

TAXPAYER'S GUIDE TO THE HILLSBOROUGH COUNTY BUDGET



Hillsborough County Florida

Board of County Commissioners

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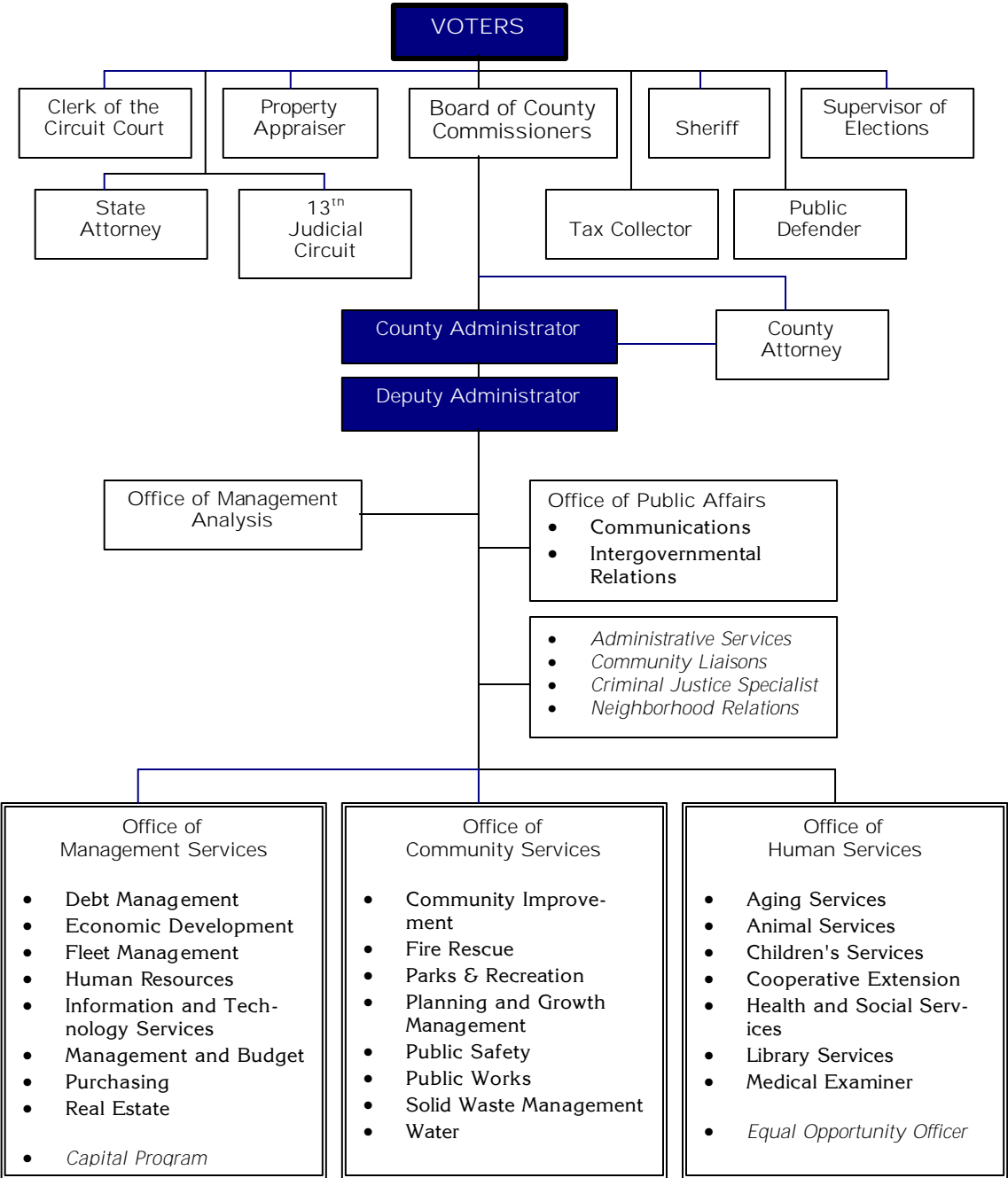
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Produced by the Hillsborough County Management and Budget Department as an aid to understanding the Hillsborough County budget

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Printed December 1999
On the Internet at www.hillsboroughcounty.org

HILLSBOROUGH COUNTY ORGANIZATION CHART





1999 Board of County Commissioners

From left to right: Ben Wacksman (District 1), Thomas Scott (District 3), Chris Hart (Countywide), Jan K. Platt (Countywide), Jim Norman (District 2), Pat Frank (Countywide), and Ronda Storms (District 4)

HILLSBOROUGH COUNTY MISSION STATEMENT

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 on March 18, 1998

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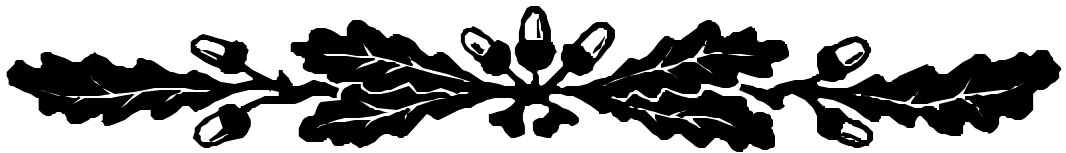
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PART I - Knowing and understanding the issues will help explain why the budget is so complex. This section answers some questions routinely asked of County staff about the budget. It also clarifies those services Hillsborough County provides through this budget and those services other local governments provide through their own separate budgets.

PART II This section examines the Adopted Biennial Fiscal Year 2000 (FY 00) and Fiscal Year 2001 (FY 01) Budget for Hillsborough County and describes how and why the operating budget has changed over the years leading-up to FY 98, the preceding year for which complete data is available. Charts and graphs help visualize what “drives” the budget.

PART III - This section outlines the process of adopting the Biennial Fiscal Year 2000 (FY 00) and Fiscal Year 2001 (FY 01) Budget. It describes what documents are available to interested parties, and discusses how the budget documents are reviewed to ensure adequate information is available to various users of budget documents.

PART IV - This section contains information about the Biennial Fiscal FY 00 and FY 01 Budget. It includes the County Administrator’s budget message and tables showing budgeted revenues and expenditures, and millage rates. This section also includes some interesting facts about Hillsborough County and the Board of County Commissioners’ goals.



Part I

Introduction to County Budgeting

The general purpose government of Hillsborough County, Florida provides services to almost 1 million people. It is responsible for funds to serve citizens with programs such as jails, animal control, and social services regardless of where in Hillsborough County they live. But this government also serves the 621,000 citizens living outside municipalities by providing law enforcement, fire, and other municipal services. Like any growing community, Hillsborough County government must balance its resources and programs between urban, suburban, and rural communities.

Budgeting for a government, even one as large as Hillsborough County, is essentially the process of allocating scarce resources to fund services and projects benefiting the community. The process is complex because unlike private business, Hillsborough County has a broader range of responsibilities. It is expected to address the community's social issues. It must protect citizens' interests. It must enforce laws. Its decisions are made in a public forum. And, it is accountable to its citizens while pursuing goals of efficiency and effectiveness.

The budget of a local government can be a policy making tool. The budget can show how resources are allocated to programs and activities in the order of the jurisdiction's priorities. For example, if a jurisdiction thinks crime prevention is a better way to reduce crime, one will tend to see more resources allocated to crime prevention. The budget of a local government can also be a management tool. It can help identify potential problems, give data to determine what programs are working, and measure the quantity and quality of government services. The budget can also be a financial tool showing the anticipated financial condition of the jurisdiction and a history of financial transactions.

Besides reading this booklet about the budgeting process and the Hillsborough County budget, we encourage you to review the County's budget in detail by going to the County's website, www.hillsboroughcounty.org.



DEFINING A BUDGET Simply, a budget is a plan for using the County government's financial resources. The budget estimates proposed spending for a given period and the proposed means of paying for them. Two basic components of a budget are the revenue or sources section and the expenditure or uses section.

The term "budget" refers to the plan for a single fiscal year. In the case of local governments in Florida, this period is October 1 through September 30. When referring to a particular fiscal year, the acronym "FY" is used along with the last two digits of a year. For example, FY 00 refers to the period from October 1, 1999 to September 30, 2000.

The adopted FY 00 budget of Hillsborough County covers 52 different organizations and departments. The portion of the FY 00 budget for day-to-day operating expenditures totals \$976.6 million. This reflects the wide diversity of activities and needs of its residents in the cities and unincorporated areas of Hillsborough County.

Several years ago, the Board of County Commissioners adopted a biennial budget process. This means its staff prepares a budget for two fiscal years. The first fiscal year, always an even-number, is the budget that is legally adopted. The second fiscal year, always an odd-number, is approved as a plan. The second year's budget is later updated and officially adopted. This biennial budget process allows departments and agencies as well as the Board of County Commissioners to plan beyond the immediate budget. This promotes better fiscal plan-

ning. For more explanation, please go to Part III of this booklet.

Revenue is an increase in the yield of financial resources of a government. **DEFINING REVENUE**

Hillsborough County has a large variety of revenue sources. Some examples of local government revenues are property taxes, assessments, permits and fees, licenses, fines, charges for service, grants, and payments from other governments.

An expenditure is a decrease in financial resources. **DEFINING AN EXPENDITURE**

There are three basic types of expenditures: operating, capital and debt. Operating expenditures include, for example, current day-to-day expenses such as salaries, utilities, supplies, and purchase of vehicles, equipment or property. Examples of capital expenditures include construction of parks and roads and purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the County.

Very simply, these are funds carried over from the previous fiscal year. Some of this resource may be used in combination with revenues to fund new expenses. Fund balance can be restricted or unrestricted. Restricted fund balance may be set aside for funding certain programs and activities. **FUND BALANCE**

ORGANIZING THE BUDGET - FUND ACCOUNTING

An important concept in government accounting and budgeting is the division of the budget into categories called funds. Budgeting and accounting for revenues and expenditures from these funds is called fund accounting.

Fund accounting allows a government to budget and account for revenues restricted by law or policy. Some of these restrictions are imposed by national accounting standards, others by the federal government and the State of Florida, and still others by the Board of County Commissioners. As a result, the County develops a budget with categories to reflect the restrictions and limitations imposed by these standards. This is done by using a variety of what are called funds and subfunds. These funds and subfunds allow the County to segregate certain revenues and then account for expenditures using these revenues.

The County budget has 30 funds. These are further divided into 174 subfunds. Each fund and subfund accounts for a pool of restricted revenues. The County uses these funds, for example, to make payments on different types of County debt or to track fees collected to pay for certain County services.

This organization of funds and subfunds is analogous to a family having a separate bank account for the wife's paycheck and only the mortgage payment can be made from this account. In the County's case, there are 30 such accounts and these are subdivided into 174 other accounts.

Each fund and subfund must balance - that is, revenues (resources) must equal expenditures (uses) - and each must be separately monitored. When we talk about "balancing the budget" the process actually means assuring revenues equal expenditures in each fund and subfund. The County budget, adopted each year by the Board of County Commissioners, is actually the total of the separate funds and subfunds.

Further complicating the structure of the budget and the process of adopting a budget are numerous movements of dollars among the funds. The County moves money from one fund to another fund. This movement from one fund to another is called transfers. These transferred dollars provide funds to programs which can not be fully funded with grants or fees generated by the program.

Line item detail allows the County to budget and account by showing the individual revenues and expenditures attributed to any specific department, organization, or fund. The structure of these categories is a hierarchy going from the most general category, such as operating costs, to the most detailed level, such as a line item for electricity for a specific building managed by the Facilities Management Division of the Real Estate Department. This most detailed level of information is called the line item detail.

At this most detailed level, there are 13,429 individual line items budgeted and monitored in FY 00. In addition to this detail, the Tax Collector, Property Appraiser, Clerk of the Circuit Court, and Sheriff manage their own budgets and accounting systems. County

funds are transferred to and from these separate accounting systems.

RATIONALE FOR HOW THE BUDGET IS ORGANIZED

There are several reasons why Hillsborough County organizes its budget in a way that may be confusing to a non-accountant. While it does not take an accountant to understand a local government budget, the reader should understand a local government develops its budget in accordance with some uniform accounting concepts and budgeting standards. Some of the more important standards are:

- *National Accounting Standards* - Just as businesses follow what are known as generally accepted accounting principles (abbreviated as “GAAP”), governments follow national standards for financial reporting. Standards for government vary from those for businesses to reflect the unique information requirements of each type of organization.

A government using consistent standards can look at itself over time to measure its financial strengths. Comparisons can also be made with other units of government to measure comparative strength and performance. This is similar to a business measuring itself over time and comparing itself with other businesses.

The standards Hillsborough County uses are those of the Governmental Accounting Standards Board (GASB).

- *State of Florida Budgeting Requirements* - The State of Florida establishes a variety of budgeting and financial requirements for local Florida governments. An example is its requirement for timing of the annual budget cycle. The “fiscal year” for counties begins October 1st and ends September 30th of the following calendar year. Another example is its requirements on how a county adopts its budget and how a county sets its property tax rates.
- *Federal and State Grant Requirements* - Hillsborough County receives grants from several federal and state agencies. To insure the County uses these funds for specific programs, these agencies require the County to keep these grant funds separate from other County revenues. This segregation requires a more complex financial structure to manage these “restricted” dollars.
- *Local Budgeting Standards* - Finally, the Board of County Commissioners may establish policies and guidelines for using revenues to insure they are spent on specific programs. Examples of revenues with such self-imposed restrictions are: impact fees, water and wastewater system revenues and permit fees.

The County recently adopted a comprehensive set of financial policies to strengthen its management of financial resources.

TRACKING THE COUNTY'S BUDGET With 13,429 line items and 52 organizations, Hillsborough County relies on computers with sophisticated software to help with budgeting and accounting.

The Hillsborough County Management and Budget Department, under the direction of the County Administrator, prepares the budget using a computerized budget preparation system linked with the Clerk of the Circuit Court's accounting system. Like many counties in Florida, the Hillsborough County Clerk of the Circuit Court performs the day-to-day accounting such as writing checks to vendors and processing payrolls and operates the computerized accounting system.

