Hillsborough County, Florida

Supplemental Budget Versus Actual Report

Fiscal Year Ended September 30, 2025

Prepared by: ***Victor D. Crist, Clerk of Circuit Court & Comptroller***

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures Report
For the Year Ended September 30, 2025
Table of Contents

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures Report
For the Year Ended September 30, 2025

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 Annual Comprehensive Financial Report (ACFR) presents the financial position and operating results of the Hillsborough County reporting entity. The AFR reports budget versus actual data only at the fund and character level. The ACFR 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 AFR.

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 Housing Finance Authority of Hillsborough County 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 ACFR

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 ACFR with an annually appropriated budget. Minor rounding differences between the ACFR and this report are due to the way expenditures are summarized. The ACFR reports the expenditures based upon the fund and function of governmental activities, whereas this report summarizes the expenditures by fund, department and character.

Board of County Commissioners, Hillsborough County, Florida
Reconciliation of Original Budgeted Expenditures on Hillsborough County, Florida Annual Comprehensive Financial Report to Supplemental Budget Versus Actual Expenditures Report for the Fiscal Year Ended September 30, 2025

	Original Budget					
	Annual Comprehensive Financial Report				Supplemental	
Amounts in thousands	Expenditures	Transfers Out & Other Uses	Budgeted Reserves	Total	Budget Vs. Actual Expenditures Report	Difference
Major Funds:						
General Fund	$ 1,592,166	1,115,978	456,006	3,164,150	3,164,150	--
Countywide Special Purpose	664,294	47,160	3,440	714,894	714,894	--
Sales Tax Revenue	145,774	320,826	173,913	640,513	640,513	--
Intergovernmental Grants	307,009	10,377	336	317,722	317,722	--
County Transportation	417,055	37,611	153,507	608,173	608,173	--
COVID Relief	151,112	--	17,339	168,451	168,451	--
Nonmajor Special Revenues Funds:						
Unincorporated Area Special Purpose	171,757	21,240	51,283	244,280	244,280	--
Library	122,114	2,310	71,403	195,827	195,827	--
Infrastructure Surtax Projects	174,927	6,433	49,161	230,521	230,521	--
Local Housing Assistance	45,660	--	--	45,660	45,660	--
Nonmajor Debt Service Funds:						
2002 Parks and Recreation	647	83	5,796	6,526	6,526	--
2015 Court Facilities Note	2,101	--	1,764	3,865	3,865	--
2015 Tampa Bay Arena Note	1,164	--	2,597	3,761	3,761	--
2016 Capital Improvement Program	20	2,690	99	2,809	2,809	--
2017 4th Cent Tourist Development Tax	2,303	--	1,828	4,131	4,131	--
2017 5th Cent Tourist Development Tax	2,076	--	1,800	3,876	3,876	--
2019 Capital Improvement Program	5,049	--	1,250	6,299	6,299	--
2008/2017 Capital Improvement Note	1,333	--	334	1,667	1,667	--
2009/2019 ELAPP	5,402	197	7,471	13,070	13,070	--
2012 CIT	9,872	--	7,419	17,291	17,291	--
2012/2017 Capital Improvement Note	6,676	--	1,110	7,786	7,786	--
2015 CIT	20,192	--	18,955	39,147	39,147	--
Half Cent Transportation Plan	15,600	41,187	94	56,881	56,881	--
Commercial Paper	24,894	3,522	1,789	30,205	30,205	--
Communications Services Tax	4,047	--	3,724	7,771	7,771	--
2018 CIT	6,959	--	6,733	13,692	13,692	--
2021 Capital Improvement Program	9,420	--	1,000	10,420	10,420	--
2023 ELAPP	3,129	94	3,440	6,663	6,663	--
Nonmajor Capital Projects Funds:						
Environmentally Sensitive Lands Acquisition	54,995	--	2,909	57,904	57,904	--
Court Facilities Non-Bond	--	--	--	--	--	--
Commercial Paper Non-CIT	18,289	46	149	18,484	18,484	--
PSOC Project	--	1	--	1	1	--
Countywide	97,062	40,380	15,510	152,952	152,952	--
Unincorporated Area	104,728	4,647	14,558	123,933	123,933	--
BP Oil Spill Proceeds Project	9,105	--	--	9,105	9,105	--
Stadium Improvements Project	10,000	--	13	10,013	10,013	--
2019 Capital Improvement Program	--	250	--	250	250	--
Totals	$ 4,206,931	1,655,032	1,076,730	6,938,693	6,938,693	--

