

# Hillsborough County, Florida

## Supplemental Budget Versus Actual Expenditures Report



Fiscal Year Ended September 30, 2013

**Board of County Commissioners  
Hillsborough County, Florida**

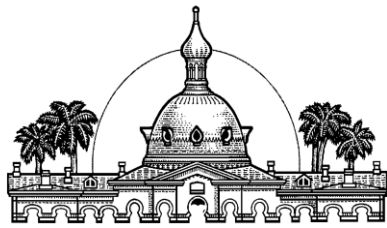
**Supplemental  
Budget Versus Actual  
Expenditures Report**

**For the Fiscal Year Ended  
September 30, 2013**

**Prepared by: County Finance Department  
Pat Frank, Clerk of Circuit Court**

**BOARD OF COUNTY COMMISSIONERS, HILLSBOROUGH COUNTY, FLORIDA**  
**Supplemental Budget Versus Actual Expenditures Report**  
**For the Fiscal Year Ended September 30, 2013**

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**BOARD OF COUNTY COMMISSIONERS, HILLSBOROUGH COUNTY, FLORIDA**  
**Supplemental Budget Versus Actual Expenditures Report**  
**For the Fiscal Year Ended September 30, 2013**

**Introduction**

**Purpose of This Report**

Governmental accounting standards require that financial reports present budget versus actual expenditure data at the legal level of control. The legal level of control is that level of detail at which the governing body must approve expenditures or transfers which exceed appropriated amounts. The legal level of control exercised by the Board of County Commissioners is at the *fund*, *department*, and *character* level. The separately issued *Hillsborough County, Florida Comprehensive Annual Financial Report* (CAFR) presents the financial position and operating results of the Hillsborough County reporting entity. The CAFR reports budget versus actual data only at the *fund* and *character* level. The CAFR excludes budget versus actual data at the *department* level in order to minimize the complexity of the report. The purpose of the accompanying *Supplemental Budget Versus Actual Expenditures Report* (budgetary report) is to provide the budget versus actual data that is required by governmental accounting standards since it is not included in the CAFR.

**Legal Level of Control**

Chapter 129, Florida Statutes, requires that budgetary controls be established at the fund level. Chapter 129 states that it is unlawful to expend more than what is budgeted in each fund and in no instance may expenditures exceed total appropriations. The legal level of control for the Board of County Commissioners (BOCC) including their blended component units is at the *fund*, *department*, and *character* level. The legal levels of control for the Constitutional Officers and discretely presented component units are at the *fund* level. The Constitutional Officers of Hillsborough County are the Clerk of Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector. Since the Constitutional Officers are considered a part of the primary government, they are presented as a part of the General Fund. The legal level of control for the Constitutional Officers, however, is still at the fund level. The discretely presented component units are the Neighborhood Dependent Special Districts, Housing Finance Authority of Hillsborough County, the Law Library Board, and the Hillsborough County City-County Planning Commission. The budgetary report presents budget versus actual data of the BOCC on a budgetary basis at its legal level of control.

**Reconciliation to CAFR**

The three reconciliations presented on the following pages show how the budgetary report's original budget, final budget and actual data tie to the Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual for each fund in the CAFR with an annually appropriated budget.

**Reconciliation of Original Budgeted Expenditures on  
Hillsborough County, Florida Comprehensive Annual Financial Report to Supplemental Budget  
Versus Actual Expenditures Report for the Fiscal Year Ended September 30, 2013**

**Original Budget**

	Comprehensive Annual Financial Report				Supplemental Budget Vs. Actual Expenditures Report	Difference
	Expenditures	Transfers Out & Other Uses	Budgeted Reserves	Total		
Amounts in Thousands						
<b>Major Funds:</b>						
General Fund	\$ 769,680	478,294	185,357	1,433,331	1,433,331	--
Countywide Special Purpose	150,049	20,478	76,587	247,114	247,114	--
Sales Tax Revenue	63,144	134,791	40,185	238,120	238,120	--
County Transportation	59,176	10,649	3,899	73,724	73,724	--
<b>Nonmajor Special Revenue Funds:</b>						
Unincorporated Area Special Purpose	12,947	31,999	3,282	48,228	48,228	--
Library	31,873	8,850	19,454	60,177	60,177	--
Civil Service Board	3,278	--	--	3,278	3,278	--
<b>Nonmajor Debt Service Funds:</b>						
Environmentally Sensitive Lands	4,551	125	149	4,825	4,825	--
Parks & Recreation	1,332	44	69	1,445	1,445	--
2006 Capital Improvement	3,251	--	3,829	7,080	7,080	--
2008 Capital Improvement	1,442	--	360	1,802	1,802	--
2005 Court Facilities	2,536	--	1,701	4,237	4,237	--
Commercial Paper Program (M2Gen)	8,975	--	150	9,125	9,125	--
2001 Community Investment Tax	2,551	--	--	2,551	2,551	--
2004 Community Investment Tax	3,781	--	1,987	5,768	5,768	--
2007 Community Investment Tax	16,235	--	11,219	27,454	27,454	--
US Highway 301 Taxable Notes	5,422	--	122	5,544	5,544	--
2012 Community Investment Tax	3,871	--	--	3,871	3,871	--
2012 Capital Improvement	6,796	--	--	6,796	6,796	--
2005 Tampa Sports Arena Refunding	1,316	--	1,025	2,341	2,341	--
Communication Services Tax	--	--	1,900	1,900	1,900	--
4th Cent Tourist Development Tax	1,156	--	854	2,010	2,010	--
5th Cent Tourist Development Tax	1,780	--	1,238	3,018	3,018	--
<b>Totals</b>	<b>\$ 1,155,142</b>	<b>685,230</b>	<b>353,367</b>	<b>2,193,739</b>	<b>2,193,739</b>	<b>--</b>

**Reconciliation of Final Budgeted Expenditures on  
Hillsborough County, Florida Comprehensive Annual Financial Report to Supplemental Budget  
Versus Actual Expenditures Report for the Fiscal Year Ended September 30, 2013**

