Facility Project Fund	0	18,258,666	0	0
30021 Taxable Commercial Paper Government Facilities	0	5,513,323	0	5,691,004
	52,826,030	60,566,928	79,458,546	82,204,403
<b>30100 Environmental Lands Acquisition &amp; Protection Fund</b>				
30005 ELAPP Projects (Non-Bond) Fund-30029002	1,259,243	881,651	11,208,890	11,766,449
30006 ELAPP Bonds (2009A) Project Fund-30029007	395,790	1,946,362	0	99,369
30007 ELAPP Bonds (2009B) Project Fund-30029008	1,000	0	0	951,116
30009 ELAPP 2009B Bld Amer Bonds Subsidy-30029010	930,498	935,517	1,299,513	1,296,413
30019 ELAPP Bonds (2016) Project Fund	0	0	15,300,000	15,300,000
Environmental Lands Acquisition & Protection Fund Total	2,586,531	3,763,530	27,808,403	29,413,347

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>30000 CAPITAL PROJECTS FUNDS (continued)</b>				
<b>30101 Commercial Paper &amp; Credit Capacity Fund</b>				
30011 Commercial Paper Note Issuance Fd I-30044001	14,500,000	1,999,980	2,061,710	8,261,360
30017 Redev Seed Money CP Note Proceeds	0	0	1,845,342	1,645,342
30018 CP Notes Governmental Project Fund	199,999	1,091,744	20,566,003	106,706,396
Commercial Paper & Credit Capacity Fund Total	14,699,999	3,091,724	24,473,055	116,613,098
<b>CAPITAL PROJECTS FUNDS TOTAL</b>	<b>70,112,560</b>	<b>67,422,182</b>	<b>131,740,004</b>	<b>228,230,848</b>
<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	86,004,193	81,163,322	98,666,473	107,112,402
40004 SW & RR System Revenue Fund-40032003	88,460,044	106,296,091	104,024,971	107,061,382
40007 SW Sys Renewal/Repl Fd-Ord 06-28;Sec9.06-40032006	604,338	981,152	11,767,809	22,655,215
40009 SW/RR Sys (Fin Assur/GASB) LF Closure Fd-40032019	0	0	33,771,835	34,132,203
40010 SW/RR Sys Closed L/F Maintenance Fund-40032024	2,155,969	699,890	1,721,539	3,156,991
40011 SW & RR System Debt Service Fund-40032027	13,868,499	145,505,129	14,180,028	14,255,982
40012 SW & RR System General Purpose Fund-40032029	1,000,002	0	0	4,988,967
40013 Taylor Road Landfill Superfund Site Fund-40032041	12,858	8,800	118,559	118,559
40014 LF Closure Fd-Phase II (Cell 7) GASB-40032043	0	0	2,006,260	2,014,583
40016 SW & RR System Rate Stabilization Fd-40032049	6,000,000	0	98,584,761	72,201,647
40017 Internal Capital Improvement Fund-40032058	0	10,394,165	11,241,701	701,330
40018 Series 2006A Rev Bds Proj Fd (Amt)-40032059	0	9,458	0	0
40019 Series 2006B Rev Bds Proj Fd(Non-Amt)-40032060	634,017	192,729	0	0
40022 Solid Waste Series 2013 Bond (AMT) Fd-40032080	362,905	0	22,095	0
40023 Solid Waste Series 2016A (AMT)	0	101,991,510	28,000	159,355
40024 Solid Waste Series 2016A (AMT) Debit Service Reserve	0	0	4,016,184	4,016,184
40025 Solid Waste Series 2016B (Non-AMT)	0	31,357,108	9,000	49,156
40026 Solid Waste Series 2016B (Non-AMT) Debt Service Reserve	0	0	1,137,942	1,137,942
Public Utilities Solid Waste Resource Recovery Division Total	199,102,825	478,599,354	381,297,157	373,761,898
<b>40099 Public Utilities Water/Wastewater Division</b>				
40100 Utility Sys Operating & Maintenance Acct-40040001	167,251,224	167,644,098	230,216,892	250,073,103
40101 Utility Sys Rev Bds Debt Service Acct-40040002	10,952,527	16,632,517	23,451,120	23,745,262
40102 Utility Sys General Revenue Acct-40040003	178,217,198	239,041,993	240,287,288	241,716,526
40103 Util Sys Impact Fees Gen Oper Acct-40040005	5,163,980	4,523,419	35,062,809	46,078,181
40104 Utility Sys Renewal & Replacement Acct A-40040007	36,747,407	20,591,967	59,202,333	54,475,201
40105 Utility Sys Gen Rev Cap Exp Acct-40040010	58,798,753	45,542,741	139,280,297	153,437,892
40115 Revenue Account Rate Stabilization Fund-40040046	18,164,170	0	101,205,768	80,712,251
40116 Reclaimed Water Impvmt Unit Assessmnt Fd-40040050	11,169	10,879	6,266,186	7,066,291
40117 Reclaimed Water Impvmt Unit Project Fd-40040051	328,489	30,185	2,890,401	2,038,079
40118 Impact Fees Assessmnt Unit Fd Ord96-07-40040052	9,157,984	9,175,287	17,720,216	24,857,233
40119 Infrastructure Assessment Unit Fd 99-08-40040054	75	78	134,374	140,953
40123 Utility Sys Renewal & Replacement Acct B-40040068	0	109,531	109,531	0
40124 Series 10A Tx-Ex Rev Bds Proj Fd-Tradn'L-40040069	0	182,288	259,453	211,692
40125 Series 10B Txble Bab Rev Bds Proj Fd-35%-40040070	211,446	2,380,886	2,306,235	215,092
40126 Series 10C Txbl Rzed Rev Bds Proj Fd-45%-40040071	0	379,700	0	0
40127 Tax-Exempt 2010B Bab Subsidy-40040073	1,837,900	1,847,765	3,792,292	4,115,830
40128 Tax-Exempt 2010C Bab Subsidy-40040074	529,651	534,407	985,636	957,829
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	90,440	126,090	358,617	1,095,024
40156 NW Consolid Proj Bond Fd	26,064,272	38,905,952	162,803,373	88,948,198
40157 SWFWMD RW Study	218,853	106,147	156,022	156,022
Public Utilities Water/Wastewater Division Total	513,745,538	547,765,930	1,038,070,218	991,622,034
<b>ENTERPRISE (PUBLIC UTILITIES) FUNDS TOTAL</b>	<b>712,848,363</b>	<b>1,026,365,284</b>	<b>1,419,367,375</b>	<b>1,365,383,932</b>

# Budget by Fund

Fund Title	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>50000 INTERNAL SERVICES FUNDS</b>				
<b>50001 Fleet Management Fund</b>				
50003 Operating Fund-50066001	17,365,627	17,206,518	19,681,511	22,194,870
50004 Lease Back Program Fund-50066003	10,114,060	18,367,600	32,823,074	47,025,880
Fleet Management Fund Total	27,479,687	35,574,118	52,504,585	69,220,750
<b>50002 Self-Insurance Fund</b>				
50100 Insurance Program Admin Fd-50067000	787,667	871,852	1,100,500	1,402,800
50101 Workers Compensation Insur Fd-50067001	16,358,339	6,411,308	24,624,875	27,009,218
50102 General Liability Insurance Fd-50067002	25,038,873	9,784,586	20,105,740	19,370,568
50103 Catastrophic Disaster Recov Fd-50067003	0	0	94,722,525	79,542,241
50104 Employee Group Health Insur Fd-50067004	84,597,887	89,394,110	134,409,512	133,920,136
50105 OPEB/Retiree Health Insur Fd-50067005	(1,936,000)	0	10,835,598	18,583,703
50106 TX Coll OPEB/Retiree Health Ins Fd-50067006	(3,305)	0	440,567	391,951
50107 Sheriff OPEB/Retiree Health Ins Fd-50067007	2,150,155	0	7,061,253	15,844,843
50108 Sheriff Grp Hlth State Req'D Rsv Fd-50067008	0	0	31,051,726	34,682,475
Self-Insurance Fund Total	126,993,616	106,461,856	324,352,296	330,747,935
<b>INTERNAL SERVICES FUNDS TOTAL</b>	<b>154,473,303</b>	<b>142,035,974</b>	<b>376,856,881</b>	<b>399,968,685</b>
<b>60000 AGENCY FUNDS</b>				
61001 2006 Impact Fee Special Assessment Revenue Sinking Fd	8,922,920	8,914,159	11,112,175	12,087,250
61004 2000 Impact Fee Special Assessment Bonds Rev Sinking Fd	0	0	845,654	841,645
61006 2000 CAU Special Assessment Bonds Reserve Fd	1,093,522	36,571	6,366,883	5,443,056
61008 2019 Dana Shores Civic Assn Spec Assmt Rev Bonds	0	0	0	2,539,146
<b>AGENCY FUNDS TOTAL</b>	<b>10,016,442</b>	<b>8,950,730</b>	<b>18,324,712</b>	<b>20,911,097</b>
<b>GRAND TOTAL</b>	<b>\$2,923,327,445</b>	<b>\$3,243,096,323</b>	<b>\$5,118,233,110</b>	<b>\$5,471,190,286</b>

# Department Summaries

## DEPARTMENT SUMMARIES

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

## MATRIX OF COUNTY SERVICES

Hillsborough County is a general-purpose government which performs many tasks and a wide range of services for the health, safety, and welfare of its citizens. The current list reflects organizational changes as well as refinements by the departments that are the direct result of the 'mapping' of specific performance measures to each service or program.

The matrix is intended to be used as additional reference material for reviewing the budget. Some services contracted by Hillsborough County as well as services provided by other taxing authorities are not included (e.g., Hillsborough County's three cities, the School Board, the Children's Board, the Hillsborough Area Regional Transit Authority, the Port Authority, independent special districts, and the Southwest Florida Water Management District). There may be some embedded programs within the list that could be identified separately.

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

# Matrix of Services

## 9-1-1 ADMINISTRATION

Countywide 9-1-1 System Administration  
Countywide 9-1-1 Database Administration  
Street Naming & Address Administration

## ADMINISTRATIVE OFFICE OF THE COURTS

Court Communications & Technology Services  
Court Facilities Court Programs

Children's Justice Center  
Community Mediation  
Domestic Violence  
Drug Court  
Elder Justice Center  
Juvenile Diversion/Teen Court

## AFFORDABLE HOUSING SERVICES

First Time Homebuyer Down-Payment Assistance  
Funding for Homeless Services/Facilities  
Funding for Public Services/Facilities  
Multi-Family New Construction/Rehabilitation Funding  
Single Family Homeowner Rehabilitation Assistance

## AGING SERVICES

Active Senior Centers  
Adult Day Care Services  
Care Management  
Customer Care Line/Information & Referral  
In-Home Care Services  
Personal Care Assistance  
Emergency Alert Response  
Caregiver Respite, etc.  
Nutrition Services  
Home Delivered Meals  
Congregate Dining  
Summer Food Program for Children  
Transportation  
Volunteer Support

## BOARD OF COUNTY COMMISSIONERS

Set Policy & Directives/Implementation of Comp Plan  
Internal Auditor

## CHILDREN'S SERVICES

Children's Services Division  
Career, Vocational & Education Services  
Child Care Licensing & Regulatory Services  
Children In Need of Services & Families In Need of  
Foster Care- residential services  
Mental Health & Substance Abuse Services  
Respite & Domestic Violence Services  
Services (residential & non-residential services)  
Staff Secure Shelter & Case Staffing Services

## CIRCUIT & COUNTY COURTS

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

## CIVIL SERVICE BOARD

Recruit & Assess Job Candidates  
Classify & Price Jobs  
Hear Employee Appeals & Grievances  
Audit Personnel Actions

## CLERK OF CIRCUIT COURT

Court Recorder  
County Comptroller  
Internal Auditing  
Recordkeeping for BOCC  
Recordkeeping for Circuit & County Courts

## CODE ENFORCEMENT

### Inspectional Services Division

911 Administrative Enforcement  
Burglar Alarm Ordinance Administration  
Gas Pumping Assistance Ordinance (County-wide)  
H& Sanitizer Ordinance  
L& Development Code  
Agricultural Stand Enforcement  
Sign Enforcement  
Zoning Regulations  
Vendor Requirements  
Property Maintenance  
Sexually Orientated Business Ordinance  
Shopping Cart Ordinance  
Solid Waste Ordinance

### Regulatory Compliance & Citizen Boards Support

Administration of Code Liens  
Administration of Ordinance Violation Hearings  
Code Board Hearings  
Code Special Magistrate Hearings  
Red Light Hearings  
Water Restriction Violation Hearings  
False Alarm Violation Hearings

### Administration of Regulatory Ordinances

Pain Management Clinic Ordinance  
PIP Insurance Fraud Ordinance  
Synthetic Drug Ordinance  
Locksmith Ordinance  
Compliance Inspections—Businesses Regulated by Ordinance  
Liaison to Law Enforcement & Regulatory Agencies

# Matrix of Services

## COMMUNICATIONS & DIGITAL MEDIA

Closed Captioning  
Graphic Design & Photography  
Market Research  
Media Relations  
Promotional Services  
Public Meetings  
Public Relations/Marketing Strategy  
Public/special Events  
Social Media  
Sponsorship  
Television  
Video Production  
Website Administration

## CONSERVATION & ENVIRONMENTAL LANDS MANAGEMENT

### Environmental Lands Management (ELAPP)

Environmental Grant/Contract Compliance  
Exotic Plant Control  
Feral Animal Control  
Habitat Restoration  
Prescribed Burning  
Public Access & Recreation  
Site Security  
Regional Parks Management  
Public Access & Recreation  
Environmental Programming  
Trails Planning & Management  
Parks Planning & Design  
Ecotourism Development

## CONSUMER & VETERAN SERVICES

Advocate in Accessing Federal/State/Local Veterans Benefits  
Consumer Complaint Investigation  
Liaison to Outside Agencies Concerning Veterans Issues  
Outreach & Education Aimed at Preventing  
Fraud/Victimization  
Single Point of Contact for All Veterans' Activities

## COUNTY ADMINISTRATOR

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

## COUNTY ATTORNEY

Legal Counsel & Representation

## COUNTY INTERNAL AUDITOR

Conduct performance, operational, compliance, management & other Internal Audits

## CUSTOMER SERVICE & SUPPORT

### Customer Service Center

Receives, monitors, & coordinates incoming citizen requests

Provides statistical analysis of citizen request types, categories & geographic locations

### Citizen Engagement

Public meetings/hearings/projects/programs

Notices of road/lane closures to media traffic agencies, fire rescue agencies

### Neighborhood Relations

Government Leadership University

Neighborhood conference

Neighborhood Mini Grant program

Liaison with neighborhoods

## DEVELOPMENT SERVICES

Building, Permitting & Inspections  
Center for Development Services—Customer Service  
Contractor Licensing  
Land Development Code Administration  
Land Excavation & Phosphate Mining  
Natural Resources Permitting  
Site Development Review  
Subdivision Review  
Zoning

## ECONOMIC DEVELOPMENT

Agriculture Industry Development  
Competitive Sites  
Corporate Business Development  
Disadvantaged Minority/Women & Small Business Inclusion  
Economic Development Innovation Initiative  
Entrepreneur Collaborative Center/Entrepreneur Services  
Redevelopment  
Tourist Development  
Workforce Development

## ENTERPRISE SOLUTIONS & QUALITY ASSURANCE

## ENVIRONMENTAL PROTECTION COMMISSION

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



# Matrix of Services

## **EXTENSION SERVICE**

4-H & Youth Programs  
Agricultural Production & Forestry Programs  
Horticulture—Residential & Commercial  
Family & Consumer Sciences—Nutrition, Family Life, & Family  
Financial Education

## **FIRE RESCUE**

Arson Investigation  
Emergency Management  
Fire Inspection  
Fire Prevention  
Fire Suppression  
Fire Training (County employees & volunteers)  
Fire/Medical Emergency Dispatch Services  
Paramedic Services (Advanced Life Support)

## **FLEET MANAGEMENT**

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

## **GUARDIAN AD LITEM**

## **HEAD START**

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

## **HEALTH CARE SERVICES**

Health Care Claims Recovery & Coordination of Benefits  
Program  
Hillsborough County Health Care Plan (HCHCP)  
Hillsborough County Health Care Responsibility Act (HCRA)  
Ryan White Program

## **HOMELESS SERVICES**

Homeless Resources Coordination & Referral  
Homelessness Services—Rapid Rehousing

## **HUMAN RESOURCES**

Benefits Administration  
Learning & Organizational Development  
Recruiting & Hiring  
Classification & Compensation  
    Employee Health & Wellness Programs  
    Employee/Labor Relations  
    Human Rights Ordinance Administration  
    Investigation Administration  
    Worker's Compensation Administration

## **INFORMATION AND INNOVATION OFFICE**

Application Analysis, Development & Integration  
Business Consulting Services  
Communications Services  
Desktop Services  
Geographic Information Systems (GIS)  
Oracle Enterprise Business Suite & Business Intelligence  
Solutions Support

## **LIBRARY SERVICES**

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

## **MANAGEMENT & BUDGET**

### Management & Budget Division

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

### Risk Management & Safety Division

### Employee Benefits—Fiscal Control

## **MEDICAL EXAMINER**

Cause of Death Determination  
Disposition of Unclaimed Bodies

## **METROPOLITAN PLANNING ORGANIZATION**

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

## **OPERATIONS & LEGISLATIVE AFFAIRS**

ADA/HIPAA Compliance Services  
Agenda Management  
Charter Review Board Staffing  
Citizens Advisory Committee Staffing  
Commission on the Status of Women Staffing  
Community Affairs (Liaisons)  
Council of Governments Staffing  
Diversity Advisory Council Staffing  
Equal Opportunity Compliance  
Hillsborough County Hospital Authority Staffing  
Intergovernmental Relations  
Legislative Affairs

# Matrix of Services

## **OPERATIONS & LEGISLATIVE AFFAIRS (continued)**

Local, State, & Federal Legislative Program Development  
Operations Management  
Special Projects

## **PARKS & RECREATION**

Active Adult Programs (50 & up)  
After-School Recreation Programs  
Community Service & Volunteer Programs  
Community Special Events  
Cultural & Fine Arts Programs (All ages)  
Fitness & Wellness Programs (All ages)  
Nature Based Programs (All ages)  
Neighborhood Parks, Recreation & Athletic Maintenance  
Organized Adult Athletic Programs  
Organized Youth Athletic Programs  
Paralympic Sports Programs  
Parks Construction Services  
Parks Planning & Design  
Recreation Programs for People with Disabilities  
Safety Awareness Programs  
Social Programs (50 & up)  
Summer Youth Enrichment Programs  
Teen Enhancement Programs

## **PET RESOURCES**

Adoption/Rescue/Foster for Pets  
Animal Abuse & Neglect Investigation  
Animal Shelter  
Enforcement of Ordinance/Investigation of State Law Violation  
Pet Friendly Emergency Shelter Mgmt./Disaster Planning  
Pet Ownership Information/Expert Resource  
Pet Registration/Licensing  
Proactive Programs for Retention/Sterilization of Pets  
Rabies Control/Bite Case Mgmt.  
State ESF-17 Emergency Response

## **PLANNING COMMISSION**

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

## **PROCUREMENT SERVICES**

Administration of Purchase Orders  
Centralized Procurement—Formal  
Centralized Procurement—Informal  
Management of Automated Purchasing Activities  
Purchasing Card Program  
Vendor Development

## **PROPERTY APPRAISER**

Exemptions Administration  
Real & Tangible Property Assessment  
TRIM Notice Administration

## **PUBLIC DEFENDER**

Legal Representation to Indigent Clients

## **PUBLIC UTILITIES**

Accounting Support Services  
Business Services  
Communications & Public Involvement  
Customer Service—Employee Services  
Engineering  
Evaluation of Water Supply Projects  
Exercising of County Arbitration Rights  
Field Maintenance Services  
Management Services  
Monitoring Well-Field Reductions  
Planning & Operations  
Reclaimed Water Disposal  
Reclaimed Water Treatment & Delivery  
Water Conservation

## **PUBLIC WORKS**

“Keep America Beautiful” Program  
Bridge Inspection & Maintenance  
Capital Construction Program Management  
Engineering & Construction  
Environmental Services  
Landfill Operations & Maintenance  
Mosquito Control  
Print Room  
Recycling Programs  
Right of Way Management  
Roadway Maintenance  
Solid Waste Collection & Disposal  
Stormwater Maintenance  
Traffic Engineering & Operations

## **REAL ESTATE & FACILITIES MANAGEMENT SERVICES**

Environmental Land Acquisition (ELAPP)  
Land Care & Maintenance  
Lease Administration  
Real Estate Acquisition & Technical Services Support  
OCA Records Center Management  
Real Estate Appraisal & Valuation Services  
Major Repair & Preservation of Facilities  
Capital Construction Program Management  
Facility Portfolio/Space Management & Planning  
Operations & Maintenance  
Custodial Operations  
Parking Administration

# Matrix of Services

## REAL ESTATE & FACILITIES MANAGEMENT SERVICES

(continued)

Surplus Warehouse Operations  
Pest Control Services  
Public Art  
Sale of Surplus Real Estate  
Strategic Facility & Master Planning  
Emergency Management/Response

## SHERIFF

### Office of the Chief Deputy

Legal Section  
Office of the Comptroller  
Public Information Office  
Information Services Division  
Professional Standards Section

### Department of Patrol Services

District I  
District II  
District III  
District IV

### Department of Operational Support

Training Division  
General Services Bureau  
Risk Management Bureau  
Human Resources Bureau  
Homeland Security Division  
Community Outreach Division  
Facility Management Bureau  
Legislative & Grants Section

### Department of Investigative Services

Special Investigations Division  
Criminal Investigations Division  
Child Protection Investigations Division

## SOCIAL SERVICES

Adult Education & Training  
Family Empowerment/Self-Sufficiency  
Free Tax Preparation  
Homelessness Prevention/Rental Assistance  
Utilities/Energy Assistance  
Youth Development

## SOIL & WATER CONSERVATION DISTRICT

Conservation & Environmental Education  
Soil & Water Technical & Permitting Assistance

## STATE ATTORNEY

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

## STRATEGIC PLANNING & GRANTS MANAGEMENT

Criminal Justice Community Liaison  
Grants Management

## SUNSHINE LINE

### Transportation Disadvantaged Services

Door-to-Door Transportation  
Bus Passes

## SUPERVISOR OF ELECTIONS

Administer Elections  
Candidate Services  
Voter Registration & Education

## TAX COLLECTOR

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



# Board of County Commissioners

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



Front row: Lesley “Les” Miller, Jr. (District 3), Al Higginbotham (District 7, Countywide)  
Standing from left to right: Ken Hagan (District 5, Countywide), Victor D. Crist, Vice Chair (District 2), Sandra L. Murman, Chair (District 1), Stacy R. White, Chaplain (District 4), Pat Kemp (District 6, Countywide).

## FY 17 Accomplishments

- The Board approved a 10-year \$812 million transportation plan utilizing expected new growth revenues in the County’s budget.
- The Board participated in a multi-jurisdictional downtown Tampa to St. Petersburg ferry pilot program that significantly exceeded ridership expectations.
- The Board approved a Fire Rescue roving unit pilot program to explore the opportunity to meet the needs of a growing population with a more efficient model of service delivery. The program was highly successful in reducing service delivery cost while maintaining the high quality standards necessary to protect the public.

## FY 18 and FY 19 Core Goals

- The County’s population

for a potential new homestead exemption in FY 20 that would result in a significant loss of revenue. This will continue a history of making budget decisions consistent with sound

respond to resident requests to maximize two-way dialogue between the public and their government.

funding solutions is a key goal in assuring that the service needs of both current and future residents are met with expected quality standards.

# Board of County Commissioners

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$2,461,356	\$2,590,339	\$2,695,251	\$2,836,445
Operating Expenditures/Expenses	37,730	45,836	60,625	60,560
<b>Grand Total</b>	<b>\$2,499,086</b>	<b>\$2,636,175</b>	<b>\$2,755,876</b>	<b>\$2,897,005</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$2,499,086	\$2,636,175	\$2,755,876	\$2,897,005
<b>Grand Total</b>	<b>\$2,499,086</b>	<b>\$2,636,175</b>	<b>\$2,755,876</b>	<b>\$2,897,005</b>

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

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

**PERSONNEL SERVICES:**

- A 3% performance pay increase is budgeted for Commissioner Aides. Commissioner salaries are budgeted at statutory amounts.

**OPERATING EXPENDITURES:**

- Continuation budget.



## County Internal Auditor

The County Internal Auditor's Office performs independent and objective reviews and evaluations of all departments, offices, boards, activities, functions, and agencies under the control of the Board of County Commissioners. These reviews may include performance, operational, compliance, management, and other audits conducted in accordance with applicable professional auditing standards, such as those provided by the U.S. Government Accountability Office and the Institute of Internal Auditors.

### FY 18 and FY 19 Core Goals

- Provide assurance, advice, and value for the money.
- Align products and services to the Board of County Commissioners' strategic goals and objectives.
- Identify and review emerging risks before they become problematic.

### FY 18 and FY 19 Key Projects

- Perform audit services:
  - independent, objective assurance activities
- Perform non-audit services:
  - Keep the County Administrator informed of emerging risks and situations that may have a material negative impact on County operations or programs.
  - Serve in an advisory capacity in the development of controls.
  - Manage outsourced performance audit contracts on behalf of the County Administrator.
  - Perform consulting activities, special reviews, investigations, management assistance projects, and investigations of cone of silence violations.
  - Provide technical guidance.
- Provided reasonable assurance of:
  - Economy and efficiency of resources deployed.
  - Consistency between operations and programs with their established objectives.
  - Reliability and integrity of financial and operational

### FY 17 Accomplishments



- Reviewed and evaluated activities to improve County operations. Assisted the Board of County Commissioners with achieving economical, efficient, and effective administration of its areas of responsibility. Helped ensure the Board of County Commissioners is fulfilling its fiduciary responsibilities to its residents.
- Informed the County Administrator of emerging risks and situations that would have had a material and negative impact on County operations or programs; and served in an advisory capacity in the development of controls.
- The Institute of Internal Auditors performed a Quality Assurance Review of the County Internal Auditor's conformance with the International Standards for the Professional Practice of Internal Auditing. The County Internal Auditor's Office received the highest rated opinion of generally conforms.



### Innovation

The County Internal Auditor's Office completed its re-engineering project, which resulted in enhanced value-added services, and materially increased audit resource efficiency and effectiveness.



Contact Information

(813) 274-6795

[HCFLGov.net/InternalAuditor](http://HCFLGov.net/InternalAuditor)

Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Completed audit services (internal, co-sourced, and outsourced). Measured by the number of final communications issued.	4	5	8	8
Monitored and followed up on agreed-to-findings reported in final communications. Determined if risks were mitigated, and process improvements were realized. Communicated results to the County Internal Audit Committee and the Board of County Commissioners. Measured by the number of final communications issued.	4	3	3	3
Completed non-audit services (internal, co-sourced, and outsourced). Measured by the number of final communications issued.	2	4	2	2

# County Internal Auditor

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$330,979	\$396,838	\$590,942	\$606,399
Operating Expenditures/Expenses	11,984	36,311	53,334	59,053
Capital Outlay	0	0	0	2,500
<b>Grand Total</b>	<b>\$342,963</b>	<b>\$433,149</b>	<b>\$644,276</b>	<b>\$667,952</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$342,963	\$433,149	\$644,276	\$667,952
<b>Grand Total</b>	<b>\$342,963</b>	<b>\$433,149</b>	<b>\$644,276</b>	<b>\$667,952</b>

<b>Funded Positions</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>
<b>Funded FTE Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

**PERSONNEL SERVICES:**

- A 3% performance pay increase is budgeted. The Internal Auditor's salary and benefits are budgeted per contract terms.

**OPERATING EXPENDITURES:**

- Continuation budget.

**CAPITAL AND OTHER EXPENDITURES:**

- Funding is included for the purchase of laptops.





# County Attorney

The County Attorney’s Office provides legal counsel and representation to the Board of County Commissioners, 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 overall County administration, including innovative legal solutions. In addition, the County Attorney’s Office provides legal representation to various Hillsborough County agencies at the direction of the Board of County Commissioners.



Attorneys with the County Attorney’s Office volunteer for Intake Night at Bay Area Legal Services.

## FY 17 Accomplishments



- Successfully defended all lawsuits filed against Hillsborough County, resulting in significant savings.
- Provided preventative legal advice to County departments and agencies, which reduced the risk of liability to the County.
- Maintained Florida Bar Board Certification for nearly 50% of the attorneys in the office, and maintained paralegal certification or Florida Bar registration for 57% of the paralegals.
- Coordinated 1,698 public records requests in calendar year 2017.
- Managed the registration of 151 lobbyists in calendar year 2017.



## FY 18 and FY 19 Core Goals

- Continue to improve in-house training programs to provide quality instruction and cost-effective continuing legal education (CLE). This will enhance staff members’ abilities to perform their jobs with increased professionalism, while fostering the development of exceptional lawyers and support staff.
- Continue to enhance the in-house mentoring program by including internships for law students and

paralegal students from local institutions for course credit. The purpose of this goal is to provide a community benefit by supporting the continued professional development of those interested in the legal profession.

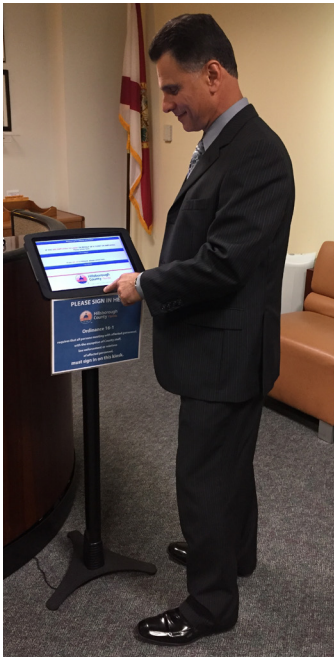
- Continue to promote Board Certification by allocating funds to support staff attorneys who are seeking Board Certification. This would be accomplished by paying for the training and certification

process, while recognizing that Board Certification is a capstone accomplishment of a legal career requiring a peer review process, extensive practical experience, and passing a test to demonstrate knowledge in a specialized area of law.

- Continue to improve technology capabilities with the office to further improve office efficiency, and to provide a cost savings for attorney travel.

## FY 18 and FY 19 Key Projects

- Continue to emphasize customer service for clients (BOCC, County departments and agencies) and the public in order to create an atmosphere of cooperation, and to assure consistency with the BOCC and County Administrator’s objectives.
- Continue to enhance professionalism and excellence in legal services to the client, as quality legal services are the foundation of a successful law office.
- Maintain standards of practice for both attorney and non-attorney personnel, reinforcing the responsibility of all staff to conduct themselves consistently and within the expectations associated with their professions.
- Increase efficiency of legal services by providing exceptional services as cost-effectively as possible without jeopardizing quality.



## Innovation

The County Attorney’s Office continues its initiative to take legal action, up to and including the filing of foreclosure actions, to mitigate the negative impacts of abandoned, non-homesteaded properties on Hillsborough County neighborhoods.



**Contact Information**  
 (813) 272-5670  
[HCFLGov.net/CountyAttorney](http://HCFLGov.net/CountyAttorney)

**Far left:** Lobbyist Registration Manager Dave Couvertier demonstrates sign-in procedures for lobbyists and visitors at one of the County’s electronic meeting log kiosks.

**Top:** Senior Assistant County Attorney Ken Pope delivers a CLE presentation on Code Enforcement to the County Attorney’s Office.

**Bottom:** Senior Assistant County Attorney Ricardo Cox argues in court on behalf of Hillsborough County Animal Services.

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Enhanced in-house training for CLE	Yes	Yes	Yes	Yes
In-house mentoring program	Yes	Yes	Yes	Yes
Promote Board Certification	Yes	Yes	Yes	Yes
Improve technology capabilities	Yes	Yes	Yes	Yes

# County Attorney

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	7,764,248	\$7,963,670	\$8,605,843	\$8,856,131
Operating Expenditures/Expenses	178,060	163,571	199,100	199,948
<b>Grand Total</b>	<b>\$7,942,308</b>	<b>\$8,127,241</b>	<b>\$8,804,943</b>	<b>\$9,056,079</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$7,942,308	\$8,127,241	\$8,804,943	\$9,056,079
<b>Grand Total</b>	<b>\$7,942,308</b>	<b>\$8,127,241</b>	<b>\$8,804,943</b>	<b>\$9,056,079</b>

<b>Funded Positions</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>60</b>
<b>Funded FTE Positions</b>	<b>59.00</b>	<b>59.50</b>	<b>59.50</b>	<b>59.50</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

**PERSONNEL SERVICES:**

- A 3% performance pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Continuation budget.

# 9-1-1 Agency

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$195,842	\$124,114	\$218,405	\$211,673
Operating Expenditures/Expenses	3,700,564	3,379,447	3,949,120	3,919,176
Capital Outlay	25,398	0	0	30,000
Grants & Aids	1,675,800	1,675,800	1,675,800	1,675,800
<b>Grand Total</b>	<b>\$5,597,604</b>	<b>\$5,179,361</b>	<b>\$5,843,325</b>	<b>\$5,836,649</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide Special Revenue Fund	\$5,597,604	\$5,179,361	\$5,843,325	\$5,836,649
<b>Grand Total</b>	<b>\$5,597,604</b>	<b>\$5,179,361</b>	<b>\$5,843,325</b>	<b>\$5,836,649</b>

<b>Funded Positions</b>	<b>12</b>	<b>9</b>	<b>2</b>	<b>2</b>
<b>Funded FTE Positions</b>	<b>12.00</b>	<b>9.00</b>	<b>2.00</b>	<b>2.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.

### OPERATING EXPENDITURES:

- \$30,000 is being realigned to Capital Outlay for computer related projects.

### CAPITAL AND OTHER EXPENDITURES:

- Funding in the amount of \$30,000 is included to fund the Fire Printer network servers and Window licenses.



## Affordable Housing Services

The Affordable Housing Services department enhances the quality of life for Hillsborough County residents by helping low- and moderate-income families retain or attain access to safe, quality, affordable housing, and improves life in low- to moderate-income areas through use of Federal and State funding. Each year, the department effectively manages our Housing and Urban Development and State grants: Community Development Block Grant (CDBG), HOME Investment Partnerships Program (HOME), and Emergency Shelter Grant (ESG) and State Housing Initiative Partnership (SHIP). The department actively fosters housing development through public/private partnerships and by creating incentives and impact fee waiver programs that support the overall goals to preserve existing affordable housing, provide rehabilitation assistance for lower income households, and fund the development of single-family and multifamily affordable housing units.



A ribbon cutting ceremony for the 150-unit complex in Brandon, which will provide affordable housing.

### FY 17 Accomplishments



205

Clients assisted with down payment and housing rehabilitation assistance.

329

Multi-family rental units created and preserved.

11

Public facilities received funding for infrastructure improvements countywide, which directly assisted 59,049 citizens.

### FY 18 and FY 19 Core Goals

- Increase the availability of decent, affordable sustainable housing opportunities for an estimated 526 very low-, low-, and moderate-income households.
- Create long-term housing opportunities to keep an average of 734 clients in their homes.
- Create decent housing opportunities with improved availability and affordability by rehabilitation and/or building 329 new multi-family housing units.



A 56-unit multi-family facility, which will be completed in FY2018.

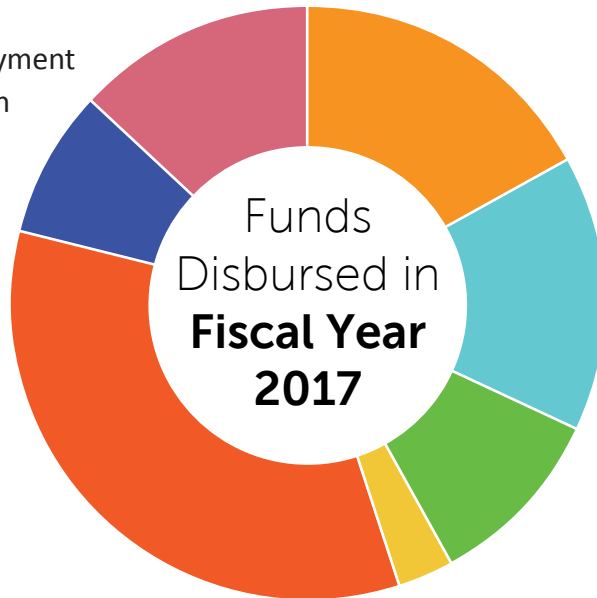
## FY 18 and FY 19 Key Projects



Affordable Housing held the 2018 Housing Forum at the Jackson Springs Recreation Center.

- Funding for home improvements to low- and moderate-income households, providing healthy and enjoyable places to live, work, and play.
- Funding for down payment assistance to low- and moderate-income households, providing self-sufficiency and quality of life for those who need help.
- Funding for rental units for low- and moderate-income households and the homeless, providing safe, attractive communities residents are proud to call home.

- 17%** Administration
- 15%** Homebuyer Down payment
- 10%** Housing Rehabilitation
- 3%** Homelessness
- 34%** Public Facilities
- 8%** Public Services
- 13%** New Construction



## Innovation

Through the examination of AHS core services, it was determined that building and growing our public/private relationship would provide maximum benefit.

Efficiencies are being developed with ESQA to improve the financial and programmatic grant process, which will enhance streamlining and proficiencies.

Efficiencies have been created with the Purchasing Department when processing grant proposals and bids to ensure that residents receive the best value for their tax dollars.



Contact Information  
 (813) 612-5397  
 HCFLGov.net/  
 AffordableHousing

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
To increase the availability of decent, affordable, and sustainable housing opportunities for low-income families.	20 households	50 households	92 households	34 households
To create long-term housing opportunities.	88 households	111 households	351 households	380 households
To create decent housing opportunities with improved availability and affordability (provide rental assistance or new units).	39 units	64 units	104 units	225 units

# Affordable Housing Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$1,850,156	\$1,810,355	\$2,378,977	\$2,495,815
Operating Expenditures/Expenses	489,377	295,880	909,024	387,105
Capital Outlay	1,686,596	3,360,865	2,908,590	2,344,165
Grants & Aids	9,377,852	7,208,468	31,158,732	34,062,579
<b>Grand Total</b>	<b>\$13,403,981</b>	<b>\$12,675,568</b>	<b>\$37,355,323</b>	<b>\$39,289,664</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$571	(\$551)	\$0	\$0
Unincorporated Area General Fund	541,763	371,941	710,372	751,780
Grants (Not Transportation-Related)	8,965,557	8,686,029	23,664,798	27,019,060
Local Housing Assistance Program Fund	3,896,090	3,618,149	12,980,153	11,518,824
<b>Grand Total</b>	<b>\$13,403,981</b>	<b>\$12,675,568</b>	<b>\$37,355,323</b>	<b>\$39,289,664</b>

<b>Funded Positions</b>	<b>22</b>	<b>22</b>	<b>21</b>	<b>21</b>
<b>Funded FTE Positions</b>	<b>22.00</b>	<b>22.00</b>	<b>21.00</b>	<b>21.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

**PERSONNEL SERVICES:**

- A 3% performance pay increase is budgeted.

**OPERATING EXPENDITURES:**

- Changes in expenses are primarily a result of fluctuations in grant appropriations.

**CAPITAL AND OTHER EXPENDITURES:**

- The differences between expenditure categories is a result of a fluctuation in the carry forward of prior year grant revenue.



# Aging Services

The Aging Services department maximizes independence and prosperity for older adults by coordinating essential health and wellness services, including intake and screening assessments, individualized information and referral, case management, congregate dining, active senior programming, personal care, homemaking, caregiver respite, nutrition counseling, emergency alert response buttons, transportation, pest control services, adult day care services, and the customer care line. Active senior programming offers field trips, exercise classes, seminars, and group activities with an evidence-based focus aimed at preventing the need for long-term care services. Services are provided directly by the department, as well as through contracted vendors, volunteers, and community partners.



During the Black Heritage Celebration, seniors dressed in African attire.

## FY 18 and FY 19 Core Goals

- Achieve national senior center accreditation for Brandon, Oaks at Riverview, Wimauma, and Town n' Country Senior Centers. The accreditation process improves and strengthens overall senior center operations, resulting in official recognition that a senior center is meeting its mission in a nationally accepted, professional manner.
- Measure the economic impact of caregiver job retention. Adult Day Care Services benefits family caregivers by enabling them to remain in the workforce and by providing direct services such as support groups. Support groups provide the emotional support that caregivers need, as well as developing coping skills through training and learning.

- Increase the department-assessed consumer satisfaction with services provided by 10%. For FY 16-17, the department achieved an overall 85% rate of satisfaction.

The Brain and Body Challenge event promotes physical and mental well-being.



## FY 17 Accomplishments



- Aging Services implemented a Six Sigma Monitoring process to ensure department operations achieve higher efficiency standards. This new process contributed to the department receiving positive monitoring reports from the grantor agency, with no deficiencies identified. Additionally, the department received recognition for improved procedures and enhanced documentation.
- The department successfully executed a new partnership with the Department of Veterans Affairs to provide case management, health maintenance, socialization, and recreational activities to veterans through the Adult Day Health Care Services program.
- Aging Services promoted physical wellness through a 90-Day Wellness Challenge, with the ultimate goal of assisting each participant to implement lifestyle changes on the path to wellness. Participants consisted of groups of seniors at each center who committed to various wellness activities, such as walking, improved eating habits, and learning new fitness activities.





### FY 18 and FY 19 Key Projects

- Aging Services received additional funding from the BOCC to address seniors in need of services who remain on the waitlist. This additional funding is being used to create three new service lines for individuals on the waitlist. The new service lines will offer these individuals services while they wait to become eligible for grant funding.
- Redesign the service delivery model for case management to facilitate an efficient staffing model that maximizes the number of seniors receiving services. Through staff

attrition and reclassification, align employee classification with level of care required by client.

- Utilize tracking tools that measure specific data, such as average fall rate for clients in comparison to baseline, the improvement of client vitals at enrollment and at specific intervals over time, the number of times clients visited the doctor in comparison to benchmarks, and improvement of chronic diseases when clients receive appropriate nutrition services.



Aging Services seniors participate in an outdoor daily walk to wellness.



### Innovation

Aging services is pursuing a technology solution that will provide enhanced assurance that homebound seniors are receiving optimal services in accordance with their plan of care. The planned solution, an electronic visit verification system, will provide real-time access to information regarding service provision by tracking provider arrival and departure times, location of service, client and provider IDs, and tasks performed.



#### Contact Information

(813) 272-5250

HCFLGov.net/Aging

### Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adapted	FY 19 Recommended
Maintained or improved independence in performing activities of daily living as a result of services provided, creating greater ability to remain at home and avoid long-term care placement.	65.63%	78.03%	67%	68%
Seniors reporting they feel healthier as a result of the meal program, which provides 1/3 of the Dietary Reference Intake as established by the Food and Nutrition Board of the Institute of Medicine.	80%	81%	83%	85%
Maintained or improved ability of caregivers to continue to provide care after receiving caregiver support services.	93%	98.04%	95%	95%
Seniors attending Hillsborough County Senior Centers who report taking better care of their health after enrolling in our healthy lifestyle/wellness programs.	n/a	76.61%	88%	90%
Residents receiving services through Hillsborough County Aging Services (adult day health care, care management, in-home care, nutrition, senior center, or information and referral services).	12,143	11,607	12,000	12,500

# Aging Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$6,701,335	\$7,338,363	\$7,996,543	\$8,713,389
Operating Expenditures/Expenses	7,473,428	6,752,391	10,937,421	13,612,087
Capital Outlay	23,801	0	0	0
Grants & Aids	576,047	707,750	850,984	918,688
Other Non Operating	101,060	219,469	180,069	180,069
<b>Grand Total</b>	<b>\$14,875,671</b>	<b>\$15,017,973</b>	<b>\$19,965,017</b>	<b>\$23,424,233</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$6,642,837	\$7,012,739	\$7,991,772	\$10,893,120
Unincorporated Area General Fund	0	(76)	0	0
Grants (Not Transportation-Related)	8,232,834	8,005,310	11,973,245	12,531,113
<b>Grand Total</b>	<b>\$14,875,671</b>	<b>\$15,017,973</b>	<b>\$19,965,017</b>	<b>\$23,424,233</b>

<b>Funded Positions</b>	<b>136</b>	<b>149</b>	<b>146</b>	<b>147</b>
<b>Funded FTE Positions</b>	<b>106.07</b>	<b>122.74</b>	<b>120.02</b>	<b>122.86</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- In the FY 19 recommended budget two positions are deleted to provide funding for the reclassification of two Senior Activity Specialist positions.
- Three positions are transferred from the Social Services Department for additional case management services.

### OPERATING EXPENDITURES:

- Operating expenditures include \$2,790,000 for increased costs of nutrition services provided to at-risk seniors. \$1.5 million of this amount is realigned from the nondepartmental area of the budget.

### CAPITAL AND OTHER EXPENDITURES:

- The change in expenditure categories is a result of a fluctuation in the carry forward of prior year grant revenue.

## Children's Services

The Children's Services department administers highest-quality, evidence-based treatment services designed to empower and protect children, youth and families in Hillsborough County. The department provides therapeutic, residential foster care services, residential respite and outpatient counseling services; as well as licensing and regulatory services to child day care facilities/homes. The department's primary goal is to promote self sufficiency, reduce juvenile crime, and protect children, youth and families.



The 2018 Community Fair hosted 365 families.

## FY 17 Accomplishments



- Children's Services returned \$1,211,811 to the general fund in 2016 and an additional \$1,579,562 in 2017 by focusing on customer needs, making decisions based on data, and optimizing grant funding.
- The department was re-accredited by the Council on Accreditation (COA), an international, independent, human service accrediting organization. This in-depth evaluation process measures the department's policies and practices against best practice standards in the field.
- On November 16, 2016, Children's Services Child Care Licensing entered into a private/public partnership, which included the Children's Board and Enterprising Latinas. In an effort to create community prosperity in the Wimauma area, 20 women were trained as child care providers and one new day care facility was licensed.

## FY 18 and FY 19 Core Goals

- Update the child care facility and family child care ordinances to include new regulations, after-school programs, state statutes, and update inspection templates that staff utilize.
- Implement the field compliance tool for inspectors and achieve 85% consistency between inspector and QA/QI auditor.
- Complete an internal restructure to enhance business and finance section.
- Achieve 95% utilization of grant expenditures.
- Map all financial processes in budgeting reports, tracking, and analysis.
- Increase revenue generation through new funding streams, such as new services and contracts.



The 2017 Washington, D.C. Foster Care Youth Trip.



### FY 18 and FY 19 Key Projects

- The department enhanced safety and security through implementation of a keycard system on all doors and security gates, resulting in youth feeling safer and more secure.
- On June 1, 2017, Hillsborough County Children’s Services foster care youth made history by participating in a trip to Washington, D.C. to tour the nation’s capital, museums, and national parks. It was their first time going to Washington, D.C.
- There continues to be 100% youth participation in Motivational Edge, a lyrical and spoken word therapeutic program designed to facilitate creativity, self-motivation, and self-expression.



2017 Enterprising Latinas Private Public Collaborative saw the opening of new day care home.



### Innovation

Through a working participation with the Information & Innovation Office, the Children’s Services Database now provides real-time (within 24 hours) census and incident tracking data for the campus. This up-to-date data allows for trending analysis and proactive interventions, as well as the ability to compare historical data across programs. The process also allows for the cross analysis with clinical operations behavior analysis data to better understand and compare population trends and issues.



#### Contact Information

(813) 264-3807, Children’s Services  
HCFLGov.net/Children

(813) 264-3925, Child Care Licensing  
HCFLGov.net/ChildCareLicensing

### Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Number of filled bed days vs. contracted days for the CINS/FINS program	2,063 bed days	2,566 bed days	1,890 YTD bed days	2,856 bed days
Percentage of youth who do not get arrested after completing services in CINS/FINS program	96%	97%	96% YTD	97%
Percentage of youth who do not enter the DJJ system	68%	70%	90% YTD	75%
Number of child care facilities/homes inspected per fiscal year	3,810	3,773	1,081 YTD	3,800
Number of Safe Place sites that are trained	184	199	188	200

# Children's Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$7,376,475	\$7,380,995	\$10,927,450	\$10,501,062
Operating Expenditures/Expenses	1,058,480	1,041,702	2,259,078	3,362,927
Capital Outlay	438,150	42,086	130,000	82,180
Grants & Aids	482,304	477,860	522,000	522,000
<b>Grand Total</b>	<b>\$9,355,409</b>	<b>\$8,942,643</b>	<b>\$13,838,528</b>	<b>\$14,468,169</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$6,101,375	\$5,022,758	\$6,315,006	\$6,279,068
Countywide Special Revenue Funds	2,075	15,786	7,000	7,000
Grants (Not Transportation-Related)	3,251,959	3,904,099	7,516,522	8,182,101
<b>Grand Total</b>	<b>\$9,355,409</b>	<b>\$8,942,643</b>	<b>\$13,838,528</b>	<b>\$14,468,169</b>

<b>Funded Positions</b>	<b>147</b>	<b>148</b>	<b>148</b>	<b>146</b>
<b>Funded FTE Positions</b>	<b>126.05</b>	<b>127.67</b>	<b>127.67</b>	<b>125.67</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- One position is transferred to Real Estate and Facilities.
- One position is transferred to Enterprise Solutions and Quality Assurance.

### OPERATING EXPENDITURES:

- The change in expenditure categories is a result of a fluctuation in the carry forward of prior year grant revenue.

### CAPITAL AND OTHER EXPENDITURES:

- The capital outlay expenditures in FY 19 include funding for the upgrade of the digital log books and iPads.



## Code Enforcement

The Code Enforcement department consists of the Inspectional Services Division, the Regulatory Compliance Division, and the Citizen Board Support Section. The department works to exceed goals to provide stellar customer service while protecting the health and safety of communities, and creating an atmosphere for private investment and a growing local economy.



A Code Enforcement officer conducts a damage assessment after a storm.

## FY 17 Accomplishments



- Reduction of cycle time for an officer to inspect property and respond to customers' concerns. In FY 16, the average response time was 1.8 days. In FY 17, the average response time was 0.94 days. In FY 18, the average response is projected to be 0.87 days.
- Reduced cycle time for case resolution. In FY 16, the average time was 66 days. In FY 17, the average time was 24.81 days. In FY 18, the average is projected to be 24 days.
- Reduced cycle time in getting cases to hearing. In FY 16, it was 98 days. In FY 17, it was 32.32 days. For FY 18, the projection is 30.07 days.

## FY 18 and FY 19 Core Goals

- Code Enforcement Operations Division's core goal is to respond to code complaints within 72 hours of notification. Enforcing property maintenance and land development ordinances to ensure compliance promotes public safety and increases quality of life and property values within unincorporated Hillsborough County.
- Continue to find innovative ways to improve efficiencies and operational effectiveness to provide our customers with the highest level of service. Improving response and case resolution times reduces the negative impact of nuisance properties and thus increases property values.
- The Special Ordinance Enforcement Division's core goal is to respond to regulatory complaints within 72 hours of notification. Enforcing ordinances regulating simulated gambling devices, pain management clinics, synthetic drugs, gas pumping assistance, human trafficking, and the animal abuse registry to ensure compliance promotes public safety, and increases quality of life and property values.



Community volunteers and Code Enforcement officers work together to bring the home of a disabled veteran into code compliance.



## FY 18 and FY 19 Key Projects

- Implementation of additional hearings and locations to enable the Citizen Board Support Section to reduce the delay in scheduling board and magistrate hearings, and allow cases to be heard within 60 days of being referred. This ensures timely enforcement of ordinances regulating property maintenance, land development, wage recovery, fire marshal, public works, burglar alarms, red lights, water, and land use.
- Converting all paper files to electronic documents. This will improve operational effectiveness by reducing printing costs and storage space, and allow us to provide information faster to external and internal customers.
- Implementation of the Code Enforcement Citation Diversion Program focusing on overgrowth, accumulations, snipe signs, commercial and inoperable vehicles, pool sanitation, and unsecured pool nuisance violations. The project has over \$375,000 of potential revenue, with a far-reaching effect on public safety, economic development, and property values in Hillsborough County.



### Contact Information

(813) 274-6600

HCFLGov.net/Code



## Innovation

Hillsborough County Code Enforcement has implemented a new program to address properties chronically in violation, where the responsible party is unclear or nonresponsive. These properties, known as “Zombie properties,” have presented significant challenges due to the inability to find or hold accountable the owner or agent, resulting in significant unpaid fines as well as persistent blight and public safety issues. The program pays for itself through the collection of fines.

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Number of Code Cases referred to hearing	2,495	3,443	3,534	3,534
Time to respond to an initial complaint (days)	1.8	0.94	0.87	0.87
Responding to re-inspections in timely manner (days)	9	5.02	4.98	4.98
Number of illegal snipe signs collected	41,164	64,134	65,000	65,000
Processing time from referral through hearing date (days)	98	32.32	30.07	30.07

# Code Enforcement

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$3,514,150	\$3,364,377	\$3,727,546	\$3,694,638
Operating Expenditures/Expenses	2,913,810	4,267,166	4,794,914	3,147,439
Capital Outlay	92,088	8,722	128,619	54,800
<b>Grand Total</b>	<b>\$6,520,048</b>	<b>\$7,640,265</b>	<b>\$8,651,079</b>	<b>\$6,896,877</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$43	\$640	\$0	\$0
Unincorporated Area General Fund	6,520,005	7,639,625	8,651,079	6,896,877
<b>Grand Total</b>	<b>\$6,520,048</b>	<b>\$7,640,265</b>	<b>\$8,651,079</b>	<b>\$6,896,877</b>

<b>Funded Positions</b>	<b>77</b>	<b>75</b>	<b>50</b>	<b>49</b>
<b>Funded FTE Positions</b>	<b>76.50</b>	<b>74.50</b>	<b>49.5</b>	<b>48.5</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- One position was transferred to Consumer & Veteran Services.

### OPERATING EXPENDITURES:

- A reduction in operating expenditures reflects a decreased payments to the foreclosed property vendor due to a decline in anticipated property registration fee revenue.
- Funding includes one-time funding of \$133,416 for the demolition of dangerous structures that are backlogged.

### CAPITAL AND OTHER EXPENDITURES:

- Capital Outlay includes funding for the replacement of antiquated and inoperable radios, hurricane shutters for disaster staging facility and technological upgrades related to Damage Assessment and Disaste Response functions.





## Communications & Digital Media

Communications & Digital Media (CDM) provides residents, businesses, and community partners with timely, accurate information related to County government programs, services, and emergency matters. Its expertise fosters two-way communication that is meaningful, clear, and concise. It also engages the community using both traditional and digital channels, emerging media, printed material, website, and social media. The department's work supports the County's vision and all its aspects by fostering awareness of the programs and services available to residents, and helping them access tools to improve their quality of life, grow businesses, and learn about County government.



Communications & Digital Media managed the County's extensive and critical public information messaging during Hurricane Irma, including coordinating many media briefings.

### FY 18 and FY 19 Core Goals

- Utilize new digital programming channels such as the Amazon Alexa App, Apple TV App, and others to expand public outreach and enhance communications to customers who continue to shift to mobile devices to access County services.
- Refine the updated intranet (COIN) to provide departments with a central site to share documents, provide internal training, and improve internal communications. This new "shared space" will improve employee engagement, foster a dialogue with and among employees, as well as spark innovation between teams.
- Increase the reach of the County's online newsroom by utilizing email, social media, traditional media, and community partners to foster brand awareness, share our stories, and better connect residents with County resources, programs, and services.

### FY 17 Accomplishments

- CDM implemented a regularly scheduled email campaign, "Friday 5," that delivers top Hillsborough County news stories to journalists, media outlets, residents, homeowner and neighborhood associations, chambers of commerce, and County employees, through a subscription available online at [HCFLGov.net/Friday5](https://www.hcflgov.net/friday5). In less than one year, the total number of subscribers has grown to almost 9,000, with more than 300 being members of the media.
- During the Hurricane Irma Emergency Operations Center (EOC) activation, CDM utilized six media platforms to reach all demographics and neighborhoods, acquiring more than 7,600 new followers in the process. Nearly 400 posts were seen more than 2.5 million times, and news briefings on Facebook reached 87,572 users. Social media messaging generated more than 15,000 link clicks, most frequently to the Stay Safe page. CDM maintained a 100% response rate to more than 3,850 direct messages on Facebook from residents looking for assistance. CDM messaging during activation resulted in 113 print/online media placements with a potential reach of 46 million, 63 national broadcast placements with a potential reach of 29.9 million, and 780 local broadcast placements with a potential reach of 29.8 million.
- HCFLGov.net saw approximately 1.3 million visitors, nearly triple normal traffic, during the 12-day EOC activation for Hurricane Irma. Of approximately 3.2 million page views, the top visited pages were for evacuations, flood zones, Stay Safe, shelters, and sandbags. The County's new mobile-friendly website resulted in more than 70% of all visits during Irma being made via mobile devices. Because of the increase in mobile device usage, CDM implemented technology that allows multiple video streams to social media channels, ensuring maximum reach for emergency communications.



## FY 18 and FY 19 Key Projects

- CDM installed closed captioning systems in the County’s Public Safety Operations Center (PSOC) that allow captioning to all video broadcasts during emergencies. American Sign Language (ASL) translators are not always available on short notice, and closed captioning provides communications to the hard-of-hearing and English-as-a-second-language communities.
- CDM is working with the Information & Innovation Office to port the closed caption archive to a new platform and integrate it with the online agenda document repository. This will provide a user-friendly archive with increased reliability and stability for the archive’s more than 1,000 monthly users.
- CDM partnered with the Hillsborough County Clerk of Court & Comptroller’s Office to implement an electronic, server-based voting system for the Board of County Commissioners. The voting system provides voting by Android tablet and outputs the Board vote in a broadcast format to the HTV broadcast system. This signal format provides viewers with high resolution and improved legibility for the on-air video record of commission votes.
- CDM is updating the video streaming and Video on Demand (VOD) system to provide higher resolution video, closed caption and/or agenda linking, and increased compatibility with all browser systems. The new format works with Macs, PCs, and iOS and Android devices, providing customers with improved options to view County programming.



Contact Information  
(813) 272-5314  
HCFLGov.net/Media

## Innovation

Communications & Digital Media continues to develop and refine its approach to delivering communications, public relations, and marketing strategies for customers. This includes the addition of rapidly-growing social media tools such as Nextdoor, and innovative new technologies like Amazon Alexa and Apple TV, to better communicate with targeted audiences via their preferred channels. This refined focus fosters a better understanding of community conversations, allowing more effective, accurate, and timely communication about the County’s services and programs. The power of the approach was demonstrated before, during, and after Hurricane Irma, when diverse audiences sought out and were able to receive and disseminate key information from Hillsborough County on both new and traditional media channels. Analyzing data gathered during normal operations, as well as emergency activations, allows CDM to continually adapt to the fragmented media landscape and proactively reach customers during times of crisis.

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Expand outreach, increase conversation, and connect with influencers through the most widely used social media platforms to complement traditional media outlets, measured by social media engagement.	Facebook: 7,591 Twitter: 40,296 LinkedIn: N/A Instagram: N/A	Facebook: 12,144 Twitter: 59,312 LinkedIn: 6,394 Instagram: 3,180	Facebook: 13,000 Twitter: 70,000 LinkedIn: 8,000 Instagram: 4,000	Facebook: 14,300 Twitter: 77,000 LinkedIn: 8,800 Instagram: 4,400
Web page views	8,862 (website launched September 2016)	150,000	200,000	200,000
Provide information about Hillsborough County services and programs, measured by the amount of new, original programming created by HTV, other than coverage of meetings. Original programming includes special events coverage, community outreach, and public service productions.	176	173	185	203
CDM’s Customer Service Index (CDMSI) is a weighted average of individual indicators from CDM’s four teams: HTV; Digital Engagement (Web services); Public Relations Production; and Public Relations & Marketing. Certain indicators carry more weight than others when the final monthly CDMSI is calculated. CDM continually evaluates the measurements and benchmarks and adjustments goals, as well as the indicators to increase the standards for customer service.	115% (7 months of data/11 indicators)	108.7% (12 months of data/15 indicators)	108.9%	109%

# Communications & Digital Media

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$3,312,443	\$3,645,206	\$3,820,725	\$3,725,845
Operating Expenditures/Expenses	361,825	426,926	739,427	690,607
Capital Outlay	248,242	389,919	124,697	135,038
<b>Grand Total</b>	<b>\$3,922,510</b>	<b>\$4,462,051</b>	<b>\$4,684,849</b>	<b>\$4,551,490</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$3,827,993	\$4,365,586	\$4,575,007	\$4,444,113
Unincorporated Area General Fund	3,244	(789)	6,476	0
Transportation Trust Fund	(35)	0	0	0
Public Utilities Water/Wastewater	91,308	97,254	103,366	107,377
<b>Grand Total</b>	<b>\$3,922,510</b>	<b>\$4,462,051</b>	<b>\$4,684,849</b>	<b>\$4,551,490</b>

<b>Funded Positions</b>	<b>44</b>	<b>43</b>	<b>42</b>	<b>41</b>
<b>Funded FTE Positions</b>	<b>43.50</b>	<b>42.50</b>	<b>41.50</b>	<b>40.50</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- One position was transferred to Enterprise Solutions & Quality Assurance.

### OPERATING EXPENDITURES:

- The FY 19 Recommended Budget includes a \$50,970 reduction in contracted captioning stenographer services. These services are replaced with Automated Captioning Engines.

### CAPITAL AND OTHER EXPENDITURES:

- Capital outlay includes funding for Automated Captioning Engines.



# Conservation & Environmental Land Management

Conservation parks and preserves are an essential component of every community. There are proven correlations between the presence of parks and preserves and enhanced environmental, economic, and social conditions. The Hillsborough County Conservation & Environmental Lands Management (CELM) department provides outdoor recreational opportunities for residents and visitors. It oversees the management of all conservation lands, often referred to as ELAPP (Environmental Lands Acquisition and Protection Program) sites, as well as the County's regional conservation parks system. The department manages 83,000 acres of park and preserve lands, serving over 2.8 million visitors annually.



**Left:** Staff of Conservation & Environmental Lands Management conduct a prescribed fire at the Alafia Corridor Nature Preserve, with ABC News filming the action.

**Above:** When completed in the spring of 2018, these breakwater structures will protect E.G. Simmons Park from further erosion by reducing wave energy.

## FY 18 and FY 19 Core Goals

- Achieve a 90% customer satisfaction rating within the conservation parks system to better serve the public and meet County customer service objectives.
- Provide an average cost recovery of 23% – 28% to offset annual conservation park operational costs, allowing all regional parks to remain open seven days a week.

- Reduce vegetation and overall fuel loads on 3,700 acres of County-managed lands using prescribed fire and mechanical treatment methods. These techniques will reduce the overall wildfire threat on preserved lands by 10% per year, while enhancing a variety of native habitats.

## FY 17 Accomplishments



# \$2,282,347

Conservation parks revenue

Collected \$2,282,347 in conservation parks revenue during FY17, resulting in a 31.6% cost recovery for conservation park operations, allowing all parks to remain open seven days a week.

# 6.9%

 Reduction in wildfire threats

During FY 17, achieved a 6.9% reduction in wildfire threats on preserved lands by utilizing prescribed fires over 2,559 acres despite burn restrictions resulting from severe drought conditions during the spring of 2017 and flooding/wet conditions after Hurricane Irma in September 2017.

Completed the department's Master Plan for BOCC approval. Key elements of the plan include:

- 1) descriptions and evaluations of parks and preserves
- 2) needs and priorities assessment, including capital improvements programs, and operations
- 3) performance measures and visitor capacity model
- 4) funding, phasing, and implementation strategy

## FY 18 and FY 19 Key Projects

- Complete the E.G. Simmons Park Shoreline Stabilization Project. The purpose of the project is to stabilize a majority of the E.G. Simmons Park beach and shoreline areas which have experienced significant erosion over the past 20 years.
- In an effort to increase visitation, enhance the park visitor experience, and generate revenue to support County initiatives, the CELM Department will be soliciting concessionaire proposals for a public/private (P3) partnership to provide short-term lodging and hospitality operations at E.G. Simmons Park.
- Complete the construction of a new splash pad at E.G. Simmons Park, along with the relocation and renovation of an adjacent playground and restroom facilities.



Participants in a Conservation & Environmental Lands Management staff-guided wagon tour at the Lower Green Swamp Nature Preserve that was recently burned using prescribed fire.



## Innovation

During FY 17, the CELM department purchased and installed automated cash collection machines at various conservation parks, providing the public with a more convenient payment method (such as credit card) for entry fees than cash alone.



### Contact Information

(813) 635-3547

[HCFLGov.net/Conservation](http://HCFLGov.net/Conservation)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Provide an average cost recovery of 23% – 28% to offset annual conservation park operational costs, allowing all parks to remain open 7 days/week.	28.8%	31.6%	25%	25%
Reduce vegetation and overall fuel loads on 3,700 acres of County-managed lands by using prescribed fire and mechanical treatment methods. These techniques will reduce the overall wildfire threat by 10%.	15%	6.9%	10%	10%
Continue implementation of an on-line survey system to determine levels of customer satisfaction within the Conservation Parks and Trails system, and achieve a 90% satisfaction rating.	95%	95%	90%	90%
On an annual basis, issue a minimum of 400 annual park passes at no charge, or at a discounted rate, to veterans and other deserving groups.	471	450	400	400
Through the use of CELM staff, non-profit groups, and volunteers, provide a minimum of 40 environmental programs serving at least 500 participants on an annual basis.	N/A	93/3,700	80/1,000	90/1,200

# Conservation & Environmental Lands Management

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$7,951,308	\$8,487,167	\$10,188,365	\$10,727,977
Operating Expenditures/Expenses	3,049,168	3,162,191	3,752,526	3,806,858
Capital Outlay	217,407	145,982	482,500	111,000
Grants & Aids	0	0	264,740	288,095
Other Non Operating	12,598	0	0	0
<b>Grand Total</b>	<b>\$11,230,481</b>	<b>\$11,795,340</b>	<b>\$14,688,131</b>	<b>\$14,933,930</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$10,412,663	\$10,937,253	\$12,963,405	\$13,056,330
Unincorporated Area General Fund	508,973	624,178	1,262,421	1,388,945
Unincorporated Area Special Revenue Funds	283,731	233,909	462,305	488,655
Grants (Not Transportation-Related)	25,114	0	0	0
<b>Grand Total</b>	<b>\$11,230,481</b>	<b>\$11,795,340</b>	<b>\$14,688,131</b>	<b>\$14,933,930</b>

<b>Funded Positions</b>	<b>160</b>	<b>161</b>	<b>181</b>	<b>177</b>
<b>Funded FTE Positions</b>	<b>147.78</b>	<b>148.99</b>	<b>167.63</b>	<b>166.14</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase was budgeted.
- Seventeen part-time positions with various FTEs were increased to 0.7 FTE each.
- Two part-time and two full-time positions totaling 3.28 FTEs transferred to Consumer and Veterans Services Department.