Board of County Commissioners, Hillsborough County, Florida
Reconciliation of Final Budgeted Expenditures on Hillsborough County, Florida Annual Comprehensive Financial Report to Supplemental Budget Versus Actual Expenditures Report for the Fiscal Year Ended September 30, 2025

	Final Budget					
	Annual Comprehensive Financial Report				Supplemental	
Amounts in thousands	Expenditures	Transfers Out & Other Uses	Budgeted Reserves	Total	Budget Vs. Actual Expenditures Report	Difference
Major Funds:						
General Fund	$ 1,592,421	1,116,616	456,090	3,165,127	3,165,127	--
Countywide Special Purpose	644,933	26,600	499,839	1,171,372	1,171,372	--
Sales Tax Revenue	163,446	349,346	159,359	672,151	672,151	--
Intergovernmental Grants	498,874	28,195	333	527,402	527,402	--
County Transportation	629,338	37,837	162,823	829,998	829,998	--
COVID Relief	142,675	--	17,273	159,948	159,948	--
Nonmajor Special Revenues Funds:						
Unincorporated Area Special Purpose	175,269	21,240	52,716	249,225	249,225	--
Library	121,329	2,310	71,454	195,093	195,093	--
Infrastructure Surtax Projects	172,420	6,418	54,512	233,350	233,350	--
Local Housing Assistance	55,234	--	--	55,234	55,234	--
Nonmajor Debt Service Funds:						
2002 Parks and Recreation	647	83	5,900	6,630	6,630	--
2015 Court Facilities Note	2,101	--	1,764	3,865	3,865	--
2015 Tampa Bay Arena Note	1,164	--	2,105	3,269	3,269	--
2016 Capital Improvement Program	20	2,690	99	2,809	2,809	--
2017 4th Cent Tourist Development Tax	2,303	--	1,828	4,131	4,131	--
2017 5th Cent Tourist Development Tax	2,076	--	1,801	3,877	3,877	--
2019 Capital Improvement Program	5,049	--	1,250	6,299	6,299	--
2008/2017 Capital Improvement Note	1,333	--	262	1,595	1,595	--
2009/2019 ELAPP	5,402	197	7,359	12,958	12,958	--
2012 CIT	9,872	--	7,419	17,291	17,291	--
2012/2017 Capital Improvement Note	6,676	--	1,110	7,786	7,786	--
2015 CIT	20,192	--	18,955	39,147	39,147	--
Half Cent Transportation Plan	15,600	41,187	94	56,881	56,881	--
Commercial Paper	58,186	27,747	1,789	87,722	87,722	--
Communications Services Tax	4,047	--	3,724	7,771	7,771	--
2018 CIT	6,959	--	6,733	13,692	13,692	--
2021 Capital Improvement Program	9,420	--	1,000	10,420	10,420	--
2023 ELAPP	3,129	94	2,023	5,246	5,246	--
Nonmajor Capital Projects Funds:						
Environmentally Sensitive Lands Acquisition	53,312	--	3,437	56,749	56,749	--
Commercial Paper Non-CIT	42,514	46	149	42,709	42,709	--
PSOC Project	--	1	--	1	1	--
Countywide	96,318	40,382	15,735	152,435	152,435	--
Unincorporated Area	102,957	4,647	14,708	122,312	122,312	--
BP Oil Spill Proceeds Project	8,681	--	--	8,681	8,681	--
Stadium Improvements Project	10,000	--	13	10,013	10,013	--
2019 Capital Improvement Program	--	250	--	250	250	--
Totals	$ 4,663,897	1,705,886	1,573,656	7,943,439	7,943,439	--

Board of County Commissioners, Hillsborough County, Florida
Reconciliation of Actual Expenditures on Hillsborough County, Florida Annual Comprehensive Financial Report to Supplemental Budget Versus Actual Expenditures Report for the Fiscal Year Ended September 30, 2025