**Final Budget**

	Comprehensive Annual Financial Report				Supplemental Budget Vs. Actual Expenditures Report	Difference
	Expenditures	Transfers Out & Other Uses	Budgeted Reserves	Total		
Amounts in Thousands						
<b>Major Funds:</b>						
General Fund	\$ 780,581	473,512	179,990	1,434,083	1,434,083	--
Countywide Special Purpose	150,366	20,998	101,336	272,700	272,700	--
Sales Tax Revenue	72,227	138,142	33,778	244,147	244,147	--
County Transportation	59,176	10,649	3,899	73,724	73,724	--
<b>Nonmajor Special Revenue Funds:</b>						
Unincorporated Area Special Purpose	13,967	31,999	2,262	48,228	48,228	--
Library	31,877	8,850	19,450	60,177	60,177	--
Civil Service Board	3,278	--	--	3,278	3,278	--
<b>Nonmajor Debt Service Funds:</b>						
Environmentally Sensitive Lands	4,551	125	149	4,825	4,825	--
Parks & Recreation	1,332	44	69	1,445	1,445	--
2006 Capital Improvement	3,251	--	3,829	7,080	7,080	--
2008 Capital Improvement	1,443	--	359	1,802	1,802	--
2005 Court Facilities	2,536	--	1,701	4,237	4,237	--
Commercial Paper Program (M2Gen)	8,975	--	150	9,125	9,125	--
2001 Community Investment Tax	2,550	--	--	2,550	2,550	--
2004 Community Investment Tax	3,781	--	1,987	5,768	5,768	--
2007 Community Investment Tax	16,235	--	11,219	27,454	27,454	--
US Highway 301 Taxable Notes	5,422	--	122	5,544	5,544	--
2012 Community Investment Tax	3,871	--	--	3,871	3,871	--
2012 Capital Improvement	6,796	--	--	6,796	6,796	--
2005 Tampa Sports Arena Refunding	1,316	--	1,025	2,341	2,341	--
Communication Services Tax	--	--	1,900	1,900	1,900	--
4th Cent Tourist Development Tax	1,156	--	853	2,009	2,009	--
5th Cent Tourist Development Tax	1,780	--	1,238	3,018	3,018	--
<b>Totals</b>	<b>\$ 1,176,467</b>	<b>684,319</b>	<b>365,316</b>	<b>2,226,102</b>	<b>2,226,102</b>	<b>--</b>

**Reconciliation of Actual Expenditures on  
Hillsborough County, Florida Comprehensive Annual Financial Report to Supplemental Budget  
Versus Actual Expenditures Report for the Fiscal Year Ended September 30, 2013**

Amounts in Thousands	<b>Actual</b>			
	<b>Comprehensive Annual Financial Report</b>		<b>Total</b>	<b>Supplemental Budget Vs. Actual Expenditures Report</b>
	<b>Expenditures</b>	<b>Transfers Out &amp; Other Uses</b>		
<b>Major Funds:</b>				
General Fund	\$ 724,300	504,625	1,228,925	1,228,925
Countywide Special Purpose	121,758	21,096	142,854	142,854
Sales Tax Revenue	65,532	137,790	203,322	203,322
County Transportation	55,520	10,517	66,037	66,037
<b>Nonmajor Special Revenue Funds:</b>				
Unincorporated Area Special Purpose	11,923	31,999	43,922	43,922
Library	29,870	8,789	38,659	38,659
Civil Service Board	2,732	--	2,732	2,732
<b>Nonmajor Debt Service Funds:</b>				
Environmentally Sensitive Lands	4,546	110	4,656	4,656
Parks & Recreation	1,332	37	1,369	1,369
2006 Capital Improvement	3,251	--	3,251	3,251
2008 Capital Improvement	1,440	--	1,440	1,440
2005 Court Facilities	2,531	--	2,531	2,531
Commercial Paper Program (M2Gen)	1,182	--	1,182	1,182
2001 Community Investment Tax	2,550	--	2,550	2,550
2004 Community Investment Tax	3,781	--	3,781	3,781
2007 Community Investment Tax	16,235	--	16,235	16,235
US Highway 301 Taxable Notes	5,337	--	5,337	5,337
2012 Community Investment Tax	3,854	--	3,854	3,854
2012 Capital Improvement	6,776	--	6,776	6,776
2005 Tampa Sports Arena Refunding	1,308	--	1,308	1,308
Communication Services Tax	--	--	--	--
4th Cent Tourist Development Tax	1,151	--	1,151	1,151
5th Cent Tourist Development Tax	1,777	--	1,777	1,777
<b>Totals</b>	<b>\$ 1,068,686</b>	<b>714,963</b>	<b>1,783,649</b>	<b>1,783,649</b>



**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund	Board of County Commissioners	Personnel services	\$ 2,135	2,160	2,158	2
		Operating expenditures	63	62	33	29
		Total department	<u>2,198</u>	<u>2,222</u>	<u>2,191</u>	<u>31</u>
	Internal Performance Auditor	Personnel services	325	325	107	218
		Operating expenditures	23	23	9	14
		Total department	<u>348</u>	<u>348</u>	<u>116</u>	<u>232</u>
	County Attorney	Personnel services	6,930	7,080	7,047	33
		Operating expenditures	190	190	167	23
		Total department	<u>7,120</u>	<u>7,270</u>	<u>7,214</u>	<u>56</u>
	13th Judicial Circuit (Admin Office)	Personnel services	1,550	1,550	1,537	13
		Operating expenditures	1,115	1,115	1,042	73
		Capital outlay	60	60	59	1
		Total department	<u>\$ 2,725</u>	<u>2,725</u>	<u>2,638</u>	<u>87</u>

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund (Continued)	Property Appraiser	Personnel services	\$ 10,135	9,661	9,661	--
		Operating expenditures	643	925	925	--
		Capital outlay	--	192	192	--
		Total department	10,778	10,778	10,778	--
	Supervisor of Elections	Personnel services	3,015	2,683	2,683	--
		Operating expenditures	4,792	4,631	4,631	--
		Capital outlay	57	202	202	--
		Total department	7,864	7,516	7,516	--
	Tax Collector	Personnel services	20,746	20,851	20,172	679
		Operating expenditures	4,953	4,995	4,801	194
		Capital outlay	39	1,624	1,618	6
		Total department	25,738	27,470	26,591	879
	Sheriff	Personnel services	297,979	294,377	275,602	18,775
		Operating expenditures	65,882	65,881	57,581	8,300
		Capital outlay	10,144	13,747	11,193	2,554
		Total department	\$ 374,005	374,005	344,376	29,629

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund (Continued)	State Attorney (Part I)	Operating expenditures	\$ 378	378	225	153
		Total department	378	378	225	153
	State Attorney (Part II)	Personnel services	1,780	1,780	1,768	12
		Operating expenditures	96	95	30	65
		Total department	1,876	1,875	1,798	77
	Public Defender	Operating expenditures	123	123	64	59
		Total department	123	123	64	59
	Clerk of the Circuit Court	Personnel services	18,503	17,841	17,106	735
		Operating expenditures	6,544	7,298	4,934	2,364
		Capital outlay	1,413	1,234	1,023	211
		Total department	26,460	26,373	23,063	3,310
	Value Adjustment Board	Operating transfers	713	713	713	--
		Total department	\$ 713	713	713	--