### OPERATING EXPENDITURES:

- Continuation budget.

### CAPITAL AND OTHER EXPENDITURES:

- Capital outlay includes one-time funding for replacement of ice machines and fuel containment cabinets.
- Funding for fence/netting is included on a recurring basis.

### GRANTS AND AIDS:

- Grants and Aids represent funding for two Sheriff's Deputies to provide security for Parks and Preserves.



## Consumer & Veterans Services

The Consumer & Veterans Services department provides assistance in ensuring fair and proper treatment to the community's Veterans and consumers through various education, mediation, and administrative activities. The department's goal is to deliver outreach and educational programs throughout the community to maximize awareness of services and benefits available to Hillsborough County Veterans and consumers. The department is organized into three distinct divisions. The Veterans Services Division provides all Veterans, their dependents, and survivors with assistance in accessing federal, state, and local benefits. This division serves as a single point of contact for other governmental jurisdictions and private agencies concerning Veterans' issues. The Consumer Protection Division investigates complaints from consumers who claim they are victims of unfair or deceptive trade practices, theft, consumer fraud, lost wages, and transportation services. When investigations result in simple disputes and no violation of County code, mediation is offered in accordance with the objective to provide superior customer service and resolution of the complaint. The Resource Management Division supports Community Prosperity through the investigation and removal of tons of illegally dumped items, securing and cleanup of nuisance blighted properties, and the immediate removal of gang graffiti. Providing rapid response services to investigate properties affected by depressions, vehicle damage, fires, and flooding. Provide on-call after normal working hours emergency response support for Fire Rescue, Sheriff's Office, Public Works, Red Cross, Social and Homeless Services.



Celebrating the new veterans Resource Center that connects military members and their dependents with earned VA benefits.

### FY 18 and FY 19 Core Goals

- In response to a high demand for services, provide a professional, ethical, efficient, and high level of advocacy from Veteran Service officers that results in a positive impact on our residents' quality of life.
- Protect public safety by responding quickly and efficiently to consumer complaints about unfair or deceptive trade practices, theft, or fraud involving a consumer transaction, loss of wages, and transportation service issues with for-hire vehicles and trespass towing.
- Inspect illegal dumping, depression, graffiti, camps, dead animal, and code complaints within 72 hours of notification. Enforce the property maintenance ordinances and ensure compliance, promote public safety, quality of life, and increased property values within unincorporated Hillsborough County.

### FY 17 Accomplishments



# 33,500

Clients were served by the Veterans Services Division with an economic impact of \$490 million annually.

# 449

Consumer Protection Division mediated or conciliated 449 consumer complaints and 301 wage recovery cases, returning a total of \$405,070.48 directly to consumers. In addition, as part of the Consumer Protection Outreach Program, CP staff conducted or participated in 61 events, interacting with 4,610 individuals.

Resource Management Division conducted over 34,500 Social & Homeless Service, illegal dumping, abatement, depression, and graffiti inspections. It was instrumental in the removal of storm debris throughout the county following Hurricane Irma, working countless hours and removing tons of debris. The division assisted in ensuring all damage throughout the county was assessed in a timely manner.





## FY 18 and FY 19 Key Projects

- Finalize the completion of 14 memorials, and solidify partner relationships at the new Veterans Resource Center. Complete the three-acre capital parking project onsite to increase accessibility to park and events.
- Reduce costs for residents by providing an alternative to legal processes through free mediation and conciliation of civil issues that would otherwise end in court. The main element of this project is

implementation of improvements to the core services provided, and increasing visibility in the community to promote awareness of our services.

- Partner with Mosquito Control to conduct joint outreach/empowerment campaigns with residents, as well as clean up and tire amnesty operations to combat Zika and other vector-borne illnesses.



The Resource Management Division augments a variety of public safety missions from abatement of illegal dumping to critical disaster response during hurricanes.



## Innovation

Consumer & Veterans Services is implementing an automated lobby management and queuing system for Hillsborough County customers who visit the department's locations. The system will create workload efficiencies, and improve the customers' experience by providing real and up-to-date wait times for services at multiple locations.



### Contact Information

(813) 635-8316

[HCFLGov.net/Veterans](http://HCFLGov.net/Veterans)

[HCFLGov.net/Consumer](http://HCFLGov.net/Consumer)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Department customer satisfaction	94.25% (Consumer Protection/ Veterans Services)	98% (Consumer Protection/ Veterans Services)	99%	99%
Department citizens served/Cost Per Unit	N/A	174,500/\$13.28	178,863/\$10.55	183,335/\$10.29
Consumer Protection and Veterans Services Divisions: outreach and education events	189	221	230	240
Veterans Park: number of visitors and residents served	N/A	82,793	86,933	91,280



# Consumer & Veteran Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$3,041,162	\$3,440,791	\$3,726,240	\$3,827,507
Operating Expenditures/Expenses	421,171	537,235	612,987	1,098,007
Capital Outlay	98,582	213,851	0	0
Grants & Aids	9,363	0	0	0
<b>Grand Total</b>	<b>\$3,570,278</b>	<b>\$4,191,877</b>	<b>\$4,339,227</b>	<b>\$4,925,514</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$2,515,677	\$3,195,216	\$3,834,249	\$4,056,443
Unincorporated Area General Fund	849,945	919,249	158,582	232,776
Countywide Special Revenue Funds	64,139	77,137	346,396	636,295
Grants (Not Transportation-Related)	140,517	275	0	0
<b>Grand Total</b>	<b>\$3,570,278</b>	<b>\$4,191,877</b>	<b>\$4,339,227</b>	<b>\$4,925,514</b>

<b>Funded Positions</b>	<b>18</b>	<b>16</b>	<b>42</b>	<b>45</b>
<b>Funded FTE Positions</b>	<b>18.00</b>	<b>16.00</b>	<b>42.00</b>	<b>44.28</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- A net of one position is transferred from Code Enforcement..
- A net of two positions are transferred to Parks and Recreation..
- Four positions are transferred from Conservation & Environmental Lands Management.

### OPERATING EXPENDITURES:

- Operating and fleet budgets relating to the positions transferred are realigned from Code Enforcement and Conservation & Environmental Lands Management.
- Additional operating budget of \$367,015 is included for indirect administrative cost from the Public Transportation Commission to the Vehicle for Hire fund.



## County Administrator

The County Administrator and his immediate staff are the senior executive leadership for all Hillsborough County government operations and programs under the authority of the Hillsborough County Board of County Commissioners. The County Administrator implements and manages all of the Board's policies to provide sound administration of County programs and finances, as evidenced by comparisons with other local governments, and provides opportunities for the public to interact with the Board.

### FY 18 and FY 19 Core Goals

- The County Administrator will deliver a balanced budget to the Board of County Commissioners to ensure transparent and stable government operations and programs.
- The Administrator strives to employ sound financial management practices resulting in the County continuing to be AAA-rated by all three rating agencies for its general obligation debt. This will ensure that future borrowings can be completed with the lowest possible interest rates, thereby providing the best value for the taxpayer.
- County Administration will continue to map services and develop performance measures and outcomes that provide meaningful information to the public about the value created by County services. This activity involves benchmarking against other comparable entities and identifying best practices in local government operations.

### FY 18 and FY 19 Key Projects

- The County Administrator will use a conservative FY 19 budget process to prepare for a potential new homestead exemption in FY 20 that would result in a significant loss of revenue. This will continue a history of making budget decisions consistent with sound financial management practices resulting in the maintenance of the County's AAA general credit rating from all three credit rating agencies.

### FY 17 Accomplishments



- The County's new Public Safety Operations Complex was completed on time and within budget. This new state-of-the-art facility is a platform for the County to provide world class emergency management services for many years into the future.
- The County continued to maintain its AAA credit rating from all three rating agencies. Hillsborough County is one of only three counties in the State of Florida to hold this distinction.
- The County adopted a 10-year transportation plan that commits \$812 million of future budget growth to meet the transportation needs of a growing population. Concurrently, the County also adopted two new financial policies governing fund balance and budget development that support maintaining sound, sustainable County operations.

# County Administrator

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$2,475,460	\$2,576,236	\$2,625,452	\$2,761,189
Operating Expenditures/Expenses	47,146	51,908	71,341	71,562
Capital Outlay	1,128	0	0	0
<b>Grand Total</b>	<b>\$2,523,734</b>	<b>\$2,628,144</b>	<b>\$2,696,793</b>	<b>\$2,832,751</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$2,523,734	\$2,628,144	\$2,696,793	\$2,832,751
<b>Grand Total</b>	<b>\$2,523,734</b>	<b>\$2,628,144</b>	<b>\$2,696,793</b>	<b>\$2,832,751</b>

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

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted. The County Administrator's compensation is based on an employment contract.

### OPERATING EXPENDITURES:

- Continuation budget.

### CAPITAL AND OTHER EXPENDITURES:

- No changes.



## Customer Service & Support

The department (CSS) provides customer service leadership within the County government organization and engages residents and communities to facilitate positive exchanges with the public. CSS monitors the quality of customer service and provides guidance and resources to achieve customer service goals. The department runs the Customer Service Call Center, which receives, processes, and monitors over 23,000 customer service requests annually. The department standardizes citizen engagement activities by coordinating and scheduling public meetings for departments under the County Administrator, and by strategizing outreach to communities regarding programs, projects, and policies that may affect them. Additionally, the Office of Neighborhood Relations administers grants and initiatives like the annual Neighborhoods Conference and the Hillsborough Backstage Pass leadership program that foster neighborhood improvements and involve members of the community in government.



Many Hillsborough County citizens participated in workshops at the annual Neighborhoods Conference.

### FY 18 and FY 19 Core Goals

- Review customer feedback and the quality of service County teams provide. Give guidance, training, and resources to support achievement of County customer service standards. When standards are being met, customer service problems get resolved, and the public is expediently and courteously informed of actions to be taken and the time frames involved.
- Neighborhood Relations will enhance the annual Neighborhoods Conference, Mini-Grants, and Hillsborough Backstage Pass programs to better educate community members about

County services, and provide them opportunities to improve their neighborhoods. Participants contribute new knowledge and projects to their communities, which become stronger and better equipped to flourish.

- The Quality Assurance section collaborates with other departments on projects, programs, processes, and initiatives that will measure and improve the County's overall customer service quality, and drive customer satisfaction.

### FY 17 Accomplishments



- Customer Service & Support managed call center operations for Hurricane Irma, with more than 100 employees from at least 19 County departments and offices, as well as several Community Emergency Response Team (CERT) volunteers. The call center received over 6,700 calls on the busiest day, and handled more than 16,000 calls throughout the emergency activation.
- Citizen Engagement issued 2,244 road and lane closure notices to first responders, transportation, and media organizations to foster informed and safe travels. This team also provided logistical support for Board of County Commissioners proclamations, commendations, special events, meetings, hearings, and more.
- The department installed and removed 5,051 public meeting, hearing, and event signs with just two full-time employees at a total cost of only \$.94 per viewer. These signs have proven time and again to be a main way participants in these activities found out about and attended them.



Hillsborough Backstage Pass participants experienced first-hand the fast decisions law enforcement must make in this "shoot/don't shoot" simulation at the Sheriff's Office practical training site.



### FY 18 and FY 19 Key Projects

- The department will train at least 300 employees to work in the call center for emergency incidents, such as major storms. Learning call center procedures and systems will help employees acclimate quickly when reporting for their emergency role, and will facilitate appropriate and efficient service to callers in times of critical need.
- Neighborhood Relations engages residents, neighborhoods, and civic organizations in County programs, projects, and policies by facilitating outreach, meetings, and direct contact with stakeholders. This team also oversees the Mini-Grant Program, Hillsborough Backstage Pass, and the annual Neighborhoods Conference, with exhibits by local government agencies and businesses.
- Neighborhood Relations will continue to revamp Hillsborough Backstage Pass into an exciting, engaging, and unique opportunity for established and aspiring community leaders interested in learning about internal workings of County government. Participants benefit both professionally and personally, and attain knowledge that equips them for civic and community engagement.



### Innovation

The introduction of the new electronic speaker card process at Board of County Commissioners meetings provides members of the public who want to speak before the Board with the ability to sign up electronically as they arrive. This innovation provides a much more accurate, efficient, and transparent system for those wishing to speak before their elected officials.



Community Relations workers post County signs announcing upcoming meetings, hearings, and events affecting those geographic areas.



#### Contact Information

(813) 272-5900, Customer Service Center  
[HCFLGov.net/AtYourService](http://HCFLGov.net/AtYourService)

(813) 272-5860, Neighborhood Relations  
[HCFLGov.net/ONR](http://HCFLGov.net/ONR)

(813) 307-1700, Customer Service & Support Administration

### Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
The Customer Service (Call) Center serves the county's 1,349,050 county residents and visitors by providing information and entering requests for service at a very low cost per resident.	\$ .50 per resident	\$.59 per resident	\$.59 per resident	\$.59 per resident
Citizen Engagement annually posts and removes over 5,000 signs advising about meetings, hearings, and events. The cost shown is based on the total number of people passing all signs posted.	\$.99 per person	\$.94 per person	\$.91 per person	\$.93 per person
Neighborhood Relations annually serves more than 250,000 residents who are members of over 900 neighborhood and civic associations.	\$1.59 per resident served	\$1.54 per resident served	\$1.63 per resident served	\$1.67 per resident served

# Customer Service & Support

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$1,394,469	\$1,760,414	\$2,107,412	\$2,138,331
Operating Expenditures/Expenses	537,742	288,254	578,804	735,580
Capital Outlay	0	11,193	0	2,500
<b>Grand Total</b>	<b>\$1,932,211</b>	<b>\$2,059,861</b>	<b>\$2,686,216</b>	<b>\$2,876,411</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$464,740	\$347,098	\$427,278	\$486,894
Unincorporated Area General Fund	1,067,357	1,255,746	1,726,670	1,842,739
Unincorporated Area Special Revenue Funds	59,684	32,461	81,909	81,909
Transportation Trust Fund	340,430	424,556	450,359	464,869
<b>Grand Total</b>	<b>\$1,932,211</b>	<b>\$2,059,861</b>	<b>\$2,686,216</b>	<b>\$2,876,411</b>

<b>Funded Positions</b>	<b>21</b>	<b>26</b>	<b>27</b>	<b>28</b>
<b>Funded FTE Positions</b>	<b>21.00</b>	<b>26.00</b>	<b>27.00</b>	<b>28.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- A Customer Service Call Center Manager is added to assist in improving customer service and providing coverage during a disaster.

### OPERATING EXPENDITURES:

- The increase in operating expenditures is primarily a result of an increase in indirect costs.

### CAPITAL AND OTHER EXPENDITURES:

- The FY 19 Recommended Budget includes equipment for the additional position.



## Development Services

The Development Services department administers the Hillsborough County Land Development Code and provides planning, zoning, development review, permitting, and building inspection services for unincorporated areas of Hillsborough County. The department reviews and processes rezoning requests and applications for other development orders, performs review and permitting of site development plans and proposed subdivisions of land, and administers and enforces the Florida Building Code. This includes issuance of building permits, inspection of permitted work, and administration of the impact fee program.



## FY 17 Accomplishments



- Designed and launched, along with Geomatics, the Zoning Application Map. This online tool, located on the home page of the County's website, allows residents to identify land use applications that are scheduled for a public hearing in their area. The map refers to the PGM Store, Development Services' online document management system, to obtain documents related to any land use application.
- Facilitated the County's Impact Fee Offset Buyback Program through verification of the offset account ownership and payment processing upon the Board of County Commissioner's approval. In addition, the department developed an online Fee Calculator to better assist customers in residential permitting.
- Reduced building inspection rollover rates to 1% or less, despite the 6% overall increase in inspection requests and increased building activity within the last year.

## FY 18 and FY 19 Core Goals

- 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 the consent agenda for a quick vote. This helps residents reach a consensus on land use needs and objectives.
- Continue using more emerging technologies to improve processes and increase customer satisfaction.
- Continue refining level of services, processes, and monitoring to better serve customers, and continue collaborating with other County departments, including Public Works and Neighborhood Relations, to provide services to the development industry and residents.



## FY 18 and FY 19 Key Projects

- Continue implementing the Accela automation software. Accela will improve workflows, enable accurate time accounting, and make more information available to the public through the County’s website and mobile applications.
- Upgrade the Q-flow software to allow customers of the Center for Development Services to view service waiting times online, reserve a place in line prior to arrival (mobile pass), and schedule service consultation with staff.
- Continue revising and updating all business processes to increase productivity, improve efficiencies, and better report benchmarks and indicators. This will allow the department to better serve residents and the building industry, and inform them of the county’s development trends.



Contact Information  
 (813) 272-5600  
 HCFLGov.net/Development



## Innovation

Development Services increased the capabilities of the Q-Flow software to allow residents to provide instant feedback on customer service at the Center for Development Services. Clients receive emails or text messages on their cellphones, with the ability to rate the service provided. The feedback is being use to coach employees and improve the customer service experience.

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Building Permits Issued	49,467	52,387	54,819	57,560
Maintain an 80% Ratio for Consent Land Use Cases on the BOCC Land Use Agenda	93.1%	89.7%	94.2%	98.9%
Customers Served in Center for Development Services	284,437	255,555	238,725	250,661



# Development Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$14,911,256	\$15,923,065	\$18,067,970	\$18,980,758
Operating Expenditures/Expenses	6,977,786	7,175,548	8,216,796	9,622,266
Capital Outlay	274,979	154,801	32,000	105,000
<b>Grand Total</b>	<b>\$22,164,021</b>	<b>\$23,253,414</b>	<b>\$26,316,766</b>	<b>\$28,708,024</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Unincorporated General Fund	\$7,828,532	\$7,845,724	\$8,632,058	\$8,505,290
Unincorporated Area Special Revenue Funds	13,007,521	14,250,609	16,329,765	19,029,927
Transportation Trust Fund	913,800	703,939	917,640	827,938
Public Utilities Water/Wastewater	414,168	453,142	437,303	344,869
<b>Grand Total</b>	<b>\$22,164,021</b>	<b>\$23,253,414</b>	<b>\$26,316,766</b>	<b>\$28,708,024</b>

<b>Funded Positions</b>	<b>186</b>	<b>193</b>	<b>203</b>	<b>214</b>
<b>Funded FTE Positions</b>	<b>186.00</b>	<b>193.00</b>	<b>203.00</b>	<b>214.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase was budgeted.
- Eleven positions are added to assist with code enforcement and construction permitting.

### OPERATING EXPENDITURES:

- The increase in operating expenses is primarily due to an increase in demand for Contracted Inspection/Plan Reviews services.

### CAPITAL AND OTHER EXPENDITURES:

- Capital outlay reflects the replacement of the Building Plan scanner and two vehicles for building inspections.



## Economic Development

Economic Development focuses its primary functions and services on how it can best support the 10 economic development drivers identified in the County's Comprehensive Economic Development Strategy: Competitive Sites and Redevelopment; Technology and Innovation; Entrepreneurial and Small Business Ecosystem; Infrastructure; Economic Gateways; Quality Places; Targeted Industries; Conventions, Tourism, and Sports; Workforce and Knowledge Infrastructure; and Competitive Positioning. While the department engages directly in support of several of the drivers, many of the driver goals are achieved through intradepartmental teams, contractual relationships, and partnerships.



County Agribusiness Manager Simon Bollin works with University of Florida researchers and local brewers to develop locally-grown hops.

### FY 18 and FY 19 Core Goals

- The department will advance, identify, and secure corporate development projects, in concert with contracted partners, to grow higher-wage job opportunities in targeted industries, increase capital investment, and diversify the tax base.
- The department will further the Entrepreneur Collaborative Center as a destination for entrepreneurial services and as a location where numerous nonprofit service providers convene training and one-on-one consulting. This will increase small business and entrepreneur success as measured by job creation and retention, business formations, and capital investment.
- The department will draw out and encourage private sector investment in underutilized properties found in the four Redevelopment Pilot Project Areas, as well as on Competitive Sites found throughout the County, to attract and retain targeted industry jobs and businesses in the community, and improve the aesthetics of the built environment.

### FY 17 Accomplishments



18

#### Job-Generating Corporate Projects Advanced

Advanced 18 job-generating corporate projects, representing more than 3,000 jobs and more than \$397 million in new capital investment in the community.

80

#### Community Partnerships

Established more than 80 community partnerships at the Entrepreneur Collaborative Center (ECC), and provided more than 19,003 points of technical assistance to entrepreneurs through workshops, events, one-on-one consulting and other programs. This includes HCC's Operation Startup Veterans Entrepreneur Center and the national Ice House program.

2,000,000

#### Square Feet Of Office And Industrial Space Developed

As part of the Hillsborough County Redevelopment Pilot Project Area and Competitive Sites programs, the department assisted in the development of nearly 2 million square feet of office and industrial space and investment of more than \$100 million in private capital investment..



## FY 18 and FY 19 Key Projects

- The department will establish the e-Factory, a public-private partnership (P3) project to create a new home for the County's successful Entrepreneur Collaborative Center, as well as provide space for an expanded HCC "Operation Startup" Veteran Entrepreneur Center, other HCC entrepreneur programs, an expanded Tampa Bay WaVE, SCORE, the SBDC and more.
- The department will continue the momentum through engaging the private sector in meaningful redevelopment and competitive sites projects that result in targeted industry job growth. Through the use of an award-winning redevelopment tool-kit, the department will leverage private investment in some of the most underutilized areas of the County.



**Above:** USAA located on a County Competitive Site and is now doubling its workforce and investment.

**Left:** County Business Consultant Corey McCaster celebrates Small Business Development Center Day 2018 with one of his clients.



## Innovation

Through the data-driven Competitive Sites and Redevelopment initiatives, the department has undertaken a comprehensive, GIS-based analysis of properties suitable for large-scale job creation projects and developments, as well as opportunities to drive investments to underutilized areas. The results of this analysis are used to identify changing patterns in private sector investment, and drive public investment strategy to secure longer-term economic prosperity for Hillsborough County residents.

### Contact Information

(813) 272-7232  
HCFLGov.net/EconDev  
HCFLGov.net/ECC  
HCFLGov.net/EDI2

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Number of announced jobs in assisted projects	1,951	3,169	2,250	2,500
Use of MBE/SBE firms in county contracting as a percentage of total contract values	17%	17%	17.5%	18%
Tourist Development revenue	\$29,606,250	\$30,541,799	\$32,000,000	\$32,500,000

# Economic Development

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$2,710,377	\$2,838,304	\$2,946,556	\$3,034,713
Operating Expenditures/Expenses	1,737,180	1,500,697	5,105,562	3,566,682
Grants & Aids	988,302	769,705	1,568,811	1,568,811
<b>Grand Total</b>	<b>\$5,435,859</b>	<b>\$5,108,706</b>	<b>\$9,620,929</b>	<b>\$8,170,206</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$3,030,865	\$2,816,006	\$3,382,897	\$3,368,156
Unincorporated Area General Fund	14,863	15,185	102,356	101,808
Grants (Not Transportation-Related)	0	244,976	344,802	356,243
Sales Tax Revenue Fund	425,094	427,216	579,640	496,638
<b>Grand Total</b>	<b>\$5,435,859</b>	<b>\$5,108,706</b>	<b>\$9,620,929</b>	<b>\$8,170,206</b>

<b>Funded Positions</b>	<b>32</b>	<b>32</b>	<b>30</b>	<b>30</b>
<b>Funded FTE Positions</b>	<b>32.00</b>	<b>32.00</b>	<b>30.00</b>	<b>30.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.

### OPERATING EXPENDITURES:

- The decrease in operating expenses is primarily due to an decrease in funding for the Florida Qualified Target Industries Tax Refund Program and indirect cost for the Tourist Development Tax Fund.

### CAPITAL AND OTHER EXPENDITURES:

- Continuation budget.



# Emergency Management

Hillsborough County Office of Emergency Management is responsible for planning and coordinating actions to prepare, respond, and recover from natural, technological or man-made disasters in Hillsborough County. The Office maintains the County's Comprehensive Emergency Management Plan (CEMP), coordinates with partner agencies and departments year-round, manages the County Emergency Operations Center (EOC), conducts emergency training, and helps coordinate the Citizen Emergency Response Teams (CERT) and Citizen's Corps.



The Emergency Operations Center during activation.

## FY 18 and FY 19 Core Goals

- Increase subscription rate for HCFL Alert by 25%: Enhancing the community subscription rate for HCFL Alert allows the department to reach more community members, keeping them aware of potentially dangerous situations.
- Upgrade the employee emergency response program: The improvements will better identify and utilize more County personnel to assist in performing various functions, and help meet community needs during times of crisis. The goal is to increase the number of personnel in the program by 150%, and to help employees recognize resources they may need for their family members during a disaster.
- Increase the capacity and capability of the County Call Center during EOC activations: By increasing the number of call takers and providing a more enhanced technologically based process, the department will be able to better interact and respond to the needs of the community during a disaster. The goal is to increase the number of trained call takers by over 200%.

## FY 17 Accomplishments



- Conducted Hurricane Expo event at Westshore Plaza and interacted with over 3,000 people.
- Completed over 130 hazardous material site visits.
- Implemented new incident management software.



Teams provide food and water to the community after Hurricane Irma.



## FY 18 and FY 19 Key Projects

- Redesign the Know Your Role portal to better capture employee information. This can be used to identify and track available personnel who can assist during disasters, and to help recognize any resources they might need to provide for their family members during a disaster.
- Enhance the capability of WebEOC where it serves as a single system that can be used in processing calls taken at the Call Center during EOC activations.
- Invest in using more technology to conduct public outreach in order to provide more community members with information they can use to better prepare themselves against potential natural, manmade, or technological emergencies.



A crew disposes of debris created by Hurricane Irma.



## Innovation

We implemented new incident management software that provides us with the capability to interact with neighboring jurisdictions, thereby maintaining real-time situational awareness during large-scale emergencies or disasters. The system can also be utilized to enhance current day-to-day operations by various departments and agencies.



### Contact Information

(813) 236-3800

[HCFLGov.net/Emergency](http://HCFLGov.net/Emergency)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Number of community members reached through public education and outreach events	12,000	13,000	15,156	15,500
Number of hazardous material site visits completed	125	130	125	130
Number of personnel and community members served through training and exercises	700	750	850	4,000

# Emergency Management

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$928,761	\$912,952	\$1,243,405	\$1,435,823
Operating Expenditures/Expenses	359,354	242,019	452,809	936,118
Capital Outlay	87,788	0	0	289,225
Grants & Aids	2,440	0	0	0
Other Non Operating	298,614	255,677	438,600	455,000
<b>Grand Total</b>	<b>\$1,676,957</b>	<b>\$1,410,648</b>	<b>\$2,134,814</b>	<b>\$3,116,166</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$656,507	\$622,171	\$1,001,814	\$1,938,152
Unincorporated Area General Fund	190,877	126,987	205	0
Grants (Not Transportation-Related)	829,573	661,490	1,132,795	1,178,014
<b>Grand Total</b>	<b>\$1,676,957</b>	<b>\$1,410,648</b>	<b>\$2,134,814</b>	<b>\$3,116,166</b>

<b>Funded Positions</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>11</b>
<b>Funded FTE Positions</b>	<b>8.00</b>	<b>8.00</b>	<b>10.00</b>	<b>11.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

**PERSONNEL SERVICES:**

- A 3% performance pay increase is budgeted.
- One Administrative Assistant position is added to provide administrative support to department.
- During FY18, one position is transferred from Non-Department Allotments to assist with disaster planning and implementation.

**OPERATING EXPENDITURES:**

- Funding of \$250,000 is included for the leasing of a warehouse facility to house supplies and materials.
- Operating expenditures includes funding for vendor support in addressing the gaps identified during and after hurricane Irma and the Continuity of Operations Plans (COOPs) software training and data conversion.

**CAPITAL AND OTHER EXPENDITURES:**

- Funding is included in capital outlay for portable radios and three Emergency Management vehicles,
- Capital outlay also includes funding for software to enhance the capability of departments and agencies to have direct access to COOPs during emergency situations.



## Enterprise Solutions & Quality Assurance

Enterprise Solutions & Quality Assurance improves the efficiency and effectiveness of County operations by providing innovative and quality solutions and support services. The department serves as an internal advisor and system support provider for the County's financial and administrative functions, which are integral to the County's delivery of core services, such as public safety, transportation, and human services. Enterprise Solutions & Quality Assurance assists with streamlining processes and maximizing the County's enterprise resource planning system. In addition, the department supports County leadership and management by providing critical management tools, training, and information.



Solution Architect Nilesh Goyal presents at the National Oracle Applications User Group conference.

### FY 17 Accomplishments



- Kronos and the County completed a collaborative project to listen to and assess departments' needs to more efficiently and effectively capture/analyze workforce data, and better manage human capital. A "deep dive" assessment was demonstrated showing the value of enhanced analytics. This resulted in recommendations and plans to upgrade and enhance Kronos, and implement Workforce Analytics.
- Assembled a work group of seasoned, management-level accounting staff from throughout the organization. Reviewed accounting roles, processes, and workloads necessary to support the newly implemented e-business system. Developed new job classifications and staffing models. Conducted presentations to executive leadership and directors and implemented results.
- Designed a template to capture the expenses related to Hurricane IRMA. Developed and tested a solution, and trained end users to capture and report all costs for FEMA reimbursement.

### FY 18 and FY 19 Core Goals

- Increase system reliability and end user productivity of the Oracle EBS system accounting, purchasing, and human resources functions.
- Reduce costs, cycle times, and error rates associated with the Oracle EBS system so County department employees can serve their customers more effectively.
- Provide timely, quality information to County executives, directors, and managers so they can serve their customers more effectively.





## FY 18 and FY 19 Key Projects

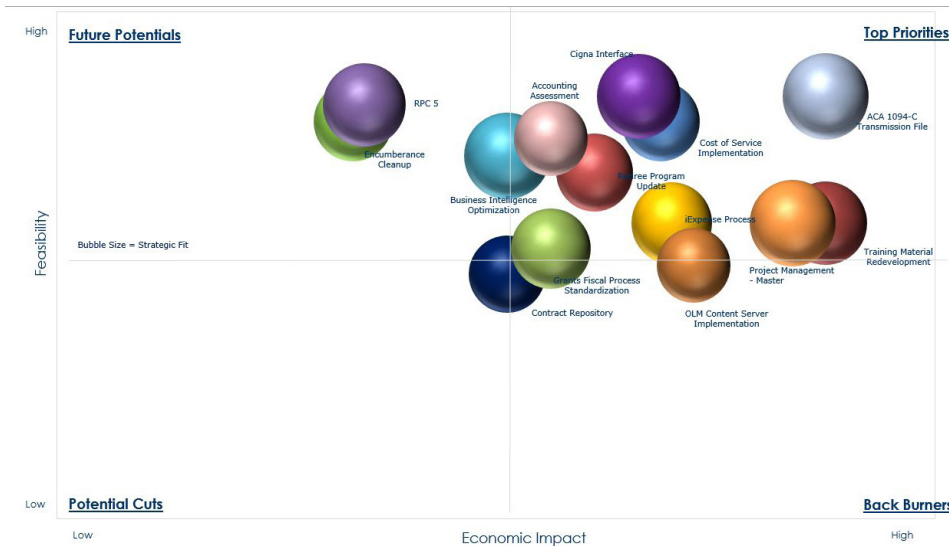
- Enhancements are planned for the Oracle Business Intelligence System during FY18-19. In addition, a number of reporting and dashboard projects are planned - including process improvements, reports, and dashboards - to ensure the accuracy of data used in the calculation of employee paychecks, and the monitoring and quality assurance of County grants.
- As a result of the Accounting Series Assessment recommendations, an accounting team has been established to assume fiscal support responsibilities for small departments and real estate capital/maintenance projects.
- Hillsborough County and the City of Tampa will work together to upgrade the Kronos/Telestaff Timekeeping Systems, implement Workforce Analytics, and move Kronos from Oracle's Managed Cloud Services to Kronos Software-as-a Service and private Cloud. This addresses technology issues and offers functional improvements.



## Innovation

Reducing Duplication: Automated the uploading and indexing of support documentation from Oracle EBS to the County's document management system, eliminating the need to log into two separate systems to process expense reports. In addition, it is no longer necessary for approvers to log into a second system to review supporting documents to approve expense reports in Oracle. In FY17, the P-Card/Expense workload totaled 28,262 expense reports.

Contact Information  
(813) 272-6671



The project prioritization matrix is used to evaluate and rank departmental projects.

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Incident Resolution Rate	99%	97%	99%	99%
Customer Satisfaction (On a scale of 1 to 5)	4.86	4.98	4.9	4.9
Training Hours Delivered	700	650	1,450	1,450
Application support costs (including licensing and hosting)	\$712	\$634	\$805	\$824

# Enterprise Solutions & Quality Assurance

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$2,441,848	\$2,488,552	\$3,331,062	\$3,839,786
Operating Expenditures/Expenses	98,856	186,490	4,055,643	3,640,546
Capital Outlay	0	0	0	7,000
<b>Grand Total</b>	<b>\$2,540,704</b>	<b>\$2,675,042</b>	<b>\$7,386,705</b>	<b>\$7,487,332</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$2,540,704	\$2,675,042	\$5,306,156	\$6,077,570
Countywide Special Revenue Funds	0	0	2,080,549	1,409,762
<b>Grand Total</b>	<b>\$2,540,704</b>	<b>\$2,675,042</b>	<b>\$7,386,705</b>	<b>\$7,487,332</b>

<b>Funded Positions</b>	<b>22</b>	<b>24</b>	<b>27</b>	<b>32</b>
<b>Funded FTE Positions</b>	<b>22.00</b>	<b>24.00</b>	<b>27.00</b>	<b>32.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Five positions are transferred during FY 18 from various departments for departmental fiscal support.

### OPERATING EXPENDITURES:

- An additional \$247,555 is included for increased costs related to continued administration of the Applications Software Technology Corporation (AST) contract.
- Funding is transferred from the Information and Innovation Office for purchase of Vertex software.
- Operating Expenditures include the carry forward balance associated with Oracle Business Intelligence, Kronos upgrade and Enterprise Resource Planning (ERP) Migration.

### CAPITAL AND OTHER EXPENDITURES:

- Funding was realigned from operating expenditures for the purchase of laptops for employees.



## Extension Service

Hillsborough County Extension Service is a partnership of Hillsborough County government and the University of Florida Institute of Food and Agricultural Sciences. The objectives of Extension Service are to strengthen communities, sustain agriculture and natural resources, promote healthy families and individuals, and enhance personal and community quality of life. The Extension Service accomplishes these objectives with practical, how-to education based on university research in agriculture and natural resources, urban and commercial horticulture, family and consumer sciences, and 4-H youth development. These resources are available to all Hillsborough County residents.



Extension improves the competitiveness of the production agriculture industry in Hillsborough County by providing research-based technical and educational resources.

## FY 17 Accomplishments



- In 2017, Hillsborough County Extension Service provided more than 196,000 educational contacts engaging county residents to improve their lives and communities through research-based educational programming from the University of Florida for individuals, families, businesses, and organizations.
- The application of practices or recommendations learned and professional certifications earned through Extension Service provided an estimated economic value of \$16,403,693 to participants in 2017.
- Extension Service's 4-H youth and Master Gardener volunteers contributed service hours, valued at \$807,046, to educate and improve the lives of Hillsborough County residents.

## FY 18 and FY 19 Core Goals

- To measure the effectiveness of Extension Service educational programs. The organization will determine the percentage of program participants who indicate an increase in knowledge or improved quality of life as a result of Extension programs.
- Extension Service education programs will provide economic value to customers based on their application of practices or recommendations learned from those programs.
- Extension shall leverage the use of trained volunteers to enhance the capacity to carry out the department's mission to educate and improve the lives of Hillsborough County residents through Extension Service programs.



Extension Service and Keep Tampa Bay Beautiful's Summer Camp at the Florida State Fairgrounds.



## FY 18 and FY 19 Key Projects

- While many people recognize the 4-H and agricultural program components of Extension Service, the department has much more to offer residents. Staff will work more closely with communications staff of the County and University of Florida Institute of Food and Agricultural Sciences to market available services.
- Extension Service will continue to collaborate with and provide services to other County departments. Examples include

providing: workshops through the County Wellness Program, Green Industry Best Management Practices training to County landscape maintenance crews, and horticulture programming for Hillsborough County libraries.

- Staff will collaborate with other County departments to determine if Extension Service educational programs and University of Florida resources could provide benefits to other County departments and their customers.



## Innovation

For every \$1 of County General Fund investment, Hillsborough County Extension generated \$15.11 in additional funding and economic benefits to program participants.



Nutrition education programs teach healthy eating habits, resulting in improved lifestyle and food cost savings.



### Contact Information

(813) 744-5519

Hillsborough County Extension:  
[HCFLGov.net/Extension](http://HCFLGov.net/Extension)

Hillsborough County Extension  
Service (UF/IFAS Site):  
[Hillsborough.ifas.ufl.edu](http://Hillsborough.ifas.ufl.edu)

University of Florida Institute of  
Food and Agricultural Sciences:  
[ifas.ufl.edu](http://ifas.ufl.edu)

UF/IFAS Extension:  
[SolutionsForYourLife.ufl.edu](http://SolutionsForYourLife.ufl.edu)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Percent of participants who indicate a knowledge gain or improved quality of life as a result of Extension education programs	89%	89%	85%	85%
Value gained from application of practices learned through Extension education or through implementing Extension recommendations	\$7,645,925	\$7,020,185	\$8,030,000	\$8,100,000
Value of Extension volunteer hours	\$792,736	\$807,046	\$835,000	\$850,000
Increased earning capacity as a result of professional certifications earned through Extension programs	\$7,843,296	\$9,383,508	\$9,500,000	\$9,750,000
Total educational contacts	232,401	196,928	210,000	215,000

# Extension Service

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$1,218,921	\$1,224,544	\$1,395,123	\$1,385,933
Operating Expenditures/Expenses	230,907	220,549	255,753	249,093
<b>Grand Total</b>	<b>\$1,449,828</b>	<b>\$1,445,093</b>	<b>\$1,650,876</b>	<b>\$1,635,026</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General fund	\$1,240,510	\$1,233,279	\$1,422,810	\$1,415,319
Unincorporated Area Special Revenue Funds	72,894	64,756	66,673	58,314
Grants (Not Transportation-Related)	136,424	147,058	161,393	161,393
<b>Grand Total</b>	<b>\$1,449,828</b>	<b>\$1,445,093</b>	<b>\$1,650,876</b>	<b>\$1,635,026</b>

<b>Funded Positions</b>	<b>23</b>	<b>23</b>	<b>23</b>	<b>23</b>
<b>Funded FTE Positions</b>	<b>21.66</b>	<b>21.66</b>	<b>21.66</b>	<b>21.66</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.

### OPERATING EXPENDITURES:

- Continuation budget.



# Fire Rescue

Hillsborough County Fire Rescue preserves and protects life and property by providing quality, timely emergency services, and by enhancing public safety through public education, fire prevention, and emergency planning. It is the largest fire rescue department on the West Coast of Florida, and the third-largest in the state. Personnel respond to emergencies in the unincorporated areas of Hillsborough County from 43 fire rescue stations. The response area of 909 square miles includes residential and commercial properties in urban, suburban, and rural areas. Hillsborough County Fire Rescue provides fire suppression, advanced life support, ambulance transport, vehicle extrication, hazardous materials response, technical rescue, fire and life safety inspections, construction plan review, public education, emergency dispatch services, and emergency management operations.



**Left:** Newly hired Fire Rescue personnel training using the new Training Tower.  
**Above:** Hurricane Irma situation briefing.

## FY 18 and FY 19 Core Goals

- Maintain a customer satisfaction rating over 98%, based on survey responses. Satisfied customers are paramount to the department's mission and coincide with departmental training and operation objectives.
- Fire Rescue plans to implement Stryker Power Load into all front line apparatus. The Stryker Power Load system lifts and lowers the patient cot into and out of the ambulance. It also eliminates the need to steer the cot into and out of the ambulance with a linear transfer system. This

system meets dynamic crash test standards, thereby enhancing patient and crew safety.

- Fire Rescue was awarded the Port Security grant of \$535,500, which will fund a chemical, biological, radiological, nuclear, and explosive response Fire Rescue vessel, outfitted per NFPA 1925 Type IV Fireboat, capable of: fire suppression, advance life support, and search and rescue with FLIR and command and control. This investment will provide a multipurpose vessel to Tampa Bay.

## FY 17 Accomplishments



- Fire Rescue moved into the new Public Safety Operation Complex, serving as HCFR HQ and combining multiple resources in a centralized location to ensure the highest level of response to our citizens. These capabilities were put to the test during Hurricane Irma. Fire Rescue managed responses to citizens, while hosting hundreds of employees from multiple departments.



New Fire Station and engine # 44.

- During FY 17, Fire Rescue continued to right size its fleet and reduce the cost of new units purchased. This resulted in an average savings of \$200,000 for each engine. In addition, 11 Rescue units were remounted through the Rescue Remount program. This program resulted in \$1.2 million in savings to the County thus far, and is expected to continue with the remount of 10 more units.
- During FY 17, Fire Rescue was able to correct the majority of fire code violations cited at all Hillsborough County Fire Rescue Fire Stations. The violations ranged from minor to major. Most of the violations had been recognized and outstanding for over 10 years. This was a significant accomplishment for the department.

## FY 18 and FY 19 Key Projects

- The Emergency Dispatch Center has been working to introduce a new Computer Aided Dispatch (CAD) system. This system will provide a more efficient dispatch process and improve call processing times. Along with the CAD, an Automatic Vehicle Locating (AVL) system will be a priority to allow for the closest unit to be dispatched based on a 911 alarm.
- The Self-Contained Breathing Apparatus (SCBA) is essential to firefighter safety. The department will be working on standardizing and replacing the aging air packs to continue the level of service and safety to firefighters as they respond to more than 100,000 emergency calls each year.
- Replace Eastlake Station 32. The existing station is aged and obsolete. The new station would house additional personnel. Station 32 will be a Special Operations station housing a Hazard Incident Team unit, a Quint unit providing 50' elevated water stream capabilities, and a Special Operations Medical Team specializing in chemical, trauma, and confined spaces rescues.



Grand opening of the new Public Safety Operation Complex.



## Innovation

Fire Rescue has completed the installation of 149 devices that create an in-vehicle wireless network. These devices will create operational efficiencies for the department by allowing staff to complete medical incident reports while still in the field. This capability will allow for units to become available quicker to respond to new calls. The all in-vehicle wireless network will be leveraged in FY 19, with the new GIS-centric Computer-Aided Dispatch System to provide for closest unit dispatch.



### Contact Information

(813) 272-6600

[HCFLGov.net/FireRescue](http://HCFLGov.net/FireRescue)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Percentage of Fire Rescue customers reporting satisfied or above level of service experience	97.6%	98.6%	98%	98%
Percentage of viable cardiac arrest victims resuscitated	30.5%	28.8%	28%	29%
1st on scene, Urban, Fire, and/or Medical, including B calls, < 6 minutes and "omit" response times > 20 minutes	50.8%	48.6%	90%	90%
1st on scene, Suburban, Fire, and/or Medical, including B calls, < 7 minutes and "omit" response times > 20 minutes	51.9%	49.8%	90%	90%
First on scene, Rural, Fire, and/or Medical, Include "B" calls, < 10 minutes & OMIT response times > 20 minutes	60.6%	58.3%	90%	90%

# Fire Rescue

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$108,823,267	\$113,779,804	\$124,292,079	\$129,268,294
Operating Expenditures/Expenses	29,822,479	27,344,435	31,867,881	36,587,858
Capital Outlay	198,915	122,908	1,951,958	483,442
Grants & Aids	87,754	93,974	78,000	92,400
Other Non Operating	0	0	256,976	376,819
<b>Grand Total</b>	<b>\$138,932,415</b>	<b>\$141,341,121</b>	<b>\$158,446,894</b>	<b>\$166,808,813</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$216,359	\$279,176	\$303,800	\$325,844
Unincorporated Area General Fund	137,894,532	140,301,842	155,591,721	164,056,173
Countywide Special Revenue Funds	525,245	445,440	512,726	527,444
Grants (Not Transportation-Related)	296,279	314,663	2,038,647	1,899,352
<b>Grand Total</b>	<b>\$138,932,415</b>	<b>\$141,341,121</b>	<b>\$158,446,894</b>	<b>\$166,808,813</b>

<b>Funded Positions</b>	<b>1,020</b>	<b>1,042</b>	<b>1,068</b>	<b>1,080</b>
<b>Funded FTE Positions</b>	<b>1,019.00</b>	<b>1,042.00</b>	<b>1,068.00</b>	<b>1,080.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- One Fire Inspector and two additional telecommunication positions were added.
- One position was transferred from non departmental allotments.
- During FY 18, Emergency Management was separated into a separate department. Ten positions were transferred to Emergency Management.
- Eighteen positions were added for the Rapid Response Squads.

### OPERATING EXPENDITURES:

- A budgeted increase of \$3,678,004 can be attributed to a rise in indirect administrative costs.
- Increase in operating expenses of \$225,618 for the addition of two Rapid Response Teams.
- FY 19 Recommended Budget includes an increase of continuation operating budget of \$712,066.

### CAPITAL AND OTHER EXPENDITURES:

- Capital Outlay reflects new equipment associated with the addition of two Rapid Response Teams and funding of one vehicle for one of the newly funded positions.
- Capital Outlay also includes funding of \$20,000 to add structural concrete slabs and driveways, with the proper turning radiuses, in support of the new fire vehicles.





## Fleet Management

Fleet Management is an internal service funded department committed to “Predictive” and “Responsive” vehicle life cycle support to meet the department’s operational requirements by providing: 1) high customer satisfaction, 2) affordable levels of service, and 3) customer service solutions. Fleet contributes to community prosperity by providing asset preservation services to our customers. Fleet ensures vehicles and equipment are maintained in a condition that minimizes replacement costs, enhances efficient operations, and creates a safe environment. Fleet services include asset and fuels management responsibilities to Hillsborough County Board of County Commissioners’ departments, County Constitutional Offices, and various non-County and State of Florida governmental organizations.



Fleet Master Technician William Sinclair repairs a Parks & Recreation lawn mower.

### FY 18 and FY 19 Core Goals

- Ensure at least 92 percent of all County vehicles are in commission and available for customers to use. This provides County customers sufficient resources to support their core duties. The department will achieve this by using Lean Six Sigma principles to reduce waste, improve process flow, and increase organic repair capacity.
- Achieve an 18 percent or higher return of sale for surplus sedans and light/medium trucks by proper pre-auction preparation actions, and maintaining a reliable fleet that drives aftermarket demand. This outcome helps the County maintain a financially strong replacement fund, and demonstrates the desirability of County assets to aftermarket customers.
- Achieve a 78 percent or higher technician productivity rating as compared to an industry standard of 70 percent. Productivity measures the amount of time a technician is directly supporting vehicle repairs versus indirect functions like training, holidays, and vacation. Higher productivity ratings increases the department’s capacity to support customer requirements.

### FY 17 Accomplishments

- Fleet Management was recognized by the National Association of Fleet Administrators (NAFA) as one of the Best 100 Public and Private Fleets in North America for 2018. Fleet was selected number nine from an industry that has over 35,000 eligible fleets. Nominees are judged in 12 areas that include efficiency, competitive pricing, and effectiveness.



Fleet Technicians Frank Okungbowa and Chris Luciano work on a Sunshine Line mini-bus tire repair.

- Fleet Management was recognized by the National Institute for Automotive Service Excellence (ASE) for earning Blue Seal Distinction in 2018. To earn a Blue Seal Distinction, at least 75 percent of assigned technicians performing diagnosis and repairs must be ASE certified. Additionally, each area of service offered must have at least one ASE-certified technician.
- Fleet Management surpassed their countywide vehicle in commission goal of 92 percent and positive customer satisfactory survey goal of 95 percent for 2018. Fleet Management strives to repair assets in a timely, quality, and cost-effective manner to ensure using departments possess the assets they need to accomplish their mission.



### FY 18 and FY 19 Key Projects

- Fleet will support planning efforts to design and construct new Fleet, Public Works, and Public Utilities consolidated and hardened maintenance facilities planned for East, West, and South County. The new facilities will improve daily and contingency support, and responsiveness to countywide customers.
- Fleet will evaluate maintenance repair processes and procedures using Lean Six Sigma principles to improve overall effectiveness and efficiency. These actions can lead to

a reduction in repair charges, while improving quality of maintenance and reducing asset down time.

- Fleet will upgrade its vehicle management information software system to in order to improve database reliability, increase processing time, and provide additional customer features. One feature of interest is on-line scheduling for vehicle repairs that will provide customers more flexibility to meet their internal workload schedules.



### Innovation

Fleet strives to provide best-in-class asset and fuels management services to all customers. Through work force inputs, the department continued to make quality of life, infrastructure, and capital improvements to increase safety, utilization, and efficiency of operations, which optimizes value to the customer. These projects directly improved process flow, and ultimately contributed to faster vehicle and equipment repair turnaround times.



Left: Fleet Master Technician Al Riveiro and Technician Peter Brodt troubleshoot a Public Works pick-up truck.

Above: Fleet Fabrication Specialist Joseph Crider performs a repair on a Solid Waste transfer trailer.



#### Contact Information

(813) 744-5580

HCFLGov.net/Fleet

### Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Fleet vehicle availability rate (goal is 90% or higher)	94.9%	94.2%	92%	92%
Vehicles' (non-fire apparatus) rate of return on salvage sale (goal or 15% or higher)	19.4%	24%	15%	18%
Fleet point of sale customer service survey (goal is 95% or higher)	97.8%	98.8%	95%	95%
Fleet technician productivity rating (goal is 78% or higher)	82.8%	85.4%	78%	78%
Average turn time for emergency response vehicle repairs (goal less than 5 days)	2.2	2.1	3	3

# Fleet Management Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$4,106,182	\$4,513,724	\$4,631,019	\$4,933,744
Operating Expenditures/Expenses	12,616,707	12,646,347	13,288,333	14,209,629
Capital Outlay	10,534,615	18,414,047	21,068,000	21,320,000
<b>Grand Total</b>	<b>\$27,257,504</b>	<b>\$35,574,118</b>	<b>\$38,987,352</b>	<b>\$40,463,373</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Fleet Management Fund	\$27,257,504	\$35,574,118	\$38,987,352	\$40,463,373
<b>Grand Total</b>	<b>\$27,257,504</b>	<b>\$35,574,118</b>	<b>\$38,987,352</b>	<b>\$40,463,373</b>

<b>Funded Positions</b>	<b>54</b>	<b>58</b>	<b>58</b>	<b>60</b>
<b>Funded FTE Positions</b>	<b>54.00</b>	<b>58.00</b>	<b>58.00</b>	<b>60.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

**PERSONNEL SERVICES:**

- A 3% performance pay increase is budgeted.
- Two positions are added to increase efficiency within the department.

**OPERATING EXPENDITURES:**

- The increase in operating expenditures is primarily due to an increase in funding for vehicle maintenance, parts, and fuel.

**CAPITAL AND OTHER EXPENDITURES:**

- Capital Outlay represents funding for vehicles included in the replacement program.



## Head Start

Hillsborough County’s Head Start and Early Head Start (HS/EHS) programs provide early childhood development services and education; medical, dental, and mental health services; nutrition; and parental involvement/engagement opportunities. The department’s program also provides family support services for men, women, and expectant mothers. The program is targeted for low-income families with children from birth through age 5, including those with special needs. Staff members screen children to determine their overall level of development and make ongoing assessments to monitor each child’s progress. Each child is provided with experiences that maximize his or her total development.



Head Start participated in the Dr. Martin Luther King Day Parade in Plant City on Jan. 13. The celebration of King’s life included floats, marching bands, and numerous civic clubs and organizations.

## FY 18 and FY 19 Core Goals

- Ensure all HS/EHS children meet School Readiness benchmarks through the improvement of communication and collaboration across all HS/EHS service areas and program options in order to provide a continuum of quality services.
- Identify and remove barriers to parental engagement and increase opportunities for parents to become fully engaged in their child’s educational and developmental growth.
- Enhance collaborative alliances with parents and community agencies in order to gain greater public awareness, and to maximize culturally responsive services, supports, and resources that address the needs of children and families in targeted communities.

## FY 17 Accomplishments



- Classroom and support staff were trained on the Devereux Early Childhood Assessment (DECA), a nationally standardized assessment tool that helps teachers understand how students are progressing with respect to key social and emotional skills. In addition, we have partnered with Tampa General Hospital to implement the Incredible Beginnings program to support staff in providing an environment that supports children’s optimal early development. New Head Start/Early Head Start Performance Standards require programs to address the mental health needs of targeted populations.
- This program year, over 600 children and families and 11 vendors attended a Head Start Awareness event, a significant increase in participation by parents and community agencies from previous years.
- HS/EHS maintained proper teacher/child ratios at all times. Staff demonstrated tremendous teamwork in filling in as needed to uphold necessary staffing requirements.



Head Start/Early Head Start collaborated with the Early Learning Coalition for the Day of Play at Al Lopez Park on Feb. 25. More than 60 vendors attended the event.

## FY 18 and FY 19 Key Projects

- Implement an evidence-based approach to mental health that is consistent with the needs of the total learning environment to provide high-quality mental health services to children and families enrolled in the program. This will be achieved through piloted case studies via partnership with Tampa General Hospital.
- Implement Waterford Smart Start, an early brain development research and learning strategy for prekindergarten curriculum and materials with integrated instructions across developmental domains and early learning disciplines. The developers utilize research-proven adaptive learning technology.



## Innovation

Maintained proper teacher/child ratios at all times. Staff demonstrated tremendous teamwork in filling in as needed to uphold necessary staffing requirements. Following Head Start's mandate requiring better use of data, the grantee has requested that a General Manager I position be reclassified to a Data Analyst. Additionally, reclassification of another General Manager I position to a Head Start Services Specialist (Quality Assurance) position has been requested.



### Contact Information

(813) 272-5140

[HCFLGov.net/HeadStart](http://HCFLGov.net/HeadStart)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
All Children Referred for Mental Health Professional Assessment Services Received Services	91	137	140	140
Maintain Funded Enrollment as Mandated by Office of Head Start	3,474	3,474	3,474	3,474
Number of Children Receiving Dental Treatment Services	97	80	80	80
Attendance Performance Against 85% Mandated Attendance	96%	97%	99%	99%
CLASS: Scores Emotional Support Domain	5.742	5.862	5.997	6.000

# Head Start

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$13,979,103	\$14,602,762	\$17,071,326	\$15,192,001
Operating Expenditures/Expenses	20,913,115	19,771,457	19,798,549	21,686,717
Capital Outlay	464,289	158,440	545,891	158,671
Other Non Operating	61,162	48,667	112,864	144,864
<b>Grand Total</b>	<b>\$35,417,669</b>	<b>\$34,581,326</b>	<b>\$37,528,630</b>	<b>\$37,182,253</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Grants (Not Transportation-Related)	\$35,417,669	\$34,581,326	\$37,528,630	\$37,182,253
<b>Grand Total</b>	<b>\$35,417,669</b>	<b>\$34,581,326</b>	<b>\$37,528,630</b>	<b>\$37,182,253</b>

<b>Funded Positions</b>	<b>262</b>	<b>262</b>	<b>262</b>	<b>263</b>
<b>Funded FTE Positions</b>	<b>262.00</b>	<b>262.00</b>	<b>262.00</b>	<b>262.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- One full time position is reclassified into two part-time positions to provide sufficient coverage of teacher student ratios.
- Attrition savings of \$2,770,000 is included and realigned to operating expenditures to provide sufficient funding for delegates (contracted sites).

### OPERATING EXPENDITURES:

- The increase in operating expenditures reflects the realignment of attrition savings.

### CAPITAL AND OTHER EXPENDITURES:

- Capital outlay represents funding for computer supplies for Head Start programs.



## Health Care Services

Health Care Services manages the Hillsborough County Health Care Plan, the Ryan White Program, and the Health Care Responsibility Act. Functions of the department include a specialized customer call center, provider-relations responsibility for four contracted medical service organizations, nine hospitals that also contract with approximately 2,500 specialists, and a host of other providers of primary, specialty, and other services to Hillsborough County Health Care Plan members and Ryan White Program clients. The department manages and provides oversight of vendors who perform reviews of services and pay health care claims for the plan. Health Care Services certifies eligibility for both the Hillsborough County Health Care Plan and the Ryan White Program, and conducts enrollments and re-enrollments for both.



A doctor consults with a patient.

### FY 18 and FY 19 Core Goals

- Expand membership through Board of County Commissioners actions and continue to increase education and outreach as Hillsborough County Health Care Plan resources permit. Expansion will provide for a healthier community – physically, mentally, and economically.
- Establish partnerships providing a resource to address the financial, physical, emotional, and mental well-being of eligible participating citizens through services provided by private and public entities that will take a holistic approach.
- Review new payment models and make recommendations to the Health Care Advisory Board for use with the Hillsborough County Health Care Plan. Recommendations may be in coordination with, or in lieu of, traditional fee for service approaches and will help the Hillsborough Health Care Plan remain viable while providing the care needed for our most vulnerable population.

### FY 17 Accomplishments



- The latest projections for National Health Expenditures published by the Centers for Medicare and Medicaid Services show a projected per capita amount of \$10,833 per person for 2017. This projection results in a cost of about \$903 per person, per month. The department's FY 2017 actual costs averaged \$487 in comparison.
- By utilizing the services of a Patient Assistance Program (PAP), the department was able to save the Indigent Trust Fund \$17.9 million that would otherwise have been needed to pay for pharmaceuticals for HCHCP clients. PAP is an innovative and cost-effective program providing substantial cost savings for the department and Hillsborough County taxpayers.
- The Healthy Living Program is now housed at three Community Resource Centers: Lee Davis, Ruskin, and Plant City. The program focuses on the social determinants of health by providing access to services such as nutrition education, employment placement, geriatrics, and family strengthening.



### FY 18 and FY 19 Key Projects

- HCS is planning additional funding for substance abuse treatment, co-occurring disorders, and mental health services. The department continues to work with behavioral health providers and the Behavioral Health Task Force to ensure eligible clients receive care. Through these efforts, the department and its partners will establish additional intermediary beds for treatment.
- The department plans to expand the SSI/SSD Outreach, Access, and Recovery (SOAR) program with the use of two additional case managers, for a total of six, and a general manager. The program has increased access to income and disability income benefit programs administered by the Social Security Administration. This program increases availability of services that can be provided for other eligible members.
- Like primary care, specialty care and hospitals will be measured with the applicable evidenced-based HEDIS measures. This will ensure the department has the necessary data and information to measure the effectiveness and efficiency of the care provided by our primary care physicians and clinics, specialty care providers and clinics, and our hospitals and their providers.



### Innovation

The department continues its push for a more effective data-driven business model by establishing information technology systems supporting effective program and data management, delivery of quality health care services, and fiscal stewardship through increased data collection, analysis, and reporting capabilities. In addition to internal sources, the use of HEDIS measures and customer satisfaction surveys allows the department to serve our providers and members more effectively.



Contact Information  
 (813) 272-5040  
[HCFLGov.net/HealthCare](http://HCFLGov.net/HealthCare)

### Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Promote expansion, as well as efficient and effective access to health care services within Hillsborough County as measured by the Per Member, Per Month (PMPM) costs for the HCHCP.	\$457 PMPM	\$487 PMPM	\$495 PMPM	\$495 PMPM
Number of residents assisted through the HCHCP.	18,743	17,755	18,000	18,000
Further develop reporting in the data warehouse, while encouraging providers to use electronic claims submission to enhance services to residents and improve billing practices.	84% provider base using electronic claims	86% provider base using electronic claims	86% provider base using electronic claims	86% provider base using electronic claims



# Health Care Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$4,889,818	\$5,331,787	\$6,195,679	\$6,858,975
Operating Expenditures/Expenses	6,366,186	5,605,696	11,610,883	12,468,526
Capital Outlay	97,914	264,640	2,320,052	2,004,770
Grants & Aids	97,748,772	110,832,709	140,081,109	158,076,448
<b>Grand Total</b>	<b>\$109,102,690</b>	<b>\$122,034,832</b>	<b>\$160,207,723</b>	<b>\$179,408,719</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$415,109	\$536,891	\$508,508	\$440,571
Countywide Special Revenue Funds	99,632,811	110,783,281	140,149,740	162,108,766
Grants (Not Transportation-Related)	9,054,770	10,714,660	19,549,475	16,859,382
<b>Grand Total</b>	<b>\$109,102,690</b>	<b>\$122,034,832</b>	<b>\$160,207,723</b>	<b>\$179,408,719</b>

<b>Funded Positions</b>	<b>64</b>	<b>69</b>	<b>74</b>	<b>79</b>
<b>Funded FTE Positions</b>	<b>64.00</b>	<b>69.00</b>	<b>74.00</b>	<b>79.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- One new Healthy Living Manager position is added to oversee the Healthy Living Program.
- Two Wellness Specialists are added to further support the Healthy Living Program.
- Two Case Managers are added due to the success of the Social Security Income/Social Security Disability Insurance Outreach, Access and Recovery Program (SOAR).

### OPERATING EXPENDITURES:

- The FY 19 recommended budget includes \$600,000 for the efficient and cost effective operation of the Hillsborough County Health Care Plan (HCHCP).

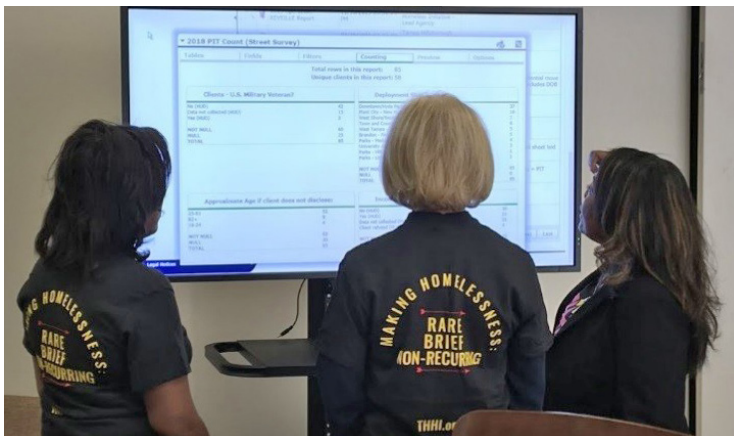
### CAPITAL AND OTHER EXPENDITURES:

- The decrease in capital expenditures is a result of realigning funds in the Indigent Health Care Services fund and grant funds to cover additional operating and program expenditures.
- The FY 19 recommended budget includes \$9,093,260 for the provision of a safety net for clients experiencing economic difficulties or unable to work temporarily because of health issues.
- Included is \$5,000,000 for the provision of mental health services and substance abuse treatment.
- An amount of \$200,000 is included for the provision of funding levels for medical services per statutory requirements as approved by the Board of County Commissioners.
- Funding of \$3,000,000 is included for primary care health and healthy living program services.
- A jail stabilization pilot program for County residents who are qualify for HCHCP is funded for \$3,000,000.



# Homeless Services

Homeless Services coordinates County and community resources to implement best practices and models that reduce and end homelessness in partnership with the Tampa Hillsborough Homeless Initiative (THHI). Homeless Services manages several emergency bridge housing and shelter contracts, as well as a new model for homeless clients: the Community Housing Solutions Center. The contracts are funded locally, representing a portion of the County's investment and commitment to provide safe, temporary housing options in an environment that supports rapid rehousing of homeless individuals and families.



Commissioner Sandra L. Murman attends a gathering with Dr. Alicia Scott-Ford, HUD Field Office Director, and Antoinette Hayes-Triplett, CEO Tampa Hillsborough Homeless Initiative (THHI).

Jackson Springs Recreation Center became a cold weather shelter in January for 11 days to more than 50 men, women, and pets each evening as the temperature dipped below 40 degrees.



## FY 17 Accomplishments



# 187

Households were provided rehousing assistance

- Provided rapid-rehousing assistance, which included case management and financial assistance that supported transition from homelessness to permanent housing for 468 individuals.
- Managed contracts that provided emergency bridge housing, case management, and supportive services to 2,251 individuals (1,641 households).

# 26%

Decrease in unsheltered homeless individuals

- Participated in a multi-sector collaboration that resulted in a 26% decrease in the number of homeless unsheltered individuals in Hillsborough County.

## FY 18 and FY 19 Core Goals

- Reduce the street homeless population by 5% in FY 18, and an additional 5% in FY 19.
- Reduce the chronically homeless population by 5% in FY 18, and an additional 5% in FY 19.
- Preserve and increase affordable housing stock while identifying opportunities to include set asides for the homeless population.



Homeless Services employees at the March Tampa/Hillsborough County CoC Homeless Outreach event held at the Tampa Convention Center, providing assistance to over 250 individuals facing homelessness.

## FY 18 and FY 19 Key Projects

- Collaborate with local developers and landlords on rental unit subsidies to increase affordable housing inventory, and expand rental options for persons emerging from homelessness.
- Provide vouchers for persons emerging from homelessness to bridge the gap until they receive a permanent housing voucher, which enables entry to access affordable permanent housing.
- Collaborate with internal and external partners to streamline resources for a system of service and coordination of efforts that makes chronic homelessness rare, brief, and non-recurring.



Dr. Alicia Scott-Ford, HUD Field Office Director, Antonio Byrd, THHI's COO, and Antoinette Hayes-Triplett, THHI's CEO #DisruptingTheModel: Making Homelessness Rare, Brief, and Non-Recurring at the Command Center during the 2018 PIT Count.



## Innovation

Homeless Services partners with Health Care Services and THHI to assist persons experiencing homelessness in securing Supplemental Security Income/ Supplemental Security Disability Income (SSI/SSDI). To date, 28 clients have received assistance in securing benefits totaling \$24,312/month from the SSI/SSDI Outreach, Access, and Recovery Program, with a total back pay awarded of \$81,855. These results exceed national averages by 41 days/13%.



