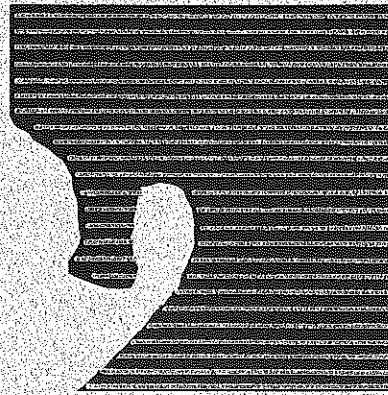


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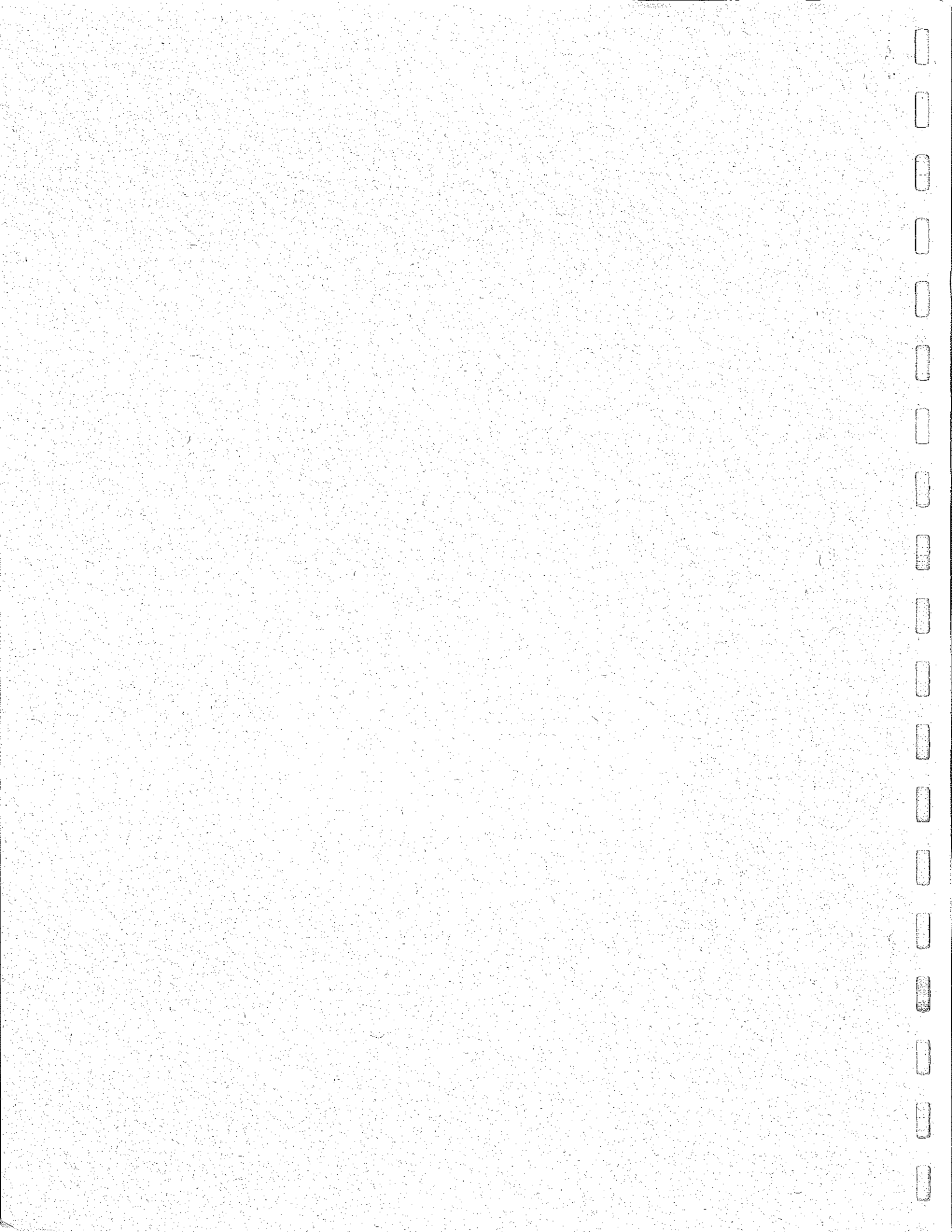
HILLSBOROUGH  
COUNTY • FLORIDA



ANNUAL BUDGET  
FOR FY 93  
EXECUTIVE SUMMARY

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO  
Hillsborough County,  
Florida  
For the Fiscal Year Beginning  
October 1, 1991

*Gary R. Nothman*  
President

*Jeffrey L. Ewell*  
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to Hillsborough County for its annual budget for the fiscal year Beginning October 1, 1991. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

**HILLSBOROUGH COUNTY, FLORIDA  
BOARD OF COUNTY COMMISSIONERS**



**Ed Turanchik  
District 1  
Vice-Chairman**



**Pam Iorio  
District 2**



**Sylvia Rodriguez  
Kimbell  
District 3  
Chairman**



**James D. Selvey  
District 4**



**Jan K. Platt  
District 5  
At-Large**



**Phyllis Busansky  
District 6  
At-Large**



**Joe Chillura  
District 7  
At-Large**



**Frederick B. Karl  
County Administrator**

---

**CONSTITUTIONALLY ELECTED COUNTY OFFICIALS**

Richard Ake, Clerk of the Circuit Court  
Ron Alderman, Property Appraiser  
Walter Heinrich, Sheriff  
Robin Krivanek, Supervisor of Elections  
Melvin Smith, Tax Collector

*Presented here are the elected officials in office at the time the Board of County Commissioners adopted the FY 93 budget in September 1992. In November 1992, Jim Norman was elected County Commissioner for District 2 and Lydia Miller was elected County Commissioner for District 4. Pam Iorio has been elected Supervisor of Elections and Cal Henderson has been elected Sheriff, effective January 1993.*

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# A DESCRIPTION OF HILLSBOROUGH COUNTY GOVERNMENT

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Hillsborough County is geographically located 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, or 89 percent of the total land area. The municipalities of Tampa (the county seat), Temple Terrace and Plant City account for the remaining 141 square miles.

## **Seven-Member Commission Elected to Govern County**

Hillsborough County a political subdivision of the State of Florida, is 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.

## **Commissioners Serve on Other Boards**

The Board of County Commissioners also serve as the 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.

## **Constitutional Officers**

In addition to the members of the Board, citizens also elect five Constitutional Officers:

Tax Collector, Property Appraiser, Clerk of the 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. The Constitutional Officers, with the exception of the Supervisor of Elections, maintain separate accounting systems and budgets.

## **Other Government Agencies**

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. Environmental Protection Commission, the Civil Service Board, the Planning Commission, the Legislative Delegation, and Law Library Board. The Budgets of these offices and the Constitutional Officers are included in this document.

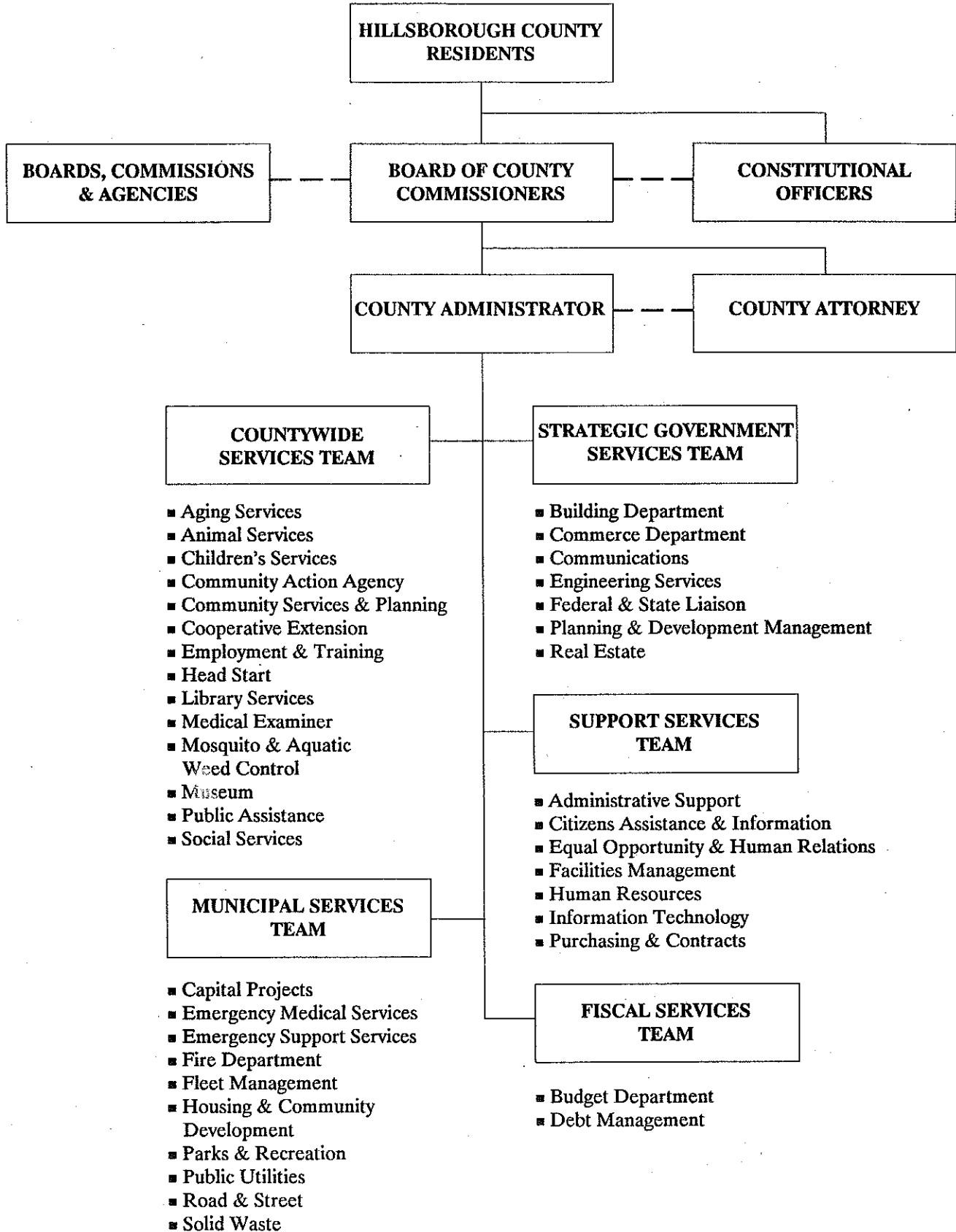
## **Role of the County Administrator**

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

The departments under the County Administrator are responsible for providing 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 five offices: Support Services, Countywide Services, Strategic Government Services, Fiscal Services, and Municipal Services.

# HILLSBOROUGH COUNTY ORGANIZATION CHART



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*We ask that you "recycle" this document by sharing it with others.*



*Special thanks to Gerri Freeman, Printing Services Manager of the Hillsborough County Print Shop, for production advice and assistance, and to Alan Braiser, Graphics Supervisor for the City of Tampa Publications Department, for cover and title page design. Printed December 1992.*





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# Introduction to the County Budget Documents for FY 93

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This is the financial plan adopted by the Hillsborough County Board of County Commissioners for Fiscal Year 1993 (FY 93), which began October 1, 1992, and ends September 30, 1993.

This plan encompasses all funds appropriated by the Board of County Commissioners (BOCC) to fund departments under the County Administrator as well as the BOCC and the Constitutional Officers (Sheriff, Clerk of the Circuit Court, Property Appraiser, Tax Collector, and Supervisor of Elections); the County's judicial system; other boards, commissions, and agencies; and other governments and private, non-profit organizations.

Some of the organizations included in this budget receive substantial additional support through other sources of funds: the Tax Collector, Property Appraiser, and Clerk of the Circuit Court each receive funding from taxes or fees levied separate from the budgets presented in this document. The judicial system also receives significant funding directly from the State of Florida; particularly for judges' salaries, the Public Defender's Office, and the State Attorney's Office.

The budget is printed in five parts, each published as a separate document. Each is intended for specific types of users. This multi-volume approach, a change from single volume budget documents in past years, is used to tailor the material to different needs. Each budget document is briefly described below.

A separate document, produced in July 1992, the **Taxpayers Guide to the Hillsborough County Budget** is available to explain the day-to-day operating budget and how -- and why -- it has changed over the past few years. The document also helps explain the budget process used to adopt the FY 93 budget and why the budget structure is so complex.

Additional information may be obtained by contacting the Hillsborough County Budget Department directly at (813) 272-5890.

**Annual Budget for FY 93 Executive Summary** - This document is intended to communicate the

broadest picture of the County budget to a diverse group of readers. It begins with a budget message conveying what strategies were used in developing the budget, portraying significant aspects of the budget in simple charts and graphs, and providing a glossary of key terms to assist readers in understanding some of the "accountingese" that inevitably finds its way into a budget document. This document conveys where the County stands, financially, and what steps are being taken to manage the County's finances.

**Annual Budget for FY 93 Operations and Funding Guide** - This document cross-references key detail for the budget, breaking the budget out by funding source, organizational structure, and number of positions. In large part, it provides County managers and others with a guide to the resources provided to, and the results expected from each organization funded by the County. It is comprised of three sections: a funding section, an organizational section, and a positions section.

The funding section provides the reader with an introduction to the complicated financial structure required of an urban county to match revenues against their eligible uses. The structure shows how each fund is appropriated to different organizational units.

The organizational section provides the reader with a matchup of resources and annual objectives and performance measures -- the output of each organization. It also cross-references staffing levels and funding sources.

The positions section provides detail on the specific positions funded within each organization along with information on pay ranges.

**Adopted Budget for FY 93 Capital Budget** - This document provides an outlook for the capital program for the new budget year and the following five years. It is oriented towards those who want a better understanding of the capital component of the budget and future projections.

The **Capital Budget** document matches funding sources against programs and ties the annual budget

process to the Capital Improvement Program, which is published separately with specific detail on each capital project. It also provides information on how future projects will impact the County's operating budget as each project is completed. This latter component, for example, addresses the issue of maintenance needs for a new park or staffing and utilities for a new library or fire station.

**Adopted Budget for FY 93 Financial Detail** - This document breaks out detail on other non-operating components of the annual budget that don't deal with day-to-day operation of County programs -- debt and reserves. The level of detail provided tends to be oriented towards readers with finance or business backgrounds. In past years when a single document contained all of the budget information, some readers were overwhelmed by the detail provided -- particularly on debt. At the same time, management understood the importance of documenting this information for those interested in the County's financial health and its long-term obligations. The documentation of the County's reserves allows readers to see how the County has prudently set aside funds for catastrophic emergencies, financial commitments that must be carried forward to the next year ("reappropriations"), potential debt service requirements, renewal and replacement of capital, etc.

**Proforma Budget: FY 93 - FY 98** - This final budget document extends the FY 93 budget for key operating funds out an additional five years. This long term financial planning document allows elected officials, County Administration, the public and others a view of operating budgets for the next several years based on a small number of key assumptions about what will drive revenues and expenditures. This document was first produced in November 1991 and was used to establish budget priorities for the FY 93 budget adoption process. It is important to note that the purpose of this document is to provide advance notice of whether steps must be taken to prevent future deficits, and to examine the effects of timing of future events such as opening new facilities. This process moves the County from reactive, stop-gap solutions to planned, long-term strategies. The Proforma, therefore, does not show *what will be*, but *what could be* without appropriate actions.