A BALANCED BUDGET Unlike the federal government, Florida law states a county must have a balanced budget, that is, the amount of proposed resources must be the same amount as the proposed uses. This means Hillsborough County has no budget deficit.

AN IMPORTANT COUNTY REVENUE *Property Taxes -* When most people think of County revenues, they think of property taxes. In fact, property taxes account for only 22% of the annual resources available to Hillsborough County. This is, however, a critical source of funding for many day-to-day services provided by County government.

A property tax, more specifically called an ad valorem tax, is a tax based on the value of the property. The term "ad valorem" is from a Latin phrase meaning "according to value."

The Hillsborough County Board of County Commissioners levies a separate county-wide property tax, a municipal services tax unit property tax, a library services tax, and bond debt service property taxes.

Fees, Permits, Charges for Service, Other Taxes, Grants and Special Assessments - OTHER COUNTY REVENUES

Hillsborough County gets revenues from other sources such as fees, permits, charges for services and grants. It also uses funds not spent in the prior year. These other sources account for 80% of the funds used in Hillsborough County's budget.

Utility fees based on consumption of water and sewer services fund these services in the County's utility service area in parts of the unincorporated portion of the county. New users pay capacity fees to offset the cost of building water and wastewater treatment facilities.

Gasoline taxes fund for new roads, bridges, intersections and sidewalks, and for maintenance of the existing County transportation network.

Tourist Development Taxes on short-term living accommodations (generally hotel and motel rooms) support such agencies and activities as the Tampa Sports Authority, the Tampa/Hillsborough Convention and Visitors Association, the Tampa Convention Center, the Tampa Bay Performing Arts Center, the Plant City Softball Complex, Legends Field for the New York Yankee organization, and the Ice Palace for the Tampa Bay Lightning professional hockey team, and several chambers of commerce and other local organizations.

A special one-quarter cent sales tax funds the County's innovative Hillsborough Health Care Program. This program emphasizes investing in preventive and primary care for county residents to avoid costly emergency care. The BOCC reduced the rate from one-half cent to one-quarter cent effective October 1, 1997, for a 41 month period to draw-down a large balance.

In 1996, the voters approved levying a 1/2 cent sales surtax, referred to as the Community Investment Tax. Proceeds from this 30 year tax finance numerous infrastructure improvements for the School Board, Hillsborough County government, the three municipalities and a stadium for use by the Tampa Bay Buccaneers professional football team, Tampa Bay Mutiny professional soccer team, and the University of South Florida football team. Some of the increase in recent budgets can be attributed to how the revenues and expenditures from this tax are budgeted.

The County also receives state and federal grants to operate specific programs. For example, the federal government funds the County's Community Development Block Grant Program to help redevelop neighborhoods with substandard housing. Other grant programs heavily subsidize the cost of programs for children such as Head Start while some grants provide services to the elderly and job training programs for the economically disadvantaged. State funds help the County with programs such as recycling education. In some cases, the County receives grant dollars that are simply passed-through to the City of Tampa or to service providers in surrounding counties.

Another source of funds are special assessments. A special assessment, also called a 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 popularity of special assessments as sources of revenue has risen nationwide because of pressure to alleviate ad valorem tax rates. The value of the property is not considered when calculating a special assessment. Instead, the cost of the facility or the service is allocated to the benefited properties in a defined area.

Hillsborough County levies several special assessments in the unincorporated area. One is the *Stormwater Program Assessment*. This provides money to design and construct stormwater facilities to prevent flooding. Another is the *Residential Solid Waste Disposal Fee*. It finances a portion of the debt service and operating costs of the Solid Waste Resource Recovery Facility. Another, the *Residential Solid Waste Collection Fee*, replaces the fee paid by solid waste customers directly to commercial collection services. Then, there is the *Residential Street Lighting Assessment*. It pays for the cost of electricity and maintenance of residential street lighting in sections of the unincorporated county.

Some properties in the County's utility service area pay special assessments for Reclaimed Water Improvement Units. This is a program to promote the use of treated wastewater for residential irrigation. Two other special assessments levied in sections of the County's utility service area are the *Water Capacity Fee Assessment* and the *Wastewater Capacity Fee Assessment*.

These assessments allow the property owner to spread the cost of the capacity fees over time.

Hillsborough County is not the only jurisdiction levying special assessments in the unincorporated area. There are 42 separate special assessment districts and 12 community development districts with the ability to levy non-ad valorem assessments. The City of Tampa has four community development districts and the City of Plant City has one special assessment district.

Impact fees, paid by those who build new structures, provide a portion of the funds to build capital improvements such as roads, bridges and sidewalks, neighborhood and district parks, and fire stations. The County also collects school impact fees on behalf of the School Board of Hillsborough County for the purchase of land for new schools.

It is important to understand the County can combine property taxes and other revenues to support a broad range of activities. This includes supplementing programs receiving funds from the state and federal governments. In the past several years, some of these grant funds have decreased and rather than reduce service, the County has funneled more non-grant revenues to these programs in order to maintain the levels of service.

THE DUAL ROLES OF FLORIDA COUNTIES

In Florida, a county may serve two roles. It can provide some services to all county residents regardless of whether or not the residents live in a city. These services are called “countywide” and may use the countywide property tax as a means of financing.

A county may also provide municipal-type services to residents in all or part of the unincorporated area. Generally, a county is prohibited from using the countywide property tax to finance municipal services to unincorporated county residents. Instead, a county may levy a separate property tax on properties only in the unincorporated area. This property tax is called *the Municipal Services Tax Unit Tax* or *MSTU* tax.

In Hillsborough County, this distinction between the two roles and property taxes is important because, although the total 1999 population of Hillsborough County is estimated as 967,511, 64% live in the unincorporated area; i.e., they do not live in the cities of Tampa, Temple Terrace or Plant City. That means 621,061 residents of the unincorporated area rely on Hillsborough County government to deliver municipal services like fire and police protection.

Services Financed with the Countywide Property Tax - Examples of services and activities available to all county residents and financed with the countywide property tax are: criminal and civil courts, jail operations, shelters for abused or abandoned children, day care and activities for the county's elderly, shelter and care for impounded animals, monitoring and licensing of private day care facilities, general assistance for the indigent, centers for assisting low-income county residents, autopsies in cases of unexplained death and operation of a system of regional parks.

This property tax also provides funding for special programs oriented towards countywide coordination and administration such as environmental protection, and comprehensive planning. It pays for a variety of ad-

ministrative functions required of a large organization: purchasing, budget, human resources, fleet management, finance, legal services, facilities management, public information, and equal opportunity.

The County also uses the countywide property tax to fund a variety of outside agencies and organizations providing social and cultural services to county residents.

Services Financed with the Municipal Services Tax Unit Property Tax - Examples of services and activities available to residents of the unincorporated area and financed with the MSTU tax are: land use planning and zoning, traffic engineering, housing and community development, emergency medical services, fire services, operating and staffing a system of neighborhood and district parks and roadside maintenance. This tax also funds the Sheriff's patrol program.

PROPERTY TAXES FOR LONG-TERM DEBT Florida law also allows a county to levy separate property tax rates to pay for long term bonds. Bonds using property taxes to guarantee the payment of cost of principal and interest are known as "general obligation" (G.O.) bonds. The County issues the bonds only after the voters have approved the bonds. Hillsborough County has two general obligation bond issues being financed through property taxes.

In 1991, voters approved a bond issue for financing the Environmental Land Acquisition and Protection Program. The County levies a tax on all properties in Hillsborough County for this bond issue. Then, in 1992, voters approved a park construction bond program

for a series of neighborhood and district parks in the unincorporated area. Only owners of properties in the unincorporated area pay this tax.

This is a special property tax paid by residents and businesses in the City of Tampa and the unincorporated area. It pays for the operation of a network of regional and branch libraries. This tax also pays for the construction of new libraries and acquisition of library materials. Because unincorporated residents use the library facilities of Temple Terrace and Plant City, the County contributes library service tax revenue to the two municipalities.

PROPERTY TAXES FOR LIBRARIES

Besides Hillsborough County, other local governments levy ad valorem taxes and special assessments. Approximately 36% of the county's residents live in municipalities. These municipalities levy separate millages and have separate budgets. The three municipalities are: Tampa, Plant City and Temple Terrace.

Other units of government are the School Board, Hillsborough Area Regional Transit Authority (HARTline), the Tampa Port Authority, the Hillsborough County Aviation Authority, the Tampa Sports Authority, the Hospital Authority, the Children's Board, and a multi-county district -- the Southwest Florida Water Management District (SWFWMD). Each of these governments levy ad valorem taxes except the Aviation Authority, the Sports Authority and the Hospital Authority.

OTHER LOCAL GOVERNMENTS

A number of special districts also exist in Hillsborough County. Special districts deliver customized services to residents of a specific area. These districts may be dependent or independent of the Board of County Commissioners or municipalities. They have separate budgets and revenues. Most rely on special assessments as their largest revenue source.

For example, the Board has established 40 special dependent districts at the request of homeowners associations in order to maintain public and common properties. The two largest districts of this type are Northdale and Bloomingdale.

Another type of special district is a Community Development District. These districts levy special assessments independent of the Board of County Commissioners and tend to be located in new developments. These districts use the revenues to primarily finance infrastructure construction - such as roads, sewers and water lines - within the district boundaries. A Board of Supervisors independent of the Board of County Commissioners manages each district.

BRINGING IT ALL TOGETHER THE ANNUAL TAX BILL
All local governments and districts in Hillsborough County use a consolidated tax bill to notify property owners of their annual ad valorem and special assessment obligations. State statutes define the process and the timing of the notifications. The Hillsborough County Tax Collector's Office is responsible for the notification, collection and enforcement of property tax and special assessment obligations imposed on properties within the county.

Property owners are notified in August of proposed ad valorem tax rates. This is commonly referred to as the TRIM Notice. "TRIM" stands for "Truth in Millage." Then, after the required public hearings, the taxing authorities set their millage and special assessment rates. These rates are used to prepare the annual consolidated tax bills. The tax bills are mailed to property owners in early November.

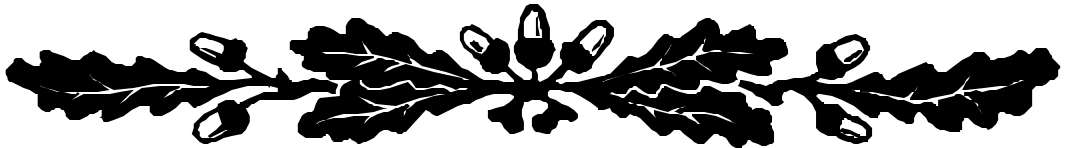
One important thing to remember is special non-ad valorem assessments are not included on the TRIM notice. Property owners are notified by mail of proposed special non-ad valorem assessments the first time the assessment is levied or when the assessment is increased over its previous legal maximum.

Many people think Hillsborough County government is responsible for levying all the obligations shown on the consolidated annual tax bill. Other local governments collecting their property tax revenues through the tax bill are: the School Board, Southwest Florida Water Management District, HARTline, the Port Authority, municipalities, and special districts.

IN FLORIDA, THERE ARE THREE FACTORS FOR CALCULATING PROPERTY TAXES
Calculating the amount of property tax. These factors are: the value of the property, the amount of the value not subject to the tax due to exemptions, and the tax rate. Each county's Property Appraiser's Office calculates the value of the property and Florida law dictates exemptions and limitations on the rate of increase in the value of residential property. The property tax rates are set by the various local governments authorized according to Florida law.

The property tax rate or millage rate is expressed in “mills.” A mill is a monetary unit equal to one one-thousandth of a dollar. It is also expressed as \$0.001. The rate at which the tax is charged is called the “millage rate.” It is much easier to think of the rate as how many dollars of tax will be paid for each thousand dollars of property value. For example, if the property is valued at \$10,000 and the millage rate is 8 mills, you would pay \$8 per \$1,000 value or \$80.

The annual consolidated tax bill contains a variety of information about all taxing authorities as well as about the assessed value, the taxable value and exemptions of the individual piece of property. The Hillsborough County Tax Collector’s Office includes a pamphlet with each annual tax bill explaining the bill.



Part II

What Drives the Budget?

Hillsborough County's adopted FY 00 budget is for the period of October 1, 1999 to September 30, 2000. FY 00 is the first year of the two-year budget cycle. This two year budget cycle is the result of a policy adopted by the Board of County Commissioners in 1995.

Below is a summary as adopted by the Board of County Commissioners, as reported to the State of Florida and as presented in local news media. This table shows last year's adopted budget in comparison with FY 00's adopted budget so the comparison can be made between two adopted budgets. The Planned FY 01 budget is shown in several tables in Part IV.

TABLE A
ADOPTED FY 99 and FY 00 BUDGETS
(in millions)

SOURCES	FY 99 Adopted	FY 00 Adopted
Beginning Fund Balance	\$624.9	\$576.0
Revenue	1,048.1	1,131.3
Transfers In	596.5	535.6
Other	125.7	45.1
Less 5% by Law	-30.0	-32.3
Total Available	\$2,365.3	\$2,255.7

USES	FY 99 Adopted	FY 00 Adopted
Operating Budget	\$934.5	\$976.6
Reserves and Refunds	433.1	571.6
Debt Service	87.2	88.2
Capital Budget	314.0	83.7
Transfers Out	596.5	535.6
Total Budget	\$2,365.3	\$2,255.7

Detail may not add to totals due to rounding.



PARTS OF THE BUDGET NOT INTENDED FOR SPENDING IN THE CURRENT YEAR

The \$2.3 billion FY 00 budget includes dollars the County does not intend to spend in the current year and dollars allocated to uses other than day-to-day operations. These dollars are in the budget categories called *reserves*, *debt service*, *capital projects* and *transfers out*.

The first category, called *reserves*, may include a portion of borrowed funds that must be set aside to cover any future revenue shortfalls which might prevent the payment of principal and interest on the County's debt. Portions of the *reserves* serve as "rainy day" accounts to help cover excess costs of Sheriff's deputies, fire fighters, road maintenance crews and others who would respond in the event of a disaster. Reserves have been increased in the FY 00 budget consistent with new policies intended to strengthen County finances.