	Actual				
	Annual Comprehensive Financial Report			Supplemental	
Amounts in thousands	Expenditures	Transfers Out & Other Uses	Total	Budget Vs. Actual Expenditures Report	Difference
Major Funds:					
General Fund	$ 1,483,608	1,118,954	2,602,562	2,602,562	--
Countywide Special Purpose	409,272	25,959	435,231	435,231	--
Sales Tax Revenue	153,414	325,974	479,388	479,388	--
Intergovernmental Grants	321,388	653	322,041	322,041	--
County Transportation	164,428	32,185	196,613	196,613	--
COVID Relief	59,181	868	60,049	60,049	--
Nonmajor Special Revenues Funds:					
Unincorporated Area Special Purpose	79,404	20,615	100,019	100,019	--
Library	60,737	2,187	62,924	62,924	--
Infrastructure Surtax Projects	37,123	418	37,541	37,541	--
Local Housing Assistance	10,170	--	10,170	10,170	--
Nonmajor Debt Service Funds:					
2002 Parks and Recreation	647	74	721	721	--
2015 Court Facilities Note	2,026	--	2,026	2,026	--
2015 Tampa Bay Arena Note	1,154	100	1,254	1,254	--
2016 Capital Improvement Program	--	686	686	686	--
2017 4th Cent Tourist Development Tax	2,293	--	2,293	2,293	--
2017 5th Cent Tourist Development Tax	2,071	--	2,071	2,071	--
2019 Capital Improvement Program	4,999	--	4,999	4,999	--
2008/2017 Capital Improvement Note	1,328	--	1,328	1,328	--
2009/2019 ELAPP	5,393	180	5,573	5,573	--
2012 CIT	9,862	--	9,862	9,862	--
2012/2017 Capital Improvement Note	6,666	--	6,666	6,666	--
2015 CIT	20,183	--	20,183	20,183	--
Half Cent Transportation Plan	--	20,548	20,548	20,548	--
Commercial Paper	49,185	25,776	74,961	74,961	--
Communications Services Tax	4,028	--	4,028	4,028	--
2018 CIT	6,909	--	6,909	6,909	--
2021 Capital Improvement Program	9,401	--	9,401	9,401	--
2023 ELAPP	3,103	78	3,181	3,181	--
Nonmajor Capital Projects Funds:					
Environmentally Sensitive Lands Acquisition	11,337	--	11,337	11,337	--
Commercial Paper Non-CIT	36,707	46	36,753	36,753	--
PSOC Project	(21)	1	(20)	(20)	--
Countywide	12,941	6,097	19,038	19,038	--
Unincorporated Area	11,523	4,304	15,827	15,827	--
BP Oil Spill Proceeds Project	195	--	195	195	--
Stadium Improvements Project	7,067	--	7,067	7,067	--
2019 Capital Improvement Program	--	250	250	250	--
Totals	$ 2,987,722	1,585,953	4,573,675	4,573,675	--

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Major Funds						
General Fund	13th Judicial Circuit (Admin Office)	Personnel services	$ 2,717	2,717	2,392	325
		Operating expenditures	1,301	1,301	1,093	208
		Total department	4,018	4,018	3,485	533
	Affordable Housing	Personnel services	2,090	2,263	2,063	200
		Operating expenditures	2,121	2,121	401	1,720
		Grants and aids	25,214	23,601	1,930	21,671
		Total department	29,425	27,985	4,394	23,591
	Aging Services	Personnel services	6,569	6,569	6,433	136
		Operating expenditures	6,070	6,070	5,732	338
		Total department	12,639	12,639	12,165	474
	Board of County Commissioners	Personnel services	3,718	3,718	3,469	249
		Operating expenditures	130	130	88	42
		Total department	3,848	3,848	3,557	291
	Management and Budget	Personnel services	3,846	3,846	3,834	12
		Operating expenditures	234	234	76	158
		Total department	4,080	4,080	3,910	170
	Clerk of the Circuit Court	Personnel services	27,333	26,962	26,620	342
		Operating expenditures	9,702	10,879	10,175	704
		Capital outlay	348	602	602	--
		Total department	37,383	38,443	37,397	1,046
	Children's Services	Personnel services	3,860	4,010	3,949	61
		Operating expenditures	1,371	1,221	579	642
		Total department	$ 5,231	5,231	4,528	703