The computer spreadsheets that are summarized in the tables and charts that appear in this document

are used by County Administration to run alternate scenarios to test the impact of changes in any of the basic assumptions (known as "sensitivity analysis").

### **Environmental Awareness in Publishing Budget Documents**

This multi-volume budget, including covers, is printed entirely on recycled paper for the first time. In order to minimize waste, covers are interchangeable between documents and only covers and title pages are pre-printed. All internal pages are reproduced on demand so that excess copies are not printed. Copies with printed covers are intended primarily for elected officials, senior County managers, libraries, the news media, and other users who will reference the document over an extended period. Plain cover copies are reproduced in large quantities, on demand, for civic organizations and other interested parties to maximize distribution of budget information to the residents of Hillsborough County.

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## The Process of Adopting the FY 93 Budget

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*The process for adopting Hillsborough County's FY 93 budget consisted of four distinct stages or phases: 1. Planning, 2. Preparation, 3. Review, and 4. Public Adoption.*

*The Planning Phase* began October 1, 1991 with the development of a financial planning tool -- a "Proforma" budget extending the FY 92 budget for three major operating funds five years into the future. The planning phase continued with departmental feedback on the FY 92 process (a budget "post mortem"), writing budget instructions and examples, obtaining direction from the Board of County Commissioners based on the five year outlook, and preparing training materials.

*The Preparation Phase* began with a budget kickoff meeting on March 19, 1992, by the County Administrator where directions for the budget process were provided and written budget instructions and forms were distributed. The process included training ten test departments in using the County's new automated budget preparation system. This system is linked to departments' microcomputers through connection of the mainframe computer to multiple local area networks (LANs). Budget staff assisted all departments in preparing two line item budgets: a continuation budget that re-priced the FY 92 budget into FY 93 dollars, and a "target" budget that showed what FY 93 costs could fit, on a priority basis using zero base budget techniques, into the same dollars budgeted for FY 92. Finally, departments were provided assistance in preparing documentation for the prioritization of programs from the bottom up using "decision units" to describe each component. Those decision units with the lowest priority were those that could not fit within the target budget, but which would be funded within the continuation budget. Because of the recognized shortfall to fund all agencies at a continuation level, the budget documentation did not provide an opportunity for departments to ask for new programs unless they could be documented as "mandates" as defined in the budget instruction materials. This last aspect of the process was intended to head off the problems experienced in prior budget processes when

departments put their prime focus on documenting new programs rather than justifying the continuing need for existing programs. Past budget processes also resulted in the expectation of the highest funding requested. The FY 93 process, to the contrary, generally dampened expectations early in the process until revenue projections could be finalized.

*The Review Phase* began with scheduled work sessions of selected departments with the County Administrator. Originally, ten departments were scheduled, with an annual rotation of departments. An eleventh, the Medical Examiner's Office, was added on the request of the Chief Medical Examiner. Departments reviewed were: Emergency Medical Services, Facilities Management, Public Library Services, Planning and Development Management, Building, Fleet, Human Resources, Engineering Services, Capital Projects, Community Services and Planning, and Medical Examiner.

These work sessions, which began May 7, were videotaped and open to the BOCC and the public. They consisted of a free-style presentation of departmental programs by the department director followed by a review of the department's budget submission as detailed through decision unit summaries. Tapes of these reviews were available to the public for review and selected tapes were rebroadcast through the government access channel on cable television.

Upon completion of the selected departmental reviews on May 28, all remaining departments under the County Administrator were examined in June in less detail during a review of each assistant county administrator's departments. The County Attorney's budget was also examined.

Simultaneous to the formal reviews of departments within the County Administrator's organization were individual and group discussions of the County Administrator with the Chief Judge and Constitutional Officers (the Clerk of the Circuit Court, the Tax Collector, the Property Appraiser, and the Supervisor of Elections). These meetings

coordinated the submission of budget requests by all organizations funded by the BOCC.

A **Taxpayer's Guide to the Hillsborough County Budget** was produced for the first time and widely distributed as a tool to educate those interested in County budgets.

The review phase ended with a series of final reviews of departmental submissions by the County Administrator, and receipt of official information on the County's ad valorem tax base for the FY 93 budget from the Property Appraiser.

At this point, a **County Administrator's Recommended Budget for FY 93** was produced for presentation to the BOCC by July 15, in accordance with Florida statutes.

*The Public Adoption Phase* began with the formal receipt of the County Administrator's Recommended Budget on July 15, 1992. At this point the BOCC began its review of the budget and the public process of review, change and formal adoption.

A second milestone in the phase was the setting on July 30 of proposed millage rates, which would be used to prepare "Truth in Millage" or TRIM notices for distribution in August. TRIM notices advise County taxpayers how tax rates proposed by all local taxing authorities, combined with current information on assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first Public Hearing for adoption of tentative millage rates and a tentative budget by each taxing authority.

The third milestone in this phase of the budget process was the first public hearing, which was held September 3. At this meeting the BOCC, after hearing public testimony, adopted tentative millage rates and a tentative budget.

The fourth and final milestone in the budget process for adoption of the FY 93 budget was the second public hearing on September 17. The second public hearing was advertised by a published notice and a published breakdown of the tentative millage rates and the tentative budget. As with the first public hearing, the BOCC heard public testimony prior to adopting final millage rates and a final budget for FY 93.

In accordance with Florida statutes, the adopted budget was subsequently filed with the Florida Department of Revenue, effective October 1, 1992.

## **FY 93 Budget Process Milestones:**

### *Planning*

- **December 11-12, 1991 Executive Team Long Term Financial Planning Retreat**
- **January 16, 1992 BOCC Planning Retreat Discussion of Long Term Financial Planning**

### *Preparation*

- **March 19, 1992 Budget "Kickoff" Meeting**
- **May 1, 1992 Budget Submissions Due Including Data Entry to Budget System by On-Line Departments**

### *Review*

- **May 7 - 28, 1992 Departmental Worksessions With County Administrator**
- **June 2 - July 14, 1992 County Administrator Review by Team and Finalization of the Administrator's Recommended Budget**

### *Public Adoption*

- **July 15, 1992 County Administrator's Presentation of the FY 93 Recommended Budget to the BOCC**
- **July 30, 1992 BOCC Workshop to Set Proposed Millage Rates**
- **September 3, 1992 1st Public Hearing to Adopt Tentative Millage Rates and a Tentative Budget**
- **September 17, 1992 2nd Public Hearing to Adopt Final Millage Rates and the FY 93 Budget**

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## The County Administrator's Budget Message For FY 93

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The budget process for developing the Fiscal Year (FY) 93 annual budget began in late November 1991, with the development of a "proforma" budget for the years FY 92 through FY 97. The Proforma is a financial planning document that projects revenues and expenditures for three major components of the County's day-to-day operating budget. The projections showed the potential for a \$74 million cumulative shortfall in funds in the County's main operating fund, the General Fund, if certain assumptions were correct, such as moderate growth in the tax base and the opening of a temporary jail. On the other hand, a more conservative assumption about growth in the property tax base would drive that deficit to as much as \$150 million.

Armed with that information, senior County management met in December 1991 to begin the process of heading off future deficits. In January 1992, the Board of County Commissioners (BOCC) met and provided additional guidance. For example, the BOCC suggested the use of zero-base budgeting in preparing the FY 93 budget.

In preparing for FY 93, we refined our budget preparation process to ensure that material was prepared in a format that would allow examination of the funding for each department and organization from the ground up -- zero-base budgeting. We also established a "target budget" for each organization that was based on its adopted day-to-day operating budget for FY 92. These steps allowed us to head off expectations for larger budgets while collecting information that could be used to focus budget cuts in nonessential services.

The theme for our budget exercise this year was "**LIVING WITHIN OUR MEANS.**" That theme manifests the approach taken in developing this annual budget for FY 93. We believe we should be **fiscally responsible** by tightening further our respective belts, rather than thinking or talking of new tax revenue. Hence, the budget adopted for FY 93 is within our means and does not require any increase in taxes.

What about service to the public? After all, the only justification for the existence of county government is to provide needed services for the residents of the County. We are not a profit-making organization, and our goal is not to see how little service we can provide. Our mission is to provide needed services, but at the least possible cost. We would not be doing our jobs if we saved money by simply eliminating services that the residents need and consider to be essential. However, we should strive to winnow out those activities we can do without and then use every device at our disposal to hold down the cost of providing those services you determine to be needed. This budget follows those principles.

With this budget we are able to maintain a decent level of service -- not all the services we have provided in the past -- but a decent level of service, and we can do so within our means.

### County Administration

Collectively, the departments under the BOCC's jurisdiction, which I administer, are under target, except for the expanded Indigent Health Care Program administered by the Public Assistance Department. (That Program uses restricted funds provided by the special sales tax that took effect December 1, 1991).

A few of the departments had to be slightly above to provide essential services (Children's Services, for example), but others were below target (Fleet Maintenance, Capital Projects; Engineering Services, Planning and Development Management and others).

The lower adopted FY 93 budget for many departments resulted in the elimination of positions. Through attrition, we were again able to minimize actual layoffs.

### Pay Increases

Pay increases for FY 93 are to be based upon performance evaluations. No employee automatically

receives a pay increase. Supervisors have been trained, and we believe most of the bugs in our evaluation system have been worked out. The budget provides for increases in an amount equal to 5% of total salaries. Employees will receive between zero and 7% increases depending upon their performance evaluations.

One may think it strange that employees will be receiving increases in pay while positions will be eliminated and non-essential services are being terminated, but, in my view, there is a valid reason. We have explained to the employees that there will be fewer of them this year, and each of them will have to work harder and absorb more duties, but that they will be better paid.

Incidentally, there are no pay increases in this budget for department directors and above. That means that my compensation does not change, nor does the compensation of the assistant county administrators, the County Attorney or department directors.

### **Significant Effects**

The Fire Department will be slightly under their current budget, but no firefighter positions will be eliminated. All planned construction will continue. There will be reductions in proposed purchases of new equipment and in other miscellaneous operational expenses.

There are signs of increased activities in construction, so the Building Department will not be reduced. Since the department is self-supporting through permit fees, no new taxes are required to fund it and no other department or agency will be adversely affected.

The Medical Examiner proposed an increase in his budget over the target budget to allow him to continue the high level of autopsy service and the enhanced organ salvage program he has instituted. The Medical Examiner's budget was increased after we received commitments of financial support from the medical school at the University of South Florida and from Tampa General Hospital, which benefit from the services of the Medical Examiner's Office.

Capital purchases for most of my departments will be pooled again this year. Requests from departments for computers, vehicles, furniture and the like will be analyzed and accepted or rejected.

Those accepted will be funded in the capital pool under the control and direction of the County Administrator. During the year, funds will be released for specific purchases, and only for the actual amount of the purchase. This process worked well in the last year in that there was a second look at requests. If the item was not needed or could be purchased for less, the departments could not purchase other items or use excess funds for other purchases without my approval.

### **Human Services**

This budget does not reduce services to the elderly, children, poverty-stricken people, or others who cannot fend for themselves.

The Children's Services Department was increased in order to continue to fund the Severely Emotionally Disturbed Day Treatment Program -- a program that would have to be cut under a zero base budget approach if this department received less funding.

As indicated previously, the Indigent Health Care Program administered by the Public Assistance Department was expanded, using restricted sales tax revenue.

When our revenue picture for state-shared revenues improved late in the budget process, we were able to reinstate an adequate book budget within the Library Services Department.

### **Agencies Of Interest**

The Planning Commission's budget is particularly complex. The BOCC appropriates funds for its operational budget, and matching funds for MPO (Metropolitan Planning Organization) grants. Also, there are minor miscellaneous revenues. Anticipated grant funds are used in part to reimburse the County for MPO services, but about \$0.5 million is set aside and used for consultant contracts.

After carefully analyzing all aspects of this budget, we were able to reduce direct tax support for the operational budget by over \$0.3 million by eliminating non-mandated services. Combined with an increase in support through grant reimbursements, there is an effective reduction in County tax dollar support of about \$0.6 million.

The Constitutional Officers were most cooperative in this process. While I initially recommended

significant reductions in some budgets, we were able to add back part of the reductions in the Sheriff's and Clerk's budgets late in the budget process when our revenue picture for State-shared revenues improved as the State completed its July to June fiscal period.

### **Capital Improvement Projects**

The budget I have been describing is for operations and does not include the costs of capital improvement projects. Moreover, when a capital facility opens, there are operating expenses to be considered. Accordingly, the following observations with respect to the budget before you are relevant.

The overall capital budget is \$40.3 million less than in FY 92. The reduction primarily reflects a pay-as-you-go approach to transportation funding, as opposed to an anticipated borrowing for transportation that was built into the FY 92 budget.

The Parks and Recreation Department has been provided funds for the operational needs of 10 new parks scheduled to open in FY 93. Only minimal "bare bones" funding is being provided to open these facilities.

The borrowing to acquire the new County Center is reflected in this budget. Interest expense will be paid from bond proceeds until the facility is completed and occupied. The savings in rent and the use of rental income from such things as the parking garage and commercial areas will cover the debt service and operational expenses. Therefore, there are no additional appropriations for operating the building.

Neither a temporary jail nor a work release facility will be opened during this fiscal year, so no funds for operating either facility are included in the budget. Similarly, this budget has no funding for the purchase of, or operation of, the 800 megahertz radio system requested by the Sheriff for his use and for the use of certain of our departments. We are developing a financing plan that will use revenue from the moving violation surcharge and other existing reserves that will avoid a debt service payment in FY 93.

### **Other Issues**

Governmental accounting standards will require us to change our accounting for risk financing and

insurance related activities. To this end, a change in the County's budgeting practices has been made by including in the adopted budget estimated unexpended funds for FY 93. The one-time benefits from this change have been transferred to a restricted reserve to ensure coverage of our long-term risk liabilities.

This budget includes \$50,000 in property tax support for the African-American Art Museum. They requested these funds because the appropriation of tourist development taxes last year will not recur.

The budget also includes a \$50,000 appropriation for the Historical Museum. The preservation and display of evidence of the history of this community is an essential service.

Support for Hillsborough Area Regional Transit (HART) is included for \$250,000, which is \$50,000 more than last year. That is the result of a complex arrangement whereby the County will benefit from funds that HART cannot spend for operations, but will be beneficial to the County in providing vehicles needed for transportation in a human services program.

The budget includes an additional \$200,000 for economic development: \$175,000 of the \$200,000 requested by the Greater Tampa Chamber of Commerce Committee of 100 and \$25,000 for the South County Economic Coalition. I admit to having qualms about these items, in view of the tight financial situation. But after serious reflection, I concluded that our financial difficulties are, in part at least, a result of slow growth and a lack of new businesses to strengthen the economy. Since the precedent for support of this effort is well established, I concluded we need to make an additional investment in the recruiting of new industry and assist in the expansion of businesses already here. The FAST FORWARD Project, designed to bring 50,000 new jobs, is poised to begin in full force; the private sector seems enthused about it and ready to do its part; a new, well qualified director is in place; so it seems the County should make the extra effort rather than being a party to bringing the whole thing to a halt.

If the County lends its support, others should follow and the long-range results, if successful, should make unnecessary such severe budget reductions in the future.