Another category, called *debt service*, includes dollars used to pay principal and interest on short-term and long-term debt -- much like a family budget includes car payments and mortgage payments.

The budget includes a category called *capital projects*. This category includes dollars set aside to pay for building roads, fire stations, utility improvements, parks, etc. Beginning in FY 00, if these projects are not completed by the end of the fiscal year, unspent dollars will be carried over into the next fiscal year, but not re-budgeted. Prior to FY 00, funds for capital projects were re-budgeted if the funds were not spent by the end of the year

resulting in the same dollars being budgeted over and over again.

Finally, the budget has categories called *transfers-in* and *transfers-out*. These categories include dollars moved within the internal structure of the budget and the accounting system between funds and sub-funds. We refer to these dollars as *transfers*. While these amounts inflate the budget's bottom line, they are necessary to meet accounting standards.

Table B better illustrates the amount available for day-to-day operations for such things as salaries, supplies, training and fuel for vehicles. As shown in this table, the amount available for day-to-day operations in FY 00 is \$976.6 million -- much less than the \$2.3 billion budget shown in Table A.

TABLE B
ADOPTED FY 99 and FY 00 BUDGET
AVAILABLE FOR OPERATIONS

(in millions)	FY 99	FY 00
Beginning Fund Balance	\$624.9	\$576.0
Less: Reserves	-433.1	-571.6
Available Fund Balance	\$191.9	\$4.4
Plus: Revenue and Other	1,143.8	1,144.1
Total Available	\$1,335.7	\$1,148.5
Less: Capital Projects	-314.0	-83.7
Debt Service	-87.2	-88.2
Available for Operations	\$934.5	\$976.6

Eight percent (8%) of the higher FY 00 operating budget can be attributed to accounting rules requiring the County to place \$74 mil-

lion from the Community Investment Tax, a 1/2 percent sales surtax in the operating budget before distribution to municipalities and the School Board. The Board added 40 more Sheriff's positions and 27 Fire/Medic positions as well as adding positions for codes enforcement and animal services. The anticipated opening of a new library and upgrading of two additional libraries created the need for funding 35 new positions in FY 00. Another factor is the amount of federal funds passed through the County to other jurisdictions. For example, Ryan White AIDS grants are entered in the County's financial system before distribution to providers in Pinellas and Pasco Counties.

CHANGES IN THE BUDGET OVER TIME

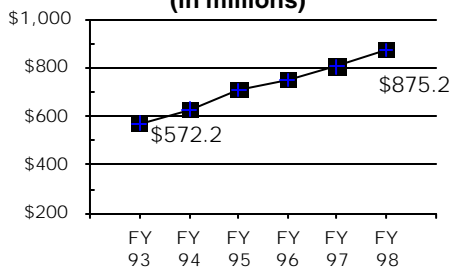
To best understand how the operating budget has evolved, we need to focus on

the underlying factors that affect the operating budget.

During the period from FY 93 to FY 98 the County's operating budget increased from

\$572.2 million to \$875.2 million. This is an increase of about 53% or an average annual rate of 8.9%. Chart One illustrates this.

**Chart One
ADOPTED OPERATING BUDGET
(in millions)**



Like the FY 00 budget, the budgets of these previous years reflect some major changes in accounting rules; large increases in some federal programs such as Headstart and Community Oriented Policing, especially in FY 94 and FY 95; and increases in utility rates or fees for service which show up in the operating budget but affect only one department.



SOME FACTORS FOR INCREASES IN THE OPERATING BUDGET

As mentioned earlier, to understand the growth in the operating budget it is important to focus on broader trends rather than year-to-year changes. This section looks at the trends in some factors leading to increases in the County's operating budget. We use five years, FY 93 to FY 98, because this is the most recent period for which we have comparative data.

First, inflation in the cost of personnel and operating expenses - Governments, like individuals and companies, must deal with the effects of inflation. According to data supplied by the United States Department of Commerce, what state and local governments could purchase for \$1.00 in 1993 costs \$1.12 in 1998. This national average illustrates how inflation may have affected Hillsborough County's costs.

State and local governments' costs of doing business -- purchasing goods and services -- increased 12.1% over a five-year period or an average annual rate of change of 2.3%.

Chart Two
STATE AND LOCAL
GOVERNMENT PURCHASES
INFLATION

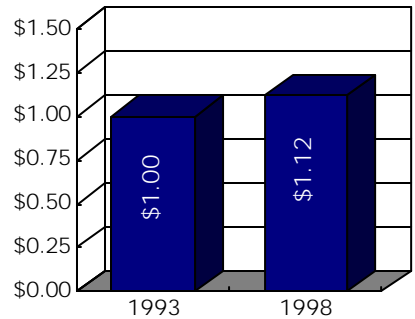
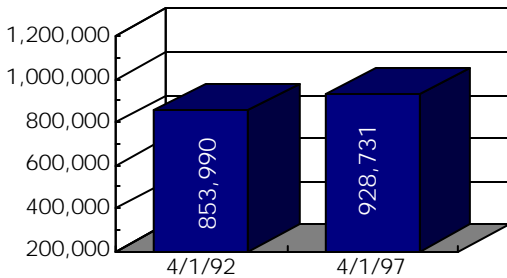


Chart Three
TOTAL COUNTY POPULATION



Second, growth in demand for services due to an expanding service population - A simple way of measuring growth in demand for County services is population growth. The accompanying charts show the increase in the entire county's population. We use these two points in time because these are the populations whose service needs the County planned to serve with the FY 93 and FY 98 budgets.

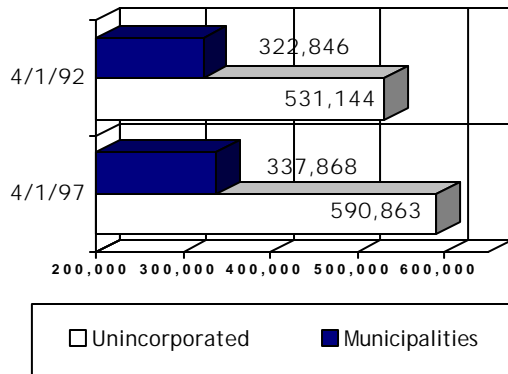
According to the University of Florida's Bureau of Business and Economic Research's estimates, the county's total population, including cities, increased by 74,741 persons between April 1, 1992 to April 1, 1997 - an increase of 8.6% over

five years or 1.7% per year. It is important to note the population in the unincorporated area increased by 11.2% over the same period.

Although the three municipalities are important residential and commercial centers, as of April 1, 1997, 64% of the county's total population resided in the unincorporated area of Hillsborough County. Eighty percent (80%) of the total county's five-year population growth can be attributed to growth in the unincorporated county area.

It should be remembered, if the unincorporated area of Hillsborough County was a municipality, it would be Florida's second largest city. As more areas of the unincorporated county are developed, Hillsborough County government will provide municipal services to a larger segment of the county's total population.

**Chart Four
POPULATION
UNINCORPORATED COMPARED TO
MUNICIPAL**



Third, regulatory changes requiring the County to change how it provides services and to add new services - Some major programs affected by regulatory changes are:

- ◆ Comprehensive Land Use Planning
- ◆ Wetland Mitigation
- ◆ Americans with Disabilities Act
- ◆ Stormwater Management
- ◆ Solid Waste Recycling and Disposal
- ◆ Job Training Partnership Act Grants

Fourth, local initiatives to add or increase services - Besides the changes caused by state and federal mandates, there are local initiatives to add new services or to increase the levels of service of current programs.

- ◆ Operate a Preventive Health Care Program for the Medically Indigent
- ◆ Build and Operate Additional Neighborhood and District Parks
- ◆ Support Economic Development Initiatives
- ◆ Expand Infrastructure with the Community Investment Tax
- ◆ Provide Staffing for New Jails
- ◆ Provide a Commitment to Neighborhoods
- ◆ Acquire and Protect Environmentally Sensitive Land
- ◆ Emphasize Crime Suppression and Prevention in the Unincorporated Area
- ◆ Establish Mandatory Residential Solid Waste Collection
- ◆ Maintain Existing County Facilities and Other Assets
- ◆ Promote Affordable Housing
- ◆ Fund Operating Requirements of Infrastructure Constructed with the Community Investment Tax

Examples of Increased Workload - The following examples of increased workload show increases in many County programs well in excess of population growth. Some represent increased demand for services by county residents. Others represent increases due to expanding facilities to maintain service standards to an expanding population.

Chart Five
REFERENCE QUESTIONS
ANSWERED
(in thousands)

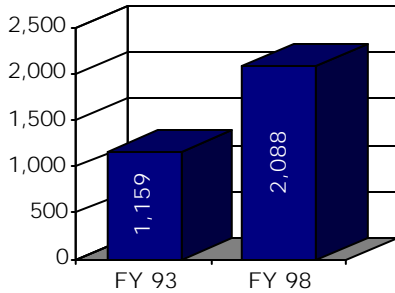


Chart Five
The number of questions answered by Library Services Reference Department staff increased 80% over five years or an average annual rate of 12.5%. During this time, the reference staff was also implementing internet connections and other multi-media reference sources.

Chart Six
SHERIFF'S PATROL
DISPATCH CALLS

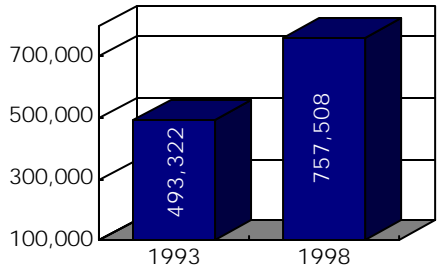


Chart Six
The number of calls for services received by the Sheriff's Department for service to the unincorporated area increased by 54% over five years or an average annual rate of 9.0%.

Chart Seven
NUMBER OF ACRES OF PARK
LAND

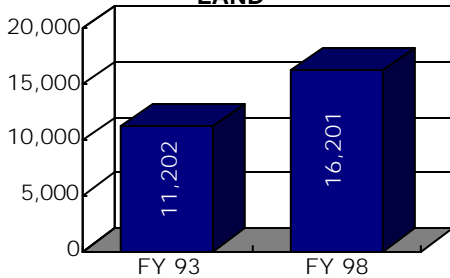


Chart Seven
The number of acres of land for County parks increased by 44.6% over five years or an annual rate of 7.7%. It is reasonable to expect operating costs to increase due to the demand to maintain these additional acres. This number does not include land acquired for preservation through the Environmental Lands and Protection Program.

Another measure reflects a shift in how services are provided.

**Chart Eight
NUMBER OF STATIONS WITH
CAREER FIREFIGHTERS**

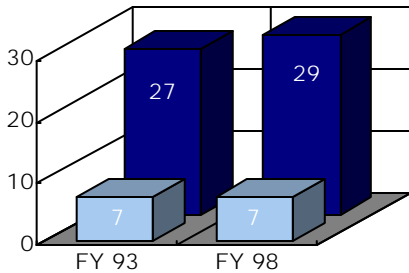


Chart Eight

The chart shows that County-paid firefighters operated two more fire stations in FY 98 than in FY 93 -- an increase of 7.4% or an average annual increase of 1.4%.

During this time, the number of volunteer stations did not change. This demonstrates a shift from volunteer-operated stations with no salary costs to career-operated stations with County-paid staff. At the same time, the department merged with the Emergency Medical Services Department to form a new department called Fire/Rescue with the goal of dual certified firefighters and paramedics.

EFFECTS OF THESE FACTORS ON THE BUDGET

These factors validate the growth experienced in the County's day-to-day operating budget from FY 93 to FY 98. Inflation accounted for 23% of the increase in the operating budget. The Community Investment Tax revenue alone accounts for 8% of the operating budget. Two other significant factors are changes in accounting rules and the increasing tendency to use the County as a pass-through agency for intergovernmental revenues and federal and state grants accounts for a large portion of the increase especially in FY 95 and FY 96. Another factor is the growing demand for existing services -- in many cases this demand far exceeded the population growth experienced during the five years.

Finally, state and federal regulatory requirements and local initiatives redefined the levels and types of services supplied by the County to the residents and businesses of Hillsborough County. In all, these factors

more than account for the growth of the operating budget.

Two factors helped slow the growth of the County's operating budget.

CONTROLLING GROWTH IN THE OPERATING BUDGET

First, the unpredictability of the growth in the County's tax base for property taxes- As discussed in a previous section, property taxes are an important source of revenue for the County. Property taxes are based on the value of real estate and the tangible assets of businesses. Economic conditions beyond the control of local government can dramatically increase or decrease those values. These conditions can result in changes in the value of real estate and the tangible assets of business which, in turn, result in fluctuations in the amount of tax revenue the County can generate. Over the past ten years, this growth has fluctuated dramatically. In one year, there was even a drop in overall values. In the late 1990's, the County has had strong

but unpredictable increases. There are several restrictions on the growth of the tax base. Two recently enacted measures affect the residential property tax base. One is a State restriction, known "Save Our Homes", which is a constitutional amendment that caps the increase in values of owner-occupied residential properties. The other is the local option Senior Homestead Exemption, which the BOCC adopted in November 1999 and will phase-in between FY 01 and FY 03. Both these decrease the tax base.

This unpredictability leads the County to be conservative about adding new programs. To mitigate the impacts of such swings in values, the Board of County Commissioners adopted aggressive reserve policies in FY 98 and FY 99. Following these policies will give the County the ability to smooth-out the variances in property values and tax revenues while maintaining reasonable levels of funding for services.

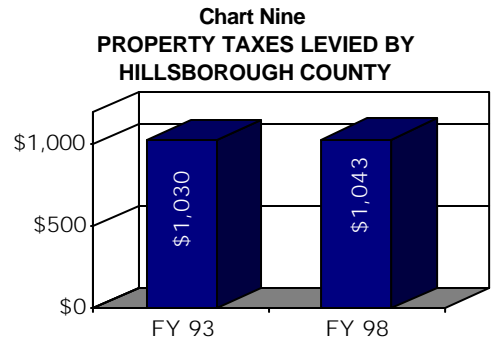
Second, budget cuts - In recent years, the County's budget has reflected cost savings in existing programs.