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Fund (Continued)	Code Enforcement	Personnel services	$ 10,633	10,883	10,732	151
		Operating expenditures	5,022	5,022	4,322	700
		Capital outlay	198	221	37	184
		Total department	15,853	16,126	15,091	1,035
	Communications Department	Personnel services	6,129	6,394	6,346	48
		Operating expenditures	1,642	1,642	1,065	577
		Total department	7,771	8,036	7,411	625
	Capital Programs Department	Personnel services	3,222	3,222	3,022	200
		Operating expenditures	411	411	232	179
		Capital outlay	40	40	28	12
		Total department	3,673	3,673	3,282	391
	Conservation and Environmental Lands Management	Personnel services	14,987	14,987	14,289	698
		Operating expenditures	5,687	5,687	5,697	(10)
		Capital outlay	386	386	118	268
		Grants and aids	381	381	462	(81)
		Total department	21,441	21,441	20,566	875
	County Administrator	Personnel services	3,362	3,712	3,659	53
		Operating expenditures	114	114	62	52
		Total department	3,476	3,826	3,721	105
	County Attorney	Personnel services	11,047	11,047	10,922	125
		Operating expenditures	273	273	220	53
		Total department	$ 11,320	11,320	11,142	178

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Fund (Continued)	County Internal Auditor	Personnel services	$ 923	923	714	209
		Operating expenditures	82	82	21	61
		Total department	1,005	1,005	735	270
	Customer Service and Support	Personnel services	3,019	3,019	2,940	79
		Operating expenditures	520	520	227	293
		Capital outlay	40	40	38	2
		Total department	3,579	3,579	3,205	374
	Development Services PGM	Personnel services	9,207	9,207	8,812	395
		Operating expenditures	4,744	4,744	3,983	761
		Capital outlay	84	84	80	4
		Total department	14,035	14,035	12,875	1,160
	Distribution of excess fees	Operating transfers	--	1,292	1,166	126
		Total department	--	1,292	1,166	126
	Economic Development	Personnel services	4,033	4,033	3,810	223
		Operating expenditures	3,440	3,440	1,216	2,224
		Grants and aids	3,559	3,559	1,357	2,202
		Total department	11,032	11,032	6,383	4,649
	Engineering & Operations	Personnel services	10,661	10,936	10,441	495
		Operating expenditures	16,522	16,522	14,316	2,206
		Capital outlay	492	492	422	70
		Total department	27,675	27,950	25,179	2,771
	Environmental Protection Commission	Personnel services	12,256	12,631	12,495	136
		Operating expenditures	1,939	1,939	1,387	552
		Capital outlay	242	242	123	119
		Grants and aids	100	100	100	--
		Total department	$ 14,537	14,912	14,105	807

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Fund (Continued)	Extension Services	Personnel services	$ 1,793	1,793	1,641	152
		Operating expenditures	883	883	763	120
		Capital outlay	81	81	79	2
		Total department	2,757	2,757	2,483	274
	Enterprise Solutions and Quality Assurance	Personnel services	6,384	6,384	6,117	267
		Operating expenditures	4,691	4,691	1,946	2,745
		Total department	11,075	11,075	8,063	3,012
	Fire Rescue Department	Personnel services	221,120	221,120	217,628	3,492
		Operating expenditures	57,117	57,117	56,639	478
		Capital outlay	2,669	2,669	2,003	666
		Total department	280,906	280,906	276,270	4,636
	Government Relations & Strategic Services	Personnel services	2,568	2,568	2,108	460
		Operating expenditures	402	402	217	185
		Total department	2,970	2,970	2,325	645
	Government Agencies	Operating expenditures	157	157	157	--
		Grants and aids	48,096	48,096	21,713	26,383
		Total department	48,253	48,253	21,870	26,383
	Charter Review Board	Operating expenditures	8	8	--	8
		Total department	8	8	--	8
	Guardian Ad Litem	Personnel services	560	560	447	113
		Operating expenditures	134	134	89	45
		Total department	694	694	536	158
	Health Care Services	Personnel services	113	113	104	9
		Operating expenditures	156	156	122	34
		Grants and aids	150	150	118	32
		Total department	$ 419	419	344	75