## Summary

With the leadership and support of the Board of County Commissioners, we have come a long way in the management of the financial affairs of the County. The budget process has been refined, made comprehensive and open to all who have an interest.

This year, the competition for funding was as fierce as I've ever seen it, and the allocation of scarce resources has been difficult. However, we have done everything possible to reconcile difficulties and to preserve the delivery of services to the public while standing by our commitment to **live within our means.**

*Frederick B. Karl*

**Frederick B. Karl**  
**County Administrator**



## FY 93 BUDGET SUMMARY

Fiscal Year	FY 90 Actual	FY 91 Actual	FY 92 Adopted	FY 93 Adopted
<b>PROPERTY TAX RATES (In Mills)</b>				
Countywide (A)	8.7245	8.7166	8.2166	8.2166
Library District (B)	0.4481	0.4481	0.4481	0.4481
General Purpose MSTU (C)	4.0621	4.0621	5.0621	5.0621
<b>VALUE OF 1 MILL (In Millions of \$)*</b>				
Countywide	\$22.9	\$23.7	\$24.4	\$24.1
Library District	21.8	22.6	23.2	22.8
Unincorporated	12.9	13.3	13.6	13.6
<b>BUDGET SUMMARY (In Millions of \$)</b>				
Operating	\$487.4	\$521.5	\$554.1	\$572.2
Capital (Net of Reserves)	121.8	115.6	245.9	205.6
Debt Service	79.4	399.3	71.8	75.5
Reserves & Refunds (D)	2.1	0.2	200.1	300.6
<b>MAJOR ORGANIZATION OPERATING BUDGET (In Millions of \$)</b>				
Board of County Commissioners	\$1.1	\$1.1	\$1.1	\$1.1
County Administrator	285.0	289.1	332.9	345.9
County Attorney	3.3	3.5	3.4	3.4
Elected Officials	157.5	157.8	168.2	171.9
Judicial	7.0	8.3	8.6	8.3
Boards, Commissions & Agencies	13.0	13.5	14.7	15.3
Non-Departmental	20.6	48.3	25.3	26.3
	<u>\$487.4</u>	<u>\$521.5</u>	<u>\$554.1</u>	<u>\$572.2</u>
<b>CAPITAL BUDGET (In Millions of \$)</b>				
Transportation	\$29.2	\$43.4	\$108.2	\$73.2
Parks	2.5	1.4	8.6	2.5
Water/Wastewater	59.7	44.6	84.7	63.9
Stormwater	2.0	0.5	3.6	3.7
Solid Waste	1.1	0.2	4.6	3.1
Fire	0.6	0.3	3.2	2.1
Court/Government Buildings	6.1	6.0	12.4	25.4
Correctional Facilities	10.3	5.8	4.5	3.8
Library Facilities	2.3	0.2	1.1	0.8
Environmental Lands Acq. Program	6.4	11.4	12.7	24.1
Housing and Urban Development	0.5	1.6	1.2	1.9
Other	1.0	0.2	0.6	0.0
Other Non-CIP	NA	NA	0.8	0.9
	<u>\$121.8</u>	<u>\$115.6</u>	<u>\$245.9</u>	<u>\$205.6</u>

\* Based on the certified tax roll, June 30, 1992.

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

Includes millage levies for capital and for debt service.

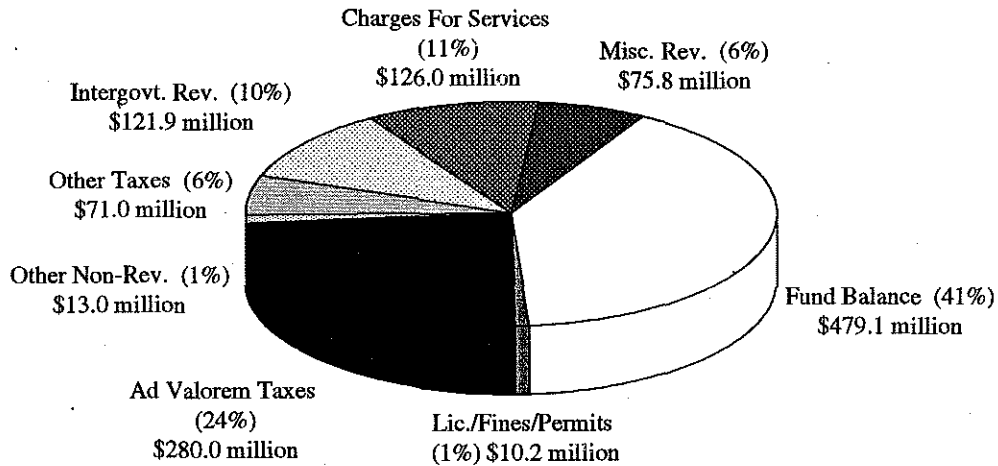
(B) Includes properties within the City of Tampa and the unincorporated areas of the County.

(C) Unincorporated area.

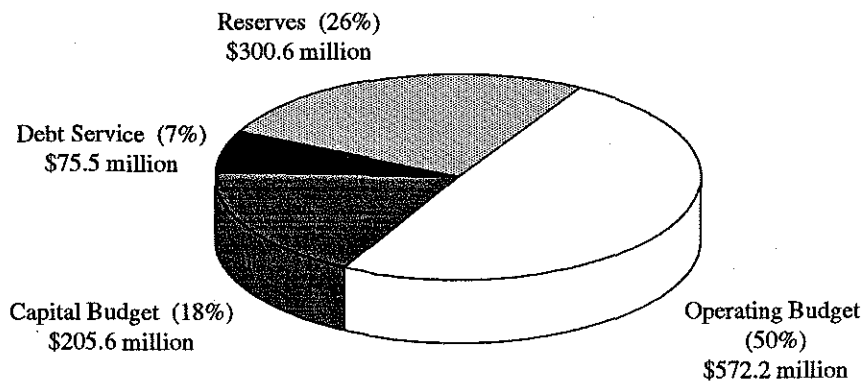
(D) Reserves are budgeted but not expended. Actual expenditures for the operating budget, capital budget, or debt service may include drawdown of reserves. Actual expenditures shown in previous years reflect refunds.

# BUDGET SOURCES AND USES OF FUNDS

## WHERE THE MONEY COMES FROM (SOURCES) FY 93 - ALL FUNDS



## WHERE THE MONEY GOES (USES) FY 93 - ALL FUNDS



*Note: Sources and Uses shown above exclude \$292.0 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 as shown in Less Statutory Deductions. As the reduction may only apply to selected revenues in any category, the numbers in this chart have not been reduced.*

## BUDGET SOURCES AND USES OF FUNDS

SOURCES	FY 90 Actual	FY 91 Actual	FY 92 Adopted	FY 93 Adopted
Fund Bal Begin Of Year	\$572.8	\$527.0	\$378.2	\$479.1
Revenue:				
Ad Valorem Taxes	248.3	257.2	281.7	280.0
Other Taxes	26.8	27.4	50.9	71.0
Licenses And Permits	5.0	5.7	5.5	6.3
Intergovernmental Revenue	109.2	104.0	122.9	121.9
Charges For Services	111.8	114.1	121.8	126.0
Fines And Forfeits	4.4	3.8	4.9	3.9
Miscellaneous Revenue (including interest and reimbursements)	<u>109.9</u>	<u>104.5</u>	<u>81.2</u>	<u>75.8</u>
Total Revenue	615.3	616.7	669.0	684.9
Transfers	233.2	280.3	263.7	292.0
Other	29.8	358.6	47.1	13.0
Less 5% Required By Law	<u>0.0</u>	<u>0.0</u>	<u>(22.4)</u>	<u>(23.2)</u>
<b>TOTAL AVAILABLE</b>	<b>\$1,451.1</b>	<b>\$1,782.7</b>	<b>\$1,335.6</b>	<b>\$1,445.9</b>
USES	FY 90 Actual	FY 91 Actual	FY 92 Adopted	FY 93 Adopted
Operating Budget:				
Compensation	\$252.1	\$262.4	\$277.5	\$289.5
Operating Expenses	213.5	245.0	257.6	265.1
Equipment	<u>21.8</u>	<u>14.2</u>	<u>19.0</u>	<u>17.6</u>
Total Operating Budget	487.4	521.5	554.1	572.2
Capital Budget (Net of Reserves)	121.8	115.6	245.9	205.6
Debt Service	79.4	399.3	71.8	75.5
Transfers	233.2	280.3	263.7	292.0
Reserves	<u>2.1</u>	<u>0.2</u>	<u>200.1</u>	<u>300.6</u>
<b>TOTAL USES</b>	<b>\$922.4</b>	<b>\$1,316.5</b>	<b>\$1,335.6</b>	<b>\$1,445.9</b>
<p>Amounts expressed in millions of dollars, rounded to the nearest one hundred thousand. Detail may not add to totals because of rounding.</p>				

## DEPARTMENT BUDGET COMPARISON

	FY 92 Adopted	FY 93 Adopted
<b>BOARD OF COUNTY COMMISSIONERS</b>	<b>\$1,067,239</b>	<b>\$1,067,238</b>
<b>COUNTY ATTORNEY</b>	<b>3,392,365</b>	<b>3,406,436</b>
<b>COUNTY ADMINISTRATOR</b>		
County Administrator	1,665,294	1,538,907
<b>SUPPORT SERVICES</b>		
Citizens Assistance/Information	878,194	985,358
Equal Opportunity/Human Relations	713,661	725,936
Facilities Management	9,444,456	9,015,417
Human Resources	2,344,306	2,245,813
Information Technology	1,151,770	857,186
Purchasing & Contracts	940,888	1,016,793
<b>FISCAL SERVICES</b>		
Budget Department	1,161,567	1,161,427
Debt Management	174,158	174,158
<b>COUNTYWIDE SERVICES</b>		
Aging Services	7,832,302	7,963,563
Animal Services	2,527,417	2,744,987
Children's Services	5,643,900	5,868,296
Community Action Agency	738,380	823,590
Community Services & Planning	4,971,829	4,935,159
Cooperative Extension Svcs	674,306	756,620
Employment & Training	3,690,851	3,488,221
Head Start Department	6,693,629	7,288,249
Medical Examiner	1,178,254	1,378,851
Mosquito & Aquatic Weed Control	1,252,863	1,257,528
Museum	1,552,180	1,561,875
Public Assistance	59,609,476	68,889,831
Public Library Services	11,644,928	12,319,193
Social Services	6,431,065	7,299,754
<b>STRATEGIC GOVERNMENT SERVICES</b>		
Building Department	3,774,345	4,064,079
Engineering Services	9,602,033	9,117,298
Planning & Development Management	9,679,566	9,091,167
Real Estate	1,472,888	1,448,279
Commerce Department	231,433	565,743
Government Liaison	113,454	113,165
Communications	1,458,556	1,310,475
<b>MUNICIPAL SERVICES</b>		
Housing & Community Development	12,831,948	15,062,096
Emergency Support Services	5,132,572	5,480,408
Emergency Medical Services	9,257,254	9,136,760
Fire Department	21,187,998	20,351,379
Fleet Management	7,392,749	7,143,875
Parks & Recreation	13,787,572	14,219,706
Road & Street Maintenance	30,427,991	33,171,381
Solid Waste	34,951,671	31,288,346
Public Utilities	44,356,163	46,105,649
Capital Projects	6,024,752	5,560,803
Capital Improvement Program (CIP)	234,016,656	193,360,403
<b>TOTAL COUNTY ADMINISTRATOR</b>	<b>578,615,275</b>	<b>550,887,724</b>

## DEPARTMENT BUDGET COMPARISON

	FY 92 Adopted	FY 93 Adopted
<b>ELECTED OFFICIALS</b>		
Clerk, BOCC	\$6,718,864	\$6,790,032
Clerk of the Circuit Court	3,458,196	3,368,961
Clerk of the County Court	6,508,638	6,583,333
BOCC - Judicial Services	3,106,427	3,295,572
Clerk-Value Adjustment Board	203,483	246,855
Supervisor of Elections	1,738,865	1,478,933
Hillsborough Cty. Sheriff	127,370,586	129,812,866
State Attorney Part I	700,118	700,118
State Attorney Part II	1,297,729	1,326,724
Property Appraiser	7,003,650	7,299,338
Tax Collector	9,438,547	10,167,062
Public Defender	844,006	844,005
<b>TOTAL ELECTED OFFICIALS</b>	<b>168,389,109</b>	<b>171,913,799</b>
<b>JUDICIAL</b>	<b>8,595,711</b>	<b>8,282,299</b>
<b>BOARDS, COMMISSIONS &amp; AGENCIES</b>		
Law Library Board	375,699	389,384
Metropolitan Planning Organization	483,213	1,307,269
Civil Service Board	1,287,643	1,272,142
Planning Commission	3,981,372	3,652,749
Legislative Delegation	123,984	123,984
Environmental Protection Commission	7,883,247	7,985,463
Charter Review Board	0	0
Soil Conservation Board	100,940	100,940
Public Transportation Commission	447,671	469,364
<b>TOTAL BOARDS, COMMISSIONS</b>	<b>14,683,769</b>	<b>15,301,295</b>
<b>NON-DEPARTMENTAL ORGANIZATIONS</b>		
Allotments by Legislative Act PT I	17,202,425	18,795,786
Allotments by Legislative Act PT II	4,970,000	4,945,000
Debt Service	71,767,651	75,566,012
Consolidated Street Light District	3,120,500	3,120,500
<b>TOTAL NON-DEPARTMENTAL ORGANIZATIONS</b>	<b>97,060,576</b>	<b>102,427,298</b>
<b>NON-EXPENDITURE ACCOUNTS</b>		
Interfund Transfers	126,710,004	142,103,012
Intrafund Transfers	136,958,165	149,859,168
Reserves and Refunds	200,088,593	300,604,782
<b>TOTAL NON-EXPENDITURE ACCOUNTS</b>	<b>463,756,762</b>	<b>592,566,962</b>
<b>TOTAL BOARD OF COUNTY COMMISSIONERS AND CONSTITUTIONAL OFFICERS</b>	<b>\$1,335,560,806</b>	<b>\$1,445,853,051</b>

# CAPITAL PROJECTS BUDGET

## SOURCES & USES OF FUNDS

(in Thousands \$)

SOURCES	FY 90 Actual	FY 91 Actual	FY 92 Adopted	FY 93 Adopted
Beginning Fund Balance	\$234,165.3	\$222,756.9	\$148,863.0	\$170,235.9
Revenues:				
Ad Valorem Taxes	\$5,409.2	\$5,069.5	\$6,312.7	\$0.0
Gasoline Taxes	20,630.9	14,586.8	8,112.3	9,904.2
Grants	4,069.0	5,653.9	12,973.3	5,427.2
Impact Fees	10,362.2	9,454.7	7,652.6	10,287.2
Interest Earnings	19,715.0	6,163.9	4,110.0	2,688.8
LOISS	0.0	0.0	0.0	0.0
State Grants & Shared Revenues	2,341.3	41.5	0.0	0.0
Miscellaneous	583.6	1,058.8	35.0	0.0
User Fee	<u>0.0</u>	<u>0.0</u>	<u>3,758.2</u>	<u>2,403.0</u>
Total Revenue	63,111.2	42,029.1	42,954.1	30,710.4
Transfers In	47,307.1	15,615.9	16,388.1	6,145.4
Proceeds from Sale of Property	0.0	1,163.7	507.0	0.0
Less Reserve for Uncollectibles	0.0	0.0	(1,300.5)	(1,513.3)
Other Non Revenue-Financing	<u>0.0</u>	<u>0.0</u>	<u>38,537.0</u>	<u>0.0</u>
<b>TOTAL SOURCES</b>	<b>\$344,583.6</b>	<b>\$281,565.6</b>	<b>\$245,948.7</b>	<b>\$205,578.4</b>
USES	FY 90 Actual	FY 91 Actual	FY 92 Adopted	FY 93 Adopted
Transportation	\$29,208.1	\$43,364.6	\$108,163.9	\$73,226.0
Parks	2,506.8	1,421.1	8,619.4	2,483.1
Water/Wastewater	59,749.9	44,577.8	84,690.6	63,941.4
Stormwater	2,045.4	460.2	3,612.0	3,731.7
Solid Waste	1,128.0	174.5	4,569.9	3,122.2
Fire	645.7	306.5	3,203.5	2,106.6
Governments Buildings	6,064.5	6,048.6	12,360.1	25,427.1
Correctional Facilities	10,342.5	5,818.5	4,473.7	3,814.3
Library Buildings	2,260.0	224.0	1,059.3	833.5
ELAPP	6,359.9	11,363.7	12,672.2	24,052.8
HUD Facilities	486.0	1,629.4	1,153.5	1,923.7
Other	1,029.9	240.8	606.1	0.0
Other Non-CIP	<u>NA</u>	<u>NA</u>	<u>764.5</u>	<u>916.0</u>
<b>TOTAL USES</b>	<b>\$121,826.7</b>	<b>\$115,629.7</b>	<b>\$245,948.7</b>	<b>\$205,578.4</b>

(1) In the FY 92 CIP, \$1,421.1 thousand was shown for Health Department Construction. However, the accounting for and expenditure of these funds was handled by the State of Florida and were not included in the BOCC accounting system, as these funds are not accounted for in the Board's accounting system.