In FY 93, the County reduced positions and implemented a pay-for-performance system in lieu of automatic pay increases. In FY 94 and FY 95, the County continued to cut positions funded with property taxes. Then, as part of the two-year budget process for FY 96 and FY 97, the County cut 78 positions funded with property taxes and reduced funding for some outside agencies. In phases. The two-year process gave the affected agencies an opportunity to plan for these cuts.

Thanks to increases in the values of property upon which ad valorem taxes are levied, the FY 98 and FY 99 budgets allowed the County to slightly cut property tax rates while at the same time providing for such increased services as staffing a newly built jail.

Chart Nine shows how property taxes levied by Hillsborough County increased from FY 93 to FY 98. These amounts show the portion of the tax bills issued in November 1992 and November 1997 reflecting property taxes charged by the Board of County Commission to fund these two budget years.

The chart reflects the taxes on a house located in the unincorporated area valued at \$100,000, less a \$25,000 homestead exemption. Included are taxes levied countywide, library district taxes and the MSTU (unincorporated area services) taxes. The increase is more than accounted for by two voter-approved tax levies for the purchase of environmentally sensitive land, and the improvement of the County's neighborhood and district parks..



As seen in Chart Nine, if the value of the house did not change, total County-levied ad valorem taxes increased by \$13 - about 1.3% over five years.

The chart excludes property taxes levied by other jurisdictions such as the School Board and any special assessments, such as the Residential Solid Waste Disposal Fee. Taxpayers owning property in a municipality experience different changes in taxes based on changes in their city taxes in place of the MSTU tax.

CHANGES IN COUNTY UTILITY RATES Water and sewer fees charged by the County's Water Department to customers in its service area also changed. The monthly residential water and wastewater bill (based on water consumption of 10,000 gallons) increased from \$72 per month in FY 93 to \$82.25 in FY 98 - an increase of 14% over 5 years, or an average of 2.7% per year.

These increases in water and wastewater rates reflect increased operating costs and having to modify operations due to regulatory changes such as a rate structure encouraging water conservation.

As mentioned before, residents of the unincorporated area may also pay special assessments to Hillsborough County. It is important to remember that not all property owners are assessed these special assessments. Some are imposed only in certain areas and only after property owners petition the County for the service or capital improvement.

CHANGES IN SPECIAL ASSESSMENT RATES

Over the period of FY 93 to FY 98, these assessments have changed more than property taxes, largely reflecting regulatory requirements, funding requirements outside of day-to-day operations, and the desire of residents for capital improvements in a specific area. In the future, property owners in parts of the unincorporated area may see increases in the number and types of special assessments.

Some of the special assessments driven by the desire for increased services are:

- *Stormwater Program Assessment* - First levied on the 1991 tax bill, this assessment funds neighborhood stormwater improvements. Since its inception, there has been no change in the assessment of \$12 per equivalent residential unit. All properties in the unincorporated area pay this assessment.

For information about the Stormwater Assessment, contact the Public Works Department at 272-7021 extension 3606.

- *Solid Waste Special Assessments* - These special assessments are imposed on all residential units in the unincorporated area and some portions of the City of Tampa. The annual assessment on a single family home for the Residential Solid Waste Disposal Fee increased from \$84 for FY 93 to \$89.71 for FY 98 - an increase of 7% over 5 years.

In 1997, the Board of County Commissioners approved an additional Solid Waste Special Assessment for the collection of residential solid waste. This replaces the fee previously paid by residential customers to commercial collection services and represents a rate reduction. The County now pays the collection companies directly from the special assessment.

For information about the assessments for solid waste, contact the Solid Waste Department at 272-5680.

- *Residential Street Lighting Assessments* - This assessment pays for poles, maintenance, and electricity costs. It varies depending on the type of fixture. It is imposed after property owners petition the County for service. Due to increases in the cost of electricity, the assessment for a street lighting district with wooden and concrete poles increased from \$44.52 for FY 93 to \$49.85 for FY 98 - a 12% increase over 5 years.

For information about the Residential Streetlighting Assessment Program, contact the Public Works Department at 272-5551.

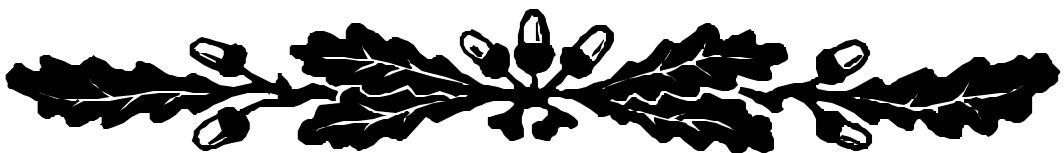
Some of the special assessments driven by the desire for increased capital improvements are:

- *Reclaimed Water Improvement Unit Assessments* - First levied on the 1994 tax bill, this program allows residents in the County's utility service area to pay for reclaimed water distribution systems in their subdivisions after petitioning. This will help dispose of treated effluent from the County's wastewater system and conserve potable water by funding the cost of laying pipes in specific residential areas and amortizing the costs over 20 years. Only property owners in specific units pay the assessment.

For information about the Reclaimed Water Improvement Unit Assessments, contact the Water Department at 272-5977 extension 2364.

- *Water and Wastewater Capacity Unit Assessments* - First levied on the 1997 tax bill, this program allows developers, builders, and homeowners in the County's utility service area to finance one-half of water and wastewater capacity fees over time as a special assessment. Only property owners in defined geographic areas pay the assessments after petitioning the County.

For information about the Water and Wastewater Capacity Unit Assessments, contact the Water Department at 272-5977 extension 2130.



Part III

Looking at the FY 00 and FY 01 Budget Process

BUDGET PROCESS MILESTONES FOR THE ADOPTED BIENNIAL FY 00 AND FY 01 BUDGET

Planning

- ◆ October through December 1998 - Review of previous two-year process and development of training materials.

Preparation

- ◆ January 7, 1999 - Budget "Kickoff" Meeting
- ◆ March 12 - Budget submissions due from departments and agencies
- ◆ June 1 - Budget Submissions Due from Sheriff, Clerk, Property Appraiser, Supervisor of Elections

Review

- ◆ April through May - County Administrator Reviews Budgets with Management and Budget Department, Assistant County Administrators and BOCC Departments, Agencies and Constitutional Officers.

Adoption

- ◆ June 2 - County Administrator Presents Recommended Biennial Budget for FY 00 and FY 01 to the Board of County Commissioners
- ◆ June 9 through 29 - Public Hearings and Workshops on the Operating and Capital Improvement Budgets
- ◆ July 1 - Workshop to Reconcile Changes to the Budget and Set Proposed (TRIM) Millage Rates
- ◆ September 8 - 1st Public Hearing to Adopt Tentative Millage Rates and a Tentative Budget (Required by State Law)
- ◆ September 16 - 2nd Public Hearing to Adopt Final Millage Rates for 1999 Tax Roll and the FY 00 Budget (Required by State Law), Approve Planned FY 01 Budget.



The process of compiling the annual budget actually is a year-round activity. The basis for the process is a framework of statutory deadlines established by the State of Florida. The County Administrator and the Management and Budget Department staff establish the remainder of the process. County administration sets interim deadlines to insure necessary information is collected, priorities are determined and recommendations can be made by the County Administrator to the Board of County Commissioners.

The County Administrator is the official budget officer for the Hillsborough County Board of County Commissioners (BOCC). The BOCC, in turn, establishes tax rates and adopts the annual budget.

Staff from the County's Communications Department videotaped all Board workshops and public hearings for airing on the community's cable television stations and for archiving.

THE BIENNIAL BUDGET PROCESS In 1995, the Board of County Commissioners directed staff to prepare a two-year budget encompassing FY 96 and FY 97. Satisfied with the success of this process, the BOCC decided to continue this policy with succeeding budgets. While Florida Statutes require a minimal budget process to adopt an annual budget for the succeeding year, there is nothing to preclude local governments from developing a budget plan for a second year. Based on this direction, staff developed a recommended budget for FY 00 and a planned budget for FY 01. The FY 01 budget will be updated next year with a minimal need for review outside the legal process proscribed by Florida law.

This two-year exercise requires a differentiation between recurring and non-recurring revenues and expenditures. Making this distinction is a critical component of multi-year budgeting since a one-time (non-recurring) revenue can not be used to fund continuing (recurring) expenditures. Following this same logic, a budget should not use one-time (non-recurring) expenditure reductions to balance two years.

The planning phase began **PLANNING PHASE** October 1, 1998 with in-house review of the FY 98 and FY 99 biennial budget process and consideration of comments from the review of the prior year's budget by the Government Finance Officers Association. The planning phase continued with preparation of budget instructions and examples, and training materials.

The County began this **PREPARATION PHASE** phase early with a formal "kick-off" meeting on January 7, 1999 with departments and agencies. At this meeting, the Management and Budget Department distributed written instructions on how to prepare the FY 00 and FY 01 budgets. Department and agency staff were offered training in using the computerized budget preparation system, the computerized position system, identifying decision units, and formulating performance measures. The decision unit training included instructions on preparing budgets using a combination of "zero-based budgeting" and "continuation-level funding."

Building the Budget - Decision Units - "Zero-based budgeting" examines the County's basic programs and services to determine if they are still needed and, if so, prioritizing them in accordance with available resources and desired outcomes. Each department or agency reviews its programs and divides them into distinct units. These are called "decision units." There are two key components of decision units: inputs and outputs. The development of good decision units requires an understanding of the organization's inputs - resources such as staff and benefits, transportation, supplies, utilities, etc. It also requires the understanding of an organization's outputs - that is, the products and services produced by the organization expressed in the volume of units such as acres mowed, trips, cases processed, etc.

Each decision unit builds on preceding decision units. The first level, called the "minimum service level", reflects the most basic program or programs that the organization delivers. The intermediate level can be composed of multiple decision units. This level reflects the pricing of the organization's services at today's prices but without funding growth in the demand for services. This is called the "continuation level."

Departments can submit decision units for program expansions, enhancements, and new programs. This is called the "enhanced service level."

Department or agency management rank each decision unit against all decision units in the organization. The ranking of all decision units for an organization gives management a means of determining what services could be maintained by an organization

at a variety of funding levels. Decision units should also relate to the department's mission, key objectives, and performance measures.

By building the budget from the ground up through the ranking of decision units, an organization presents what is known as a "zero-based budget." This means there is no preconceived starting point for the review of an organization's budget needs. The starting point is zero dollars. For the two year budget, departments ranked and priced decision units for both fiscal years.

This phase consisted of numerous meetings attended by the County Administrator, Assistant County Administrators, individual department directors, and Management and Budget Department staff to review department decision units and budget requests. As a result of these meetings, decisions were made about priorities, service levels, and funding.

This phase began with the formal presentation of the County Administrator's Recommended Biennial FY 00 and FY 01 Budget on June 2, 1999.

The BOCC review of the budget and the public process of review, change and formal adoption lasted through June. This phase included two public hearings in June that were not required by State law. These hearings were formal settings for county residents to give their input to the Board prior to the Board setting the tentative millage rates.

A second milestone in this phase was the setting of the proposed millage rates for the

1999 tax roll. Property tax revenues from this tax roll, in turn, provide revenue for the FY 00 budget. The BOCC adopted the proposed millage rates at a workshop on July 1. These millage rates were used to prepare the Truth in Millage or TRIM Notices.

In early August, the Property Appraiser's Office mailed TRIM Notices to property owners to advise them of the tax rates proposed by all local taxing authorities. The TRIM Notices also gave information about the assessed and taxable values of individual parcels of property. The TRIM Notices also served as official notifications of the times and places of the first public hearings for adoption of tentative millage rates and tentative budgets of all taxing authorities.

The third milestone in this phase of the budget process was the first public hearing on September 8. At that meeting the Board of County Commissioners, after hearing public testimony, adopted tentative millage rates and a tentative budget.

The fourth and final milestone was the second public hearing on September 16. For the second public hearing, the County advertised a notice and a breakdown of the tentative millage rates and the tentative budget. The size of the advertisement, text and placement in a newspaper of general circulation are strictly regulated by State law and monitored by the State Department of Revenue.

At this second State required public hearing, the Board of County Commissioners heard more public testimony before adopting final millage rates and a final budget for FY 00. In accordance with Florida statutes, the adopted budget was filed with the Florida

Department of Revenue, effective October 1, 1999.

Hillsborough County submits its annual budget documents to the Government Finance Officers Association of the United States and Canada (GFOA) for its review. GFOA has a program for the review of budget documents to insure that budget documents serve four distinct functions by meeting certain criteria established by career government budget officials. The four functions are:

NATIONAL
RECOGNITION
FOR THE
COUNTY'S
BUDGET
DOCUMENTS

1. *The budget must serve as a policy document* for elected officials and administration to convey how the organization will operate, and what process will be used to adopt and amend the annual budget.
2. *The budget must serve as an operations guide* to the departments and agencies that receive funding through the budget. That includes identifying the resources (dollars and staffing) to be provided and the objectives to be met.
3. *The budget must serve as a financial plan*, divulging all sources of funding. The budget should show data for multiple years for comparison.
4. *The budget must serve as a communications device* to convey essential information to the diverse groups who use budget information -- elected officials, the public, the news media, bond rating agencies and investors. This purpose is served through a variety of devices:

charts and tables, summary explanations, a glossary, assumptions, trends, etc.

Hillsborough County received GFOA's Distinguished Budget Presentation Award for its FY 98 and FY 99 Biennial Annual Budget and for each of the ten preceding years' budget documents. In 1998, the County received this award valid for FY 98 and FY 99 in recognition of the two year budget process. Continued participation in the GFOA review program insures that these documents will continue to convey information in a usable form for the variety of groups who use the budget documents.

The GFOA has also honored Hillsborough County's budget with several special awards. In 1993, Hillsborough County received one of GFOA's highest honors, Award for Excellence in Budgeting and Financial Planning, for the Taxpayer's Guide to the Hillsborough County Budget, produced for the first time in 1992. The Taxpayer's Guide was chosen for its unique application as an educational tool on local government budgeting and as a model for use by governments throughout the United States and Canada.