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Fund (Continued)	Homeless Services	Personnel services	$ 1,634	1,634	1,606	28
		Operating expenditures	8,141	8,141	5,058	3,083
		Total department	9,775	9,775	6,664	3,111
	Human Resources	Personnel services	6,501	6,501	6,161	340
		Operating expenditures	1,846	1,846	927	919
		Total department	8,347	8,347	7,088	1,259
	Information & Innovation Office	Personnel services	20,646	20,646	19,609	1,037
		Operating expenditures	17,392	17,392	17,140	252
		Total department	38,038	38,038	36,749	1,289
	Interfund transfers	Operating transfers	1,115,978	1,115,324	1,115,104	220
		Total department	1,115,978	1,115,324	1,115,104	220
	Performance Data & Analytics	Personnel services	7,667	7,797	7,563	234
		Operating expenditures	3,805	3,848	3,544	304
		Total department	11,472	11,645	11,107	538
	Pet Resources	Personnel services	7,748	7,748	7,411	--
		Operating expenditures	3,249	3,249	2,744	--
		Total department	10,997	10,997	10,155	--
	Medical Examiner	Personnel services	7,091	7,091	7,045	46
		Operating expenditures	2,225	2,225	1,892	333
		Capital outlay	350	350	347	3
		Total department	9,666	9,666	9,284	382
	Non-Departmental Allotments	Personnel expenditures	14,724	12,659	702	11,957
		Operating expenditures	26,581	26,581	9,437	17,144
		Capital outlay	1,750	1,750	89	1,661
		Grants and aids	8,531	8,531	3,348	5,183
		Debt service	95	95	95	--
		Total department	$ 51,681	49,616	13,671	35,945

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Fund (Continued)	Nonprofit Organizations	Operating expenditures	$ 1,641	1,226	1,195	31
		Grants and aids	13,716	13,716	11,174	2,542
		Total department	15,357	14,942	12,369	2,573
	Government Relations and Strategic Services	Personnel services	2,568	2,568	2,108	460
		Operating expenditures	402	402	217	185
		Total department	2,970	2,970	2,325	645
	Consumer and Veteran Services	Personnel services	2,720	2,720	2,515	205
		Operating expenditures	525	525	454	71
		Capital outlay	106	106	69	37
		Total department	3,351	3,351	3,038	313
	Community & Infratructure Planning	Operating expenditures	895	895	548	347
		Capital outlay	30	30	19	11
		Total department	925	925	567	358
	Parks and Recreation	Personnel services	19,802	19,998	19,495	503
		Operating expenditures	27,864	28,083	26,740	1,343
		Capital outlay	666	666	426	240
		Grants and aids	80	80	80	--
		Total department	48,412	48,827	46,741	2,086
	Property Appraiser	Personnel services	13,700	13,709	12,543	1,166
		Operating expenditures	2,054	2,054	2,988	(934)
		Capital outlay	--	--	21	(21)
		Debt service	--	--	180	(180)
		Total department	15,754	15,763	15,732	31
	Public Defender	Operating expenditures	165	165	54	111
		Total department	$ 165	165	54	111

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Fund (Continued)	Public Utilities	Personnel services	$ 205	205	143	62
		Operating expenditures	290	290	1	289
		Total department	495	495	144	351
	Facilities Management Services	Personnel services	17,519	17,519	15,755	1,764
		Operating expenditures	30,976	30,976	29,978	998
		Capital outlay	510	510	60	450
		Total department	49,005	49,005	45,793	3,212
	Procurement Services	Personnel services	4,787	4,787	4,247	540
		Operating expenditures	335	335	182	153
		Total department	5,122	5,122	4,429	693
	Reserves and Refunds	Operating transfers	453,307	451,673	15	451,658
		Total department	453,307	451,673	15	451,658
	Sheriff	Personnel services	477,749	477,749	475,970	1,779
		Operating expenditures	125,296	125,296	130,441	(5,145)
		Capital outlay	44,269	44,269	62,685	(18,416)
		Total department	647,314	647,314	669,096	(21,782)
	Social Services Department	Personnel services	3,956	4,336	4,317	19
		Operating expenditures	836	607	468	139
		Grants and aids	1,651	1,651	1,628	23
		Total department	6,443	6,594	6,413	181
	Soil and Water Conservation	Personnel services	367	367	228	139
		Operating expenditures	84	84	44	40
		Total department	451	451	272	179
	State Attorney (Part I)	Operating expenditures	392	392	319	73
		Total department	392	392	319	73
	State Attorney (Part II)	Personnel services	3,086	3,086	2,502	584
		Operating expenditures	136	136	75	61
		Total department	$ 3,222	3,222	2,577	645