### Contact Information

(813) 274-6834

[HCFLGov.net/HomelessServices](http://HCFLGov.net/HomelessServices)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Number of households provided rapid re-housing assistance, allowing them to move from homelessness to permanent housing	147	160	25*	25*
Percent decrease in overall homelessness	6%	15%	10%	10%
Number of clients assisted with temporary housing, case management, and supportive services	2,213	2,251	2,763	2,763
Number of beds/apartments the County has with community partner to provide emergency bridge housing	392 beds/20 apartments	414 beds/20 apartments	420 beds/20 apartments	425 beds/20 apartments

\*Program outsourced to community partner. A pilot program in FY 18 and FY 19 for a target population.

# Homeless Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$666,875	\$757,469	\$795,936	\$828,394
Operating Expenditures/Expenses	3,098,722	3,437,824	3,367,128	3,365,690
<b>Grand Total</b>	<b>\$3,765,597</b>	<b>\$4,195,293</b>	<b>\$4,163,064</b>	<b>\$4,194,084</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$3,765,597	\$4,195,293	\$4,163,064	\$4,194,084
<b>Grand Total</b>	<b>\$3,765,597</b>	<b>\$4,195,293</b>	<b>\$4,163,064</b>	<b>\$4,194,084</b>

<b>Funded Positions</b>	<b>10</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Funded FTE Positions</b>	<b>10.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.

### OPERATING EXPENDITURES:

- Continuation budget.



## Human Resources

Hillsborough County Human Resources is partnering with County leaders and business units to realize the department's mission: to engage talent inspired to excel. The department has two core functional areas that both optimize employee engagement. One focuses on recruiting and hiring top talent, promoting learning and organizational development, and supporting effective performance management and employee relations. The second core area focuses on total compensation to attract and retain quality talent. It includes competitive pay and classification, robust benefits, and a culture of wellness.

### FY 18 and FY 19 Core Goals

- Increase engaged communication with all employees through an amplified communications strategy.
- Redesign employee benefits programs in order to attract and retain top talent while being fiscally responsible.
- Partner with departments to reduce new-hire turnover by 5% over the next two years while striving to improve the quality of all hires.

### FY 17 Accomplishments



- Redesigned and implemented new Hillsborough County Wellness initiatives to include the Bundle of Three (annual physical, bloodwork, and MyCigna health assessment) to encourage employees to take an active role in their health, which earned the Total Rewards Team the Cigna award for outstanding programs and initiatives to improve employee health.
- Redesigned the health benefits structure to generate \$3.7 million in savings.
- Implemented a Parental Leave Policy to allow birth, foster, and adoptive parents to bond with their children. This was done as part of an overall strategy for making Hillsborough County a more progressive, attractive employer.



Commissioner Sandra L. Murman addresses the crowd at the annual Breast Cancer Awareness event.



### FY 18 and FY 19 Key Projects

- Implement classification and compensation study along with a 3-year cyclical review plan of all positions.
- Design and implement a new paid time off model.
- Develop Conflict Resolution Program which will provide employees with resources to aid in informally resolving conflicts and disputes within the workplace. This program would provide employees a voice while assisting in resolving morale issues and interpersonal conflicts. Program resources will include Mediation, Problem Solving, and Team Building Facilitation.



A few of the Well4Life Champions help during the annual fair.



### Innovation

Utilized automation to enhance processes, which improved efficiency and effectiveness. Projects include automating the performance evaluation tool, a wellness tracker, and utilizing electronic signature software to streamline both the Leave Management and Retirement process, thus saving thousands of dollars and work hours.



Contact Information  
(813) 272-6400  
HCFLGov.net/HumanResources

### Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Average time to fill a position (calendar days). Due to the hiring freeze, the time to fill increased for FY 17.	73	101	80	70
Employee development program hours of delivered training.	9,780	10,759	11,500	12,000
Employee development program hours of delivered training.	3,465	4,613	5,000	5,200

# Human Resources

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$4,811,590	\$4,912,517	\$5,341,177	\$5,744,701
Operating Expenditures/Expenses	625,738	551,370	1,716,677	1,019,116
Capital Outlay	38,833	39,939	0	0
<b>Grand Total</b>	<b>\$5,476,161</b>	<b>\$5,503,826</b>	<b>\$7,057,854</b>	<b>\$6,763,817</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$4,514,218	\$4,744,723	\$5,527,219	\$5,352,102
Self-Insurance Fund	961,943	759,103	1,530,635	1,411,715
<b>Grand Total</b>	<b>\$5,476,161</b>	<b>\$5,503,826</b>	<b>\$7,057,854</b>	<b>\$6,763,817</b>

<b>Funded Positions</b>	<b>87</b>	<b>81</b>	<b>80</b>	<b>85</b>
<b>Funded FTE Positions</b>	<b>68.68</b>	<b>62.15</b>	<b>61.15</b>	<b>66.15</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

**PERSONNEL SERVICES:**

- A 3% performance pay increase is budgeted.
- One position is transferred from Strategic Planning and three positions from Management and Budget.
- Two positions are transferred to Operations and Legislative Affairs.
- Three new positions are included to manage a safety and loss prevention program and a labor management section.

**OPERATING EXPENDITURES:**

- The reduction in operating expenses is primarily due to a transfer of wellness incentive expenditures to Non-Departmental Allotments.

**CAPITAL AND OTHER EXPENDITURES:**

- Continuation budget.



# Information & Innovation Office



County Administrator Michael S. Merrill joins Lean Six Sigma Graduates.

The Information & Innovation Office provides customer-centric, strategic, and innovative enterprise technology and performance improvement solutions that are both agile and reliable. As an internal consultancy, the IIO works in partnership with County departments and other Hillsborough County agencies to achieve Hillsborough County's overall strategic goals while improving customer service. The IIO includes the following divisions:

- Infrastructure & Technical Support Services**
- Information and Cyber Security**
- Performance Improvement**
- Software Development and Solutions**
- Administrative Systems and Processes**
- Enterprise Project Management Office**

## FY 18 and FY 19 Core Goals

- The department acts as a business partner and internal consultancy. IIO aims to collaborate with departments to conceive, design, and implement solutions that materially impact departments' service quality, speed, and efficiency for the good of departments and, by extension, County residents.
- IIO applies enterprise thinking to critical business requirements. The department will partner with other County departments to deliver process-driven technology solutions that consistently and cost-effectively improve service delivery and customer experiences across the enterprise.
- The department will innovate to improve services to empower County government customers. Our aim is to make it easy and fast for residents and our other customers to conduct business with the County. As such, we will pursue innovative solutions that empower customers to complete transactions online without inconvenient, time-consuming trips to County facilities.

## FY 17 Accomplishments



- Enhanced convenience for citizens registering to speak at Board of County Commissioners meetings by replacing manual paper process with mobile iPad solution.
- Enabled residents to conveniently access meeting agendas, recaps, and minutes via the County's website.
- Partnered with Human Resources to launch Well4Life application that increased wellness participation from 50 to 800 employees in less than one year.
- Integrated citizen service request and Public Works systems, saving 10,000 hours of data re-entry annually.
- Streamlined health care screening and application submissions via the ACES Phase 1 project.
- Empowered social services customers to conveniently schedule benefits eligibility appointments at self-service appointment kiosks.
- Enabled customers of our regional parks to pay for recreational services via self-service payment kiosk.





### FY 18 and FY 19 Key Projects

- The Computer Aided Dispatch (CAD) system will accelerate Fire Rescue emergency response times through modern technology and integrated GIS functionality.
- The Accela Civic Platform will transform our permitting, code enforcement, right-of-way, contractor licensing, development review, and zoning service models. Customers will enjoy reduced processing times, electronic document submission 24/7, online visibility into workflows and approvals, and an enhanced walk-in application experience.
- ACES (Automated Client Eligibility System) Phase 2 will allow residents to apply for healthcare and social services via a “one door,” 24/7 online client engagement portal, without having to visit a county service center or multiple departments.



## Innovation

Trained over 250 employees to be multidimensional System Thinkers who can identify, model, and resolve complex business problems through an understanding of system structures, processes, data, and results.



Contact Information  
(813) 272-5464

### Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Countywide clients’ overall satisfaction with IIO services, providing "satisfied" and "very satisfied" ratings based on responses to an annual survey	72.6%	83.9%	85%	85%
Overall customer satisfaction, with a “satisfactory” or “better” rating based on responses to surveys for closed case tickets	98.38%	98.85%	99%	99%

# Information & Innovation Office

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$11,940,879	\$12,735,654	\$15,200,434	\$16,447,574
Operating Expenditures/Expenses	9,622,510	9,565,629	10,180,939	9,438,254
Capital Outlay	2,981,539	3,281,906	3,712,023	3,350,795
<b>Grand Total</b>	<b>\$24,544,928</b>	<b>\$25,583,165</b>	<b>\$29,093,396</b>	<b>\$29,236,623</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$21,783,160	\$20,751,546	\$21,422,923	\$22,767,132
Countywide Special Revenue Funds	2,581,491	4,637,652	5,817,124	4,839,019
Unincorporated Area Special Revenue Funds	180,277	193,991	202,812	210,349
Transportation Trust Fund	0	0	94,855	0
Grants (Not Transportation-Related)	0	0	99,903	0
Public Works Solid Waste Resource Recovery	0	0	336,498	342,461
Public Utilities Water/Wastewater	0	0	1,119,281	1,077,662
<b>Grand Total</b>	<b>\$24,544,928</b>	<b>\$25,583,165</b>	<b>\$29,093,396</b>	<b>\$29,236,623</b>

<b>Funded Positions</b>	<b>128</b>	<b>128</b>	<b>137</b>	<b>145</b>
<b>Funded FTE Positions</b>	<b>128.00</b>	<b>128.00</b>	<b>137.00</b>	<b>145.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- In the FY 19 recommended budget two positions are transferred to the Public Utilities Department.
- Eight positions are added for the implementation and support program for the Accela Civic Platform system.
- Five positions are transferred to the Public Works Department for the maintenance of the Geographic Information System (GIS) and Environmental Systems Research Institute (ESRI) contract.
- One position is added for the day-to-day disaster recovery environment and systems operations.
- One position is added for the performance of centralized procurement for all software purchases.
- One position is added to meet the increasing backlog of new technology project demands.
- One position is added for the designing and building of data warehouses and integrating systems for these data warehouses
- Three long-term vacant positions defunded in FY 18 are included in FY 19.

### OPERATING EXPENDITURES:

- In the FY 19 recommended budget \$600,000 is transferred to Public Works Works Department for the maintenance of the GIS System and the ESRI contract.
- \$13,000 is transferred to the Enterprise Solutions and Quality Assurance Department to fund the Vertex program.

### CAPITAL AND OTHER EXPENDITURES:

- The decrease in capital outlay reflects the completion of various projects.



## Library Services

Library Services provides customer-focused library materials, services, and resources to meet the diverse educational, recreational, and cultural needs of Hillsborough County residents. Services include the traditional, such as book collections and story programs, as well as technology instruction, free wireless Internet, and access to federal, state, and local e-government services. The primary services offered by the library make a direct impact on economic development and community prosperity through outcomes such as improved job skills, school readiness, and availability of educational and leisure materials.



**Above:** The Arthenia L. Joyner University Area Community Library is the newest location in the system.

**Left:** A student borrows books at a self-check kiosk using Hillsborough All-Access Libraries (HAAL) Pass.

## FY 17 Accomplishments

- Implemented the HAAL Pass Program that provides all Hillsborough County public school students with access to all the public library has to offer. Students K-12 are now able to use their student ID number to get online homework help, access databases and valuable research tools, read eBooks, and borrow books from any public library branch.
- Successfully piloted Learning Circles, a connected learning series. These sessions create learner-driven, peer-supported environments that encourage learners to develop skills and knowledge relevant to their education, workforce, and social settings. Topics included “Intro to HTML/CSS” and “Learning to Write Fiction.”
- As of January 1, 2018, eliminated late fines on all overdue materials, which has led to positive response. This benefits the community through expanded access, and creates an environment where prosperity can be realized. Late fines were an unnecessary barrier discouraging customer access to life-changing resources and services, costing more in processing than total revenue collected.

## FY 18 and FY 19 Core Goals

- Provide convenient access to materials and online services. Buildings and digital spaces are intuitive and easy-to-use, featuring: materials in a variety of formats; multiple ways of accessing information; and opportunities for learning, personal growth, and economic development.
- Implement classes, events, and library learning experiences that contribute to economic development, entrepreneurial support/career enhancement, and school readiness.
- Operate a network of free library facilities with open access, a community focus, and welcoming environments. The Library’s network of 27 locations and two mobile library service vehicles provide access to materials and staff expertise, free meeting rooms, computers, wireless free Internet, and collaborative workspace.



## Innovation

The Mobile Interactive Literacy Opportunity (MILO) is a traveling monthly event that brings engaging literacy activities and free books to children in underserved areas of Hillsborough County. Since its inception in May 2016, MILO has reached over 1,019 attendees, with over 3,000 books provided to participating children who want to begin their own home libraries. MILO received the 2017 Florida Library Association's Betty Davis Miller Youth Services Award, recognized as an outstanding youth program.

Contact Information  
(813) 273-3652  
hcplc.org

Learning Circles is a peer-supported learning environment.

### FY 18 and FY 19 Key Projects

- Fuel-efficient vans will replace aging Bookmobile and MILO buses. "Library-To-Go" will reach more County residents who have limited transportation access to library facilities. MILO events throughout the county foster love of reading and school success through interactive events, arts and crafts, technology, and free books.
- Designing Early Learning Hives to create family engagement experiences, with the early learning needs of children through age 6 in mind. These will provide a flexible space for learning through play by utilizing activities and toys that build early literacy and STEAM skills and opportunities for creative expression.
- Construction of a replacement for the C. Blythe Andrews, Jr. Library, providing additional community space and greater access to free meeting rooms, the latest technology, learning experiences, and library materials. Interior renovation projects are also underway at various locations.

### Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Percent of customers who rate library staff as friendly and competent.	98%	97%	97%	97%
Percent of customers who found what they were looking for in libraries and on our library website.	97%	97%	97%	97%
Percent of customers who feel library in-person educational programs improved their quality of life.	N/A	95%	95%	95%
Percent of households within library service areas with at least one active card holder.	N/A	64%	70%	70%

# Library Services

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>Appropriations</b>				
Personnel Services	\$18,904,268	\$19,581,593	\$21,401,282	\$22,418,965
Operating Expenditures/Expenses	11,546,322	15,651,694	18,352,609	17,867,892
Capital Outlay	2,134,529	2,517,074	2,317,111	2,317,111
Grants & Aids	377,355	393,328	393,328	393,328
<b>Grand Total</b>	<b>\$32,962,474</b>	<b>\$38,143,689</b>	<b>\$42,464,330</b>	<b>\$42,997,296</b>

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>Budget by Fund</b>				
Countywide Special Revenue Funds	\$426,782	\$333,541	\$291,171	\$322,252
Library Tax District Special Rev Fd	32,535,692	37,810,148	42,173,159	42,675,044
<b>Grand Total</b>	<b>\$32,962,474</b>	<b>\$38,143,689</b>	<b>\$42,464,330</b>	<b>\$42,997,296</b>

<b>Funded Positions</b>	<b>380</b>	<b>381</b>	<b>396</b>	<b>390</b>
<b>Funded FTE Positions</b>	<b>347.35</b>	<b>348.35</b>	<b>363.98</b>	<b>366.90</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Eleven positions are established for the new Riverview Library expansion.
- A reorganization includes the elimination of 17 part-time positions.

### OPERATING EXPENDITURES:

- Decrease in operating expenses includes a decrease in indirect administration costs.
- Funding for operating costs associated with the new Riverview Library expansion are included.

### CAPITAL AND OTHER EXPENDITURES:

- Capital outlay primarily reflects the annual funding for replacement and renewal of books and publication inventory.



# Management & Budget

The Management & Budget department uses sound financial and business practices to budget available resources in accordance with the priorities of the Board of County Commissioners and statutory requirements. It manages the issuance of debt, provides financial analysis services, and is responsible for the County's risk management activities.



The department has earned the Distinguished Budget Presentation Award from the Government Finance Officers Association for 30 years.

## FY 17 Accomplishments



- Maintained a AAA general obligation bond rating, as determined by all three major rating agencies.
- Complied with Florida Statutes, Chapters 129 and 200, for Truth in Millage requirements.
- Assisted the County Administrator and the Board in implementing initial strategies to plan for a potential new homestead exemption in FY 20, resulting in the growth of general fund reserves from 20.08% to 21.26%.

## FY 18 and FY 19 Core Goals

- Earn the Government Finance Officers Association's Distinguished Budget Presentation Award for the 32nd consecutive year. Receipt of the award is an indicator that Hillsborough County is communicating budget information to its citizens using the best practices, which results in budget transparency.
- Maintain compliance with Florida Statutes, Chapters 129 and 200, to assure continuing funding, and prevent potential service interruptions.
- Achieve a customer satisfaction rating of 4.5 (out of 5) to validate that the Management & Budget Department is providing superior service to its customers.



## FY 18 and FY 19 Key Projects

- Continue development of financial/budgetary strategies to ensure consistency of service delivery in FY 20 if voters approve an additional homestead exemption in 2018.
- Develop a unit costing model that can be used to calculate unit costs for the most critical services in the County's direct service departments. The model can then be used as a tool to further improve efficiency in the delivery of services.
- Update key financial policies to ensure that they are consistent with the County's most current business model.



Management & Budget staff.



## Innovation

The department has evolved its five-year proforma analysis into a more dynamic tool that analyzes multiple possible economic and financial scenarios. The model evaluates the possible implementation of master plans, the impacts of a Board-approved transportation plan, anticipated normal economic growth, and the impacts of a potential new homestead exemption, etc. The new model provides both the County Administrator and the Board more information on which to make budgetary decisions.



### Contact Information

(813) 272-5890

[HCFLGov.net/Budget](http://HCFLGov.net/Budget)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Approval of Truth in Millage materials	Approved	Approved	Approved	Approved
Earn Distinguished Budget Presentation Award from Government Finance Officers Association (submitted in even number years)	30th Year Award	N/A	32nd Year Award (pending)	N/A
Customer Satisfaction Rating (scale of 0 to 5)	4.34	4.25	4.5	4.5

# Management & Budget

	FY 16	FY 17	FY 18	FY 19
<b>Appropriations</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Recommended</b>
Personnel Services	\$3,704,741	\$3,630,053	\$4,292,335	\$3,708,521
Operating Expenditures/Expenses	2,102,141	2,480,279	2,751,850	2,778,910
Grants & Aids	2,469,241	1,060,405	2,868,470	2,960,821
Other Non Operating	0	263,553	2,188,512	1,788,404
<b>Grand Total</b>	<b>\$8,276,123</b>	<b>\$7,434,290</b>	<b>\$12,101,167</b>	<b>\$11,236,656</b>

	FY 16	FY 17	FY 18	FY 19
<b>Budget by Fund</b>	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Recommended</b>
Countywide General Fund	\$2,950,110	\$2,828,386	\$3,181,985	\$3,130,637
Countywide Special Revenue Funds	3,071,610	2,635,295	3,056,348	3,062,748
Grants (Not Transportation-Related)	1,550,019	1,214,182	4,816,524	4,462,124
Self-Insurance Fund	704,384	756,427	1,046,310	581,147
<b>Grand Total</b>	<b>\$8,276,123</b>	<b>\$7,434,290</b>	<b>\$12,101,167</b>	<b>\$11,236,656</b>

<b>Funded Positions</b>	<b>35</b>	<b>34</b>	<b>34</b>	<b>32</b>
<b>Funded FTE Positions</b>	<b>35.00</b>	<b>34.00</b>	<b>34.00</b>	<b>32.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Seven positions are transferred from Strategic Planning.
- Three positions are transferred to Human Resources and one to Operations and Legislative Affairs.

### OPERATING EXPENDITURES:

- No change

### GRANTS AND AIDS:

- The change in grants and aids is a result of a fluctuation in the carry forward of prior year grant revenue.





## Medical Examiner

The Medical Examiner investigates or reviews more than 8,000 of the approximately 10,000 deaths that occur annually in the county. The department has two core responsibilities: a statutorily-mandated mission to determine cause and manner of death in a specific set of circumstances defined in Section 406.11, Florida Statutes, and the disposal of unclaimed bodies. A body is deemed unclaimed if no family, friend, or organization comes forward to fund private disposition of remains.



The Morgue

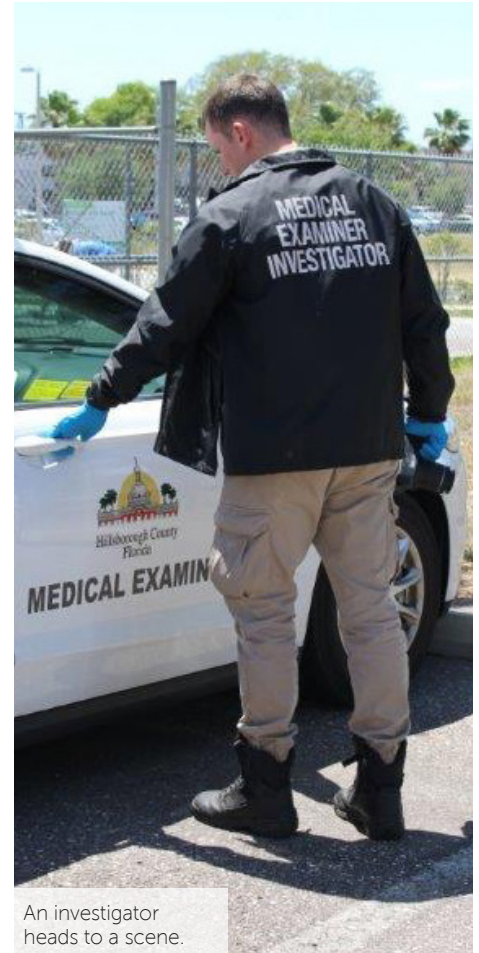
### FY 18 and FY 19 Core Goals

- Obtaining accreditation remains one of the highest departmental goals.
- Increasing scene response will occur gradually as the department reaches its staffing goals, and trains new investigators.

### FY 17 Accomplishments



- Deputy Chief Medical Examiner Dr. Kelly Devers earned board certification for neuropathology.
- The department, in partnership with Lifelink, continues to help save lives through the vascular organ donation process.
- Staff members continue to work diligently with partner agencies to identify longstanding unidentified decedents.



An investigator heads to a scene.



## FY 18 and FY 19 Key Projects

- Continued partnership with USF's Institute of Forensic Anthropology and Applied Sciences to identify unidentified decedents.
- Providing statistics and feedback to various local and federal entities to aid in the response to the opioid problem.



**Left:** The Medical Examiner Complex  
**Below:** Labwork



## Innovation

The department's team members continue to conduct and present timely research on unique cases to local and national audiences.



### Contact Information

(813) 914-4500 [HCFLGov.net/MedicalExaminer](http://HCFLGov.net/MedicalExaminer)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Death certificates signed	2,169	2,100	2,125	2,150
Unclaimed cases processed	799	870	895	905
Cremations authorized	6,500	6,600	6,650	6,700

# Medical Examiner

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$3,695,864	\$3,943,192	\$4,067,754	\$4,287,738
Operating Expenditures/Expenses	1,510,857	1,385,966	1,509,183	1,535,878
Capital Outlay	56,824	0	98,000	453,000
<b>Grand Total</b>	<b>\$5,263,545</b>	<b>\$5,329,158</b>	<b>\$5,674,937</b>	<b>\$6,276,616</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$5,263,545	\$5,329,158	\$5,674,937	\$6,276,616
<b>Grand Total</b>	<b>\$5,263,545</b>	<b>\$5,329,158</b>	<b>\$5,674,937</b>	<b>\$6,276,616</b>

<b>Funded Positions</b>	<b>40</b>	<b>40</b>	<b>40</b>	<b>38</b>
<b>Funded FTE Positions</b>	<b>32.96</b>	<b>34.96</b>	<b>34.96</b>	<b>35.48</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Two part-time positions were eliminated in order to increase one part-time position to full-time.

### OPERATING EXPENDITURES:

- Additional budget is provided for general operating supplies and minor equipment.

### CAPITAL AND OTHER EXPENDITURES:

- The FY 19 adopted budget includes funding for a new x ray machine and additional autopsy equipment.



## Operations & Legislative Affairs

Operations & Legislative Affairs communicates information about Hillsborough County government programs and services to County residents, members of Congress, the Florida Legislature, and other officials and leaders. The Office also develops and coordinates state and federal legislative programs, as directed by the Board of County Commissioners and County Administrator.

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### FY 18 and FY 19 Core Goals

- Continue to provide excellent customer service to internal and external customers and ensure on-time agenda delivery. Seek improvements in efficiency through modifications to the agenda management software.
- Continue to advocate for policy and funding priorities at the state and federal levels. Expand upon federal legislative affairs with the introduction of a new federal lobbyist consultant. Continue to seek partnerships with local stakeholders to maximize efforts for return to Hillsborough County.
- Continue to provide County representation at major community events and to deliver translated trainings to communities on County priorities.

### FY 17 Accomplishments



- Staff provided support to the Diversity Advisory Council, Commission on the Status of Women, Citizens Advisory Committee, and Hospital Authority at all regular and subcommittee meetings. They worked with these committees to successfully implement the Women's Hall of Fame Induction Luncheon and Interact Festival event in 2016.
- Staff ensured County legal compliance in regards to federal law. Provided service to both internal and external customers, and staff obtained ADA Coordinator Certification. Participated in the ADA Expo at MOSI and provided presentations to the public.
- Staff provided professional, confidential investigation into alleged discrimination complaints filed by citizens based on the perception of race, color, national origin, sex, age, religion, disability, marital status, sexual orientation, or gender identity or expression in connection with the Civil Rights Act and Hillsborough County ordinances.



## FY 18 and FY 19 Key Projects

- Strengthen effective communication to include a new ADA website, awareness news stories, and online brochure information. Increase level of awareness through employee training, annual ADA awareness events, and emergency preparedness training for people with disabilities. Update County HIPAA Policies, Procedures, Forms, and Training.
- Continue to improve efficiency and effectiveness of the new agenda management system through improvement updates with the vendor; ensure complete County compliance with federal ADA and HIPAA laws; educate internal and external clients on federal law requirements and additional opportunities; investigate EOA and Human Rights cases and; coordinate cases with regard to federal, state, and local regulations.

### Contact Information

(813) 635-3500

[HCFLGov.net/OLA](http://HCFLGov.net/OLA)



## Innovation

Staff successfully managed the agenda process, and coordinated with internal and external customers. The department found improvements in the current process, and transitioned from a long term staff to a new staff seamlessly. Agenda management system is an upgrade that adds modern functionalities.

# Operations & Legislative Affairs

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$1,069,901	\$1,220,250	\$1,366,064	\$2,112,845
Operating Expenditures/Expenses	126,927	143,541	332,689	367,526
Capital Outlay	0	0	0	15,000
<b>Grand Total</b>	<b>\$1,196,868</b>	<b>\$1,363,791</b>	<b>\$1,698,753</b>	<b>\$2,495,371</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$1,193,743	\$1,346,710	\$1,698,753	\$2,495,371
Unincorporated Area General Fund	0	17,081	0	0
Transportation Trust Fund	3,125	0	0	0
<b>Grand Total</b>	<b>\$1,196,868</b>	<b>\$1,363,791</b>	<b>\$1,698,753</b>	<b>\$2,495,371</b>

<b>Funded Positions</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>17</b>
<b>Funded FTE Positions</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>17.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Positions have been transferred from other departments to accommodate additional services to be provided by the department.

### OPERATING EXPENDITURES:

- The increase in operating expenditures reflects the addition of multiple roles and divisions added to the department.



## Parks & Recreation

Parks & Recreation provides recreational opportunities for people of all ages and abilities, including Hillsborough County’s approximately 1.3 million residents. The department manages a wide range of facilities, including 51 recreation centers, 7 gymnasiums, 7 fitness centers, 3 skate parks, 5 off-leash dog parks, 145 baseball and softball fields, 38 football fields, 48 soccer fields, and 2 lacrosse fields. In addition, there are 104 non-programmed neighborhood parks consisting of approximately 1,200 acres of open space, courts, walking paths, playgrounds, and picnic shelters. Adaptive programs for residents with disabilities and special events with community and civic organizations round out Parks & Recreation’s offerings.



Seniors participate in the Hiking Spree at Egmont Key.

### FY 18 and FY 19 Core Goals

- The department will generate revenue from new programs and opportunities through the leagues, rentals, and recreation services. Parks & Recreation offers an assortment of diverse recreational programs to provide citizen engagement and educational opportunities.
- In an effort to improve staff qualifications, the department will provide training through the Positive Coaching Alliance’s (PCA) Double Goal Certification. PCA training will be offered to 100 full-time and 95 part-time employees. The training will teach employees important life skills through sports and recreation.
- An athletic specialist team is being developed to increase the participation of seniors, adults, and youths at our facilities. The team will develop a wide variety of sports leagues, tournaments, and camps to increase active program offerings, events, revenue generation, and economic impact.

### FY 17 Accomplishments



- The department launched the inaugural Hiking Spree program, with nearly 1,000 participants signing up. This program increased community awareness, and turned walking into a fun event that is proven to improve individual health. Senior Hikes were organized, which is a safe way for this population to stay active. This falls under the National Recreation and Park Association (NRPA) Health and Wellness Pillar for connected communities.
- The Rec2Fit program has steadily increased participation to 89% of the kids in both after-school and summer camp. Participants in 2013, the first year of the program, showed an 83% improvement in fitness scores. In 2017, fitness scores showed improvements of 89%. This translates to an increase not only in families served, but spreading awareness of health benefits.
- The department expanded operations and services through utilization of 8,602 volunteers, totaling 118,488 hours. Their participation ranged from Special Olympics, therapeutic recreation, Girl Scouts, fishing camp, Eagle Scouts, the Great American Clean Up, and many more activities and programs.

After school kids play at Northdale Recreation Center.





## FY 18 and FY 19 Key Projects

- **ADA Transition Plan:** The department's goal is to provide stellar customer service to customers with disabilities by providing equal access to the facilities, programs, services, and employment. This plan will provide the necessary requirement for Commission for Accreditation of Park and Recreation Agencies (CAPRA) Certification, as well as modify facilities for better public access, and to remove all physical barriers in the most settings possible.
- **Development of SafeCom:** Formation of a Safety, Events, and Compliance team will continue to improve safety and compliance

of our parks, programs, partners, and contractors. Their focus will include inspecting sports leagues and athletic complexes to ensure compliance and safety for the children participating in programs at our parks and complexes.

- **Opening of Carrollwood Village Park:** Funding is secured to convert the water treatment plant to a green space. Phase 1 of the new 50-acre park has an estimated completion goal of late fall 2018. The community is excited about the proposed amenities to include a playground, volleyball court, open-lot amphitheater, skate park, and event pavilion.



## Innovation

Lucy Dell Community Pond & Park amenities include the boardwalk, walking trail, and exercise equipment. The project successfully converted a fenced-in stormwater retention pond area into an exciting and fun park connecting people and nature. The park has increased the usage by local residents and grown social wellness and fitness. The energy efficient LED lighting and security cameras foster public safety. Aesthetically pleasing physical barriers have significantly decreased illegal dumping. Overall, this project has not only made this community safer, but it has increased the physical and social well-being of the surrounding areas.



You are never too old to play hard.

### Contact Information

(813) 635-3500

[HCFLGov.net/Parks](http://HCFLGov.net/Parks)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Increase in participation of seniors, adults, and youth in recreational sport activities	40,212	64,309	70,739	77,169
Customer services satisfaction rating for child care programming	90% satisfied	90% satisfied	90% - 91% satisfied	91% - 92% satisfied
Increase usable parks and open space acreage	17 acres (15 acres - Fishhawk Sports Complex Expansion; 2 acres - NW County Dog Park)	10 acres (Branchton Land Acquisition)	We will add 26.78 acres (8.3 acres - Lucy Dell Pond; 18.48 acres - Seffner Mango Park)	We will add 99.82 acres (26.32 acres - Carrollwood Community Park; 7 acres - New Tampa Cultural Arts Center & Dog Park; 66.5 acres - Countywide Soccer Complex)



# Parks & Recreation

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$10,869,099	\$11,306,107	\$11,518,033	\$14,134,352
Operating Expenditures/Expenses	11,144,942	15,411,429	13,933,115	15,852,070
Capital Outlay	148,867	1,273	436,779	107,151
Grants & Aids	256,813	171,804	45,000	45,000
<b>Grand Total</b>	<b>\$22,419,721</b>	<b>\$26,890,613</b>	<b>\$25,932,927</b>	<b>\$30,138,573</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$1,381,536	\$990,033	\$1,114,359	\$1,134,755
Unincorporated Area General Fund	21,038,185	25,900,580	24,818,568	29,003,818
<b>Grand Total</b>	<b>\$22,419,721</b>	<b>\$26,890,613</b>	<b>\$25,932,927</b>	<b>\$30,138,573</b>

<b>Funded Positions</b>	<b>328</b>	<b>328</b>	<b>312</b>	<b>317</b>
<b>Funded FTE Positions</b>	<b>211.53</b>	<b>213.05</b>	<b>195.35</b>	<b>199.45</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Human Resource Department policy change for part-time position benefits resulted in a budget increase.
- One full-time position transferred from Conservation and Environmental Lands Management Department and two full-time positions transferred from Consumer and Veterans Services Department.
- Three part-time positions were established in FY19.

### OPERATING EXPENDITURES:

- Operating budget increased to support capital projections nearing completion, maintaining artificial turf surfaces on six fields and improve and maintain field conditions for 368 acres of athletic fields.

### CAPITAL AND OTHER EXPENDITURES:

- Included in capital outlay is funding for replacement ice machines, a wood chipper and stump grinder.

### GRANTS AND AIDS:

- Continuation budget.



## Pet Resources

The Pet Resources department serves multiple roles for the people and pets of Hillsborough County. It's a public safety agency that investigates and enforces both civil infractions and criminal offenses related to animals. Rabies control, picking up stray pets, ending abuse/neglect, controlling dangerous dogs, and eliminating pet-created nuisances are examples of the department's public safety role. As the County's pet shelter, the department reunites pets with their owners and finds homeless pets new homes. This improves the social capital of the community, and makes Pet Resources the First Place for Pets. Pet Resources provides public education, outreach, and expert resources, making it a key partner for those looking to adopt a new pet.

## FY 17 Accomplishments



- The department was able to maintain an 86% positive outcome result, even with an increase in annual intake of 18.3% over projected numbers, through efficiencies without seeking additional budget requests to cover increased expenses incurred.
- The department was named 2017 Outstanding Agency of the Year by the Florida Animal Control Association.
- The department responded to and successfully closed over 21,000 animal control cases; opened and staffed 11 pet-friendly shelters for Hurricane Irma; provided spay/neuter assistance for over 6,000 pets for citizens in economic need; and directly served over 250,000 citizens in FY17.

Nothing but smiles and wagging tails as Tater Tot, one of 16,000+ PRC pets that found new homes last year, heads home with his newly adopted family after an PRC adoption.



## FY 18 and FY 19 Core Goals

- Pet Resources will continue to be a leader in Florida and the nation as a benchmark agency for public animal control and sheltering. As one of the premier communities for pet owners, Hillsborough County will continue to attract new residents and businesses to our community.
- Pet Resources will continue to expand and refine hurricane and emergency preparedness, keeping both people and their family pets in mind. This will ensure people are comfortable relocating to Hillsborough County.



PRC staff continues to develop their skills and stay up to date on the best practices of shelter medicine through highly coveted apprenticeships and externships to bring in new and innovative programs like the newly established PRC Parvo Program.

## FY 18 and FY 19 Key Projects

- Complete the construction of an overflow shelter for emergencies and high intake periods to minimize the impact of peak demands on shelter space. Lack of additional space at these times has increased the risk of negative outcomes in the past.
- Relocate the animal control function to a separate new location for better service and quicker response. New location will provide needed space, and will be nearer to high-demand service areas.
- Redevelop the volunteer program for the Pet Resource Center, utilizing the Service Enterprise Model currently being used as a best practice by private sector employers.



**Right:** As the PRC Food Pantry continues to be a necessity for Hillsborough County residents, it constantly requires the shelves to be stocked. The public always steps up to help, like the community from The Villages at Bayport, with donations for those in need.



**Left:** PRC responded to and successfully closed over 21,000 animal control cases, including a high-profile case involving Apple who escaped from his kennel while waiting for a flight at Tampa International Airport. Thanks to Officer Robert, Apple was reunited with his very happy family.



## Innovation

Pet Resources established a public-private partnership with the Humane Society of Tampa Bay, allowing citizens to utilize both locations to drop off stray pets. The partnership not only increased services to the public, it helped reduce the overall expenses for handling stray pets.

### Contact Information

(813) 744-5660

[HCFLGov.net/Pets](http://HCFLGov.net/Pets)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Live outcome/positive success rate for pets	85.65%	85.86%	87.16% projected	89.00% projected
Actual number of pets placed into homes or rescues	12,917	16,058	15,751 projected	16,000 projected
Animal Control enforcement cases closed	26,156	21,479	22,075 projected	24,282 projected

# Pet Resources

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$5,631,934	\$5,915,738	\$6,263,923	\$6,446,048
Operating Expenditures/Expenses	2,364,088	2,797,056	3,119,575	3,216,578
Capital Outlay	13,943	378,961	34,000	246,000
<b>Grand Total</b>	<b>\$8,009,965</b>	<b>\$9,091,755</b>	<b>\$9,417,498</b>	<b>\$9,908,626</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Operating Fund	\$7,578,667	\$8,741,220	\$8,949,998	\$9,441,126
Unincorporated Area General Fund	1,872	(2,700)	0	0
Countywide Special Revenue Funds	429,462	353,235	467,500	467,500
Transportation Trust Fund	(36)	0	0	0
<b>Grand Total</b>	<b>\$8,009,965</b>	<b>\$9,091,755</b>	<b>\$9,417,498</b>	<b>\$9,908,626</b>

<b>Funded Positions</b>	<b>96</b>	<b>97</b>	<b>97</b>	<b>97</b>
<b>Funded FTE Positions</b>	<b>95.00</b>	<b>96.00</b>	<b>96.00</b>	<b>96.50</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- One Veterinarian position was converted from part time to full time.

### OPERATING EXPENDITURES:

- Additional funding of \$60,000 is included for canine influenza vaccines.
- Funding of \$25,000 is included to provide heartworm treatment for dogs.

### CAPITAL AND OTHER EXPENDITURES:

- Capital outlay represents funding for cages needed to replace temporary kennels, as well as, additional kennels needed to complete the overflow building project.



# Procurement Services

Procurement Services provides centralized procurement support to all County departments and other government agencies and offices that choose to utilize its services. The department aims to procure required goods and services in a timely manner and provide professional support for its customers, enhancing and improving the level of service provided to Hillsborough County residents and visitors. The department supports both the community and local government through procurement excellence, and will deliver strategic and innovative supply solutions and policy guidance that align with the County's targeted performance indices and promote value, efficiency, and integrity.



**Above:** Procurement Services supported minority and small businesses at the 5th Annual Open Doors Forum.  
**Below:** Procurement Services actively engaged in a reverse trade show by attending the Tampa International Airport Buyer-Supplier Connect.



## FY 17 Accomplishments



- Completion of a comprehensive review and rewrite of the County's Procurement Policy and Procedures. The document is designed to streamline the processes, speed the delivery of goods and services, increase vendor participation, improve the customer experience, and create an environment that is open, transparent, and welcoming.
- Expanded the "Let's Do Business Together!" vendor outreach initiative by purchasing key supplies that enable increased vendor/Procurement Services communication, leading to building new business partnerships with the community.
- Procurement Services appeared on Spanish Radio explaining the iSupplier process and how to become a registered vendor to do business with Hillsborough County. At the conclusion of this, we offered a "Questions and Answers" session to ensure listeners were aware of next steps to becoming a vendor and the benefits of doing business with the County.

## FY 18 and FY 19 Core Goals

- Acquire the goods and services that County departments and agencies need to deliver quality services to the residents and visitors of Hillsborough County.
- Establish a reliable network of vendor businesses through active engagement, outreach, and support activities.
- Build meaningful and strategic business partnerships to maximize value and support sustainable community prosperity.



## FY 18 and FY 19 Key Projects

- Continued expansion of the “Let’s Do Business Together!” vendor outreach initiative through participating in at least eight community outreach programs. Active customer engagement at these events provides opportunity to answer any questions, grow vendor base, and encourages participation in Hillsborough County Procurement Activities.
- Improve the efficiency of the iSupplier program by combining duties currently shared and providing vendors with a more enjoyable experience as a “one-stop shop.” Procurement Services will also be conducting iSupplier training sessions throughout the community in local branch libraries to provide easier parking access for vendors while also enabling Procurement Services to grow vendor base over the entire County.
- Work closely with Hillsborough County Emergency Management to procure necessary equipment and supplies in the event of emergencies. This project will position the County to recover more rapidly with a higher level of efficiency by leveraging resources that improve response time in restoring services to the community.



## Innovation

Procurement Services is considering providing online training to vendors using technological methodology. One innovative example is to offer access to pre-recorded online video training sessions of our iSupplier training that is currently held at various libraries throughout Hillsborough County. These training sessions could be in both English and Spanish languages.

**Contact Information**  
 (813) 272-5790  
[HCFLGov.net/Procurement](http://HCFLGov.net/Procurement)  
[ProcurementServices@HCFLGov.net](mailto:ProcurementServices@HCFLGov.net)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Number of iSuppliers (Vendors) registered in Oracle ERP System	3,863	5,772	7,589	9,449
Cash rebates collected via the Purchasing Card Program	\$310,467	\$345,710	\$345,459	\$310,252
Number of completed sourcing events (negotiations)	276	325	317	307

# Procurement Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$2,781,535	\$3,032,620	\$3,864,897	\$3,419,571
Operating Expenditures/Expenses	55,360	48,265	85,286	87,292
<b>Grand Total</b>	<b>\$2,836,895</b>	<b>\$3,080,885</b>	<b>\$3,950,183</b>	<b>\$3,506,863</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$2,836,895	\$3,080,885	\$3,455,009	\$2,974,510
Public Works Solid Waste Resource Recovery	0	0	76,832	86,513
Public Utilities Water/Wastewater	0	0	418,342	445,840
<b>Grand Total</b>	<b>\$2,836,895</b>	<b>\$3,080,885</b>	<b>\$3,950,183</b>	<b>\$3,506,863</b>

<b>Funded Positions</b>	<b>36</b>	<b>42</b>	<b>42</b>	<b>36</b>
<b>Funded FTE Positions</b>	<b>35.80</b>	<b>42.00</b>	<b>42.00</b>	<b>36.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Six full-time positions were eliminated.

### OPERATING EXPENDITURES:

- Continuation budget.



# Public Utilities

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



The Northwest Hillsborough expansion project will save millions of dollars in the coming years.

## FY 17 Accomplishments



**\$181 million**  
Expansion

- The department initiated \$181 million in Design/Build expansion of the Northwest Hillsborough Water Treatment Facilities.

- The department completed construction of a new laboratory.

**\$2.5 million**  
Grant Money

- Public Utilities received \$2.5 million in grant dollars to help deliver water to the Palm River area.

## FY 18 and FY 19 Core Goals

- The department will deliver high-quality potable water, collect and consolidate wastewater services, and distribute reclaimed water to support current and future customers for a sustainable economy.
- The department will continue to make public outreach programs a priority in order to share information and receive community feedback on how best to meet their needs. Public Utilities will modify plans and service as necessary to better meet those needs.
- The department will maintain a safe work environment that is cost-effective and efficient by planning repairs in advance of emergency situations when possible, and reducing the cost associated with accidents through prevention.



Public Utilities focuses on training up-and-coming leadership.



## FY 18 and FY 19 Key Projects

- Northwest Hillsborough wastewater treatment facilities will be expanded to accommodate the treatment of two older facilities that have met their useful lives (Dale Mabry and River Oaks). The treatment consolidation is expected to save millions of dollars over the next 20 years in the costs of treating the wastewater through more efficient treatment processes.
- Expansion of water systems into the Palm River area will offer municipal drinking water to this service area and improve water quality.
- The department will continue to expand reuse opportunities and investigation of projects to minimize and ultimately eliminate surface water discharge of reclaimed water. This will provide fully beneficial use of the community's reclaimed water.



**Above:** Public Utilities operates the "CORE" Cooking Oil Recycling effort.  
**Below:** This pilot project is assessing solar energy uses for Public Utilities.



## Innovation

The department is piloting solar power at one of our water treatment facilities to research alternative energy. This is not only for normal operations, but also for emergency conditions after inclement weather has passed, and power is frequently lost throughout the county.



### Contact Information

(813) 272-5977

[HCFLGov.net/PublicUtilities](http://HCFLGov.net/PublicUtilities)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Percentage of planned maintenance vs. unplanned repair (planned/unplanned)	80% vs. 20%	80%/20%	80%/20% projected	80%/20% future projection
100 percent of water and wastewater treatment facilities supported by back-up power	Yes	Yes	Yes, and piloting renewable energy	Yes - more use of renewable energy
Number of work-related injuries where County employee was at fault	40	18	1	Reduce to 0

# Public Utilities

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$54,514,349	\$57,539,669	\$65,260,756	\$62,088,641
Operating Expenditures/Expenses	110,726,958	110,127,205	125,024,579	133,609,341
Capital Outlay	6,390,587	5,588,451	8,447,392	10,306,930
<b>Grand Total</b>	<b>\$171,631,894</b>	<b>\$173,255,325</b>	<b>\$198,732,727</b>	<b>\$206,004,912</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Unincorporated Area General Fund	\$0	\$0	\$137,862	\$137,862
Unincorporated Area Special Revenue Funds	79,181	41,413	208,603	204,457
Public Works Solid Waste Resource Recovery	7,814,251	6,373,720	5,630,941	6,507,878
Public Utilities Water/Wastewater	163,738,462	166,840,192	192,755,321	199,154,715
<b>Grand Total</b>	<b>\$171,631,894</b>	<b>\$173,255,325</b>	<b>\$198,732,727</b>	<b>\$206,004,912</b>

<b>Funded Positions</b>	<b>735</b>	<b>728</b>	<b>722</b>	<b>738</b>
<b>Funded FTE Positions</b>	<b>735.00</b>	<b>728.00</b>	<b>722.00</b>	<b>738.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Fourteen new positions are included to provide increased customer service coverage, professional services for CIP and improved operation of environmental services.
- Two positions are transferred from Information and Innovation Office.
- The increase in positions results in a reduction in overtime pay.

### OPERATING EXPENDITURES:

- The increase in operating expenditures relates to increase cost of bulk water purchases, indirect administrative costs and increased demand for water and wastewater operations.

### CAPITAL AND OTHER EXPENDITURES:

- Capital outlay represents vehicles for the new positions, fleet equipment and replacement equipment.



## Public Works

Public Works maintains County roadway systems to make roads safer, to provide functional stormwater systems that protect the public, and to cost-effectively collect and sustainably dispose of trash. It is responsible for maintaining more than 3,300 miles of roadway; 255 bridges; 1,300 miles of pipes, 1,224 miles of ditches, and 143 miles of channels; and for servicing over 280,000 residential customers of trash disposal services over an area of almost 1,000 square miles. The department operates from its main office in downtown Tampa and 14 other facilities to provide timely response for planned maintenance and disposal of over 585,000 tons of municipal garbage at the County's Resource Recovery Facility, which turns waste into electricity.



A Mosquito Control inspector performs an inspection for mosquito larvae.

## FY 18 and FY 19 Core Goals

- Ongoing investment in infrastructure to repair, preserve, and maintain roadways, sidewalks, and stormwater systems.
- Conduct additional outreach and public education to increase recycling, and reduce litter and illegal dumping. These efforts include strong relationships with the community, Keep Tampa Bay Beautiful, and the cities of Tampa, Temple Terrace, and Plant City.
- Continue to promote residential mosquito control methods, and increase public awareness of the mosquito spray program functions to reduce the mosquito population.

## FY 17 Accomplishments



- As a result of the Board of County Commissioners approving a policy prioritizing funding for transportation, approximately \$812 million has been allocated beginning in FY 17. Work began on numerous safety and maintenance projects previously unfunded, including roadway resurfacing and sidewalk repairs.
- In response to the health emergency related to the Zika virus, the department increased mosquito monitoring and treatment to reduce the mosquito population. Collaborating with other agencies, the department continues to provide public education for personal protection and measures that can be taken to reduce mosquito breeding grounds.
- The Board of County Commissioners approved a stormwater fee expansion that increased annual funding to \$14.8 million. As a result, nearly 42,000 feet of stormwater culverts were repaired and replaced.



A mosquito helicopter performs an aerial spray mission.



## FY 18 and FY 19 Key Projects

- Continue implementing the transportation plan that includes road widening, intersection improvements, new signals, sidewalk installation and maintenance, bridge maintenance, and road resurfacing. Focus on safety projects and programs to reduce crashes, and improve pedestrian and bicycle safety.
- The Solid Waste Community Collection Center at the Northwest Transfer Station will undergo a renovation to increase customer safety, and allow for easier accessibility, including relocation of the Hazardous Household Waste Facility.
- Ongoing focus on developing total mobility networks that consider pedestrian, bicycle, transit, and vehicular modes, providing the public options to move about. Develop strategic implementation of Smart City technology applications.



**Left:** Maintenance workers patch a pothole.  
**Above:** Solid Waste roll carts are delivered to residential customers.



## Innovation

Automated the Customer Relations Management System. The department's maintenance management system (Mainstar), which shares customer inquiry and work order information, was completed in the third quarter of FY 17.

### Contact Information

(813) 635-5400

[HCFLGov.net/PublicWorks](http://HCFLGov.net/PublicWorks)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Collaborate to reduce (incidents) of illegal dumping	941	1050	900	900
Repair and/or replace failing storm pipes (feet)	723,900	724,169	725,000	725,000
Repair sidewalks (linear feet) to increase pedestrian safety	3,159	10,160	10,200	10,240
Roadways resurfaced (lane miles)	112	95	106	110
Conduct or participate in events to increase mosquito control awareness	31	40	60	65

# Public Works

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$43,040,088	\$45,657,026	\$51,468,150	\$52,617,026
Operating Expenditures/Expenses	108,251,527	111,920,858	118,140,188	125,189,961
Capital Outlay	490,291	853,657	1,437,744	3,745,245
Other Non Operating	5,720	0	0	0
<b>Grand Total</b>	<b>\$151,787,626</b>	<b>\$158,431,541</b>	<b>\$171,046,082</b>	<b>\$181,552,232</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$3,459,572	\$3,674,930	\$3,952,888	\$4,605,943
Unincorporated Area General Fund	15,511,212	16,637,012	19,687,765	20,252,178
Countywide Special Revenue Funds	735,839	829,549	752,557	823,926
Unincorporated Area Special Revenue Funds	1,261,889	1,162,465	1,461,606	1,470,454
Transportation Trust Fund	56,593,817	60,110,326	64,661,340	69,064,700
Grants (Not Transportation-Related)	42,944	69,275	94,621	94,621
Public Works Solid Waste Resource Recovery	74,127,612	75,814,465	80,350,002	84,703,414
Public Utilities Water/Wastewater	54,741	133,519	85,303	536,996
<b>Grand Total</b>	<b>\$151,787,626</b>	<b>\$158,431,541</b>	<b>\$171,046,082</b>	<b>\$181,552,232</b>

<b>Funded Positions</b>	<b>622</b>	<b>642</b>	<b>693</b>	<b>707</b>
<b>Funded FTE Positions</b>	<b>622.00</b>	<b>642.00</b>	<b>692.85</b>	<b>704.38</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Nine positions are added to support transportation projects.
- One position is added to enhance Mosquito Control.

### OPERATING EXPENDITURES:

- Operating expenses are added to support stormwater, transportation and vegetative maintenance projects.

### CAPITAL AND OTHER EXPENDITURES:

- The Capital Outlay increase primarily relates to the replacement of Solid Waste equipment and transportation projects.



# Real Estate & Facilities Services

Real Estate & Facilities Services provides planning, design, construction, operation, maintenance, and energy management of Hillsborough County-owned facilities, as well as lease administration of County-owned facilities. The department also manages the County's real property by providing land acquisition and technical services for County departments and agencies. Further, the department manages the County's Public Art Program and County parking facilities.



**Above:** The completed East County Resource Center.

**Left:** Workers install a panel on the solar parking canopy at Southshore Community Resource Center.



Parking Manager Colleen Foster with the new pay-on-foot parking station at the Pierce Street Public Parking Garage.

## FY 17 Accomplishments



- Sustainability efforts reduced the County's carbon footprint through reusing, reissuing, or recycling over 10,000 surplus assets and 87.5 tons of scrap metal, increasing Surplus Warehouse annual revenues to \$90,000.
- Completed construction of two multipurpose community resource centers and a new community Area Community library within the University Area Community, including a media center for Mueller Elementary. Two new fire stations and several new parks projects, such as Veteran's Park Resource Center, also were completed, providing recreation opportunities, services, and enhanced public safety for the residents of Hillsborough County.
- During FY 2017, the Central Chilled Water Plant reduced electric consumption by 19,021,217 kWh, saving \$1.5 million and reducing CO2 emissions by 14,300 tons. The plant enables the County to limit electric use during high-demand periods while providing cool air for the County's downtown facilities. By participating in TECO's EnerNoc program, we earn \$50,000 annually.

## FY 18 and FY 19 Core Goals

- Evaluate the condition of the County's real property and facility assets to ensure they are properly maintained, sanitary, and secure for effective and enhanced service delivery to the citizens of Hillsborough County. Properly caring for facilities extends their life, thus helping to keep costs down.
- Ensure on-time and within-budget delivery of projects in order to address the needs and expectations of County

government staff and the community.

- Implement and facilitate throughout the County options that allow departments to more efficiently utilize allocated space. Options will include the creation of collaboration spaces, reconfiguration of traditional cubicles into more open-pod configurations, or identifying consolidation opportunities to reduce overall space footprints.



## FY 18 and FY 19 Key Projects

- Sustainability projects: 52kW roof-top solar system installation at the Arthenia L. Joyner University Area Community Library in August 2018, with estimated electrical costs savings of 39%, and waste diversion and recycling plans that include initiation of a recycling program for downtown Tampa facilities in summer 2018. Collected recyclables will be the same: accepted through County curbside collection for residents.
- Design and construct four hardened maintenance facilities, consolidating Public Works, Public Utilities, and Fleet Management services within more efficient structures capable of withstanding Category 5 hurricanes, and provide secure locations for expediting pre- and post- disaster responses. The total cost of replacing the current 40- to 50-year-old facilities is estimated at \$87.6 million.
- Phased replacement of original air handling units (AHUs) throughout County Center. The project's total estimated cost is \$6 million, with one to two floors to be targeted per year. The 27th floor was completed in 2017, and the 20th floor is scheduled for late August 2018.

## Innovation

Solar power initiatives that supplement on-site power and increase building efficiencies include the 59 kW solar parking canopy recently installed at the Southshore Community Resource Center, and a 52 kW roof-top solar system at Arthenia L. Joyner University Area Community Library, scheduled for installation in August 2018, with estimated electricity costs savings of 39%. Real Estate & Facilities Services is committed to developing sound strategic planning that incorporates innovative ideas with sustainable growth solutions.



### Contact Information

(813) 272-5810

HCFLGov.net/REFS

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Cost to operate facilities (cleaning, maintenance, utilities) compared to Building Owners and Managers Association.	\$4.75/SF	\$5.18/SF	<\$5.72/SF	≤\$5.72/SF
Cost to deliver repair and preservation projects as a percentage of total costs compared to industry standard of 14%.	8%	7.55%	<14%	≤14%
Cost to deliver capital projects as a percentage of total cost compared to industry standard of 43% for large projects (California Multi-Agency CIP Benchmarking Study, 2016).	11.5%	11.75%	<38%	≤43%
Provide efficient workspace utilization compared to Building Owners and Managers (BOMA, 2016) industry standard of 262 square feet per employee.	208 square feet per employee	209 square feet per employee	<262 square feet per employee	≤262 square feet per employee
Process and submit 90% of invoices within 30 calendar days. (Florida Statutes Chapter 218.74 (2) Prompt Payment Act requires 100% within 45 calendar days after receipt of valid invoice.	99%	98%	>90%	≥ 90%

# Real Estate & Facilities Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$12,199,950	\$12,878,929	\$14,449,224	\$14,965,869
Operating Expenditures/Expenses	14,966,891	16,530,217	18,088,072	18,052,977
Capital Outlay	147,101	221,994	253,299	364,699
<b>Grand Total</b>	<b>\$27,313,942</b>	<b>\$29,631,140</b>	<b>\$32,790,595</b>	<b>\$33,383,545</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$24,587,377	\$26,683,939	\$29,624,041	\$30,385,347
Unincorporated Area General Fund	656,991	365,233	556,804	610,728
Transportation Trust Fund	1,556,138	1,990,051	1,545,698	1,441,448
Grants (Not Transportation-Related)	354,452	387,704	415,128	486,707
Public Works Solid Waste Resource Recovery	0	\$0	397,567	272,951
Public Utilities Water/Wastewater	158,984	204,213	251,357	186,364
<b>Grand Total</b>	<b>\$27,313,942</b>	<b>\$29,631,140</b>	<b>\$32,790,595</b>	<b>\$33,383,545</b>

<b>Funded Positions</b>	<b>186</b>	<b>193</b>	<b>198</b>	<b>202</b>
<b>Funded FTE Positions</b>	<b>185.48</b>	<b>192.48</b>	<b>197.48</b>	<b>201.48</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Addition of three positions are included to handle increase demand levels.
- One position is transferred from Children Services and one position from Public Works.
- One position is transferred to Enterprise Solutions & Quality Assurance (ESQA).

### OPERATING EXPENDITURES:

- Continuation budget.

### CAPITAL AND OTHER EXPENDITURES:

- Capital Outlay includes funding for additional vehicles needed for increase maintenance services.





## Social Services

The Social Services department serves some of the most vulnerable residents in the County who require stability or long-term, comprehensive case-management services, including basic living needs, housing, education, and training. Programs and services are provided at five locations throughout Hillsborough County: the Lee Davis, West Tampa, University, Plant City, and SouthShore Community Resource Centers. In addition, staff is deployed to remote sites and partner agencies to provide specialized services across the county.



Social Services employees conduct community outreach.

## FY 17 Accomplishments



- The Lee Davis and Plant City Community Resource Centers underwent renovations to modernize the facilities, provide flexible meeting space and a one-stop approach to Human Services, and add a healthy living component.
- Social Services implemented an electronic visitor management system at each Community Resource Center. This enhancement has improved the sign-in speed for customers and the accuracy of customer intake data.
- Social Services partnered with the Children's Board Administrative Organization (ASO) Program to administer homeless prevention services for families engaged in case management programs. The purpose of this project is to enhance County services and outcomes with a seamless case management approach.

## FY 18 and FY 19 Core Goals

- Help low-income individuals and families resolve a housing crisis that would otherwise lead to homelessness if not addressed.
- Provide job training and tuition assistance to motivated individuals who are interested in obtaining the necessary skills to gain stable employment.
- Provide youth development activities and exposure to educational programs that serve as conduits to higher education and vocational training. Staff and community partners actively engage in the recruitment process to enroll youth, providing opportunities to break the generational cycle of poverty.



Teens were introduced to career opportunities in the hospitality and tourism industries.



## FY 18 and FY 19 Key Projects

- Social Services is working on a prioritization of crisis interventions appointment scheduling to expand capacity for our most vulnerable residents. Appointments will be prioritized based on household members meeting the vulnerable population criteria: households with a school-aged child or younger, people 60 and older, or disabled.
- Social Services, the Community Action Board, and the University of South Florida are partnering for the 2019 comprehensive Community Needs Assessment. This assessment is conducted every three (3) years

to assist the Department and Community Action Board members with identifying emerging trends or issues related to the community and their needs.

- Social Services collaborated with internal Human Services departments and the YMCA to develop a program for low-income or vulnerable customers experiencing financial hardship to access memberships and programs at the YMCA free of charge. This is a four-year program beginning in FY18 with a value of \$500,000 per year.

### Contact Information

(813) 272-6770

[HCFLGov.net/SocialServices](http://HCFLGov.net/SocialServices)

## Innovation

Social Services, as ESF 6 lead, is collaborating with the Red Cross and Emergency Management to expand the number of employees assigned to a shelter during a disaster. The enhancement includes specialized and ongoing training for the role. Social Services is enhancing an internal application, CHAMP, to send email notifications to customers when an appointment is scheduled to include date, time, location, type of service, and other pertinent information. In addition, a checklist of required information needed for the appointment will be included in order to determine eligibility and receive same-day services. This enhanced communication will increase the efficiency of appointments to address urgent needs.

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Assists with services to help low-income individuals and families resolve housing crisis that would otherwise lead to homelessness if not addressed.	1,548 households	1,327 households	1,327 households	1,327 households
Offers post-secondary scholarships to young students who meet eligibility criteria.	52 students	83 students	100 students	100 students (if funding remains at the same level and the Community Action Board votes to retain program at this level)
Offers job training and tuition assistance to low-income, motivated individuals who are interested in obtaining necessary skills to gain employment.	438 individuals	452 individuals	169 individuals	169 individuals (if funding remains at the same level and the Community Action Board votes to retain program at this level)
Energy assistance services help reduce the overall home energy burden for low-income households and avoids service disruption, keeping families safe and healthy.	8,719 authorizations	8,802 authorizations	9,600 authorizations	9,600 authorizations (if funding remains at the same level)
Assists low-income families in achieving financial independence by identifying and addressing short- and long-term goals. Case management and financial assistance are provided to support the success of the case plan.	61 families	80 families	42 families	42 families (if funding remains at the same level and the Community Action Board votes to retain program at this level)

# Social Services

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$5,377,227	\$5,673,534	\$6,111,070	\$5,953,565
Operating Expenditures/Expenses	670,505	606,477	2,292,816	1,845,901
Grants & Aids	6,623,201	7,823,833	7,812,046	6,469,392
<b>Grand Total</b>	<b>\$12,670,933</b>	<b>\$14,103,844</b>	<b>\$16,215,932</b>	<b>\$14,268,858</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$5,967,068	\$7,008,605	\$6,960,587	\$7,159,640
Unincorporated Area General Fund	0	0	600,000	600,000
Countywide Special Revenue Funds	1,099,904	1,100,000	1,100,000	1,100,000
Grants (Not Transportation-Related)	5,603,961	5,995,239	7,555,345	5,409,218
<b>Grand Total</b>	<b>\$12,670,933</b>	<b>\$14,103,844</b>	<b>\$16,215,932</b>	<b>\$14,268,858</b>

<b>Funded Positions</b>	<b>97</b>	<b>103</b>	<b>92</b>	<b>73</b>
<b>Funded FTE Positions</b>	<b>88.60</b>	<b>90.40</b>	<b>84.13</b>	<b>73</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- Three position are transferred to Aging Services.
- The end of the Chase Grant resulted in the deletion of 16 positions.

### OPERATING EXPENDITURES:

- Operating expenditure decrease is primarily due to the elimination of indirect costs. This allows for these funds to be used to provide additional funding for direct assistance to clients in need.

### CAPITAL AND OTHER EXPENDITURES:

- The decrease in grants and aids reflects a reduction in grant funding.

## Sunshine Line

Sunshine Line creates community prosperity by providing transportation to those who, because of disability, age, or income, are unable to provide or purchase their own transportation and do not qualify for other local transportation services. Sunshine Line provides access to medical appointments, grocery shopping, social services, and other resources. The department provides daily or monthly bus passes to those who are able to use local bus service. Door-to-door transportation, including assistance to and from the vehicle, is provided for those who are unable to use transit service or where fixed-route transit service is not available.



**Above:** A Sunshine Line driver assists a rider on the vehicle lift.

**Left:** A Sunshine Line driver escorts a client to the door.

### FY 18 and FY 19 Core Goals

- Improve efficiency of workflow and internal procedures for a better customer experience, which is expected to streamline reservations, scheduling, and vehicle routes.
- Expand trip priorities to include health and wellness, employment, social, and recreation.
- Expand transportation disadvantaged services for clients who typically only use the service for group trips.

### FY 17 Accomplishments



- Implemented a new state-required application process for eligibility screening for clients.
- Relocated Sunshine Line administration, call center and dispatch office from the Lee Davis building to new offices at 2709 E. Hanna Ave. in Tampa.
- Participated in more than 10 community outreach events to ensure that residents are aware of the services available through Sunshine Line.

## FY 18 and FY 19 Key Projects

- Aging Services active seniors field trips pilot program.
- Senior housing outreach project to enroll and increase service for residents at these facilities.



A rider exits a van as the driver assists.



## Innovation

Established new customer service training program for call center staff including interactive and hands-on practice and using Call Center School on-line training.

Contact Information  
(813) 272-7272  
[HCFLGov.net/Sunshine](http://HCFLGov.net/Sunshine)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
# of Customers Served	7,784	7,318	7,000	7,250
# of Trips Provided	460,212	450,816	393,156	425,000
On-Time Performance (% of trips on-time)	92%	93%	93%	93%
Customer Satisfaction	97%	97%	96%	96%
Improved Quality of Life for Users	97%	98%	96%	96%
Increased Independence for Users	99%	98%	95%	95%

# Sunshine Line Agency

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$3,452,339	\$3,645,921	\$5,412,161	\$5,537,529
Operating Expenditures/Expenses	2,372,619	2,711,656	3,356,410	3,846,938
<b>Grand Total</b>	<b>\$5,824,958</b>	<b>\$6,357,577</b>	<b>\$8,768,571</b>	<b>\$9,384,467</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$3,828,502	\$3,656,944	\$4,760,582	\$4,762,047
Grants (Not Transportation-Related)	1,996,456	2,700,633	4,007,989	4,622,420
<b>Grand Total</b>	<b>\$5,824,958</b>	<b>\$6,357,577</b>	<b>\$8,768,571</b>	<b>\$9,384,467</b>

<b>Funded Positions</b>	<b>74</b>	<b>77</b>	<b>74</b>	<b>74</b>
<b>Funded FTE Positions</b>	<b>74.00</b>	<b>77.00</b>	<b>74.00</b>	<b>74.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.

### OPERATING EXPENDITURES:

- The increase in operating expenses is a result of a fluctuation in the carry forward of prior year grant revenue.



# Clerk of the Circuit Court and Comptroller

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, Chief Financial Officer, auditor, recorder, and custodian of all County funds. In addition, the Clerk records documents such as deeds, mortgages, and satisfaction 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.

**Top:** The Office of the Clerk of the Circuit Court keeps records for the Board of County Commissioners.  
**Bottom:** The Office of the Clerk stores many important public records.