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund (Continued)	Environmental Protection Commission	Personnel services	\$ 6,471	6,571	6,431	140
		Operating expenditures	874	774	641	133
		Capital outlay	36	36	28	8
		Total department	7,381	7,381	7,100	281
	Soil and Water Conservation	Personnel services	237	237	235	2
		Operating expenditures	10	11	7	4
		Total department	247	248	242	6
	County Administrator	Personnel services	1,638	1,743	1,729	14
		Operating expenditures	73	83	38	45
		Total department	1,711	1,826	1,767	59
	Affordable Housing	Personnel services	298	337	300	37
		Operating expenditures	674	674	645	29
		Grants and aids	124	124	52	72
		Total department	1,096	1,135	997	138
	Business and Support Services	Personnel services	3,201	3,181	3,040	141
		Operating expenditures	113	113	78	35
		Grants and aids	134	134	--	134
		Total department	3,448	3,428	3,118	310

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund (Continued)	Economic Development	Personnel services	\$ 1,508	1,522	1,360	162
		Operating expenditures	5,194	5,211	2,345	2,866
		Grants and aids	925	925	241	684
		Total department	<u>7,627</u>	<u>7,658</u>	<u>3,946</u>	<u>3,712</u>
	Information & Technology Services	Personnel services	7,771	8,220	8,178	42
		Operating expenditures	4,473	4,479	4,083	396
		Capital outlay	362	362	260	102
		Total department	<u>12,606</u>	<u>13,061</u>	<u>12,521</u>	<u>540</u>
Community Affairs		Personnel services	506	526	503	23
		Operating expenditures	154	154	141	13
		Total department	<u>660</u>	<u>680</u>	<u>644</u>	<u>36</u>
Communications Department		Personnel services	2,343	2,343	2,285	58
		Operating expenditures	382	382	317	65
		Capital outlay	153	153	88	65
		Total department	<u>\$ 2,878</u>	<u>2,878</u>	<u>2,690</u>	<u>188</u>

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund (Continued)	Government Services Admin	Personnel services	\$ 1,917	1,881	1,864	17
		Operating expenditures	250	251	117	134
		Total department	<u>2,167</u>	<u>2,132</u>	<u>1,981</u>	<u>151</u>
	Human Resources	Personnel services	1,659	1,586	1,489	97
		Operating expenditures	292	292	211	81
		Capital outlay	9	9	8	1
		Total department	<u>1,960</u>	<u>1,887</u>	<u>1,708</u>	<u>179</u>
	Code Enforcement	Personnel services	2,648	2,748	2,735	13
		Operating expenditures	1,905	1,905	1,864	41
		Total department	<u>4,553</u>	<u>4,653</u>	<u>4,599</u>	<u>54</u>
	Development Services PGM	Personnel services	2,241	2,241	2,239	2
		Operating expenditures	1,490	1,491	1,396	95
		Total department	<u>3,731</u>	<u>3,732</u>	<u>3,635</u>	<u>97</u>
	The Center for Development Svcs	Personnel services	787	787	524	263
		Operating expenditures	197	197	175	22
		Total department	<u>\$ 984</u>	<u>984</u>	<u>699</u>	<u>285</u>

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund (Continued)	Public Utilities	Operating expenditures	\$ 138	138	87	51
		Total department	138	138	87	51
	Fiscal and Support Svcs IDS	Personnel services	1,843	1,843	1,836	7
		Operating expenditures	418	418	409	9
		Total department	2,261	2,261	2,245	16
	Public Works	Personnel services	7,931	7,931	7,542	389
		Operating expenditures	6,540	6,539	5,844	695
		Total department	14,471	14,470	13,386	1,084
	Real Estate and Facilities Services Department	Personnel services	9,875	9,875	9,772	103
		Operating expenditures	11,218	11,273	9,177	2,096
		Total department	21,093	21,148	18,949	2,199
	Animal Services	Personnel services	4,493	4,523	4,455	68
		Operating expenditures	2,015	2,161	1,787	374
		Capital outlay	--	75	63	12
		Total department	\$ 6,508	6,759	6,305	454

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund (Continued)	Extension Services	Personnel services	\$ 1,060	1,060	1,007	53
		Operating expenditures	244	245	195	50
		Total department	<u>1,304</u>	<u>1,305</u>	<u>1,202</u>	<u>103</u>
	Family and Aging Services	Personnel services	13,290	12,790	12,362	428
		Operating expenditures	8,577	8,793	6,567	2,226
		Capital outlay	5	138	2	136
		Grants and aids	3,822	3,614	2,968	646
		Total department	<u>25,694</u>	<u>25,335</u>	<u>21,899</u>	<u>3,436</u>
	Fire Rescue Department	Personnel services	89,228	93,060	91,962	1,098
		Operating expenditures	25,042	26,378	25,999	379
		Total department	<u>114,270</u>	<u>119,438</u>	<u>117,961</u>	<u>1,477</u>
	Medical Examiner	Personnel services	2,925	2,879	2,839	40
		Operating expenditures	1,376	1,376	1,225	151
		Capital outlay	580	580	241	339
		Total department	<u>\$ 4,881</u>	<u>4,835</u>	<u>4,305</u>	<u>530</u>



**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund (Continued)	Parks, Recreation and Conservation Services	Personnel services	\$ 19,176	19,070	18,589	481
		Operating expenditures	16,020	16,019	13,690	2,329
		Capital outlay	206	206	167	39
		Grants and aids	310	310	140	170
		Total department	<u>35,712</u>	<u>35,605</u>	<u>32,586</u>	<u>3,019</u>
	Fiscal & Support PSCS	Personnel services	6,807	6,587	6,348	239
		Operating expenditures	402	397	146	251
		Capital outlay	10	10	--	10
		Total department	<u>7,219</u>	<u>6,994</u>	<u>6,494</u>	<u>500</u>
	Governmental Agencies	Operating expenditures	104	104	104	--
		Grants and aids	10,544	10,545	10,807	(262)
		Total department	<u>10,648</u>	<u>10,649</u>	<u>10,911</u>	<u>(262)</u>
	Non-Departmental Allotments	Personnel services	10	10	(2)	12
		Operating expenditures	5,993	9,412	7,862	1,550
		Grants and aids	2,080	2,069	1,414	655
		Interfund transfers	482	482	351	131
		Total department	<u>\$ 8,565</u>	<u>11,973</u>	<u>9,625</u>	<u>2,348</u>