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Fund (Continued)	Sunshine Line Department	Personnel services	$ 4,147	4,147	3,953	194
		Operating expenditures	3,628	3,628	3,602	26
		Total department	7,775	7,775	7,555	220
	Supervisor of Elections	Personnel services	5,075	5,075	5,538	(463)
		Operating expenditures	8,323	8,323	7,944	379
		Capital outlay	2,500	2,500	1,273	1,227
		Debt service	--	--	52	(52)
		Total department	15,898	15,898	14,807	1,091
	Tax Collector	Personnel services	39,015	37,835	37,125	710
		Operating expenditures	9,597	9,509	8,688	821
		Capital outlay	639	4,626	4,626	--
		Debt service	--	--	450	(450)
		Operating transfers	2,820	2,548	2,653	(105)
		Total department	52,071	54,518	53,542	976
	Value Adjustment Board	Operating transfers	664	764	764	--
		Total department	664	764	764	--
		Total for fund	$ 3,164,150	3,165,127	2,602,562	561,723

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Countywide Special Purpose Revenue	13th Judicial Circuit	Personnel services	$ 3,316	3,316	3,157	159
		Operating expenditures	5,300	8,515	5,009	3,506
		Capital outlay	250	250	246	4
		Total department	8,866	12,081	8,412	3,669
	Information & Innovation Office	Personnel services	374	374	371	3
		Operating expenditures	10,564	9,584	8,790	794
		Capital outlay	2,035	3,015	2,966	49
		Total department	12,973	12,973	12,127	846
	Capital Improvement	Operating expenditures	36,967	35,747	8,452	27,295
		Capital outlay	1,975	1,849	612	1,237
		Grants and aids	--	250	--	250
		Total department	38,942	37,846	9,064	28,782
	Children's Services	Operating expenditures	3	20	5	15
		Total department	3	20	5	15
	Code Enforcement	Personnel services	53	53	37	16
		Operating expenditures	10	10	--	10
		Total department	63	63	37	26
	Conservation and Environmental Land	Personnel services	100	100	78	22
		Operating expenditures	182	182	137	45
		Total department	282	282	215	67
	Non-Profit Organizations	Operating expenditures	297	297	285	12
		Total department	297	297	285	12
	Parks & Recreation	Operating expenditures	--	356	319	37
		Capital outlay	--	15	15	--
		Total department	$ --	371	334	37

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Countywide Special	Enterprise Solutions and	Operating expenditures	$ 1,449	1,449	65	1,384
Purpose Revenue	Quality Assurance	Total department	1,449	1,449	65	1,384
(Continued)						
	Environmental Protection	Personnel services	1,465	1,379	1,235	144
	Commission	Operating expenditures	126	272	159	113
		Capital Outlay	66	64	64	--
		Grants and aids	353	453	61	392
		Total department	2,010	2,168	1,519	649
	Fire Rescue	Operating expenditures	5,225	5,225	5,225	--
		Total department	5,225	5,225	5,225	--
	Performance Data &	Personnel services	533	533	530	3
	Analytics	Operating expenditures	4,451	6,640	5,559	1,081
		Grants and aids	2,075	2,075	2,072	3
		Total department	7,059	9,248	8,161	1,087
	Governmental Agencies	Operating expenditures	400	550	328	222
		Grants and aids	70,198	49,429	36,362	13,067
		Total department	70,598	49,979	36,690	13,289
	Health Care Services	Personnel services	9,827	10,026	9,393	633
		Operating expenditures	20,730	20,391	11,211	9,180
		Capital Outlay	2,000	2,000	--	2,000
		Grants and aids	469,499	466,044	293,677	172,367
		Total department	502,056	498,461	314,281	184,180
	Interfund Transfers	Operating transfers	47,133	26,522	25,959	563
		Total department	$ 47,133	26,522	25,959	563

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Countywide Special Purpose Revenue (Continued)	Library Services	Personnel services	$ 215	215	197	18
		Operating expenditures	2	2	2	--
		Total department	217	217	199	18
	Management and Budget	Personnel services	375	375	329	46
		Operating expenditures	3,337	3,337	2,875	462
		Operating transfers	80	80	--	80
		Grants and aids	595	595	196	399
		Total department	4,387	4,387	3,400	987
	Non-Department Allotments	Operating expenditures	150	150	76	74
		Grants and aids	3,500	3,500	3,500	--
		Total department	3,650	3,650	3,576	74
	Pet Resources	Operating expenditures	468	468	341	127
		Total department	468	468	341	127
	Public Defender	Operating expenditures	1,348	1,348	1,291	57
		Grants and aids	1,137	1,137	788	349
		Total department	2,485	2,485	2,079	406
	Reserves and Refunds	Operating transfers	3,440	499,889	3	499,886
		Total department	3,440	499,889	3	499,886
	State Attorney (Part I)	Operating expenditures	1,364	1,364	1,327	37
		Capital outlay	35	35	35	--
		Grants and aids	1,892	1,892	1,892	--
		Total department	3,291	3,291	3,254	37
		Total for fund	$ 714,894	1,171,372	435,231	736,141