Then, in 1998, for the second consecutive time, GFOA gave the Hillsborough County's biennial budget for FY 98 and FY 99 special honor as an Outstanding Communications Device.

Since receiving the awards, nearly 450 state and local governments throughout the United

States and Canada have requested copies of the guide. The Government Finance Officers Association and the Lincoln Institute of Land Policy - both prestigious organizations - have published features on the Taxpayer's Guide in their professional journals.

Copies of the Adopted Biennial Budget for FY 00 and FY 01 Volumes I and II are available for use by the public. Volume

GETTING
INFORMATION
ABOUT THE
BUDGET

I is the Operations and Funding Guide which also includes an informative *Executive Summary*. Volume II is the Capital Improvement Program. These detailed documents are distributed as reference sources to libraries, elected County officials, County departments and agencies, bond rating agencies, financial advisors, and the news media. Copies of the two documents are also available for public review at the five regional libraries. The documents including the Taxpayer's Guide are also available on compact disk. More information can be obtained by calling the Hillsborough County Management and Budget Department at (813) 272-5890.

The two documents and the Taxpayer's Guide are also available on-line to Internet users through the County's website www.hillsboroughcounty.org. Those without Internet access at home or office can obtain access at any of the public libraries in Hillsborough County at no charge.

Part IV Biennial FY 00 and FY 01 Hillsborough County Budget

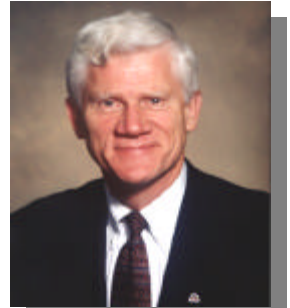
The following Commissioners were on the Board when it adopted the Biennial FY 00 and FY 01 Budget at the final public hearing on September 16, 1999:

Jan K. Platt, Chair
Chris Hart, Vice-Chair
Pat Frank
Jim Norman
Ronda Storms
Thomas Scott
Ben Wacksman

This section contains County Administrator Daniel A. Kleman's Budget Message and some relevant tables and graphs about the Adopted Biennial FY 00 and FY 01 Budget.

COUNTY ADMINISTRATOR'S BUDGET MESSAGE

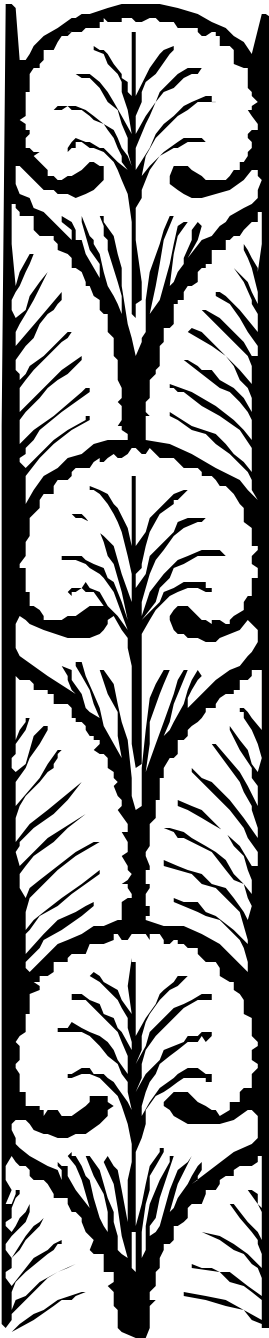
I am pleased to present your adopted biennial budget for FY 00 and FY 01.



Daniel A. Kleman
County Administrator

The budget is \$2.3 billion for both FY 00 and FY 01. More importantly, the operating budget, which pays for day-to-day services to our community, is \$1.0 billion for both FY 00 and FY 01. The capital budget, which reflects the first two years of our six-year capital improvement program, is \$0.1 billion for both FY 00 and FY 01.

The remainder of the budget is for debt service payments (\$0.1 billion each year), reserves (\$0.5 billion in FY 00 and \$0.6 billion in FY 01), and the transfers that are necessary for accounting purposes (\$0.5 billion each year), but do not reflect revenues or expenditures.



For the fifth consecutive year, the budget for FY 00 includes a property tax rate reduction.

This budget reflects the third biennial budget prepared for Hillsborough County – an innovative approach to budgeting that is increasingly being used by local governments throughout the United States. We believe we were the first to adopt this approach within the State of Florida.

THE BIENNIAL BUDGET CYCLE The biennial budget process required that we conduct a complete budget process for two separate years – FY 00 and FY 01. The timing of the biennial process provides for a comprehensive budget process in the year following the seating of new commissioners. This cycle allows a newly organized Commission an early opportunity to understand and impact the budget while maintaining the efficiency of only conducting the time-consuming preparation process every other year. Unlike biennial budgets prepared by some state governments, you have the opportunity to update your planned second year's budget through an abbreviated process and you formally set the millage rates each year.

Consistent with our discussions with your Blue Ribbon Committee on County Finances and our recent reports to you, we modified this budget process to better incorporate performance measurement concepts into the preparation process. We also focused on better identification of how completed capital projects will impact our operating budget for each of the next two years. This is consistent with a policy the Board adopted in 1998 stressing the importance of identifying the operating impact of capital projects.

Tax Rate Reduction – TAX RATE AND
As noted previously, TAX BASE
the budget reduces ISSUES
the property tax rate
in FY 00 for the fifth consecutive year. You are able to accomplish the reduction despite levying a new operating millage for environmentally sensitive lands that, in combination with our existing debt service millage, will allow a full quarter mill to be levied for acquisition of environmental lands – consistent with the limits authorized by County voters.

The budget reflects strong growth in both the Countywide tax base and the unincorporated area tax base. The growth is due to a combination of annual reassessment of existing property and the added value resulting from continued construction activity, as illustrated in the Economic Indicators section of this document. This budget assumes 8.7 percent growth in FY 00 and a slower, but still significant, 6.0 percent growth in FY 01. The average rate of tax base growth was approximately 4 percent in the 1990's, but averaged over 8 percent in the past three years. The higher growth rate reflects both construction activity and a concerted effort by the Property Appraiser's Office to test the eligibility for exemptions. The growth in tax revenue has been used, in part, to allow a reduction in the General Fund (Countywide). It also allows the Board to implement a new reserve policy intended to better insulate the County's major operating funds from the impact of economic cycles on County revenues – particularly the new construction component of property tax growth.

The Environmental Lands Acquisition and Protection Program – ELAPP – millage increases from 0.1573 mills for debt service in

FY 99 to a total of 0.2500 mills in FY 00 and in FY 01 – the maximum allowed by the ELAPP referendum. Last year, we successfully purchased a large number of parcels and we are rapidly depleting cash available to purchase more but we are well within the \$100 million limit authorized by the referendum. Our analysis determined we can maximize the funding for the program during the remaining years of our 20-year authorization by levying an annual Countywide operating millage, rather than issuing additional bonds. The actual amount of funds that will be available under either scenario depends on the annual growth of the tax base, but an annual operating levy for ELAPP generates the most funding under any growth scenario.

There is no change in the millage rates for day-to-day services to unincorporated residents or for the library system. Continued population growth drives demand for additional resources -- particularly given the Board's support last year for a staffing ratio for Sheriff's deputies of 1.7 deputies per 1,000 population in the unincorporated area where the Sheriff serves as the provider of police patrol services.

In the case of the library district, the budget adds 28 positions to staff the Jan K. Platt library, 4 positions to staff the expanded Westgate Regional Library, and 3 positions to participate in a public library partnership with the Hillsborough County School Board at the Egypt Lake Library. The Board also approved funding for Sunday hours at the Ruskin Library. The library district will need to use growth in the tax base to build the capacity to operate additional future facilities: a South County Regional Library is scheduled to become operational in July

2009, and will require 40 staff and an estimated \$1.7 million annually to operate.

Overall, millage rates will decline from FY 99 levels by a total of 0.1326 mills in FY 00. The decline from FY 99 to FY 01 is projected to be 0.1177 mills. These millage reductions from FY 99 levels will save taxpayers a total of \$8 million over the next two years.

Tax Base Considerations – The budget is structured to address unique circumstances that have led to this year's strong growth in the tax base. The \$1.2 billion increase in the FY 00 tax base due to new construction reflects, in part, the proposed taxation of Raymond James Stadium, which is owned by the Tampa Sports Authority, as well as taxation of the Ice Palace. Taxes on the Ice Palace are contractually the responsibility of the owners of the Tampa Bay Lightning hockey team. Because this facility is located within a City of Tampa redevelopment district, any additional County tax revenue from that facility will go to the City of Tampa, not Hillsborough County.

Taxes on Raymond James Stadium are the responsibility of the Tampa Sports Authority, with the exception of taxes on any future development of team space by the owners of the Tampa Bay Buccaneers football team. It is likely that taxation of the stadium will be contested, depending on the outcome of a case currently before the Florida Supreme Court. The former stadium was exempt from property taxes.

The Board took the responsible position of setting aside the potential tax revenue from the stadium. If the stadium is found to be taxable, the County will be responsible for

giving financial support to the Tampa Sports Authority under an existing interlocal agreement between the Tampa Sports Authority, the City of Tampa, and Hillsborough County. Once the Sports Authority consumes its available reserves, we expect the County to become liable for two-thirds of any future operating deficit of the Sports Authority, with Tampa responsible for the remainder.

Given the potential \$5 million annual tax bill for the stadium, the County could become responsible for about \$3.4 million per year. Of this amount the County would receive \$1.5 million of the tax revenue from the stadium. By setting aside the potential tax revenue in both FY 00 and FY 01, the Board will have \$3 million available in this biennial budget. We believe that this amount will be sufficient to meet the County's share of any funding shortfall that results from the Sports Authority being unable to cover the potential \$10 million in taxes it could pay over the same period. The potential net cost in future years (a \$1.9 million per year subsidy) will be addressed in the multi-year operating budget Pro Forma that staff will prepare over the next few months in accordance with Board policy.

Other tax base considerations include our anticipation that most construction and population growth will continue to occur in the unincorporated area of the county – a trend unlikely to change because of the vast number of developments currently approved throughout the unincorporated area – both residential and non-residential.

The City of Tampa did expand its boundaries this past year as a result of a voluntary annexation of undeveloped land in its New Tampa area near the Pasco County line

giving the City additional growth potential. The New Tampa area has been the primary growth area for Tampa with the exception of some major downtown projects such as a convention center hotel and development in the channel district, and improvements in the West Shore business district.

The community's successful economic development programs, coordinated with both the State of Florida and the Chamber of Commerce's Committee of 100, continue to attract corporate expansions and relocations with job growth in higher paying positions that is anticipated to raise the average income in our community.

In addition to reducing property tax rates, it is critical we continue to invest resources to address our growing community's highest priorities. This budget does that, in part, by redirecting resources – consistent with the Board's adopted budget reflects:

COMMUNITY PRIORITIES

Public Safety as a Priority

- ✓ Adds 40 Sheriff's positions in FY 00 and 41 more in FY 01. In each year, 22 patrol deputies will be added to maintain staffing ratios as our population grows. Also reflected within the Sheriff's budget are 3 community service officers in FY 00, 4 new bailiffs each year to serve new judges approved by the Florida Supreme Court, 6 school resource officers in FY 01, and 3 added detention deputies in FY 01. The remaining positions reflect support positions (11 in FY 00 and 6 in FY 01).
- ✓ Adds 27 Fire Medics in FY 00, and an additional 6 in FY 01. The cost of these

positions is partly offset by overtime savings. The new positions will significantly reduce the current use of firefighters trained as emergency medical technicians to fill-in for paramedics on ambulances. The Board also increased the average number of personnel on each piece of apparatus – improving firefighter safety when they respond to fires. The new positions will be dual certified, that is certified as both firefighters and as paramedics. This gives the Fire Rescue Department flexibility to meet staffing requirements for both ambulances and fire apparatus. It also places more paramedics on the scene of accidents and structure fires improving the advanced life support services we provide our citizens.

- ✓ Adds 10 Animal Services positions to improve responsiveness to citizen's calls and the capability of implementing the new Animal Control Ordinance. These costs are fully covered with a \$5 per animal tag increase. The Animal Advisory Committee supported this fee increase. This moves the Animal Services Department towards more self-sufficiency by recovering about 30 percent of the Department's costs through tags and various user fees.
- ✓ Adds 4 new code enforcement inspectors. Our neighborhood meetings continue to underscore the public's interest in greater attention to effective code enforcement. This is the third year the Board expanded our inspection program.
- ✓ Converts 3 temporary security guards in the Public Safety Department to perma-

nent positions. This enhances services they can provide, for example, temporary employees can not carry firearms. The budget also adds 6 security guards for a controlled access point at the Edgcomb Building. Greater attention to security has become a necessity to protect both our employees and our citizens conducting business at County facilities.

The Environment as a Priority

- ✓ Provides continuing support of nearly \$9 million over the next two years to monitor Tampa Bay Water Authority projects within Hillsborough County and take appropriate action. The Board approved a 3-year plan earlier this year amounting to \$12.1 million. This program relies on one-time funds available as a result of unusually high distributions of state-shared revenues in FY 98 and FY 99 that are being carried forward to fund this project.
- ✓ Expands litter control programs for the unincorporated area as well as improving unincorporated residents' access to household chemical collection programs.
- ✓ Establishes an operating ELAPP millage levy, as outlined previously, to maximize the revenue available to that program within the 20-year timeframe authorized by County voters.

Our Children as a Priority

- ✓ Expands our Head Start program within the Children's Services Department to serve 144 more children and families in

FY 00 and expands the program again in FY 01 to serve an additional 100 children and families.

- ✓ Expands after-school and summer recreation programs to serve 350 more children while also improving our staff-to-child ratio in those programs from 1:39 to 1:35.