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund (Continued)	Nonprofit Organizations	Grants and aids	\$ 6,490	6,489	5,901	588
		Total department	<u>6,490</u>	<u>6,489</u>	<u>5,901</u>	<u>588</u>
	Guardian Ad Litem	Personnel services	188	189	161	28
		Operating expenditures	57	57	47	10
		Total department	<u>245</u>	<u>246</u>	<u>208</u>	<u>38</u>
	Reserves and Refunds	Operating transfers	185,358	180,642	370	180,272
		Total department	<u>185,358</u>	<u>180,642</u>	<u>370</u>	<u>180,272</u>
	Interfund Transfers (including transfers to component units)	Operating transfers	476,120	471,511	502,655	(31,144)
		Total department	<u>476,120</u>	<u>471,511</u>	<u>502,655</u>	<u>(31,144)</u>
	Distribution of excess fees	Operating transfers	979	806	906	(100)
		Total department	<u>979</u>	<u>806</u>	<u>906</u>	<u>(100)</u>
	Total for fund		<u>\$ 1,433,331</u>	<u>1,434,083</u>	<u>1,228,925</u>	<u>205,158</u>

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Countywide Special Purpose Revenue Fund 10002 (10-002)</b>	13th Judicial Circuit	Personnel services	\$ 1,794	1,795	1,762	33
		Operating expenditures	4,782	4,607	4,420	187
		Capital outlay	425	600	600	--
		<b>Total department</b>	<b>7,001</b>	<b>7,002</b>	<b>6,782</b>	<b>220</b>
	Sheriff	Operating transfers	2,455	2,935	2,935	--
<b>Total department</b>		<b>2,455</b>	<b>2,935</b>	<b>2,935</b>	<b>--</b>	
	State Attorney (Part I)	Operating expenditures	422	422	374	48
Capital outlay		284	284	203	81	
<b>Total department</b>		<b>706</b>	<b>706</b>	<b>577</b>	<b>129</b>	
	Public Defender	Operating expenditures	540	539	341	198
Capital outlay		461	461	61	400	
Grants and aids		460	460	460	--	
<b>Total department</b>	<b>1,461</b>	<b>1,460</b>	<b>862</b>	<b>598</b>		

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Countywide Special Purpose Revenue Fund (Continued)	Environmental Protection Commission	Personnel services	\$ 1,032	1,176	1,096	80
		Operating expenditures	71	71	55	16
		Capital outlay	--	22	18	4
		Grants and aids	62	62	--	62
		Total department	1,165	1,331	1,169	162
Business & Support Services Dept	Business & Support Services Dept	Personnel services	122	122	92	30
		Operating expenditures	25	34	7	27
		Grants and aids	627	627	253	374
		Total department	774	783	352	431
9-1-1 Agency	9-1-1 Agency	Personnel services	845	845	806	39
		Operating expenditures	4,135	4,135	3,507	628
		Capital outlay	1,149	1,149	130	1,019
		Grants and aids	1,427	1,427	1,352	75
		Total department	7,556	7,556	5,795	1,761
Animal Services Department	Animal Services Department	Personnel services	19	19	--	19
		Operating expenditures	496	497	405	92
		Total department	515	516	405	111
			\$			

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Countywide Special Purpose Revenue Fund (Continued)	Family and Aging Services	Personnel services	\$ 5,465	5,422	4,868	554
		Operating expenditures	13,986	13,987	9,528	4,459
		Capital outlay	823	823	57	766
		Grants and aids	99,609	99,642	82,808	16,834
		Total department	<u>119,883</u>	<u>119,874</u>	<u>97,261</u>	<u>22,613</u>
	Fire Rescue	Personnel services	396	396	341	55
		Operating expenditures	27	27	27	--
		Total department	<u>423</u>	<u>423</u>	<u>368</u>	<u>55</u>
	Parks, Recreation and Conservation Services	Personnel services	78	78	40	--
		Operating expenditures	6	6	4	2
		Total department	<u>84</u>	<u>84</u>	<u>44</u>	<u>40</u>
	Debt Service Accounts	Debt Service	533	533	--	533
			<u>533</u>	<u>533</u>	<u>--</u>	<u>533</u>
	Governmental Agencies	Operating expenditures	59	59	81	(22)
		Grants and aids	6,306	6,306	4,514	1,792
		Total department	<u>\$ 6,365</u>	<u>6,365</u>	<u>4,595</u>	<u>1,770</u>

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
 (amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Countywide Special Purpose Revenue Fund (Continued)	Non-Departmental Allotments	Operating expenditures	\$ 83	233	48	185
		Grants and aids	3,500	3,500	3,500	--
		Total department	<u>3,583</u>	<u>3,733</u>	<u>3,548</u>	<u>185</u>
	Reserves and Refunds	Operating transfers	76,587	101,336	236	101,100
		Total department	<u>76,587</u>	<u>101,336</u>	<u>236</u>	<u>101,100</u>
	Interfund Transfers	Operating transfers	18,023	18,063	17,925	138
		Total department	<u>18,023</u>	<u>18,063</u>	<u>17,925</u>	<u>138</u>
		Total for fund	<u>\$ 247,114</u>	<u>272,700</u>	<u>142,854</u>	<u>129,846</u>

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Sales Tax Revenue Fund 10009 (10-010)</b>	Tax Collector	Operating transfers	\$ 151	167	159	8
		Total department	151	167	159	8
	Economic Development	Personnel services	192	192	192	--
		Operating expenditures	70	70	30	40
		Total department	262	262	222	40
	Governmental Agencies	Grants and aids	53,048	55,741	55,336	405
		Total department	53,048	55,741	55,336	405
	Non-Departmental Allotments	Grants and aids	--	6,250	--	6,250
		Total department	--	6,250	--	6,250
	Nonprofit Organizations	Grants and aids	9,834	9,974	9,974	--
Total department		9,834	9,974	9,974	--	
Reserves and Refunds	Operating transfers	40,185	33,778	--	33,778	
	Total department	\$ 40,185	33,778	--	33,778	

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
 (amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Sales Tax Revenue Fund (Continued)	Interfund Transfers	Operating transfers	\$ 134,640	137,975	137,631	344
		Total department	<u>134,640</u>	<u>137,975</u>	<u>137,631</u>	<u>344</u>
		Total for fund	<u>\$ 238,120</u>	<u>244,147</u>	<u>203,322</u>	<u>40,825</u>



**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
County Transportation Fund 10004 (10-013)	Tax Collector	Operating transfers	\$ 170	170	152	18
		Total department	170	170	152	18
	Community Affairs	Personnel services	--	--	20	(20)
		Total department	--	--	20	(20)
	Communications Department	Personnel services	203	203	182	21
		Operating expenditures	48	48	45	3
		Total department	251	251	227	24
	Human Resources Department	Personnel services	220	220	154	66
		Total department	220	220	154	66
	Fiscal and Support Svcs IDS	Personnel services	1,242	1,242	1,174	68
		Operating expenditures	327	326	321	5
		Total department	\$ 1,569	1,568	1,495	73