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Sales Tax Revenue	Tax Collector	Operating transfers	$ 529	570	512	58
		Total department	529	570	512	58
	Economic Development	Personnel services	387	387	371	16
		Operating expenditures	331	331	154	177
		Grants and aids	9,217	9,217	2,942	6,275
		Total department	9,935	9,935	3,467	6,468
	Government Agencies	Grants and aids	96,466	114,138	110,824	3,314
		Total department	96,466	114,138	110,824	3,314
	Interfund Transfers	Operating transfers	320,302	348,781	325,462	23,319
		Total department	320,302	348,781	325,462	23,319
	Non-Profit Organizations	Grants and aids	38,324	38,324	38,130	194
		Total department	38,324	38,324	38,130	194
	Non-Department Allotments	Grants and aids	1,044	1,044	993	51
		Total department	1,044	1,044	993	51
	Reserves and Refunds	Operating transfers	173,913	159,359	--	159,359
		Total department	173,913	159,359	--	159,359
		Total for fund	$ 640,513	672,151	479,388	192,763

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Intergovernmental Grants	13th Judicial Circuit	Personnel services	$ 229	227	114	113
		Operating expenditures	1,587	1,541	316	1,225
		Operating transfers	272	272	--	272
		Total department	2,088	2,040	430	1,610
	Affordable Housing	Personnel services	4,870	4,895	1,939	2,956
		Operating expenditures	300	300	79	221
		Grants and aids	46,650	47,625	12,878	34,747
		Total department	51,820	52,820	14,896	37,924
	Aging Services	Personnel services	4,934	6,119	4,043	2,076
		Operating expenditures	13,751	15,289	8,011	7,278
		Total department	18,685	21,408	12,054	9,354
	Capital Improvement Program	Operating expenditures	1,670	2,237	187	2,050
		Capital Outlay	21,731	20,673	4,147	16,526
		Operating transfers	--	500	--	500
		Total department	23,401	23,410	4,334	19,076
	Children services	Personnel services	4,682	4,682	1,730	2,952
		Operating expenditures	504	504	52	452
		Total department	5,186	5,186	1,782	3,404
	Conservation & Environmental Lands Management	Operating expenditures	191	191	--	191
		Total department	191	191	--	191
	Head Start	Personnel services	20,199	20,199	17,755	2,444
		Operating expenditures	31,164	10,640	8,013	2,627
		Grants and aids	--	21,819	20,170	1,649
		Operating transfers	6,647	6,647	--	6,647
		Total department	$ 58,010	59,305	45,938	13,367

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Intergovernmental Grants (Continued)	Economic Development	Personnel services	$ 469	469	340	129
		Operating expenditures	207	187	74	113
		Grants and aids	--	20	20	--
		Total department	676	676	434	242
	Environmental Protection Commission	Personnel services	7,053	7,686	4,192	3,494
		Operating expenditures	425	706	303	403
		Capital outlay	154	607	189	418
		Total department	7,632	8,999	4,684	4,315
	Extension Services	Personnel services	193	199	195	4
		Operating expenditures	1	1	1	--
		Total department	194	200	196	4
	Fire Rescue	Personnel services	5,792	8,130	7,601	529
		Operating expenditures	227	351	140	211
		Capital outlay	373	737	278	459
		Grants and aids	51	54	54	--
		Operating transfers	357	382	--	382
		Total department	6,800	9,654	8,073	1,581
	Health Care Services	Personnel services	782	1,032	606	426
		Operating expenditures	1,696	1,696	667	1,029
		Grants and aids	23,364	23,792	12,296	11,496
		Total department	25,842	26,520	13,569	12,951
	Medical Examiner	Operating expenditures	--	217	139	78
		Capital outlay	--	6	--	6
		Total department	--	223	139	84
	Human Resources Department	Personnel services	202	202	1	201
		Operating expenditures	8	8	--	8
		Total department	$ 210	210	1	209