Managing Existing Resources as a Priority

- ✓ Initiates a Quality Improvement Program in the County organization. This effort is supported by recommendations of the Blue Ribbon Committee on County Finances.
- ✓ Establishes an energy manager, consistent with Blue Ribbon Committee recommendations, to oversee projects to reduce County costs while conserving fossil fuels. We anticipate this position will recover its cost and produce substantial savings within 2 to 3 years.
- ✓ Authorizes establishment of a contract to recover court fines and fees that currently go uncollected, at no cost to the County other than a shift of existing staff responsibilities in the Management and Budget Department.
- ✓ Provides funding over the next two years to implement resource management technology to take the organization to the 21st century by maximizing how we use human capital – personnel – and by improving the accountability we incorporate into our capital planning and management process. These projects primarily require one-time funding for licensing of software, installation of necessary hardware, conversion of existing data, and staff training.

- ✓ Increases fees for licensing child care facilities by an amount necessary to raise the County's cost recovery from 10% in FY 99 to 15% in FY 00 and FY 01. Childcare licensing is a state function the County has chosen to supplement. Increasing the self-sufficiency of this program through fees is a means of ensuring our ability to continue providing this service.
- ✓ Reduces Health and Social Services' Department's general assistance program expenditures by \$500,000 – not just as a conscious effort to spend less on that program, but to redirect funding in a more targeted way for the County's specialized transportation program. The specialized transportation program will staff 3 additional vehicles in FY 00 to supplement the 3 vehicles added during the current year.
- ✓ Redirects a small amount of funding from the Hillsborough County City-County Planning Commission. This organization has historically shown a capacity to absorb unplanned projects, suggesting excess resources. No material impact is anticipated on priority services.
- ✓ Phases-out the foster care group home in the Children's Services Department in FY 01. Foster care programs are a state responsibility and our cost per client has been very high – over \$100 per day – while the number of clients served is low – 6 per day. This change redirects our funds and focuses on primary responsibilities rather than continuing to subsidize this state program. The

phase-out in FY 01 will prevent any disruption to current clients.

- ✓ Continues to direct available resources to overcoming a deficit in fleet replacement. In the past two years, we sought to overcome a fleet replacement deficit of over \$30 million outlined in the fleet audit. At the same time, we established rental payments into our budget as fleet equipment was replaced to ensure we will be capable of minimizing the life cycle cost of fleet equipment by replacing vehicles when growing maintenance costs dictate replacement.
- ✓ Directs another \$800 thousand to residential drug treatment programs, as requested by the Public Safety Coordinating Council. Of that amount, \$500 thousand is funded from the Indigent Care Sales Tax and the balance from the Countywide General Fund revenue.

Actions by the 1999 Florida Legislature have substantial financial implications for this biennial budget.

IMPACTS OF
STATE
LEGISLATIVE
ACTIONS

County governments are required to participate in the Florida Retirement System (FRS). For years, the County, along with all FRS employers, has paid a significant premium for employee retirement benefits because the consolidated FRS did not satisfy actuarial requirements. The rates did drop slightly in 1998, but the rates dropped in July 1999 by several percentage points resulting in an annual savings to Hillsborough County of over \$16 million. About \$10 million of that savings occurred in the portion of the budget that relies on property tax revenue to provide Countywide and unincorporated services. The balance is reflected in our enterprise operations – water, wastewater, and solid waste – as well as in our grant-funded operations and other restricted accounts.

A portion of this savings was taken away by State action extending the FRS special risk coverage to paramedics, which will cost Hillsborough County about \$500 thousand per year.

In another action, the Legislature reversed past practice by reducing the Florida intangibles tax – a tax on the holdings of securities and other assets – without a “hold harmless” provision for counties.¹ Counties

¹ Twice in the past decade, the Florida Legislature raised the intangibles tax but held counties harmless – i.e., adjusted the distribution formula to prevent a change in county revenue resulting from the rate change. A hold

have lost close to 25 percent of their State Revenue Sharing allocation as a result of the 25 percent reduction in the intangibles tax revenue. The only other source of State Revenue Sharing to counties is a one-cent cigarette tax. The annual impact to Hillsborough County is a loss of \$6.5 million in revenue. Fortunately, we saw rapid growth in this revenue over the past two years due to strong stock markets, and we had budgeted conservatively in case stock market prices fell. The result is that while we will receive \$6.5 million less than we would have received in the absence of State action, the budget for that revenue will not drop as severely due to previous conservative estimates.

The Legislature has not indicated how it will assume further financial responsibility for the State court system. Florida voters approved Revision 7 to the Florida Constitution in November 1998. Under Revision 7, the State is to assume from counties additional funding of State court costs by July 2004. The budget does not reflect any shift of court costs to the State of Florida in either FY 00 or FY 01. Prior to the referendum, the Board indicated that a portion of any County's savings from shifting court costs back to the State would be targeted for public safety funding. The Board targeted uses such as the cost of operating the next phase of the Falkenburg Road Jail and the cost of drug treatment programs or other alternatives to incarceration. The Board also indicated a portion of the savings should be directed to property tax relief.

harmless provision would prevent Hillsborough County from losing revenue under the current tax cut, but none was provided.

Some of the other major expenditure assumptions used in the budget are:

OTHER
ASSUMPTIONS IN
THE FY 00 AND
FY 01 BUDGET

- ✓ Adjusts operating expenditures based on inflation experienced within the past year related to fuel prices and postage.
- ✓ Establishes internal charges for records storage. This action encourages departments and agencies to reduce their storage of records that can be destroyed under retention rules. The cost is now included in departments' budgets with the General Fund receiving the revenue to offset records maintenance costs incurred by Real Estate.
- ✓ Adjusts insurance premium charges including revised workers' compensation costs as well as auto liability and building insurance. These costs are reflected in departments' budgets and are used by the County's Self Insurance Fund to cover insurance premiums paid by that Fund.
- ✓ Implements the Civil Service Board recommended policies approved by the Board in May 1999 for classified employees not represented by unions, and includes a comparable adjustment for unclassified employees. County employees will receive an average 3.5 percent merit-based pay increase each year. In addition, pay ranges will be adjusted by up to 3.5 percent per year, effective December 1, for those ranges determined by Civil Service to fall below

the market.² Employees will receive an adjustment comparable to the movement of their pay range if their pay range is increased, to maintain their placement within the pay range. Changes in cafeteria benefits and deferred compensation were made to offset, in part, a \$10 per month increase in employee health program costs and to continue a commitment to a defined contribution retirement program by increasing the County's contribution by 0.5% of salary effective July 1, 2000. Contracts covering compensation issues for employees represented by unions reflect only those benefits specifically negotiated by each union.

- ✓ Funds to be carried forward from FY 99 to FY 00, and from FY 00 to FY 01 were estimated based on past experience, and staff addressed the County's debt payment schedules for changes in interest and principle payments.

Technology – Funds were set aside in FY 99 to address any remaining hardware or software requirements to be Y2K compliant. We anticipate about one-half of the \$3 million budgeted for that issue will carry forward to FY 00 to meet any remaining funding requirements. In addition, we continue to upgrade our hardware and software to be able to interact with other organizations and our clients. Network security will continue to be a priority, as will maximizing public access to County services through the Internet. We continue to enhance our geographic information systems (GIS) and will be testing video conferencing through a pilot project.

² Pay ranges found to be at or above the market survey will remain unchanged.

As previously mentioned, major new technology projects for the upcoming two years are a human resources system to better manage the single largest component of our budget, and a capital projects management information system to improve accountability in managing our capital program. This latter project has become more critical as we have accelerated and expanded our storm-water program and as we manage the variety of projects funded from the Community Investment Tax.

Constitutional Officers' Requirements - The budget reflects the requested budget of each Constitutional Officer.

Funding of Repair and Renovation of County Buildings - In keeping with Board direction, the budget reflects a contribution of 1 percent of General Fund revenues and 1 percent of Unincorporated General Fund revenues to capital projects to repair and renovate County buildings.

The budget shifts 3 existing positions and adds 4 new positions in the Real Estate Department to implement an inspection program for County projects. We anticipate this focus on inspections during construction to head off expensive corrections that may not show up until well after a project has been completed.

FUTURE CHALLENGES As innovative as a biennial budget may be in allowing you and your staff the opportunity to test whether budget changes are affordable in not just the upcoming year, but also a second year, there are always issues beyond the timeframe we are addressing.

The Board adopted a policy requiring County Administration to project out our major operating costs for a period consistent with our capital improvement program, and to prepare a financial plan to address any identified deficiencies. Those products are due by February 1, 2000 to allow you the time to consider various issues as part of your FY 01 update process next summer.

We know today of several key issues you will address as you look beyond the biennial timeframe: the potential phasing out of State Revenue Sharing, an ongoing commitment to "backstop" any operating deficit of the Tampa Sports Authority, the substantial cost of adding each new phase of a jail, and the potential annual reduction in

the County's tax base if you adopt the senior homestead exemption authorized by Constitutional Amendment last year. There will be future discussions of what our service standards are, and what expectations our citizens have that we may not be meeting. We also recognize our economic expansion can last only so long.

The Board has taken a long stride towards putting this County government in a position to face those challenges through adoption of a comprehensive set of financial policies over the past two years. In addition, this budget moves towards building the reserves necessary to meet unexpected challenges, while recognizing the value of cutting property tax rates whenever possible.

As we move forward, we will continue to implement wherever possible the recommendations of your Blue Ribbon Committee on County Finances. We will also work to provide you alternatives to our heavy reliance on property taxes, as outlined in the study we presented to you in June 1999 on the value of revenue diversification.

Respectfully Submitted,

Daniel A. Kleman
County Administrator

BUDGET SOURCES AND USES

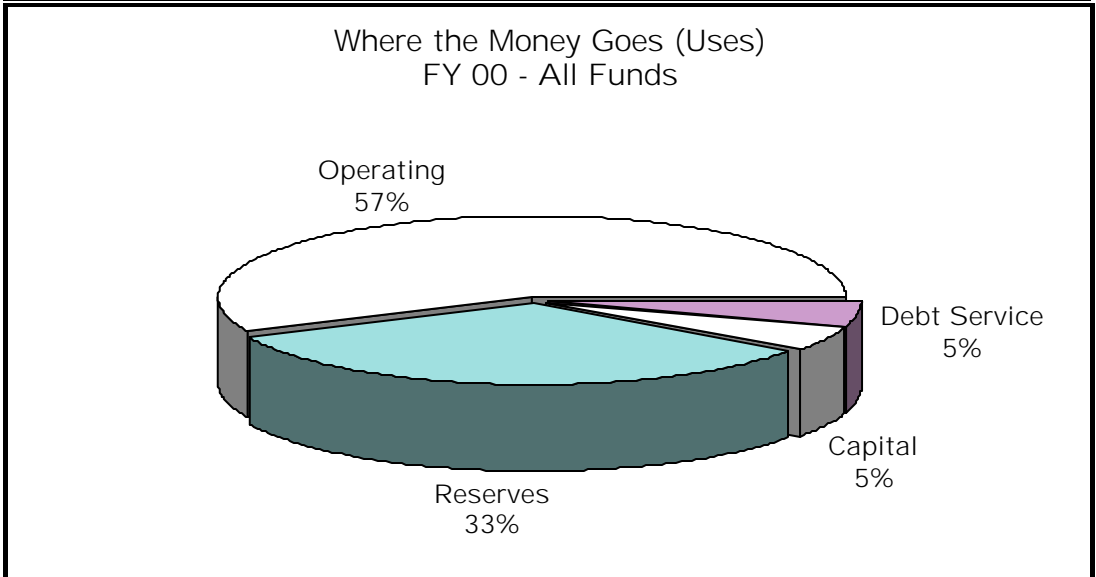
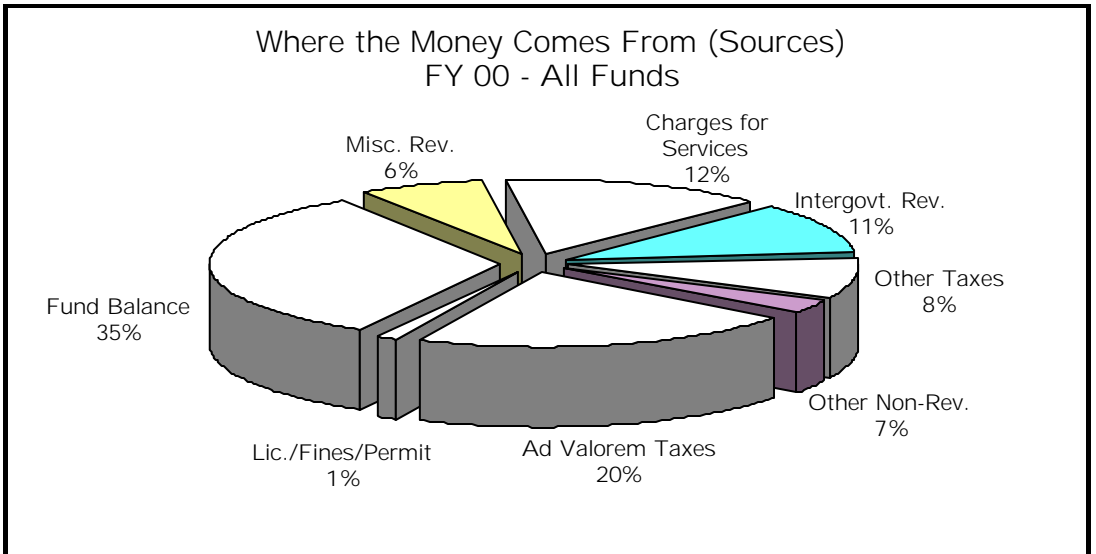
SOURCES	FY 98 Actual	FY 99 Adopted	FY 00 Adopted	FY 01 Planned
Fund Bal Begin Of Year	\$682.8	\$624.9	\$576.0	\$578.3
Revenue:				
Ad Valorem Taxes	326.4	366.7	392.4	416.5
Other Taxes	141.1	141.1	155.4	156.0
Licenses And Permits	9.8	9.6	11.7	11.9
Intergovernmental Revenue	182.2	204.9	190.4	192.4
Charges For Services	221.6	219.9	254.4	258.5
Fines And Forfeits	2.6	1.9	1.9	1.9
Miscellaneous Revenue (including interest and reimbursements)	<u>142.5</u>	<u>104.0</u>	<u>125.2</u>	<u>130.0</u>
Total Revenue	1,026.2	1,048.1	1,131.3	1,167.2
Transfers	516.0	596.5	535.6	521.4
Other Non-Revenues	126.3	125.7	45.1	65.7
Less 5% Required By Law	<u>0.0</u>	<u>(30.0)</u>	<u>(32.3)</u>	<u>(33.7)</u>
TOTAL AVAILABLE	\$2,351.3	\$2,365.3	\$2,255.7	\$2,298.9
USES				
Operating Budget:				
Compensation	\$370.5	\$416.4	\$427.8	\$451.4
Operating Expenses	435.5	490.2	504.6	513.8
Equipment	<u>20.5</u>	<u>27.9</u>	<u>44.1</u>	<u>33.2</u>
Total Operating Budget	826.6	934.5	976.6	998.4
Capital Budget (net of reserves)	111.4	314.0	83.7	139.1
Debt Service	152.9	87.2	88.2	83.7
Transfers	516.0	596.5	535.6	521.4
Reserves & Refunds:				
Operating	0.7	298.7	383.8	396.4
Capital	0.0	64.3	73.1	37.6
Debt	<u>0.0</u>	<u>70.1</u>	<u>114.8</u>	<u>122.3</u>
Total Reserves & Refunds	0.7	433.1	571.6	556.3
TOTAL USES	\$1,607.7	\$2,365.3	\$2,255.7	\$2,298.9

Detail may not add to totals because of rounding.