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
County Transportation Fund (Continued)	Public Works Department	Personnel services	\$ 22,469	22,469	21,632	837
		Operating expenditures	29,983	29,983	28,013	1,970
		Total department	52,452	52,452	49,645	2,807
	Real Estate and Facilities Services Department	Personnel services	1,961	1,961	1,531	430
Operating expenditures		773	773	561	212	
Total department		2,734	2,734	2,092	642	
	Governmental Agencies	Grants and aids	1,949	1,950	1,883	67
Total department		1,949	1,950	1,883	67	
		Non-Departmental Allotments	Operating expenditures	2	2	2
Total department	2		2	2	--	
	Reserves and Refunds		Operating transfers	3,898	3,898	2
Total department		3,898	3,898	2	3,896	
		Interfund Transfers	Operating transfers	10,479	10,479	10,365
Total department	10,479		10,479	10,365	114	
Total for fund	\$ 73,724		73,724	66,037	7,687	

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Nonmajor Special Revenue Funds:</b>	Environmental Protection Commission	Personnel services	\$ 164	164	157	7
		Operating expenditures	8	7	7	--
		Capital Outlay	--	260	--	260
		Grants and aids	100	100	100	--
		Total department	<u>272</u>	<u>531</u>	<u>264</u>	<u>267</u>
<b>Unincorporated Area Special Purpose Fund 10003 (10-004)</b>	Development Services PGM	Operating expenditures	3	3	2	1
		Total department	<u>3</u>	<u>3</u>	<u>2</u>	<u>1</u>
		Personnel services	6,199	6,623	6,090	533
		Operating expenditures	3,433	3,518	3,058	460
		Capital Outlay	--	296	62	234
		Total department	<u>9,632</u>	<u>10,437</u>	<u>9,210</u>	<u>1,227</u>
Public Utilities	Public Utilities	Operating expenditures	211	211	85	126
		Total department	<u>211</u>	<u>211</u>	<u>85</u>	<u>126</u>
		Personnel services	515	472	468	4
Fiscal and Support Svcs IDS	Fiscal and Support Svcs IDS	Operating expenditures	213	213	208	5
		Total department	<u>728</u>	<u>685</u>	<u>676</u>	<u>9</u>
			<u>\$</u>			

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Unincorporated Area Special Purpose Fund (Continued)	Public Works Department	Personnel services	\$ 751	751	685	66
		Operating expenditures	922	922	621	301
		Total department	<u>1,673</u>	<u>1,673</u>	<u>1,306</u>	<u>367</u>
	Extension Services	Personnel services	23	23	15	8
		Operating expenditures	35	36	12	24
		Capital Outlay	--	--	--	--
		Total department	<u>58</u>	<u>59</u>	<u>27</u>	<u>32</u>
	Parks, Recreation and Conservation Services	Personnel services	189	189	183	6
		Operating expenditures	30	30	19	11
		Total department	<u>219</u>	<u>219</u>	<u>202</u>	<u>17</u>
	Non-Departmental Allotments	Grants and aids	150	150	150	--
		Total department	<u>150</u>	<u>150</u>	<u>150</u>	<u>--</u>
	Reserves and Refunds	Operating transfers	3,283	2,262	1	2,261
		Total department	<u>3,283</u>	<u>2,262</u>	<u>1</u>	<u>2,261</u>
	Interfund Transfers	Operating transfers	31,999	31,998	31,999	(1)
		Total department	<u>31,999</u>	<u>31,998</u>	<u>31,999</u>	<u>(1)</u>
		Total for fund	<u>\$ 48,228</u>	<u>48,228</u>	<u>43,922</u>	<u>4,306</u>

Board of County Commissioners, Hillsborough County, Florida  
 Supplemental Budget Versus Actual Expenditures  
 At the Legal Level of Control  
 For the Fiscal Year Ended September 30, 2013  
 (amounts in thousands)

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Library Fund 10400 (10-014)	Property Appraiser	Operating transfers	\$ 270	270	270	--
		Total department	270	270	270	--
	Tax Collector	Operating transfers	682	682	620	62
		Total department	682	682	620	62
	Library Services	Personnel services	16,892	16,892	16,835	57
		Operating expenditures	12,164	12,164	10,385	1,779
		Capital outlay	2,767	2,771	2,632	139
		Total department	31,823	31,827	29,852	1,975
	Reserves and Refunds	Operating transfers	19,504	19,499	18	19,481
		Total department	19,504	19,499	18	19,481
	Interfund Transfers	Operating transfers	7,898	7,899	7,899	--
		Total department	7,898	7,899	7,899	--
	Total for fund		\$ 60,177	60,177	38,659	21,518

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Civil Service Board 10007 (10-006-001)</b>	Civil Service Board	Personnel services	\$ 2,629	2,628	2,404	224
		Operating expenditures	629	590	326	264
		Capital outlay	20	60	2	58
		<b>Total department</b>	<b>3,278</b>	<b>3,278</b>	<b>2,732</b>	<b>546</b>
		<b>Total for fund</b>	<b>3,278</b>	<b>3,278</b>	<b>2,732</b>	<b>546</b>
<b>Nonmajor Debt Service Funds</b>						
2008 Capital Improvement	Debt Service Accounts	Operating expenditures	3	3	--	3
Non-Ad Valorem Revenue Bonds		Debt service	1,440	1,440	1,440	--
20003 (20-011)		<b>Total department</b>	<b>1,443</b>	<b>1,443</b>	<b>1,440</b>	<b>3</b>
	Reserves and Refunds	Operating transfers	359	359	--	359
		<b>Total department</b>	<b>359</b>	<b>359</b>	<b>--</b>	<b>359</b>
		<b>Total for fund</b>	<b>\$ 1,802</b>	<b>1,802</b>	<b>1,440</b>	<b>362</b>

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
4th Cent Tourist Development Tax 20005 (20-021)	Debt Service Accounts	Operating expenditures	\$ 5	5	--	5
		Debt service	1,152	1,151	1,151	--
		Total department	1,157	1,156	1,151	5
Reserves & Refunds	Operating transfers	Operating transfers	853	853	--	853
		Total department	853	853	--	853
		Total for fund	2,010	2,009	1,151	858
5th Cent Tourist Development Tax 20006 (20-022)	Debt Service Accounts	Operating expenditures	3	3	--	3
		Debt service	1,777	1,777	1,777	--
		Total department	1,780	1,780	1,777	3
Reserves & Refunds	Operating transfers	Operating transfers	1,238	1,238	--	1,238
		Total department	1,238	1,238	--	1,238
		Total for fund	\$ 3,018	3,018	1,777	1,241