## FY 17 Accomplishments



- 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 35 consecutive fiscal years.
- Participated in the achievement of the County's Aaa/AAA/AAA general bond rating, the highest attainable credit rating.
- Implemented a new website that offers additional online functionality (e.g., view wait times, make appointments, get in line online, submit online requests) and improved usability features (e.g., responsive design allowing users to navigate on any type of device) while providing our staff with a system that is easy to maintain.

## FY 18 and FY 19 Core Goals

- The Clerk's Office will receive unqualified audit opinions on the Comprehensive Annual Financial Report, Federal and State Single Audits, and Water and Solid Waste Enterprise Funds from the County's independent auditor that conform to audit requirements, as stated in Sections 218.39, 125.01, 218.32, and 11.45, Florida Statutes.
- The Clerk's Office will complete minutes of all Board of County Commissioners meetings within 21 calendar days, providing timely and accurate information to the public, staff, and County Commissioners.
- The Clerk's Office will exceed 80% of court docket entries within three days of the event or receipt of document to comply with timeliness standards developed by the Florida Clerk of Courts Operations Corporation and to aid in the efficient operation of the state court system.

## FY 18 and FY 19 Key Projects

- The Clerk's Office will implement a new official records system for recording and indexing mortgages, deeds, marriage licenses, and other records. This will allow for more efficient recording and indexing of documents and more convenient public access.
- The Clerk's Office will convert paper court documents to electronic format. This includes redaction of certain sensitive information that cannot be publicly disclosed in accordance with Florida Supreme Court rules. This conversion will allow a fully electronic workflow of court documents, provide more convenient public access, and lessen the need for storage space.
- The Clerk's Office will configure and deploy a web-based portal for public access to County accounts payable documents. This will provide transparency and more convenient public access.



The office ensures court hearings are recorded.



## Innovation

The Clerk implemented a tax deeds program that has brought new efficiencies, including workflow, cashiering, payment tracking, and electronic auctions. The initial data and images are uploaded, decreasing processing time, while online sales have increased final sale prices. The public can access information necessary to evaluate the properties, place bids, and make purchases.



### Contact Information

(813) 272-8100

HillsClerk.com

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Paychecks issued for County and Clerk employees	167,167	151,440	166,615	152,000
Invoices processed	167,050	183,520	183,520	183,520
Documents recorded into County's official records	634,181	595,313	616,400	631,400
BOCC Agenda items processed and distributed within 10 days	6,758	4,208	6,798	6,808
Number of payments issued for invoices	45,650	45,860	45,860	45,860



# Clerk of the Circuit Court & Comptroller

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Other Non Operating	\$18,704,952	\$19,511,787	\$19,312,834	\$20,338,010
<b>Grand Total</b>	<b>\$18,704,952</b>	<b>\$19,511,787</b>	<b>\$19,312,834</b>	<b>\$20,338,010</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$18,704,952	\$19,511,787	\$19,312,834	\$20,338,010
<b>Grand Total</b>	<b>\$18,704,952</b>	<b>\$19,511,787</b>	<b>\$19,312,834</b>	<b>\$20,338,010</b>

<b>Funded Position</b>	<b>102</b>	<b>102</b>	<b>102</b>	<b>102</b>
<b>Funded FTE Positions</b>	<b>102.00</b>	<b>102.00</b>	<b>102.00</b>	<b>102.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

The FY 19 budget reflects an 8% increase in Court Operations costs that are paid by the County rather than the State of Florida. The costs are included in the information technology budget and include more robust IT security and disaster recovery initiatives. Some of the increased costs are offset by efficiencies also in the IT area related to Clerk's staff absorbing certain functions previously covered by technology maintenance contracts. The budget also includes a 3% compensation increase for employees and a \$500,000 estimate of increased personnel costs anticipated from a Classification and Compensation study.



# Property Appraiser

The Hillsborough County Property Appraiser is charged with the duty and responsibility to appraise all of the property in the county. This includes real estate and tangible personal property (the equipment, machinery, and fixtures) of businesses. The Property Appraiser prepares the tax roll, but does not collect taxes or determine tax rates. The Appraiser is required by law to assess all property within the county each Jan. 1. In Hillsborough County, this means the Property Appraiser determines the market value for hundreds of thousands of individual parcels, including residential, agricultural, multifamily, commercial, and industrial, as well as thousands of personal property accounts. In addition to appraising property, the Appraiser must administer homestead exemptions, agricultural classification, determine the eligibility of certain religious, charitable, educational, and municipal property for tax exemption, as well as administer widow, widower, and disability exemptions. The Property Appraiser also maintains current and up-to-date legal descriptions and ownership tax maps of all the real property in Hillsborough County.

## FY 18 and FY 19 Core Goals

- Value all real and tangible properties in Hillsborough County in order to meet the requirement of the duties of the property appraiser per Florida Statute 193.
- Administer all property tax exemptions to fulfill the statutory requirements of the duties of the property appraiser.
- Mail TRIM (Truth in Millage) notices to all real and tangible property owners in Hillsborough County as required by state statute.
- Receive the Florida Department of Revenue's approval of the property tax roll as required by state statute.
- Receive and answer all questions from customers (approximately 40,000 per year) with accurate and timely information to meet and exceed the obligation of the HCPA to serve all real and tangible property owners in Hillsborough County.

## FY 18 and FY 19 Key Projects

- Develop a mobile/field appraisal application for computer tablets that will allow staff to more efficiently assesses properties in the field.
- Increase public interaction and data-sharing through improvements in social media, HCPA website interface, and public meetings about our office's services and duties, and utilization of our website.
- Improve the ease of public use and access of HCPA services at all our offices.
- Complete and launch an intranet site to improve interoffice communication between employees.

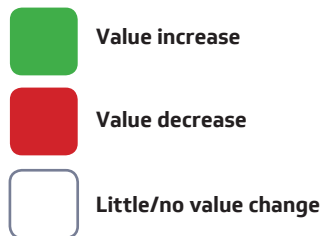
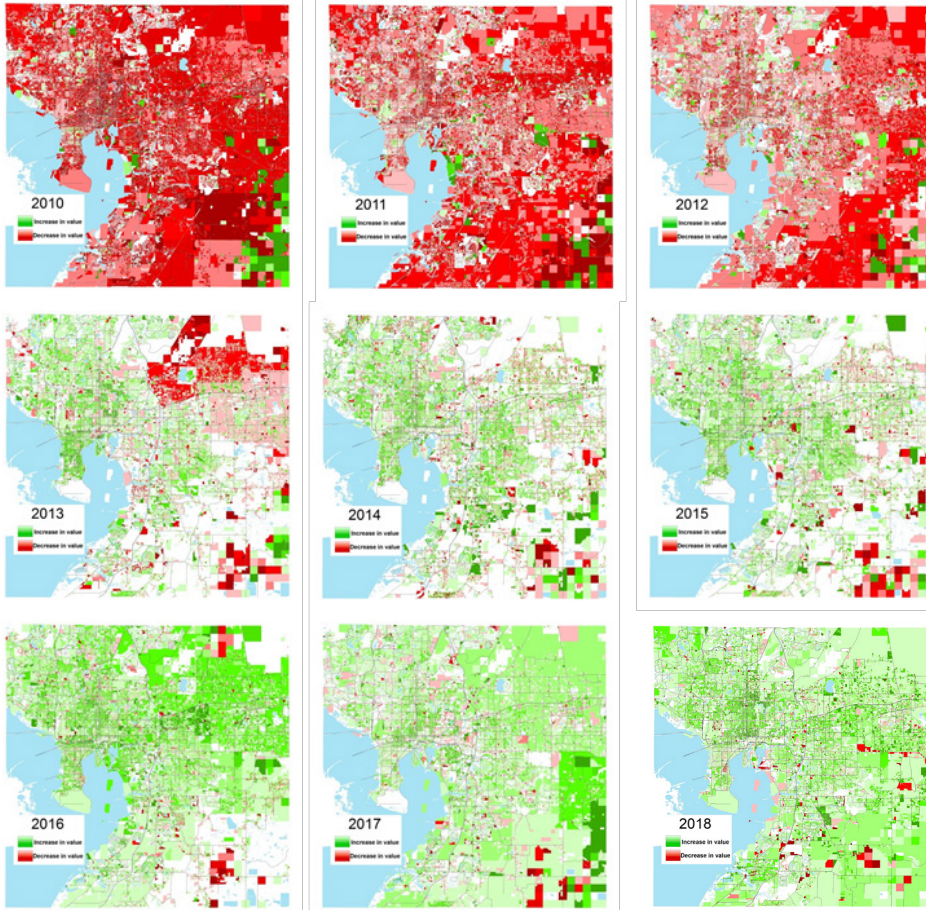
## FY 17 Accomplishments



- Valued all real estate and tangible personal property in Hillsborough County.
- Administered all county homestead exemption applications and homestead exemptions.
- Renewed fleet of leased hybrid vehicles through the bidding process to save tax dollars and lower carbon emissions.
- Leased new printers/copiers to replace aging devices for efficiency and cost reduction.
- Underwent a complete bidding process for the acquisition of annual aerial imagery capture of the entire county. Implemented a new telephone system to improve customer service and interoffice efficiencies.



## Hillsborough County Real Estate Value



## Innovation

Hillsborough County Property Appraiser Bob Henriquez continues to make strides toward his goal of becoming “the nation’s leading property appraiser’s office through continuous innovation, technological implementation, and maximization of human potential.” This year, he has replaced an antiquated telecommunication system with a modern VOIP wireless system to improve communications with the public and work flows within the office. Additionally, Mr. Henriquez is currently spearheading with a third-party vendor the development of a mobile/field appraisal application for computer tablets that will allow staff to more efficiently assess properties in the field.



Contact Information  
(813) 272-6100  
hcpafl.org

## Performance Measures

	FY 16 Actual	FY 17 Projected	FY 18 Adopted	FY 19 Recommended
Number of parcels per employee	4,413	4,355	4,263	4,311
Budget per number of parcels	\$23.71	\$23.47	\$ 24.43	\$ 24.89

# Property Appraiser

<b>Appropriations</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Recommended</b>
Other Non Operating	\$11,661,285	\$11,498,910	\$12,034,986	\$11,951,967
<b>Grand Total</b>	<b>\$11,661,285</b>	<b>\$11,498,910</b>	<b>\$12,034,986</b>	<b>\$11,951,967</b>

<b>Budget by Fund</b>	<b>FY 16</b>	<b>FY 17</b>	<b>FY 18</b>	<b>FY 19</b>
	<b>Actual</b>	<b>Actual</b>	<b>Adopted</b>	<b>Recommended</b>
Countywide General Fund	\$9,678,282	\$9,539,163	\$9,944,424	\$9,914,671
Unincorporated Area General Fund	1,611,896	1,591,428	1,697,547	1,654,075
Library Tax District Special Rev Fd	324,891	322,542	344,067	335,239
P&R GO Ref Bnds 2002 Sk Fd-20024000	9,545	9,403	10,100	9,773
ELAPP Series 2009 Bds Sk Fd-20029003	36,671	36,374	38,848	38,209
<b>Grand Total</b>	<b>\$11,661,285</b>	<b>\$11,498,910</b>	<b>\$12,034,986</b>	<b>\$11,951,967</b>

<b>Funded Position</b>	<b>121</b>	<b>121</b>	<b>125</b>	<b>125</b>
<b>Funded FTE Positions</b>	<b>121.00</b>	<b>121.00</b>	<b>125.00</b>	<b>125.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

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.

## Public Defender

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.



Ann Porter, Julianne M. Holt, center, and Dr. Sylvia Campbell become the 2018 inductees into the Hillsborough County Women's Hall of Fame.

### FY 18 and FY 19 Core Goals

- 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.
- Provide first-time offenders charged with non-serious offenses with diversion and intervention programs. This increases public safety by allowing law enforcement to properly align investigative resources, and improves the criminal justice system by reducing recidivism rates.
- Increase public safety by ensuring appropriate and ethical attorney caseloads, timely case disposition, and the efficient use of taxpayer money to benefit our clients, all parties in the criminal justice system, and Hillsborough County residents.
- Increase the efficiency of the criminal justice system through technology for case management, document management, witness management, data exchange, e-service, and so forth to eliminate redundant work, allowing staff resources to be reallocated to handle our constitutional responsibilities.
- Provide continuing legal education and related training programs for attorneys and support staff to remain abreast of developments in criminal law, criminal procedure, and ethics.

### FY 17 Accomplishments



- Provided legal representation on more than 54,000 court-appointed cases.
- Resolved 50,679 cases total and 1,406 through trial.
- Provided more than 55 hours of continuing legal education and training programs for attorneys and support staff.
- Continued as an active partner and participant in Hillsborough County community and criminal justice agencies and groups, including Safe & Sound Hillsborough Violence Prevention Collaborative, Public Safety Coordinating Council, Juvenile Justice Board, etc.



Julianne M. Holt, Arthenia Joyner, and Doretha Edgecomb attend the League of Women Voters.



The staff from the Office of the Public Defender join Julianne M. Holt as she is presented the "Trailblazer Award" from the United States District Court of Appeals as Hillsborough County's first female Public Defender.



## FY 18 and FY 19 Key Projects

- Working with the State Attorney to electronically transfer documents for court appointed cases to the Public Defender’s case management system. This eliminates the paper handling between offices, and further increases access time to discovery documents.
- Working with the Clerk of Court to electronically transfer documents for court appointed cases to the Public Defender’s case management system. This eliminates the paper handling between offices, and further increases access time to discovery documents.



Julianne M. Holt and the Hon. Michael J. Scionti take time for a picture with staff of the Veteran’s Court.

### Contact Information

(813) 272-5980  
pd13.state.fl.us



## Innovation

The Public Defender’s Office continued the Veterans Services Initiative, which focuses on early identification of veterans in need of services. In addition to representation in Veterans Treatment Court, the Initiative focuses on educating criminal justice partners in all divisions, allowing the Public Defender to link our clients with services appropriate for their unique needs.

The Public Defender’s Office continued the Mental Health Pre-trial Intervention Program, which focuses on identifying persons who are eligible for the Mental Health PTI program, refers them to the Mental Health Court Liaison, advocates to the SAO for the defendant’s acceptance into the MHPTI, and reviews contract with client.

## Performance Measures

	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Projected
Capital Felony	38	32	33
Capital Sex	12	19	14
Non-Capital Felony	25,878	23,182	25,900
Misdemeanor	18,346	16,836	18,516
County to Circuit Appeals	8	13	12
Juvenile	6,469	5,291	5,588
Mental Health	3,266	3,678	3,936
Sexually Violent Predator Act	3	2	2

# Public Defender

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Operating Expenditures/Expenses	\$453,597	\$537,338	\$663,190	\$664,216
Capital Outlay	59,874	55,911	61,410	61,410
Grants & Aids	459,888	459,888	459,888	459,888
<b>Grand Total</b>	<b>\$973,359</b>	<b>\$1,053,137</b>	<b>\$1,184,488</b>	<b>\$1,185,514</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$93,276	\$44,374	\$122,016	\$122,995
Countywide Special Revenue Funds	880,083	1,008,763	1,062,472	1,062,519
<b>Grand Total</b>	<b>\$973,359</b>	<b>\$1,053,137</b>	<b>\$1,184,488</b>	<b>\$1,185,514</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### OPERATING EXPENDITURES:

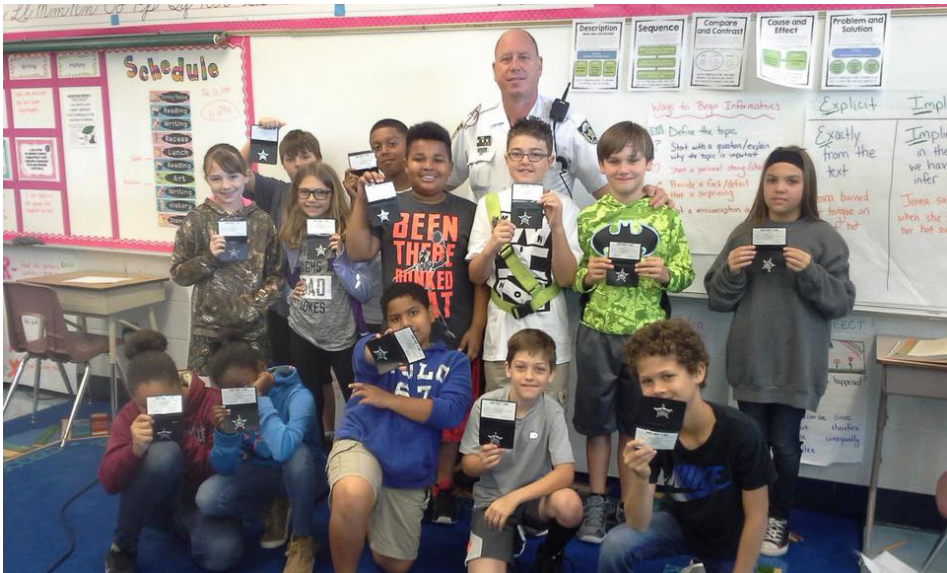
- Continuation budget.

### CAPITAL AND OTHER EXPENDITURES:

- Continuation budget.

# Sheriff's Office

Established in 1846, the Hillsborough County Sheriff's Office (HCSO) provides comprehensive public safety services in one of the nation's largest and fastest-growing states and counties. Employing approximately 3,500 personnel, the HCSO is consistently ranked as one of the 20 largest law enforcement agencies in the nation for total law enforcement and civilian staffing. The HCSO provides law enforcement and 9-1-1 call dispatch services for approximately 941,000 residents of unincorporated Hillsborough County, as well as detention, court security, and child protection services to more than 1.3 million people. Only one other Sheriff's Office in Florida serves a population larger than is served by the HCSO. In addition, the HCSO continuously pursues and implements improvements and efficiencies to meet public safety needs. The mission of the HCSO is to serve, protect, and defend the community while preserving the rights and dignity of all.



Above: Master Deputy Smith educates young people on school patrol. Left: Sheriff Chad Chronister thanks members of the Community Action Team for volunteering their time and helping to ensure a safe and fun Strawberry Festival for everyone.

## FY 18 and FY 19 Core Goals

- Public Safety: Reduce criminal activity and conditions that foster crime and fear of crime.
- Traffic Safety: Increase the safety of people on the roadways.
- Child Protection: Safeguard, protect, and promote the well-being of children.

## FY 17 Accomplishments



- Established a fifth HCSO District to meet the increased public safety demands of the rapidly increasing population, and reduced the crime rate in unincorporated Hillsborough County for the 11th consecutive year.
- Collaborated with the Boys and Girls Club to establish a new Boys and Girls Clubs in Wimauma and Town 'N Country, and a Teen Center in Dover.
- Implemented four new traffic safety grant-funded programs and submitted grant applications for two additional traffic safety programs.



Corporal Kristy Udagawa distributes bicycle lights and educates residents on bicycle safety.





### FY 18 and FY 19 Key Projects

- Integrate new technologies/software into a centralized HCSO technology center that monitors and analyzes live feeds from the HCSO Eye on Crime camera system and activity sent from the Automated License Plate Readers.
- Continue the build out of the East and West Communications systems. We have equipped four (4) of the eight (8) proposed sites on the West system and five (5) of the eight (8) sites on the East system. The plan also includes a radio tower for District III (Keystone area) and an antenna tower in the Valrico area.
- In collaboration with regional partners, secure external funding and establish the Tampa Bay Regional Intelligence Center (TBRIC). Acquired grant funding to hire two Intelligence Analysts to support TBRIC activities and provide analytical output and reports that address specific Intelligence

#### Contact Information

(813) 247-8200  
hcsso.tampa.fl.us



### Innovation

Through collaborations with a community troubled by a growing street-level criminal presence in 2009, the HCSO began a multiyear program to install and monitor portable digital overt (visible) surveillance cameras in high-crime areas. The program, called Eye on Crime (EOC), was expanded in FY 2016 and FY 2017 with the addition of eight cameras, four license plate recognition (LPR) cameras, and three LPR trailers. Coupled with the HCSO's ShotSpotter gun detection and automatic notification system, the Eye on Crime system includes over 120 video feeds, 16 license plate readers, and 81 ShotSpotter sensors. The EOC camera feeds, LPR, and ShotSpotter alerts have been integrated into a centralized area for monitoring and analysis. In FY 2018, funding was acquired to obtain forensic video software, hardware, and training to extract and enhance video acquired from crime scenes for evidentiary and prosecution purposes.

### Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Rate of Part 1 Crimes per 1,000 Residents	17.13	16.93	16.80	16.53
HCSO Part 1 Crime Clearance Rate	32.7%	32.1%	32.2%	32.1%
Number of Calls for Service Requiring the Dispatch of One or More HCSO Personnel	641,605	664,703	696,220	725,088
Number of HCSO Personnel Dispatched to Calls for Service	1,055,914	1,100,051	1,146,033	1,193,938
Pursue Grants Each Year to Fund: traffic safety initiatives; acquire cutting-edge technologies for the prevention and intervention of violent crime; and to quickly and efficiently process evidence obtained from violent crime scenes to intervene against dangerous offenders.	Three	Four	Three	Four

# Sheriff's Office

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Other Non Operating	\$392,087,788	\$405,120,295	\$418,991,520	\$433,040,485
<b>Grand Total</b>	<b>\$392,087,788</b>	<b>\$405,120,295</b>	<b>\$418,991,520</b>	<b>\$433,040,485</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$273,824,140	\$283,045,495	\$293,506,745	\$303,650,020
Unincorporated Area General Fund	115,663,387	119,213,735	122,228,805	126,207,370
Countywide Special Revenue Funds	2,600,261	2,861,065	3,255,970	3,183,095
<b>Grand Total</b>	<b>\$392,087,788</b>	<b>\$405,120,295</b>	<b>\$418,991,520</b>	<b>\$433,040,485</b>

<b>Funded Position</b>	<b>3,830</b>	<b>3,833</b>	<b>3,833</b>	<b>3,833</b>
<b>Funded FTE Positions</b>	<b>3,670.50</b>	<b>3,675.50</b>	<b>3,675.50</b>	<b>3,675.50</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

The Sheriff's Office budget increases by 3.35% in FY 19. The average compensation increase included in the FY 19 budget is 3.7%, and the Sheriff's Office found budget efficiencies in the areas of worker's compensation and funding associated with vacant positions. It is anticipated that future budget years will be pressured by a growing population and a greater need for security at public schools.

# State Attorney

## 13th Judicial Circuit

The State Attorney, under Article V, Section 17, of the Florida Constitution, is the chief prosecuting officer of all criminal trial courts in the 13th Judicial Circuit. The State Attorney, with the aid of appointed assistants and staff, appears in the Circuit and County courts within our judicial circuit and prosecutes or defends on behalf of the state all lawsuits, applications, or motions, civil and criminal, to which the state is a party. The staff of 358 employees includes 134 attorneys, 10 investigators, and a dedicated support staff. Hillsborough County funds the office's communication services, information systems, and provides secure office space.



**Above:** State Attorney Andrew Warren and Hillsborough County Sheriff Chad Chronister enjoy walking in the 4th Annual Tampa Pride Diversity Parade in historic Ybor City.

**Below:** State Attorney Andrew Warren served as a guest lecturer for Dr. Kathleen Heide's Crime and Justice in America course at the University of South Florida.



### FY 17 Accomplishments



- Processed 100,113 criminal case referrals.
- Implemented an adult pre-arrest diversion program and expanded juvenile arrest avoidance program in partnership with local law enforcement agencies.
- Helped launch Hillsborough County's first mental health court program.

### FY 18 and FY 19 Core Goals

- Continued development of a fair and effective criminal justice system that efficiently allocates resources to target crime that poses the greatest threat to the community, such as violent crime, economic crime, and serial recidivism.
- Work with community partners and fellow government agencies in the pursuit of a justice system that effectively makes our community safer and is transparent to all citizens.
- Develop internal information processes that efficiently exchange data with criminal justice system stakeholders and assists our staff in effectively handling voluminous caseloads.

## FY 18 and FY 19 Key Projects

- Evaluate all prosecutorial programs to ensure public safety, fairness, and effectivity.
- Establish effective, organized discussions with community stakeholders about our criminal justice system.
- Continue to improve data sharing among criminal justice system stakeholders.



## Innovation

Revamped our digital information exchange with our criminal justice partners to reduce paper flow and effectively manage our cases.



The Disarming Domestic Abusers Initiative press conference featured Clara Reynolds from left, CEO of the Crisis Center of Tampa Bay; Bernadett Celene Fritch, Crisis Center volunteer; Kathleen Kempke, senior director of Corbett Trauma Center; Mindy Murphy, president and CEO of The Spring of Tampa Bay; State Attorney Andrew Warren; members of Moms Demand Action for Gun Sense in America; Wendy Malloy, Tampa volunteer lead for Moms Demand Action; Nancy Granda, the past president of League of Women Voters Hillsborough County; and Sandra Sroka, president of the League of Women Voters of Hillsborough County.



### Contact Information

Phone (Tampa Office):

(813) 272-5400

Phone (Plant City Office):

(813) 757-3890

sao13th.com

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Number of cases each attorney handles per fiscal year.	Number of cases managed as mandated by F.S. 27.02: 104,178	Number of cases managed as mandated by F.S. 27.02: 100,113	Number of cases managed as mandated by F.S. 27.02: 106,272	Number of cases managed as mandated by F.S. 27.02: 107,335
	Number of cases per FTE (number of FTE attorneys = 135): 772	Number of cases per FTE (number of FTE = 134): 747	Number of cases per FTE (number of FTE = 135): 787	Number of cases per FTE (number of FTE = 135): 795

# State Attorney Part I

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Operating Expenditures/Expenses	\$702,904	\$701,843	\$1,064,216	\$1,064,361
Capital Outlay	346,027	259,027	171,343	0
<b>Grand Total</b>	<b>\$1,048,931</b>	<b>\$960,870</b>	<b>\$1,235,559</b>	<b>\$1,064,361</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$261,766	\$323,772	\$335,424	\$335,569
Countywide Special Revenue Funds	787,165	637,098	900,135	728,792
<b>Grand Total</b>	<b>\$1,048,931</b>	<b>\$960,870</b>	<b>\$1,235,559</b>	<b>\$1,064,361</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- The County does not fund State Attorney positions.

### OPERATING AND CAPITAL EXPENDITURES:

- Continuation budget.

# State Attorney Part II

## Victim Assistance

Hillsborough County’s Victim Assistance Program provides victims and witnesses with resources and support throughout their involvement with the criminal justice system. Counselors help victims with any issues associated with the court process and victimization. The Victim Notification Unit helps keep victims informed, whenever possible, of crucial court dates and proceedings. The Worthless Check Diversion Unit provides assistance to victims of bad checks.



### FY 17 Accomplishments



- The program received a proclamation from the BOCC during National Crime Victims’ Rights Week for their work on behalf of victims in Hillsborough County.
- Mothers Against Drunk Driving recognized the program with its Appreciation Award. The program successfully developed an in-house State Attorney Interactive Notification Tracking System (SAINTS).
- The program created an educational video to inform victims of domestic violence about the harms of signing a Request Not to Prosecute and to deter victims from dropping charges.
- The program received letters of appreciation from multiple local agencies, businesses, and individuals in Hillsborough County.

Victim counselors are busy providing important information and educating the community.

### FY 18 and FY 19 Core Goals

- The program will notify victims about crucial court dates and proceedings. This will result in an improved prosecution rate and a safer community.
- The program will assist and educate all victims of crime to improve safety in the community.
- The program will provide

escorts to court hearings and depositions as needed. This increases participation by victims throughout the prosecutorial process and provides support for both victims and prosecutors.

- The program will offer public presentations and informative booths throughout Hillsborough County. This will increase

awareness of services and demonstrate achievement of the Board of County Commissioners Strategic Plan priorities.

- The program will assist victims who have received a worthless check by educating the check writer and by working with the victim, which helps deter future worthless check transactions.



Contact Information  
(813) 272-6472  
sao13th.com/victim\_assistance

A counselor assists a victim through the criminal justice process.

### Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Number of notifications provided to victims	484,283	491,340	N/A	N/A
Number of victims assisted	47,467	45,918	N/A	N/A
Number of escorts provided	1,347	1,382	N/A	N/A
Number of public presentations	48	42	N/A	N/A
Number of worthless check charges	420	432	N/A	N/A

# State Attorney Part II (Victim Assistance)

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$1,916,225	\$1,959,244	\$2,286,152	\$2,022,688
Operating Expenditures/Expenses	33,606	36,455	95,007	95,016
<b>Grand Total</b>	<b>\$1,949,831</b>	<b>\$1,995,699</b>	<b>\$2,381,159</b>	<b>\$2,117,704</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$1,949,831	\$1,995,699	\$2,381,159	\$2,117,704
<b>Grand Total</b>	<b>\$1,949,831</b>	<b>\$1,995,699</b>	<b>\$2,381,159</b>	<b>\$2,117,704</b>

<b>Funded Position</b>	<b>28</b>	<b>28</b>	<b>29</b>	<b>29</b>
<b>Funded FTE Positions</b>	<b>27.10</b>	<b>27.10</b>	<b>28.10</b>	<b>28.10</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

**PERSONNEL SERVICES:**

- A 3% performance pay increase is budgeted.

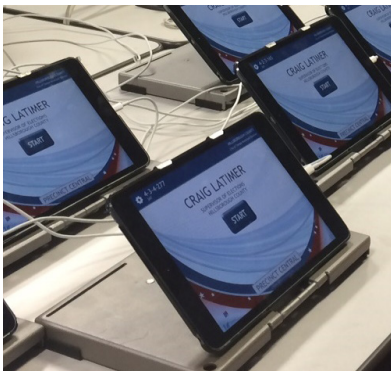
**OPERATING EXPENDITURES:**

- Continuation budget.



## Supervisor of Elections

The Hillsborough County Supervisor of Elections allows citizens to fairly and efficiently elect local, state, and federal officials, and to vote on issues. The office maintains a voter registration database, provides opportunities for citizens to register to vote and update information, and conveys information to candidates. The Supervisor of Elections also educates voters on elections and trains poll workers to give citizens a positive voting experience. The office tests, maintains, and operates voting equipment, in order to count and report votes with accuracy and efficiency. It is the first elections office to earn the Governor's Sterling Award for performance excellence.



**Above:** The Supervisor of Elections Office performs a public logic and accuracy test of ballot tabulators before every election. The testing is open to the public and the media. **Left:** Electronic poll books keep Election Day lines to a minimum because it only takes a minute for voters to check in.

## FY 17 Accomplishments



- The Supervisor of Elections gave more than 600,000 citizens a voice in our democracy during the 2016 General Election, and successfully conducted the largest county recount in Florida's history, triggered by a .26% margin in a countywide school board race. The office also conducted special elections for Tampa City Council, Temple Terrace Mayor and Representative for Florida House District 58.
- The Supervisor of Elections verified more than 230,000 petitions signed in support of amendments and candidates for the 2018 ballot.
- The Supervisor of Elections inspected and secured 19 Early Voting sites and 271 Election Day polling locations in preparation for the 2018 Primary and General Elections.

## FY 18 and FY 19 Core Goals

- The Supervisor of Elections will provide citizens with opportunities to participate in democracy by conducting two countywide elections (2018 Primary Election and 2018 General Election) and up to eight municipal elections (2019 City of Tampa, 2019 City of Tampa Runoff, 2018 and 2019 Plant City, 2018 and 2019 Plant City Runoff, 2018 Temple Terrace and 2018 Temple Terrace Runoff) with the

possibility of special elections, if needed.

- The Supervisor of Elections will make voting accessible to all citizens of Hillsborough County by securing and equipping Election Day polling places and Early Voting sites for elections, ensuring the reliability of voting equipment through testing and redundancies, and providing for the needs of

voters with disabilities.

- The Supervisor of Elections will educate voters on the three methods of voting and encourage voting before Election Day, increasing convenience to voters while saving money and adding predictability to staffing and equipment needs.

## FY 18 and FY 19 Key Projects

- The Supervisor of Elections will earn community trust through voter outreach and education, including social media, videos, and graphics that explain the integrity and security inherent in elections in Hillsborough County.
- The Supervisor of Elections will ensure excellent customer service at polling sites by recruiting poll workers and providing effective, consistent, and comprehensive poll worker training.
- Upgraded mail assembly and sorting equipment will enable the Supervisor of Elections to produce and process more than 200,000 Vote By Mail ballots for each countywide election, in response to increasing demand for Vote By Mail among voters.



Voters can visit [VoteHillsborough.org](http://VoteHillsborough.org) if they want to receive their ballot, a postage-paid return envelope, and an "I Voted" sticker in the mail.

**Contact Information**  
 (813) 744-5900  
[VoteHillsborough.org](http://VoteHillsborough.org)



## Innovation

The State of Florida launched online voter registration in October 2017 – an exciting innovation in the voter registration process. Citizens have a quick and easy way to register, and the work required of our staff to verify and confirm the voter's registration is also expedited. Registering online also saves a lot of paper. The Hillsborough County Supervisor of Elections has supported this innovation by getting the word out through media interviews, social media, interaction with community organizations, and encouraging prospective voters to register online during voter registration drives at high schools, colleges, and community events.

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Conduct Elections	Presidential Preference Primary (PPP), Primary Election, Plant City and Plant City Runoff Elections	General Election, Special Elections for Tampa Runoff, Temple Terrace, House District 58 Primary and House District 58 General Election	Primary Election, Plant City and Plant City Runoff Elections, Temple Terrace and Temple Terrace Runoff Elections	General Election, Plant City and Plant City Runoff Elections, Tampa and Tampa Runoff Elections
Secure and Equip Voting Locations	PPP: 340 Election Day precincts; 15 Early Voting Sites; Primary: 340 Election Day precincts; 16 Early Voting sites	General: 340 Election Day precincts; 16 Early Voting sites; Tampa (special district runoff): 20 Election Day precincts; four Early Voting sites	Primary: 390 Election Day precincts and 19 Early Voting sites; Plant City: seven Election Day precincts and one Early Voting site; Temple Terrace: concurrent with countywide election	General: 390 Election Day precincts and 19 Early Voting sites; Tampa: 100 Election Day precincts and eight Early Voting sites; Plant City: seven Election Day precincts and one Early Voting site
Serve at Least 60% of Voters Before Election Day	58% voted before PPP Election Day; 72% voted before Primary Election Day	71% voted before General Election Day	at least 60% voting before Primary Election Day	at least 60% voting before General Election Day

# Supervisor of Elections

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Other Non Operating	\$12,814,167	\$15,203,350	\$12,404,265	\$13,868,295
<b>Grand Total</b>	<b>\$12,814,167</b>	<b>\$15,203,350</b>	<b>\$12,404,265</b>	<b>\$13,868,295</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$12,814,167	\$15,203,350	\$12,404,265	\$13,868,295
<b>Grand Total</b>	<b>\$12,814,167</b>	<b>\$15,203,350</b>	<b>\$12,404,265</b>	<b>\$13,868,295</b>

<b>Funded Position</b>	<b>43</b>	<b>44</b>	<b>48</b>	<b>48</b>
<b>Funded FTE Positions</b>	<b>43.00</b>	<b>44.00</b>	<b>48.00</b>	<b>48.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

The budget for the Supervisor of Elections changes year-to-year based on the number of general and special elections held. The FY 17 budget included additional budget to account for the cost of a November general election and several municipal elections. The FY 18 budget includes a midterm election cycle with an open governor's seat and a number of open seats in local races. The FY 18 budget also includes a net of four new full time positions spread across the organization to serve the County's growing population. The FY 19 budget includes costs for additional equipment and for an election cycle in November 2018.



# Tax Collector

The Hillsborough County Tax Collector (HCTC) provides a wide range of services to the citizens of Hillsborough County, including the collection of property taxes, tangible personal property taxes, and business and tourist development taxes; registration and titling of motor vehicles and vessels, and the collection of related fees; and the issuance of hunting and fishing licenses, driver licenses, birth certificates, concealed weapons permits, and vehicle for hire and tow truck permits. The Tax Collector is a constitutional officer, elected to independently carry out state duties provided by state law for the collection and distribution of revenues.



The organization's leadership team exemplifies the organization's core values. Each senior leader is personally involved in the achievement of strategic goals and objectives.

## FY 18 and FY 19 Core Goals

- Exhibit fiscal responsibility in the collection and distribution of property, business, tangible and tourist development taxes that fund and support essential services and infrastructure throughout Hillsborough County.
- Issue motor vehicle titles and registrations, driver's licenses, and identification cards in compliance with Federal Homeland Security, the Real ID Act, and Department of Highway Safety & Motor Vehicles. This ensures

that the residents of Hillsborough County are in compliance and have the proper documentation for their motor vehicles, vessels, and mobile homes, as well as verifying the identity of Florida residents living in Hillsborough County to prevent fraud and ensure the safety of residents.

- Provide exemplary service to the residents of Hillsborough County and maintain customer satisfaction rate of 96%.

## FY 17 Accomplishments



- During the 2017 Legislative Session, the Florida House and Senate dissolved the Hillsborough County Public Transportation Commission. Subsequently, the Board of County Commissioners passed an ordinance which, in part, designated HCTC as the customer service agency responsible for the issuance of service provider permits, individual vehicle permits, and public vehicle driver licenses. The Tax Collector has been providing these services in our East Tampa Office since October 2017.
- HCTC serves nearly 1 million customers in our branch offices each year, and significant population growth is expected. The East Tampa and Downtown branch offices were expanded and renovated in 2017 to ensure we have the space needed serve the increasing customer volume in a safe and comfortable environment.
- HCTC invested in a mail opening and scanning machine also known as the OPEX Falcon Red. This equipment has improved business processes, increased productivity, reduced the need for manual labor when processing mail payments, and significantly decreased overtime. Overtime savings for 2017 was \$18,000. Anticipated savings in overtime for 2018 is \$20,000.

## FY 18 and FY 19 Key Projects

- HCTC has partnered with DHSMV and a third-party vendor to be the first county in Florida to pilot a self-service, motor vehicle registration renewal kiosk to accept cash or credit card payments to renew a registration and dispense a decal. These kiosks would be deployed in Tax Collector offices first. Then, if successful, kiosks could be placed in outside locations such as other government offices or grocery stores.
- HCTC has made significant strides in addressing our future facility needs. Construction of a new office to replace the current leased office in Ruskin is underway. HCTC's South Shore Office, located near the County's South Shore Regional Center, is scheduled to open in summer 2018.
- HCTC is launching several new applications that will enhance the 24/7 access customers have to our services, such as the completely redesigned, mobile responsive website. In addition, we are adding a Wait Anywhere enhancement to our customer queuing system that allows customers to check into a virtual queue remotely from anywhere via their mobile device or desktop, reducing the amount of time they have to wait in our office.



The Tree of Life mural installed at the East Tampa office is dedicated to Hillsborough County organ donors and organ recipients.



## Innovation

Wait Anywhere Technology Enhancement. HCTC strives to provide a positive customer experience and get customers in and out as quickly as possible. In FY 2018, HCTC will add an enhancement to our current customer queuing system that will transform the way our customers wait for service. Soon customers will be able to join a virtual queue remotely from anywhere via their mobile device or desktop. It will allow customers to wait anywhere - free to shop, run errands, or wait at home or work. Text or voice messages will alert customers as they move to the front of the virtual queue so they'll know when it's time to head to the office. When staff is ready to serve, customers are notified it's their turn.

Contact Information  
[hillstax.org](http://hillstax.org)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Overall Customer Satisfaction	98%	96.5%	96%	98%
Fiscal Responsibility - Excess fees distributed to Hillsborough County	\$11,822,000	\$13,183,000	\$12,668,000	\$14,815,000
Total Branch Customers Served in Hillsborough County	919,051	1,436,175	1,476,761	1,500,000
Total Phone Calls Answered (Call Volume)	381,151	352,859	371,857	375,000
Total Driver's License Customers Served in Hillsborough County	354,918	441,199	475,700	485,000

# Tax Collector

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Other Non Operating	\$24,832,286	\$26,108,666	\$29,454,689	\$29,957,663
<b>Grand Total</b>	<b>\$24,832,286</b>	<b>\$26,108,666</b>	<b>\$29,454,689</b>	<b>\$29,957,663</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$19,421,174	\$20,349,690	\$22,719,553	\$22,979,223
Unincorporated Area General Fund	3,785,758	4,071,923	4,707,709	4,908,015
Unincorporated Area Special Revenue Funds	340,932	316,990	403,500	403,661
Transportation Trust Fund	155,910	163,617	207,100	198,895
Library Tax District Special Rev Fd	775,839	834,329	992,989	1,021,512
Sales Tax Revenue Fund	222,084	233,161	251,241	266,046
ELAPP Series 2009 Bds Sk Fd-20029003	97,209	103,870	128,543	134,743
P&R GO Ref Bnds 2002 Sk Fd-20024000	33,380	35,086	44,054	45,568
<b>Grand Total</b>	<b>\$24,832,286</b>	<b>\$26,108,666</b>	<b>\$29,454,689</b>	<b>\$29,957,663</b>

<b>Funded Position</b>	<b>371</b>	<b>380</b>	<b>394</b>	<b>394</b>
<b>Funded FTE Positions</b>	<b>371.00</b>	<b>377.00</b>	<b>388.50</b>	<b>388.50</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

The budget presented for the Tax Collector does not represent the organization's State approved budget. It represents the dollar amounts that the County Commission has paid or is estimated to pay to the Tax Collector as the statutory fee for collection of taxes on behalf of the County Commission and School Board as a taxing authority. Other taxing authorities paying commissions to the Tax Collector for the collection of ad valorem taxes include the Tampa Port Authority, the Children's Board, HART, the Southwest Florida Management District and Tampa Palms. Florida Statutes require that the Tax Collector's operating budget be submitted on or before August 1<sup>st</sup> of each year and be approved by the Department of Revenue and that commissions be paid to the Tax Collector by the County and other taxing authorities for the collection of ad valorem taxes. The Tax Collector returns excess fees (residual equity) remaining at the end of the fiscal year.

\*Fee Funded



# Administrative Office of the Courts

## 13th Judicial Circuit Judicial Branch

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. While the legal department operates under the direct supervision of the chief judge, the Administrative Office of the Courts is divided into three major categories: business functions, court operations, and court programs.



The public entrance to the courthouse complex is through the George Edgecomb Family and Civil Courthouse, located at 800 E. Twiggs St.

### FY 17 Accomplishments



- Secured Substance Alcohol and Mental Health (SAMHSA) grant funding for Family Dependency Treatment Court to expand treatment for parents with substance abuse use disorder and/ co-occurring disorders who seek to reunify with their children. Presently serving 35 parents annually (total 175) with residential, intensive outpatient, and medication-assisted treatment; recovery support; and systems navigation, as well as services for the family.

- Implemented final phase of domestic violence injunctions in January 2018. In addition to reviewing petitions to determine if case documents meet requirements of Florida law for issuance of Temporary Injunction for Protection or Order Setting for Hearing for Protection, judges can now issue orders of Final Injunctions from the bench.

### FY 18 and FY 19 Core Goals

- Continue with criminal courthouse master planning and site development options, and partnering with County personnel and community stakeholders, Hillsborough County Sheriff's Office, Clerk of the Court, State Attorney, and Public Defender. This goal will correct the current primary functional and physical deficiencies in the building.
- Increase use of court technology for judges on the bench by installing "all-in-one" computers to allow greater versatility of viewing and capturing data, as well as generating electronic orders.
- Increase use of court technology for duty judge executing search warrants by adding 15 specific types of search warrants, i.e., cell phones, GPS, co-affiant.

- Conducted a Problem-Solving Courts Needs Assessment to identify gaps in services needed by court participants. Ensured that evidence-based practices are being used by providers receiving court referrals. Developed the eligibility criteria that future providers must meet in order to contract with the court or receive court referrals.

## FY 18 and FY 19 Key Projects

- Update Criminal Courthouse Facilities Report. This project will provide current projection space allocations for the court. The documentation will guide the county in better understanding of the court's long-term needs, and finalizing a feasibility study that will address future investments.
- Move Disaster Recovery Site to the Public Safety Operation Center (PSOC), a Cat 5 facility, to ensure the safety of the court's data in the event of hurricane or other natural disaster.
- Replace access points throughout the courthouse facilities to enhance internet access for the public and judiciary.



Chief Judge Ron Ficarrota and Court Administrator Gina Justice were on hand at the CJC with staff to wrap gifts at the Toy Drive, which was sponsored by the Hillsborough County Sheriff's Office.



**Contact Information**  
 (813) 272-5894  
[fljud13.org](http://fljud13.org)



## Innovation

An Inter-Agency Agreement became effective in August 2017, which incorporated the process developed in the Delinquent Act Citation (DAC) Pilot Program and expanded the criteria for Juvenile Arrest Avoidance Program. Offenses eligible for civil citation expanded from nine (9) offenses to all first-time misdemeanor offenses, except for thirteen (13). The expansion of the Civil Citation Program in the 13th Judicial Circuit is a result of several months of stakeholder and community engagement. Juvenile Diversion Program is proud to have represented AOC in this very important process which seeks to promote long-term outcomes for juvenile and community safety.

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Number of total users supported by JAWS, the Judicial Automated Workflow System	24,546	27,046	29,645	32,245
Percent of custodians and visiting parents reporting they feel safe during supervised visitations at the Children's Justice Center	98%	99%	99%	99%
Percent of defendants who graduate from drug court pretrial intervention	61%	75%	75%	75%
Number of website page views at <a href="http://www.fljud13.org">www.fljud13.org</a>	2,470,471	1,926,499	1,984,294	2,043,823
Percent of youth who successfully complete Juvenile Diversionary Programs and do not re-offend within one year	88%	88%	88%	88%



# Administrative Office of the Courts (13<sup>th</sup> Judicial Circuit)

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$3,706,803	\$3,809,109	\$4,232,460	\$4,479,665
Operating Expenditures/Expenses	5,988,672	\$6,252,851	7,535,010	8,674,512
Capital Outlay	765,210	805,104	521,936	525,275
Other Non Operating	0	0	14,479	67,969
<b>Grand Total</b>	<b>\$10,460,685</b>	<b>\$10,867,064</b>	<b>\$12,303,885</b>	<b>\$13,747,421</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$2,903,038	\$2,908,121	\$3,047,985	\$3,102,092
Countywide Special Revenue Funds	7,099,025	7,315,112	7,836,623	7,919,902
Grants (Not Transportation-Related)	458,622	643,831	1,419,277	2,725,427
<b>Grand Total</b>	<b>\$10,460,685</b>	<b>\$10,867,064</b>	<b>\$12,303,885</b>	<b>\$13,747,421</b>

<b>Funded Position</b>	<b>60</b>	<b>60</b>	<b>60</b>	<b>61</b>
<b>Funded FTE Positions</b>	<b>59.70</b>	<b>59.70</b>	<b>59.70</b>	<b>60.70</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

**PERSONNEL SERVICES:**

- A 3% performance pay increase was budgeted.

**OPERATING EXPENDITURES:**

- The increase in operating expense is a result of a fluctuation in the carry forward of prior year grant revenue.

**CAPITAL AND OTHER EXPENDITURES:**

- No changes.

# Civil Service Board

The Hillsborough County Civil Service Board is established by Chapter 2000-445, Florida Statutes, as amended, as an independent County agency empowered to provide a discipline appeal process for the more than 9,000 classified employees who are employed by 20 Hillsborough County agencies listed below:

- Arts Council
- Aviation Authority
- Children’s Board
- Civil Service Board
- Clerk of the Circuit Court
- County Administrator
- County Attorney
- Environmental Protection Commission
- Expressway Authority
- Internal Auditor
- Planning Commission/MPO
- Property Appraiser
- Public Transportation Commission
- Sheriff’s Office
- Soil and Water District
- Supervisor of Elections
- Tampa Port Authority
- Tampa Sports Authority
- Tax Collector
- Victim Assistance Program

In addition, the board is empowered to provide recruiting, classification and compensation, and other human resource services. The board consists of seven members who are appointed by the governor and receive no compensation for their service to Hillsborough County government agencies and employees.



Civil Service Office staff and family, board members, and counsel participate in a rewarding “Day of Giving” at Trinity Café.

## FY 17 Accomplishments



- The CSB office conducted a comprehensive survey of our client agencies, board members, and staff to evaluate our services and future direction, and with that information, carried out the development of a strategic plan designed in collaboration with our clients, board, and staff.
- Transitioned to near paperless board meetings and electronic appeal filing process, which will greatly reduce the amount of paper previously circulated to carry out these functions.
- Formed a partnership with the Clerk of the Circuit Court to streamline and digitize our personnel records and management system by transitioning to ONBASE, which will allow our clients to electronically complete, submit, and store all forms and documents.

## FY 18 and FY 19 Core Goals

- The CSB office will focus on the implementation of its strategic plan. The agency is in the process of building and refining its value proposition for HRTrust and building the infrastructure needed to support its mission. This will allow the CSB to expand services beyond the public sector and help those small businesses who seek help through the County’s small business development center.
- The board will continue to improve its efficiency efforts and offer better access to online services and training.

## FY 18 and FY 19 Key Projects

- Extend services to government and quasi-government entities located within Hillsborough County that are not specifically covered by the Civil Service Act. The benefits of this endeavor are reduced expenses for human resource services within each government entity that chooses to partner with the board.
- Streamline and digitize all personnel records and documents used and/or created within the appeals process by transitioning to ONBASE, which will allow clients to electronically complete, submit, and store all forms and documents.
- Relocate the CSB office from the 17th to the 18th floor of County Center, which will remove the current potential conflict of interest that exists by our agency cohabitating offices with client agency staff. The renovation will also assist us in rebranding our agency and allow us to offer new and innovative services and meeting space to our clients, prospective clients, and taxpayers.



## Innovation

The board implemented a couple of efficiencies during the current fiscal year. One was transitioning to near paperless board meetings, and the other was transitioning to an electronic appeal filing process, which involved creating and implementing new processes on our website to accomplish the electronic filing process.



**Above:** Civil Service Board and client agencies participate in a full day of collaborative strategic planning.  
**Right:** Civil Service Office staff participates in weekly staff meeting with Director Kevin Beckner.



### Contact Information

813) 272-5625

[HCCSB.org](http://HCCSB.org)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Talent acquisition searches (not including executive searches)	141	76	85	100
Jobs evaluated for proper classification	65	43	55	55
Discipline appeals heard	18	21	21	20

# Civil Service Board

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$946,553	\$889,058	\$924,771	\$1,077,089
Operating Expenditures/Expenses	237,405	188,409	326,612	471,087
Capital Outlay	1,280	5,343	10,000	35,000
<b>Grand Total</b>	<b>\$1,185,238</b>	<b>\$1,082,810</b>	<b>\$1,261,383</b>	<b>\$1,583,176</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Blended Component Units Spec Rev Fund	\$1,185,238	\$1,082,810	\$1,261,383	\$1,583,176
<b>Grand Total</b>	<b>\$1,185,238</b>	<b>\$1,082,810</b>	<b>\$1,261,383</b>	<b>\$1,583,176</b>

<b>Funded Positions</b>	<b>11</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Funded FTE Positions</b>	<b>11.00</b>	<b>7.50</b>	<b>7.50</b>	<b>8</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

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. Changes in Florida Statutes from 2014 allow organizations served by the Civil Service Board to opt out of certain services.

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted. A part-time position was reclassified to a full-time Process Improvement Analyst during FY 18.

### OPERATING EXPENDITURES:

- Budgeted at the request of the Civil Service Board.

### CAPITAL AND OTHER EXPENDITURES:

- Budgeted at the request of the Civil Service Board.



# Environmental Protection Commission

The Environmental Protection Commission (EPC) of Hillsborough County's mission is to protect the natural resources, environment, and quality of life in Hillsborough County. The EPC accomplishes this by protecting air, water, and soil from pollution, in addition to safeguarding wetlands and helping to control nuisances such as noise and odor. In order to provide these services, the EPC commissioners promulgate and adopt relevant environmental rules. Based on these rules, the executive director issues permits and authorizations to impact the environment, and maintains air and water quality monitoring networks to ensure its good environmental health. The staff conducts routine compliance inspections to ensure that the specific terms of each permit and authorization are being met.



The 2017 nitrogen levels in major freshwater tributaries continues to be at the lowest level in years.

## FY 17 Accomplishments



- Celebrated the agency's 50 years of protecting the natural resources of Tampa Bay, and started an environmental hall-of-fame with four initial inductees.
- Received approximately five acres of wetland mitigation for every impacted acre by working with developers to compensate for authorized wetland impacts.
- Issued advisories on poor air quality days to notify sensitive individuals so that they could limit their outdoor exposure.
- Helped the State expedite the cleanup of leaking underground petroleum storage tanks to safeguard ground water.
- Partnered with USF to finish a quarter of a million dollar EPA grant to study ways in improving wetland mitigation areas.



## FY 18 and FY 19 Core Goals

- Average 30 days or less to issue State-delegated environmental permits (three times quicker than required by statute) despite expected increase in applications, which will provide good customer service while maximizing resource protection.
- Resolve 90% or better of all compliance issues within 180 days or refer to enforcement, resulting in less impact to the environment and less potential for harm to the public.
- Initiate investigation of 90% of all citizen-based

environmental complaints within 3 business days following receipt. Citizen support is one of the EPC's core functions and timely customer service is critical to being effective.

- Send formal notices of violation to owners/operators with serious violations within 60 days for at least 90% of our enforcement cases. Timely enforcement leads to quicker resolutions of environmental rule violations and lessens any adverse impact to the environment.

## FY 18 and FY 19 Key Projects

- By redesigning the web site, expanding the services for 100% availability of online applications, simplifying the e-pay service, developing social media interaction, and making the site easier to navigate, the agency will improve its transparency and accountability.
- By ensuring a safe and diverse office environment, the agency is able to recruit and retain motivated staff. In an organization with a turnover rate of only one-third of the national average, and where merit is performance-based, the overall employee satisfaction rate is at 88%. This translates to improved customer service, and is reflected in the recent surveys.
- The office will work to promote sustainable practices, and to advise on climate adaptation issues throughout the community to both the residents and other government agencies.
- It has been fifteen years since the last comprehensive revision to EPC's service fees. Since that time, costs have changed and the Consumer Price Index is up 35%. Staff conducted full cost evaluations on their fees, and hosted a series of stakeholder workshops to vet the information. The commission approved the changes, which will lessen the agency's burden on the general fund.



The EPC is helping clean up over 2,000 leaking petroleum tanks threatening ground water.



## Innovation

The environmental metrics indicate that, locally, the quality of the air, water, and soils of the county are improving despite a doubling of the population over the last 30 years. EPC is attempting to enlist the 1.4 million residents of the county to practice environmental stewardship. To accomplish this change, 96% of EPC staff participated in some form of outreach last year. We logged over 4500 hours educating the general public and appeared at some 82 events. EPC's outreach includes various media accounts and over 500 posts.



Contact Information  
(813) 627-2600  
epchc.org

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Time to process state- delegated permits	17 days	16 days	<30 days	<30 days
Time to process EPC permits	22 days	28 days	<30 days	<30 days
Timely resolution of non-compliance cases	93%	85%	>90%	>90%
Timely response to citizen complaints	98% in 3 days	98% in 3 days	>90% in 3 days	>90% in 3 days
Timely administrative enforcement notification	95%	100%	>90%	>90%

# Environmental Protection Commission

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$12,050,769	\$13,170,348	\$15,863,833	\$16,040,085
Operating Expenditures/Expenses	1,215,044	1,026,806	1,622,469	1,515,371
Capital Outlay	226,171	175,306	214,962	187,476
Grants & Aids	283,274	282,063	498,306	414,000
Other Non Operating	35,017	0	0	0
<b>Grand Total</b>	<b>\$13,810,275</b>	<b>\$14,654,523</b>	<b>\$18,199,570</b>	<b>\$18,156,932</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$8,433,825	\$8,997,822	\$9,819,347	\$9,800,133
Countywide Special Revenue Funds	1,263,885	1,319,621	1,665,841	1,547,218
Unincorporated Area Special Revenue Funds	287,629	354,285	358,725	368,364
Grants (Not Transportation-Related)	3,824,936	3,982,795	6,355,657	6,441,217
<b>Grand Total</b>	<b>\$13,810,275</b>	<b>\$14,654,523</b>	<b>\$18,199,570</b>	<b>\$18,156,932</b>

<b>Funded Positions</b>	<b>144</b>	<b>145</b>	<b>142</b>	<b>142</b>
<b>Funded FTE Positions</b>	<b>142.86</b>	<b>144.36</b>	<b>141.50</b>	<b>142.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- An Office Assistant II position was changed from part-time to full-time during FY 18.

### OPERATING EXPENDITURES:

- Operating expenses are reduced due to one-time expenditures included in FY 18.

### CAPITAL AND OTHER EXPENDITURES:

- Capital outlay represents funding for the replacement of existing equipment.
- The reduction in Grants and Aids reflects projects that received one-time funding in FY 18.



## Guardian ad Litem

The Guardian ad Litem Program is a court-appointed program that utilizes volunteers and staff members to advocate for children who are involved with the foster care system.



The Guardian ad Litem Program partners with Kaiya Designs to provide over 150 pairs of pajamas for kids in foster care.

## FY 17 Accomplishments



- Represented about 3,600 children involved in the foster care system in Hillsborough County.
- Recruited and trained 215 new volunteers to represent the best interests of children, and supported over 700 volunteers.
- Completed a public service announcement featuring Tony and Lauren Dungy that aired throughout the county and also on Spirit FM Radio.

## FY 18 and FY 19 Core Goals

- The program is seeking to recruit and train about 250 new volunteers by the end of FY 19 so more children in the court system can have a voice.
- Guardian ad Litem seeks to represent all children in out-of-home care, which is about to 2,400 children in Hillsborough County.
- The program is striving to have 80 percent of the children appointed to the program assigned to a volunteer in lieu of a staff member.



The program partners with Eckerd Connects to provide prom dresses to teen girls in foster care.

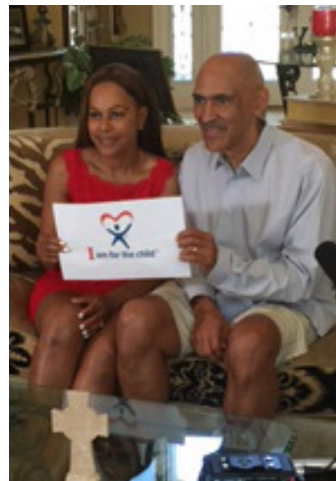


## FY 18 and FY 19 Key Projects

- Continue increasing community awareness about Guardian ad Litem by participating in various events in the upcoming fiscal year. This will aid with recruiting volunteers and advocating for Hillsborough County's most vulnerable children.
- Work to have all children in the program assigned to a Guardian ad Litem volunteer or staff member.
- Improve volunteer retention efforts, which results in a more active volunteer base.



**Left:** The Guardian ad Litem Foundation of Florida named Hillsborough County its County of the Year thanks to the success of the Hillsborough County Guardian ad Litem Program. **Below:** Tony Dungy, a Pro Football Hall of Fame coach, and his wife, Lauren, film a public service announcement promoting the need for Guardian ad Litem volunteers.



## Innovation

During FY 17, Guardian ad Litem hired a full-time training specialist. This has allowed the program to be more flexible for prospective volunteers by offering volunteer training during the evenings, weekends, and business hours. Training also has been revised to offer needed improvements and enhancements to make it more inviting and informative for prospective volunteers.



**Contact Information**  
 (813) 272-5110  
[GalTampa.org](http://GalTampa.org)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
The GAL Program relies on volunteers to advocate for the best interests of children in the foster care system.	Trained and Certified 157 Volunteers	Trained and Certified additional 215 volunteers	Certify Additional 225 Volunteers	Certify Additional 250 Volunteers
The GAL Program advocates for the best interests of children in the foster care system.	Served 3,452 Children	Served 3,650 Children	Projected to Serve About 3,800 children	Projected to Serve About 4,000 Children

# Guardian ad Litem

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$179,581	\$212,401	\$270,832	\$265,115
Operating Expenditures/Expenses	134,936	95,283	124,502	124,549
Capital Outlay	0	98	0	0
<b>Grand Total</b>	<b>\$314,517</b>	<b>\$307,782</b>	<b>\$395,334</b>	<b>\$389,664</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$314,517	\$307,782	\$395,334	\$389,664
<b>Grand Total</b>	<b>\$314,517</b>	<b>\$307,782</b>	<b>\$395,334</b>	<b>\$389,664</b>

<b>Funded Positions</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Funded FTE Positions</b>	<b>4.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

**PERSONNEL SERVICES:**

- A 3% performance pay increase is budgeted.
- Approximately \$5,717 is reduced in the FY 19 recommended budget due to employee selections in health plan benefits.

**OPERATING EXPENDITURES:**

- Continuation budget.



# Metropolitan Planning Organization

The Hillsborough Metropolitan Planning Organization (MPO) is a transportation policy-making board mandated by federal and state law. The MPO is 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 local governing boards and transportation authorities.



The MPO won an AETNA grant to help neighborhoods in “food desert” areas establish community gardens with walk/bike access.

## FY 17 Accomplishments



- Vision Zero Action Plan – The MPO was proud to support the Board of County Commissioners, School Board, and all three City Councils with their resolutions for “Vision Zero” traffic fatalities. One of the first interjurisdictional Vision Zero Action Plans in the U.S., the County plan is built on strong interagency collaboration and solid data, focusing on the top 20 severe-crash roads countywide.
- Endorsed by the Board of County Commissioners in Fall 2017, the Freight Logistics Zone Plan is already being used by FDOT and the MPO to win statewide discretionary funding for transportation projects on County major roads. Unplugging a bottleneck on U.S. 41 at the rail crossing near Causeway Boulevard will be the first step.
- School Transportation Plan – Traffic congestion, safety, and health are on the minds of parents, teachers, and administrators at schools countywide. In 2018, the MPO completed the first plan looking at these issues comprehensively around ten of the most challenged schools. Field reviews turned up quick-fix - as well as longer-term - recommendations, in collaboration with public works, school, and law enforcement staff.

## FY 18 and FY 19 Core Goals

- Develop components of the countywide Long-Range Transportation Plan (LRTP). The plan addresses all modes of transportation, and identifies priority improvements to meet present and future growth needs, within budget constraints. Major efforts in FY 19-20 include forecasting the need for road, bus/rail, walk/bike, and other improvements, and seeking widespread public feedback on priorities.
- Annually update the countywide Transportation Improvement Program (TIP), which assigns available federal and state funds and grants to projects within Hillsborough County, and also documents all major projects by local governments and agencies for public reference.
- Sustain a countywide Congestion Management/Crash Mitigation Process (CMCMP) for the major road network that addresses traffic operations, safety, smart technology, travel demand management, and alternatives to driving alone. Collect data, prepare State of the System and Level of Service reports, and study problem areas in collaboration with local agencies.
- Annually update the Transportation Disadvantaged Service Plan (TDSP) forecasting the transportation needs of county residents who do not have the means to transport themselves to life-sustaining activities; evaluating current services; and setting priorities for the provision of future services.
- Coordinate plans with neighboring counties through the TBARTA MPO Chairs’ Coordinating Committee and the Tampa Bay TMA Leadership Group. Provide a forum for local consensus on the region’s priorities, and work together to secure discretionary funding.



## FY 18 and FY 19 Key Projects

- The MPOs of Pinellas and Pasco Counties have agreed to join Hillsborough MPO on a tri-county growth scenario planning project. The scenarios will illustrate what decisions on express lane, bus, and rail systems could mean for urban growth, traffic, access to jobs, community health, and quality of life.
- Hillsborough MPO is participating in a study of regional transportation planning, and the pluses and minuses of merging the MPOs of this region. With financial support from FDOT, a nationally

recognized consultant is preparing case studies of other regions and will prepare a merger concept for consideration by the MPOs of Tampa Bay.

- In 2018, the MPO won a major grant from the FHWA to assess the Tampa Bay transportation system’s vulnerability to flooding. The goal is to identify some specific transportation projects to reduce vulnerability in critical areas. High-priority projects will be candidates for future funding, and become part of the new tri-county long-range transportation plan.



## Innovation

Community Health Atlas – The link between transportation decisions and community health impacts is often overlooked. The MPO created a tool for staff use and has made it public at [PlanHillsborough.org](http://PlanHillsborough.org), giving access to countywide data about road and walk/bike facilities, demographics, chronic disease incidence, environmental indicators, and other information.



Volunteers painted a green bike lane on the Bullard Parkway Bridge as part of a “Paint Saves Lives” demonstration at the third Vision Zero Action Plan public workshop.



Contact Information  
 (813) 272-5940  
[PlanHillsborough.org](http://PlanHillsborough.org)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Annually updated Transportation Improvement Program, identifying projects, and making them eligible for designated state and federal funding amounts within the next five years.	1	1	1	1
Public meetings of the board and its nine advisory committees, with public notice of actions, social media, minutes and transcripts, legal counsel, board HTV broadcast, and accommodations for persons with disabilities and limited English proficiency.	89	88	90	90
Community/public outreach meetings and events, convened by MPO, or by other organizations with MPO participation.	92	138	75	75

# Metropolitan Planning Organization

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$786,724	\$836,140	\$1,788,815	\$1,923,967
Operating Expenditures/Expenses	1,589,654	1,738,452	4,498,093	4,185,561
Capital Outlay	11,640	13,249	29,400	30,000
<b>Grand Total</b>	<b>\$2,388,018</b>	<b>\$2,587,841</b>	<b>\$6,316,308</b>	<b>\$6,139,528</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Grants (Not Transportation-Related)	\$2,388,018	\$2,587,841	\$6,316,308	\$6,139,528
<b>Grand Total</b>	<b>\$2,388,018</b>	<b>\$2,587,841</b>	<b>\$6,316,308</b>	<b>\$6,139,528</b>

<b>Funded Positions</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Funded FTE Positions</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted. The additional increase is a result of a fluctuation in the carry forward of prior year grant revenue.

### OPERATING EXPENDITURES:

- Continuation budget.

### CAPITAL AND OTHER EXPENDITURES:

- Continuation budget.



## Planning Commission

The Hillsborough County City-County Planning Commission promotes, coordinates, and facilitates the involvement of all people in the long-range planning and vision for the community to improve economic development, quality of life, and provide value-added services. The commission develops and recommends comprehensive plans to elected officials of Hillsborough County and the cities of Tampa, Plant City, and Temple Terrace. The agency coordinates land use, transportation, infrastructure, and environmental planning for all four local governments. The agency provides staff to the Metropolitan Planning Organization and to the Hillsborough River Board.



Planning Commissioners and staff receive recognition from the American Planning Association's (APA) Comprehensive Plan Standards for Sustaining Places Recognition Program for the City of Tampa, Temple Terrace, and Plant City Comprehensive Plans.