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

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

BUDGET SOURCES AND USES



Sources and Uses shown above exclude \$535.6 million 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. That is, only 95% of anticipated revenue can be budgeted. As the reduction may apply only to selected revenues in any category, the numbers in this chart have not been reduced.

FY 00 AND FY 01 BUDGET SUMMARY

	FY 98 Actual	FY 99 Adopted	FY 00 Adopted	FY 01 Planned
PROPERTY TAX RATES (In Mills)				
Countywide (1)	7.9945	7.9073	7.7822	7.8000
Library District (2)	0.6423	0.6423	0.6423	0.6423
General Purpose MSTU (3)	5.1511	5.1430	5.1355	5.1326
VALUE OF 1 MILL (In Millions of \$) (4)				
Countywide	\$29.35	\$31.75	\$34.50	\$36.57
Library District	27.68	29.98	32.61	34.57
Unincorporated	16.98	18.49	19.89	21.08
BUDGET SUMMARY (In Millions of \$)				
Operating	\$826.6	\$934.5	\$976.6	\$998.4
Capital (net of reserves) (5)	111.4	314.0	83.7	139.1
Debt Service	152.9	87.2	88.2	83.7
Reserves & Refunds (5)	0.7	433.1	571.6	556.3
MAJOR ORGANIZATION OPERATING BUDGET (In Millions of \$)				
Board of County Commissioners	\$1.5	\$1.6	\$1.6	\$1.6
County Administrator	440.3	497.1	534.7	544.9
County Attorney	5.0	5.8	6.1	6.3
Elected Officials	229.1	248.7	247.8	260.7
Judicial	13.6	14.8	16.8	17.4
Boards, Commissions & Agencies	16.7	19.2	19.6	19.4
Non-Departmental	120.4	147.3	150.0	148.1
	\$826.6	\$934.5	\$976.6	\$998.4
CAPITAL BUDGET (In Millions of \$)				
ELAPP (6)	\$6.4	\$20.7	\$0.0	\$0.0
Fire	1.0	2.9	1.8	3.6
Governments Facilities	27.6	51.5	(16.6)	64.8
HHD Facilities (6)	0.8	3.3	0.0	0.0
Libraries	0.9	6.0	3.1	0.3
Parks	5.1	14.4	6.2	1.6
Solid Waste	9.2	30.5	3.2	1.2
Stormwater	3.7	13.7	19.8	20.2
Transportation	44.5	126.7	28.3	20.7
Water/Wastewater & Reclaimed Water	10.8	42.8	37.3	26.4
Other Non-CIP	1.4	1.4	0.5	0.4
	\$111.4	\$314.0	\$83.7	\$139.1

Detail may not add to totals because of rounding

Note: In FY 00 the County implemented an all years budget process for capital projects.

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

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

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

(4) Based on Property Appraiser taxable assessed values as of July 1. FY 01 is an estimate.

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

(6) Projects in this category were incorporated into the appropriate program in FY 00 and FY 01.

DEPARTMENT BUDGET SUMMARY COMPARISON

	FY 98 Actual	FY 99 Adopted	FY 00 Adopted	FY 01 Planned
BOARD OF COUNTY COMMISSIONERS	\$1,459,400	\$1,554,035	\$1,556,172	\$1,600,227
COUNTY ATTORNEY	5,022,306	5,783,241	6,093,142	6,327,014
COUNTY ADMINISTRATOR				
County Administrator	939,068	1,062,342	1,131,419	1,157,052
Communications Department	3,397,030	3,590,043	3,676,444	3,572,382
Office of Management Analysis	271,443	147,064	309,219	314,789
Office of Neighborhood Relations	567,997	667,543	406,056	419,811
Office of Public Affairs	472,504	1,321,842	307,695	312,522
<i>OFFICE OF MANAGEMENT SERVICES</i>				
Capital Program Administrator	268,639	409,125	414,562	429,782
Debt Management	336,498	355,442	511,573	534,662
Economic Development	7,598,187	11,690,093	7,899,796	6,188,423
Fleet Management	9,169,523	8,809,706	16,293,439	14,598,724
Human Resources	1,377,495	1,743,344	1,789,559	1,873,922
Information & Technology Services	5,886,126	10,878,734	13,780,886	10,848,230
Management & Budget	1,457,769	2,019,291	1,884,184	1,900,413
Purchasing Department	1,973,327	2,679,869	2,670,216	2,829,382
Real Estate	13,666,401	16,270,101	17,528,598	17,909,012
<i>OFFICE OF HUMAN SERVICES</i>				
Aging Services	9,846,598	10,513,481	11,075,622	11,433,854
Animal Services	3,624,063	4,458,715	5,082,989	4,978,976
Children's Services	22,998,273	24,946,237	29,086,771	31,444,351
Cooperative Extension	1,065,114	1,214,607	1,225,029	1,222,365
Equal Opportunity Administrator	139,998	196,759	188,799	198,641
Health & Social Services	88,555,227	101,455,975	103,041,909	105,966,559
Library Services	17,030,814	18,869,746	20,173,012	21,139,406
Medical Examiner	1,931,969	2,107,062	2,214,281	2,269,397
<i>OFFICE OF COMMUNITY SERVICES</i>				
Administrative Services Section	281,420	353,271	343,944	356,568
Community Improvement	23,987,556	27,551,932	23,478,230	24,697,125
Community Liaison Section	223,382	281,208	1,655,084	395,952
Fire Rescue	41,584,865	42,002,863	46,767,162	49,999,159
Planning & Growth Management	13,256,127	15,187,722	17,601,230	17,769,470
Parks & Recreation	21,883,231	25,524,568	29,389,500	30,321,775
Public Safety	6,580,302	7,094,731	7,864,937	8,248,777
Public Works	41,093,973	49,552,130	52,330,661	54,501,590
Solid Waste Management	43,690,331	44,982,674	51,614,454	51,683,501
Water Department	55,738,405	60,356,920	63,492,834	65,804,166
TOTAL COUNTY ADMINISTRATOR	440,893,655	498,295,140	535,230,094	545,320,738

	FY 98 Actual	FY 99 Adopted	FY 00 Adopted	FY 01 Planned
BOCC Judicial Services Cost	4,227,884	4,010,975	3,864,619	3,985,318
Clerk of the Circuit Court	20,727,119	22,014,878	22,155,178	22,730,141
Public Defender	1,307,046	1,213,046	1,365,399	1,606,266
Property Appraiser	11,198,716	10,379,250	8,379,452	9,180,000
State Attorney Part I	1,251,662	1,061,991	1,214,474	1,253,285
Supervisor of Elections	2,492,841	2,863,592	3,102,296	2,608,753
Hillsborough County Sheriff	174,222,898	191,902,113	193,999,410	202,657,491
State Attorney Part II (Victim Assistance)	1,523,270	1,733,783	1,734,835	1,802,554
Tax Collector	11,873,505	13,271,597	13,701,758	14,520,742
Value Adjustment Board	276,887	297,504	322,188	307,189
TOTAL ELECTED OFFICIALS	229,101,828	248,748,729	249,839,609	260,651,739
JUDICIAL BRANCH (ADMIN OFC OF COURTS)	13,705,317	14,820,010	16,755,154	17,370,874
BOARDS, COMMISSIONS & AGENCIES				
Charter Review Board	0	0	50,000	0
Civil Service Board	1,547,684	1,725,863	1,751,188	1,847,752
Environmental Protection Commission	8,851,430	10,406,754	10,409,047	10,112,404
Legislative Delegation	140,278	160,995	163,899	170,735
Law Library Board	327,612	426,876	375,159	384,719
Metropolitan Planning Organization	953,185	1,167,927	1,519,203	1,329,517
City-County Planning Commission	4,137,279	4,595,149	4,582,339	4,769,377
Public Transportation Commission	578,575	563,745	549,250	570,752
Soil & Water Conservation Board	150,741	159,111	167,545	177,734
TOTAL BOARDS, COMMISSIONS	16,686,784	19,206,420	19,567,630	19,362,990
NON-DEPARTMENTAL				
Capital Improvement Program Projects*	110,655,630	309,841,127	79,591,462	135,627,486
Major Maintenance & Repair Program	0	0	782,133	2,137,634
Debt Service Accounts	154,214,202	87,244,958	88,527,398	84,551,197
Governmental Agencies	53,437,019	58,016,347	59,029,097	59,498,484
Allotments by Legislative Acts	50,763,006	77,400,019	74,886,060	71,559,862
Nonprofit Organizations	14,981,264	14,744,826	16,621,040	17,154,934
TOTAL NON-DEPARTMENTAL	384,051,121	547,247,277	319,437,190	370,529,597
TRANSFERS, RESERVES & REFUNDS				
Reserves and Refunds	717,983	433,071,249	571,643,238	556,314,256
Intrafund Transfers	285,781,530	275,564,129	252,556,152	242,044,981
Interfund Transfers	230,262,689	320,961,517	283,053,297	279,354,936
TOTAL TRANSFERS, RESERVES & REFUNDS	516,762,202	1,029,596,895	1,107,252,687	1,077,714,173
TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS	\$1,607,682,613	\$2,365,251,747	\$2,255,731,678	\$2,298,877,352

*Excludes funding for Capital Projects under the specific control of various operating departments.

CAPITAL PROJECTS BUDGET - SOURCES AND USES OF FUNDS

(in Millions of \$)

SOURCES ⁽¹⁾	FY 98 Actual	FY 99 Adopted	FY 00 Adopted	FY 01 Planned
Beginning Fund Balance	\$135.5	\$212.3	\$0.0	\$0.0
Revenues:				
Ad Valorem Taxes	6.9	12.3	6.9	4.4
Community Investment Tax	27.0	22.6	23.6	29.1
Gasoline Taxes	31.6	11.9	13.5	14.1
Federal and Local Grants	6.1	7.1	2.4	0.8
Impact Fees	15.0	12.2	12.0	10.4
State Grants & Shared Revenues	4.4	0.3	0.3	0.2
Miscellaneous (Including Interest)	6.2	6.4	2.1	0.7
User Fee	7.6	5.2	4.1	4.2
Total Revenue	\$104.9	\$78.0	\$64.8	\$63.9
Transfers In	59.0	11.7	63.7	65.1
Proceeds from Sale of Property	0.7	0	0	0
Other Non Revenue-Financing	37.2	76.3	28.3	47.7
TOTAL SOURCES	\$337.3	\$378.3	\$156.8	\$176.6

USES ⁽¹⁾	FY 98 Actual	FY 99 Adopted	FY 00 Adopted	FY 01 Planned
ELAPP ⁽²⁾	6.4	20.7	\$0.0	\$0.0
Fire	1.0	2.9	1.8	3.6
Governments Facilities	27.6	51.5	(16.6)	64.8
HUD Facilities ⁽²⁾	0.8	3.3	0.0	0.0
Libraries	0.9	6.0	3.1	0.3
Parks	5.1	14.4	6.2	1.6
Solid Waste	9.2	30.5	3.2	1.2
Stormwater	3.7	13.7	19.8	20.2
Transportation	44.5	126.7	28.3	20.7
Water/Wastewater & Reclaimed Water	10.8	42.8	37.3	26.4
Other Non-CIP ⁽³⁾	1.4	1.4	0.5	0.4
Total Capital Budget	\$111.4	\$314.0	\$83.7	\$139.1
Reserves		64.3	73.1	37.6
TOTAL USES (Including Reserves)	\$111.4	\$378.3	\$156.8	\$176.6

Notes:

- (1) In FY 00, the County implemented an "all-years" budget process for capital projects. This means that beginning in FY 00 the current year's budget will only reflect changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted. Prior year funding will remain with the project until completion and will not need to be reappropriated every year. Estimated beginning fund balance for FY 00 is \$210.8 million.
- (2) Projects in this category were incorporated into the appropriate program in FY 00 and FY 01.
- (3) Other Non-CIP expenditures are Capital Budget Expenditures not related to the Capital Improvement Program