(2) Non-CIP expenditures are Capital Budget Expenditures not related to the Capital Improvement Program.

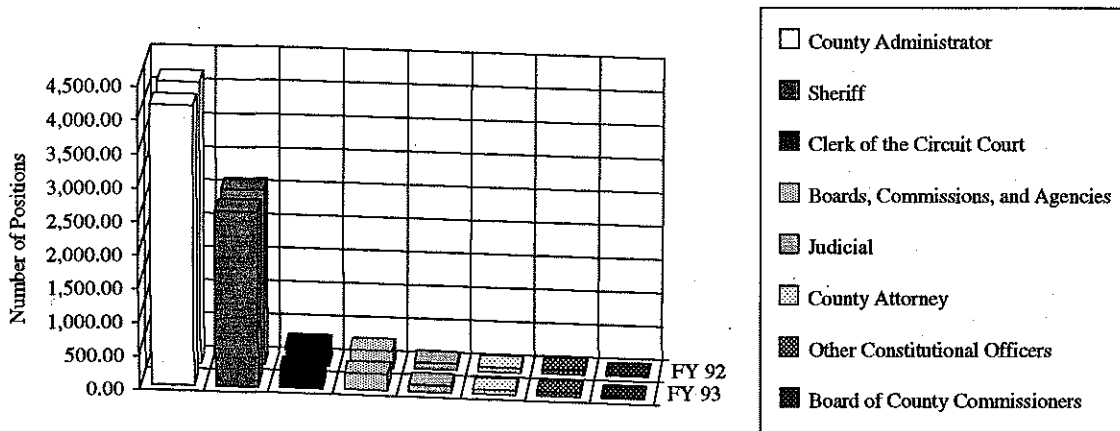
## FY 93 DEBT SERVICE BUDGET SUMMARY

DEBT REQUIREMENTS FOR COUNTY DEBT ONLY (\$ IN MILLIONS)				
FISCAL YEAR	FY 90 Actual	FY 91 Actual	FY 92 Adopted	FY 93 Adopted
<b>DEBT SERVICE BUDGET</b>				
Principal Payments	\$18.188	\$27.956	\$17.419	\$16.308
Interest Payments	<u>46.554</u>	<u>59.312</u>	<u>53.833</u>	<u>56.303</u>
<b>TOTAL COUNTY DEBT SERVICE</b>	<b>\$64.742</b>	<b>\$87.268</b>	<b>\$71.253</b>	<b>\$72.611</b>
<i>(Principal and Interest Only)</i>				
Debt Administration Expenses (A)	0.255	0.347	0.515	1.654
Capitalized Interest (B)	14.400	0.000	0.000	1.225
Accrued Interest Adjustment	0.000	0.733	0.000	0.000
Principal Portion of Refunded Bonds (C)	<u>0.000</u>	<u>310.956</u>	<u>0.000</u>	<u>0.000</u>
<b>TOTAL DEBT SERVICE</b>	<b>\$79.397</b>	<b>\$399.304</b>	<b>\$71.768</b>	<b>\$75.490</b>
<i>(Shown in Budget Summary page 9)</i>				
<b>TOTAL COUNTY DEBT ISSUED (D)</b>	<b>\$847.209</b>	<b>\$838.905</b>	<b>\$904.371</b>	<b>\$978.406</b>
<i>(As of Fiscal Year End)</i>				
<b>TOTAL COUNTY DEBT OUTSTANDING (D)</b>	<b>\$791.356</b>	<b>\$789.716</b>	<b>\$794.328</b>	<b>\$897.055</b>
<b>COUNTY DEBT OUTSTANDING BY TYPE:</b>				
General Obligation Debt	\$7.870	\$6.925	\$5.920	\$57.185
Self-Supporting Debt	\$587.479	\$615.402	\$606.027	\$598.104
Non Self-Supporting Debt	\$196.007	\$167.390	\$182.381	\$241.765
<p>(A) Includes fees paid for trustees, paying agent and registrar services and letter-of-credit fees, as well as arbitrage rebate liabilities.</p> <p>(B) Interest paid during construction with funds set aside from bond proceeds.</p> <p>(C) The principal amount of outstanding bonds refinanced with the proceeds of refunding bonds.</p> <p>(D) FY 93 figures include projected new debt issued during the year; see the Annual Budget for FY 93 Financial Detail budget document for a discussion of projected new debt issued.</p>				

# FUNDED POSITIONS SUMMARY

ORGANIZATION	ADOPTED	ADOPTED	CHANGE	
	FY 92	FY 93	NUMBER	%
County Administrator	4,196.70	4,165.70	-31.00	-0.74%
Sheriff	2,614.00	2,614.00	0.00	0.00%
Clerk of the Circuit Court	286.00	283.00	-3.00	-1.05%
Boards, Commissions, and Agencies	254.50	245.50	-9.00	-3.54%
Judicial	97.00	104.00	7.00	7.22%
County Attorney	65.00	63.00	-2.00	-3.08%
Other Constitutional Officers	64.00	64.00	0.00	0.00%
Board of County Commissioners	18.63	18.50	-0.13	-0.70%
<b>TOTAL</b>	<b>7,595.83</b>	<b>7,557.70</b>	<b>-38.13</b>	<b>-0.50%</b>

## County Funded Positions





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## ECONOMIC INDICATORS

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The Hillsborough County budget is affected significantly by economic conditions as "drivers" for service demand and for major revenues.

As indicated in the graphs that follow, the low point of the County's economic cycle was in 1991 for some economic indicators, and 1992 for others. The graphs present the most recent quarterly estimates of Fishkind & Associates, Inc., an econometric forecasting firm that provides short-term economic indicators for 40 of the 67 Florida counties, as well as State of Florida and national forecasts. If the forecast bears out, we will see a higher level of growth in the local economy for 1993 through 1995.

While there is no expectation that we will see a repeat of the growth experience in the mid-80's, growth in population and employment should recover from the loss of jobs experienced in 1991. Population growth is not, however, expected to match that of the State as a whole.

Unemployment is expected to remain somewhat high in the near term. As the economy slowly strengthens, people re-enter the labor force and raise the unemployment count. New job growth, however, should gradually lower the unemployment rate.

The number of tourists visiting Florida is expected to continue growing for 1993 through 1995 after falling in 1991 and 1992. Even more important is a forecasted increase in tourist expenditures. Busch Gardens continues to be one of the leading tourist attractions in the State. The Tampa Convention Center will draw additional visitors to the County. Tourism generates the local option resort tax (a "bed tax") that is used to promote tourism, and accounts for about twenty to twenty-five percent of all sales taxes returned to the County.

Income is probably the best gauge of an economy at the local level. As shown in the graph of income, there has been no reduction in income. When compared against the inflation figures shown on the adjacent graph, there has been no decline even if adjustment is made for inflation (i.e., no decline in "real income"). That suggests there has been no recession experienced at the local level - although there may have been a reduction of one or two

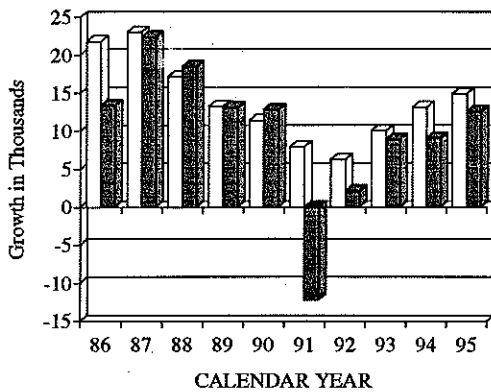
quarters that does not show up in these annual estimates. More likely, the county has experienced a period of minimal growth. Improvement is forecast for 1993 through 1995.

One of the most volatile sectors of an economy is the construction industry. Both residential and commercial construction are projected to continue recovering from lows in 1991 as growth in population and employment occur. The slowdown in new construction, coupled with reduced values for businesses' tangible property, resulted in the decline in the County's tax base for property taxes in FY 93. Along that line, the growth in construction activity in 1992 should be reflected in growth in the tax base measured on January 1, 1993, which forms the basis for FY 94 County tax revenue.

Along with many other governments, Hillsborough County has taken advantage of relatively low municipal bond rates in issuing new long-term debt.

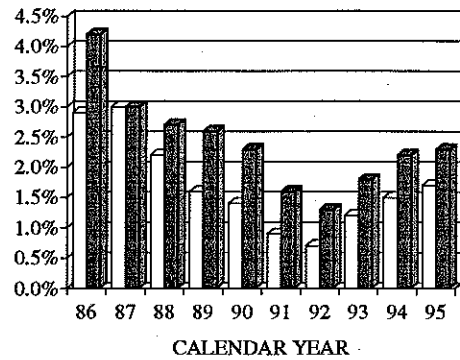
# ECONOMIC INDICATORS

### POPULATION & EMPLOYMENT HILLSBOROUGH COUNTY



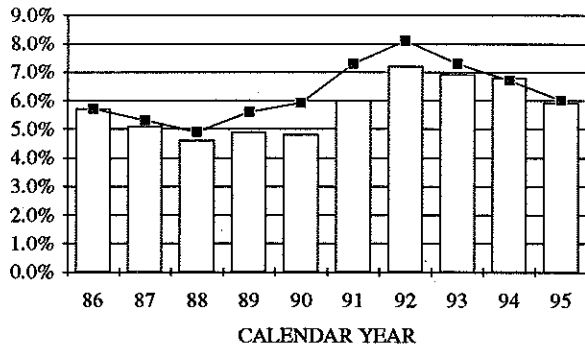
□ Population   ■ Employment

### POPULATION GROWTH FLORIDA VS. HILLSBOROUGH COUNTY



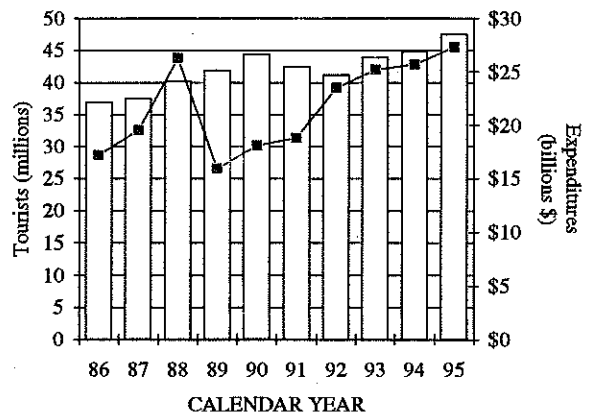
□ Hillsborough   ■ Florida

### UNEMPLOYMENT FLORIDA VS. HILLSBOROUGH COUNTY



□ Hillsborough   ■ Florida

### FLORIDA TOURISM

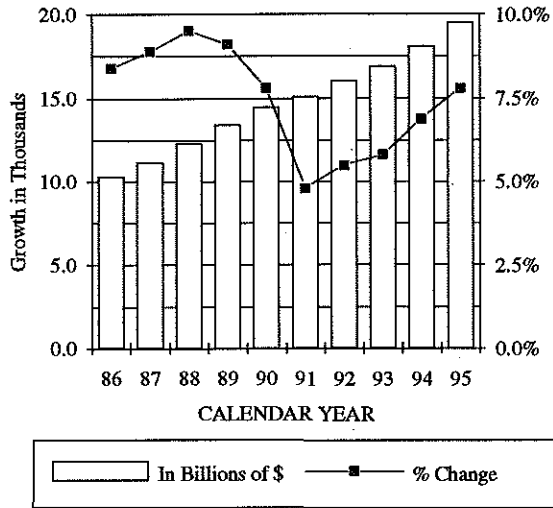


□ Tourists   ■ Expenditures

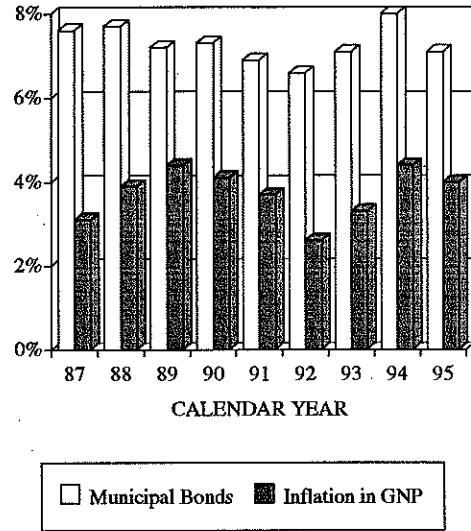
Source: Fishkind & Associates, Inc.

# ECONOMIC INDICATORS

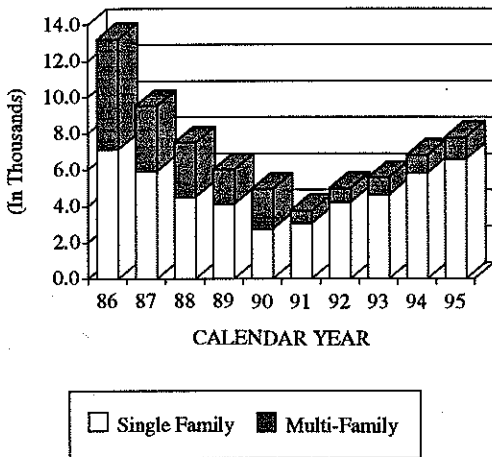
## INCOME HILLSBOROUGH COUNTY



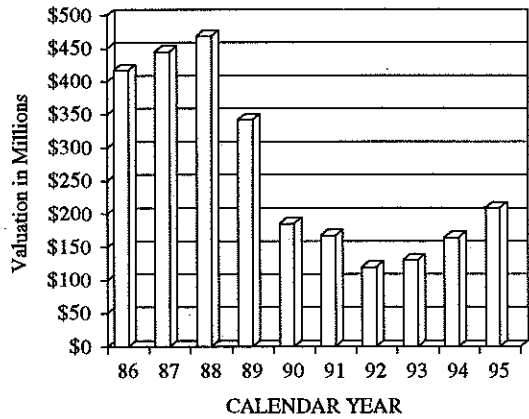
## INTEREST & INFLATION RATES



## HOUSING STARTS HILLSBOROUGH COUNTY



## COMMERCIAL CONSTRUCTION HILLSBOROUGH COUNTY



Source: Fishkind & Associates, Inc.