## FY 17 Accomplishments



- In 2017, the Planning Commission was recognized by the American Planning Association's (APA) Comprehensive Plan Standards for Sustaining Places Recognition Program, recognizing plans that advance the principles of a livable built environment, harmony with nature, resilient economy, healthy community, and responsible regionalism. The Temple Terrace Comprehensive Plan earned the only gold level recognition in the nation. The Plant City and Tampa Comprehensive Plans each received silver level recognition.
- The Planning Commission reviewed 46 proposals to amend the Comprehensive Plans for four local governments. The local government-elected body agreed with the Planning Commission recommendations 89% of the time. In addition, an outside efficiency evaluation was performed to identify potential time and cost savings in our review process.
- Staff completed a number of proactive planning studies over FY 17. One notable example was the Brandon East-West Corridor Study that comprehensively looked at land use and transportation issues, and made recommendations for better connected centers - including redevelopment of older commercial areas - to incorporate a mix of uses that reduce the need for vehicle trips and support other types of mobility.

## FY 18 and FY 19 Core Goals

- The Planning Commission will continue to monitor, evaluate, and update the Comprehensive Plans for all four local governments to make sure they address the future, long-range needs of the citizens of Hillsborough County, that they meet the requirements of state law, and further the visions and strategic plans of each of the local governments.
- The Planning Commission will continue to focus on better coordination of land use and transportation planning to ensure that the type of multi-modal options support the scale and development pattern that the community envisions for their area. Greater coordination also helps make sure adequate infrastructure capacities are planned and available when development occurs.
- By serving as staff to the Hillsborough River Interlocal Planning Board and Technical Advisory Council, the Planning Commission furthers the goal of protecting the potable water source, natural resources, wildlife and habitat, and recreational opportunities available in the community asset of the Hillsborough River.



## FY 18 and FY 19 Key Projects

- Update of the population and employment projections to 2045, and allocate those projections across the four local governments. This data serves as an important input to the MPO Long Range Transportation Plan update, as well as the updates to local government infrastructure master plans and updates to the Comprehensive Plans.
- The Planning Commission will study and make recommendations on needed changes to the Future Land Use Maps for each of the four local governments. These will be made to reflect trends and changes in development patterns of specific areas. One example is a need to evaluate areas in the City of Tampa that are transitioning to/from industrial uses.
- Implement new and innovate planning processes and approaches, including recommendations from a recent efficiency evaluation of the plan amendment review process, making more information about plan amendments available on the website in a user-friendly manner, and the analysis of data to understand issues like cost implications of land use choices.



Staff received input from citizens in the Brandon community, as part of the Brandon East-West Corridor Study.



## Innovation

With the retirement of our receptionist in 2017, the agency created an eCceptionist to reduce costs and better utilize staff resources. The eCceptionist retrieves staff names and extensions, and creates an easily accessible interface for any visitor to reach the correct person in the agency.

### Contact Information

(813) 272-5940

[PlanHillsborough.org](http://PlanHillsborough.org)

## Performance Measures

	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
Comprehensive plans, amendments, and updates prepared to meet State requirements	Yes	Yes	Yes	Yes
% of plan amendment consistency findings where the local jurisdiction agreed with the agency's recommendation	85%	89%	90%	90%
Number of outreach presentations made to community or business groups	26	36	30	30
% of customer service surveys responding that agency services are excellent or good	96%	100%	97%	97%
# of meetings of the Hillsborough River Interlocal Planning Board and Technical Advisory Council held	14	14	14	14

# Planning Commission

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$4,003,324	\$4,182,240	\$4,471,404	\$4,594,639
Operating Expenditures/Expenses	448,392	467,707	478,444	477,969
Capital Outlay	13,373	14,635	15,750	15,500
<b>Grand Total</b>	<b>\$4,465,089</b>	<b>\$4,664,582</b>	<b>\$4,965,598</b>	<b>\$5,088,108</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$100	(\$100)	\$0	\$0
Grants (Not Transportation-Related)	0	24,949	0	0
Discretely Presented Component Units	4,464,989	4,639,733	4,965,598	5,088,108
<b>Grand Total</b>	<b>\$4,465,089</b>	<b>\$4,664,582</b>	<b>\$4,965,598</b>	<b>\$5,088,108</b>

<b>Funded Positions</b>	<b>40</b>	<b>41</b>	<b>41</b>	<b>41</b>
<b>Funded FTE Positions</b>	<b>40.00</b>	<b>41.00</b>	<b>41.00</b>	<b>41.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.

### OPERATING EXPENDITURES:

- Continuation budget.

### CAPITAL AND OTHER EXPENDITURES:

- Continuation budget.



# Soil & Water Conservation District

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$207,616	\$171,860	\$217,858	\$348,987
Operating Expenditures/Expenses	15,147	21,488	46,326	107,984
Capital Outlay	0	0	0	0
<b>Grand Total</b>	<b>\$222,763</b>	<b>\$193,348</b>	<b>\$264,184</b>	<b>\$456,971</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$222,763	\$193,348	\$264,184	\$281,703
Grants (Not Transportation-Related)	0	0	0	175,268
<b>Grand Total</b>	<b>\$222,763</b>	<b>\$193,348</b>	<b>\$264,184</b>	<b>\$456,971</b>

<b>Funded Positions</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>
<b>Funded FTE Positions</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### PERSONNEL SERVICES:

- A 3% performance pay increase is budgeted.
- During FY 18, a new Conservation Agriculture Technician position funded by the Florida Department of Agriculture & Consumer Services (FDACS) is included.

### OPERATING EXPENDITURES:

- The increase in expenditures reflects a new grant received from the Florida Department of Agriculture and Consumer Services (FDACS) and approved by the Board on November 1, 2017.

# Value Adjustment Board

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Other Non Operating	\$693,404	\$709,740	\$696,656	\$706,445
<b>Grand Total</b>	<b>\$693,404</b>	<b>\$709,740</b>	<b>\$696,656</b>	<b>\$706,445</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$693,404	\$709,740	\$696,656	\$706,445
<b>Grand Total</b>	<b>\$693,404</b>	<b>\$709,740</b>	<b>\$696,656</b>	<b>\$706,445</b>

<b>Funded Positions</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Funded FTE Positions</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### NON OPERATING EXPENDITURES:

- Continuation budget.

# Capital Improvement Program Projects

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Operating Expenditures/Expenses	\$8,516,258	\$13,120,262	\$32,163,812	\$35,856,042
Capital Outlay	252,416,040	227,617,865	862,210,253	918,514,812
Grants & Aids	6,613,930	5,240,388	23,520,004	27,732,546
Other Non Operating	0	1,621,000	0	0
<b>Grand Total</b>	<b>\$267,546,228</b>	<b>\$247,599,515</b>	<b>\$917,894,069</b>	<b>\$982,103,400</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide Special Revenue Funds	\$3,710,968	\$8,057,666	\$13,435,375	\$13,477,355
Unincorporated Area Special Revenue Funds	19,690,678	21,998,816	44,760,983	48,466,023
Transportation Trust Fund	60,391,407	46,530,536	234,846,724	298,214,775
Library Tax District Special Rev Fd	2,323,631	5,874,623	24,418,134	28,030,571
CIT Special Revenue Fund	\$27,802,158	19,011,662	100,996,535	84,256,341
Grants (Not Transportation-Related)	1,152,481	5,798,128	12,925,618	8,450,205
Countywide Construction Fd-30002604	9,553,461	7,010,802	33,105,003	35,924,242
Unincorp Area Construction Fd-30004608	4,918,339	3,641,751	10,818,345	15,484,846
Court Facil Imprvmt Non-Bd Proj Fd-30034002	25,000	2,309,031	1,004,064	913,592
NextGeneration911 Capital Proj Fund	2,258,253	2,264,682	3,700,000	1,182,129
CST Ser 2015 Project Fund (PSOC)	27,775,834	6,841,161	14,992,919	7,133,497
Environmental Lands Acq & Protect Fund	1,656,033	2,828,013	24,100,975	25,458,077
Commercial Paper & Credit Capacity Fund	0	6,482,845	22,311,345	95,915,772
Public Works Solid Waste Resource Recovery	1,238,355	682,106	11,267,809	21,655,215
Public Utilities Water/Wastewater	105,049,630	108,267,693	365,210,240	297,540,760
<b>Grand Total</b>	<b>\$267,546,228</b>	<b>\$247,599,515</b>	<b>\$917,894,069</b>	<b>\$982,103,400</b>

# Debt Service Accounts

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Operating Expenditures/Expenses	\$3,612,404	\$2,921,636	\$1,893,958	\$3,905,615
Debt Service Costs	151,253,152	297,272,963	117,985,486	137,950,279
<b>Grand Total</b>	<b>\$154,865,556</b>	<b>\$300,194,599</b>	<b>\$119,879,444</b>	<b>\$141,855,894</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
CIT Special Revenue Fund	\$716,870	\$653,492	\$1,972,100	\$1,972,100
Whse/Shrf Non Ad Ref Rev Bds 08/17 Note Sk Fd-	1,442,050	13,303,984	1,652,101	1,337,227
4th Cent TDT 06/17 Ref Rev Bds Sk Fd-20021001	1,175,028	14,925,861	2,370,120	2,306,589
5th Cent TDT 06A/16 Ref Rev Bds	1,776,663	25,532,335	2,031,944	2,084,944
P&R GO Ref Bnds 2002 Sk Fd-20024000	1,336,863	1,335,783	1,337,353	1,336,288
ELAPP Series 2009 Bds Sk Fd-20029003	4,548,800	4,545,200	4,551,400	4,552,150
CT Facil Ref Rev 05 Bds/15 Note RJames Sk Fd-20037002	29,033,843	2,013,349	2,107,584	2,110,412
CP Note Sk Fd-Stadium Impr Notes-20044004	0	0	8,495,967	8,495,967
CP Note Sk Fd-Arena Impr-20044005	2,113,493	19,281,085	2,328,000	2,328,000
CIT Rev Bds 2007 Sk Fd-20051001	11,029,500	10,990,100	10,962,250	0
CIT 2012A&B Rev (2001A&B /2004 Ref)-20053001	9,837,200	9,871,450	9,884,325	9,858,075
CIP Rev Bds 12/17 Note Sk Fd-20054001	6,782,300	6,777,250	6,782,250	7,880,574
Arena Non-Ad Ref Rev Bds 05/15 Note Sk Fd-20055001	12,419,217	1,078,265	1,151,084	1,153,759
CST Series 2015 Bonds Sk Fd	2,818,099	4,052,763	4,093,750	4,099,750
CIT Series 2015 Refunding Revenue Bonds	5,200,104	9,327,900	9,378,600	20,342,250
ELAPP Series 2016 Bds Sk Fd	0	0	1,510,000	1,510,000
CIP (Tax-Exempt) Ser 2017 Sk Fd	0	0	5,477,558	5,477,558
CIP (Taxable) Series 2017 Sk Fd	0	0	0	825,000
CIT Series 2018 Sk Fd	0	0	0	2,050,000
CIP Ref Rev Bds Series 06 Fund (Parent 20011 - 20012)	25,087,099	2,747,226	2,757,425	2,755,425
M2Gen Proj Rev Fund (Parent 20014 - 20015)	1,320,835	1,388,148	1,497,000	1,497,000
CST Ser 2015 Project Fund (PSOC)	0	0	0	0
4th Cent TDT Bonds (2017B) GMS Facility Project Fund	0	264,520	0	0
Environmental Lands Acq & Protect Fund	0	0	300,000	300,000
Commercial Paper & Credit Capacity Fund	199,999	122,222	100,000	18,126,970
Public Works Solid Waste Resource Recovery	13,868,499	146,418,772	13,090,148	13,178,552
Public Utilities Water/Wastewater	14,142,652	16,614,164	16,623,050	16,619,550
Imp Fee Spcl Assmnt Rev/Sinking 06 Fd-65040002	8,922,920	8,914,159	9,319,035	9,336,834
Rev/Sking Fd Imp Fee Spcl Assmnt 2000-65047002	1,093,522	36,571	106,400	0
Dana Shores Civic Assn Spec Assmt Rev Bonds Series 2019	0	0	0	320,920
<b>Grand Total</b>	<b>\$154,865,556</b>	<b>\$300,194,599</b>	<b>\$119,879,444</b>	<b>\$141,855,894</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

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$0	\$0	\$0	\$0
Operating Expenditures/Expenses	202,948	268,802	163,988	168,778
Grants & Aids	124,786,441	99,272,990	100,841,814	116,689,136
<b>Grand Total</b>	<b>\$124,989,389</b>	<b>\$99,541,792</b>	<b>\$101,005,802</b>	<b>\$116,857,914</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$9,076,940	\$7,231,680	\$13,328,782	\$20,672,693
Countywide Special Revenue Funds	33,748,578	4,081,403	3,564,572	3,834,819
Unincorporated Area Special Revenue Funds	(26,257)	0	0	0
Transportation Trust Fund	2,128,393	2,158,580	2,534,398	2,234,664
Sales Tax Revenue Fund	65,561,735	66,076,003	71,332,083	73,669,771
Stadium Improvements Project Fund-30080002	0	0	8,245,967	8,245,967
Commercial Paper & Credit Capacity Fund	14,500,000	1,999,980	2,000,000	8,200,000
4th Cent TDT Bonds (2017B) GMS Facility Project Fund	0	17,994,146	\$0	\$0
<b>Grand Total</b>	<b>\$124,989,389</b>	<b>\$99,541,792</b>	<b>\$101,005,802</b>	<b>\$116,857,914</b>

## BUDGET CHANGES AND OPERATIONAL IMPACT FY 18 TO FY 19

### CAPITAL AND OTHER EXPENDITURES:

- Increased revenue from Community Investment Tax increases payments (sharing) to the City of Tampa, City of Temple Terrace and the Plant City \$1,242,350.
- Increased revenue from the Community Investment Tax increases payments (sharing) to the Hillsborough School Board by \$1,544,906.
- Increase in Community Development Payments (TIF) to the City of Tampa, City of Temple Terrace and the Plant City in the amount of \$6,113,985.
- FY 19 includes an increase in reimbursement for Arena Improvements in the amount of \$6,200,000.
- FY 19 is the first year of payments to the Tampa Sports Authority for Soccer Complex in the amount of \$850,000.

A detailed list of appropriations is shown on the following pages.

# Governmental Agencies

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>GENERAL FUNDS</b>				
<b>Countywide General Fund</b>				
Florida Division of Forestry	\$28,061	\$28,061	\$28,609	\$28,609
Hart saver Bus Passes	109,861	90,163	184,000	184,000
Hart	0	0	2,350,000	2,350,000
Health Department	366,242	356,295	475,888	480,678
National Estuary Program	86,073	88,225	90,431	92,692
Plant City Tax Increment Financing	910,205	140,291	634,232	710,492
School Board Racing Commission	446,500	446,500	446,500	446,500
Tampa Bay Regional Planning Council	418,604	537,169	434,895	443,377
Tampa Sports Authority (Property Taxes & Oper Deficit)	1,990,046	1,505,523	1,503,511	1,617,904
Tampa Sports Authority Soccer Complex	0	0	0	850,000
Tampa Tax Increment Financing	4,378,907	3,747,697	6,923,160	12,915,048
Temple Terrace Tax Increment Financing	55,382	66,896	98,556	144,393
The Children's Board of Hillsborough County	230,059	167,860	100,000	350,000
University of Florida Aquaculture Lab	57,000	57,000	57,000	57,000
Van Pool Discounts for County Employees	0	0	2,000	2,000
<b>TOTAL GENERAL FUNDS</b>	<b>9,076,940</b>	<b>7,231,680</b>	<b>13,328,782</b>	<b>20,672,693</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Unincorporated Area Special Purpose Revenue Fund</b>				
Phosphate Severance Tax	(26,257)	0	0	0
	(26,257)	0	0	0
<b>Countywide Special Purpose Revenue Fund</b>				
School Site Impact Fees Administration	28,658,506	624,407	105,000	105,000
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	4,704,934	3,358,134	3,217,572	3,487,819
The Children's Board of Hillsborough County	143,138	(143,138)	0	0
	33,748,578	4,081,403	3,564,572	3,834,819
<b>Sales Tax Revenue Fund</b>				
CIT Distributions/Tampa Sports Authority	9,546,264	9,216,472	9,684,875	9,682,500
Community Investment Tax Distrib/City of Temple Terrace	1,290,763	1,336,991	1,406,566	1,483,861
Community Investment Tax Distributions/City of Plant City	1,837,114	1,926,505	2,061,366	2,151,657
Community Investment Tax Distributions/City of Tampa	17,971,779	18,732,777	19,855,140	20,929,904
Community Investment Tax Distributions/School Board	30,018,476	31,094,447	32,960,939	34,505,845
Sports Authority Sports Facility Sales Tax Bonds	2,000,004	2,000,004	2,000,004	2,000,004
	62,664,400	64,307,196	67,968,890	70,753,771

# Governmental Agencies

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>County Transportation Trust Fund</b>				
Alternative Transportation Program	36,000	23,500	332,470	23,500
Gas Tax Distribution - Tampa	1,782,730	1,818,769	1,875,016	1,884,323
Gas Tax Distribution - Temple Terrace	127,788	129,590	132,593	133,402
Gas Tax Distribution - Plant City	181,875	186,721	194,319	193,439
	<u>2,128,393</u>	<u>2,158,580</u>	<u>2,534,398</u>	<u>2,234,664</u>
<b>3 Cent Tourist Development Tax Fund</b>				
Plant City Stadium	390,374	400,000	400,000	400,000
Tampa Convention Center Debt Service	166,000	166,000	166,000	166,000
Tampa Convention Center Capital Costs	2,340,961	1,202,807	2,797,193	2,000,000
Tampa Sports Authority Soccer Complex	0	0	0	350,000
	<u>2,897,335</u>	<u>1,768,807</u>	<u>3,363,193</u>	<u>2,916,000</u>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>101,412,449</b>	<b>72,315,986</b>	<b>77,431,053</b>	<b>79,739,254</b>
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Commercial Paper Note Issuance Fund</b>				
Arena Improvements	14,500,000	1,999,980	2,000,000	8,200,000
Raymond James Stadium Capital Improvements	0	17,994,146	8,245,967	8,245,967
<b>TOTAL CAPITAL FUNDS</b>	<b>14,500,000</b>	<b>19,994,126</b>	<b>10,245,967</b>	<b>16,445,967</b>
<b>TOTAL GOVERNMENTAL AGENCIES</b>	<b><u>\$124,989,389</u></b>	<b><u>\$99,541,792</u></b>	<b><u>\$101,005,802</u></b>	<b><u>\$116,857,914</u></b>

# Non-Departmental Allotments

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Personnel Services	\$22,270,662	\$1,324,182	\$3,238,278	\$3,922,035
Operating Expenditures/Expenses	105,343,724	119,986,643	153,413,172	166,061,296
Capital Outlay	3,859	28,454	625,000	575,000
Grants & Aids	5,350,235	4,989,794	8,137,988	10,967,988
Other Non Operating	25,622,804	958,803	675,000	675,000
<b>Grand Total</b>	<b>\$158,591,284</b>	<b>\$127,287,876</b>	<b>\$166,089,438</b>	<b>\$182,201,319</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$15,782,876	\$6,736,664	\$17,199,473	\$24,017,308
Unincorporated Area General Fund	7,169,348	7,713,676	23,481,268	14,697,800
Countywide Special Revenue Funds	4,126,722	4,227,454	3,944,271	3,954,780
Unincorporated Area Special Revenue Funds	593,334	150,000	150,000	150,000
Transportation Trust Fund	1,527,952	3,729,183	5,004,000	4,000
Library Tax District Special Rev Fd	784,883	0	0	0
Various Funds	92,284	0	0	0
Grants (Not Transportation-Related)	8,629	784,573	2,983,970	9,722,084
Fleet Management Fund	222,183	0	0	0
Self-Insurance and Fleet Funds	124,935,982	103,946,326	113,326,456	129,655,347
Enterprise Funds	3,569,274	0	0	0
<b>Grand Total</b>	<b>\$158,591,284</b>	<b>\$127,287,876</b>	<b>\$166,089,438</b>	<b>\$182,201,319</b>

<b>Funded Position</b>	<b>N/A</b>	<b>15</b>	<b>27</b>	<b>18</b>
<b>Funded FTE Positions</b>	<b>N/A</b>	<b>15.00</b>	<b>26.75</b>	<b>18.75</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 18 TO FY 19

### PERSONNEL SERVICES:

- Nine positions are transferred to various departments.

### OPERATING EXPENDITURES:

- A \$5 million budget is established for programs regarding children services, homelessness and affordable housing.
- A \$4 million budget is established for future disaster events.
- The General Disaster Event Fund is increased to \$5.7 million and is now being used for Hurricane Irma expenses.
- The Dana Shores Underground Utility is increased by \$2.1 million.
- A \$250,000 budget is established for the Black Heritage Tourism Initiative.

### CAPITAL AND OTHER EXPENDITURES:

- Continuation budget.

### GRANTS AND AID:

- A \$3 million budget is established to address affordable housing in the county.
- The Palm River Water Project is increased by \$315,000.
- The Affordable Housing Subsidy is increased by \$90,00

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 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>GENERAL FUNDS</b>				
<b>Countywide General Fund</b>				
Affordable Housing	\$0	\$0	\$0	\$3,000,000
Aging Services	0	0	1,200,000	0
Black Heritage Tourism Initiative	0	0	0	250,000
Bond Counsel	0	0	90,000	120,000
Brandon Chamber of Commerce	13,200	13,200	32,000	32,000
Carrollwood Traffic Control	0	0	200,000	220,000
Clerk's Armed Guard Services	72,945	84,220	100,000	100,000
Commercial Insurance	913,109	862,366	855,113	924,548
Commissioners Surety Bonds	0	0	0	10,000
Comprehensive Plan Updates	74,238	74,029	225,000	240,000
Constitutional Officers Salary Increases	0	0	5,000	5,000
Cost Allocation Plan	50,000	25,000	35,000	35,000
County Parking Subsidy	81,630	86,510	231,188	231,188
Cultural Assets Program	54,132	42,418	1,000,000	1,000,000
Deferred Compensation Plan Consultant	0	0	50,000	50,000
Employee Tuition Reimbursement	27,502	30,619	50,000	50,000
Environmental Protection Commission Website	0	91,420	0	0
Fallen Heroes Fund	0	100,000	200,000	200,000
Financial Advisor	62,603	517,441	555,000	555,000
Financial Audit Services	324,966	214,757	500,000	500,000
Flexible Spending Account Admin Fees	163,664	200,143	187,000	187,000
Greater Riverview Chamber of Commerce	11,000	11,000	25,000	25,000
Health Insurance Assessment	8,205,922	0	0	0
Health Insurance Subsidy - Disabled Retirees	0	0	2,080	2,080
Health Insurance Subsidy - Retired Employees	419,175	463,255	408,000	425,000
Impound Lot - Veterinary Svcs and Advertising	209	1,070	1,200	1,200
Intergovernmental Representation	68,400	44,719	253,000	353,000
International Protocol Officer Partnership	80,000	59,359	80,000	80,000
Jail Diversion Program	1,351	0	200,000	200,000
Junior Achievement	0	0	250,000	0
Jury Parking	151,932	139,072	218,750	218,750
Law Library Building Lease	127	97	87	94
Legal Advertising	48,274	33,237	80,000	80,000
Membership - Alliance for Innovation	0	0	0	0
Membership - Florida Assoc. of Counties	113,687	115,961	120,599	120,599
Membership - National Assoc. of Counties	22,274	22,274	23,019	23,019
Membership - National Forum Black Public Admin.	0	0	2,500	2,500
Miscellaneous	0	45,628	0	0
MOSI Feasibility Study	99,529	0	0	0
Municode Subscription	0	0	30,000	30,000
New Agenda System	0	96,607	0	0
New County Website	785,871	15,969	0	0
Newsome Band	0	5,000	0	0
Non-Ad Valorem Assessments	0	0	35,000	35,000
One Time Unallocated Funds	142,186	390,210	800,000	800,000
Other Countywide Costs - Clerk	2	2	1,400	1,400
Outside Legal/Attorneys	275,739	234,717	335,000	400,000
Performance Audits	100,412	26,523	550,000	350,000
Pictometry Initiative	282,842	282,842	300,000	329,590

# Non-Departmental Allotments

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>Countywide General Fund (continued)</b>				
Plant City Chamber of Commerce	11,000	11,000	25,000	25,000
Poet Laureate	0	0	0	18,000
Pool Positions	76,932	53,347	750,087	750,038
Programs for Children's Svcs, Affordable Housing & Homeless	0	0	0	5,000,000
Recording Fees	6,872	6,929	15,000	15,000
Redevelopment	0	26,057	2,000,000	2,000,000
Security Services - County Center	646,929	665,916	675,000	675,000
South Shore Chamber of Commerce	11,000	11,000	25,000	25,000
South Tampa Chamber of Commerce	11,000	11,000	25,000	25,000
Strategic Planning	20,000	46,000	70,000	70,000
Swimmer Safety Program	32,801	44,158	0	0
Tampa to St. Petersburg Ferry Pilot Program	350,000	0	350,000	150,000
Tampa Bay Passenger Ferry	823	12,556	0	50,000
Tampa Bay Water Issues	91,867	50,000	50,000	50,000
Tampa-Hillsborough Econ Dev Corporation	600,000	450,000	450,000	450,000
Tax Collector Tax Notice Mailing Costs	77,545	76,517	95,000	95,000
Tax Deed Title Searches	40,764	53,538	25,000	25,000
Tax Increment Financing Areas	0	33,974	0	0
Temple Terrace Chamber of Commerce	11,000	11,000	25,000	25,000
TRIM Mailing Costs	250,053	225,849	265,000	275,000
Unemployment Benefits	0	0	50,000	50,000
USF Area Innovation District-Master Plan	211,316	180,000	1,550,450	1,534,302
USF High Tech Incubator	240,000	240,000	200,000	200,000
Workforce Initiatives	446,053	198,158	500,000	500,000
	15,782,876	6,736,664	16,376,473	23,194,308
<b>Economic Development Activity Fund</b>				
Film Commission	0	0	823,000	823,000
<b>Unincorporated Area General Fund</b>				
Affordable Housing Program Costs	147,999	149,247	340,000	400,000
Affordable Housing Study	0	0	100,000	0
Aging Services	0	0	290,000	0
Coastal Canal Program	0	0	200,000	200,000
Dana Shores Underground Utility	0	148,923	100,000	2,218,226
Ruskin Firehouse Cultural Center	50,000	50,000	120,000	90,000
Constitutional Officers Salary Increases	0	0	5,000	5,000
Hearing Masters - Parking Violations	1,080	900	3,000	3,000
Health Insurance Assessment	6,015,325	0	0	0
Historic Landmark Resource Program	12,500	10,412	25,000	25,000
Impact Fee Offset Buyback Program	0	6,271,047	20,000,000	10,000,000
Land Development Code Revisions	0	0	200,000	200,000
Local Ordinance Enforcement - Filing Fees	960	350	5,000	5,000
Local Ordinance Enforcement - Public Defender	13,000	12,400	50,000	50,000
Local Ordinance Enforcement - State Attorney	24,000	24,000	24,000	24,000
Miscellaneous	0	9,704	0	0

# Non-Departmental Allotments

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>Unincorporated Area General Fund</b>				
One Time Unallocated Funds	352,222	0	250,000	250,000
Palm River Water Project	0	190,750	693,000	227,500
Pool Positions	0	373	266,268	250,074
Red Light Camera Monitoring Costs	552,262	595,570	750,000	750,000
South County Water Tower	0	0	60,000	0
Test Track Tax Collector	0	250,000	0	0
	7,169,348	7,713,676	23,481,268	14,697,800
<b>TOTAL GENERAL FUNDS</b>	<b>22,952,224</b>	<b>14,450,340</b>	<b>40,680,741</b>	<b>38,715,108</b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Countywide Special Purpose Revenue Fund</b>				
Level 1 Trauma Care (Tampa General Hospital)	3,500,000	3,500,000	3,500,000	3,500,000
<b>Unincorporated Area Special Purpose Revenue Fund</b>				
Impact Fee Offset Buyback Program	0	3,728,953	5,000,000	0
<b>Crime Prevention/Safe and Sound</b>				
Safe & Sound Hillsborough (Formerly Safe Neighborhoods)	350,716	667,758	294,271	304,780
<b>Florida Department of Juvenile Justice Fund</b>				
JBI Commission for US Dept. of Justice Reimbursement	45,929	59,696	150,000	150,000
<b>Phosphate Severance Tax Fund</b>				
Physical Oceanographic Real-Time Sys (PORTS)	150,000	150,000	150,000	150,000
<b>Operating Grants Fund</b>				
Disaster Event Costs	0	784,573	2,983,970	5,722,084
Future Disaster Event Costs	0	0	0	4,000,000
<b>County Transportation Trust Fund</b>				
SBA Administration Fees	223	230	4,000	4,000
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>4,046,868</b>	<b>8,891,210</b>	<b>12,082,241</b>	<b>13,830,864</b>
<b>ENTERPRISE FUNDS</b>				
SWFWMD RW Study	218,853	0	0	0
<b>COUNTY SELF INSURANCE FUND</b>				
Workers Compensation Insurance	16,058,339	5,911,308	9,482,244	9,615,900
General Liability Insurance	24,728,093	9,284,586	9,359,033	9,411,912
Employee Group Health Insurance	83,905,003	88,750,432	94,485,179	110,627,535
<b>TOTAL SELF INSURANCE FUND</b>	<b>124,691,435</b>	<b>103,946,326</b>	<b>113,326,456</b>	<b>129,655,347</b>
<b>Multiple Funds</b>				
Health Insurance Assessment	6,681,904	0	0	0
<b>TOTAL NON-DEPARTMENTAL ALLOTMENTS</b>	<b>\$158,591,284</b>	<b>\$127,287,876</b>	<b>\$166,089,438</b>	<b>\$182,201,319</b>

# Nonprofit Organizations

<b>Appropriations</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Grants & Aids	\$22,003,346	\$24,162,106	\$22,534,413	\$23,321,046
<b>Grand Total</b>	<b>\$22,003,346</b>	<b>\$24,162,106</b>	<b>\$22,534,413</b>	<b>\$23,321,046</b>

<b>Budget by Fund</b>	<b>FY 16 Actual</b>	<b>FY 17 Actual</b>	<b>FY 18 Adopted</b>	<b>FY 19 Recommended</b>
Countywide General Fund	\$7,516,282	\$7,925,902	\$8,109,413	\$8,421,046
Grants (Not Transportation-Related)	107,423	15,387	0	0
Sales Tax Revenue Fund	14,379,641	16,220,817	14,425,000	14,900,000
<b>Grand Total</b>	<b>\$22,003,346</b>	<b>\$24,162,106</b>	<b>\$22,534,413</b>	<b>\$23,321,046</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 18 TO FY 19

### GRANTS AND AID:

- The majority of nonprofits are funded at continuation level for FY 19 with the exception of several agencies that were funded on a one-time only basis in FY 18.
- A \$250,000 budget is established for the African American Art Museum.
- A \$250,000 budget is established for Live Fresh.
- A \$136,000 budget is established for WMNF Radio Tower.
- A \$100,000 budget is established for the Solar and Energy Loan Fund.
- The Tampa Bay Convention and Visitors Bureau is increased by \$375,000.
- The Greater Palm River Point CDC is increased by \$65,663.
- The Out-of-Area Marketing Co-op Program is increased by \$55,000.
- The Black Heritage Festival is increased by \$50,000.
- Starting Right Now is increased by \$48,658.
- Teaching Tools is increased by \$25,000.
- The Museum of Science and Industry (MOSI) is reduced by \$600,000.

Details by agency are shown in the following pages.

# Nonprofit Organizations

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>GENERAL FUNDS</b>				
<b>Countywide General Fund</b>				
A Brighter Community	\$5,313	\$5,314	\$5,314	\$5,314
Agency for Community Treatment Services	596,568	0	0	0
Alpha, Inc.	41,363	41,367	41,368	41,368
AMI Kids	106,204	106,204	106,204	106,204
AMI Kids Y.E.S.	0	0	100,000	100,000
Arts Council	895,626	995,626	995,626	995,626
Back to School Coalition of Hillsborough County	60,000	60,000	70,000	70,000
Black Heritage Alliance Project	0	0	25,000	0
Boys and Girls Clubs	64,294	64,298	64,298	64,298
Boys and Girls Clubs Summer Program	21,960	22,500	22,500	22,500
Child Abuse Council, Inc.	45,887	45,900	45,900	45,900
Children's Home, Inc.	76,820	100,521	100,521	100,521
Commission on the Status of Women	0	0	0	0
Community Tampa Bay (Formerly NCCJ)	5,012	5,012	5,012	5,012
Computer Mentors Group	59,398	9,739	9,739	9,739
Cornerstone Family Ministries, Inc.	17,007	17,010	17,010	17,010
Corp to Develop Communities (CDC)	70,200	200,450	200,450	200,450
Crisis Center - Eldernet	6,185	13,127	13,127	13,127
Crisis Center/Transportation/Nurse Examiner	862,130	912,130	912,130	912,130
DACCO	753,711	0	0	0
Economic Development External Organizations	10,000	12,500	12,572	12,572
Egmont Key	0	0	5,000	5,000
Florida-Israel Business Accelerator Program	0	0	100,000	100,000
Francis House	8,632	8,640	8,640	8,640
Girl Scouts of Suncoast Council	17,978	17,988	17,988	17,988
Greater Palm River Point CDC	9,110	9,113	9,113	74,746
Gr Tampa Bay Area Council, Inc. Boy Scouts of America	35,976	36,000	36,000	36,000
Hispanic Business Initiative Fund	79,553	79,553	160,000	160,000
Hispanic Services Council	31,260	20,150	31,275	31,275
Historical Advisory Council of Hillsborough	2,535	4,805	9,560	9,560
Humane Society	0	0	30,000	30,000
Jewish Community Center Art Program	0	100,000	0	0
Life Enrichment Center	99,999	100,000	100,000	100,000
Live Fresh		0		250,000
NAACP Empowerment Center	10,125	10,125	10,125	10,125
One Time Unallocated Funds	0	0	60,000	60,000
Positive Coaching Alliance	0	0	20,000	20,000
Quantum Leap Farm	11,645	11,675	11,675	11,675
Radio Tower - WMNF	10,118	(21,158)	0	136,000
Redland Christian Migrant	54,515	54,520	54,520	54,520
Self Reliance	13,220	13,220	13,268	13,268
Seniors in Service	5,284	5,400	5,400	5,400
Sickle Cell Association	33,746	33,876	33,876	33,876
Solar and Energy Loan Fund		0		100,000
Starting Right Now	0	31,432	80,000	130,000
Sulphur Springs Museum	0	19,248	0	0
Tampa Bay Black Heritage Festival	25,000	25,000	50,000	100,000
Tampa Bay Community Network	0	172,500	200,000	200,000
Tampa Bay Sports Commission	300,000	300,000	300,000	300,000

# Nonprofit Organizations

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b><u>Countywide General Fund (continued)</u></b>				
Tampa Crossroads	57,196	0	0	0
Tampa Family Jewish Services	0	25,000	0	0
Tampa Heights Junior Civic Association	(756)	0	121,600	121,600
Tampa Hillsborough Homeless Initiative	475,000	475,000	475,000	475,000
Tampa Lighthouse for the Blind	24,252	24,291	24,291	24,291
Tampa Metro Area YMCA	13,325	13,325	13,325	13,325
Tampa Museum of Art	0	0	100,000	100,000
Teaching Tools	25,000	25,000	25,000	50,000
The Spring of Tampa Bay	146,126	201,126	201,129	201,129
Trinity Café	165,025	165,025	165,025	165,025
United Cerebral Palsy	10,247	10,247	10,247	10,247
Veteran's Council of Hillsborough County	9,995	9,995	10,000	10,000
YES! of America United, Inc.	18,498	23,500	23,500	33,500
	<u>5,390,282</u>	<u>4,616,294</u>	<u>5,262,328</u>	<u>5,923,961</u>
<b><u>Seminole Gaming Compact Fund</u></b>				
African American Art Museum	0	0	0	250,000
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	479,353	479,353	479,353	479,353
Museum of Science and Industry	585,915	1,769,523	1,224,000	624,000
Straz Center for Performing Arts	221,758	221,758	221,758	221,758
Tampa Bay History Center	267,000	267,000	350,000	350,000
	<u>2,126,000</u>	<u>3,309,608</u>	<u>2,847,085</u>	<u>2,497,085</u>
<b>TOTAL COUNTYWIDE GENERAL FUND</b>	<b><u>7,516,282</u></b>	<b><u>7,925,902</u></b>	<b><u>8,109,413</u></b>	<b><u>8,421,046</u></b>
<b>SPECIAL REVENUE FUNDS</b>				
<b>Sales Tax Revenue Fund</b>				
<b><u>3% Tourist Development Tax</u></b>				
Festivals and Events Program	450,000	200,000	150,000	166,400
Out-of-Area Marketing Co-op	820,000	1,269,582	905,000	960,000
Tampa Bay CVB	11,699,641	12,141,235	11,925,000	12,300,000
Tampa Bay Sports Commission	710,000	1,910,000	795,000	820,000
TBCVB Business Incentive Payment	500,000	500,000	500,000	500,000
Visitor Experience Program	200,000	200,000	150,000	153,600
	<u>14,379,641</u>	<u>16,220,817</u>	<u>14,425,000</u>	<u>14,900,000</u>
<b><u>Intergovernmental Grants Fund</u></b>				
Mary & Martha House Transitional	40,843	13,699	0	0
One Time Unallocated Funds	33,750	1,688	0	0
The Centre	32,830	0	0	0
	<u>107,423</u>	<u>15,387</u>	<u>0</u>	<u>0</u>
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b><u>14,487,064</u></b>	<b><u>16,236,204</u></b>	<b><u>14,425,000</u></b>	<b><u>14,900,000</u></b>
<b>TOTAL NONPROFIT ORGANIZATIONS</b>	<b><u>\$22,003,346</u></b>	<b><u>\$24,162,106</u></b>	<b><u>\$22,534,413</u></b>	<b><u>\$23,321,046</u></b>

# Reserves and Refunds

The following table presents a four-year comparison of reserves and refunds. Unlike most schedules in the various documents that comprise the Annual Budget, this table presents adopted budgets for each year. No actuals are presented. Under governmental accounting, reserves are not expended. Instead, when funds are needed, the budget is amended to reduce the budget for a particular reserve and appropriate more funds in the expenditure category where they are needed. That means there are never actual expenditures of reserves.

Reserves are lump sum dollars set aside in a budget for unanticipated needs. These moneys are not distributed or allocated to operating budgets because specific requirements are not known at the time of budget adoption, or because bond documents require their establishment.

Florida Statutes Chapter 129.01(2)(c) and (d) provides for the following reserves:

1. A reserve for contingencies may be provided in a sum not to exceed ten percent of the total of the budget.
2. A reserve for cash balance to be carried forward may be provided for the purpose of paying expenses from October 1 of the ensuing fiscal year until the time when the revenues for that year are expected to be available.
3. An appropriation for "outstanding indebtedness" shall be made to provide for the payment of vouchers which have been incurred in and charged against the budget for the current year, but which are expected to be unpaid at the beginning of the ensuing year for which the budget is being prepared.

General contingency reserves may be allocated to fund any lawful need as long as funding source guidelines are met. Specific use reserves are restricted to an individual purpose or program within the funding source. Once it has been determined that the specific need has been satisfied or is no longer necessary, the balance in these types of reserves may be reprogrammed into a general contingency account with the approval of the Board of County Commissioners through the budget amendment process. The reserve for cash balance carry-forward, however, may not be reprogrammed during the year.

Refunds are also included in this component of the budget, and may be expended. However, refunds constitute a small proportion of the budget. They usually include the refund of revenues collected in a prior fiscal year for which accounting records have been closed.

The organization of these reserves and refunds is by fund, so that it is generally clear what the funding source is for each reserve. Many of these reserves are funded from restricted revenues, such as the State Indigent Health Care Sales Tax or proceeds from bond issues or other special financings.

For more information on any of these reserves or refunds, please contact the Management and Budget Department at (813) 272-5890.

# Reserves and Refunds

Description	FY 16 Adopted	FY 17 Adopted	FY 18 Adopted	FY 19 Recommended
<b>GENERAL FUND</b>				
<b>Countywide General Fund</b>				
Refund Prior Year Revenue	\$450,000	\$450,000	\$400,000	\$400,000
Reserve for Contingency (Policy 03.02.05.00)	59,375,083	62,311,527	83,250,941	93,648,210
Reserve Unrealized Fund Balance	9,000,000	9,000,000	9,000,000	9,000,000
Reserve Cash Balance-Stabilization Funds (03.02.0	23,886,773	25,444,861	25,600,000	25,600,000
Other Designated Reserves				
Reserve for Grant Match	1,000,000	1,000,000	1,000,000	1,000,000
Reserve for BP Oil Spill Settlement	22,780,940	22,780,940	22,780,940	22,780,940
Reserve for Attrition (Policy 03.02.02.25)	479,091	479,091	479,091	469,387
Reserve for Unreimbursed Disaster Expenses	5,006,878	5,006,878	5,006,878	0
Other Designated Reserves	14,138,028	14,052,644	15,493,235	18,067,881
	<b>136,116,793</b>	<b>140,525,941</b>	<b>163,011,085</b>	<b>170,966,418</b>
<b>Gaming Compact Revenue Fund</b>				
Reserve for Contingency (Policy 03.02.05.00)	1,992,757	2,961,117	477,116	997,974
Reserve Unrealized Fund Balance	318,900	318,900	540,000	540,000
	<b>2,311,657</b>	<b>3,280,017</b>	<b>1,017,116</b>	<b>1,537,974</b>
<b>Countywide Economic Development Activity Fund</b>				
Reserve for Contingency (Policy 03.02.05.00)	8,540,610	8,639,446	8,100,004	11,279,487
Other Designated Reserves	391,250	0	0	0
	<b>8,931,860</b>	<b>8,639,446</b>	<b>8,100,004</b>	<b>11,279,487</b>
	<b>147,360,310</b>	<b>152,445,404</b>	<b>172,128,205</b>	<b>183,783,879</b>
<b>Unincorporated Area General Fund</b>				
Refund Prior Year Revenue	225,000	225,000	200,000	332,810
Reserve for Contingency (Policy 03.02.05.00)	11,709,344	13,715,837	13,956,596	24,761,861
Reserve Unrealized Fund Balance	16,806,796	16,806,796	16,807,000	16,807,000
Reserve Cash Balance-Stabilization Funds (03.02.0	14,474,904	15,082,781	15,082,781	15,082,781
Other Designated Reserves				
Reserve for Attrition (Policy 03.02.02.25)	2,394,672	2,394,672	2,394,672	2,394,672
Reserve for Unreimbursed Disaster Expenses	5,930,233	5,930,233	5,930,233	0
Reserve for Economic Development	4,962,748	4,328,207	5,518,544	6,209,847
Other Designated Reserves	12,802,475	12,802,475	12,804,937	12,475,265
	<b>69,306,172</b>	<b>71,286,001</b>	<b>72,694,763</b>	<b>78,064,236</b>
<b>TOTAL GENERAL FUND</b>	<b>216,666,482</b>	<b>223,731,405</b>	<b>244,822,968</b>	<b>261,848,115</b>



# Reserves and Refunds

Description	FY 16 Adopted	FY 17 Adopted	FY 18 Adopted	FY 19 Recommended
<b>SPECIAL REVENUE FUNDS</b>				
<b>(COUNTYWIDE &amp; UNINCORPORATED)</b>				
<b>Countywide Special Purpose Revenue Fund</b>				
Public Art Program--Countywide Ord. 89-32	241,460	42,521	52,205	56,587
School Sites Impact Fees	38,597,466	32,934,396	81,057,323	86,726,683
Criminal Justice Education/Training FS 318.18(11)[	4,965,043	5,136,341	4,639,245	4,784,929
Criminal Justice Training R95-077	1,618,532	1,434,503	927,659	1,142,455
County Boat Registration Fee Fund Ord. 08-32	561,082	310,149	373,541	562,597
Sheriff's Child Protection/Training Facility	0	564,996	564,996	585,761
Federal USMS/Dept of Justice Asset Forfeiture Fd.	3,645,570	3,413,173	3,132,074	4,048,250
Alcohol & Drug Abuse Contingency FS 938.13	338,619	384,629	436,171	485,072
Drug Abuse Alternative Source Fund R91-0223	309,896	306,644	310,594	271,477
Brownfields	0	0	40,377	41,143
Hurricane/FEMA	668,532	0	0	0
800MHz Radio Communication System Fund	2,136,311	2,730,168	2,299,525	1,692,837
Florida Contraband Forfeiture Fund FS 932.703/7C	1,940,118	2,096,605	3,341,216	4,905,540
Drug Abuse Trust Fund FS938.21/Ord. 97-16	265,987	393,495	418,346	444,222
Federal Treasury Asset Forfeiture Fund	291,296	345,691	244,790	230,828
Children's Advocacy Center Fund AO 99-081	14,693	16,213	18,064	20,677
Drug Court Program Administration Fund FS 796.0	140,111	96,421	86,439	48,645
Traffic Surcharge Trust Fund (Ord 04-26; FS 318.18	8,817,616	2,185,193	2,601,810	4,234,706
Crime Prevention/Safe Neighborhoods (FS 775.08:	2,645,745	1,764,333	2,283,370	2,045,974
Child Support Incentives Fund - SS Act Title IV-D	178,734	195,347	208,600	229,649
Victim Assistance, Crime Prevention, Youth Advoc:	656,978	593,814	1,190,044	1,467,524
Legal Aid Fund	0	0	0	229,994
Emergency Management Fac Plans Review Fund	48,216	48,216	49,248	49,483
Local Air Pollution Control Tag Fee FS 320.03	275,847	18,703	44,820	93,097
Indigent Health Care Services FS 212.055	188,523	183,765	0	0
Medicaid Certified Match Program	81,244	81,607	82,636	83,144
Major Maint & Repair Proj Fd-R3M-10002606	0	0	776,490	1,004,969
Vehicle of Hire Services Fund	0	0	0	680,208
Pollution Recovery Fund LF 84-446	389,421	1,117,995	486,999	729,630
State Revenue Sharing--Revenue Stabilization Res.	5,108,873	5,078,459	4,997,000	5,062,072
Indigent Health Care Services FS 212.055	72,438,526	72,397,480	75,925,059	99,787,660
911 Emergency Telephone Sys. - Combined Fund	2,073,510	2,789,266	3,747,878	3,038,240
Fla Boating Improvement Fund FS 328.72 (15)	1,495,001	39,272	123,497	0
Joint County-City Wagnon Will Project Fund	1,095	1,878	1,140	1,079
Safe & Sound Hillsborough	300,000	0	0	0
NFL - Youth Education	77,387	77,387	668,550	688,482
Children's Services Contribution Fund	2,039	2,864	1,178	1,952
State Court Innovation (ORD. 04-33;939.185 FS)	68,112	68,112	0	0
Animal Ctrl Spay/Neuter Incentive Payment Prog	0	16,483	0	0
ITS Project Fund	392,225	0	0	1,000,000
Animal Services Contributions Fund	113,719	158,303	187,318	194,416
	<b>151,087,527</b>	<b>137,024,422</b>	<b>191,318,202</b>	<b>226,669,982</b>

# Reserves and Refunds

Description	FY 16 Adopted	FY 17 Adopted	FY 18 Adopted	FY 19 Recommended
<b>Unincorporated Area Special Purpose Fund</b>				
Public Art Program MSTU Fund ORD89-32	2,362	4,829	7,442	9,131
<u>Parks Impact Fees</u>				
Adjustment to Future Capital Outlay	3,199,714	881,612	947,788	1,058,085
<u>Fire Service Impact Fee (all zones)</u>				
Future Capital Outlay	329,224	810,017	1,155,531	16,538
Impact Fee Program Administration	114,207	260,530	114,400	198,660
Communications Services Tax	1,746,619	1,000,000	1,000,000	518,554
Adjustment to Environmental Restor. Oper/Proj Fc	6,444,955	6,779,049	703,304	9,298,629
Adjustment to Local Habitat Mitigation Bank Fund	1,252,706	1,259,169	1,152,790	1,209,524
Building Services Division Fund	1,838,916	3,692,625	2,979,535	5,243,633
Land Excavation Opr/Inspection Fund	3,723	39,290	0	20,604
<u>Fire Service Impact Fee (all zones) (continued)</u>				
Water Conservation Trust Fund Ord. 91-27	315,556	326,553	276,159	525,955
Phosphate Severance Tax Fund FS 211.31	1,042,250	794,274	25,334	0
Stormwater Management Fund	23,031	501,294	647,198	1,710,480
	<b>16,313,263</b>	<b>16,349,242</b>	<b>9,009,481</b>	<b>19,809,793</b>
<b>TOTAL SPECIAL REVENUE FUNDS (TAX FUNDS)</b>	<b>167,400,790</b>	<b>153,373,664</b>	<b>200,327,683</b>	<b>246,479,775</b>
 <b>OTHER SPECIAL REVENUE FUNDS</b>				
<b>Sales Tax Revenue Fund</b>				
<u>Half Cent Sales Tax/Bonds</u>				
General Contingency	19,973,283	18,966,102	23,589,242	19,209,044
Revenue Stabilization Reserve	4,746,359	5,114,202	5,110,000	5,110,000
<u>Professional Sports Franchise Facility Sales Tax</u>				
Other Restricted Reserves	171,916	171,916	178,616	179,509
<u>3% Tourist Development Tax</u>				
General & Other Contingencies	4,762,920	4,781,371	4,176,923	6,186,949
Debt Service Reserve	141,500	141,500	141,500	0
Other Restricted Reserves	2,789,864	2,567,030	2,558,290	2,573,000
<u>1% Additional (4th Cent) Tourist Tax Ord. 90-03</u>				
General Contingency	3,583,725	7,356,068	10,763,225	12,831,150
Other Restricted Reserves	2,400,000	2,400,000	2,400,000	2,400,000
<u>1% Additional (5th Cent) Tourist Tax Ord. 94-13</u>				
General & Other Contingencies	1,763,658	2,273,863	4,721,762	6,555,323
Other Restricted Reserves	1,300,000	1,300,000	1,300,000	1,300,000
<u>Local Gov't Infrastructure Surtax Fund</u>				
Other Restricted Reserves	0	9,896,614	9,478,315	2,555,882
	<b>41,633,225</b>	<b>54,968,666</b>	<b>64,417,873</b>	<b>58,900,857</b>
<b>Blended Component Units Fund</b>				
Reserve for Contingency - General	0	553,593	556,693	388,574
	<b>0</b>	<b>553,593</b>	<b>556,693</b>	<b>388,574</b>

# Reserves and Refunds

Description	FY 16 Adopted	FY 17 Adopted	FY 18 Adopted	FY 19 Recommended
<b>County Transportation Trust Fund</b>				
Refund of Revenue	0	0	87,006	0
Other Designated Reserves	688,027	448,928	4,300,000	0
Reserve for Attrition	200,000	200,000	0	0
Reserve for Contingency - General	3,004,727	832,428	1,952,485	2,357,237
Reserve for Future Capital Outlay	18,744,341	17,630,977	22,134,090	24,002,790
Reserve for Fund Balance Carryforward	692,450	1,844,211	1,500,530	1,500,167
	<b>23,329,545</b>	<b>20,956,544</b>	<b>29,974,405</b>	<b>27,860,194</b>
<b>Library Tax District Fund</b>				
Refund Prior Year Revenue	50,000	0	0	0
General Contingency	15,699,236	16,684,486	20,578,773	18,536,274
Reserve for Attrition	137,905	0	137,905	137,905
Unrealized Fund Balance	1,000,000	0	1,000,000	1,000,000
Reserve Cash Balance-Stabilization Funds (03.02.0)	1,851,033	0	0	0
Other Restricted Reserves	170,475	0	170,475	112,742
Reserve for Future Capital Outlay	387,785	110,695	220,409	529,121
	<b>19,296,434</b>	<b>16,795,181</b>	<b>22,107,562</b>	<b>20,316,042</b>
<b>Infrastructure Surtax Fixed Project Fund</b>				
Reserve for Future Capital Outlay	2,064,706	2,616,738	3,445,530	3,466,977
	<b>2,064,706</b>	<b>2,616,738</b>	<b>3,445,530</b>	<b>3,466,977</b>
<b>TOTAL OTHER SPECIAL REVENUE FUNDS</b>	<b>86,323,910</b>	<b>95,337,129</b>	<b>119,945,370</b>	<b>110,544,070</b>
<b>DEBT SERVICE FUNDS</b>				
Fund Balance Carried Forward	33,355,590	45,231,987	34,227,701	42,476,435
General & Other Contingencies	4,409,505	2,000,000	2,000,000	2,000,000
Debt Service Reserve	4,846,575	6,323,919	8,060,162	10,160,222
<b>TOTAL DEBT SERVICE FUND</b>	<b>42,611,670</b>	<b>53,555,906</b>	<b>44,287,863</b>	<b>54,636,657</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Reserve for Future Capital Outlay	4,342,414	4,061,823	4,203,935	4,796,299
Reserve for Fund Balance Carryforward	671,366	0	0	0
Other Designated Reserves	2,392,155	25,800	61,710	61,360
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>7,405,935</b>	<b>4,087,623</b>	<b>4,265,645</b>	<b>4,857,659</b>
<b>ENTERPRISE FUNDS</b>				
<b>Solid Waste System Enterprise Fund</b>				
Reserve for Future Capital Outlay	24,937,182	21,016,558	11,241,701	5,690,297
Reserve for Fund Balance Carryforward	73,281,176	85,326,800	113,577,730	80,641,925
Debt Service Reserve	0	0	5,154,126	5,154,126
Other Designated Reserves	35,639,964	35,911,945	36,148,832	37,644,708
	<b>133,858,322</b>	<b>142,255,303</b>	<b>166,122,389</b>	<b>129,131,056</b>

# Reserves and Refunds

Description	FY 16 Adopted	FY 17 Adopted	FY 18 Adopted	FY 19 Recommended
<b>Water &amp; Wastewater Utility Enterprise Fund</b>				
Reserve for Future Capital Outlay	14,157,242	23,030,943	4,763,592	5,941,652
Reserve for Contingency - General	26,385,614	37,764,700	34,070,406	47,274,338
Other Designated Reserves	55,841,832	132,777,483	134,143,182	121,427,551
Debt Service Reserve	16,295,729	18,766,659	18,792,915	18,784,206
	<b>112,680,417</b>	<b>212,339,785</b>	<b>191,770,095</b>	<b>193,427,747</b>
<b>TOTAL ENTERPRISE FUNDS</b>	<b>246,538,739</b>	<b>354,595,088</b>	<b>357,892,484</b>	<b>322,558,803</b>
<b>INTERNAL SERVICE FUND</b>				
<b>Fleet Services Fund</b>				
Reserve for Future Capital Outlay	16,252,680	13,021,701	11,823,074	25,825,880
Reserve for Attrition	22,034	22,034	22,034	25,172
General & Other Contingencies	1,127,777	1,860,033	1,672,125	2,906,325
	<b>17,402,491</b>	<b>14,903,768</b>	<b>13,517,233</b>	<b>28,757,377</b>
<b>County Self-Insurance Fund</b>				
<u>Insurance Program Administration</u>				
General Contingency	260,389	88,844	15,335	159,505
<b>County Self-Insurance Fund (continued)</b>				
<u>Workers' Compensation Insurance</u>				
General Contingency	4,705,181	12,193,115	14,568,331	16,669,018
Long-Term Incurred Claims	13,000,000	0	0	0
<u>General Liability Insurance</u>				
General Contingency	15,131,926	8,131,277	10,196,707	9,258,656
Claims Settlement	4,148,855	0	0	0
<u>Catastrophic Disaster Insurance</u>				
General Contingency (Policy 03.02.04.00)	93,302,289	93,696,824	94,722,525	79,542,241
<u>Employee Group Health Insurance</u>				
General Contingency	17,995,249	21,314,674	38,456,853	22,569,519
Other Designated Reserves	33,166,749	32,577,428	49,389,144	69,500,787
	<b>181,710,638</b>	<b>168,002,162</b>	<b>207,348,895</b>	<b>197,699,726</b>
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>199,113,129</b>	<b>182,905,930</b>	<b>220,866,128</b>	<b>226,457,103</b>
<b>AGENCY FUNDS</b>				
<u>Capacity Assessment Special Assessment Bonds '06</u>				
Adjustment to Designated Reserves	1,796,389	4,563,351	8,899,277	2,750,416
<b>TOTAL AGENCY FUNDS</b>	<b>1,796,389</b>	<b>4,563,351</b>	<b>8,899,277</b>	<b>2,750,416</b>
<b>GRAND TOTAL</b>	<b>\$967,857,044</b>	<b>\$1,072,703,689</b>	<b>\$1,201,864,111</b>	<b>\$1,230,521,172</b>

**Note:**

Many reserves include an adjustment for investment fair market value change.

# Interfund Transfers

The following table presents a four-year comparison of interfund transfers. Like most four-year schedules in this document, this table presents actuals for FY 16, actuals for FY 17, the adopted budget for FY 18 and the recommended budget for FY 19 budget.

All interfund transactions that are not loans, reimbursements or quasi-external transactions are classified as transfers. Transfers are of two types: residual equity transfers and operating transfers.

Residual equity transfers are defined as “nonrecurring or non-routine transfers of equity between funds.” The GASB’s Codification, Section 1800.106, specifically cites the following examples:

- Contributions of capital to proprietary funds.
- The subsequent return to the general fund of capital contributed to proprietary funds.
- Transfers of residual balances of discontinued funds to the general fund or a debt service fund.

All transfers that do not qualify as residual equity transfers are properly classified as operating transfers. Often operating transfers reflect ongoing operating subsidies between funds. For example, the Unincorporated Area General Fund reflects its annual subsidy to the Transportation Trust Fund as an operating transfer.

The majority of the interfund transfers identified on the following schedule are operating transfers as opposed to residual equity transfers.

The organization of these interfund transfers is by fund, so that it is generally clear where the transfer originates (appropriation) and the destination of the transfer (revenue). Many of the transfers reflect the movement of funds from restricted funds established to account for the proceeds of certain revenues (e.g. Sales Tax Revenue Fund) to an operating or project fund where the County portion of the proceeds are actually expended.

For more information on any of these transfers, please contact the Management and Budget Department at (813) 272-5890.