BUDGET BY PROGRAM - ALL FUNDS

Program	FY 98 Adopted	FY 99 Adopted	FY 00 Adopted	FY 01 Planned
General Government Services				
Legislative	\$1,475,732	\$1,554,035	\$1,657,691	\$1,701,746
Executive	2,455,560	2,655,679	5,138,599	3,767,913
Financial & Administrative	116,817,288	130,240,204	122,368,026	122,105,639
Legal Counsel	5,124,936	5,783,241	9,331,142	8,779,014
Comprehensive Planning	11,837,658	13,067,379	13,609,430	13,913,282
General Government Debt Service	36,544,031	31,811,842	33,359,704	34,962,771
Other General Government	101,295,153	121,001,277	95,139,313	93,674,518
Subtotal	275,550,358	306,113,657	280,603,905	278,904,883
Public Safety				
Law Enforcement	99,936,533	113,300,689	111,694,689	116,775,215
Fire Control	34,223,435	33,889,572	36,297,262	40,558,451
Detention/Corrections	90,607,923	83,596,173	83,916,064	86,268,164
Public Safety Protective Inspections	7,890,732	9,251,389	11,652,940	11,574,220
Emergency & Disaster Relief Services	4,816,239	5,898,327	5,475,970	5,810,646
Ambulance & Rescue	12,114,495	13,402,654	13,869,158	14,606,970
Medical Examiner	2,220,154	2,357,062	2,214,281	2,269,397
Consumer Affairs	148,961	200,751	274,946	277,514
Other Public Safety	1,732,033	1,829,434	1,774,638	1,609,561
Subtotal	253,690,505	263,726,051	267,169,948	279,750,138
Physical Environment				
Physical Environment/Solid Waste	71,984,637	75,468,108	54,766,454	52,833,501
Water/Sewer Combination Services	112,750,497	100,239,516	103,598,005	93,831,438
Conservation & Resource Management	35,808,935	34,569,716	14,288,651	12,665,289
Flood Control	18,586,261	22,079,658	30,949,937	31,502,543
Other Physical Environment	118,366	123,307	123,347	124,850
Subtotal	239,248,696	232,480,305	203,726,394	190,957,621
Transportation				
Road & Street Facilities	120,919,420	162,969,249	69,703,369	65,194,674
Transport Transit Systems	5,987,960	5,165,138	4,770,622	3,256,128
Subtotal	126,907,380	168,134,387	74,473,991	68,450,802
Economic Environment				
Economic Employment Opportunity	8,275,344	10,862,448	6,909,911	5,134,487
Industry Development	11,532,920	16,429,632	15,195,535	15,771,408
Veterans Services	198,935	183,524	236,036	245,053
Housing & Urban Development	25,774,033	29,972,145	23,071,827	23,612,305
Other Economic Environment	2,055,683	500,000	1,053,500	1,053,500
Subtotal	47,836,915	57,947,749	46,466,809	45,816,753

Program	FY 98 Adopted	FY 99 Adopted	FY 00 Adopted	FY 01 Planned
Human Services				
Health	87,710,096	82,777,952	86,107,414	89,767,340
Mental Health	566,282	693,756	0	0
Human Services Public Assistance	8,984,690	10,238,814	8,423,464	8,496,268
Other Human Services	46,463,787	58,117,770	61,160,085	60,910,003
Subtotal	143,724,855	151,828,292	155,690,963	159,173,611
Culture/Recreation				
Libraries	21,682,731	24,831,140	23,317,012	21,458,406
Parks & Recreation	36,524,682	38,647,564	32,825,890	30,744,368
Cultural Services	1,268,231	1,019,633	484,148	397,723
Special Recreation Facilities	13,780,591	6,749,669	5,643,768	5,537,614
Other Culture/Recreation	846,406	793,999	806,900	909,443
Subtotal	74,102,641	72,042,005	63,077,718	59,047,554
Nonexpenditure Disbursements				
Transfers	533,159,882	596,525,646	535,609,449	521,399,917
Reserves & Refunds	409,960,091	433,071,249	571,643,238	556,314,256
Subtotal	943,119,973	1,029,596,895	1,107,252,687	1,077,714,173
Other Nonoperating Costs				
Other Nonoperating	12,510,499	15,301,428	15,075,951	14,919,158
Other Uses/Debt Service	47,562,439	40,131,688	40,091,743	34,669,268
Subtotal	60,072,938	55,433,116	55,167,694	49,588,426
Courts				
Court-Related Services	26,379,047	27,949,290	2,101,569	89,473,391
Subtotal	26,379,047	27,949,290	2,101,569	89,473,391
Total	\$2,190,633,308	\$2,365,251,747	\$2,255,731,678	\$2,298,877,352

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

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

IMPACT OF LOCAL TAXES

Impact of local property taxes on a family in the unincorporated area of Hillsborough County with a home assessed at \$100,000, less \$25,000 homestead exemption. This gives a taxable value of \$75,000.

Assumptions:

- Excludes any exemption other than the homestead exemption.
- Excludes any special district assessment (i.e., street lighting tax district or maintenance district).
- For the purposes of consistency for the Southwest Florida Water Management District basin millage, the Hillsborough River Basin was selected. Other basins have different tax rates.
- Taxes actually appear on a tax bill dated the previous year. For example, FY 00 is tax levied on 1999 tax bill.

	FY 97	FY 98	FY 99	FY 00
TAXES LEVIED COUNTYWIDE				
BOCC - General Fund	\$593.72	\$585.49	\$581.25	\$569.76
BOCC - General Obligation Debt	17.92	14.10	11.80	13.91
Southwest Florida Water Mgmt District *	31.65	31.65	31.65	31.65
School Board (incl. General Oblig. Debt)*	746.57	719.10	714.83	680.33
Children's Board *	31.28	31.28	31.28	31.28
Port Authority*	23.25	23.25	23.25	23.25
TOTAL COUNTYWIDE TAXES	\$1,444.39	\$1,404.86	\$1,394.05	\$1,350.17
TAXES LEVIED WITHIN SPECIFIC AREAS				
Library District**	\$48.17	\$48.17	\$48.17	\$48.17
Municipal Services Taxing Unit (MSTU) ***	379.66	379.66	379.66	379.66
MSTU Parks General Obligation Debt ***	3.42	6.68	6.07	5.29
Hillsborough Area Regional Transit****	37.50	37.50	37.50	37.50
Hillsborough River Basin*	21.38	21.38	21.38	21.38
TOTAL TAXES WITHIN SPECIFIC AREAS	\$490.13	\$493.38	\$492.77	\$492.21
TOTAL AD VALOREM TAXES	\$1,934.52	\$1,898.24	\$1,886.82	\$1,842.38
\$ change from preceding year:	\$3.48	(\$36.28)	(\$11.42)	(\$44.45)
% change from preceding year:	0.2%	(1.9%)	(0.6%)	(2.4%)

Notes:

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

** The Library District tax is not levied in Temple Terrace or Plant City.

*** Levied only on properties in the unincorporated area. Homeowners residing within the municipalities of Tampa, Temple Terrace, or Plant City pay city taxes instead of the MSTU taxes.

**** The Hillsborough Area Regional Transit tax is not levied in Plant City.



HILLSBOROUGH COUNTY FACTS

<i>Estimated Population</i>	1999
Tampa	297,505
Temple Terrace	20,574
Plant City	28,371
Unincorporated	621,061

<i>Housing (Estimates)</i>	1999
Total Number Households	380,433
Persons Per Household (1998)	2.48
Total Housing Units	421,480
Average New Home Sale Price	\$112,271
Average Existing Home Sale Price	\$85,000

<i>Climate</i>	
Average Summer Temperature	82° - 90°F
Average Winter Temperature	50° - 56°F
Average Annual Rainfall	52 inches
Elevation	0 - 170 feet
Latitude	27° 58' N
Longitude	82° 32' W

<i>Median Age 1998</i>	36 years
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<i>Income in Hillsborough 1997</i>	
Per Capita Personal Income	\$23,719

<i>Number of Full Time Equivalent Positions in the County's FY 00 Budget by Organization</i>	
County Administrator	4,953
Sheriff	2,889
Clerk of Circuit Court	299

<i>Employment in 1998</i>	
Hillsborough County Average Annual Unemployment Rate	2.8%

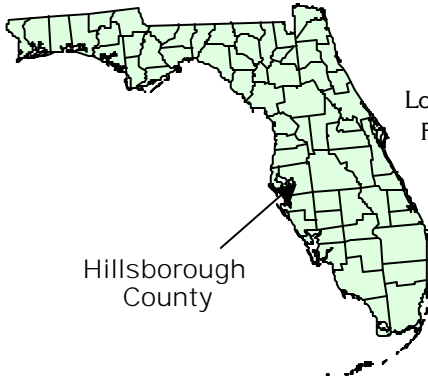
<i>Banks, Savings Loan Deposits (in thousands)</i>	1998
Commercial Banks	\$7,962,621
Savings and Loans	\$310,557

<i>Health</i>	1996
Total Hospitals and Clinics	25
Medical Doctors	2,605

<i>Education</i>	1998
Number of Students (K-5)	72,929
Number of Students (6-8)	33,654
Number of Students (9-12)	38,220
Number of Exceptional Students	5,057

<i>Universities and Colleges</i>	1996
<i>Students</i>	
University of South Florida	36,278
University of Tampa	2,715
Hillsborough Community College.	24,995

<i>County Facilities and Services in 1998</i>	
Number Fire/Rescue Emergency Calls	73,042
Visitors to County Libraries	2.8 million
Meals Served by Senior Nutrition Program	709,808
Number of Tons of Solid Waste Recycled	33,798
Gallons Wastewater Treated (in thousands)	8,316,836



HILLSBOROUGH COUNTY, FLORIDA

Located geographically midway along the west coast of Florida, the county's boundaries embrace 1,048 square miles of land and 24 miles of inland water for a total of 1,072 square miles. With the largest bay in Florida opening to the Gulf of Mexico, the coast spans 76 miles. Its geographic area is larger than the state of Rhode Island.

The county's area outside of municipalities encompasses 929.5 square miles or more than 87% of the total county area. Municipalities account for 142.5 square miles. According to the latest estimates from the Bureau of Business and Economic Research of the University of Florida, the county's total population as of April 1, 1999 was 967,511 of which 621,061 or 64% live in the unincorporated area.

UNDER FOUR FLAGS Hillsborough County takes its name from the British Colonial Secretary of 1772. The Spanish first mapped and explored the area in the early 16th century. Between 1559 and 1819, the area now called Florida was under the rule of four nations: Spain, France, Great Britain and, finally, the United States. The United States purchased Florida from Spain in 1821 for \$5 million. In 1845, it was granted statehood.

On January 25, 1834, the U.S. Legislative Council for the Territory of Florida approved an act organizing Hillsborough as Florida's 19th county. Its area then was 5.5 million acres and included the present counties of Hillsborough, Pinellas, Polk, Pasco, Manatee, Sarasota, Charlotte, DeSoto, Hardee and Highlands. The civilian population in 1834 was less than 100.

Hillsborough County's Board of County Commissioners held its first meeting on January 25, 1846. The pay for members was set at \$2 per day when in session.

County taxes collected for 1846 totaled \$146.69.

The County's first courthouse was a frontier cabin that was burned by Indians 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. The facility included a popular alligator pool. This is the structure depicted on today's County seal. The current courthouse was built in 1952 and a new county government administration building, called County Center, opened in 1994.

Hillsborough County has a COUNTY diversified economic base COUNTY ECONOMY including a large service sector, a large manufacturing sector and a thriving retail trade sector. According to the latest information, the four largest employers in the public sector are the Hills-

borough County School Board followed by Hillsborough County government, the University of South Florida, and MacDill Air Force Base. Major private sector employers are GTE Data Services (telecommunications), St. Joseph's Hospital (medical facility), Publix Food Centers (supermarkets), Tampa Electric Corporation (electric utility), Busch Entertainment Corporation (theme park), Nationsbank (banking services), Kash 'n Karry Food Centers (supermarkets), Tribune Company (newspaper publishing), and USAA Insurance Company.

The Port of Tampa serves as the closest major port in the United States to the Panama Canal. It is also the largest tonnage port in Florida and the tenth largest port in the United States with respect to annual tonnage. Ninety-eight percent of the cargo moving through the port is bulk-phosphate, phosphate chemicals, rock, coal, and petroleum products. The Garrison Seaport Center, a \$300 million cruise terminal and entertainment complex is in the midst of development at the Port of Tampa. The project includes the Florida Aquarium, two new state-of-the-art cruise terminals, a restaurant and retail shops. This is helping to spur re-development in the adjacent area known as the Channel District.

Another significant element of the economy is agriculture. The county's total agricultural production ranks fifth in the state. It is the nation's top producer of winter strawberries and tropical fish.

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 state. There are numerous attractions in Hillsborough

County such as the Florida Aquarium; the County's Museum of Science and Industry; the Lowry Park Zoo; the 1999 World Champion New York Yankees spring training facility called Legends Field; and the Ice Palace Arena in downtown Tampa for the National Hockey League team, the Tampa Bay Lightning. The area's National Football League team, the Tampa Bay Buccaneers, moved into the new Raymond James Stadium in September 1998.

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

ing, and code enforcement. Sixty-four percent of the county's total population live in the unincorporated area of Hillsborough County.

COUNTY ADMINISTRATOR Pursuant to the County Charter, the Board of County Commissioners appoints the County Administrator. The Administrator is responsible for carrying out all decisions, policies, ordinances and motions of the Board.

The departments under the County Administrator are responsible for providing road construction and maintenance, solid waste disposal, parks and recreation, emergency services and water and wastewater treatment for residents of unincorporated Hillsborough County. The departments also are responsible for providing social services and public assistance to residents countywide.

These departments are grouped into three offices: Management Services, Community Services, and Human Services. The Office of Management Analysis, the Office of Neighborhood Relations, the Office of Public Affairs and four Community Liaisons report directly to the Deputy County Administrator.

COMMISSIONERS SERVE ON OTHER BOARDS The Board as a body also acts as the separate Environmental Protection Commission. Individual Board members serve on various other boards, authorities, and commissions, such as the

Hillsborough Area Rapid Transit Authority, Tampa Bay Regional Planning Council, West Coast Regional Water Supply Authority, Aviation Authority, Expressway Authority, Sports Authority, Board of Criminal Justice, Arts Council, Drug Abuse Coordinating Council, Metropolitan Planning Organization, Council of Governments and the Committee of 100 of the Greater Tampa Chamber of Commerce.

In addition to the members of the Board, citizens also elect five Constitutional Officers: Tax Collector, Property Appraiser, Clerk of Circuit Court, Sheriff, and Supervisor of Elections. The Board funds all or, in some cases, a portion of the operating budgets of these Constitutional Officers.

Based on the degree 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: the Environmental Protection Commission, the Civil Service Board, the Planning Commission, the Legislative Delegation, and the Law Library Board. The budgets of these offices and the Constitutional Officers are included in the County's budget documents to the extent of funding by the Board of County Commissioners.