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# BASIC INFORMATION ON PROPERTY TAXES

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By definition, an ad valorem tax, also known as a property tax, is based on the value of a parcel of property. Generally, the rate at which this tax is levied is based on an increment of money called a "mill". A mill is equivalent to one thousandth of a dollar (or one tenth of a cent) and is shown as \$0.001. To determine the amount of the ad valorem tax levied on a parcel or property, the value of the property is multiplied by the tax rate as expressed by a quantity of mills. The rate at which the millage is levied is an ad valorem tax and the process for setting the rate is governed by State law.

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

## EXEMPTIONS

In Florida, property taxes can not be levied against the entire value of property because of exemptions defined by State law. Some of the more frequently used exemptions are:

**Homestead** - For all permanent residents of Florida, the first \$25,000 of the value of an owner-occupied residence is exempt.

**Government** - All property owned by a government is exempt.

**Widows** - In addition to any other exemptions, an additional \$500 in value is exempt if the resident-owner is a widowed permanent resident.

**Disability** - In addition to any other exemptions, an additional \$500 in value is exempt for totally and permanently disabled or blind residents.

**Institutional** - All properties of non-profit organizations used for literary, scientific, educational and charitable purposes are exempt.

## COMPUTING PROPERTY TAXES

To compute the property tax on a parcel, you need to know three factors; the assessed value as determined by the Property Appraiser; the amount of the value which is not subject to the tax, also known as exemptions; and the millage rate at which the property tax is to be levied. For example:

Start with the

*ASSESSED PROPERTY VALUE* = \$75,000

Minus the amount of the *EXEMPTIONS*:

For example, Homestead Exemption = -25,000

This results in a

*TAXABLE PROPERTY VALUE* = \$50,000

Then divide the *TAXABLE VALUE BY 1,000* =  
50

Then multiply this answer by the number of mills being levied, for instance, using the FY 92 adopted Countywide millage rate of 8.2166 per thousand dollars of taxable value, the Countywide property tax for this property would be:

$50 \times 8.2166 \text{ Mills} = \$410.83$

## THE "ROLLED BACK RATE"

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

The "rolled back rate" is used as a standardized point of comparison to show how millage rates are changing from one year to the next. The purpose of the "rolled back rate" calculation is to force local governments in Florida to identify when they are drawing more tax revenue from existing property. For example, reassessment of existing property draws more tax revenue for government even when

# BASIC INFORMATION ON PROPERTY TAXES

governments "hold the line" on tax rates. The aggregate "rolled back rate" varies significantly from the total millage rate because all ad valorem revenue is divided by Countywide taxable value in calculating the "rolled back rate" even though ad valorem revenue from the Special Library District millage and the MSTU millage is generated from smaller tax bases.

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

The following example demonstrates how to compute the aggregated "rolled back rate", the millage rate that will generate the same ad valorem tax revenues exclusive of new construction, additions to structures, etc.

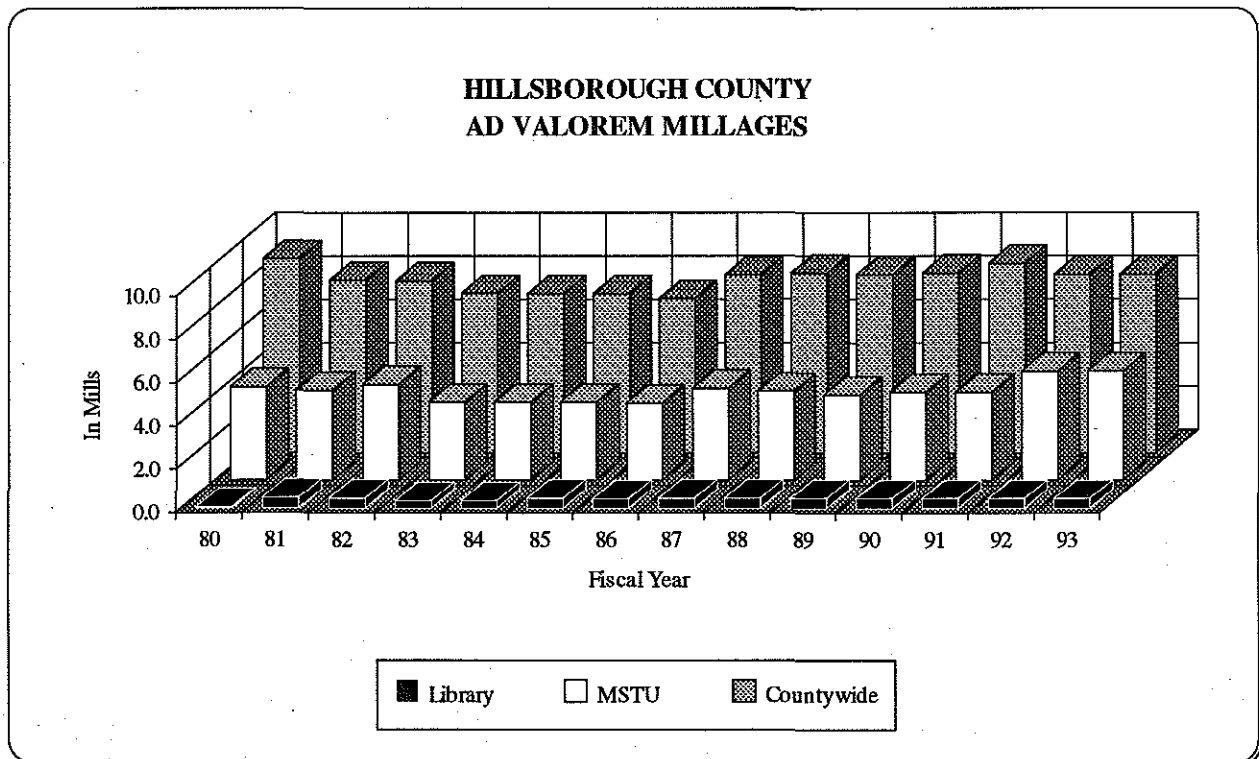
**PROPERTY TAXES** collected in the previous year  
= **\$275,395,125**

**DIVIDED BY**

**TAXABLE VALUE OR PROPERTY LESS NEW  
CONSTRUCTION IN THE CURRENT YEAR =**  
**\$23,724,199,661**

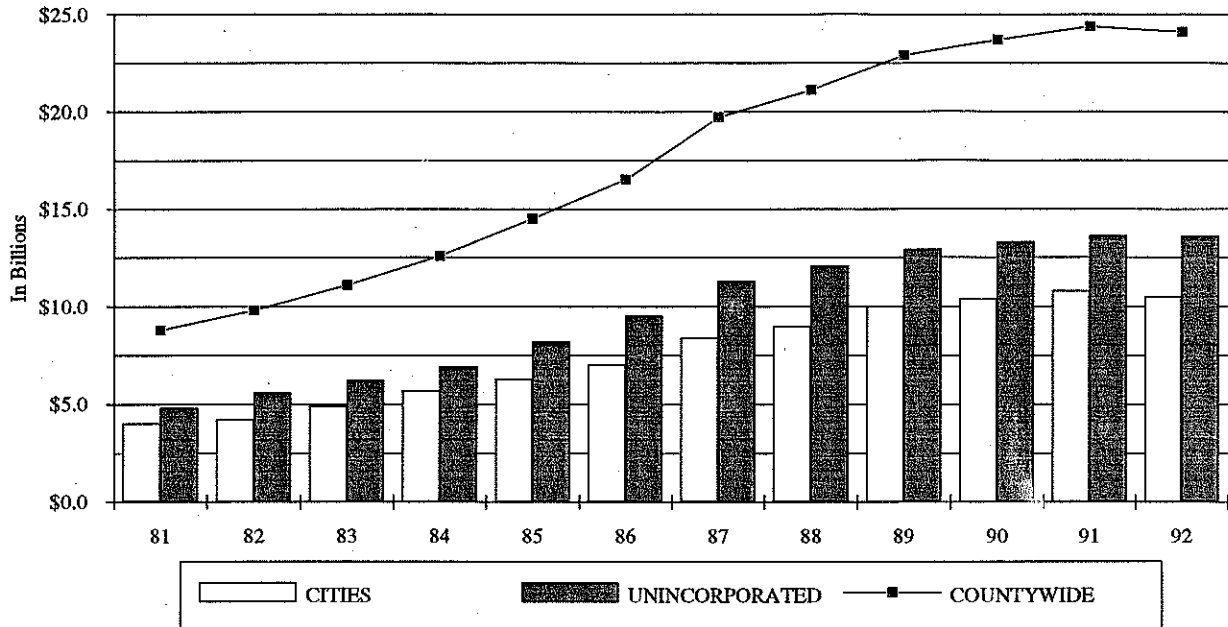
**EQUALS**

**THE AGGREGATE ROLLED BACK RATE =**  
**11.6082 MILLS OR \$11.61 PER \$1,000  
TAXABLE VALUE**

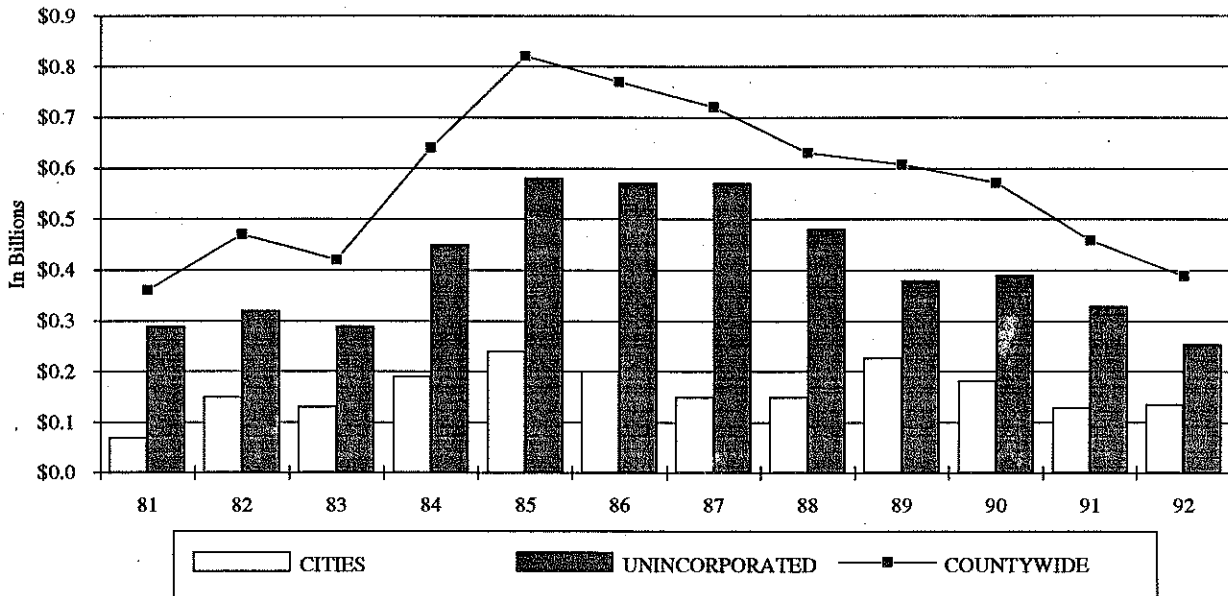


# PROPERTY VALUATION

## TOTAL PROPERTY VALUATION



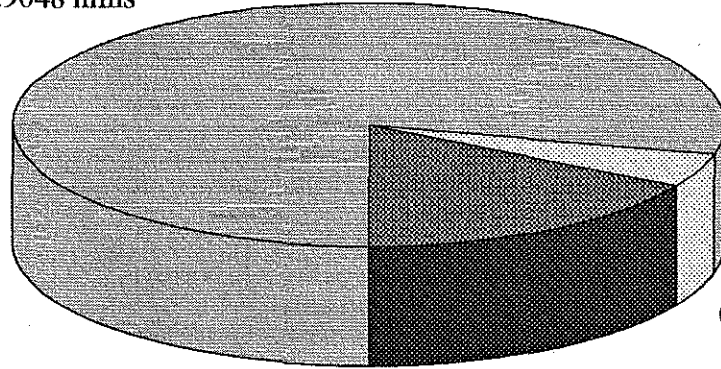
## NEW CONSTRUCTION VALUATION



# MILLAGE COMPARISON

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

General Fund  
7.9048 mills

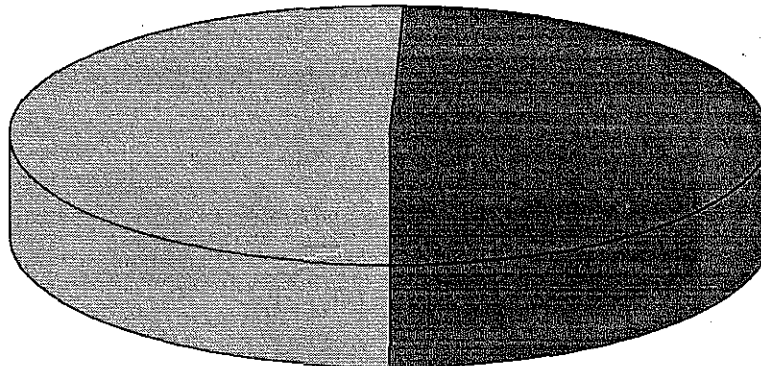


Library Fund  
0.4481 mills

1.6471 mills  
Available

## Hillsborough County's Use of the MSTU 10-mill Cap

5.0621 mills  
MSTU Fund



4.9379 mills  
Available

# MILLAGE COMPARISON

	FY 90 ADOPTED		FY 91 ADOPTED	
	MILLAGE	LEVY	MILLAGE	LEVY
<b>COUNTYWIDE</b>				
<b>OPERATING</b>				
General Revenue Fund	8.3545	\$191,287,662	8.3545	\$198,321,281
Public Health Unit	0.0598	1,369,203	0.0577	1,369,698
<b>TOTAL COUNTYWIDE OPERATING</b>	<b>8.4143</b>	<b>192,656,865</b>	<b>8.4122</b>	<b>199,690,979</b>
<b>CAPITAL</b>				
Environ. Sensitive Lands	0.2500	5,724,091	0.2500	5,934,565
<b>TOTAL COUNTYWIDE, EXCLUDING DEBT</b>	<b>8.6643</b>	<b>198,380,956</b>	<b>8.6622</b>	<b>205,625,544</b>
<b>DEBT SERVICE</b>				
County Jail Bonds	0.0240	549,500	0.0221	524,620
Parks & Recreation Bonds	0.0362	828,850	0.0323	766,745
Environ. Sensitive Lands	0.0000	0	0.0000	0
<b>TOTAL COUNTYWIDE, INCLUDING DEBT</b>	<b>8.7245</b>	<b>199,759,306</b>	<b>8.7166</b>	<b>206,916,909</b>
<b>NON COUNTYWIDE</b>				
General Purpose MSTU	4.0621	52,584,275	4.0621	53,954,346
Library Services	0.4481	9,770,766	0.4481	10,121,792
<b>TOTAL NON COUNTYWIDE</b>	<b>4.5102</b>	<b>62,355,042</b>	<b>4.5102</b>	<b>64,076,138</b>
<b>TOTAL BOCC</b>	<b>13.2347</b>	<b>\$262,114,348</b>	<b>13.2268</b>	<b>\$270,993,047</b>