# Interfund Transfers

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>GENERAL FUND</b>				
<b><u>Countywide General Fund</u></b>				
<b>Revenue:</b>				
From Countywide Construction Fund	\$1,000,000	\$6,246,207	\$0	\$0
From Countywide General Fund - Operating	2,010,000	2,060,000	2,323,000	2,323,000
From Half-Cent Sales Tax	58,949,529	23,629,253	22,808,375	19,405,058
From Tourist Development Tax Fund	25,000	0	0	0
From State Revenue Sharing	1,754,621	1,750,826	0	0
From Transportaton Trust Fund	0	1,219,150	0	0
From Various Grant Funds	0	0	2,559,396	0
<b>Total Interfund Transfers</b>	<b>63,739,150</b>	<b>34,905,436</b>	<b>27,690,771</b>	<b>21,728,058</b>
<b>Appropriations:</b>				
Animal Control Spay/Neuter Program Fund	321,375	317,946	241,412	138,458
Civil Service Board (3)	1,145,026	1,042,574	1,732,576	1,886,250
Countywide Construction Fund	3,990,680	3,728,129	8,275,000	9,675,000
Court-Related Technology Fund	5,230,876	5,026,286	4,705,137	2,388,681
Disaster Funds	0	0	0	8,295,408
Economic Development Activity Fund	2,010,000	2,060,000	2,323,000	2,323,000
Fleet Operating Fund	0	0	0	271,157
Florida Department of Juvenile Justice Fund	4,895,038	3,101,466	2,965,933	3,235,363
Grants Fund - Match	3,555,611	4,678,173	4,920,571	4,984,594
Information & Technology Services Project Fund	4,127,182	3,968,243	4,114,011	3,222,663
Legal Aid Fund	747,119	809,680	847,588	1,070,373
Major Maintenance and Repair Fund	3,954,240	4,173,216	4,692,142	5,150,360
Planning Commission (3)	4,561,911	2,903,545	3,156,538	4,720,387
State Court Innovations Fund	1,596,297	1,670,597	1,793,490	1,078,886
Teen Court/Juvenile Diversion Fund	1,206,636	1,519,718	1,570,693	1,589,021
Transportation Trust Fund	0	6,000,000	308,970	9,600,000
<b>Total Interfund Transfers</b>	<b>37,341,991</b>	<b>40,999,573</b>	<b>41,647,061</b>	<b>59,629,601</b>
<b><u>Unincorporated Area General Fund</u></b>				
<b>Revenue:</b>				
From Communication Services Tax Fund	11,679,000	12,253,996	13,888,035	10,448,478
From Half-Cent Sales Tax	47,096,252	80,902,139	80,211,915	83,633,347
From State Revenue Sharing	3,768,644	3,772,439	5,345,374	5,715,024
From Unincorporated Area Construction Fund	5,480,569	5,722,637	3,434,577	2,912,329
From Unincorporated Area General Fund	499,960	700,000	1,000,000	1,000,000
From Various Funds	0	1,375,912	0	2,218,226
<b>Total Interfund Transfers</b>	<b>68,524,425</b>	<b>104,727,123</b>	<b>103,879,901</b>	<b>105,927,404</b>
<b>Appropriations:</b>				
9th Cent Fuel Tax Fund	6,000,000	0	0	0
ITS Project Fund	0	185,000	1,700,000	0
Land Excavation Operating Fund	25,080	24,859	2,991	0
Parks and Rec GO Bonds 2002 Sinking Fund	232,418	275,834	0	0
Phosphate Severance Tax Fund	0	0	0	605,465
Transportation Trust Fund - O&M Subsidy	8,307,161	7,995,017	14,657,960	17,170,058
Transportation Trust Fund - Project Fund	0	18,912,142	24,778,215	40,583,361
Unincorp Area Economic Devel Activity Fund	499,960	700,000	1,000,000	1,000,000
Unincorp. Area Major Maintenance & Repair Fund	2,764,359	2,923,911	3,265,822	3,560,045
Unincorporated Area Construction Fund	0	2,192,217	585,000	850,000
<b>Total Interfund Transfers</b>	<b>17,828,978</b>	<b>33,208,980</b>	<b>45,989,988</b>	<b>63,768,929</b>

# Interfund Transfers

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>SPECIAL REVENUE FUNDS</b>				
<b><u>Countywide Special Purpose Fund</u></b>				
<i>Revenue:</i>				
From Countywide General Fund	22,078,763	20,677,151	20,930,406	17,873,805
From Crime Prevent/Safe Neighborhoods Fund	541,808	312,177	294,271	276,080
From Indigent Health Care Sales Surtax Fund	110,619,161	91,113,314	138,805,828	160,807,324
From Unincorporated Area General Fund	0	185,000	1,700,000	0
<b>Total Interfund Transfers</b>	<b>133,239,732</b>	<b>112,287,642</b>	<b>161,730,505</b>	<b>178,957,209</b>
<i>Appropriations:</i>				
800 MHz Intergovernmental Radio Debt Service	1,137,279	165,195	611,302	733,380
Countywide General Fund	1,754,621	1,750,826	0	0
Courthouse Proj. Sink Fd (Traf Surchrg Trust Fd)	10,022,286	2,116,222	1,139,298	2,126,298
Grants Match	384,942	57,306	0	0
Impact Fee Funds for Administration	120,485	120,485	120,485	0
Indigent Health Care Fund	110,619,161	91,113,314	138,805,828	160,807,324
M2Gen Project Revenue/Sinking Fund	1,247,766	1,296,809	1,486,100	1,037,450
NG Capital Project Fund	500,000	0	0	0
Safe and Sound Hillsborough Fund	541,808	284,166	294,271	276,080
Unincorporated Area General Fund	3,768,644	3,772,439	5,345,374	5,715,024
<b>Total Interfund Transfers</b>	<b>130,096,992</b>	<b>100,676,762</b>	<b>147,802,658</b>	<b>170,695,556</b>
<b><u>Unincorporated Area Special Purpose Fund</u></b>				
<i>Revenue:</i>				
From Impact Fee Funds for Administration	23,332	23,914	30,230	0
From Road Impact Fee Funds for Administration	32,965	32,965	57,637	0
From School Site Impact Fee Fund	120,485	120,485	120,485	0
From Stormwater Management Project Fund	1,590,573	1,430,942	1,146,737	900,000
From Water/Wastewater Operating Fund	204,457	0	0	0
From Unincorporated Area General Fund	2,789,439	2,948,770	3,268,813	4,165,510
From Various Grant Funds	0	53,705	332,824	0
<b>Total Interfund Transfers</b>	<b>4,761,251</b>	<b>4,610,781</b>	<b>4,956,726</b>	<b>5,065,510</b>
<i>Appropriations:</i>				
Impact Fee Funds for Administration - Various	23,332	23,914	30,230	0
Public Safety Complex Bond Sinking Fund FY 11	2,324,994	1,537,332	1,617,096	1,617,496
Unincorporated Area Construction Fund	8,980,018	7,622,637	7,861,232	7,239,584
Unincorporated Area General Fund	11,679,000	12,253,996	13,888,037	10,448,478
Unincorporated Area Special Revenue Fund	3,149,097	3,955,942	1,146,737	900,000
<b>Total Interfund Transfers</b>	<b>26,156,441</b>	<b>25,393,821</b>	<b>24,543,332</b>	<b>20,205,558</b>
<b><u>Blended Component Units Fund</u></b>				
<i>Revenue:</i>				
From Countywide General Fund	5,706,937	3,946,119	4,889,114	6,606,637
<b>Total Interfund Transfers</b>	<b>5,706,937</b>	<b>3,946,119</b>	<b>4,889,114</b>	<b>6,606,637</b>
<b><u>Sales Tax Revenue Fund</u></b>				
<i>Appropriations:</i>				
4th Cent TDT 06 Refunding Bonds Sinking Fund	940,415	2,994,606	1,613,180	2,173,418
5th Cent TDT 06A Refunding Bonds Sinking Fund	1,776,217	1,941,053	2,235,519	2,318,179
Capital Improvement Commercial Paper Prog Fd	1,666,402	158,000	0	4,456,396
CIP Revenue Refunding Bonds 06/16 Sinking Fund	2,044,810	297,019	951,729	1,141,793
CIT Project Fund Phase II	19,339,507	0	0	0
CIT Project Fund Phase III	3,475,308	22,773,403	24,151,767	27,844,583
Commercial Paper Fund	4,160,320	2,160,320	2,273,100	1,660,500

# Interfund Transfers

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>Sales Tax Revenue Fund: Appropriations (continued)</b>				
Countywide General Fund - Operating	58,974,529	23,629,253	22,808,375	19,405,058
CP Quarterly Note Issuances	740,000	1,047,000	965,583	357,064
Series 2007 Bond Sinking Fund	9,454,857	12,440,177	930,700	0
Series 2008 Bond Sinking Fund	1,382,129	1,390,669	1,344,776	1,048,131
Series 2012 CIP Bond Sinking Fund	6,806,817	6,725,900	6,759,625	7,816,535
Series 2012 CIT Bond Sinking Fund	10,024,521	10,006,772	9,997,492	9,098,222
Series 2015 CIT Bond Sinking Fund	8,877,930	9,366,608	19,775,959	20,699,400
Series 2016 ELAPP Bond Sinking Fund	2,462,361	0	0	0
Series 2017 CIP Bond Sinking Fund	0	540,000	5,382,000	7,882,000
Series 2018 CIP Bond Sinking Fund	0	0	0	6,787,646
TSA Ref Non-Ad Valorem Bonds Debt Svc Fd	1,282,121	1,130,338	154,729	848,603
Unincorporated Area General Fund	47,096,252	80,902,139	80,211,915	83,633,347
<b>Total Interfund Transfers</b>	<b>180,504,496</b>	<b>177,503,257</b>	<b>179,556,449</b>	<b>197,170,875</b>
<b>Intergovernmental Grants Fund</b>				
<i>Revenue:</i>				
From Countywide General Fund	3,393,111	4,588,174	4,920,571	8,984,594
From Indigent Health Care Fund	384,942	0	0	0
From Various Funds	0	4,030,770	0	0
<b>Total Interfund Transfers</b>	<b>3,778,053</b>	<b>8,618,944</b>	<b>4,920,571</b>	<b>8,984,594</b>
<i>Appropriations:</i>				
Countywide General Fund	0	0	2,559,394	0
Special Revenue Fund	513,838	636,339	334,850	0
<b>Total Interfund Transfers</b>	<b>513,838</b>	<b>636,339</b>	<b>2,894,244</b>	<b>0</b>
<b>County Transportation Trust Fund</b>				
<i>Revenue:</i>				
From 9th Cent Fuel Tax Fund	5,062,334	5,180,929	5,081,700	5,093,456
From Countywide General Fund	0	6,000,000	0	9,600,000
From Transportation Trust Funds - Various	39,696,728	46,433,421	39,703,450	39,145,652
From Unincorp. Area General Fd (O&M Subsidy)	14,307,161	26,907,159	39,436,175	57,753,419
<b>Total Interfund Transfers</b>	<b>59,066,223</b>	<b>84,521,509</b>	<b>84,221,325</b>	<b>111,592,527</b>
<i>Appropriations:</i>				
Countywide General Fund	0	1,219,150	0	0
Capital Project Fund	0	0	0	4,300,000
Impact Fee Fund - Various	32,965	32,965	57,637	0
Ninth-Cent Fuel Tax Projects Fund	5,062,334	5,180,929	5,081,700	5,093,456
Transportation Trust - Operating	34,637,234	35,450,555	33,716,000	33,716,000
Unincorporated Area General Fund	0	1,375,912	0	0
<b>Total Interfund Transfers</b>	<b>44,792,027</b>	<b>49,142,880</b>	<b>44,533,817</b>	<b>48,539,108</b>
<b>Library Tax District Fund</b>				
<i>Revenue:</i>				
From Library Operating Fund	370,549	5,791,184	3,440,964	14,528,113
<b>Total Interfund Transfers</b>	<b>370,549</b>	<b>5,791,184</b>	<b>3,440,964</b>	<b>14,528,113</b>
<i>Appropriations:</i>				
Library Project Fund	0	5,400,000	3,000,000	14,050,000
Library Maintenance Fund	370,549	391,184	440,964	478,113
<b>Total Interfund Transfers</b>	<b>370,549</b>	<b>5,791,184</b>	<b>3,440,964</b>	<b>14,528,113</b>



# Interfund Transfers

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b><u>Infrastructure Surtax Fixed Project Fund</u></b>				
<i>Revenue:</i>				
From CIT Project Fund	0	34,659	2,026	0
From Surtax Fund	25,355,220	23,820,403	25,117,350	28,201,647
<b>Total Interfund Transfers</b>	<b>25,355,220</b>	<b>23,855,062</b>	<b>25,119,376</b>	<b>28,201,647</b>
<i>Appropriations:</i>				
CIT Project Fund - Phase III	5,500,000	5,849,497	0	0
CIT Revenue Bonds 2007 Sinking Fund	515,048	0	0	0
<b>Total Interfund Transfers</b>	<b>6,015,048</b>	<b>5,849,497</b>	<b>0</b>	<b>0</b>
<b><u>DEBT SERVICE FUNDS</u></b>				
<i>Revenue:</i>				
From 4th Cent Tourist Dev. Tax	4,468,021	3,422,955	2,466,282	3,196,887
From 5th Cent Tourist Dev. Tax	7,218,658	5,231,711	4,663,348	4,827,282
From 800MHz Intergovt Radio System	1,137,279	165,195	611,302	733,380
From CIP 2006 Bond Fund	3,248,625	16,812	0	0
From CIT Project Fund	515,048	0	0	0
From CIT Surtax Fund	35,164,125	38,539,457	37,463,776	44,401,803
From Communication Services Tax Fund	2,324,994	1,537,332	1,617,096	1,617,496
From ELAPP 2009B Build America Bonds Subsidy Fd	930,498	935,517	934,513	1,148,513
From Half-Cent Sales Tax	4,028,096	1,957,339	6,825,403	9,048,455
From State Revenue Sharing	1,247,766	1,296,809	1,486,100	1,037,450
From Traffic Surcharge Trust Fund	10,022,286	2,116,222	1,139,298	2,126,298
From Unincorporated Construction Fund	1,794,658	2,580,168	2,426,655	2,427,255
From Unincorporated Area General Fund	232,418	275,834	0	0
<b>Total Interfund Transfers</b>	<b>72,332,472</b>	<b>58,075,351</b>	<b>59,633,773</b>	<b>70,564,819</b>
<b><u>CAPITAL PROJECTS FUNDS</u></b>				
<i>Revenue:</i>				
From CIP Series 2017 Rev Bond Fund	0	0	37,595,342	46,559,346
From CIT Project Fund - Phase III	5,500,000	5,500,000	0	0
From Countywide 911 System Fund	500,000	0	0	0
From Countywide General Fund	3,990,680	3,728,129	8,275,000	9,675,000
From Communication Services Tax Fund	8,273,058	7,622,637	7,761,232	7,239,584
From Half Cent Sales Tax Fund	230,000	0	0	4,456,396
From Phosphate Severance Tax Fund	706,960	0	100,000	0
From Unincorporated Area Operating Fund	0.0	2,192,217.0	585,000.0	850,000.0
From Unincorporated Tax Transportation Fund	0	0	0	4,300,000
<b>Total Interfund Transfers</b>	<b>19,200,698</b>	<b>19,042,983</b>	<b>54,316,574</b>	<b>73,080,326</b>
<i>Appropriations:</i>				
CIP 2006 Bond Fund	3,248,625	0	0	0
CIP Series 2017 Bonds Sinking Fund	0	5,516,812	37,595,342	46,559,346
Countywide General Fund	1,000,000	6,246,207	0	0
ELAPP Series 2009 Bonds Sinking Fund	930,498	935,517	934,513	1,148,513
PSOC Series 2014 Bond Sinking Fund	1,794,658	2,580,168	2,426,655	2,427,255
Unincorporated Area General Fund	5,480,569	5,722,637	3,434,577	2,912,329
Various Funds	0	178,500	0	0
<b>Total Interfund Transfers</b>	<b>12,454,350</b>	<b>21,179,841</b>	<b>44,391,087</b>	<b>53,047,443</b>

# Interfund Transfers

Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>ENTERPRISE FUNDS</b>				
<b><u>Solid Waste Utility Enterprise Fund</u></b>				
<b>Revenue:</b>				
From Rate Stabilization Fund	6,000,000	0	0	10,822,476
From Revenue Fund	94,460,044	106,313,818	104,024,971	107,061,382
From Series 2016	0	142,994,796	0	0
From Various Funds	1,000,002	0	0	0
<b>Total Interfund Transfers</b>	<b>101,460,046</b>	<b>249,308,614</b>	<b>104,024,971</b>	<b>117,883,858</b>
<b>Appropriations:</b>				
Debt Fund	14,186,467	151,805,721	11,394,745	12,895,291
Landfill Closure Fund	2,836,408	811,177	1,268,420	1,268,420
Operating Fund	44,392,142	83,763,050	83,060,553	92,897,671
Rate Stabilization Fund	32,845,027	11,606,553	8,301,253	0
Renewal and Rehab Fund	0	1,322,113	0	10,822,476
Revenue Fund	7,000,002	0	0	0
Series 2013 Bonds	200,000	0	0	0
<b>Total Interfund Transfers</b>	<b>101,460,046</b>	<b>249,308,614</b>	<b>104,024,971</b>	<b>117,883,858</b>
<b><u>Water and Wastewater Utility Enterprise Fund</u></b>				
<b>Revenue:</b>				
From 2010B Bab Subsidy Fund	1,837,900	1,847,765	1,847,765	3,012,801
From 2010C Bab Subsidy Fund	529,651	534,407	534,407	534,407
From Capacity Assessment Unit Fund	8,997,568	8,997,565	8,997,565	14,440,621
From Countywide General Fund	162,500	0	0	0
From Impact Fee Fund	5,163,980	4,523,419	4,520,500	4,520,500
From NW Consolidated Bond Fund	14,000,000	0	0	0
From Revenue Fund	178,259,460	239,252,597	240,287,288	241,716,526
From Revenue Stabilization Fund	18,164,170	0	13,109,031	24,240,000
<b>Total Interfund Transfers</b>	<b>227,115,229</b>	<b>255,155,753</b>	<b>269,296,556</b>	<b>288,464,855</b>
<b>Appropriations:</b>				
Debt Fund	16,143,894	21,710,104	11,609,370	18,352,652
General Capital Fund	17,650,002	32,243,128	28,000,000	24,240,000
Impact Fee Fund	8,997,568	8,997,565	8,997,565	8,997,565
Operating Fund	131,324,368	170,260,725	195,282,641	210,595,037
Reclaimed Water Project Fund	514,168	269,607	0	0
Renewal and Replacement Fund	14,749,998	21,464,020	25,406,980	15,413,099
Revenue Rate Stabilization Account	37,530,774	0	0	4,581,801
Water Conservation Trust Fund	204,457	210,604	0	0
<b>Total Interfund Transfers</b>	<b>227,115,229</b>	<b>255,155,753</b>	<b>269,296,556</b>	<b>282,180,154</b>

# Interfund Transfers

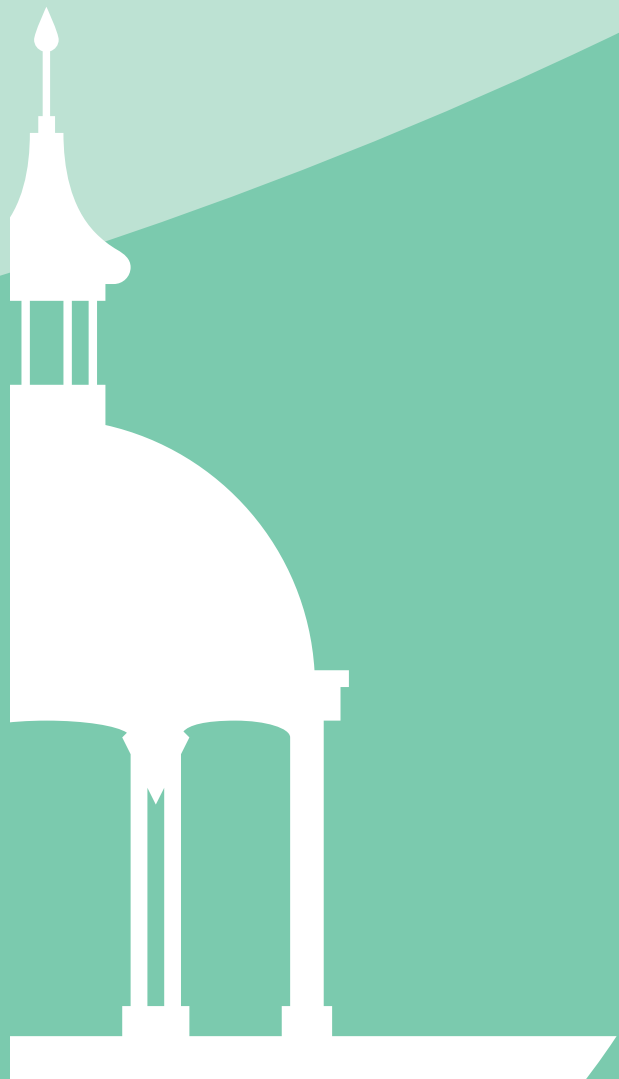
Description	FY 16 Actual	FY 17 Actual	FY 18 Adopted	FY 19 Recommended
<b>INTERNAL SERVICE FUNDS</b>				
<b><u>Fleet Operating Fund</u></b>				
<i>Revenue:</i>				
From Countywide General Fund	0	0	0	271,157
<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>271,157</b>
<b><u>Catastrophic Disaster Recovery Fund</u></b>				
From Countywide General Fund	0	0	0	4,295,408
<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,295,408</b>
<b><u>County Self Insurance Fund</u></b>				
<i>Revenue:</i>				
From General Liability Fund	17,112,192	500,000	550,000	700,000
From Workers Compensation Fund	9,110,612	500,000	550,000	700,000
<b>Total Interfund Transfers</b>	<b>26,222,804</b>	<b>1,000,000</b>	<b>1,100,000</b>	<b>1,400,000</b>
<i>Appropriations:</i>				
Employee Group Health Insurance Fund	25,622,804	0	0	0
Self Insurance Administration Fund	600,000	1,000,000	1,100,000	1,400,000
<b>Total Interfund Transfers</b>	<b>\$26,222,804</b>	<b>\$1,000,000</b>	<b>\$1,100,000</b>	<b>\$1,400,000</b>



# Hillsborough County Florida

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# Capital Budget





# Hillsborough County Florida

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# CAPITAL BUDGET

## Overview

The Recommended FY 19 Capital Budget is the County's financial plan of capital project expenditures for the fiscal year starting October 1, 2018 and ending September 30, 2019. The Capital Budget incorporates anticipated revenues and expenditures included in the first year of the Capital Improvement Program (CIP).

The Recommended Capital Budget for FY 19 is \$982.1 million. A Sources and Uses schedule can be found in the Executive Summary section of this document. In addition, a list of projects is included at the end of this section.

The Capital Budget is separate and distinct from the County's operating budget for several reasons. First, capital outlays reflect non-recurring capital improvements rather than ongoing expenses. Where possible, capital projects are funded from non-recurring funding sources such as debt proceeds and grants. These one-time revenue sources are not appropriate funding sources for recurring operating expenses. Second, capital projects tend to have higher costs requiring more stringent control and accountability. Finally, several revenue sources such as the Community Investment Tax, impact fees and certain gas taxes are limited to use on certain types of capital improvements by statute or other legal restrictions.

To provide direction for the capital program, the Hillsborough County Board of County Commissioners approved Policy 03.02.02.00 - Policy for Capital Budget and Capital Improvement Program. This policy defines requirements for projects included in the Capital Budget and Capital Improvement Program. Under the policy, a capital project is defined as a set of activities meeting one or more of the following criteria:

- Delivery of a distinct capital asset or improvement to an existing capital asset which will become an asset of Hillsborough County and be recorded on the financial records of the County as a capital asset under generally accepted accounting principles and applicable State statutes;
- Any contribution by Hillsborough County to other governmental or not-for-profit entities to deliver a capital improvement. In situations where the improvement is not or will not become an asset of the County, it will be included in the Capital Improvement Program as a contribution for tracking purposes;
- Any project or equipment funded from the Community Investment Tax (CIT);
- Any engineering study or master plan needed for the delivery of a capital project;
- Any major repair, renovation or replacement that extends the useful operational life by at least five years or expands 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 19 Capital Budget also includes the County's Environmental Land Acquisition and Protection Program (ELAPP). While not specifically meeting the criteria above, this program is tracked through the CIP to provide for better accountability and control.

As previously noted, capital projects only require one-time allocations for a given project unlike operating expenses which recur annually. This funding flexibility allows the County to use financing and one-time revenue sources to accelerate completion of critical projects. Significant projects within each program are discussed below. More comprehensive project information can be found in the County's Recommended FY 19 – FY 23 Capital Improvement Program document. Interested parties can review this and other information at the County's website at [www.hillsboroughcounty.org](http://www.hillsboroughcounty.org).

## Financial Policies

Among financial policies approved by the Board of County Commissioners since FY 98, there are several pertaining to the preparation, implementation, monitoring and financing of capital projects. While the County Administrator is responsible for the continued development, monitoring and update of these policies, specific functions are carried out by the Management and Budget Department and the Clerk of the Circuit Court. These and other policies are reviewed periodically by the County Administrator and the Board of County Commissioners and are detailed in the Financial Policies and Procedures section of this document.

Specific policies applying to the Capital Improvement Program and the Capital Budget are:

- BOCC Policy 03.02.01.00 - Bids for Capital Improvement Projects 10% or More in Excess of Estimated Construction Costs
- BOCC Policy 03.02.02.00 - Capital Budget and Capital Improvement Program
- BOCC Policy 03.02.02.05 - Pay-As-You-Go Funding of Capital Projects
- BOCC Policy 03.02.02.06 - Prioritization of Capital Projects
- BOCC Policy 03.02.02.07 - Minimizing the Expense of Financing Capital Projects
- BOCC Policy 03.02.02.08 - Operating Impact of Capital Projects
- BOCC Policy 03.02.02.20 – Budgetary Control
- BOCC Policy 03.02.02.26 - Use of Capital Project Appropriations
- BOCC Policy 03.02.02.28 - Method of Funding Citizen Initiated Localized Capital Projects or Services
- BOCC Policy 03.02.03.00 - Environmental Land Acquisition Program (ELAPP) Fund
- BOCC Policy 03.02.06.00 - Debt Management

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- BOCC Policy 03.03.01.00 - Water and Wastewater Financial Policy
- BOCC Policy 03.03.05.00 - Community Investment Tax Financial Policies
- BOCC Policy 03.05.09.00 - Ten Year Commitment to Increase Funding for Transportation - Budget Preparation
- 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 (CIE) of the Comprehensive Plan. This plan, prepared by the Hillsborough County City-County Planning Commission and formally adopted by the Hillsborough County Board of County Commissioners, provides long-term direction for the growth and development of the county. Proposed capital projects are reviewed for compliance to the adopted comprehensive plan as part of the budget adoption process.

The public has many opportunities to be involved in capital planning both during the comprehensive plan development process and during the budget adoption process. Interested parties can view the Comprehensive Plan at the Planning Commission's website located at [www.planhillsborough.org](http://www.planhillsborough.org).

Hillsborough County's plan includes a specific growth management strategy called the Urban Service Area. This strategy is designed to direct growth into areas where public service needs can be more efficiently provided and where existing services are already in place.

In addition to the standards in the Comprehensive Plan and the Capital Improvements Element of the Plan, the planning for parks and recreation, solid waste, stormwater, transportation and water facilities also is guided by master and visioning plans developed by County staff. Planning for fire, government facilities, and library infrastructure in Hillsborough County's unincorporated area is performed primarily within County government. Each capital program has different criteria for assessing project needs and priorities; however, a common characteristic of the planning processes is the recognition of the importance of obtaining input from the public and other interested governmental and private agencies. The individual program planning processes provide the guidance necessary

for allocating available resources during the capital budget process. A brief description of the various planning processes follows.

**Fire Services**— The Fire Rescue Department maintains a Capital Facilities Master Plan which details new fire station needs required to meet emergency and rescue service requirements within the unincorporated area. The plan is prepared based on national service response time standards established by the National Fire Protection Association, the Insurance Service Organization and on the relevant goals, objectives and policies incorporated in the County's Comprehensive Plan discussed above.

In developing this plan, which is updated every five years, the response time standards along with current response data are applied to an analysis of the needs of Hillsborough County's current and projected populations and population distribution to identify where and when new fire rescue facilities will be needed. This plan was recently updated and presented to the Board with additional analysis being performed to ensure that current facilities in need of a major remodel are presently in the best locations. This process may result in the relocation of some existing facilities.

**Libraries**— The Library's Capital Facilities Master Plan guides the Library Board in making its annual recommendations to the BOCC of funded and unfunded capital projects. This plan outlines a method for analyzing census and other demographic data and comparing them to standards of library services. It considers the total cost of ownership for new construction versus renovating current buildings or leasing space.

The Capital Facilities Master Plan is currently under revision, but will call for leveraging the functionality of existing facilities and minimizing the operating impact for CIP expansion projects.

**Parks**—The strategic vision of the Parks & Recreation and Conservation & Environmental Lands Management Departments includes the development of goals and objectives to safeguard the inheritance of the County's future generations.

The planning process identifies future developments that may affect expected needs, wants and social environments. It identifies the most critical stakeholders and their major interests and expectations, such as safety and security, high quality experience, well maintained facilities and the preservation of our natural and cultural resources. The tool is evaluated against the current environment in order to develop a Capital Improvement Plan consistent with the vision of Hillsborough County and the values and expectations of our community.



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In FY17, Hillsborough County Parks & Recreation and Conservation & Environmental Lands Management Departments delivered their Master Plans to the BOCC. The Master Plans are long-range planning documents that are meant to help shape the direction, development, and delivery of the County's parks, recreation, and conservation sites. Based on a comprehensive planning approach, these plans take into consideration department goals, existing conditions, and community needs assessments that provide for the framework of recommendations and prioritization strategies. These Master Plans represent the collective vision for the Hillsborough County Parks & Recreation and Conservation & Environmental Lands departments. They serve as a guide for the Department's investments and strategies over the next ten years, shaping the delivery of services in a manner that is consistent with the County's sustainability goals and the community's level of service expectations. The cohesive vision for continually improving parks, recreation, and conservation opportunities in Hillsborough County represents the culmination of the public engagement process. The vision, along with guiding principles and mission statement will guide the implementation of the Master Plans and the future of parks, recreation, and conservation throughout the County.

**Solid Waste Enterprise**—The Solid Waste Enterprise has an established plan to determine the need to enhance and or change its Capital Improvement Program on an annual basis. This plan calls for information to be gathered from various sources such as staff, stakeholders, public meetings, etc. to identify needs that should be incorporated into the CIP. Management reviews the information and prioritizes each need according to a pre-established ranking system. The ranking system takes into account mandates by Federal and State agencies, health and safety concerns, capacity needs, efficiency, location requirements, population growth and aging infrastructure.

**Stormwater**— The County maintains a Watershed Master Plan that incorporates identified needs for each of its 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 subdivided into 7,000 sub-basins. The master plan study looks at water quantity, water quality and the natural watershed system. The plan identifies areas with inadequate conveyance systems or poor water quality and recommends solutions.

Flood control project evaluations take into consideration the following factors: frequency of flooding, the category of the road subject to flooding (local/arterial/collector road), the number of structures flooded, stormwater asset conditions

(groundwater table, erosion/siltation and structure) and the potential of available matching funds.

The County also maintains a separate list of non-watershed related neighborhood stormwater needs. Criteria for neighborhood stormwater projects is 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 identified by the Florida Department of Environmental Protection, or the County related to the sub-watershed segment of "impaired waters/water bodies," the concern of water quality parameters and the benefits of a natural system.

Both engineers and environmental scientists within the Stormwater Services Section of the Public Works Department contribute to this uniform matrix evaluation process.

**Transportation**—Efficient movement of people and goods is important to the public safety, economic viability, and overall quality of life in Hillsborough County. Planning occurs on several levels. The Hillsborough County 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). Apart from these long-established processes, the Transportation for Economic Development initiative engaged in a community-wide effort to identify transportation needs and included the County, the Cities and relevant transportation entities.

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 county-

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wide significance may be designated as County roads, with the County primarily responsible for their maintenance and improvement. Capital needs associated with these roads, as well as all transportation needs in the unincorporated area of the County are evaluated for inclusion in the annual capital budget and Capital Improvement Program.

Planning for the transportation program is performed on a sub-program basis. The sub-programs within the transportation program are roads, intersections, sidewalks and bridges. With the exception of roads, where the County adopts the prioritized list from the Long Range Transportation Plan (LRTP) and adds local road improvements not subject to inclusion in the plan, the County has prepared a master plan for intersections, bridges and sidewalks. While specific criteria used for prioritizing the projects on the plans differ by project type, they encompass public safety, traffic volume, environmental mitigation and other key factors as well as incorporating input received during the public outreach part of the planning process.

**Water Enterprise**—The Water Enterprise is responsible for providing quality water, wastewater and reclaimed water services to Hillsborough County residents within its designated service area, unincorporated Hillsborough County. This includes the operation and maintenance of these facilities including treatment plants, pumping stations, metering devices and all related transmission piping and above ground appurtenances. The department is also responsible, when operating the above facilities, for complying with all federal, State and local regulatory and permit requirements.

The department uses a CIP Delivery Process. This process uses a systematic approach to develop and refine the scope, schedule and budget for existing and newly proposed expansion and renewal and replacement projects. It allows priorities to be determined and uses schedules to ultimately deliver quality projects from conception to project completion. The goal of the CIP Delivery Process is to deliver department projects in an efficient and economical manner.

The objectives of the process are to:

- Economically build and maintain existing system assets;
- Deliver projects on schedule and within budget;
- Allow for the annual update of the CIP;
- Allow for adjustments to the approved CIP due to changing priorities for those projects not yet in the implementation phase;
- Seamlessly coordinate with the County's CIP;
- Permit performance measurement; and
- Provide documentation for management and historical trending purposes.

The Board of County Commissioners policy 03.02.02.06 requires that capital projects be prioritized. The Department's Project Prioritization Model (PPM) is a formal method of documenting and tabulating the results of applying subjective criteria to prioritize the CIP each fiscal year. There are six categories to score a project against other projects within the Department's CIP:

- Compliance
- Health and Safety
- Expansion / Renewal and Replacement
- Long Range Planning
- Community and Environmental Impacts
- Economic / Financial Considerations

The resulting score for each existing or new "planning" project is used at the beginning of the budget process to rank all 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

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preparation of an annual Pro Forma document. This document is used to put current budget and financial decisions into a longer-term context. Prepared in accordance with Board policy, the Pro-Forma provides a five year projection of revenues and expenditures for major operating funds, and is particularly useful in showing how capital projects, funded in the biennial budget or planned over the next several years, will impact future operating budgets in terms of maintenance, utility and staffing costs.

Another tool used in financial planning is the County's debt management strategy. Credit ratings assigned by the three international rating agencies, Moody's Investors Service, Standard and Poor's Ratings Services, and Fitch Ratings are key factors influencing interest rates paid on local governments' borrowings. Because of the significant impact interest rates have on our overall financial position, Hillsborough County places a great deal of emphasis on its credit worthiness. The County conducts credit updates each year, and notices of any material credit changes are provided to the rating agencies throughout the year.

The County's general credit ratings are Aaa / AAA / AAA on a scale where Aaa / AAA / AAA are the highest ratings. The County's high ratings are an objective indication of sound financial management, recognition that its overall debt profile is characterized by good debt service coverage from pledged revenues and by sound legal provisions ensuring full and timely payment of debt service. These high credit ratings enable the County to meet its borrowing needs at the lowest cost of capital.

To address short-term capital project funding requirements, Hillsborough County uses a Commercial Paper Program. Under this program the Board authorizes short-term borrowings when needed to provide adequate cash flow for active projects. This approach ensures that long-term debt is issued only when needed in appropriate amounts. Furthermore, tax exempt short-term debt tends to be the lowest cost financing tool available to local governments resulting in substantial savings to the County. Upon completion of capital projects, the County either uses available cash or issues long-term debt at favorable interest rates to pay off outstanding short-term notes, unless there is an economic advantage in keeping short-term, variable rate notes outstanding. The County issues debt in accordance with its debt policy which governs the type and amount of borrowings that are best suited to achieving its financing objectives. The policy guides the County's borrowings by means of targets and ratios, such as direct debt per capita or general governmental debt as a percent of general fund revenue, that balance the need for flexibility to ensure the availability of capital with the need to ensure continued access to the capital markets.

When it is prudent and in the County's economic interest to do so, infrastructure improvements may be financed by means of public-private partnerships in which private corporations, such as real estate developers, agree to fund a portion of such improvements together with funding from the County, State, and/or federal government. Such partnerships enable the County to construct needed infrastructure, in particular transportation improvements, at a lower cost to taxpayers as a result of leveraging private funding sources.

Finally, the County actively and aggressively monitors market opportunities to refinance its debt to achieve lower debt service costs. When legally and economically feasible, lower interest debt will be issued to pay off outstanding debt thereby making revenues available to fund County services.

## Capital Improvement Program Process

The annual Capital Budget and Capital Improvement Program (CIP) update begins in January with a request to the Capital Program directors to review update and re-prioritize the unfunded capital needs list.

The Capital Budget Team of the Management and Budget Department maintains a comprehensive list of prioritized unfunded capital needs which is used in identifying new projects to be recommended for funding. The list identifies preliminary project information such as name, location, description or scope, the estimated cost and any operating cost impact. The updated Unfunded Capital Projects 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 training sessions to provide capital project management and staff specific direction relating to the capital budget process. As part of this training, those involved in the capital budget process are given a calendar of key budget cycle dates and written documentation including forms, instructions, and definitions to be used in preparing their capital projects budget including revising current project estimates and submitting requests to add new capital projects.

Another key step in the budget process is a review of capital project cost estimates in the current CIP or new projects added during the current fiscal year. This is to ensure that the next CIP will reflect these revised cost estimates. Departments are asked to review and update project information that will be presented in the Capital Improvement Program.

A specific form – the Capital Project Initiation Request Form - is used to document project changes or new project requests.

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This form is designed to guide the preparer in providing necessary information including the reason for the project, proposed location and scope, funding requirements by fiscal year, proposed project schedule and completion dates, anticipated operating cost impacts and management approvals.

Using updated information, the Capital Budget Team develops draft documents showing projects that have been completed or are anticipated to be completed by the end of the current fiscal year as well as specific detail project pages (see below for sample) for each project proposed to be included in the recommended budget.

These draft documents are distributed to the departments for another review and the opportunity to correct information. Upon completing their review, the Capital Budget Team meets with the appropriate program directors and representatives to resolve outstanding issues and ensure that all are in agreement with the current information.

Budget preparation meetings held with Directors, Executive Team members and budget staff during February through April include discussions regarding capital projects. Decisions made at these meetings are incorporated into the documents and communicated to the appropriate departments.

Final revisions are incorporated into the Recommended Capital Budget and the Recommended Capital Improvement Program (CIP) in mid-May and delivered to the Board of County Commissioners in June.

## Components for Each Capital Project Page:

**Project Title** – This is the project’s name.

**Project No.** – This is a unique identification number assigned to the project for accounting purposes.

**CIE Requirement** – This indicates whether this project addresses a Capital Improvement Element as defined under the Growth Management Act of 1985.

**Level of Service Impact** – If the project addresses a CIE element, this indicates what impact it has on the level of service:

**(M)** – This indicates a project relates to the repair, remodeling, renovation or replacement of an existing County facility in order to maintain levels of service in the Comprehensive Plan.

**(E)** – This indicates the construction of a new facility or expansion of an existing facility that will reduce or eliminate deficiencies in the levels of the service in the Comprehensive Plan.

**(F)** – This indicates the construction of a new facility or expansion of an existing facility is needed to meet levels of service for new development.

**(N/A)** – This indicates that the project is not covered by the Capital Improvements Element.

## Sample Capital Project Detail Page

**PROJECT TITLE:** RIVERVIEW LIBRARY EXPANSION / REPLACEMENT  
**CIE REQUIREMENTS:** N  
**LEVEL OF SERVICE IMPACT:** NIA

**PROJECT NUMBER:** C76016000  
**PROGRAM:** LIBRARIES

**PROJECT DESCRIPTION:**  
 Design and construct a new approximately 35,000 square foot library to replace the existing Riverview Library located at 10509 Riverview Drive. With citizen input, a new site at Balm-Riverview Drive has been selected. The project program and services will be subject to public input. This project includes furniture, fixtures, and equipment (FF&E) as well as a collection enhancement.

**OPERATING COST IMPACT:**  
 Annual operating cost impact is estimated at \$620,000. A total of 13 new FTE positions are anticipated.

**PROJECT COMPLETION DATE:** Oct 2020

**Neighborhood Community Area:** Riverview

Sources of Funds (in \$000s)	Total		FY 19		FY 20	FY 21	FY 22	FY 23	Future
	Estimated	Prior Revenues	Carryover	Additional					
Community Invest. Tax III	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County & State Match	0	0	0	0	0	0	0	0	0
Library Fund	12,000	620	6,340	5,600	0	0	0	0	0
Undetermined	0	0	0	0	0	0	0	0	0
<b>Subtotal FY 19</b>			\$6,340	\$5,600					
<b>Total</b>	<b>\$12,000</b>	<b>\$620</b>	<b>\$11,980</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Uses of Funds (in \$000s)	Total		FY 19		FY 20	FY 21	FY 22	FY 23	Future
	Estimated	Prior	Carryover	Additional					
Administration	\$47	\$7	\$40	\$0	\$0	\$0	\$0	\$0	\$0
Construction	11,018	178	5,240	5,600	0	0	0	0	0
Design	509	409	100	0	0	0	0	0	0
Development	9	9	0	0	0	0	0	0	0
Equipment	1,000	0	1,000	0	0	0	0	0	0
Land/ROW	17	17	0	0	0	0	0	0	0
Non-Capital	0	0	0	0	0	0	0	0	0
<b>Subtotal FY 19</b>			\$6,380	\$5,600					
<b>Total</b>	<b>\$12,000</b>	<b>\$620</b>	<b>\$11,980</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Program** – This indicates the capital program to which this project pertains.

**Project Description** – This describes the scope of work.

**Operating Cost Impact** – This is an estimate of the ongoing annual operating and maintenance funding this project will require once completed.

**Project Completion Date** – This is the estimated date the project will be ready for its intended use.

**Neighborhood Community Area** – This indicates the area of the county the project will occur. A copy of the Neighborhood Community Area map can be found in the Appendix section of the Capital Improvement Program document.

**Source of Funds** – This shows by year the sources of funding. Many projects have multiple sources of funding.

**Uses of Funds** – This shows by year the planned uses of funds summarized by project phase.

Throughout the budget development process, the County Administrator and Management and Budget staff conduct

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several budget workshops with the Board of County Commissioners to provide them with revenue projection updates and to obtain overall policy guidance.

Once the recommended budget and CIP are delivered to the Board, a series of budget workshops and public meetings are held. During this period, the Hillsborough County City - County Planning Commission also reviews the recommended CIP to ensure compliance with the County's Comprehensive Plan. Two statutorily required public hearings are held in September to gain public input. A separate public hearing is held following the budget adoption to also adopt the CIP.

Final budget documents reflecting the adopted budget and Adopted Capital Improvement Program are then prepared and distributed in both hardcopy and electronic formats. Once the Capital Budget and CIP are formally adopted, changes to the budget can only be made in accordance with the budget amendment process defined in BOCC Policy 03.02.02.00 - Capital Budget and Capital Improvement Program, which ensures compliance with budget amendment requirements per Florida State Statute 129.06. The BOCC policy also specifies that the list of projects included in the adopted CIP may only be revised through formal Board resolution.

## Funding Sources

Funding for capital projects comes from a variety of sources, but generally falls into one of several categories: ad valorem taxes, the Communications Services Tax, the Community Investment Tax, gasoline taxes, enterprise fees, special assessments, impact fees, mobility fees, grants or financing.

- Ad Valorem (Property) Taxes are taxes levied by the Hillsborough County Board of County Commissioners on property within the County.

There are three ad valorem taxes imposed by Hillsborough County – the countywide property tax imposed on all properties within the county with use restricted to projects providing countywide benefit; the unincorporated area property tax imposed on all properties in the unincorporated area of the county with use limited to projects that benefit the unincorporated area; and the special library property tax, imposed on all properties within the City of Tampa and the unincorporated area of the County with use restricted to library projects. Both Temple Terrace and Plant City maintain their own library systems so properties within these two municipalities are not subject to the special library tax.

Additionally, two voter approved ad valorem taxes are used to pay debt service on the Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) bonds and on Parks and Recreation bonds.

- The Communications Services Tax is a 4% tax imposed on local and long distance telephone calls, cable, fax, pagers and beepers, cellular phone services and other related telecommunication services. The Board of County Commissioners originally designated 1% of this tax for the construction of new fire stations. Beginning in FY 06, the Board increased the allocation by an additional ½ %, for a total of 1½% for the construction of fire stations. However, due to the continuing ad valorem roll back requirements by the State Legislature and the effects of Amendment 1, approved by the voters on January 29, 2008, the amount and the percentage allocated to the construction of new fire stations in FY 09 was reduced to ½%. The remainder of the 1½% is used to offset a portion of the reduction in property tax revenues funding operating expenditures.
- The Community Investment Tax is a ½% sales tax on the price of taxable goods, as defined by State statute, sold within the County. Approved for a thirty year period by public referendum in 1996, use of this tax is restricted to acquiring, constructing, and improving infrastructure and purchasing equipment with a useful life of at least five years to promote the health, safety and welfare of Hillsborough County residents. This tax expires on November 30, 2026.
- Gasoline taxes used to fund capital projects are the Six Cent Local Option Gasoline Tax, the Voted (Ninth Cent) Gasoline Tax and the Constitutional Fuel Tax. Permitted uses for each of these taxes are defined by statute, and in the case of the Voted Ninth Cent Gasoline Tax, are further restricted by County ordinances.

The Six Cent Local Option Gasoline Tax is limited to transportation expenditures for public transportation operations and maintenance; roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of this equipment; roadway and right-of-way drainage; street lighting; traffic signs, traffic engineering, signalization and pavement markings; bridge maintenance and operation; debt service and current expenditures for transportation capital projects including construction or reconstruction of roads.

Use of the Ninth Cent Gasoline Tax is restricted by County ordinance to the road resurfacing program.

The Constitutional Fuel Tax collected by the State on behalf of the County is first used to meet debt service, if any, of debt assumed by the State Board of Administration payable from this tax. Any remaining tax proceeds may be used by the County for the acquisition, construction, and maintenance of roads as defined by statute or as

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matching funds for grants specifically related to these purposes.

- Enterprise fees are charges for services imposed on users of facilities of the two programs funded through enterprise funds - Solid Waste and Water / Wastewater / Reclaimed Water. An annual fee schedule for each enterprise fund is set by the Board of County Commissioners. Use of these revenues is restricted to operating, maintaining or building new infrastructure for the respective service for which the fee is being collected.
- Special assessments are charges levied by statute or ordinance for a specific purpose. One example is the stormwater fee, a non-ad valorem special assessment levied on the annual property tax bill, used to help fund the stormwater capital program.
- Impact fees are fees imposed on new commercial and residential construction to help fund additional infrastructure needed to support the added load on County infrastructure resulting from the new construction. The unincorporated area of the County is divided into zones for each type of impact fee.

Use of impact fees collected within each zone is restricted to projects which add capacity to the respective infrastructure within that zone. There are four types of impact fees: transportation, parks, fire and schools. Impact fees are governed by the County's Consolidated Impact Fee Assessment Program Ordinance.

- Mobility Fees are a one-time charge on new development to pay for offsite transportation improvements that are necessitated by new development. On April 26, 2016 the Board of County Commissioners adopted the Mobility Fee Ordinance that would replace the current transportation impact fees and transportation concurrency. The Mobility Fee Program became effective January 1, 2017.
- Financing is the last source of funding. It includes both long-term and short-term financing. Short-term financing via a commercial paper borrowing program is used to borrow funds when needed in order to keep projects on schedule and to keep financing costs down.

Upon completion of capital projects, the County either uses available cash or issues long-term debt at favorable interest rates to pay off outstanding short-term notes, unless there is an economic advantage in keeping short-term, variable rate notes outstanding.

## Uses of Funds

Capital budget expenditures are related to one of the eight capital programs: Fire Services, Libraries, Government Facilities, Parks, Solid Waste Enterprise, Stormwater, Transportation, and Water Enterprise. It also includes the Environmental Land Acquisition and Protection Program (ELAPP) and the Major Repair, Renovation, Replacement and Maintenance (R3M) program. Planned capital project expenditures are summarized into the following categories:

**Project Development** - These are costs incurred by the County to identify project requirements, and to define a project's work scope including preliminary design studies, permitting requirements, data collection, public involvement, legal and technical documentation, cost estimates and assessment of alternatives.

**Design** - These are costs incurred by the County to design a project in accordance with the scope of work set forth in the development phase. This includes professional consultant fees, legal and technical documentation, constructability review, data collection, advertising, assessment of alternatives related to project design, construction management services and bid reviews.

**Land / ROW** - Costs incurred by the County for the purchase of land, easements and right-of-way. This also includes purchase price, surveys, appraisals, environmental audit, permitting, legal costs, maps, charts, aerial photography and other costs such as wetlands restoration.

**Equipment** - These are costs incurred by the County for the purchase of equipment required to complete the project.

**Construction** - Costs incurred by the County for all construction related tasks required to place a project in service. Includes project construction contracts, professional and technical assistance, advertising, legal and technical documentation, costs, inspection, testing and permitting.

**Administration** - Costs incurred by the County for in-house project management, supervision and administration of capital projects. Administration costs include project design, technical reviews, construction management, construction inspection, technical specifications, surveying and mapping, cost of preparing reports and maintaining the capital projects management information system, eminent domain, contract management, monitoring and processing the related financial transactions.

**Non-Capital** - These are costs incurred as part of delivering the project but won't be capitalized with the asset when the project is complete. Maintenance / replacement costs, minor equipment and contributions to other entities are examples of non-capital costs.

# CAPITAL BUDGET

## Capital Projects Operating Impacts

The Capital Budget and Capital Improvement Program (CIP) are integral elements of the County's biennial budgeting process. The cost of operating new or expanded facilities or infrastructure can be significant and is included in the operating budget in the fiscal year the asset becomes operational. However, in some cases, like the construction of a new jail, the operational impact may be phased-in gradually while the new jail is under construction. This is because as the jail population increases beyond its operational capacity so does the need for additional funds for overtime pay, add new staff, jail and food supplies, and operational equipment, thus spreading the increased operating impact over a number of years rather than impacting the budget all at once when the jail opens. Historically, operating costs of non-enterprise facilities have been funded from property taxes. Consideration of operating costs becomes particularly critical with the property tax restrictions now in effect and the past 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 outstanding short-term notes, unless there is an economic advantage in keeping short-term debt.

Specific FY 19 incremental operating cost impacts of capital facilities are discussed below in each program's highlights section. The Recommended budget for FY 19 includes these operating costs. A full listing of incremental operating cost impacts can be found in the appendix section of the Recommended Capital Improvement Program document.

## Program Highlights

The following program highlights focus on each program's portion of the Recommended Capital Budget for FY 19 (which includes estimated funding carried forward from FY 18 and any new, additional funding).

A number of projects that are shown in the program sections appear in the Capital Improvement Program (CIP) as "Post

Construction". These projects have finished their primary construction phases and may have been placed in use; nevertheless, some of these projects still have unspent balances that are earmarked for post-construction project costs.

## Fire Services

The Fire Services Program Recommended Capital Budget for FY 19 is \$12.9 million. The program is funded with fire impact fees, Communications Services Tax, general revenues, financing and 911 service fees.

Four new maintenance related projects are being added in FY 19 to address HVAC and roof issues at four fire stations. Chapman Fire Station #40, Northdale Fire Station #41 and Country Place Fire Station #42 are getting new HVAC systems while Sabal Park Fire Station #9 is getting a new roof. Projects that helped address the top priorities from the prior CIP are wrapping up and will reach substantial completion prior to the end of FY 18. Communications Services Tax revenue and a recent bond issue funded many of the replacement, expansion and renovation projects that are now listed in the CIP with a "Post Construction" completion date.

In order to fund the purchase of important fire and safety equipment, the Fire Rescue Equipment Replacement/Modernization project receives \$1.9 million each year from FY 19 through FY 23 from the Communications Services Tax allocated to Fire Rescue. An additional \$1.5 million of impact fees is added to this project in FY 19 to fund the purchase Self Contained Breathing Apparatus (SCBA) equipment.



**Fishhawk Fire Station #44**

Eight projects reached substantial completion during FY 18. One new fire station (Fishhawk Fire Station), one replacement fire station (East Lake Fire Station), and one renovation project (Apollo Beach Fire Station) were completed. HVAC systems were replaced at four fire stations (Sun City, Providence, River Oaks and Tampa Shores). The Next Generation 911 project reached substantial completion in FY 18 and is an initiative

# CAPITAL BUDGET

aimed at updating the 911 service infrastructure to improve public emergency communications services in a wireless mobile society. This project was funded with 911 service reserves.

**Operating Impact** – There are three projects that are scheduled for completion in FY 19, all of which are for replacing existing HVAC systems. There will be no significant change in operating cost at those locations. An ongoing project to harden fire stations will result in a minor increase in operating cost related to generator maintenance and testing.

Fire Services Projects	New Positions	Operating Impact (In thousands)
		FY 19
Fire Stations Hardening	0	\$10.0

## Government Facilities

The Government Facilities Program Recommended Capital Budget for FY 19 is \$159.5 million. Funding sources for the program are Community Investment Tax, enterprise fees, financing, grants and general revenues.

Eight new projects are being added to the program in this recommended CIP with most being maintenance related. Roofs will be replaced at four locations (700 Twiggs, Cooperative Extension, County Center and Falkenburg Warehouse South Building), a water line will be replaced at Children’s Services and downtown buildings will be waterproofed. The Emergency Generators at Various Locations project includes engineering and installation of emergency generators and associated infrastructure upgrades at various emergency shelters (such as public schools) and other critical facilities to provide back-up power capability. The South County Cultural Arts Center project will develop options for locations, scope and cost for a cultural arts center in the Southshore area of Hillsborough County.

An important project added during FY 18 is the Consolidated and Hardened Maintenance Facilities. This project will design and construct four new consolidated and hardened maintenance facilities for Public Works, Public Utilities and Fleet Services Departments to replace the following existing facilities: West Service Unit, East Service Unit, South Service Unit and Traffic Operations/Maintenance Facility at Sabal Park. The current facilities are 40 – 50 years old and are near the end of their useful lives. The new facilities will provide efficient and secure facilities for pre and post disaster response. Many important projects are continuing into this recommended capital budget. The Falkenburg Road Jail Expansion Phase VIIA project continues the expansion, renovation and enhancement work that is underway at the jail. Most of the court related

projects are being constructed under a common contract and nearing completion. A project at the Pet Resources facility will replace the roof and improve functionality. The Courts Downtown Training Facility will remodel the former jury auditorium in the old courthouse to accommodate training functions and public meetings. The South County Workforce Center is not currently funded, but represents a possible future County investment in that facility.



**Plant City Community Resource Center**

The Hanna Facility Repurpose project will renovate portions of the former Fire Rescue headquarters to accommodate other County agencies. The ERP System Enhancements will provide funding to address improvement opportunities related to the recently implemented Oracle E-Business Suite software.

The Historical Preservation Matching fund program continues in FY 19 to help preserve historic community assets. The Capital Asset Preservation Program will receive additional funding in FY 19 and supports the preservation of community capital assets that enhance tourism, arts and culture, entertainment and community education. Other continuing projects include the Redevelopment Project which will focus on investments that will spur economic development in the County and the Town ’N Country Service Center which will provide enhanced customer service in the northwest area of Hillsborough County.

Due to ongoing capital funding limitations, the Public Art assessment for FY 19 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 included within the appendix section of this document.

Seven projects reached substantial completion during FY 18. Six of the projects were maintenance related (carpet and HVAC work at 700 Twiggs, HVAC work at Children’s Services and South Shore Service Center, re-roofing the Clerk’s Record



# CAPITAL BUDGET

Center and elevator renovations at the North Courthouse Annex) while construction work finished up on the East County Court Redevelopment / Regional Service Center project.

**Operating Impact** – There are two projects scheduled for completion in FY 19. Both of these projects (Central Fleet Maintenance Facility Re-roof Phase II and Hanna Facility Re-purpose) are improvements to existing facilities and do not create incremental operating costs.

## Libraries

The Library Services Program Recommended Capital Budget for FY 19 is \$28.0 million. The program is funded with ad valorem tax proceeds from the Special Library Taxing District and grant funding.

Five new projects are being added to the program this year. The Brandon Library Replacement – Phase 1 project provides funds to purchase a new site for relocating and expanding the Brandon Library. The Burgert Brothers Photo Archive Preservation project will preserve and digitize the prints and negatives of the collection. Pedestrian access and traffic flow will be improved with the Jimmie B. Keel Library Parking Improvements project. Landscape will be improved at various libraries with the Landscape Renovation project. The New Tampa HVAC Replacement project will replace a system that has reached the end of its useful life expectancy. The Solar Power Systems for Various Libraries project will install new systems to showcase and educate the community on solar energy technology and to reduce operating costs.

Two library construction projects continue into FY 19. The C. Blythe Andrews, Jr. Library project is currently under construction and is expected to be complete by April, 2019. The River-view Library Expansion/Replacement project will replace the existing library with a new, larger facility in a different location. These libraries will increase library square footage by 2.5 times and will give library customers increased access to public computers, meeting space, enclosed children’s areas, and maker spaces.

There are other carry-over projects included in this program. The Jan Platt Library Interior Renovations project will modify interior spaces to create an enclosed children’s library, various multi-purpose rooms and a moveable partition wall in the Witt Community Room. The John Germany (Main Library) Various Improvements and Planning Study project includes various renovations to the building and site to meet customer needs.

Five projects reached substantial completion during FY 18. The University Area Partnership Library opened and the RFID System Replacement became operational. Work on the HVAC systems at the South Shore and West Tampa Libraries was

completed. The New Tampa Regional Library Improvements project included re-roofing and interior renovations that created an enclosed developmentally appropriate play and learning space for children.



**University Area Partnership Library**

**Operating Impact** – One project is scheduled to reach substantial completion in FY 19. The C. Blythe Andrews project is scheduled for completion in April, 2019 and will have incremental annual operating costs of \$704,000.

Library Services Projects	New Positions	Operating Impact (In thousands)
		FY 19
C. Blythe Andrews, Jr. Library Expansion / Replacement	15	\$352.0

## Parks

The Parks Facilities Program Recommended Capital Budget for FY 19 is \$78.9 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.

Three new projects have been added to the Parks Capital Budget including the Marine Safety Program at \$555,000, the Moseley Homestead (The Nest) at \$250,000, and the UACDC Aquatic Center at \$750,000. The UACDC Aquatic Center project will design and construct an aquatic center to include a splash pad and other amenities as budget will allow within the University Area Community Center.

Nine projects are scheduled for completion in FY 19 including the Baker Creek Boat Ramp, the Central County Parks Improvements, the Cockroach Bay Boat Ramp, the Courtney Campbell Scenic Highway Trail, the Flatwoods Park Trail Repairs, the Northdale Recreation Center HVAC Replacement, the Northdale Splash Pad, the University Area Community

# CAPITAL BUDGET

Center Improvements and the Saladino Park Improvements project. The Saladino Park Improvements project will design and construct a dog park, parking, walkway and other site improvements.

Five projects were completed in FY 18 including the Alderman's Ford Park Boardwalk Repairs, the Kenly Recreation Center HVAC Replacement, the Shimberg Soccer Complex Improvements, the Skyway Park Synthetic Turf Replacement and the Seffner Mango Park project. The Seffner Mango Park project includes a passive park with a community garden, shade shelters, walking/jogging trails, landscaping and other site improvements.



## Veterans Memorial Park Expansion

One significant project in the program is the Veterans Memorial Park Expansion project. This project will re-design 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. The project also includes an 8,000 square foot Veterans Resource Center and construction of additional parking.

Another significant project in the Capital Budget is the Lucy Dell Community Pond / Central County Area Park Improvements. This project will develop County-owned surplus property located in the vicinity of Nuccio Park into a new Community Park that will encourage prosperity and citizen interac-

tion, deter crime and increase community safety and well-being. The Project scope also includes improvements at various other parks located within the Central County Area as budget permits.

Some projects are shown in the Recommended Capital Budget with undetermined funding in "Future" years. Future funding may be determined based on project prioritization and available options at the Board of County Commissioners' discretion.

## Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP)

The Jan K. Platt Environmental Lands Acquisition and Protection Program (ELAPP) is a voluntary land preservation program based in the Conservation and Environmental Lands Management Department. The ELAP Program is dedicated to the protection and preservation of natural and environmentally significant resources, as well as restoration of natural habitat. Properties preserved through ELAPP are available for recreational uses compatible with the preservation objectives. Some of the criteria used when considering a property for protection are: contains unique or scarce natural habitat for endangered species, protection of water resources, or lands that buffer, link or provide access to existing environmentally sensitive lands.

Historically, funding was secured through an operating and debt service ad valorem millage not exceeding 0.25 mills in any one year period. A four year property tax was originally approved by 71% of the voters in 1987 and in 1990 a referendum authorizing \$100 million in bonds was approved by 73% of the voters. In November 2008, nearly 79% of the voters approved the issuance of up to \$200 million in bonds to continue capital funding for the ELAP Program. So far \$59.4 million has been issued of the \$200 million authorized by the voters.

As of October 1, 2016, the County has preserved approximately 61,600 acres at a cost of \$259.5 million, of which \$83.6 million (or 32.3%) has been funded by other agencies.

**Operating Impact** – There are five projects that will begin incurring operating costs in FY 19.

<i>Parks Projects</i>	<b>New Positions</b>	<b>Operating Impact (In thousands)</b>
		FY 19
Central County Parks Imp.	0	\$20.0
Northdale Splash Pad	0	25.0
Saladino Park Improvements	0	10.0
Veterans Memorial Park Expansion Phase I/II/III	0	16.0
Winston Park Improvements	0	25.0

# CAPITAL BUDGET

## **Solid Waste Enterprise**

The Solid Waste Enterprise Program Recommended Capital Budget for FY 19 is \$21.7 million. The Solid Waste Enterprise Program is funded with financing and revenues generated from fees and assessments paid by customers of the enterprise.

The program has seven active projects in the Capital Budget. Most of these projects are concentrated on enhancing some of the service centers throughout the county. One of these projects is the Northwest Transfer Facility Improvements. This project will design, permit, construct and provide quality assurance for the Northwest Community Collection Center Improvements project. The improvements are necessary to provide a better site configuration thus improving safety, customer traffic flow, efficiency of the operation and improve the overall customer experience while using the facility.



**Resource Recovery Facility Warehouse**

One new project has been added to the Solid Waste Capital Budget called the Southeast County Landfill Facility Improvements. The project will design and construct a new administration building and a new scale house within the Southeast County Landfill Facility.

Another project in the program is the Resource Recovery Facility Warehouse at a cost of \$2.8 million. This project will construct a new warehouse at the Resource Recovery Facility. A new warehouse will allow for the covered storage of parts and equipment that are currently either stored outdoors or on the tipping floor, which reduces the ability to store additional municipal solid waste. Inside storage will result in improved safety, housekeeping, additional storage space for municipal solid waste on the tipping floor and better organization of spare parts and equipment.

**Operating Impact** – No new projects are scheduled to begin incurring operating costs in FY 19.

## **Stormwater**

The Stormwater Program Recommended Capital Budget for FY 19 is \$44.2 million. The program is funded with a combination of Stormwater Fees, Community Investment Tax, Enterprise Fees and grants.

Although no new stand-alone projects are being added in FY 19, the program includes ongoing funding for the following Master Programs: Culvert Renewal and Replacement; Neighborhood Drainage Improvements; Stormwater Pumping Station Renewal and Replacement; Watershed Master Plan Implementation; Water Quality Improvement and Environmental; Watershed Drainage Improvements; and Watershed Master Plan Updates.

The Countywide Culvert Renewal and Replacement Program replaces or repairs culverts at various locations throughout Hillsborough County. The Watershed Master Plan Implementation Program studies the water quantity, and water quality if applicable in various watersheds within Hillsborough County. The 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 at the conclusion of a drainage investigation of actual flooding identifying the deficiencies.

The Canal Dredging Grant Program continues into FY 19. This project will provide matching grants for communities that want to have canals dredged to improve navigability.

No stand-alone projects finished in FY 18, but the Hollomans Branch Stormwater Improvements project will reach completion in FY 19.

**Operating Impact** – New stormwater infrastructure normally does not have explicit additional operating costs beyond additional materials and supplies for maintenance. Ongoing annual maintenance costs for stormwater improvements are estimated at \$2.50 per \$1,000 of project cost. Stormwater infrastructure maintenance requirements include keeping drainage areas free from silt, litter, leaves and debris as well as repairing cracked or broken stormwater pipes, culverts and other stormwater infrastructure. Unanticipated maintenance of new stormwater infrastructure can be absorbed within the operating budget of the various maintenance components of the Public Works Department. However, as more infrastructure becomes operational each year, additional staff and equipment will be needed at some future date to maintain infrastructure at desired levels.

# CAPITAL BUDGET



## Neighborhood System Improvements

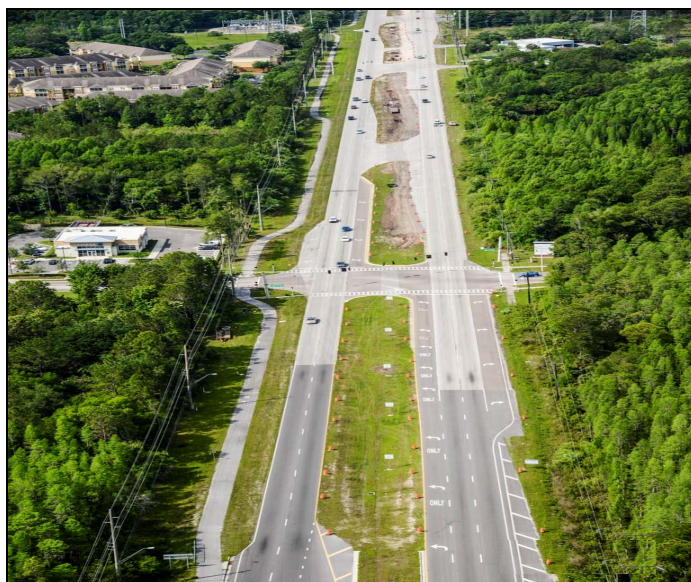
One stand-alone project with an annual operating cost impact of \$4,753 will finish in in FY 19 - Hollomans Branch - HBA 6C (Knights Griffin).

Stormwater Projects	New Positions	Operating Impact (In thousands)
		FY 19
Hollomans Branch – HBA 6C (Knights Griffin)	0	\$0.4

## Transportation

The Transportation Program Recommended Capital Budget for FY 19 is \$374.3 million. The program is funded with a combination of Fuel Tax, Community Investment Tax, Financing, General Revenues, Grants, Impact Fees and Mobility Fees.

The Board of County Commissioners has committed to direct more resources towards transportation. On September 8, 2016, the Board approved Policy number 03.05.09.00, Ten Year Commitment to Increase Funding for Transportation - Budget Preparation, which targets / prioritizes increased funding for transportation over a ten year period. Key areas in the Transportation Work Plan include widening projects (Big Bend Road, Lithia Pinecrest Road, Van Dyke Road), a road extension (Citrus Park Drive), intersection / interchange improvements (Big Bend Road at I -75, various locations on State Road 60, safety enhancements at various locations) and roadway improvements (East 131st Avenue improvements, University Area improvements, Progress Boulevard and South 78th Street improvements, Sun City Center pedestrian mobility improvements and Westshore Boulevard complete street improvements).



## Bruce B. Downs (Bears to Palm Springs) Widening

The Ferry Station – South County to MacDill Air Force Base project will help establish new ferry service from a south county location to MacDill Air Force Base. Funds have been allocated for extending Kinnan Street to Pasco County if the project is allowed to move forward. Three trails projects (South Coast Greenway, Tampa Bypass Canal and Upper Tampa Bay) are now being managed by Public Works and are included in the Transportation program.

Two new projects have been added as part of the recommended budget. Natures Way Safety Improvements will provide pedestrian and bike lane improvements. The Progress Village Middle School Access Project, a joint project with the Hillsborough County School District, will build a multi-lane circulation roadway storage area on school property for vehicle queuing and make changes to the access and circulation roads for Jack R. Lamb Elementary School and Progress Village Middle School including a traffic signal at the 78th Street school entrance.

Many other previously funded projects continue in this Capital Budget. The program includes funding for important bridge replacements (2nd Street and Maydell bridges), Bell Shoals Road Widening, the last phase of Bruce B. Downs Boulevard widening, bridge repairs, intersection improvements, sidewalks, pavement preservation and paved shoulders / bicycle lanes for County rural roads. More information about specific transportation projects can be found in the Transportation Program section the Recommended Capital Improvement Program document.

One standalone construction project finished in FY 18 (Bruce B. Downs Road Widening from Bears Avenue to Palm Springs) and a contribution to Plant City transportation projects should

# CAPITAL BUDGET

be complete by fiscal year end. A new agreement with the developer terminated the payment of impact fees for prior roadwork so the Boyette Road West Boundary to Lithia-Pinecrest project will not appear in the FY 19 capital budget.

**Operating Impact** – While new transportation infrastructure generally has no immediate direct operating costs associated with it, future and ongoing maintenance expenditures are needed to keep the roads up to County standards. Ongoing maintenance costs include pothole patching, lane and crosswalk re-striping, sign and traffic signal replacement, and roadside right-of-way mowing and maintenance. Not including residential street lighting, the County expends approximately \$9,022 annually per lane mile on ongoing maintenance. The County is responsible for maintaining over 6,933 lane miles throughout the county. Note that major road resurfacing is budgeted separately under the capital program. It is anticipated that additional transportation infrastructure scheduled for FY 19 completion can be maintained within the budget. Like stormwater, as more transportation infrastructure continues to become operational, additional staff and equipment will be needed to maintain infrastructure at operational levels. At current staffing rates and infrastructure construction rates, one (1) additional transportation position will be required. The annual cost to maintain traffic signals is approximately \$6,000 per signalized intersection; \$2,400 for utility cost and \$3,600 for maintenance costs.

The following table identifies the stand-alone project that is scheduled for completion in FY 19 and its operating impact.

Transportation Projects	New Positions	Operating Impact (In thousands)
		FY 19
Bruce B. Downs (Pebble Creek to Pasco County Line) Road Widening	0	\$6.0

## Water Enterprise

The Water Enterprise Program Recommended Capital Budget for FY 19 is \$262.8 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.

Seven new projects have been added to the Water Enterprise Capital Improvement Program including the Falkenburg Install De-watering Equipment at \$2.0 million, the Fawn Ridge Switchgear Replacement at \$2.0 million, the Kracker Ave Estuary Reclaimed Water Main Extension at \$820,000, the Valrico Equalization Basin at \$4.0 million, the Van Dyke Generator

Replacement at \$1.5 million, the Woodberry Super Station Rehabilitation at \$2.0 million and the Valrico Solar Power Installation at \$2.5 million. The Valrico Solar Power Installation will design and construct a solar panel and battery system to provide supplemental power to the Valrico Advanced Wastewater Treatment Facility. The program is exploring alternative energy sources both to save money on power costs and reduce the carbon footprint of its facilities.

Seven projects were completed in FY 18 including the Environmental Laboratory Replacement project at \$7.2 million. The project included the construction of a 20,000 square foot environmental laboratory in the Central portion of Hillsborough County with parking, laboratory space and administrative space.

Eleven projects are scheduled for completion in FY 19 including the Countywide Potable Water Quality Monitoring. The Countywide Potable Water Quality Monitoring project at \$2.0 million will replace the old potable water monitoring equipment with new monitoring and communication equipment.



**Environmental Laboratory Replacement**

One significant project in the program is the River Oaks Diversion Forcemain and Pump Station project at \$32.2 million which will divert wastewater flow from the River Oaks Wastewater Treatment Plant to the Northwest Regional Water Reclamation Facility, decommissions & demolishes the River Oaks Plant, and then repurposes the plant site to a greenfield condition. The project includes the design, permitting and construction of a forcemain and pumping station to transfer wastewater flow from the River Oaks site to the Northwest Regional Water Reclamation Facility. Improvements are es-

# CAPITAL BUDGET

essential to meeting long-term environmental needs and decommissioning of the River Oaks plant.

An ongoing project of significant note is the current construction of the South County Wastewater Treatment Plant Expansion at a cost of \$102.2 million. This project will expand the existing South County Regional Advanced Wastewater Treatment Plant from 4.5 million gallons per day (MGD) to 10 MGD. The design of the expansion should consider new technologies including membrane biological reactor (MBR) treatment processes to reduce the foot print of the expanded facility.

**Operating Impact** – There are two projects that will begin incurring operating costs in FY 19.

Water Enterprise Projects	New Positions	Operating Impact (In thousands)
		FY 19
Public Utilities SCADA Operations Support Center	0	\$50.0
RWTM Extensions to New and Existing Customers	0	1.2

## Major Repair, Replacement, Renovation, and Maintenance Program

During the FY 02 capital budget process, the Board of County Commissioners, concerned about maintaining the condition of County facilities, established the Major Repair, Replacement, Renovation and Maintenance Program (R3M). The program focuses on non-routine repairs, renovations, replacement or maintenance of existing facilities rather than construction of new facilities or infrastructure. Projects included in this program are typically under \$150,000, do not add square footage to an existing facility, and can be delivered within a twelve-month period. This program is more flexible than the CIP pro-

cess, 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 19 Recommended Budget includes an increase of the set aside for the Unincorporated Area General Fund from 1% to 1½%. The recommended FY 19 allocations will generate approximately \$5.2 million for Countywide General Fund, \$3.6 million for the Unincorporated Area General Fund and \$478,000 for the Library District Fund. A list of proposed FY 19 R3M projects can be found in the appendix section of the Recommended FY 19 – FY 23 Capital Improvement Program document.

## Monitoring

The Capital Budget Team conducts regular reviews of capital project status, allocations and expenditures along with related activities.