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Parks, Recreation and Conservation Services 20007 (20-024)	Property Appraiser	Operating transfers	8	8	8	--
		Total department	8	8	8	--
	Tax Collector	Operating transfers	36	36	29	7
		Total department	36	36	29	7
	Debt Service Accounts	Operating expenditures	--	--	--	--
		Debt service	1,332	1,332	1,332	--
		Total department	1,332	1,332	1,332	--
	Reserves and Refunds	Operating transfers	69	69	--	69
		Total department	69	69	--	69
		Total for fund	1,445	1,445	1,369	76
ELAPP 20009 (20-029)	Property Appraiser	Operating transfers	31	31	31	--
		Total department	31	31	31	--
	Tax Collector	Operating transfers	94	94	79	15
		Total department	94	94	79	15



**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
ELAPP 20009 (20-029) (Continued)	Debt Service Accounts	Operating expenditures	7	7	1	6
		Debt service	4,544	4,544	4,544	--
		Total department	4,551	4,551	4,545	6
	Reserves and Refunds	Operating transfers	149	149	1	148
		Total department	149	149	1	148
		Total for fund	4,825	4,825	4,656	169
2005 Court Facilities Revenue Bonds 20010 (20-037)	Debt Service Accounts	Operating expenditures	5	5	--	5
		Debt service	2,531	2,531	2,531	--
		Total department	2,536	2,536	2,531	5
	Reserves and Refunds	Operating transfers	1,701	1,701	--	1,701
		Total department	1,701	1,701	--	1,701
		Total for fund	4,237	4,237	2,531	1,706
Commercial Paper Program 20016, 20017, and 20101 combined (20-044)	Debt Service Accounts	Operating expenditures	7	7	--	7
		Debt service	8,968	8,968	1,182	7,786
		Total department	8,975	8,975	1,182	7,793
		Total for fund	8,975	8,975	1,182	7,793

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commercial Paper Program 20016, 20017, and 20101 combined (20-044) (Continued)	Reserves and Refunds	Operating transfers	\$ 150	150	--	150
		Total department	150	150	--	150
		Total for fund	9,125	9,125	1,182	7,943
2001 Community Investment Tax 20018 (20-049)	Debt Service Accounts	Debt service	2,551	2,550	2,550	--
		Total department	2,551	2,550	2,550	--
		Total for fund	2,551	2,550	2,550	--
2004 Community Investment Tax 20019 (20-050)	Debt Service Accounts	Debt service	3,781	3,780	3,781	(1)
		Total department	3,781	3,780	3,781	(1)
		Total for fund	3,781	3,780	3,781	(1)
	Reserves & Refunds	Operating transfers	1,987	1,988	--	1,988
		Total department	1,987	1,988	--	1,988
		Total for fund	5,768	5,768	3,781	1,987

**Board of County Commissioners, Hillsborough County, Florida**  
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**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>	
2007 Community Investment Tax 20020 (20-051)	Debt Service Accounts	Debt service	\$ 16,235	16,235	16,235	--	
		Total department	16,235	16,235	16,235	--	
	Reserves & Refunds	Operating transfers	11,219	11,219	--	11,219	
		Total department	11,219	11,219	--	11,219	
		Total for fund	27,454	27,454	16,235	11,219	
2012 CIT Refunding A & B 20023 (20-053)	Debt Service Accounts	Operating expenditures	10	10	(7)	17	
		Debt service	3,861	3,861	3,861	--	
		Grants and aids	--	--	--	--	
		Total department	3,871	3,871	3,854	17	
		Total for fund	3,871	3,871	3,854	17	
2012 CIP Revenue 20024 (20-054)	Debt Service Accounts	Operating expenditures	20	20	--	20	
		Debt service	6,776	6,776	6,776	--	
		Total department	6,796	6,796	6,776	20	
		Total for fund	6,796	6,796	6,776	20	

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
2005 TSA Refunding 20025 (20-055)	Debt Service Accounts	Operating expenditures	\$ 8	8	--	8
		Debt service	1,308	1,308	1,308	--
		Total department	1,316	1,316	1,308	8
	Reserves & Refunds	Operating transfers	1,025	1,025	--	1,025
		Total department	1,025	1,025	--	1,025
		Total for fund	2,341	2,341	1,308	1,033
Communication Svcs Tax 20026 (20-079)	Reserves & Refunds	Operating transfers	1,900	1,900	--	1,900
		Total department	1,900	1,900	--	1,900
		Total for fund	1,900	1,900	--	1,900
2006 Capital Improvement 20100 P (20011 - 20012 C) (20-038)	Debt Service Accounts	Operating expenditures	3	3	3	--
		Debt service	3,248	3,248	3,248	--
		Total department	3,251	3,251	3,251	--
	Reserves and Refunds	Operating transfers	3,829	3,829	--	3,829
		Total department	3,829	3,829	--	3,829
		Total for fund	\$ 7,080	7,080	3,251	3,829

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
 (amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
US 301 Taxable Notes 20102 (20-052)	Debt Service Accounts	Debt service	\$ 5,422	5,422	5,337	85
		Total department	<u>5,422</u>	<u>5,422</u>	<u>5,337</u>	<u>85</u>
	Reserves & Refunds	Operating transfers	122	122	--	122
		Total department	<u>122</u>	<u>122</u>	<u>--</u>	<u>122</u>
		Total for fund	<u>\$ 5,544</u>	<u>5,544</u>	<u>5,337</u>	<u>207</u>

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>General Fund by Portion:</b>						
<b>General Fund</b>						
<b>Countywide Portion</b>						
<b>00003 (01-001)</b>						
	Board of County Commissioners	Personnel services	\$ 2,135	2,160	2,158	2
		Operating expenditures	63	62	33	29
		Total department	<u>2,198</u>	<u>2,222</u>	<u>2,191</u>	<u>31</u>
	Internal Performance Auditor	Personnel services	325	325	107	218
		Operating expenditures	23	23	9	14
		Total department	<u>348</u>	<u>348</u>	<u>116</u>	<u>232</u>
	County Attorney	Personnel services	6,930	7,080	7,047	33
		Operating expenditures	190	190	167	23
		Total department	<u>7,120</u>	<u>7,270</u>	<u>7,214</u>	<u>56</u>
	13th Judicial Circuit (Admin Office)	Personnel services	1,550	1,550	1,537	13
		Operating expenditures	1,115	1,115	1,042	73
		Capital outlay	60	60	59	1
		Total department	<u>2,725</u>	<u>2,725</u>	<u>2,638</u>	<u>87</u>
	State Attorney (Part I)	Operating expenditures	378	378	225	153
		Total department	<u>378</u>	<u>378</u>	<u>225</u>	<u>153</u>
	State Attorney (Part II)	Personnel services	1,780	1,780	1,768	12
		Operating expenditures	96	95	30	65
		Total department	<u>1,876</u>	<u>1,875</u>	<u>1,798</u>	<u>77</u>
	Public Defender	Operating expenditures	123	123	64	59
		Total department	<u>\$ 123</u>	<u>123</u>	<u>64</u>	<u>59</u>