## TAXABLE PROPERTY VALUES

	FY 90	FY 91
<b>COUNTYWIDE</b>		
Value of Existing Property	\$22,289,237,941	\$23,166,021,539
Value of New Construction	607,124,783	572,237,003
<b>Total Taxable Value</b>	<b>\$22,896,362,724</b>	<b>\$23,738,258,542</b>
<b>UNINCORPORATED(MSTU)</b>		
Value of Existing Property	\$12,564,131,290	\$12,892,609,841
Value of New Construction	389,964,954	389,767,846
<b>Total Taxable Value</b>	<b>\$12,945,096,244</b>	<b>\$13,282,377,687</b>
<b>SPECIAL LIBRARY DISTRICT</b>		
Value of Existing Property	\$21,242,601,731	\$22,056,167,845
Value of New Construction	562,277,550	532,056,610
<b>Total Taxable Value</b>	<b>\$21,804,879,281</b>	<b>\$22,588,224,455</b>



# MILLAGE COMPARISON

	FY 92 ADOPTED		FY 93 ADOPTED	
	MILLAGE	LEVY	MILLAGE	LEVY
<b>COUNTYWIDE</b>				
<b>OPERATING</b>				
General Revenue Fund	7.8501	\$191,612,367	7.9048	\$190,607,012
Public Health Unit	0.0604	1,474,298	0.0000	0
<b>TOTAL COUNTYWIDE OPERATING</b>	<b>7.9105</b>	<b>193,086,665</b>	<b>7.9048</b>	<b>190,607,012</b>
<b>CAPITAL</b>				
Environ. Sensitive Lands	0.2500	6,102,227	0.0000	0
<b>TOTAL COUNTYWIDE, EXCLUDING DEBT</b>	<b>8.1605</b>	<b>199,188,892</b>	<b>7.9048</b>	<b>190,607,012</b>
<b>DEBT SERVICE</b>				
County Jail Bonds	0.0223	544,319	0.0250	602,820
Parks & Recreation Bonds	0.0338	825,021	0.0368	887,352
Environ. Sensitive Lands	0.0000	0	0.2500	6,028,205
<b>TOTAL COUNTYWIDE, INCLUDING DEBT</b>	<b>8.2166</b>	<b>200,558,232</b>	<b>8.2166</b>	<b>198,125,389</b>
<b>NON COUNTYWIDE</b>				
General Purpose MSTU	5.0621	69,082,221	5.0621	68,920,435
Library Services	0.4481	10,386,215	0.4481	10,227,425
<b>TOTAL NON COUNTYWIDE</b>	<b>5.5102</b>	<b>79,468,436</b>	<b>5.5102</b>	<b>79,147,860</b>
<b>TOTAL BOCC</b>	<b>13.7268</b>	<b>\$280,026,668</b>	<b>13.7268</b>	<b>\$277,273,249</b>

## TAXABLE PROPERTY VALUES

	FY 92	FY 93
<b>COUNTYWIDE</b>		
Value of Existing Property	\$23,950,992,495	\$23,724,199,661
Value of New Construction	457,915,298	388,619,378
<b>Total Taxable Value</b>	<b>\$24,408,907,793</b>	<b>\$24,112,819,039</b>
<b>UNINCORPORATED(MSTU)</b>		
Value of Existing Property	\$13,317,565,267	\$13,361,487,350
Value of New Construction	329,383,854	253,501,581
<b>Total Taxable Value</b>	<b>\$13,646,949,121</b>	<b>\$13,614,988,931</b>
<b>SPECIAL LIBRARY DISTRICT</b>		
Value of Existing Property	\$22,747,406,304	\$22,476,710,283
Value of New Construction	430,935,443	347,268,692
<b>Total Taxable Value</b>	<b>\$23,178,341,747</b>	<b>\$22,823,978,975</b>

**IMPACT OF LOCAL TAXES ON A FAMILY IN THE UNINCORPORATED  
AREA OF HILLSBOROUGH COUNTY WITH A HOUSE ASSESSED  
AT \$75,000 LESS A \$25,000 HOMESTEAD EXEMPTION  
(\$50,000 TAXABLE VALUE)**

	FY 89	FY 90	FY 91	FY 92	FY 93
<b>TAXES LEVIED COUNTYWIDE</b>					
BOCC - General Fund	\$367.28	\$417.73	\$417.73	\$392.51	\$395.24
BOCC - General Obligation Debt	3.21	3.01	2.72	2.81	15.59
County Health Department	3.25	2.99	2.89	3.02	0.00
County Hospital Authority	0.00	0.00	0.00	0.00	0.00
Environmentally Sensitive Land	12.50	12.50	12.50	12.50	0.00
Southwest Florida Water Mgmt District *	18.25	18.50	20.00	17.00	16.10
School Board (incl. General Oblig. Debt)*	419.65	450.93	468.51	477.37	485.38
Children's Board *	0.00	5.79	14.41	14.14	18.00
Port Authority **	25.00	0.00	0.00	12.50	17.50
<b>TOTAL COUNTYWIDE TAXES</b>	<b>\$849.14</b>	<b>\$911.45</b>	<b>\$938.76</b>	<b>\$931.84</b>	<b>\$947.81</b>
<b>TAXES LEVIED WITHIN SPECIFIC AREAS</b>					
Library District	\$22.98	\$22.41	\$22.41	\$22.41	\$22.41
Municipal Services Taxing Unit (MSTU) ***	197.74	203.11	203.11	253.11	253.11
Hillsborough Area Regional Transit*	25.00	25.00	25.00	25.00	25.00
Hillsborough River Basin*	1.50	3.90	5.05	4.85	4.85
<b>TOTAL TAXES WITHIN SPECIFIC AREAS</b>	<b>\$247.22</b>	<b>\$254.42</b>	<b>\$255.57</b>	<b>\$305.36</b>	<b>\$305.36</b>
<b>TOTAL AD VALOREM TAXES</b>	<b>\$1,096.36</b>	<b>\$1,165.87</b>	<b>\$1,194.33</b>	<b>\$1,237.20</b>	<b>\$1,253.17</b>
\$ change from preceding year:	-\$3.19	\$69.51	\$28.46	\$42.87	\$15.97
% change from preceding year:	-0.3%	6.3%	2.4%	3.6%	1.3%

**Notes:**

- \* Not a tax levy, assessment, or fee of the Board of County Commissioners (BOCC)
- \*\* The Port Authority funding in FY 90 & 91 was not tied to a specific millage and was included in the BOCC General Fund millage levy. Beginning in FY 92, this is a direct levy by the Tampa Port Authority.
- \*\*\* 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. The Library District tax is not paid in Temple Terrace or Plant City. For FY93 the levy for Tampa would be \$327, for Temple Terrace \$221, and for Plant City \$235.

**Assumptions:**

- Excludes any exemption other than the Homestead exemption.
- Excludes any other special district assessment (i.e., street lighting tax district or maintenance district).
- For the purposes of consistency, the Hillsborough River Basin was selected. Other basins have different tax rates.
- In FY 93, the tax levy for Environmentally Sensitive Land became part of the voter approved General Obligation Debt. Previously, it had been an operating tax levy by the BOCC.

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## MAJOR COUNTY REVENUES

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To finance its operations and construction activities, Hillsborough County uses a variety of revenues such as taxes, special assessments, fees, intergovernmental funds and service charges. For example, user fees finance the County's water and wastewater utility, gasoline taxes finance roadway construction and maintenance and permit fees support building permit and inspection programs.

The major factors which underlay increases in revenues are the overall growth in population, growth in specific service populations, increases in real disposable income (which measures residents' after tax buying power, after adjustment for inflation), and inflation. These factors or "drivers" impact most revenues directly and indirectly.

In this section, we will discuss the major revenues and how they have changed over time.

### AD VALOREM TAXES

In modern times, property taxes, also called ad valorem taxes, have traditionally been the major sources of revenues for local governments, large and small. In Hillsborough County government's case, these taxes comprise the largest percentage of all revenues, 41 percent.

Hillsborough County levies a separate property tax on all County residents including those in municipalities, for services made available throughout Hillsborough County. This is called the Countywide property tax. It also separately levies a property tax for municipal-type services supplied exclusively to the unincorporated area. An example of such a service is fire protection supplied by the Hillsborough County Fire Department. This is called the Municipal Services Taxing Unit (MSTU) property tax. For operations of the city-county library system, the County levies a third property tax called the Special Library District Tax. It applies only to property in the City of Tampa and in the unincorporated areas of the County.

Besides the property taxes levied by the Board of County Commissioners, other jurisdictions in the County separately levy property taxes. Entities such as the three municipalities, the Hillsborough County School Board, the Hillsborough Area Regional Transit Authority, the Southwest Florida Water Management District, the Tampa Port Authority and the Children's Services Board levy ad valorem tax. Each of these tax levies are placed on a consolidated tax bill sent to the individual tax payer.

In addition to these tax levies, the County is required to levy a separate property tax for the annual debt service requirements of general obligation debt. For FY 93, the Environmentally Sensitive Land acquisition program was changed to bonded debt. This resulted in its becoming general obligation debt with exclusion from the Countywide 10 mill cap on ad valorem millage.

Property tax revenues are dependent upon the assessed (taxable) value of real and personal property. Growth in this tax base increases the amount of County property tax revenues without increasing the tax rate. Over the past several years because of slower appreciation of existing property and the slowdown of the amount of new construction, the increase in taxable value has slowed from an annual average increase of 13 percent during the early to mid-1980's to 3.4 percent in FY 92. In FY 93, the taxable value declined due to a reduction in the value of existing property and a smaller value of new construction. Since property taxes are the single largest source of revenue, this slow down has caused the County to re-examine its needs and to reduce its reliance on property tax revenue to support existing programs.

Estimating the amount of revenue which will be generated by these taxes is done by the Hillsborough County Budget Department based on a certification of taxable value made by the Property Appraiser.

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# MAJOR COUNTY REVENUES

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The Chart, *Current Ad Valorem Tax Revenues*, shows the growth of the County's ad valorem tax revenues, County-wide and MSTU, over more than a decade. As discussed previously, the Environmentally Sensitive Land millage became general obligation debt for FY 93 and is excluded from this chart for FY 93 for this reason.

## OTHER TAXES

This category includes revenues from non ad valorem sources such as special assessments, certain types of gas and sales taxes and resort taxes.

**Indigent Care Sales Surtax:** This is the source of funding for the Indigent Health Care Program being implemented by Hillsborough County. This type of sales surtax was first imposed at a rate of 0.25 percent for a two year period in FY 1985. In FY 92, it was imposed again after being authorized by the Board of County Commissioners. This surtax adds 0.5 percent to the sales tax charged on certain types of goods and service transactions made in Hillsborough County.

The chart for this tax shows the revenues for the years the surtax was originally imposed and the present revenue trends. The projected 58 percent increase between FY 92 and FY 93 is caused by the December 1991 effective date of the surtax and projected increases by County staff in sales of eligible goods and services.

**Gasoline Taxes:** The Taxes and Assessments classification of revenue includes two gasoline taxes, the Voted (9th Cent) Gasoline Tax and the Local Option (6 Cent) Gasoline Tax. Taxes collected within Hillsborough County are distributed among the four general government jurisdictions.

They are important sources of funding for road network improvement and maintenance and for the road re-surfacing program. As in the case of

most gasoline taxes and as evidenced by the charts, they have shown relatively little growth in the last several fiscal years due to increasing use of fuel efficient vehicles.

**Local Option Resort Tax:** This tax was increased in 1990 to 4 percent to provide the fourth cent as a pledge against sports facility debt. The revenue from the first 3 percent is distributed locally for tourist development and economic development. As shown on the chart, this revenue will continue to grow in FY 93. Local collection of this revenue began during FY 92 and accounts for part of the growth in this revenue in FY 92 and FY 93.

## CHARGES FOR SERVICES

This type of revenue comprises 19 percent of the FY 93 budget. This category includes revenues from such services as ambulance transports, water and sewer service charges and special recreation programs. Over the past several years, the County has increased its reliance on this type of revenue. As an example of this classification of revenue, the chart labeled *EMS Ambulance Service Fees* shows the gradual increases especially since FY 89. In preparing the County's annual budget, the departments whose operations are supported by these fees estimate the amounts to be generated.

## INTERGOVERNMENTAL REVENUES

**State-Shared Revenues:** Two State-shared revenues are important sources of funding for the County. Local Government Half-Cent Sales Tax has been a growing source of revenue for the County since FY 83. The State estimated the County will receive approximately 6.5 percent more in FY 93 than received in FY 92.

A second important State-shared revenue is State Revenue Sharing. Counties' Revenue Sharing is based primarily on a share of the State intangibles tax and one cent of the Cigarette Tax. Revenue from this second source

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## MAJOR COUNTY REVENUES

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dropped off sharply in FY 91 and little improvement is projected in FY 93.

The County (7th Cent) Gasoline Tax is considered a State-Shared Revenue since its distribution is based on a State-set formula — not based purely on county of collection. This revenue is used along with other gasoline taxes and road network impact fees to finance road network improvements and maintenance. The chart shows a projected flattening of the revenue in FY 93 after a gradual decline in FY 89 through FY 92.

**Federal-shared Revenues:** It is just as important to point out what revenue sources the County has lost in recent years. The County lost a major revenue source in FY 87 when the Federal government stopped the Federal Revenue Sharing Program. In its last year, this program generated approximately \$7 million for the County's use in capital programs. In order to continue with the same level of effort, the County is now forced to rely on State and local resources.

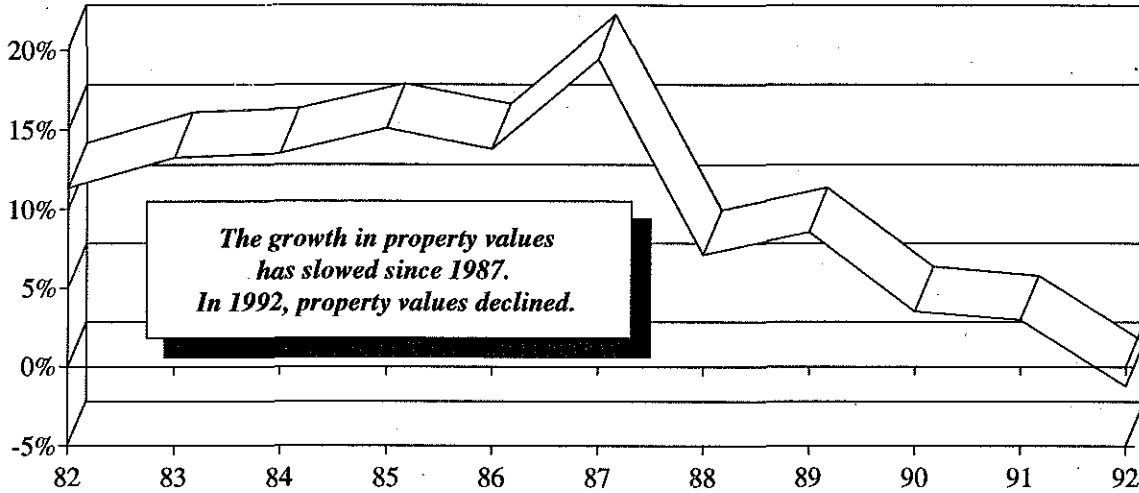
### LICENSES AND PERMITS

Although this category does not provide a large percentage of revenues, it is worth mentioning because of its relationship to the regulatory functions of the County government and its use to gauge the activity of growth related segments of the county's economy.