The purposes of these reviews are:

- To ensure compliance with applicable statutes, ordinances, County policies and procedures, and sound accounting and budgeting practices.
- To identify projects with excess appropriations that might be subject to reallocation.
- To track impact fee revenues and expenditures to ensure that impact fees are being spent in a timely manner as required by ordinance. Results of these analyses are communicated to appropriate management and staff for follow-up and corrective action. To assist in the reviews, the Capital Budget Team generates numerous variance and tracking reports from the County’s financial system.

# CAPITAL BUDGET

## FY 19 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 19 Funding	Future Funding	Total Funding
<b><u>Fire Services:</u></b>					
C91182000	Apollo Beach FS # 29 Enhance/Land Acq for Future Expansion	\$787	\$25	\$0	\$812
C91183000	Carrollwood Fire Station # 19 Expansion / Replacement	2,453	25	0	2,478
C91179000	East Lake Fire Station # 32 Replacement	2,578	2,222	0	4,800
C91191000	Fire Rescue Equipment Replacement/Modernization	5,601	6,930	7,600	20,131
C91198000*	Fire Station # 40 HVAC Replacement (R3M)	0	175	0	175
C91199000*	Fire Station # 41 HVAC Replacement (R3M)	0	175	0	175
C91200000*	Fire Station # 42 HVAC Replacement (R3M)	0	175	0	175
C91197000*	Fire Station # 9 Roof Replacement (R3M)	0	200	0	200
C91170000	Fire Stations Hardening	5,978	471	0	6,449
C91189000	Fishhawk Fire Station	3,183	568	0	3,751
C91192000	Land Acquisition For New Fire Stations	181	572	0	753
C91190000	Next Generation 911 Equipment	4,618	1,182	0	5,800
C91185000	Riverview Fire Station # 16 Replacement	2,706	49	0	2,755
C91181000	Wimauma Fire Station # 22 Replacement	2,804	106	0	2,910
<b>Total Fire Services</b>		<b>\$30,889</b>	<b>\$12,876</b>	<b>\$7,600</b>	<b>\$51,365</b>
<b><u>Government Facilities:</u></b>					
C77837000*	700 Twiggs Roof Replacement	\$0	\$400	\$0	\$400
CM1500000	Boating Improvement R3M Program	100	118	0	218
C77815000	Capital Asset Preservation Program	3,829	4,841	9,100	17,769
C77823000	Central Fleet Maintenance Facility Re-roof Phase II	41	859	0	900
C77839000*	Children's Services Water Line Replacement	0	250	0	250
C77832000	Consolidated and Hardened Maintenance Facilities	50	87,550	0	87,600
C77836000*	Cooperative Extension Roof Replacement	0	300	0	300
C77829000	County Center Air Handler Replacements	503	4,497	0	5,000
C77834000*	County Center Roof Replacement	0	500	0	500
CM1200000	Countywide R3M Program	3,860	7,608	0	11,468
C70121000	Court Facilities Expansion	89,280	659	0	89,939
C77736000	Courthouse Annex Maintenance Systems Upgrades	10,000	1,408	0	11,408
C77831000	Courts Downtown Training Facility	18	982	0	1,000
C77833000*	Downtown Buildings Waterproofing Project	0	250	0	250
C79136000	East County Court Redevelopment / Regional Service Center	22,839	600	0	23,439
C77841000*	Emergency Generators at Various Locations	0	20,000	0	20,000
C77824000	ERP System Enhancements	113	887	0	1,000
C79143000	Falkenburg Road Jail Expansion Phase VII A	28,536	2,543	0	31,079
C77835000*	Falkenburg Warehouse Roof Replacement (South Building)	0	1,200	0	1,200
C77818000	Hanna Facility Repurpose	501	199	0	700
C77796000	Historic Preservation Matching Fund Program	2,996	4,418	4,000	11,414
C77710000	Indoor Air Quality Measures / Environmental Remediation	921	609	0	1,530
C79054000	MOSI West Wing Repairs/Reseal/Recaulking	534	466	0	1,000
C79146000	Pet Resources Facility Improvements	3,013	990	0	4,003
C70000000	Public Art Program	3,090	1,385	0	4,475
C77793000	Public Safety Operations Complex	34,125	330	0	34,455
C77816000	Redevelopment Project	0	1,645	0	1,645
C77840000*	South County Cultural Arts Center	0	100	0	100
C77830000^	South County Workforce Center	0	0	3,000	3,000
C77814000	Town 'N Country Service Center	3	4,547	0	4,550
C69107000	Traffic Management Center	5,217	2,283	0	7,500
CM1300000	Unincorporated R3M Program	5,673	3,947	0	9,620
C77806000	West Tampa Community Resource Center	0	2,000	0	2,000
C77795000	Ybor Historical Buildings Preservation	1,492	1,105	0	2,597
<b>Total Government Facilities</b>		<b>\$216,734</b>	<b>\$159,477</b>	<b>\$16,100</b>	<b>\$392,311</b>

# CAPITAL BUDGET

## FY 19 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 19 Funding	Future Funding	Total Funding
<b><u>Libraries:</u></b>					
C76031000*	Brandon Library Replacement - Phase 1	\$0	\$3,500	\$0	\$3,500
C76030000*	Burgert Brothers Photo Archive Preservation	0	450	0	450
C76017000	C. Blythe Andrews, Jr. Library Expansion / Replacement	5,256	2,494	0	7,750
C76026000	Jan Platt Library Interior Renovations	59	606	0	665
C76028000*	Jimmie B. Keel Library Parking Improvements	0	300	0	300
C76001000	John Germany (Main Library) Various Improvements & Planning Study	3,537	2,419	0	5,956
C76018000	Land Acquisition For Future Library Projects	216	1,168	0	1,384
C76029000*	Landscape Renovation at Various Libraries	0	700	0	700
CM1400000	Library R3M Program	1,290	608	0	1,898
C76032000*	New Tampa Library HVAC Replacement	0	500	0	500
C76016000	Riverview Library Expansion / Replacement	620	11,980	0	12,600
C76027000*	Solar Power Systems for Various Libraries	0	3,000	0	3,000
C70080000	University Area Partnership Library	9,070	255	0	9,325
	<b>Total Libraries</b>	<b>\$20,049</b>	<b>\$27,979</b>	<b>\$0</b>	<b>\$48,028</b>

### **Parks:**

C83271000	Alafia River Boat Ramp	\$8	\$642	\$0	\$650
C83282000	Apollo Beach Site Improvement	175	225	0	400
C83230000^	Athletic Facilities Improvements	0	0	3,000	3,000
C83269000	Baker Creek Boat Ramp	30	250	0	280
C83257000	Brandon Aquatic Center	786	414	0	1,200
C83225000^	Brandon Area Recreation Center	0	0	2,200	2,200
C83287000	Buddy Baseball New Field - Temple Terrace	0	250	0	250
C83263000	Carrollwood Village Community Park	2,195	7,805	0	10,000
C83277000	Central County Parks Improvements	300	300	0	600
C89318000	Citrus Park Expansion/Improvements	1,671	1,371	0	3,042
C83270000	Cockroach Bay Boat Ramp	0	26	0	26
C83264000	County Fairground Event Center	710	97	0	807
C83262000	County Marine Safety Facility & Equipment Improvements	43	396	0	439
C83278000	Countywide Park Impact Fee Enhancements	570	1,830	0	2,400
C80209000	Countywide Soccer Complex	10,997	6,353	0	17,350
C83253000	Courtney Campbell Scenic Highway Trail	834	419	0	1,253
C80005000	Cross Creek Park Construction	406	1,448	0	1,854
C83247000^	EG Simmons/Eco Tourism	1,282	768	700	2,750
C83229000^	Fishhawk Recreation Center	0	0	2,200	2,200
C83219000	Fishhawk Sports Complex Expansion Phase I	3,126	24	0	3,150
C83239000	Flatwoods Park Trail Repairs	1,311	1,189	0	2,500
C83226000	Gibsonton Area Recreation Center/Gardenville School Renovations	2,939	97	0	3,036
C89000000	Jan K. Platt Environmental Land Acquisition & Protection Program	121,085	16,890	0	137,975
C89200000	Jan K. Platt Environmental Land Acquisition & Protection Restoration Program	8,415	8,568	0	16,983
C80236000	Keystone Park Expansion	39	2,461	0	2,500
C83232000	Live Oak / Branchton Regional Park	1,277	5,696	0	6,973
C83260000	Lucy Dell Community Pond / Central County Area Park Improvements	1,844	1,656	0	3,500
C83290000*	Marine Safety Program	0	267	288	555
C83259000	New Tampa Cultural Arts Center	95	5,425	0	5,520
C83281000	Northdale Recreation Center HVAC Replacement (R3M)	160	90	0	250
C83286000	Northdale Splash Pad	275	75	0	350
C83276000	Northlakes Park Improvements	0	500	0	500
C83231000^	Parks Playgrounds Improvements	2,224	141	1,700	4,065
C83222000	Progress Village Recreation Center at Larry Sanders Complex	2,643	657	0	3,300
C83266000	Riverview / Brandon / East Area Parks	2,344	3,256	0	5,600
C83284000	Riverview YMCA	0	2,000	0	2,000
C83268000	Ruskin Commongoods Boat Ramp	28	522	0	550
C83272000	Saladino Park Improvements	330	370	0	700
C83261000	Seffner Mango Park	395	5	0	400
C83275000	South County Parks Improvements	325	675	0	1,000
C83274000	South East County Skate Park	0	500	0	500



# CAPITAL BUDGET

## FY 19 Funding for Capital Projects (in thousands)

<b>Project Number</b>	<b>Program / Project Title</b>	<b>Prior Expenses</b>	<b>FY 19 Funding</b>	<b>Future Funding</b>	<b>Total Funding</b>
C80207000	Temple Terrace Multiple Parks Projects	189	261	0	450
C83291000*	The Moseley Homestead (The Nest)	0	250	0	250
C83227000^	Thonotosassa Area Recreation Center	0	0	2,200	2,200
C83224000	Town N Country Area Recreation Center	2,172	28	0	2,200
C83288000	Turkey Creek Football Sports Lighting Replacement (R3M)	17	533	0	550
C83292000*	UACDC Aquatic Center	0	750	0	750
C83285000	University Area Community Center Improvements	0	335	0	335
C80218000	University Area Community Center Parking Land Acquisition	649	801	0	1,450
C80219000	Veterans Memorial Park Expansion Phase I/II/III	5,425	396	0	5,822
C80324000^	Waterset Sports Complex	38	462	4,500	5,000
C83267000	Williams Park Boat Ramp	18	806	0	824
C83273000^^	Winston Park Improvements	0	600	0	600
<b>Total Parks</b>		<b>\$177,372</b>	<b>\$78,879</b>	<b>\$16,788</b>	<b>\$273,039</b>

**Solid Waste Enterprise:**

C54065000	Countywide Solid Waste Management Facilities R&R Master Project	\$2,206	\$2,004	\$1,000	\$5,210
C54074000	Hardening of 2nd Floor Conference Room at the Resource Recovery Facility	0	350	0	350
C54067000 ^^^	Northwest Tranfer Facility Improvements	288	6,462	0	6,750
C54064000	Resource Recovery Facility Warehouse	137	2,613	0	2,750
C54075000	Road Improvements at the Resource Recovery Facility	0	1,800	0	1,800
C54076000*	Southeast County Landfill Facility Improvements	0	1,500	0	1,500
C54068000	Southeast County Landfill Leachate Line Connection to Sewer Main	275	6,925	800	8,000
<b>Total Solid Waste Enterprise</b>		<b>\$2,905</b>	<b>\$21,655</b>	<b>\$1,800</b>	<b>\$26,360</b>

**Stormwater:**

C41175000	Canal Dredging and Preventative Measures Study Implementation	\$258	\$142	\$0	\$400
C46143000	Canal Dredging Grant Program	0	100	0	100
C41142000	Countywide Watershed Masterplan Update Phase II	3,388	209	0	3,598
C46142000	Culvert Renewal & Replacement Program	7,287	15,880	46,000	69,166
C41073000	Hollomans Branch - HBA 6C (Knights Griffin)	443	2,249	0	2,691
C46132000	Major Neighborhood Drainage Improvements	7,380	2,798	0	10,178
C46129000	Master Plan Implementation Program	8,222	2,888	0	11,110
C46131000	Minor Neighborhood Drainage Improvements	17,316	1,566	0	18,882
C46139000	Neighborhood Drainage Improvements	8,838	9,001	17,280	35,119
C46138000	Stormwater Pumping Station Renewal & Replacement	184	969	800	1,953
C46266000	Stormwater Utility Allocation	84	286	0	370
C46134000	Water Quality Improvement & Environmental Program	6,164	2,009	0	8,173
C46141000	Water Quality Improvements and Environmental Program	301	1,699	2,000	4,000
C46137000	Watershed Drainage Improvements	250	1,270	1,520	3,040
C46140000	Watershed Master Plan Updates	952	3,119	1,600	5,671
<b>Total Stormwater</b>		<b>\$61,065</b>	<b>\$44,186</b>	<b>\$69,200</b>	<b>\$174,451</b>

**Transportation:**

C69640000	19th Avenue NE Widening - US 41 to US 301	\$75	\$2,425	\$0	\$2,500
C69633000	2nd Street Bridge Replacement	374	1,626	0	2,000
C69602000	Advanced Traffic Management System Improvement Program	23,545	11,014	0	34,559
C69643000	Apollo Beach Blvd I-75 Overpass	0	0	10,000	10,000
C69112000	Bell Shoals Road Widening (Bloomingdale to Boyette)	17,698	39,706	0	57,404
C61149000	Big Bend Road Widening (Simmons Loop to US 301)	410	3,266	0	3,676
C69647000	Big Bend Road Widening (US 41 to Covington Garden Drive)	75	3,925	15,500	19,500
C69656000	Big Bend/I-75 Interchange Improvements Phase 1A	150	1,150	3,000	4,300
C69657000	Big Bend/I-75 Interchange Improvements Phase 1B	400	2,250	12,500	15,150
C69648000	Big Bend/I-75 Interchange Improvements Phase 2	0	3,000	30,600	33,600
C69629000	Bloomingdale Area Improvements	240	585	0	825
C69655000	Brandon Blvd/SR 60 Intersection Improv (Lakewood Dr to St. Cloud Ave)	25	14,385	7,690	22,100
C62120000	Bridge and Guardrail Rehabilitation and Repair	1,841	10,535	30,800	43,175
C61045000	Bruce B. Downs (Bearss Avenue to Palm Springs) Road Widening	54,684	3,573	0	58,256

# CAPITAL BUDGET

## FY 19 Funding for Capital Projects (in thousands)

<u>Project Number</u>	<u>Program / Project Title</u>	<u>Prior Expenses</u>	<u>FY 19 Funding</u>	<u>Future Funding</u>	<u>Total Funding</u>
C61043000	Bruce B. Downs (Pebble Creek to Pasco County) Road Widening	21,423	4,024	0	25,447
C61134000	Citrus Park Drive Extension (Countryway Blvd to Sheldon Rd)	5,844	51,928	0	57,772
C69200000	Community Investment Tax (CIT) Funded Bridge Improvements	980	12,144	0	13,124
C61153000	Dangerous Intersection / Pedestrian Safety Program	4,434	4,074	0	8,508
C69652000	Davis Road Extension	0	3,000	0	3,000
C69642000	East 131st Avenue Improvements - North 30th Street to US 41	75	1,505	15,320	16,900
C69218000	East Keysville Road Over West Branch	614	2,131	0	2,744
C69653000	Ferry Station - South County to MacDill Air Force Base	25	725	0	750
C61010000	Hartline Capital Allocation	3,580	1,062	411	5,053
C63090000	Intersection and Pedestrian Safety Program	6,607	439	0	7,046
C69600000	Intersection Improvement Program	42,806	26,318	0	69,124
C69645000	Intersection Operation and Safety Enhancement Program	934	39,326	26,540	66,800
C69662000	Kinnan Street Extension	0	250	0	250
C69649000	Lithia Pinecrest Road Widening - Adelaide Avenue to Lumsden Avenue	150	1,900	98,250	100,300
C63077000	Lithia Pinecrest/Lumsden/Bell Shoals/Durant Intersection Improvements	9,036	7,323	0	16,359
C61150000	Madison Avenue Improvements - US 41 to 78th Street	1,078	9,559	0	10,636
C69634000	Maydell Bridge Replacement	215	5,785	0	6,000
C69665000*	Natures Way Safety Improvements	0	850	0	850
C69601000	New & Improved Signalization Program	12,437	3,542	0	15,979
C63520000	Orient Road/Sligh Avenue Traffic Signal	301	1,140	0	1,441
C61035000	Paved Shoulders/Bicycle Lanes County Rural Roads	7,862	1,640	1,000	10,501
C69638000	Pedestrian Safety and Mobility Enhancement Program	600	18,680	13,500	32,780
C69644000	Progress Boulevard and South 78th Street Improvements	50	2,250	21,700	24,000
C69664000*	Progress Villlage Middle School Access Project	0	1,700	0	1,700
C69631000	Roadway Pavement Preservation Program	45,921	35,638	174,300	255,859
C69630000	Sidewalk Repair and Improvement Program	3,998	4,097	21,350	29,445
C69508000	Sidewalk Retrofit Construction Funding	6,962	970	0	7,932
C69659000	South Coast Greenway Trail	75	5,431	0	5,506
C69639000	Sun City Center Pedestrian Mobility	50	1,650	3,300	5,000
C69660000	Tampa Bypass Canal Trail	20	730	0	750
C69228000	The Estuary	5,056	1,194	0	6,250
C69632000	Traffic Signal LED Replacement	800	13	0	813
C69635000	Transportation Utility Allocation	518	9,318	0	9,836
C69625000	Turkey Creek Road Improvements from MLK Blvd to Sydney Road	190	6,676	0	6,866
C69654000	University Area Transportation Improvements	50	5,162	60,454	65,666
C69661000^	Upper Tampa Bay Trail	0	200	4,800	5,000
C69646000	Van Dyke Road Widening - Whirley Road to Suncoast Parkway	0	2,500	37,500	40,000
C69641000	Westshore Blvd Complete Street Improvements-W Kennedy to W Boy Scout	50	1,950	0	2,000
<b>Total Transportation</b>		<b>\$282,255</b>	<b>\$374,264</b>	<b>\$588,515</b>	<b>\$1,245,034</b>

### Water Enterprise:

C31982000	19th Ave. Water Transmission Main (I-75 to US 41)	\$6,107	\$618	\$0	\$6,725
C10217000	19th Avenue Reclaimed Water Transmission Main	6,771	279	0	7,049
C10243000	19th Avenue Wastewater Forcemain	6,261	813	0	7,073
C31995000	Backflow Upgrade Program (Master Project)	310	156	0	466
C10202000	Brushy Creek Pump Station Rehabilitation	7,354	553	0	7,907
C31968000	Countywide Fire Hydrant Replacement (Master Project)	2,021	145	0	2,165
C31979000	Countywide Non-Urgent Facility R&R (Master Project)	2,872	2,041	0	4,913
C31986000	Countywide Potable Water Main Extension Program (Master Project)	422	265	0	688
C31987000	Countywide Potable Water Quality Monitoring	1,562	438	0	2,000
C31977000	Countywide Potable Water Transmission and Distribution System R&R (Master Project)	13,316	15,219	2,600	31,134
C31981000	Countywide Removal & Replacement of AC & Sch. 40 PVC Piping (Master Project)	7,929	758	0	8,687
C10171000	Countywide Wastewater Collection and Transmission System R&R (Master Project)	8,446	15,850	0	24,296
C10138000	Countywide Wastewater Pump Stations R&R (Master Project)	58,291	17,000	0	75,291
C10250000	Countywide Wastewater System Expansion Program (Master Project)	469	9	0	478
C31983000	Environmental Laboratory Replacement	6,716	484	0	7,200
C10275000	Falkenburg AWTP Mechanical Bar Screens Replacements	26	2,474	0	2,500
C10289000*	Falkenburg Install De-watering Equipment	0	2,000	0	2,000
C32010000*	Fawn Ridge Switchgear Replacement	0	2,000	0	2,000

# CAPITAL BUDGET

## FY 19 Funding for Capital Projects (in thousands)

Project Number	Program / Project Title	Prior Expenses	FY 19 Funding	Future Funding	Total Funding
C31957000	Fire Flow Deficiency (Master Project)	20,032	731	0	20,763
C10272000	Forcemain Transmission System Valve R&R (Master Project)	395	6	0	401
C31988000	Franchise Systems Acquisition and Improvements (Master Project)	18,180	552	0	18,732
C31989000	Kings Point Potable Water Valve Installation/Replacement	1,072	623	0	1,696
C10287000*	Kracker Ave Estuary Reclaimed Water Main Extension	0	820	0	820
C31985000	Large Water Meter Replacement (Master Project)	3,313	351	0	3,665
C10768000	Low Pressure Sewer System (LPSS) (Master Project)	15,468	2,238	0	17,706
C10279000	LPSS Pump Shop and Admin	20	1,480	0	1,500
C10744000	Manhole Inspection & Rehabilitation Program (Master Project)	12,413	355	0	12,768
C1300N000	Miscellaneous Water/Wastewater Projects	19,368	288	0	19,655
C10239000	Northwest RWRP System Improvements	103,870	100,145	0	204,015
C31992000	Palm River Utility Expansion Program	11,869	1,131	0	13,000
C30116000	Potable Water Treatment Plant R&R (Master Project)	14,899	5,677	0	20,576
C31978000	Public Utilities SCADA Network and Support (Master Project)	4,053	1,278	0	5,331
C10795000	Reclaimed Water Pump Station & Remote Telemetry Monitoring (Master Project)	3,195	1,448	300	4,943
C19017000	Reclaimed Water Transmission Main Extensions to New and Existing Customers	1,650	998	0	2,648
C10745000	Regional Wastewater Treatment Plant R&R (Master Project)	47,043	6,575	0	53,618
C10276000	River Oaks Diversion Forcemain (RO to NWRWRF) and Pump Station	16,972	15,202	0	32,174
C10280000	South Central Wastewater Alternative Evaluation	0	500	0	500
C32001000	South County Potable Repump Station Expansion (includes tank and pumps)	0	3,000	0	3,000
C31999000	South County Repump Station Chemical Addition and Yard Piping	193	1,357	0	1,550
C31969000	South County Water Repump Station Water Transmission Main To 19Th Ave	4,419	2,331	0	6,750
C10143000	South County WWTP Expansion Project	91,539	10,611	0	102,150
C10259000	South Hillsborough Aquifer Recharge Expansion (SHARE)	1,110	10,392	7,000	18,502
C10198000	South Hillsborough Aquifer Recharge Program (SHARP)	3,167	253	0	3,420
C10281000	Southeast County Landfill Biosolids Composting Facility	297	5,003	0	5,300
C32000000	US Hwy 41 (Riverview Dr. to Big Bend Rd) AC Transmission Main Replacement	0	0	14,000	14,000
C31945000	Utility Relocation (Master Project)	19,432	9,373	0	28,804
C10261000	Valrico AWTP Clarifier Launder Covers	973	227	0	1,200
C10200000	Valrico AWTP RAS Pump Replacement	2,209	10	0	2,219
C10241000	Valrico Dewatering System Replacement	2,766	1,434	0	4,200
C10291000*	Valrico Equalization Basin	0	1,000	3,000	4,000
C10290000*	Valrico Solar Power Installation	0	2,500	0	2,500
C10288000*	Van Dyke Generator Replacement	0	1,500	0	1,500
C10265000	Wastewater Plant Sludge Holding/Thickening (Mobile Dewatering)	1,235	70	0	1,305
C10242000	Waterset Sports Complex Reclaimed Water Pump Station/Storage Tank	1,386	9,614	0	11,000
C10192000	Westchase High Density Polyethylene RWTM Replacement	3,176	612	0	3,788
C10292000*	Woodberry Super Station Rehabilitation	0	2,000	0	2,000
Total Water Enterprise Program		\$554,583	\$262,788	\$26,900	\$844,271
<b>Total Capital Budget</b>		<b>\$1,345,853</b>	<b>\$982,103</b>	<b>\$726,903</b>	<b>\$3,054,859</b>

\* New Projects

^ Project includes undetermined funding in the Future column. Future funding to be determined based on project prioritization and available options at BOCC discretion.

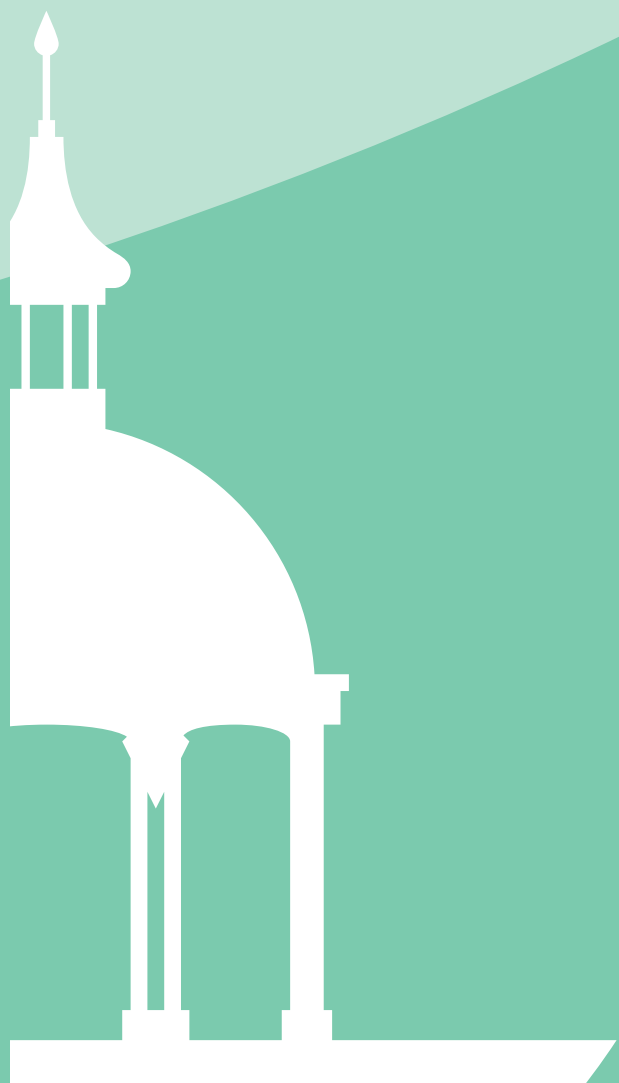
^^ - Formerly known as Central County Splash Pad

^^^ - Formerly known as Northwest Community Collection Center and Household Hazardous Waste Improvements



# Hillsborough County **Florida**

For more information, contact the Management & Budget Department  
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# Supplemental Information



# Hillsborough County Florida

For more information, contact the Management & Budget Department  
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# Salary Schedules

This section provides salary schedules for the following types of positions: general classified; the American Federation of State, County and Municipal Employees (AFSCME); the International Association of Fire Fighters (IAFF); Emergency Medical Personnel and Critical Care Technician Association (EMPACCT); the Administrative Office of the Courts; Fire

Rescue; executive manager, constitutional officer pay ranges as mandated by the State of Florida;

In addition to the schedules mentioned above, the following are special pay grade designations and explanations that may be used in this section.

## Office of the County Administrator

### General Classified Pay Ranges

Effective January 1, 2014

Hourly pay is based on 2,080 hours.

Pay Grade	Minimum	Maximum
General.A	\$16,744	\$25,127
General.B	18,096	28,704
General.C	19,822	31,449
General.D	20,924	33,197
General.E	22,132	35,132
General.F	23,317	37,004
General.G	24,752	39,721
General.H	26,333	41,829
General.I	27,831	44,200
General.J	29,578	46,988
General.K	31,512	50,044
General.L	33,696	53,498
General.M	35,839	56,888
General.N	38,168	60,591
General.O	40,768	64,709
General.P	43,098	68,412
General.Q	46,239	73,424
General.R	49,796	79,082
General.S	53,436	84,823
General.T	57,117	90,647
General.U	61,111	96,991
General.V	65,125	103,376
General.W	69,534	110,406
General.X	74,631	118,456
General.Y	79,872	126,796

## General Unclassified Manager Pay Ranges

Hourly pay is based on 2,080 hours.

Effective March 21, 2014

Pay Grade	Minimum	Maximum
CAU1	\$126,631	\$190,008
CAUA	113,090	169,645
CAUB	101,005	151,466
CAUC	90,126	135,242
CAUD	80,496	120,786
CAUE	71,885	107,807
CAUF	64,189	96,263
CAUG	57,325	85,946
CAUH	51,148	76,732
CAUI	45,677	68,516

# Salary Schedules

## County Attorney Unclassified Pay Structure

Hourly pay is based on 2,080 hours.

Pay Grade	Minimum	Maximum
UA	\$35,000	\$95,000
UB	45,000	106,000
UC	56,000	117,000
UD	65,000	138,000
UE	87,635	186,000
UF	100,000	223,000

## Computer Professionals Pay Ranges

Hourly pay is based on 2,080 hours.

Effective March 21, 2014

Pay Grade	Minimum	Maximum
CUI1	\$91,354	\$155,293
CUI2	101,109	127,317
CUI3	61,402	104,354

## Medical Examiner Pay Ranges

Hourly pay is based on 2,080 hours.

Effective March 21, 2014

Pay Grade	Minimum	Maximum
CM1	\$190,508	\$285,751
CM2	170,956	256,444
CM3	144,311	216,466

## AFSCME Pay Ranges

Effective October 1, 2015

Hourly pay is based on 2,080 hours.

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.

Pay Grade	Minimum	Maximum
AFSCME.A	\$16,495	\$25,231
AFSCME.B	18,159	28,850
AFSCME.C	19,906	31,596
AFSCME.D	21,008	33,343
AFSCME.E	22,236	35,298
AFSCME.F	23,442	37,212
AFSCME.G	24,877	39,500
AFSCME.H	26,458	41,996
AFSCME.I	27,976	44,429
AFSCME.J	29,744	47,216
AFSCME.K	31,658	50,253
AFSCME.L	33,863	53,748
AFSCME.M	36,130	57,367
AFSCME.N	38,376	60,924
AFSCME.P	43,098	68,412



# Salary Schedules

## SALARY SCHEDULE D—FIRE RESCUE—IAFF—SUPPRESSION

Effective April 1, 2015

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.

Rank	Pay Grade	Step	Minimum	Step	Maximum
Firefighter	DK	1	\$40,011	7	\$53,589
Driver Engineer	DL	1	51,642	8	72,883
Driver Engineer – Paramedic Incentive	DL	1	57,633	8	78,874
Firemedic IV	DL	1	81,420	2	82,643
Captain	DN	1	64,447	7	87,585
Captain - Paramedic Incentive	DN	1	70,437	7	93,575
Fire Inspector - Investigator	DN	1	64,447	7	87,585
Fire Inspector - Paramedic Incentive	DN	1	70,437	7	93,575
Firemedic I	DR	1	46,001	9	65,919
Lieutenant	DT	1	57,633	8	78,874

## SALARY SCHEDULE E—FIRE RESCUE—IAFF—SUPPRESSION

Effective October 1, 2013

Hourly pay is based on a 2,080 hour schedule.

Pay Grade	Step 1—Minimum	Maximum
EL	\$45,905	\$71,801
EN	57,283	86,548

## SALARY SCHEDULE G—FIRE RESCUE—IAFF—SUPERVISORY

Effective October 1, 2013

Hourly pay is based on a 2,080 hour schedule.

Pay Grade	Step 1—Minimum	Maximum
GO	\$65,748	\$92,764

## SALARY SCHEDULE H—FIRE RESCUE—IAFF—SUPERVISORY

Effective October 1, 2013

Hourly pay is based on a 2,496 hour schedule.

Pay Grade	Step 1—Minimum	Maximum
HQ	\$65,744	\$92,742

**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.

## SALARY SCHEDULE K—FIRE RESCUE—EMPACCT—NON SUPERVISORY-PARAMEDIC

Effective October 1, 2015

Hourly pay is based on 2,704.00 hours.

Pay Grade	Minimum	Maximum
KM	\$41,994	\$65,843
KN	50,376	74,144

## SALARY SCHEDULE L—FIRE RESCUE—EMPACCT—NON SUPERVISORY-PARAMEDIC

Effective October 1, 2016

Hourly pay is based on 2,306.20 hours annually.

Pay Grade	Minimum	Maximum
LI	\$34,732	\$56,318
LK	39,321	62,360
LM	44,787	71,124

**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.

# Salary Schedules

13<sup>th</sup> Judicial Branch—Administrative Office of the Courts  
Effective May 2013

Hourly pay is based on 2,080 hours.

Pay Grade	Minimum	Maximum
1	\$16,593	\$31,526
4	18,631	35,399
5	19,380	36,822
7	21,414	40,686
9	22,769	43,260
10	24,166	45,916
11	25,170	47,822
13	26,659	50,652
14	31,420	59,698
15	32,640	62,016
16	31,821	60,459
17	31,665	60,163
18	33,077	62,846
19	34,560	65,663
20	36,116	68,620
21	37,757	71,737
22	39,467	74,986
23	41,268	78,409
24	43,194	82,068
25	45,304	86,078
26	47,570	90,382
27	49,948	94,900
28	52,445	99,646
29	55,067	104,628
31	60,712	115,352
32	63,747	121,120
33	66,935	127,176
35	73,796	140,211
36	77,485	147,221
37	81,360	154,583
50	43,404	82,467
51	47,505	90,259
60	45,557	86,557
61	53,586	101,813
62	59,607	113,254
64	47,915	93,770
65	56,052	109,694
66	64,191	125,621

# Salary Schedules

## STATE MANDATED COUNTY CONSTITUTIONAL OFFICER SALARIES\*

<b>Office</b>	<b>Final FY 17 Salary</b>	<b>Final FY 18 Salary</b>
Clerk of Circuit Court	\$161,235	\$168,379
County Commissioners	96,031	99,997
County Commission Chairman	105,634	109,996
Property Appraiser	161,235	168,379
Sheriff	170,198	177,712
Supervisor of Elections	161,235	168,379
Tax Collector	161,235	168,379

\*These figures do not include the \$2,000 supplement for certification.

The County Commission Chairman receives an additional 10% above the statutorily set rate reflected above.

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>BOARD OF COUNTY COMMISSIONERS ORGANIZATION</b>	
<b>Board of County Commissioners</b>	
Commissioner Aide.E.Admin	14.00
County Commissioner.E.ExMgt	7.00
<b>Subtotal</b>	<b>21.00</b>
<b>County Internal Auditor</b>	
County Internal Auditor.E.ExMgt	1.00
Lead Internal Auditor.E.Acctg	1.00
Senior Internal Auditor.E.Acctg	2.00
<b>Subtotal</b>	<b>4.00</b>
<b>TOTAL BOARD OF COUNTY COMMISSIONERS ORGANIZATION</b>	<b>25.00</b>
<b>COUNTY ATTORNEY ORGANIZATION</b>	
<b>County Attorney</b>	
Administrative Specialist.N.Admin	1.00
Assistant County Attorney-CAT.E.Legal	2.00
Chief Administrative Counsel-CAT.E.ExMgt	1.00
Chief Assistant County Attorney-CAT.E.ExMgt	4.00
County Attorney.E.ExMgt	1.00
Customer Service Manager-CAT.E.ExMgt	1.00
Executive Assistant.E.Admin	1.00
General Counsel-CAT.E.Legal	1.00
Legal Secretary.N.Admin	11.00
Lobbyist Registration Manager.E.ExMgt	1.00
Manager.E.Supv	3.00
Office Manager-CAT.E.ExMgt	1.00
Paralegal Specialist.N.Legal	0.50
Project Manager.E.Proj	1.00
Senior Assistant County Attorney-CAT.E.Legal	24.00
Senior Paralegal Specialist.N.Legal	6.00
<b>TOTAL COUNTY ATTORNEY ORGANIZATION</b>	<b>59.50</b>
<b>COUNTY ADMINISTRATOR ORGANIZATION</b>	
<b>911 Agency</b>	
Manager 911 Emergency Operations.E.Emerg	1.00
Senior Supervisor.E.Supv	1.00
<b>Subtotal</b>	<b>2.00</b>

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Affordable Housing Department</b>	
Accountant.E.Acctg	2.00
Administrative Assistant.N.Admin	1.00
Administrative Specialist.E.Admin	1.00
Budget Analyst.E.Acctg	1.00
Business Systems Dept Specialist.N.Bus	1.00
Compliance and Monitoring Manager.E.ExMgt	1.00
Contracts Manager.E.Purch	6.00
Director Affordable Housing.E.ExMgt	1.00
Fiscal Manager.E.ExMgt	1.00
Manager Fiscal Services.E.Acctg	1.00
Planner.E.Plan	1.00
Planning/Reporting Manager.E.Plan	1.00
Program Coordinator.E.Proj	1.00
Special Projects Coordinator.E.Proj	2.00
<b>Subtotal</b>	<b>21.00</b>
 <b>Aging Services Department</b>	
Accountant.E.Acctg	2.00
Accounting Clerk.N.Acctg	1.00
Administrative Assistant.N.Admin	0.36
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	2.00
Adult Day Care Aide.N.SSvcs	11.50
Business Analyst.E.Bus	3.00
Business Manager Human Services.E.Human	1.00
Case Manager.N.SSvcs	15.00
Center Coordinator.N.SSvcs	10.00
Coordinator Business Analysis & Svcs.E.ExMgt	1.00
Director Aging Services.E.ExMgt	1.00
Food Service Aide.N.SSvcs	2.50
Grants Programs Svcs Complnc Crd.E.ExMgt	1.00
Home Meal Delivery Driver.N.Trans	1.88
Human Services Supervisor.E.SSvcs	1.00
Manager Adult Day Care.E.ExMgt	1.00
Manager Community Care Elderly.E.SSvcs	1.00
Manager Quality Management and Business Information.E.ExMgt	1.00
Manager.E.Supv	4.00
Nutrition & Wellness Manager.E.SSvcs	1.00
Personal Care Aide.N.SSvcs	6.00
Program Coordinator.E.Proj	3.00
Program Coordinator.N.Proj	7.00
Program Manager.E.Proj	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 Number of FTEs
<b>Aging Services Department (continued)</b>	
Project Manager.E.Proj	2.00
Registered Nurse.N.MedSv	1.00
Senior Citizens Activity Spc.E.SSvc	2.00
Senior Citizens Activity Specialist.N.SSvc	8.35
Senior Supervisor.E.Supv	8.00
Senior Supervisor.N.Supv	1.00
Social Services Specialist.N.SSvc	10.50
Special Projects Coordinator.E.Proj	1.00
Summer Youth Wrkr/Area Mntr.N.Misc	0.72
Summer Youth Wrkr/Area Site Mntr.N.Misc	2.05
Therapeutic Recreation Specialist.N.Parks	2.00
Wellness Assistant.N.Admin	4.00
<b>Subtotal</b>	<b>122.86</b>
 <b>Children's Services Department</b>	
Accountant.E.Acctg	1.00
Administrative Assistant.N.Admin	5.00
Administrative Specialist.E.Admin	3.00
Administrative Specialist.N.Admin	2.00
Business Analyst.E.Bus	1.00
Business Systems Dept Specialist.N.Bus	1.00
Case Manager.E.SSvc	1.00
Case Manager.N.SSvc	2.00
Cashier.N.Acctg	1.00
Child Care Licensing Inspector.E.Insp	2.00
Child Care Licensing Inspector.N.Insp	14.00
Child Care Specialist.N.SSvc	50.40
Clinical Director.E.ExMgt	1.00
Cook.N.SSvc	3.38
Custodian Part-Time.N.Fac	0.51
Director Children Services.E.ExMgt	1.00
Manager Child Care Licensing.E.SSvc	1.00
Manager Residential Services.E.ExMgt	2.00
Manager Strategic Planning & Business Development.E.Plan	1.00
Manager Youth Program Operations.E.ExMgt	1.00
Manager.E.Supv	1.00
Mgr Ed/Admstrv Svcs.E.ExMgt	1.00
Multi-Trades Worker II.N.Trade	2.00
Program Coordinator.E.Proj	1.00
Program Manager.E.Proj	1.00
Refrig Air Cndtng Mechanic II.N.Trade	1.00
Registered Nurse.N.MedSv	2.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Children's Services Department (continued)</b>	
Treatment Counselor.E.SSvc	15.00
Residential Services Coord.E.SSvc	5.00
Senior Supervisor.E.Supv	1.00
Training Specialist.E.Human	1.00
Treatment Counselor.N.SSvc	0.38
<b>Subtotal</b>	<b>125.67</b>
<b>Code Enforcement Department</b>	
Accounting Clerk.N.Acctg	2.00
Administrative Assistant.N.Admin	3.00
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	4.50
Code Enforcement Manager.E.ExMgt	2.00
Code Enforcement Officer.N.Insp	24.00
Codes Enfcmnt Ofcr Supervisor.E.Insp	4.00
Community Relations Coord.E.Comm	1.00
Director Code Enforcement.E.ExMgt	1.00
Exec Manager Specialized Ordinance Enforcement.E.ExMgt	1.00
Manager Citizen Board Support.E.Comm	1.00
Manager.E.Supv	2.00
Special Projects Coordinator.E.Proj	1.00
Supervisor.N.Admin	1.00
<b>Subtotal</b>	<b>48.50</b>
<b>Communications &amp; Digital Media Department</b>	
Administrative Assistant.N.Admin	1.00
Administrative Specialist.E.Admin	1.00
Broadcast Engineer.N.Cultr	1.00
Commission Support/Chauffeur.N.Comm	1.00
Community Relations Coord.E.Comm	3.50
Computer Graphics Designer.E.ITS	1.00
Computer Graphics Designer.N.ITS	1.00
Digital Media Producer.E.Misc	8.00
Director Communications & Digital Media.E.ExMgt	1.00
Division Dir Public Relations & Marketing.E.ExMgt	1.00
Division Director Digital Media Services.E.Comm	1.00
Employee & Organizational Communications Strategist.E.Comm	1.00
Manager Communications Production.E.ExMgt	1.00
Manager Digital Engagement.E.Comm	1.00
Manager HTV.E.ExMgt	1.00
Manager Public Relations & Marketing.E.Mktg	1.00
Manager Visual Design & Brand Identity.E.Mktg	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Communications &amp; Digital Media Department (continued)</b>	
Public Relations Strategist.E.Comm	8.00
Social Media Strategist.E.Comm	2.00
TV Program Specialist.N.Cultr	1.00
Web Content Coordinator.E.Comm	2.00
Web Designer.E.ITS	1.00
<b>Subtotal</b>	<b>40.50</b>
 <b>Conservation &amp; Environmental Lands Management Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk.N.Acctg	1.00
Adaptive Recreation Leader.N.Parks	0.70
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	2.00
Director Regional Parks Environmental Lands.E.ExMgt	1.00
Environmental Lands Management Coordinator.E.EnvSv	4.00
Environmental Lands Management Specialist.N.EnvSv	7.00
Environmental Lands Management Technician.N.EnvSv	13.00
Environmental Lands Research Analyst.E.EnvSv	1.00
Environmental Technician II.N.EnvSv	5.40
Environmental Technician.N.EnvSv	1.40
Field Operations Manager Environmental Lands Management.E.Parks	1.00
Field Operations Supervisor.N.Trade	2.00
Lifeguard.N.Parks	14.74
Manager Administrative Svcs.E.ExMgt	1.00
Manager Conservation Services.E.Parks	1.00
Manager Park Maintenance.E.ExMgt	1.00
Manager.E.Supv	1.00
Multi-Trades Worker II.N.Trade	2.00
Park Manager.N.Parks	20.00
Park Ranger I Part-Time.N.Parks	4.20
Park Ranger I.N.Parks	2.00
Park Ranger II.N.Parks	56.00
Park Ranger.N.Parks	0.70
Program Coordinator.N.Proj	3.00
Regional Parks Coordinator.E.ExMgt	2.00
Section Manager Environmental Lands Management.E.Parks	1.00
Section Manager Regional Parks.E.Parks	1.00
Senior Environmental Technician.N.EnvSv	2.00
Senior Park Ranger.N.Parks	6.00
Therapeutic Recreation Specialist.N.Parks	5.00
Theraputics Manager.E.ExMgt	1.00
<b>Subtotal</b>	<b>166.14</b>



# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 Number of FTEs
<b>Consumer &amp; Veteran Services Department</b>	
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	2.00
Assistant County Administrator.E.ExMgt	1.00
Code Enforcement Officer.N.Insp	9.00
Codes Enforcement Ofcr.E.Insp	1.00
Community Relations Coord.E.Comm	1.00
Consumer Protection Investigator.N.Insp	6.00
Director Consumer & Veterans Affairs.E.ExMgt	1.00
Division Dir Consumer Protection.E.ExMgt	1.00
Manager CCC Emergency Support.E.Proj	1.00
Manager Operations.E.ExMgt	1.00
Manager Veterans Services.E.Vets	1.00
Manager.E.Supv	4.00
Marine Safety Coordinator.E.Parks	1.00
Mgr IDS Tm Bus/Perf Svcs Sctn.E.ExMgt	1.00
Park Ranger I Part-Time.N.Parks	0.64
Park Ranger II.N.Parks	2.00
Park Ranger.N.Parks	0.64
Program Coordinator.N.Proj	1.00
Senior Administrative Specialist.E.Admin	1.00
Senior Supervisor.E.Supv	1.00
Special Projects Coordinator.E.Proj	1.00
Veterans Officer.E.Vets	1.00
Veterans Officer.N.Vets	4.00
<b>Subtotal</b>	<b>44.28</b>
 <b>County Administrator</b>	
Chief Communications Admin.E.ExMgt	1.00
Chief Development & Infrastructure Svcs Admin.E.ExMgt	1.00
Chief Financial Administrator.E.ExMgt	1.00
Chief Human Services Admin.E.ExMgt	1.00
Chief Information & Innovation Officer.E.ExMgt	1.00
County Administrator.E.ExMgt	1.00
Deputy County Administrator.E.ExMgt	1.00
Executive Assistant-County Administrator.E.Admin	6.00
<b>Subtotal</b>	<b>13.00</b>
 <b>Customer Service &amp; Support Department</b>	
Administrative Assistant.N.Admin	2.00
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	2.00
Citizen Svc Call Center Mgr.E.ExMgt	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Customer Service &amp; Support Department (continued)</b>	
Community Relations Worker.N.Comm	2.00
Customer Service Analyst.N.Admin	2.00
Customer Service Manager-CAT.E.ExMgt	1.00
Customer Service Representative.N.Admin	11.00
Director Customer Service & Support.E.ExMgt	1.00
Division Director Customer Engagement.E.ExMgt	1.00
Manager Customer Service Quality Assurance.E.Comm	1.00
Neighborhood Liaison.E.Comm	2.00
Supervisor.E.Admin	1.00
<b>Subtotal</b>	<b>28.00</b>
 <b>Development Services Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk III.N.Acctg	1.00
Accounting Clerk.N.Acctg	1.00
Administrative Assistant.N.Admin	4.00
Administrative Specialist.E.Admin	2.00
Administrative Specialist.N.Admin	7.00
Building Codes Inspector.N.Insp	60.00
Building Plans Examiner.N.Insp	15.00
Business Manager II.E.Plan	1.00
Cashier.N.Acctg	5.00
Chief Building Inspector.E.Insp	4.00
Construction Permit Tech I.E.Insp	1.00
Construction Permit Tech I.N.Insp	1.00
Construction Permit Technician.N.Insp	18.00
Customer Service Analyst.N.Admin	1.00
Customer Service Representative.N.Admin	4.00
Director Developmental Services.E.ExMgt	1.00
Director Planning/Zoning Division.E.ExMgt	1.00
Division Director Building & Construction Services.E.Admin	1.00
Division Director Development Review.E.ExMgt	1.00
Engineer.E.Eng	2.00
Engineering Associate.E.Eng	2.00
Engineering Associate.N.Eng	7.00
Engineering Technician III.N.Eng	2.00
Environmental Codes Enfcmnt Ofcr.N.EnvSv	1.00
Environmental Codes Enforcement Officer.N.EnvSv	2.00
Environmental Scientist.E.EnvSv	1.00
Environmental Specialist.E.EnvSv	1.00
Environmental Supervisor.E.EnvSv	1.00
Executive Planner.E.Plan	4.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Development Services Department (continued)</b>	
Fiscal Analyst.E.Admin	1.00
Forestry Examiner.E.Insp	2.00
GIS Analyst.E.ITS	1.00
Hydrologist.E.EnvSv	1.00
Landscaping Examiner.E.Insp	1.00
Manager Bldg Permitting/Plans Review.E.ExMgt	1.00
Manager Building SPO South County.E.Const	1.00
Manager Licensing/Code Compliance.E.ExMgt	1.00
Manager Natural Resources Review.E.ExMgt	1.00
Manager.E.Supv	6.00
Operations Manager.E.ExMgt	1.00
Planner.E.Plan	12.00
Planning & Zoning Tech.N.Plan	16.00
Planning/Zoning Technician I.N.Plan	3.00
Plans Examiner I.N.Insp	2.00
Plans Examiner II.N.Insp	1.00
Program Coordinator.N.Proj	3.00
Project Manager.E.Proj	2.00
Senior Supervisor.E.Supv	1.00
Supervisor.E.Admin	2.00
Supervisor.N.Admin	2.00
<b>Subtotal</b>	<b>214.00</b>
 <b>Economic Development Department</b>	
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	2.00
Assistant County Administrator.E.ExMgt	1.00
Coordinator Competitive Site Analyst.E.Econ	1.00
Coordinator Redevelopment Site Analysis.E.Proj	1.00
Coordinator Tourism Industry Analysis.E.Mktg	1.00
Director Economic Development.E.ExMgt	1.00
Manager Agricultural Industry Development.E.Misc	1.00
Manager Competitive Sites.E.ExMgt	1.00
Manager Consulting Outreach.E.ExMgt	4.00
Manager Corporate Business Development.E.Bus	1.00
Manager Entrepreneur Collaborative Ctr.E.Bus	1.00
Manager Entrepreneur Svcs.E.Bus	1.00
Manager Industry Strategic Initiatives.E.ExMgt	2.00
Manager Tourism Development.E.ExMgt	1.00
Manager Workforce and Community Stabilization.E.ExMgt	1.00
Minority-Disadvantaged Bus Mgr.E.ExMgt	1.00
Program Coordinator.E.Proj	2.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Economic Development Department (continued)</b>	
Program Coordinator.N.Proj	1.00
Project Manager.E.Proj	1.00
Senior Administrative Specialist.E.Admin	1.00
Senior Coordinator Tourism Industry Analysis.E.Econ	1.00
Special Projects Coordinator.E.Proj	1.00
Training Coordinator.N.Human	1.00
<b>Subtotal</b>	<b>30.00</b>
 <b>Emergency Operations Management Department</b>	
Administrative Specialist I.E.Admin	1.00
Deputy Emergency Manager.E.Emerg	1.00
Director Emergency Management.E.ExMgt	1.00
Division Director Emergency Preparedness and Recovery.E.ExMgt	1.00
Program Coordinator.E.Proj	4.00
Project Manager.E.Proj	3.00
<b>Subtotal</b>	<b>11.00</b>
 <b>Enterprise Solutions &amp; Quality Assurance Department</b>	
Accountant.E.Acctg	2.00
Accounting Clerk.N.Acctg	2.00
Director Enterprise Solutions & Quality Assurance.E.ExMgt	1.00
Division Manager Fiscal & Accounting Svcs.E.ExMgt	1.00
EBS Application/Security Specialist.E.ITS	1.00
EBS Database Administrator.E.ITS	1.00
EBS Functional Support Analyst.E.ITS	5.00
EBS Timekeeping/Payroll Application Analyst.E.ITS	1.00
ERP Solutions Architect.E.ITS	1.00
ERP Techn Functional Solutions Mgr.E.Proj	1.00
Fiscal Analyst.E.Admin	1.00
Functional Prog Mgr ERP & Integrated Sol.E.Proj	3.00
Manager Support ERP Human Capital Management Programs.E.ITS	1.00
Project Manager.E.Proj	1.00
Senior Functional Business Analyst.E.ITS	9.00
Technical/Functional ERP Programs Manager.E.ITS	1.00
<b>Subtotal</b>	<b>32.00</b>
 <b>Extension Service Department</b>	
Administrative Assistant.N.Admin	4.00
Administrative Specialist.E.Admin	1.00
County Forester.E.Misc	1.00
Director Cooperative Extension.E.ExMgt	1.00
Ext Agnt FLA Yards/Nghbrhd.E.Ssvcs	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 Number of FTEs
<b>Extension Service Department (continued)</b>	
Extension Agent 4H.E.SSvc	2.00
Extension Agent Agriculture / Small Farms.E.SSvc	1.00
Extension Agent Family Relations.E.SSvc	1.00
Extension Agent Home Environment.E.SSvc	1.00
Extension Agent Nutrition Health.E.SSvc	1.00
Extension Agent Ornmtl Horticulture.E.SSvc	1.00
Extension Agent Vegetables.E.SSvc	1.00
Ornamental Horticultural Assistant.N.Trade	2.80
Program Assistant Part-Time.N.Admin	0.86
Program Coordinator.E.Proj	1.00
Training Coordinator.N.Human	1.00
<b>Subtotal</b>	<b>21.66</b>
 <b>Fire Rescue Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk.N.Acctg	2.00
Administrative Assistant.N.Admin	2.00
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	7.00
Assistant Fire Marshall.E.Fire	1.00
Battalion Chief.N.Fire	21.00
Chief Education/Employee Development.E.Human	1.00
Chief Rescue Division.E.Fire	1.00
Company Fire Captain.N.Fire	148.00
Deputy Chief - Operations.E.Fire	1.00
Deputy Chief- Administration.E.Admin	1.00
Director Fire Rescue.E.ExMgt	1.00
Driver/Engineer.N.Fire	177.00
Fire Fighter.N.Fire	201.00
Fire Inspector I.N.Fire	4.00
Fire Inspector II.N.Fire	24.00
Fire Investigator.N.Fire	4.00
Fire Marshal.E.Fire	1.00
Fire Medic I.N.Fire	314.00
Fire Medic IV.N.Fire	1.00
Fire Rescue Training Officer.N.Fire	8.00
Fiscal Services Manager.E.Acctg	1.00
Inventory Mgmt Coordinator.E.ExMgt	1.00
Lead Fire Investigator.N.Fire	1.00
Lieutenant.N.Fire	73.00
Manager Contract Soltns Grant Mgmt.E.ExMgt	1.00
Manager Emergency Dispatch.E.Emerg	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Fire Rescue Department (continued)</b>	
Manager Logistics.E.Fire	1.00
Manager.E.Supv	2.00
Multi-Trades Worker III.N.Trade	1.00
Paramedic.N.Fire	9.00
Program Coordinator.E.Proj	1.00
Public Safety Information Officer.E.ExMgt	1.00
Quality Management Chief.E.Misc	1.00
Rescue Lieutenant.N.Fire	10.00
Research Planning/Spec Manager.E.Misc	1.00
Resource Management Chief.E.ExMgt	1.00
Senior Supervisor.N.Supv	1.00
Senior Telecommunicator.N.Comm	4.00
Shift Commander.E.Fire	3.00
Special Operations Chief.E.Fire	1.00
Storekeeper II.N.Purch	3.00
Storekeeper III.N.Purch	2.00
Telecommunications Supervisor.N.Comm	4.00
Telecommunications Technician.N.ITS	2.00
Telecommunicator.N.Comm	30.00
Training Specialist.N.Human	2.00
<b>Subtotal</b>	<b>1,080.00</b>
 <b>Fleet Services Department</b>	
Accountant.E.Acctg	1.00
Accounting Assistant.N.Acctg	1.00
Administrative Specialist.E.Admin	1.00
Business Analyst.E.Bus	1.00
Contracts Management Associate.N.Purch	1.00
Director Fleet Management.E.ExMgt	1.00
Equipment Fabrication Specialist.N.Trade	1.00
Equipment Operator III.N.Trade	1.00
Fleet Master Technician.N.Trade	6.00
Fleet Technician Supervisor.E.Trade	4.00
Fleet Technician Supervisor.N.Trade	1.00
Fleet Technician.E.Trade	1.00
Fleet Technician.N.Trade	29.00
Manager Fleet Management Services.E.VehMn	1.00
Manager Fleet Operations/Maintenance.E.VehMn	1.00
Manager.E.Supv	2.00
Project Manager.E.Proj	1.00
Property Control Specialist.E.Misc	1.00
Service Advisor.N.VehMn	3.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Fleet Services Department (continued)</b>	
Vehicle Service Attendant.N.VehMn	2.00
<b>Subtotal</b>	<b>60.00</b>
 <b>Head Start Department</b>	
Accountant.E.Acctg	2.00
Accounting Clerk.N.Acctg	4.00
Administrative Assistant.N.Admin	6.00
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	4.00
Business Systems Dept Specialist.E.Bus	1.00
Case Manager.N.SSvc	25.00
Contracts Manager.E.Purch	1.00
Director Head Start/Early Head Start.E.ExMgt	1.00
Fiscal Manager.E.ExMgt	1.00
Head Start Infant/Toddler Specialist.N.SSvc	33.00
Head Start Services Specialist.E.SSvc	1.00
Head Start Services Specialist.N.SSvc	9.00
Head Start Teacher Asst.E.SSvc	1.00
Head Start/EHS Center Supervisor.E.SSvc	13.00
Head Start/EHS Teacher Assistant.N.SSvc	63.00
Head Start/EHS Teacher.E.SSvc	25.00
Head Start/EHS Teacher.N.SSvc	39.00
Human Services Supervisor.E.SSvc	2.00
Manager Education Administration.E.ExMgt	1.00
Manager.E.Supv	9.00
Minibus Driver.N.Trans	5.00
Multi-Trades Worker II.N.Trade	1.00
Multi-Trades Worker III.N.Trade	1.00
Program Coordinator.E.Proj	1.00
Quality Assurance Manager.E.SSvc	1.00
Registered Nurse.E.MedSv	3.00
Social Services Specialist.N.SSvc	5.00
Software Specialist II.E.ITS	1.00
Treatment Counselor.E.SSvc	2.00
<b>Subtotal</b>	<b>262.00</b>
 <b>Health Care Services Department</b>	
Accountant.E.Acctg	2.00
Accounting Clerk.N.Acctg	2.00
Administrative Specialist.E.Admin	1.00
Business Analyst.E.Bus	1.00
Business Analyst.N.Bus	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Health Care Services Department (continued)</b>	
Case Manager.E.SSvcs	2.00
Case Manager.N.SSvcs	28.00
Contracts Manager.E.Purch	1.00
Director Health Care Services.E.ExMgt	1.00
Health Care Services Manager.E.Admin	5.00
Healthcare Svcs Review Nurse.E.MedSv	2.00
Human Services Supervisor.E.SSvcs	4.00
Manager Education and Outreach Services.E.SSvcs	1.00
Manager Health Care Services Contracts Administration.E.Human	1.00
Manager.E.Supv	3.00
Program Coordinator.N.Proj	2.00
Program Manager.E.Proj	1.00
Project Manager.E.Proj	5.00
Senior Supervisor.E.Supv	1.00
Social Services Specialist.N.SSvcs	7.00
Special Projects Coordinator.E.Proj	1.00
Trauma Coordinator.E.SSvcs	1.00
Wellness Specialist.E.Human	2.00
Wellness Specialist.N.Admin	4.00
<b>Subtotal</b>	<b>79.00</b>
 <b>Homeless Services Department</b>	
Administrative Specialist.E.Admin	1.00
Case Manager.N.SSvcs	2.00
Community Relations Coord.E.Comm	1.00
Contracts Manager.E.Purch	2.00
Director Homeless Services.E.ExMgt	1.00
Manager Contracts Grants Compl.E.ExMgt	1.00
<b>Subtotal</b>	<b>8.00</b>
 <b>Human Resources Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk.N.Acctg	2.00
Administrative Specialist.E.Admin	1.00
Director Human Resources.E.ExMgt	1.00
Fiscal Manager Human Resources & Healthcare/Benefits.E.Acctg	1.00
Human Resource Wellness Coordinator.N.Admin	1.00
Human Resources Division Director.E.ExMgt	2.00
Human Resources Manager I.E.ExMgt	2.00
Human Resources Manager II.E.ExMgt	6.00
Human Resources Partner.E.Admin	12.00
Human Resources Specialist.E.Admin	19.00



# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Human Resources Department (continued)</b>	
Human Resources Specialist.N.Admin	0.48
Human Resources Support Technician.N.Admin	12.00
Manager.E.Supv	1.00
Social Services Specialist.N.SSvc	1.00
Summer Youth Intern.N.Misc	2.30
Wellness Assistant.N.Admin	0.38
Wellness Specialist.N.Admin	1.00
<b>Subtotal</b>	<b>66.15</b>
 <b>Information &amp; Innovation Office</b>	
Accounting Clerk.N.Acctg	1.00
Accounting Specialist.E.Acctg	1.00
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	1.00
Business Analyst.E.Bus	3.00
Chief Information Security Officer.E.ExMgt	1.00
Computer Operator.N.Data	1.00
Cyber Security Specialist.E.ITS	4.00
Database Administrator.E.ITS	4.00
Database Analyst.E.ITS	1.00
Desktop Support Manager.E.ITS	1.00
Director Performance Improvement.E.ExMgt	1.00
Division Director Administrative Systems and Processes.E.ITS	1.00
Division Director Enterprise Project Management Office.E.ExMgt	1.00
Division Director Infrastructure and Tech Support Services.E.ITS	1.00
Division Director Software Development and Solutions.E.ITS	1.00
Enterprise Applications Development Manager.E.ITS	1.00
Enterprise Content Management and Development Manager.E.ITS	1.00
GIS Manager.E.ITS	1.00
Human Services Integration Manager.E.ITS	1.00
IDS Systems & Application Support Manager.E.ITS	1.00
Information and Cybersecurity Manager.E.ITS	1.00
Information Systems Financial Manager.E.ITS	1.00
Information Technology Contracts Manager.E.ITS	1.00
Information Technology Program Manager.E.ITS	2.00
Information Technology Projects Manager.E.ITS	4.00
IT Asset Mgmt Specialist.E.ITS	1.00
IT Asset Mgmt Specialist.N.ITS	1.00
IT Business Relationship Manager.E.ITS	3.00
Manager Database and Business Intelligence Support.E.ExMgt	1.00
Manager Enterprise Data and Analytics.E.Admin	1.00
Manager Information Technology Projects Management Office.E.ITS	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Information &amp; Innovation Office (continued)</b>	
Manager Public Safety Information Systems.E.Admin	1.00
Network Administration Manager.E.ITS	1.00
Network Administrator.E.ITS	4.00
Network Architect.E.ITS	3.00
Network Engineer.E.ITS	4.00
PC Administrator.E.ITS	8.00
Project Manager I.E.Proj	1.00
Project Manager.E.Proj	3.00
Senior Information Technology Projects Manager.E.ITS	5.00
Senior Manager Enterprise Information Management.E.ExMgt	1.00
Senior Manager Software & Systems Support.E.Admin	1.00
Senior Supervisor.E.Supv	1.00
Software Developer.E.ITS	4.00
Solutions Analyst.E.ITS	12.00
Solutions Architect.E.ITS	2.00
Solutions Engineer.E.ITS	10.00
Solutions Specialist.E.ITS	5.00
Systems Administration Manager.E.ITS	1.00
Systems Administrator.E.ITS	11.00
Systems Architect.E.ITS	2.00
Systems Engineer.E.ITS	8.00
Systems Software Manager.E.ITS	1.00
Technical Support Desk Manager.E.ITS	1.00
Technical Support Specialist.N.ITS	6.00
Technical Writer.E.ITS	1.00
Telecommunications Engineer.E.ITS	2.00
<b>Subtotal</b>	<b>145.00</b>
 <b>Library Services Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk.N.Acctg	1.00
Administrative Librarian.E.LibSv	20.00
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	1.00
Business Systems Dept Specialist.E.Bus	1.00
Contracts Manager.E.Purch	1.00
Director Library Services.E.ExMgt	1.00
Division Manager Library Public Svcs.E.LibSv	1.00
Librarian.E.LibSv	94.00
Librarian.N.LibSv	5.80
Library Associate.N.LibSv	81.25
Library Project Mgr.E.LibSv	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Library Services Department (continued)</b>	
Library Public Service Reg Mgr.E.LibSv	6.00
Library Service and Technology Guide.N.LibSv	140.85
Library Technology Project Manager.E.ExMgt	1.00
Manager Law Library.E.ExMgt	1.00
Manager Library Development.E.LibSv	1.00
Manager Library Learning Experiences.E.LibSv	1.00
Manager Library Operations/Technology.E.ITS	1.00
Manager Library Tech & Collections.E.LibSv	1.00
Manager.E.Supv	1.00
Paralegal Specialist.N.Legal	1.00
Supervisor.E.Admin	2.00
<b>Subtotal</b>	<b>366.90</b>
 <b>Management &amp; Budget Department</b>	
Administrative Specialist.E.Admin	1.00
Assistant County Administrator.E.ExMgt	1.00
Budget Analyst.E.Acctg	8.00
Budget Manager Capital Team.E.Acctg	1.00
Budget Manager Operating Team.E.Acctg	1.00
Budget Manager.E.Bus	1.00
Budget Systems Administrator.E.Data	1.00
Debt & Financial Analysis Manager.E.Acctg	1.00
Debt-Government Business Mgr.E.ExMgt	1.00
Director Management and Budget.E.ExMgt	1.00
Economist.E.Econ	1.00
General Manager IV.E.ExMgt	1.00
Grants Planning and Development Coordinator.E.ExMgt	1.00
Grants Reporting/Complnc Ofcr.E.ExMgt	1.00
Manager Crime Prevention/Coordinating Unit.E.Law	1.00
Manager Criminal Justice Grants Program.E.Legal	1.00
Manager Fiscal Services.E.Acctg	1.00
Manager Risk Management/Safety.E.Insp	1.00
Manager Systems/Revenue.E.ITS	1.00
Program Coordinator.N.Proj	4.00
Project Manager.E.Proj	1.00
Safety/Loss Control Coord.N.Insp	1.00
<b>Subtotal</b>	<b>32.00</b>
 <b>Medical Examiner Department</b>	
Accounting Clerk.N.Acctg	1.00
Administrative Specialist.N.Admin	3.00
Assistant Chief Forensic Toxicologist.E.MedSv	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Medical Examiner Department (continued)</b>	
Associate Medical Examiner.E.ExMgt	3.00
Autopsy Technician.N.MedSv	7.16
Chief Forensic Toxicologist.E.ForOp	1.00
Chief Medical Examiner.E.ExMgt	1.00
Deputy Chief Medical Examiner.E.ExMgt	1.00
Forensic Toxicologist.E.MedSv	3.00
Manager ME Office Operations.E.ExMgt	1.00
Manager.N.Supv	1.00
Medical Examiner Death Investigator.N.ForOp	12.32
<b>Subtotal</b>	<b>35.48</b>
 <b>Non-Departmental - Pool Positions</b>	
Pool Position.N.Misc	18.75
<b>Subtotal</b>	<b>18.75</b>
 <b>Office of Operations &amp; Legislative Affairs</b>	
Administrative Assistant.N.Admin	1.00
Agenda Special Projects Manager.E.Admin	1.00
Community Affairs Liaison & Equal Opportunity Admin.E.ExMgt	1.00
Community Affairs Liaison.E.ExMgt	1.00
Equal Opportunity Coordinator.E.ExMgt	1.00
Executive Assistant-County Administrator.E.Admin	1.00
Grants Administrator.E.ExMgt	1.00
Human Resources Investigations Officer.E.ExMgt	2.00
Intergovernmental Relations Manager.E.ExMgt	2.00
Intrgvnmntl Rlt/Spcl Proj Crd.E.Proj	1.00
Manager Hispanic Affairs.E.Comm	1.00
Operations-Legislative Affairs Ofcr.E.ExMgt	1.00
Senior Equal Opportunity Specialist.E.Human	1.00
Special Projects Coordinator.E.Proj	1.00
Special Projects Manager Legislative Affairs.E.Proj	1.00
<b>Subtotal</b>	<b>17.00</b>
 <b>Parks &amp; Recreation Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk.N.Acctg	1.00
Adaptive Recreation Leader.N.Parks	23.37
Administrative Assistant.N.Admin	3.00
Administrative Services Coord.E.Admin	1.00
Administrative Specialist.N.Admin	2.00
Athletics Specialist.N.Parks	3.00
Business Manager I.E.Plan	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Parks &amp; Recreation Department (continued)</b>	
Construction Equipment Oper III.N.Trade	1.00
Director Recreation Athletics Neighborhood Parks.E.ExMgt	1.00
Electrician III.N.Trade	1.00
Event Coordinator.N.Parks	1.00
Executive Administrative Manager.E.Admin	1.00
Field Operations Supervisor.N.Trade	7.00
Fiscal Manager.E.ExMgt	1.00
Manager Parks and Recreation Operations.E.ExMgt	1.00
Manager.E.Supv	1.00
Multi-Trades Worker I.N.Trade	3.00
Multi-Trades Worker II.N.Trade	14.00
Multi-Trades Worker III.N.Trade	5.00
Park Ranger I.N.Parks	2.10
Park Ranger II.N.Parks	1.00
Parks Planning & Development Manager.E.ExMgt	1.00
Program Coordinator.E.Proj	2.00
Program Coordinator.N.Proj	1.00
Recreation Leader I.E.Parks	0.76
Recreation Leader I.N.Parks	0.38
Recreation Leader.N.Parks	65.84
Recreation Manager.E.ExMgt	2.00
Recreation Program Specialist.N.Parks	10.00
Recreation Program Supervisor.N.Parks	25.00
Refrig Air Cndtng Mechanic III.N.Trade	2.00
Senior Supervisor.E.Supv	1.00
Storekeeper III.N.Purch	2.00
Supervisor.N.Admin	1.00
Therapeutic Recreation Specialist.N.Parks	6.00
Trades Helper.N.Trade	4.00
<b>Subtotal</b>	<b>199.45</b>
 <b>Pet Resources Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk.N.Acctg	2.00
Administrative Assistant.N.Admin	1.00
Administrative Specialist.E.Admin	1.00
Animal Abuse Investigator.N.Anim	5.00
Animal Care Assistant.N.Anim	12.00
Animal Care Supervisor.E.Anim	2.00
Animal Control Officer.N.Anim	16.00
Animal Control Supervisor.E.Anim	3.00
Court Liaison.N.Court	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Pet Resources Department (continued)</b>	
Customer Service Representative.N.Admin	16.00
Director Pet Resources.E.ExMgt	1.00
Manager Field Services.E.Anim	1.00
Manager Pet Resources & Community Services.E.Anim	1.00
Manager.E.Supv	3.00
Managing Dir Shelter Ops.E.ExMgt	1.00
Pet Resources Community Liaison.E.Anim	1.00
Pet Resources Community Liaison.N.Anim	1.00
Program Coordinator.E.Proj	1.00
Program Coordinator.N.Proj	1.00
Senior Animal Care Assistant.N.Anim	6.00
Supervisor.E.Admin	2.00
Supervisor.N.Admin	1.00
Veterinarian.E.Anim	3.00
Veterinary Medical Director.E.Anim	1.00
Veterinary Technician.N.Anim	12.50
<b>Subtotal</b>	<b>96.50</b>
 <b>Procurement Services Department</b>	
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	3.00
Business Analyst.E.Bus	3.00
Director Procurement Services.E.ExMgt	1.00
Division Director Procurement Operations.E.Admin	1.00
Procurement Analyst.E.Purch	20.00
Procurement Operations Coordinator.E.Admin	6.00
Procurement Performance Coordinator.E.Purch	1.00
<b>Subtotal</b>	<b>36.00</b>
 <b>Public Utilities Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk.N.Acctg	3.00
Accounting Specialist.E.Acctg	1.00
Accounting Specialist.N.Acctg	1.00
Administrative Assistant.N.Admin	17.00
Administrative Specialist.N.Admin	19.00
Business Analyst.E.Bus	9.00
Business Systems Dept Specialist.E.Bus	1.00
Chief Environmental Scientist.E.EnvSv	3.00
Construction Services Fiscal Manager.E.Acctg	1.00
Contracts Manager.E.Purch	2.00
Customer Account Specialist.E.Acctg	3.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Public Utilities Department (continued)</b>	
Customer Account Specialist.N.Acctg	12.00
Customer Service Analyst.E.Admin	3.00
Customer Service Analyst.N.Admin	4.00
Customer Service Representative.N.Admin	30.00
Director Public Utilities.E.ExMgt	1.00
Director Utility Support Division.E.ExMgt	1.00
Division Dir Field Maint Svcs.E.Const	1.00
Division Dir Technical Services.E.ExMgt	1.00
Division Dir Utility Operations.E.Util	1.00
Division Director Enterprise Solutions.E.ExMgt	1.00
Engineer Intern.E.Eng	5.00
Engineer Intern.N.Eng	3.00
Engineer.E.Eng	15.00
Engineer.N.Eng	1.00
Engineering Associate IV.E.Eng	2.00
Engineering Associate.E.Eng	13.00
Engineering Associate.N.Eng	13.00
Engineering Specialist II.E.Eng	1.00
Engineering Technician II.N.Eng	8.00
Engineering Technician III.N.Eng	5.00
Environmental Manager.E.EnvSv	2.00
Environmental Scientist.E.EnvSv	4.00
Environmental Scientist.N.EnvSv	5.00
Environmental Specialist I.E.EnvSv	2.00
Environmental Specialist.E.EnvSv	5.00
Environmental Specialist.N.EnvSv	8.00
Environmental Supervisor.E.EnvSv	3.00
Environmental Technician.N.EnvSv	1.00
Field Collector.N.Tax	5.00
Field Service Representative.N.Util	14.00
Fiscal Analyst.E.Admin	3.00
GIS Analyst.E.ITS	1.00
GIS Analyst.N.ITS	2.00
Hydrologist.E.EnvSv	1.00
Industrial Electrician.E.Trade	4.00
Industrial Electrician.N.Trade	28.00
Industrial Instrm/Control Tech.N.Trade	19.00
Industrial Mechanic.N.Trade	70.00
Information Technology Program Manager.E.ITS	1.00
Inspector.N.Insp	2.00
Manager Client Services Group.E.SSvcs	1.00
Manager Contract Admin & Assistant Group.E.Purch	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 Number of FTEs
<b>Public Utilities Department (continued)</b>	
Manager Engineering Svcs Capital Projects Management.E.Eng	1.00
Manager Engineering Svcs Utility Design.E.Eng	1.00
Manager Engineering Svcs Utility Planning.E.Eng	1.00
Manager Financial & Business Svcs.E.ExMgt	1.00
Manager Plans/Readiness & Analysis.E.Misc	1.00
Manager.E.Supv	31.00
Meter Reader.N.Util	5.00
Multi-Trades Worker II.N.Trade	1.00
Plant Electronics Supervisor.N.Util	2.00
Plant Manager.E.Util	10.00
Program Coordinator.E.Proj	1.00
Program Coordinator.N.Proj	3.00
Project Manager.E.Proj	5.00
Projects Control Coordinator.E.ExMgt	1.00
Safety/Loss Control Coord.N.Insp	1.00
SCADA Systems Coordinator.E.ITS	3.00
Section Manager FMS Line Maint.E.ExMgt	2.00
Section Manager FMS Pump Stn Ops.E.ExMgt	1.00
Section Manager Public Utilities Maintenance.E.ExMgt	1.00
Section Manager Public Utilities Wastewater.E.ExMgt	1.00
Section Manager Public Utilities Water.E.ExMgt	1.00
Senior Meter Reader.N.Util	10.00
Senior Supervisor.E.Supv	6.00
Senior Supervisor.N.Supv	1.00
Storekeeper III.N.Purch	4.00
Supervisor.E.Admin	9.00
Supervisor.N.Admin	8.00
Systems Analyst.E.ITS	3.00
Training Specialist.N.Human	3.00
Utilities Asset Coordinator.N.Util	1.00
Utilities Maintenance Operator.E.Trade	11.00
Utilities Maintenance Operator.N.Trade	91.00
Utilities Maintenance Supervisor.N.Util	37.00
Utilities Maintenance Worker.E.Trade	2.00
Utilities Manager.E.Util	9.00
Utilities Manager.N.Util	1.00
Utilities Plant Operator.N.Trade	104.00
<b>Subtotal</b>	<b>738.00</b>
 <b>Public Works Department</b>	
Accountant.E.Acctg	5.00
Accounting Clerk.N.Acctg	2.00



# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Public Works Department (continued)</b>	
Accounting Specialist.N.Acctg	3.00
Addressing Technician.N.Real	4.00
Administrative Assistant.N.Admin	6.00
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	18.00
Advanced Transportation Worker.N.Trade	43.00
Business Analyst.E.Bus	4.00
Business Manager I.E.Plan	1.00
Community Collection Ctr Attendant.N.Trade	10.00
Community Relations Coord.N.Comm	1.00
Construction Equipment Oper III.N.Trade	1.00
Construction Services Fiscal Manager.E.Acctg	1.00
Contracts Management Associate.N.Acctg	2.00
Contracts Management Associate.N.Purch	1.00
Contracts Manager.E.Purch	3.00
Contracts Manager.N.Purch	1.00
Crew Leader II.N.Trade	2.00
Customer Service Analyst.N.Admin	1.00
Customer Service Representative.N.Admin	2.00
Data Scientist.E.ITS	1.00
Director Public Works.E.ExMgt	1.00
Director Technical Services Div.E.ExMgt	1.00
Director Transportation Maintenance Division.E.ExMgt	1.00
Division Dir Trnsprtn Plng Dvlpmt.E.ExMgt	1.00
Division Director Geomatics Division.E.Eng	1.00
Division Director Solid Waste.E.ExMgt	1.00
Engineer Intern.E.Eng	2.00
Engineer Intern.N.Eng	1.00
Engineer.E.Eng	36.00
Engineering Associate Supervisor.E.Eng	1.00
Engineering Associate Supervisor.N.Eng	2.00
Engineering Associate.E.Eng	2.00
Engineering Associate.N.Eng	63.00
Engineering Technician I.N.Eng	3.00
Engineering Technician II.N.Eng	5.00
Engineering Technician III.N.Eng	20.00
Environmental Manager.E.EnvSv	1.00
Environmental Scientist.E.EnvSv	2.00
Environmental Specialist.E.EnvSv	1.00
Environmental Specialist.N.EnvSv	6.00
Environmental Technician.N.EnvSv	12.00
Equipment Technician II.N.Trade	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Public Works Department (continued)</b>	
Executive Planner.E.Plan	2.00
Field Operations Supervisor.N.Trade	40.00
Fiscal Analyst.E.Admin	1.00
Fiscal Manager.E.ExMgt	1.00
General Manager I.E.Supv	2.00
GIS Analyst.E.ITS	3.00
GIS Analyst.N.ITS	9.00
GIS Project Manager.E.Proj	1.00
GIS Systems Administrator.E.ITS	2.00
GIS Systems Analyst.E.ITS	1.00
GIS/Mapping Technician.N.ITS	5.00
Helicopter Pilot.N.Trans	1.00
Industrial Mechanic.N.Trade	2.00
Inspector/Spray Equip Operator.N.Insp	11.00
Laborer.N.Trade	8.00
Landscape Architect.E.Trans	1.00
Landscape Gardener.N.Trade	2.00
Manager Asset Registry.E.Eng	1.00
Manager Countywide Construction.E.Const	1.00
Manager Customer Resolution Unit.E.ExMgt	1.00
Manager Engineering Construction.E.ExMgt	1.00
Manager Engineering Technical Services.E.ExMgt	1.00
Manager GIS Mapping Section.E.ITS	1.00
Manager Hazardous Mitigation Program.E.Misc	1.00
Manager Infrastructure Growth Planning.E.ExMgt	1.00
Manager Mosquito/Aqua Weed Control.E.EnvSv	1.00
Manager Operations Support.E.Exec	1.00
Manager Project Controls.E.ExMgt	1.00
Manager Public Works Maint Ops.E.Eng	3.00
Manager Scale House Operations.E.ExMgt	1.00
Manager Solid Waste Landfill Ops.E.ExMgt	1.00
Manager Solid Waste Processing.E.ExMgt	1.00
Manager South Solid Waste Ops.E.ExMgt	1.00
Manager Specialized Services.E.ExMgt	1.00
Manager Stormwater Services.E.Eng	1.00
Manager Streets & Addresses.E.Trans	1.00
Manager Survey.E.Eng	1.00
Manager Traffic Operations Section.E.ExMgt	1.00
Manager.E.Supv	10.00
Manager.N.Supv	1.00
Mosquito Control Inspector.E.Insp	1.00
Mosquito Control Inspector.N.Insp	2.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Public Works Department (continued)</b>	
Multi-Trades Worker I.N.Trade	1.00
Multi-Trades Worker II.N.Trade	1.00
Multi-Trades Worker III.N.Trade	1.00
Operations Field Coordinator.N.Eng	8.00
Operations Superintendent.N.Supv	7.00
Park Ranger II.N.Parks	1.00
Planner.E.Plan	6.00
Prof Land Surveyor/Mapper.E.Eng	3.00
Program Coordinator.E.Proj	1.00
Program Coordinator.N.Proj	9.00
Program Manager.E.Proj	1.00
Project Manager.E.Proj	4.00
Project Manager.N.Proj	2.00
Public Works Process Improvement Coordinator.E.Admin	1.00
Recycling Coordinator.E.Util	1.00
Scalehouse Specialist.N.Acctg	13.00
Senior Supervisor.E.Supv	2.00
Senior Supervisor.N.Supv	12.00
Senior Transportation Worker.N.Trade	58.00
Solid Waste Construction Equipment Operator.N.Const	14.00
Solid Waste Equipment Operator.N.Util	15.00
Solid Waste Transfer Equipment Operator.N.Util	29.00
Solutions Analyst.E.ITS	1.00
Special Projects Coordinator.E.Proj	2.00
Spray Equipment Operator.N.Trade	2.38
Storekeeper III.N.Purch	5.00
Supervisor.N.Admin	10.00
Trades Helper.N.Trade	11.00
Traffic Instrumentation and Control Technician.E.Util	2.00
Traffic Instrumentation and Control Technician.N.Util	16.00
Traffic Sign/Marking Supervisor.N.Trade	2.00
Traffic Sign/Marking Technician I.N.Trade	8.00
Traffic Sign/Marking Technician II.N.Trade	5.00
Transportation Development Program Manager.E.ExMgt	1.00
Transportation Program Manager.E.ExMgt	1.00
Transportation Worker.N.Trade	41.00
Utilities Plant Operator.N.Trade	1.00
<b>Subtotal</b>	<b>704.38</b>
 <b>Real Estate &amp; Facilities Services Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk.N.Acctg	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Real Estate &amp; Facilities Services Department (continued)</b>	
Accounting Specialist.N.Acctg	1.00
Administrative Assistant.N.Admin	1.00
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	5.00
Architect.E.Eng	4.00
Assistant County Administrator.E.ExMgt	1.00
Business Analyst.E.Bus	1.00
Business Systems Dept Specialist.E.Bus	2.00
Capital Projects Manager.E.Proj	2.00
Carpenter.N.Trade	5.00
Contract Compliance Insptr II.N.Insp	1.00
Contracts Compliance Inspector.N.Insp	5.00
Contracts Management Associate.E.Acctg	1.00
Contracts Manager.E.Purch	2.00
Custodian Part-Time.N.Fac	0.48
Custodian.N.Fac	30.00
Director Real Estate Services.E.ExMgt	1.00
Division Manager Facilities.E.Misc	1.00
ELAPP Acquisition Manager.E.Real	1.00
Electrician II.N.Trade	11.00
Electrician III.N.Trade	3.00
Electrician.N.Trade	1.00
Engineering Associate.E.Eng	1.00
Head Custodian.N.Fac	5.00
Indoor Air Quality Specialist.N.Trade	1.00
Maintenance Repair Supervisor.N.Trade	2.00
Manager Architecture & Engineering Svcs.E.ExMgt	1.00
Manager Facilities Capital Construction.E.Proj	1.00
Manager Facilities Maintenance.E.ExMgt	1.00
Manager Logistics.E.Bus	1.00
Manager Real Estate Acquisition & Disposition Services.E.ExMgt	1.00
Manager Real Estate Technical Services.E.ExMgt	1.00
Manager Real Property Operations Support.E.Misc	1.00
Manager Real Property Section.E.Real	1.00
Manager Repair/Preservation.E.ExMgt	1.00
Manager Support Services.E.SSvcs	1.00
Manager.E.Supv	2.00
Manager.N.Supv	1.00
Multi-Trades Worker I.N.Trade	5.00
Multi-Trades Worker II.N.Trade	9.00
Multi-Trades Worker III.N.Trade	6.00
Multi-Trades Worker.N.Trade	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Real Estate &amp; Facilities Services Department (continued)</b>	
Office Assistant III.N.Admin	1.00
Painter.N.Trade	5.00
Project Manager.E.Proj	16.00
Real Property Appraiser.E.Prop	2.00
Real Property Specialist.N.Real	13.00
Refrig Air Cndtng Mechanic I.N.Trade	2.00
Refrig Air Cndtng Mechanic II.N.Trade	8.00
Refrig Air Cndtng Mechanic III.N.Trade	5.00
Senior Administrative Specialist.E.Admin	1.00
Senior Carpenter.N.Trade	1.00
Senior Head Custodian.N.Fac	2.00
Senior Heating Vent A/C Technician.N.Trade	2.00
Senior Locksmith.N.Trade	1.00
Senior Supervisor.N.Supv	1.00
Space Planning Coordinator.E.ExMgt	1.00
Storekeeper II.N.Purch	1.00
Storekeeper III.N.Purch	3.00
Supervisor Buildings/Grounds.N.Fac	1.00
Supervisor.E.Admin	1.00
Supervisor.N.Admin	5.00
Trades/Maintenance Supt.E.Trade	4.00
<b>Subtotal</b>	<b>201.48</b>
 <b>Social Services Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk.N.Acctg	2.00
Administrative Specialist.E.Admin	1.00
Administrative Specialist.N.Admin	3.00
Case Manager.N.SSvc	25.00
Director Social Services.E.ExMgt	1.00
Human Services Supervisor.E.SSvc	8.00
Program Coordinator.E.Proj	3.00
Project Manager.E.Proj	1.00
Social Services Manager I.E.ExMgt	5.00
Social Services Manager II.E.ExMgt	1.00
Social Services Specialist.N.SSvc	19.00
Training Specialist.E.Human	3.00
<b>Subtotal</b>	<b>73.00</b>

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Sunshine Line Department</b>	
Accountant.E.Acctg	1.00
Accounting Clerk.N.Acctg	1.00
Administrative Assistant.N.Admin	1.00
Administrative Specialist.E.Admin	1.00
Business & Compliance Coordinator.E.ExMgt	1.00
Customer Service Analyst.N.Admin	1.00
Customer Service Representative.N.Admin	9.00
Director Sunshine Line.E.ExMgt	1.00
Manager.E.Supv	1.00
Paratransit Minibus Operator.N.Trans	48.00
Senior Supervisor.E.Supv	1.00
Supervisor.E.Admin	5.00
Transportation Route Scheduler.N.Trans	3.00
<b>Subtotal</b>	<b>74.00</b>
<b>TOTAL COUNTY ADMINISTRATOR ORGANIZATION</b>	<b>5,213.69</b>
 <b>ELECTED OFFICIALS ORGANIZATION</b>	
<b>Clerk of the Circuit Court - BOCC Funded</b>	
<b>Subtotal</b>	<b>102.00</b>
 <b>Property Appraiser</b>	
<b>Subtotal</b>	<b>125.00</b>
 <b>Sheriff</b>	
<b>Subtotal</b>	<b>3,675.50</b>
 <b>State Attorney Part II (Victim Assistance)</b>	
Administrative Assistant Part-Time.N.Admin	0.50
Court Clerk II.N.Court	8.00
Court Clerk III.N.Court	2.00
Director Victims Assistance.E.ExMgt	1.00
Intake Counselor.N.Admin	14.00
Program Manager-VA.E.Proj	1.00
Senior Case Manager.N.SSvcs	1.00
Victim Support Specialist-VA.N.SSvcs	0.60
<b>Subtotal</b>	<b>28.10</b>
 <b>Supervisor of Elections</b>	
<b>Subtotal</b>	<b>48.00</b>
 <b>Tax Collector</b>	
<b>Subtotal</b>	<b>388.50</b>

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>TOTAL ELECTED OFFICIALS ORGANIZATION</b>	<b>4,367.10</b>
<b>JUDICIAL ORGANIZATION</b>	
<b>Judicial Branch - Administrative Offices of the Court</b>	
ZCA-Accountant III.N.CrtA	1.00
ZCA-Administrative Assistant I.N.CrtA	1.00
ZCA-Chief Deputy Court Administrator.N.CrtA	2.00
ZCA-Circuit Court Counsel.N.CrtA	1.00
ZCA-Court Counselor.N.CrtA	10.00
ZCA-Court Facilities Supervisor.N.CrtA	1.00
ZCA-Court Operations Consul.N.CrtA	1.00
ZCA-Court Operations Manager.N.CrtA	1.00
ZCA-Court Ops Coordinator.N.CrtA	1.00
ZCA-Court Program Specialist I.N.CrtA	5.85
ZCA-Court Program Specialist II.E.CrtA	1.00
ZCA-Court Program Specialist II.N.CrtA	2.00
ZCA-Customer Service Agent.N.CrtA	1.00
ZCA-Director of Facilities Management.N.CrtA	1.00
ZCA-Director of Problem Solving Courts.E.Legal	1.00
ZCA-Drug Court Specialist II.N.CrtA	6.00
ZCA-Human Resources Mgr.N.CrtA	1.00
ZCA-Information System Analyst.N.CrtA	2.00
ZCA-Mediation Services Coordinator.N.CrtA	1.00
ZCA-Multi Trades Worker I.N.CrtA	1.00
ZCA-Multi Trades Worker II.N.CrtA	4.00
ZCA-Program Assistant.N.CrtA	3.00
ZCA-Public Information Specialist I.N.CrtA	1.00
ZCA-Secretary Specialist.N.CrtA	2.00
ZCA-Senior Administrative Assistant.N.CrtA	1.00
ZCA-Senior Court Program Spec.N.CrtA	2.00
ZCA-Senior Secretary.N.CrtA	0.85
ZCA-Senior Trial Court Staff Attorney.N.CrtA	1.00
ZCA-System Project Consultant.N.CrtA	1.00
ZCA-User Support Analyst.N.CrtA	3.00
<b>Subtotal</b>	<b>60.70</b>
 <b>BOARDS, COMMISSIONS, &amp; AGENCIES ORGANIZATION</b>	
<b>Civil Service Board</b>	
Chief ER/Pr Act/Sys Spt Dept-CSB.E.ExMgt	1.00
Chief Talent Acqtn Dept-CSB.E.ExMgt	1.00
Director Civil Service Board.E.ExMgt	1.00
Exec Assistant/Office Mgr-CSB.E.Admin	1.00
Manager.E.Supv	1.00
Office Assistant.N.Admin	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Civil Service Board (continued)</b>	
Process Improvement Analyst.E.ExMgt	1.00
Senior Vice President.E.ExMgt	1.00
<b>Subtotal</b>	<b>8.00</b>
<b>Environmental Protection Commission</b>	
Administrative Specialist II.N.Admin	3.00
Administrative Specialist III.E.Admin	1.00
Chief Environmental Scientist.E.EnvSv	1.00
Database Administrator.E.ITS	1.00
Director Air Management-EPC.E.ExMgt	1.00
Director Waste Management-EPC.E.ExMgt	1.00
Director Water Management-EPC.E.ExMgt	1.00
Director Wetlands Management-EPC.E.ExMgt	1.00
Electronics Technician I.N.Trade	1.00
Electronics Technician II.N.Trade	2.00
Electronics Technician III.N.Trade	2.00
Engineering Specialist II.E.Eng	6.00
Engineering Specialist II.N.Eng	1.00
Environmental Manager.E.EnvSv	1.00
Environmental Scientist I.E.EnvSv	13.00
Environmental Scientist I.N.EnvSv	1.00
Environmental Scientist II.E.EnvSv	22.00
Environmental Scientist II.N.EnvSv	1.00
Environmental Specialist I.N.EnvSv	3.00
Environmental Specialist II.N.EnvSv	8.00
Environmental Specialist III.E.EnvSv	7.00
Environmental Supervisor.E.EnvSv	1.00
Executive Director-EPC.E.ExMgt	1.00
Fiscal Analyst.E.Admin	1.00
General Counsel-EPC.E.Legal	1.00
General Manager I.E.Supv	4.00
General Manager II.E.Supv	9.00
General Manager III.E.ExMgt	10.00
General Manager IV.E.ExMgt	2.00
GIS Project Manager.E.Proj	1.00
Info Systems Project Manager.E.ITS	1.00
Legal Administrative Assistant.E.Admin	1.00
Manager.E.Supv	1.00
Office Assistant II.N.Admin	2.00
Prof Engineer I.E.Eng	3.00
Prof Engineer II.E.Eng	4.00
Prof Geologist.E.EnvSv	2.00



# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 Number of FTEs
<b>Environmental Protection Commission (continued)</b>	
Project Manager I.E.Proj	6.00
Project Manager II.E.Proj	4.00
Senior Assistant Attorney.E.Legal	2.00
Senior Engineering Specialist.E.Eng	1.00
Senior Hydrologist.E.EnvSv	2.00
Senior Program Coordinator.N.Proj	1.00
Senior Public Relations Strategist.E.Comm	1.00
Systems Administrator.E.ITS	2.00
Systems Analyst.E.ITS	1.00
<b>Subtotal</b>	<b>142.00</b>
 <b>Guardian ad Litem</b>	
ZGAL-Case Coordinator I.N.GAL	3.00
ZGAL-Case Coordinator II.N.GAL	1.00
ZGAL-Senior Secretary.N.GAL	1.00
<b>Subtotal</b>	<b>5.00</b>
 <b>Metropolitan Planning Organization</b>	
Administrative Specialist III.E.Admin	1.00
Executive Director Metropolitan Planning Org.E.ExMgt	1.00
Executive Planner.E.Plan	2.00
MPO Assistant Executive Director-PC.E.Exec	1.00
Senior GIS Analyst.E.ITS	1.00
Software Specialist I.N.ITS	1.00
<b>Subtotal</b>	<b>7.00</b>
 <b>Planning Comission</b>	
Administrative Specialist II.E.Admin	1.00
Assistant Executive Director-PC.E.ExMgt	1.00
Community Planner I.E.Plan	1.00
Community Relations Coord.E.Comm	1.00
Computer Graphics Designer.N.ITS	1.00
Database Administrator.E.ITS	1.00
Executive Director Planning Commission.E.ExMgt	1.00
Executive Planner.E.Plan	3.00
Financial Manager.E.Acctg	1.00
GIS Project Manager.E.Proj	1.00
Office Assistant III.N.Admin	1.00
Office Manager.E.Admin	1.00
Planning Support Services Manager.E.ITS	1.00
Principal Planner.E.Plan	7.00
Programmer/Analyst.E.ITS	1.00

# Detailed Listing of Full-Time Equivalent Positions (By Department - All Funds)

	FY 19 <u>Number of FTEs</u>
<b>Planning Comission (continued)</b>	
Project Manager I.E.Proj	1.00
Project Manager II.E.Proj	1.00
Secretary.N.Admin	1.00
Senior Planner.E.Plan	9.00
Senior Planning/Zoning Technician.N.Plan	1.00
Software Specialist I.E.ITS	1.00
Team Leader Cities Planning- PC.E.Plan	1.00
Team Leader Countywide Planning-PC.E.Plan	1.00
Team Leader Env Planning/Rsrch Team-PC.E.Plan	1.00
Webmaster.E.ITS	1.00
<b>Subtotal</b>	<b>41.00</b>
 <b>Soil &amp; Water Conservation District</b>	
Administrative Specialist II.N.Admin	1.00
Agricultural Conservation Technician.N.EnvSv	1.00
Environmental Outreach Coordinator.N.Comm	1.00
Executive Director-SWCD.E.EnvSv	1.00
<b>Subtotal</b>	<b>4.00</b>
 <b>Value Adjustment Board</b>	
<b>Subtotal</b>	<b>5.00</b>
<b>TOTAL BOARDS, COMMISSIONS, &amp; AGENCIES ORGANIZATION</b>	<b>212.00</b>
 <b>Grand Total</b>	 <b>9,937.99</b>

# Pro Forma Budget Countywide General Fund Unincorporated Area General Fund

FY 18 through FY 23



Hillsborough  
County Florida

April 19, 2018

## Pro Forma Parameters

- ❑ Taxable Property Values growth
  - ❑ Modeled at 8.4% for FY 19
    - ❑ Florida Legislature, Office of Economic and Demographic Research, Revenue Estimating Conference (REC) , Ad Valorem Assessments, January 23, 2018
  - ❑ 20-year average annual growth of 5.55% for FY 20 – FY 23
    - ❑ 1996 – 2016 Countywide average annual rate
  - ❑ Third Homestead Exemption is included in Pro Forma
    - ❑ \$28.5 million revenue reduction in FY 20
- ❑ Expenditures
  - ❑ Most non-personnel costs modeled to rise by combined rates of population and government inflation, 5.06%
  - ❑ Most personnel wage costs modeled to rise 3.0% annually
  - ❑ Transportation Plan is included in Pro Forma
  - ❑ Pro Forma includes Master Plan and other potential needs for FY 20 onward
    - ❑ Conservation and Environmental Lands Management, Parks, Fire Rescue, Stormwater, Affordable Housing

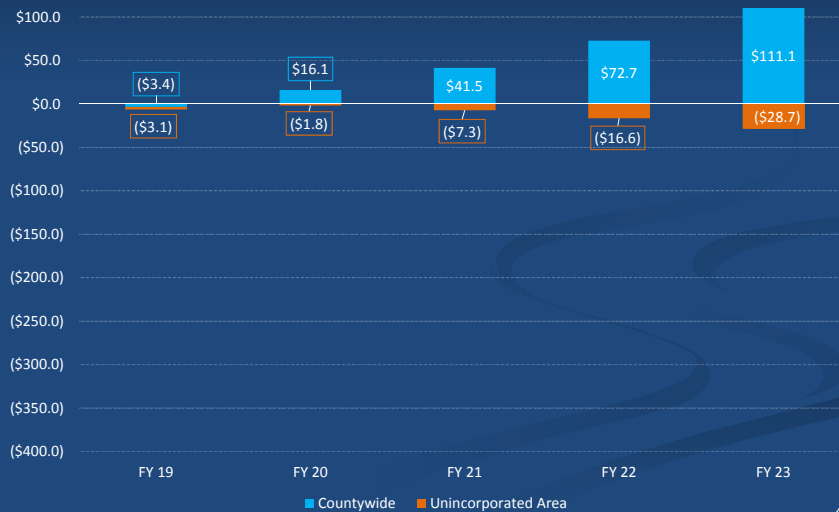
# Home Sales and Prices in 2017

- ❑ Housing market activity during 2017 is a primary factor in Taxable Property Values for FY 19
- ❑ Greater Tampa Association of Realtors data show homes sales rose 7.8% in 2017, compared to 5.5% in 2016.
- ❑ Inventory remains low, supporting price gains
- ❑ 2017 price gains remain strong as shown by various measures:

Measure	Time Period	Area	Price Change
Greater Tampa Association of Realtors	Oct 2016 - Oct 2017	Hillsborough	6.89%
S&P/Case-Shiller	Oct 2016 - Oct 2017	Tampa	6.86%
Federal Housing Finance Agency	3Q2016 - 3Q2017	Tampa	9.26%
National Association of Realtors	3Q2016 - 3Q2017	Tampa	9.76%

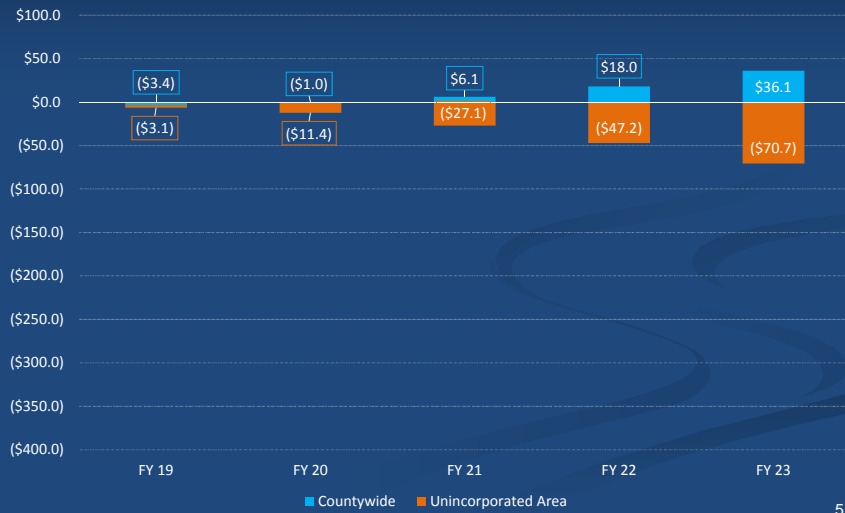
## Countywide and Unincorporated Area General Funds Deficits/Surpluses without Impact of Proposed 3<sup>rd</sup> Homestead Exemption or Master plans

Millions



## Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption No Master plans

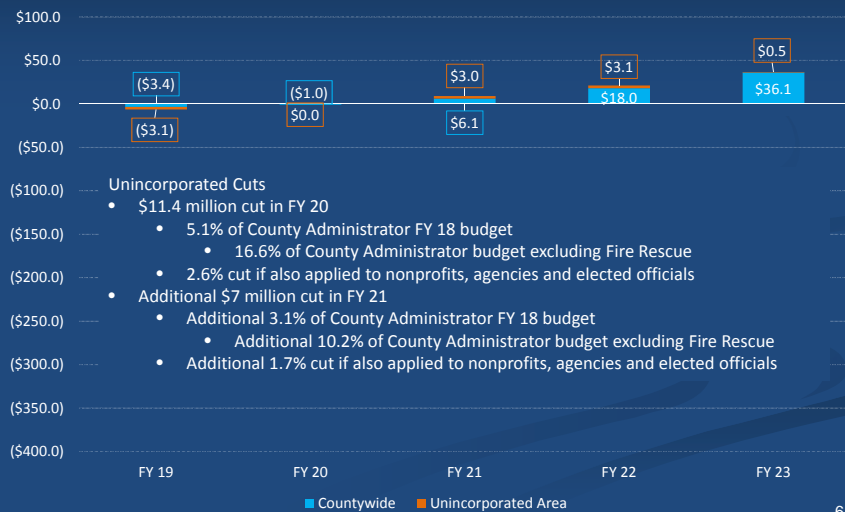
Millions



5

## Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption Unincorporated Spending Cuts in FY 20 and FY 21

Millions



6

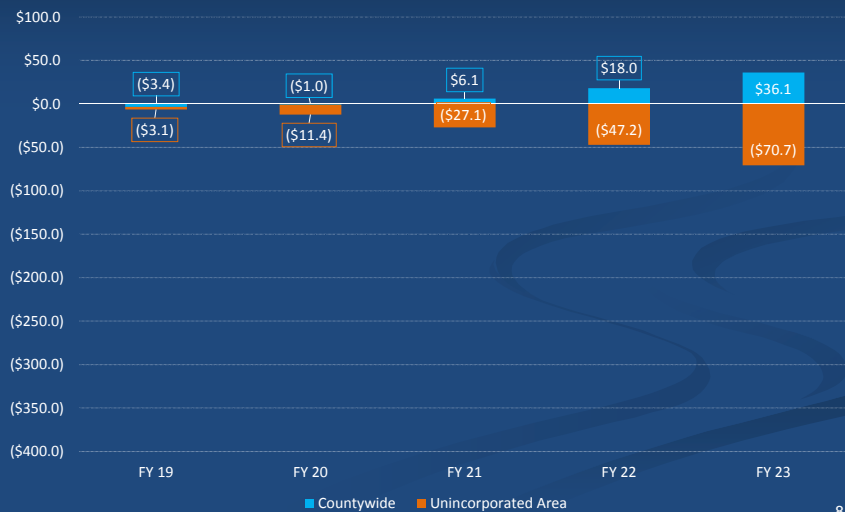
## Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption Unincorporated Spending Cuts in FY 20 and FY 21

Millions



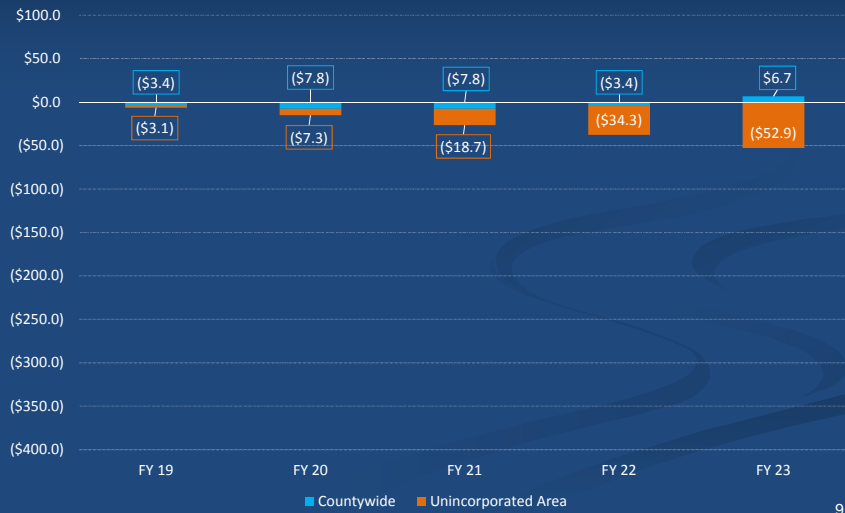
## Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption No Master plans

Millions



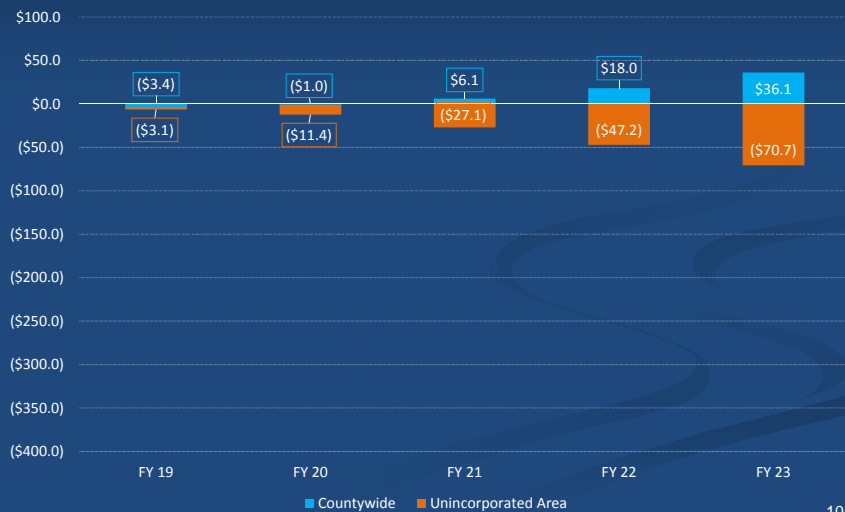
### Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption 0.0750 Mills millage swap in FY 20

Millions



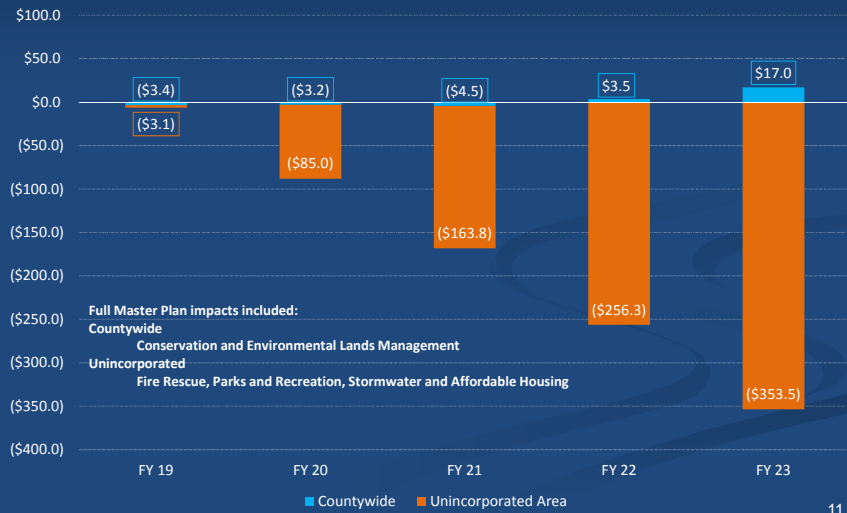
### Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption No Master plans

Millions



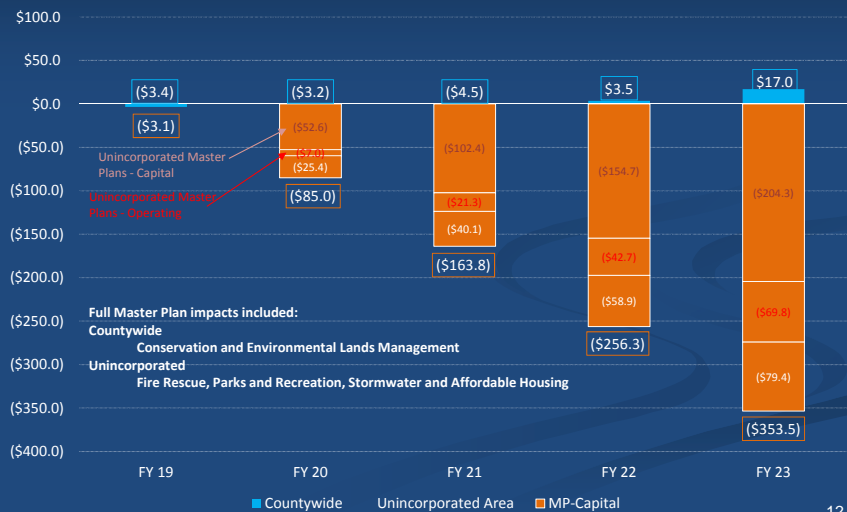
## Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption Full Master Plans

Millions



## Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption Full Master Plans

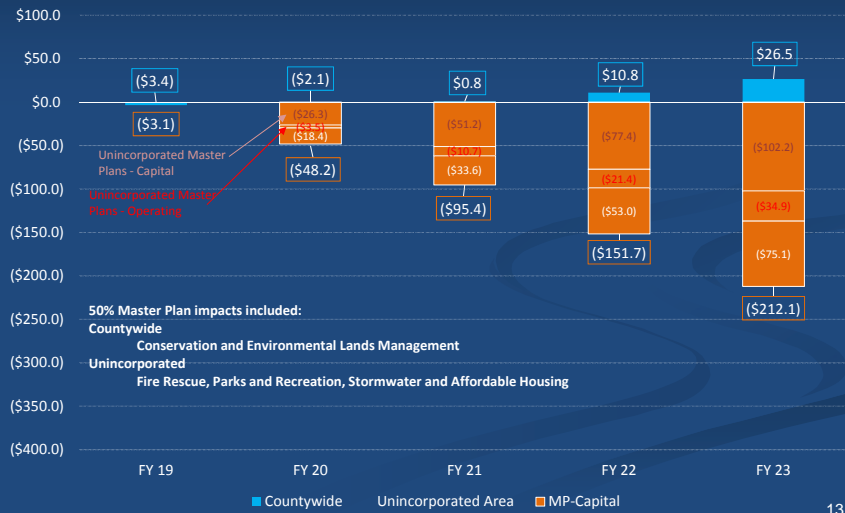
Millions





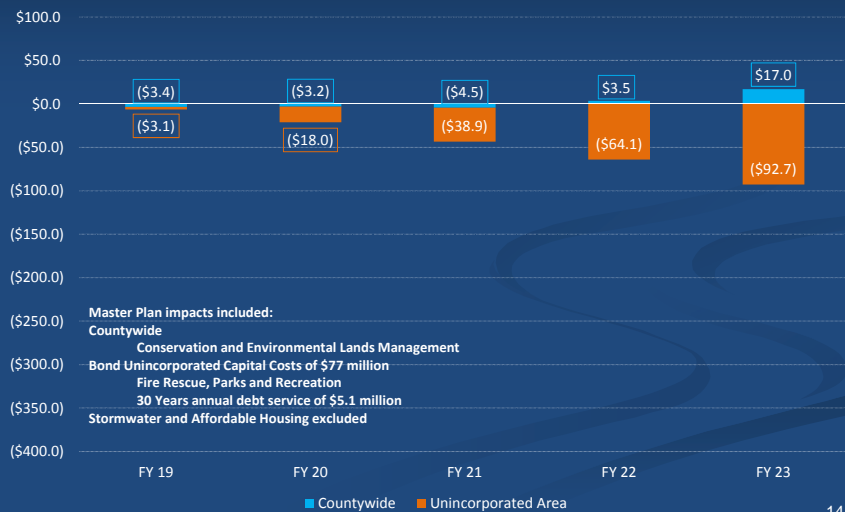
## Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption 50% Master Plans

Millions

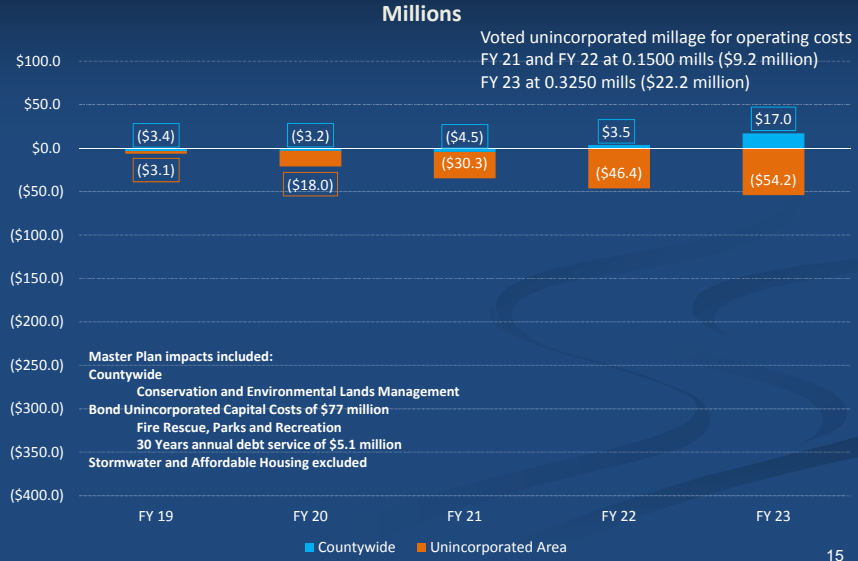


## Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption Bond 1<sup>st</sup> 4 Years of Parks and Fire Rescue Master Plans

Millions



## Countywide and Unincorporated Area General Funds Deficits/Surpluses with Impact of Proposed 3<sup>rd</sup> Homestead Exemption Bond 1<sup>st</sup> 4 Years of Parks and Fire Rescue Master Plans



# Acronyms

ACES	Automated Client Eligibility System	GTAR	Greater Tampa Association of Realtors
AFSCME	American Federation of State, County and Municipal Employees	HIPAA	Health Insurance Portability and Accountability Act
ASE	Automotive Service Excellence	IAFF	International Association of Firefighters
BAN	Bond Anticipation Notes	ITS	Information & Technology Services Department
BEBR	Bureau of Economic and Business Research	JAWS	Judicial Automated Workflow System
BOCC	Board of County Commissioners	JOIN	Judicial Online Internal Network
CAFR	Comprehensive Annual Financial Report	L RTP	Long Range Transportation Plan
CAU	Capacity Assessments Units	MBE	Minority Businesses Enterprise
CDBG	Community Development Block Grant	MOSI	Museum of Science and Industry
CIP	Capital Improvement Program	MPO	Metropolitan Planning Organization
CIT	Community Investment Tax	MSBU	Municipal Service Benefit Units
CLASS	Client Assistance System	MSTU	Municipal Services Taxing Unit
CMCMP	Congestion Management/Crash Mitigation Process	NACSLB	National Advisory Council on State and Local Budgeting
CST	Communications Services Tax	NHSA	National Head Start Association
DACCO	Drug Abuse Comprehensive Coordinating Office	PAB	Private Activity Bond
DOR	Florida Department of Revenue	PAM	Payback Analysis Model
DRI	Developments of Regional Impact	PCI	Payment Card Industries
EDI	Economic Development Innovation Initiative	PHI	Protected Health Information
EDR	Florida Legislature's Office of Economic & Demographic Research	PPM	Project Prioritization Model
ELAP	Environmental Land Acquisition Program	PSOC	Public Safety Operations Complex
ELAPP	Environmental Lands Acquisition Protection Program	REC	Florida Revenue Estimating Conference
EPC	Environmental Protection Commission	REPS	Regional Election Problem Solvers
ERC	Equivalent Residential Customers	RWIU	Reclaimed Water Improvement Unit
ERP	Enterprise Resource Planning	SAINTS	State Attorney Interactive Notification Tracking System
ESG	Emergency Shelter Grant	SBE	Small Business Enterprise
ESQA	Enterprise Solutions & Quality Assurance Department	SHIP	Safety & Health Investment Projects
EVT	Emergency Vehicle Technician	SOH	Save Our Homes
FCIT	Florida Counties Investment Trust	STEMI	ST-elevated myocardial infarction
FRS	Florida Retirement System	THHI	Tampa Hillsborough Homeless Initiative
FTE	Full-Time Equivalent	TIP	Transportation Improvement Program
FY	Fiscal Year	TSA	Tampa Sports Authority
GAAP	Generally Accepted Accounting Principles	TRIM	Truth-in-Millage
GASB	Governmental Accounting Standards Board	UAS	Uniform Accounting Standards
GFOA	Government Finance Officers Association of the United States and Canada	VDI	Virtual Desktop imaging
GIS	Geographic Information System	VOIP	Voice over Internet Protocol
		VPK	Florida's Voluntary Prekindergarten

# Glossary of Key Terms

**ACCRUAL** is a method of accounting that recognizes revenue when earned and expenditures when incurred regardless of when cash is received or disbursed.

**AD VALOREM TAX** is a tax levied on the assessed value of the property minus statutory exemptions on which it is levied. The rate of the tax is expressed in "mills." This tax is also called **PROPERTY TAX**. Also see the definition of **MILL**.

**ADOPTED BUDGET** is the financial plan for a fiscal year beginning October 1. Florida Statutes require the Board of County Commissioners to approve this budget at the second of two public hearings.

**ADVANCED REFUNDED DEBT PRINCIPAL** refers to principal owed on outstanding bonds that have been refinanced (refunded) prior to the date on which the outstanding bonds become due or callable. Proceeds from the refunding bond issue are used to pay principal and interest on the outstanding bonds until such time as the original bond issue can be retired.

**ALL YEARS BUDGETING** is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. As a result, each year's budget only reflects that year's changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted from the budget.

**ALLOTMENTS BY LEGISLATIVE ACTS** is a department set up to provide a mechanism for the recording and payment of items which are general government costs and are not distributed to specific departments.

**AMENDED OR REVISED BUDGET** is the current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

**APPROPRIATION** is the legal authorization of funds granted by a legislative body such as Hillsborough County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period within which it may be expended. It is the act of appropriation that funds a budget.

**ASSESSED VALUE** is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value of property in Hillsborough County is determined by the Property Appraiser.

**BEGINNING FUND BALANCE** is the Ending Fund Balance of the previous period. (See **ENDING FUND BALANCE** definition.)

**BIENNIAL BUDGET PROCESS** is a two-year budget process resulting from a policy adopted in 1995 by the Board of County

Commissioners. In this process, two separate twelve-month budgets are prepared and approved by the Board of County Commissioners in odd-numbered years. The first year of the biennial budget is adopted as the FY 08 budget as required by State Statute. At the same time, the Board of County Commissioners also approves a budget for the second year, the planned FY 09 budget. Then, in the year 2008, the planned FY 09 budget is reviewed by staff and the Board during the budget update process. This review allows the County to make the necessary adjustments to revenues and expenditures in order to accommodate needs that have arisen since the planned budget was prepared in 2007. The Board then adopts a budget for FY 09 according to procedures outlined by State statute.

**BOCC** is an acronym for the Board of County Commissioners. See the definition for **BOARD OF COUNTY COMMISSIONERS**.

**BOARD OF COUNTY COMMISSIONERS** is the seven-member legislative body of Hillsborough County's general purpose government. This board is governed by State law and the County Charter.

**BOND** is written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

**BUDGET** is a financial plan containing an estimate of proposed sources and uses of funds for a given period of time (typically a fiscal year).

**CAU** is an acronym for Capacity Assessment Unit. See the definition for **CAPACITY ASSESSMENT UNIT**.

**CAPACITY ASSESSMENT UNIT (CAU)** is a financing tool that allows property owners to pay water and wastewater system connection charges over a 20 year period.

**CAPITAL BUDGET** is the financial plan of capital project expenditures for the fiscal year beginning October 1. It incorporates anticipated revenues and appropriations included in the first year of the six year Capital Improvements Program (CIP), and any anticipated unspent budget appropriation balances from the previous fiscal year. It is adopted by the Board of County Commissioners as a part of the annual County budget.

**CAPITAL EXPENDITURES** are payments to acquire or construct capital assets which will benefit the County in both present and future periods.

**CAPITAL IMPROVEMENT PROGRAM (CIP)** is Hillsborough County's financial plan of approved capital projects with their schedules and costs over a six-year period. The CIP is designed to meet county infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the

# Glossary of Key Terms

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 established department purpose—a purpose often dictated by law and/or defined by objectives and measured by service levels or units of output. Decision units are segregated by funding source. Decision units are used to build departmental budgets. They are rank ordered in a hierarchical format.

**DEFEASANCE** is a financing tool by which outstanding bonds may be retired without a bond redemption or implementing an open market buy-back. Cash is used to purchase government securities. The principal of and interest earned on the securities are sufficient to meet all payments of principal and interest on the outstanding bonds as they become due. If the defeasance is consistent with generally accepted accounting principles and complies with the outstanding bond document requirements, the bonds will no longer 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.

**DEPRECIATION** is a method of allocating the cost of a tangible asset over its useful life.

**ELAPP** is the acronym for Environmentally Sensitive Lands Acquisition and Protection Program. See the definition for **ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM**.

**ENDING FUND BALANCE** is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

**ENTERPRISE FUND** is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

**ENVIRONMENTALLY SENSITIVE LANDS ACQUISITION AND PROTECTION PROGRAM** is a program established by Hillsborough County Ordinance Number 90-19 for the acquisition, preservation, protection, management and restoration of environmentally sensitive lands in Hillsborough County. Under Resolution Number 92-0131, the BOCC is authorized to issue limited ad valorem tax bonds and levy up to 0.25 mills for payment of these bonds.

**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.

# Glossary of Key Terms

**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) 18 ADOPTED BUDGET** refers to the budget for the period beginning October 1, 2017 and ending September 30, 2018.

**FY (FISCAL YEAR) 19 RECOMMENDED BUDGET** refers to the budget for the period beginning October 1, 2018 and ending September 30, 2019.

**GAAP** is the acronym for Generally Accepted Accounting Principles.

**GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 34** is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. Compliance with GASB Statement 34 is necessary for the preparation of financial statements in accordance with Generally Accepted Accounting Principles. A significant provision of this new standard includes the preparation of government-wide financial statements that summarize the information of the government as a whole using the accrual basis of accounting (in addition to the continuing-requirements for fund financial statements using the modified accrual basis of accounting). The County has selected the "modified approach" for the accounting of these assets. Under the "modified approach," the County records infrastructure assets at estimated original cost, but does not record depreciation against these assets. Instead of recording depreciation, the County is committed to incur the maintenance expenses necessary to preserve its infrastructure assets at specified levels of condition. Infrastructure assets such as streets, bridges, and sidewalks are also to be included in the government-wide financial statements. There are also expanded disclosure requirements.

**GASB (GOVERNMENTAL ACCOUNTING STANDARDS BOARD) 45** is a new accounting standard used by the Governmental Accounting Standards Board that is applicable to state and local governments. This standard addresses accounting and financial reporting for post-employment benefits other than pensions.

**GENERAL REVENUE FUND (GENERAL FUND)** is the fund that accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes and other revenues provide services or benefits to all residents of Hillsborough County.

**GOVERNMENTAL FUNDS** focus on how spendable resources flow into and out of those funds and the level of balances remaining at year end that are available for expenditure. These funds are where most of the County's basic services are reported. These funds are reported on an accrual basis.

**GRANTS AND AIDS** includes all grants, subsidies, and contributions from other government agencies or private organizations.

**IMPACT FEES** are a type of charge for services imposed on new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and fire protection.

**INFRASTRUCTURE** is a permanent installation such as a building, road, or water transmission system that provides public services.

**INTERGOVERNMENTAL REVENUE** includes all revenue received from federal, state, and other local government sources in the form of grants, shared revenue and payments in lieu of taxes.

**LIBRARY TAXING DISTRICT** is a special taxing district encompassing the City of Tampa and the unincorporated areas of the county. It provides library services for county residents. These services are financed primarily by an ad valorem tax levied on all taxable property located in the district and accounted for in the Special Library Tax District Fund.

**LICENSES AND PERMITS REVENUE** are fees levied by the County for providing corporations or individuals the right to engage in a business, occupation, or activity otherwise lawful.

**MAJOR FUND** is generally a fund whose sources and uses of that individual fund are at least ten percent of the corresponding total for the relevant fund type (i.e.,--governmental and proprietary funds). However, a major fund could also be a fund that is considered to be of particular importance to users of the budget.

**MANDATE** is a requirement imposed by a legal act of the federal, state, or local government.

**MEASURE** is a term referring to any one of four different types of measure: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, it is necessary to identify something that can be counted. In order to identify what is to be counted, the event being assessed must be determined, i.e.,

# Glossary of Key Terms

days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

**METROPOLITAN PLANNING ORGANIZATION (MPO)** is an agency that provides long-range transportation planning for Tampa, Temple Terrace, Plant City and Hillsborough County. The MPO works hand-in-hand with the three cities, the Hillsborough County City-County Planning Commission and with the West Central Florida Chairs Coordinating Committee, an organization of area MPO's, to ensure that local and regional transportation priorities are coordinated with land use. The MPO is statutorily required by Chapter 339.175 of the Florida Statutes.

**MILL** is a monetary measure equating to one one-thousandth (0.001) of a dollar. When used in reference to the **AD VALOREM TAX RATE**, it means a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

**MILLAGE RATE** is the rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

**MINIMUM SERVICE LEVEL (MSL)** is a term which defines the base outputs which are either legally mandated and/or considered to be the most important set of outputs of an organization. The minimum service level corresponds directly to the purpose or mission of the organization. MSL is the effort, expressed in terms of service and cost, below which it is not realistic or feasible to operate.

**MISCELLANEOUS (FUNDING SOURCE)** is revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

**MISSION STATEMENT** is a broad statement of purpose derived from an organization's and/or community's values and goals.

**MOSI** is an acronym for the facility and organization known in Hillsborough County as the Museum of Science and Industry.

**MPO** is an acronym for the Metropolitan Planning Organization. See the definition for **METROPOLITAN PLANNING ORGANIZATION**.

**MSTU** is an acronym for Municipal Services Taxing Unit. See the definition for the **MUNICIPAL SERVICES TAXING UNIT**.

**MUNICIPAL SERVICES TAXING UNIT (MSTU)** is the taxing district encompassing the unincorporated area of the county. It provides services typically provided by a municipality (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) to the residents and businesses in the unincorporated area. The services are financed primarily by an ad valorem tax levied

on all taxable property located in the unincorporated area. Accounting for the funds from this taxing unit is done through the **UNINCORPORATED AREA GENERAL FUND**. See the definition for the **UNINCORPORATED AREA GENERAL FUND**.

**NON-AD VALOREM ASSESSMENT** is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of the property is not considered when calculating a **NON-AD VALOREM ASSESSMENT**. Instead, the cost of the facility or the service is allocated proportionately to the benefited properties in a defined area. It is sometimes referred to as a **SPECIAL ASSESSMENT**. Generally, this is collected by the Tax Collector's Office on the annual consolidated tax bill like **AD VALOREM TAXES**.

**OBJECTIVE** is a statement specifying achievements to be attained within a prescribed time frame. An objective is exchanged/superseded by another objective at the expiration of the time frame. An objective is directly connected to how the resources of an organization will be used. An objective statement begins with an action verb and includes the quantified statement of the results expected as an outcome of the action, such as *PROVIDE* (the action verb) *WITH EXISTING MANPOWER, 24-HOUR SECURITY COVERAGE FOR FIVE SOUTH COUNTY GOVERNMENT BUILDINGS AT DAILY COST NOT TO EXCEED \$15.60* (quantified results) *DURING THE APPLICABLE FISCAL YEAR* (explicit timeframe).

**OPERATING BUDGET** is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and operating equipment). The operating budget does not include debt service payments (principal and interest), budgeted reserves, transfers between funds, and the capital projects program budget. It does include the Internal Service and Trust funds.

**OTHER TAXES** are other charges levied by the local unit against the income or wealth of a person, whether natural or corporate.

**PERSONAL SERVICES** characterizes expenses for salaries, wages, and related employee benefits provided for all persons employed by the County whether on a full-time, part-time, or temporary basis. Employee benefits include employer contributions to a retirement system, social security, insurance, sick leave, and similar direct benefits as well as other costs such as Workers' Compensation and Unemployment Insurance.

**PROJECT DEVELOPMENT AND ENVIRONMENTAL STUDY (PD&E)** is the preliminary study to determine the best alternatives related to location, facility layout, materials of construc-

# Glossary of Key Terms

tion, design parameters, zoning requirements, right-of-way requirements, permitting issues, cost and schedule for completion. Additionally utility relocations, transportation needs, social and economic impacts, environmental impacts, economic factors and public acceptance are considered. The study results in a clear and complete project scope of work, schedule and budget such that a project can be properly prioritized and inserted into the County's CIP process.

**PROJECTED EXPENSE** is the estimated expense through the end of the current fiscal year for a respective budget line item.

**PROPERTY TAX** is another term for **AD VALOREM TAX**. See **AD VALOREM TAX**.

**PROPRIETARY FUNDS** account for the County's Enterprise Funds and Internal Service Fund operations. These funds account for activities of the County that are operated in a business-type manner. The County's proprietary funds include Water and Solid Waste Operations, and the County's Fleet Management and Risk Management Operations.

**RECLAIMED WATER IMPROVEMENT UNIT** is a type of **MUNICIPAL SERVICE BENEFIT UNIT** established by Hillsborough County in selected areas of the unincorporated area. The purpose of a unit of this type is to levy non-ad valorem assessments on properties benefiting from the installation of pipes carrying reclaimed water. The non-ad valorem assessments pay for costs associated with the installation of these pipes. There are multiple units of this type.

**REPLACEMENT EQUIPMENT** is equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

**RESERVE FOR INVESTMENT FAIR MARKET VALUE CHANGE** represents the increase or decrease in the unrealized value of the investments held by any subfund. While the change in the fair market value of any investment is reflected as a revenue (like interest) in the budget, it is important to note that until such time that the investments are sold, this revenue is unrealized and therefore there is no cash to support this revenue. As such, as part of the annual reappropriation process, entries reserving the inception-to-date "Investment Fair Value Change" are recorded at the subfund level. If the Investment Fair Value Change represents a positive gain, the unrealized revenue will result in a higher fund balance, but since there is no cash it is important that this portion of fund balance be included 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 or-

ganizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

**RESTRICTED REVENUES** are funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purposes by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

**REVENUES** are funds received from the County by external sources; income. Revenues are to be differentiated from funding sources which include fund balance, interfund transfers, reimbursements, etc.

**ROLLED-BACK RATE** is that millage rate which, when applied to the total amount of taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Calculation of the "rolled-back rate" is governed by Florida Statutes.

**RWIU** is an acronym for Reclaimed Water Improvement Unit. See the definition for **RECLAIMED WATER IMPROVEMENT UNIT**.

**SINKING FUND** is an account, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments from it are determined by the terms of the bond contract.

**SPECIAL ASSESSMENT** is another name for **NON-AD VALOREM ASSESSMENT**.

**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



# Glossary of Key Terms

equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Interfund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intrafund Transfer.

**UNINCORPORATED AREA GENERAL FUND** is the fund that accounts for MSTU ad valorem taxes and other revenue sources that provide services for the benefit of the residents of the unincorporated areas of Hillsborough County only. The services provided by this fund include fire suppression, law enforcement, stormwater, parks and recreation, planning and growth management, survey/mapping, code enforcement, and emergency services.

**UNRESTRICTED REVENUES** is a term referring to those revenues that can be used for any lawful expenditure supporting a wide variety of functions, or objectives.

**USER FEES** are charges for specific governmental services. These fees cover the cost of providing that service to the user (e.g., building permits, animal licenses, and park fees).

**ZERO-BASE BUDGETING (ZBB)** is a method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.



Hillsborough  
County Florida