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund Countywide Portion (Continued)	Value Adjustment Board	Operating transfers	\$ 713	713	713	--
		Total department	713	713	713	--
	Environmental Protection Commission	Personnel services	6,471	6,571	6,431	140
		Operating expenditures	874	774	641	133
		Capital outlay	36	36	28	8
		Total department	7,381	7,381	7,100	281
	Soil and Water Conservation	Personnel services	237	237	235	2
		Operating expenditures	10	11	7	4
		Total department	247	248	242	6
	County Administrator	Personnel services	1,638	1,743	1,729	14
		Operating expenditures	73	83	38	45
		Total department	1,711	1,826	1,767	59
	Business and Support Services	Personnel services	3,201	3,181	3,040	141
		Operating expenditures	113	113	78	35
		Total department	3,448	3,428	3,118	310
	Economic Development	Personnel services	1,382	1,396	1,234	162
		Operating expenditures	3,422	3,439	2,328	1,111
		Grants and Aids	925	925	241	684
		Total department	5,729	5,760	3,803	1,957

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund Countywide Portion (Continued)	Information & Technology Services	Personnel services	\$ 7,771	8,220	8,178	42
		Operating expenditures	4,473	4,479	4,083	396
		Capital outlay	362	362	260	102
		Total department	12,606	13,061	12,521	540
	Community Affairs	Personnel services	506	526	503	23
Operating expenditures		154	154	141	13	
Total department		660	680	644	36	
	Communications Department	Personnel services	1,875	1,875	1,819	56
Operating expenditures		279	279	221	58	
Capital outlay		153	153	88	65	
Total department		2,307	2,307	2,128	179	
	Government Services Admin	Personnel services	1,628	1,587	1,573	14
Operating expenditures		168	168	61	107	
Total department		1,796	1,755	1,634	121	
	Human Resources	Personnel services	1,517	1,444	1,410	34
Operating expenditures		292	292	211	81	
Capital outlay		9	9	8	1	
Total department		1,818	1,745	1,629	116	
	Fiscal and Support Svcs IDS	Personnel Services	946	946	945	1
Operating Expenditure		13	13	12	1	
Total department		959	959	957	2	



**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund Countywide Portion (Continued)	Public Works Department	Personnel services	\$ 1,187	1,187	1,101	86
		Operating expenditures	1,020	1,019	786	233
		Total department	2,207	2,206	1,887	319
	Real Estate and Facilities Services Department	Personnel services	7,216	7,216	7,220	(4)
		Operating expenditures	9,361	9,416	7,978	1,438
		Total department	16,577	16,632	15,198	1,434
	Animal Services	Personnel services	4,493	4,523	4,455	68
		Operating expenditures	2,015	2,161	1,787	374
		Capital outlay	--	75	63	12
		Grants and aids	--	--	--	--
		Total department	6,508	6,759	6,305	454
	Extension Services	Personnel services	1,060	1,060	1,007	53
		Operating expenditures	244	245	195	50
		Total department	1,304	1,305	1,202	103
	Family and Aging Services	Personnel services	13,290	12,790	12,362	428
		Operating expenditures	8,577	8,793	6,567	2,226
		Capital outlay	5	138	2	136
		Grants and Aids	3,822	3,614	2,968	646
		Total department	25,694	25,335	21,899	3,436
	Fire Rescue Department	Personnel Services	588	588	563	25
		Operating Expenditure	396	396	251	145
		Total department	\$ 984	984	814	170

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund Countywide Portion (Continued)	Medical Examiner	Personnel services	\$ 2,925	2,879	2,839	40
		Operating expenditures	1,376	1,376	1,225	151
		Capital outlay	580	580	241	339
		Total department	4,881	4,835	4,305	530
Parks, Recreation and Conservation Services		Personnel services	7,535	7,435	7,250	185
		Operating expenditures	4,454	4,453	3,572	881
		Capital outlay	144	144	105	39
		Grants and aids	10	10	10	--
		Total department	12,143	12,042	10,937	1,105
Fiscal & Support PSCS		Personnel services	6,807	6,587	6,348	239
		Operating expenditures	402	397	146	251
		Capital outlay	10	10	--	10
		Total department	7,219	6,994	6,494	500
Governmental Agencies		Operating expenditures	104	104	104	--
		Grants and aids	10,544	10,545	10,807	(262)
		Total department	10,648	10,649	10,911	(262)
Non-Departmental Allotments		Personnel services	5	5	(2)	7
		Operating expenditures	5,161	8,580	7,182	1,398
		Grants and aids	1,555	1,524	1,295	229
		Operating transfers	482	482	351	131
Total department	7,203	10,591	8,826	1,765		
Nonprofit Organizations		Grants and aids	6,490	6,489	5,901	588
		Total department	\$ 6,490	6,489	5,901	588

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>	
General Fund Countywide Portion (Continued)	Guardian Ad Litem	Personnel services	\$ 188	189	161	28	
		Operating expenditures	57	57	47	10	
		Total department	<u>245</u>	<u>246</u>	<u>208</u>	<u>38</u>	
	Reserves and Refunds	Operating transfers	94,514	95,129	282	94,847	
		Total department	<u>94,514</u>	<u>95,129</u>	<u>282</u>	<u>94,847</u>	
	Interfund Transfers	Operating transfers	348,953	345,606	339,549	6,057	
		Total department	<u>348,953</u>	<u>345,606</u>	<u>339,549</u>	<u>6,057</u>	
			<b>Total for fund 01-001</b>	<u><u>599,713</u></u>	<u><u>600,606</u></u>	<u><u>485,220</u></u>	<u><u>115,386</u></u>
	General Fund Unincorporated 00050 (01-003)	Affordable Housing	Personnel services	298	337	300	37
			Operating expenditures	674	674	645	29
Grants and aids			124	124	52	72	
Total department		<u>1,096</u>	<u>1,135</u>	<u>997</u>	<u>138</u>		
Economic Development Department		Personnel services	126	126	126	--	
		Operating expenditures	1,772	1,772	17	1,755	
		Total department	<u>1,898</u>	<u>1,898</u>	<u>143</u>	<u>1,755</u>	
Communications Department		Personnel services	468	468	466	2	
		Operating expenditures	103	103	96	7	
Total department		<u>571</u>	<u>571</u>	<u>562</u>	<u>9</u>		