For example, the chart showing the Building Department's fee revenue since 1981 illustrates the cyclical nature of the building industry over the past 13 years. After a peak in building activity in 1985 and some positive change in 1989 which could be attributed to fee increases, the chart clearly shows the declines in activity since the late 1980's. The estimated 22 percent from FY 92 to FY 93 is based on forecasts of improvement in construction activity (see the material on "Economic Indicators").

# MAJOR COUNTY REVENUES

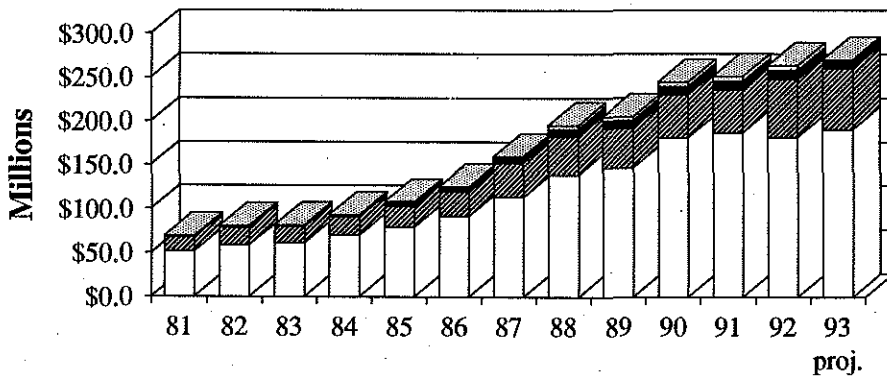
## Changes in Hillsborough County Property Values



As of January 1

Each year represents the percentage change from the previous year.  
 Values are based on the July 1 data provided by the Property Appraiser's Office.

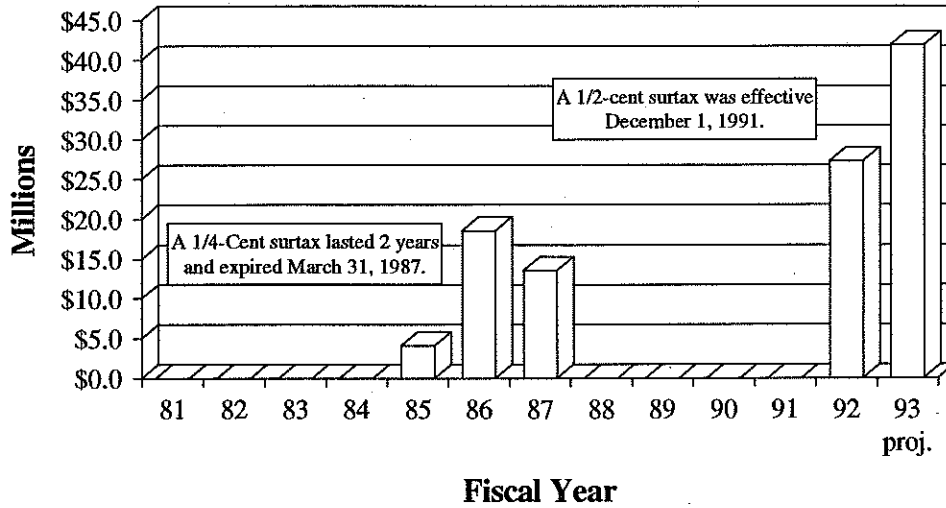
## Current Ad Valorem Taxes Classification: Ad Valorem Taxes



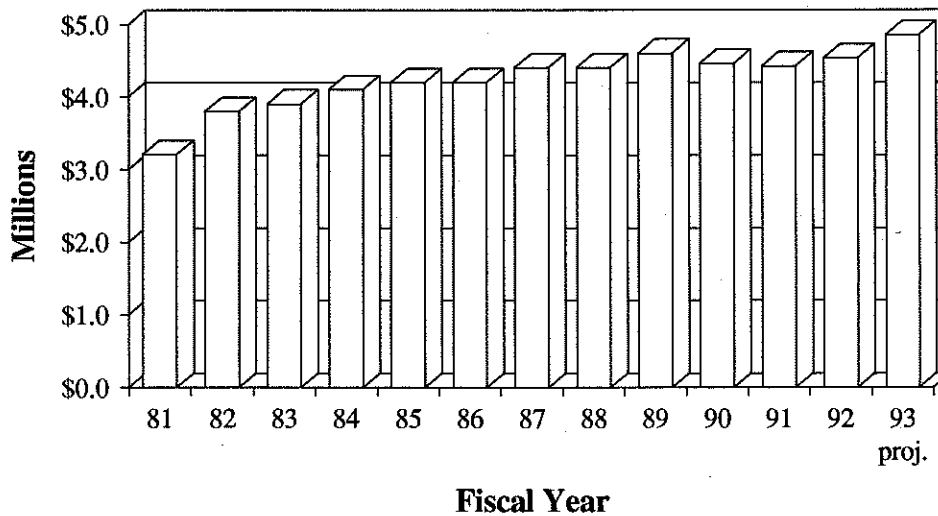
General Fund    
  MSTU Fund    
  Library Fund    
  Envir. Sens. Land

# MAJOR COUNTY REVENUES

**Indigent Care Sales Surtax**  
**Classification: Other Taxes**

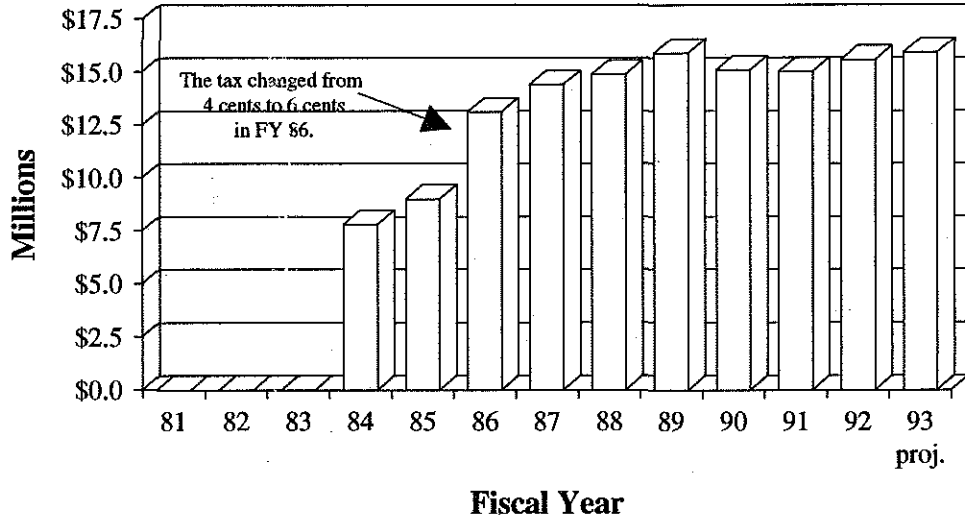


**Voted (9th Cent) Gasoline Tax**  
**Classification: Other Taxes**

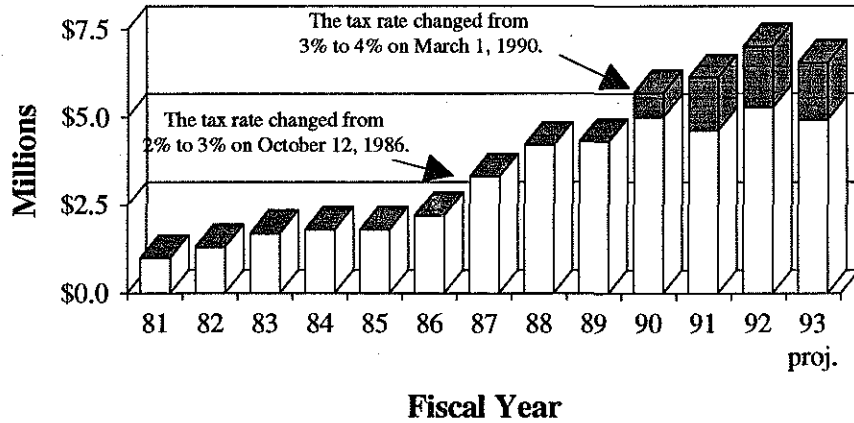


# MAJOR COUNTY REVENUES

## Local Option (6-Cent) Gasoline Tax Classification: Other Taxes



## Local Option Resort Tax Classification: Other Taxes

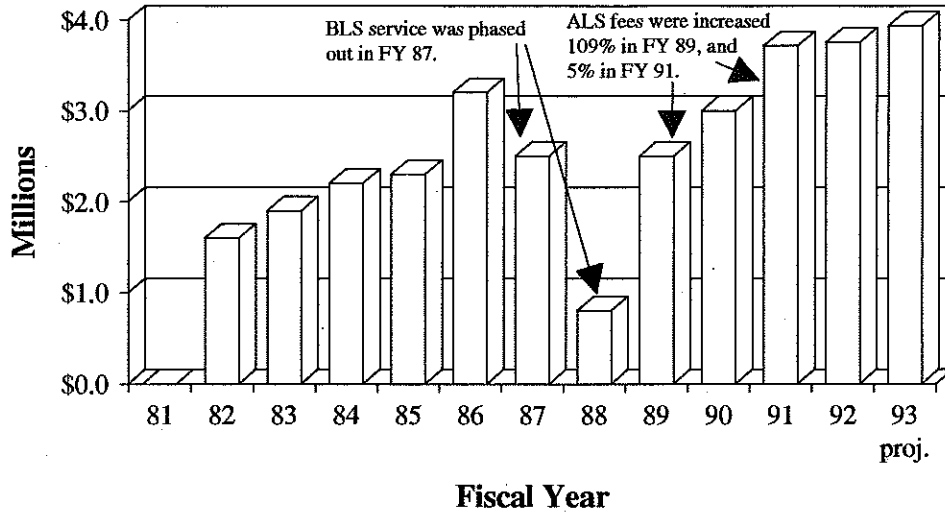


Base Levy       Sports Facil. Debt



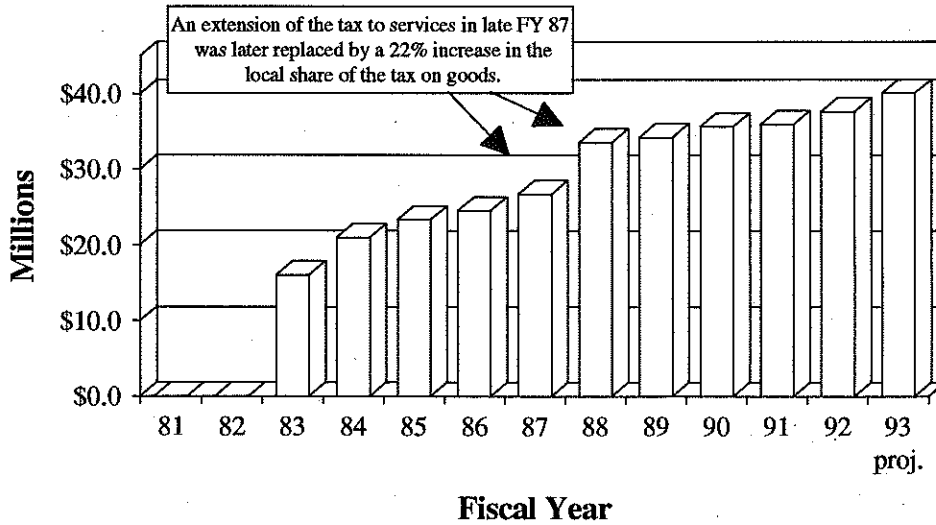
# MAJOR COUNTY REVENUES

## EMS Ambulance Service Fees Classification: Charges for Services



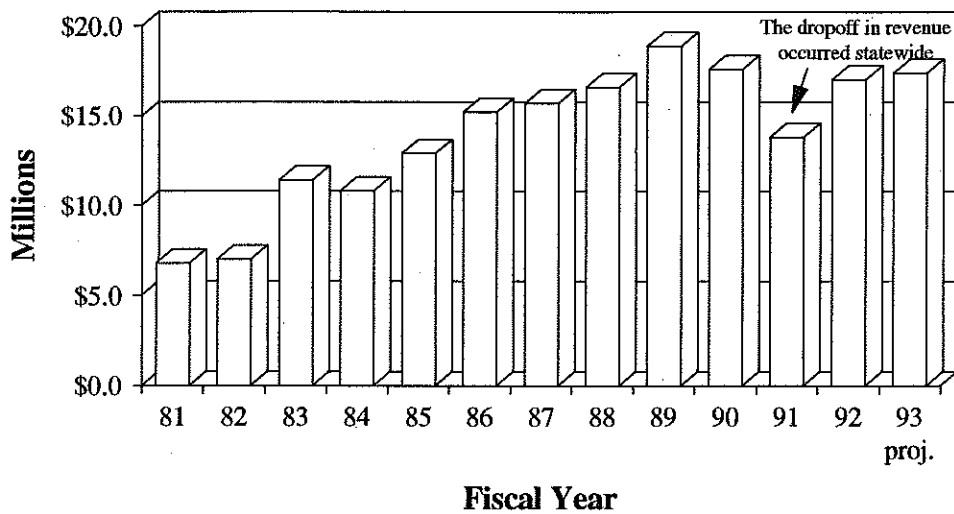
Note: BLS is Basic Life Support. ALS is Advanced Life Support (Paramedic)