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund Unincorporated 00050 (01-003) (Continued)	Governmental Svcs Administration	Personnel services	\$ 289	294	291	3
		Operating expenditures	82	83	56	27
		Total department	371	377	347	30
	Human Resources Department	Personnel services	142	142	79	63
		Total department	142	142	79	63
	Code Enforcement	Personnel services	2,648	2,748	2,735	13
		Operating expenditures	1,905	1,905	1,864	41
		Total department	4,553	4,653	4,599	54
	Development Services PGM	Personnel services	2,241	2,241	2,239	2
		Operating expenditures	1,490	1,491	1,396	95
		Total department	3,731	3,732	3,635	97
	The Center for Development Svcs	Personnel services	787	787	524	263
		Operating expenditures	197	197	175	22
		Total department	984	984	699	285
	Public Utilities	Operating expenditures	138	138	87	51
		Total department	138	138	87	51
	Fiscal & Support Services IDS	Personnel services	897	897	891	6
		Operating expenditures	405	405	397	8
		Total department	1,302	1,302	1,288	14

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Fund Unincorporated Portion (Continued)	Public Works Department	Personnel services	\$ 6,744	6,744	6,441	303
		Operating expenditures	5,520	5,520	5,058	462
		Total department	12,264	12,264	11,499	765
	Real Estate and Facilities Services Department	Personnel services	2,659	2,659	2,552	107
		Operating expenditures	1,857	1,857	1,199	658
		Total department	4,516	4,516	3,751	765
	Fire Rescue Department	Personnel services	88,640	92,472	91,399	1,073
		Operating expenditures	24,646	25,982	25,748	234
		Total department	113,286	118,454	117,147	1,307
	Parks, Recreation and Conservation Services	Personnel services	11,641	11,635	11,339	296
		Operating expenditures	11,566	11,566	10,118	1,448
		Capital outlay	62	62	62	--
		Grants and aids	300	300	130	170
		Total department	23,569	23,563	21,649	1,914
Non-Departmental Allotments		Personnel services	5	5	--	5
		Operating expenditures	832	832	680	152
		Grants and aids	525	545	119	426
Total department	1,362	1,382	799	583		
Reserves and Refunds		Operating transfers	90,844	85,513	88	85,425
		Total department	\$ 90,844	\$ 85,513	\$ 88	\$ 85,425

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
 (amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
	Interfund Transfers	Operating transfers Total department	\$ 117,945 117,945	117,947 117,947	117,948 117,948	(1) (1)
		<b>Total for fund 01-003</b>	<b>378,572</b>	<b>378,571</b>	<b>285,317</b>	<b>93,254</b>
<b>General Fund</b>		Personnel services	297,979	294,377	275,602	18,775
<b>Sheriff Portion</b>	Sheriff	Operating expenditures	65,882	65,881	57,581	8,300
		Capital outlay	10,144	13,747	11,193	2,554
		Total department	374,005	374,005	344,376	29,629
	Interfund transfers	Operating transfers Total department	-- --	-- --	31,815 31,815	(31,815) (31,815)
		Total for Sheriff	\$ 374,005	374,005	376,191	(2,186)

**Board of County Commissioners, Hillsborough County, Florida**  
**Supplemental Budget Versus Actual Expenditures**  
**At the Legal Level of Control**  
**For the Fiscal Year Ended September 30, 2013**  
(amounts in thousands)

<u>Fund Name</u>	<u>Department Name</u>	<u>Character</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>General Fund Tax Collector Portion</b>	Tax Collector	Personnel services	\$ 20,746	20,851	20,172	679
		Operating expenditures	4,953	4,995	4,801	194
		Capital outlay	39	1,624	1,618	6
		Total department	25,738	27,470	26,591	879
	Interfund transfers	Operating transfers	8,814	7,255	8,359	(1,104)
		Total department	8,814	7,255	8,359	(1,104)
	Distribution of excess fees	Operating transfers	979	806	882	(76)
		Total department	979	806	882	(76)
		Total for Tax Collector	35,531	35,531	35,832	(301)
	<b>General Fund Property Appraiser Portion</b>	Property Appraiser	Personnel services	10,135	9,661	9,661
Operating expenditures			643	925	925	--
Capital outlay			--	192	192	--
Total department			10,778	10,778	10,778	--
Interfund transfers		Operating transfers	--	--	117	(117)
		Total department	--	--	117	(117)
Distribution of excess fees		Operating transfers	--	--	24	(24)
		Total department	--	--	24	(24)
		Total for Property Appraiser	\$ 10,778	10,778	10,919	(141)

Board of County Commissioners, Hillsborough County, Florida  
 Supplemental Budget Versus Actual Expenditures  
 At the Legal Level of Control  
 For the Fiscal Year Ended September 30, 2013  
 (amounts in thousands)

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
<b>General Fund Supervisor of Elections Portion</b>	Supervisor of Elections	Personnel services	\$ 3,015	2,683	2,683	--
		Operating expenditures	4,792	4,631	4,631	--
		Capital outlay	57	202	202	--
		<b>Total department</b>	<b>7,864</b>	<b>7,516</b>	<b>7,516</b>	<b>--</b>
	Interfund transfers	Operating transfers	--	348	348	--
		<b>Total department</b>	<b>--</b>	<b>348</b>	<b>348</b>	<b>--</b>
		<b>Total for Supervisor</b>	<b>7,864</b>	<b>7,864</b>	<b>7,864</b>	<b>--</b>
<b>General Fund Clerk of the Circuit Court Portion</b>	Clerk of the Circuit Court	Personnel services	18,503	17,841	17,106	735
		Operating expenditures	6,544	7,298	4,934	2,364
		Capital outlay	1,413	1,234	1,023	211
		<b>Total department</b>	<b>26,460</b>	<b>26,373</b>	<b>23,063</b>	<b>3,310</b>
	Interfund transfers	Operating transfers	408	355	4,519	(4,164)
		<b>Total department</b>	<b>408</b>	<b>355</b>	<b>4,519</b>	<b>(4,164)</b>
		<b>Total for Clerk</b>	<b>\$ 26,868</b>	<b>26,728</b>	<b>27,582</b>	<b>(854)</b>