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



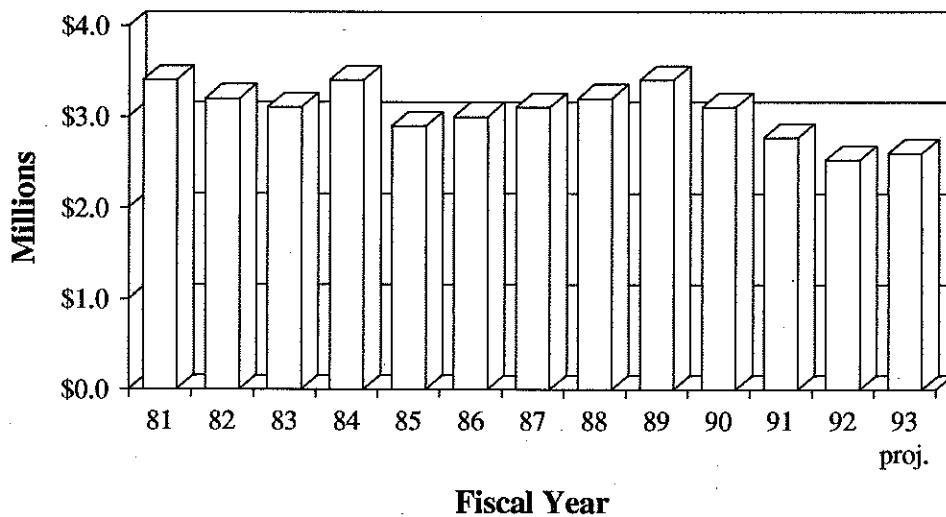
# MAJOR COUNTY REVENUES

## State Revenue Sharing Classification: Intergovernmental Revenues



Basis: Intangibles Tax and Cigarette Tax

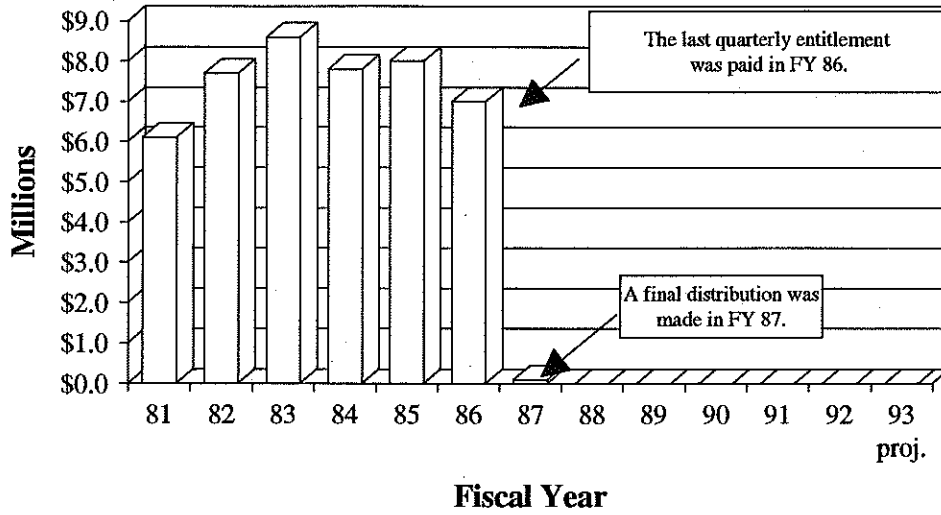
## County (7th Cent) Gasoline Tax Classification: Intergovernmental Revenues



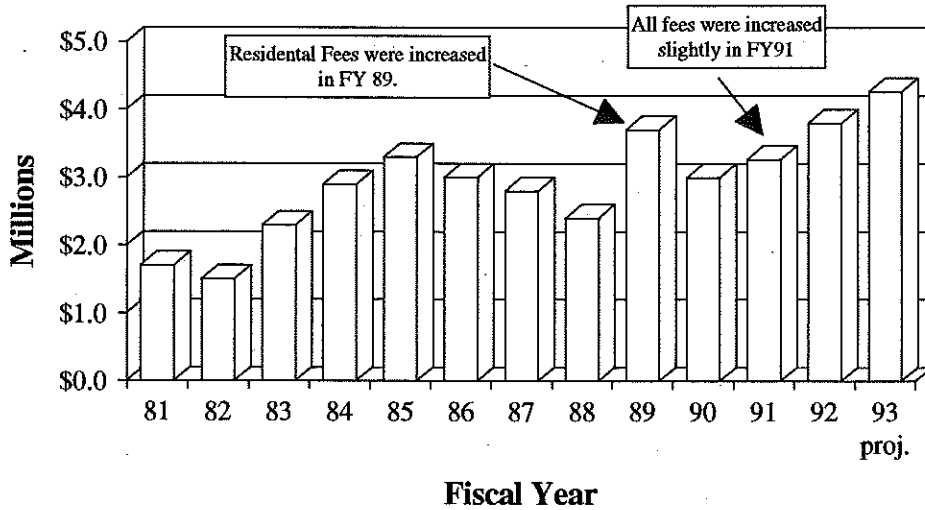
Note: Unlike other gas taxes, revenue distribution is only partly based on local sales.

# MAJOR COUNTY REVENUES

**Federal Revenue Sharing**  
**Classification: Intergovernmental Revenues**



**Building Department Fees**  
**Classification: Licenses and Permits**



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## GLOSSARY OF KEY TERMS

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### **AD VALOREM TAX**

A tax levied in proportion (usually millage rates) to the assessed value of the property against which it is levied.

### **ADOPTED BUDGET**

The financial plan for the fiscal year beginning October 1. Required by law to be approved by the Board of County Commissioners at the second of two public hearings.

### **AMENDED OR REVISED BUDGET**

The current year adopted budget adjusted to reflect all budget amendments approved by the Board of County Commissioners through the date indicated.

### **APPROPRIATION**

The legal authorization of funds granted by a legislative body such as Hillsborough County's Board of County Commissioners to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to a time period within which it may be expended. It is the act of appropriation that funds a budget.

### **ASSESSED VALUE**

A valuation set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value in Hillsborough County is set by the Property Appraiser.

### **BEGINNING FUND BALANCE**

The Ending Fund Balance of the previous period. (See Ending Fund Balance definition.)

### **BOND**

Written evidence of the issuer's obligation to repay a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining that rate.

### **CAPITAL BUDGET**

A plan of proposed capital expenditures for capital projects over a six-year period. It sets forth the projects and estimated funding available to finance projects.

### **CAPITAL OUTLAY OR CAPITAL EQUIPMENT**

Items such as office furniture, fleet equipment, data processing equipment and other operating equipment with a unit cost of \$200 or more.

### **CAPITAL PROJECT**

Any improvement or acquisition of major capital; facilities, roads, bridges, buildings, or land with a useful life of at least five years.

### **CONTINUATION BUDGET**

The portion of the Fiscal Year 93 budget that projects annual costs to continue the existing work load with current approved staffing and considers existing federal and State mandates.

### **DEBT SERVICE**

The dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt service payment typically include an amount to retire a portion of the principal amount borrowed (i.e., amortization), as well as interest on the remaining outstanding unpaid principal balance.

### **DECISION UNIT**

The lowest level of a distinct service, function or operation which can be identified within a department or agency in a definitive manner for management evaluation and comparison to other functions, including costs and benefits and measures of performance.

### **DEMAND**

A type of measurement category. Demand represents the external factors that demonstrate the needs for the service(s) or program(s), i.e., population, service area, complaints, and waiting lists.

### **DEPARTMENT**

For budgeting purposes, any distinct government organizational entity receiving direct funding approved by the BOCC.

### **EFFECTIVENESS**

A type of measurement category sometimes referred to as quality indicators. Effectiveness measures examine the degree to which services are responsive to the needs and desires of the customers (including

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## GLOSSARY OF KEY TERMS

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both external and internal). These measures tell how well the job is being performed, and how well the intent is being fulfilled. Effectiveness encompasses both quality and quantity. Demand and the response to demand are often linked in these measures. These are the most difficult measures to collect and use, because the organization must develop a method of retrieving the information from those served.

### **EFFICIENCY**

A type of measurement category sometimes called productivity. This is often measured in terms of unit costs over time. Sometimes timeliness of responses or reduction in previous delays are used to indicate efficiency. Efficiency refers to the ratio of the quantity of service (tons, gallons, hospital care days, etc.) to the cost in dollars or labor, required to produce the service. An efficiency measure can be either an output or input ratio (e.g., the number of trees trimmed per crew day) or an input/output ratio (e.g., the dollar cost per permit application processed).

### **ENDING FUND BALANCE**

Funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenditures equal ending fund balance.

### **ENTERPRISE FUND**

A fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that the costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

### **FISCAL YEAR 1993 (FY 93)**

The 12-month fiscal period beginning October 1, 1992 and ending September 30, 1993. It can also be referred to or shown as FY 93.

### **FULL-TIME EQUIVALENT**

One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

### **FUND**

An accounting entity used to record cash and other financial resources as well as an offsetting amount of liabilities and other uses. The resources and uses are segregated from other resources and uses for the purpose of carrying on specific activities or attaining specific objectives in accordance with special regulations, restrictions, or limitations.

### **FUNDED POSITIONS**

The number of authorized positions for which funding is included in the budget for a given fiscal year.

### **FUNDING SOURCES**

The type or origination of funds to finance ongoing or one-time expenditures. Examples are ad valorem taxes, user fees, licenses, permits, and grants.

### **GENERAL REVENUE FUND (GENERAL FUND)**

This fund accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes, and other revenues provide services or benefits to all residents of Hillsborough County.

### **IMPACT FEES**

A type of charge for services which is assessed to new construction in order to support specific new demands on a given service, e.g., transportation, schools, parks and public safety.

### **INFRASTRUCTURE**

Infrastructure is a permanent installation such as a building, road, or water transmission system that provides public services.

### **LIBRARY TAXING DISTRICT**

A special taxing district that comprises the City of Tampa and the unincorporated areas of the County. It provides library services for County residents. These services are financed primarily by an ad valorem tax levied on all taxable property located in the district and accounted for in the Special Library Tax District Fund.

### **MANDATE**

A requirement imposed by a legal act of the federal, State, or local government.

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# GLOSSARY OF KEY TERMS

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## MEASURE

There are four different types of measures: a count, a ratio, a percentage, and a dollar amount. Before developing any measure, identify something that can be counted. In order to identify what to count, the event being assessed must be determined, i.e., days spent in the hospital, certificates of occupancy issued, gallons of water treated, etc.

## MILL

A mill is .001 of one dollar.

## MILLAGE RATE

A rate per one thousand dollars of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

## MISCELLANEOUS (FUNDING SOURCE)

Revenue other than those received from standard sources such as taxes, licenses and permits, grants and user fees.

## MISSION STATEMENT

A broad statement of purpose which is derived from organizations and/or community values and goals.

## MUNICIPAL SERVICES TAXING UNIT (MSTU)

The taxing district which is comprised of all of the unincorporated area of the County. It provides limited municipal type services (e.g., Sheriff's patrol, paramedic services, fire protection, parks and recreation, code enforcement and road network maintenance) primarily for the benefit of residents of the unincorporated area. The services are financed primarily by an ad valorem tax levied on all taxable property located in the unincorporated area.

## NET COUNTY SUPPORT

Represents those resources that are not generated by the departments but are used to support their operation (e.g., half-cent sales tax, state revenue sharing, ad valorem taxes, interest earnings, fund balance, etc.).

## OBJECTIVE

Statements that specify achievements to be attained within a prescribed time frame. These are exchanged/superseded by other objectives at the expiration of the time frame. Objectives are directly

connected to how the resources of an organization will be used. Statements begin with an action verb and include the quantified statement of the results expected as an outcome of the action, such as *PROVIDE* (the action verb) *WITH EXISTING MANPOWER, 24-HOUR SECURITY COVERAGE FOR FIVE SOUTH COUNTY GOVERNMENT BUILDINGS AT A DAILY COST NOT TO EXCEED \$15.60* (quantified results) *DURING FY 93* (explicit time frame).

## OPERATING BUDGET

The operating budget includes appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day operations (e.g., salaries and related benefits, operating supplies, contractual and maintenance services, professional services, and software).

## PROJECTED EXPENSE

The estimated expense through the end of the current fiscal year for the respective budget line item.

## REPLACEMENT EQUIPMENT

Equipment requested by a department for replacing like or similar equipment to be retired because of unserviceability.

## RESERVES AND REFUNDS

Included in this category are funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants

## RESTRICTED REVENUES

Funds collected for limited or specific expenditure purposes. These funds are earmarked for specific purposes by requirements within the resource origin, such as: regulations found in bond covenants; grant contracts; local ordinances; donations for a specific purpose; state statute; and federal law or administrative guidelines.

## ROLLED-BACK RATE

The "rolled-back rate" is that millage rate which, when applied to the total amount of taxable value of

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## **GLOSSARY OF KEY TERMS**

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property (excluding new construction), produces the same amount of tax dollars as the previous year.

### **SINKING FUND**

An account, sometimes called a debt service fund, into which the issuer makes periodic deposits to assure the timely availability of sufficient monies for the payment of debt service requirements. The revenues to be deposited into the sinking fund and payments therefrom are determined by the terms of the bond contract.

### **TARGET BUDGET**

The budget developed to remain within an assigned total dollar amount. The FY 93 target amount consists of the FY 92 adopted personnel and operating budget amounts as adjusted.

### **TAXABLE VALUE**

The assessed value of property minus any authorized exemptions (i.e. agricultural, homestead exemption). This value is used to determine the amount of property (ad valorem) tax to be levied.

### **TRANSFERS**

Because of legal or other restrictions, monies collected in one fund need to be expended in other funds. Transferal is accomplished through Transfers-In (a source of funds) for the recipient fund and an equal Transfer-Out (a use of funds) for the donor fund. When this movement occurs between different funds, it is known as an Interfund Transfer. When it occurs between the restricted and unrestricted portions of the same fund, it is known as an Intrafund Transfer.

### **UNRESTRICTED REVENUES**

Funds that have broad, or no limitations as to expenditure purposes. Such funds can be used for any lawful expenditures that support a wide variety of functions, or objectives, which require expenditures in order to accomplish results.

### **USER FEES**

Charges for a specific governmental service which cover the cost of providing that service to the user (e.g., building permits, animal licenses, park fees).

### **WORKLOAD**

A type of measurement category. Workload data provide a comparison of how output corresponds to t

the demand, i.e., people served, transactions processed in certain geographic locations, complaints addressed.

### **ZERO-BASE BUDGETING (ZBB)**

A method of detailed budget analysis and justification that combines elements of management by objectives and program evaluation. It is a vehicle to link management and planning to the budget process. ZBB starts with an examination of an agency's basic programs and services by the lowest management level, and continues up the organization as funding packages are prioritized at each level in accordance with available resources and desired outcomes. ZBB is a tool for objectively directing the allocation of funds among activities and programs. Its basis is the consideration of the efficiency and effectiveness of activities and programs.

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# HISTORY

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The area comprising Hillsborough County was first mapped and explored by the Spanish 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 United States Legislative Council of 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, the river and the bay is named after the British Colonial Secretary in 1772, the Lord Hillsborough.

On January 5, 1846, Hillsborough's Board of County Commissioners held its first meeting. The pay of members was set at \$2.00 per day when in session. County taxes collected for 1846 totaled \$146.69. The County's first courthouse was a frontier cabin which was burned by the Indians in 1836. In 1847, Captain James McKay built a two-story courthouse at a cost of \$1,358. A third structure was erected in 1855 and was used until 1892, when a red brick, domed structure was built occupying a square block in downtown Tampa. The current courthouse was built in 1952.

The history of Hillsborough County is succinctly represented in the form of the County seal. Each of four quadrants encircled by a common insignia of heraldry, the kilt garter belt, depicts a unique facet of the County's growth, since the enactment of legislation in 1834 designating Hillsborough to be Florida's 19th county.

The upper left quadrant presents the Arms of the Earl of Hillsborough, Secretary of State for the American Colonies while under British rule, and for whom the County was named. The upper right hand section symbolizes the area's Indian heritage - - the original land settlers. The lower left corner of the

seal displays the stars and bars of the "ante-bellum plantation years which were terminated at the end of the Confederacy." This is perhaps the most controversial component of the seal and has often been suggested to be replaced by the State or national flag. Finally, the lower right hand quadrant depicts the economic history of the County from that based solely upon agriculture to a combination of agri-business and industry, a partnership that continues to bring vitality to the County today. The Hillsborough County seal, designed in 1965 by County historian Theodore Lesley, is a reminder to the community of its heritage.