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Intergovernmental Grants (Continued)	Management and Budget	Operating expenditures	$ 70	81	47	34
		Grants and aids	1,071	1,181	680	501
		Operating transfers	437	437	--	437
		Total department	1,578	1,699	727	972
	Metropolitan Planning Organization	Personnel services	1,869	1,869	1,002	867
		Operating expenditures	8,293	8,293	1,579	6,714
		Total department	10,162	10,162	2,581	7,581
	Non-Department Allotments	Personnel services	900	1,200	--	1,200
		Operating expenditures	70,365	250,450	195,609	54,841
		Capital outlay	1,100	3,000	201	2,799
		Total department	72,365	254,650	195,810	58,840
	Social Services	Personnel services	6,112	5,926	3,124	2,802
		Operating expenditures	267	252	90	162
		Grants and aids	18,253	18,351	9,547	8,804
		Total department	24,632	24,529	12,761	11,768
	Performance Data & Analytics	Operating expenditures	369	369	--	369
		Total department	369	369	--	369
	Sunshine Line	Personnel services	4,681	4,244	2,397	1,847
		Operating expenditures	226	649	581	68
		Total department	4,907	4,893	2,978	1,915
	Reserves and Refunds	Operating transfers	336	333	--	333
		Total department	336	333	--	333
	Interfund Transfers	Operating transfers	2,638	19,924	653	19,271
		Total department	2,638	19,924	653	19,271
		Total for fund	$ 317,722	527,402	322,041	205,361

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Transportation	Tax Collector	Operating transfers	$ 293	293	280	13
		Total department	293	293	280	13
	Capital Improvement Program	Capital outlay	300,086	513,296	69,818	443,478
		Grants and aids	4,549	3,134	--	3,134
		Total department	304,635	516,430	69,818	446,612
	Capital Programs Department	Personnel services	4,084	4,084	4,001	83
		Operating expenditures	622	622	569	53
		Capital outlay	48	48	--	48
		Total department	4,754	4,754	4,570	184
	Development Services (PGM)	Personnel services	2,035	2,035	1,932	103
		Operating expenditures	485	485	437	48
		Total department	2,520	2,520	2,369	151
	Engineering & Operations	Personnel services	35,230	35,631	35,627	4
		Operating expenditures	45,834	45,834	44,883	951
		Capital outlay	175	175	175	--
		Total department	81,239	81,640	80,685	955
	Information & Innovation Office	Personnel services	538	538	384	154
		Operating expenditures	4	4	4	--
		Total department	542	542	388	154
	Governmental Agencies	Grants and aids	2,132	2,218	2,137	81
		Total department	2,132	2,218	2,137	81
	Community and Infrastructure Planning	Personnel services	1,443	1,443	1,249	194
		Operating expenditures	1,768	1,768	504	1,264
		Total department	$ 3,211	3,211	1,753	1,458

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Transportation	Interfund Transfers	Operating transfers	$ 37,318	37,544	31,905	5,639
(Continued)		Total department	37,318	37,544	31,905	5,639
	Non-Departmental	Operating expenditures	4	4	1	3
	Allotments	Grants and aids	15,000	15,000	--	15,000
		Total department	15,004	15,004	1	15,003
	Performance Data &	Personnel services	1,228	1,229	1,167	62
	Analytics	Operating expenditures	258	258	75	183
		Total department	1,486	1,487	1,242	245
	Facilities Management	Personnel services	1,432	1,432	1,315	117
	Services	Operating expenditures	100	100	75	25
		Total department	1,532	1,532	1,390	142
	Reserves and Refunds	Operating expenditures	--	--	75	(75)
		Operating transfers	153,507	162,823	--	162,823
		Total department	153,507	162,823	75	162,748
		Total for fund	$ 608,173	829,998	196,613	633,385

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
COVID Relief	Non-department Allotments	Operating expenditures	$ 1,335	1,353	918	435
		Grants and aids	16,112	15,984	4,086	11,898
		Total department	17,447	17,337	5,004	12,333
	Capital Improvement	Capital outlay	133,665	125,338	54,177	71,161
	Program	Total department	133,665	125,338	54,177	71,161
	Interfund Transfers	Operating transfers	--	--	868	(868)
		Total department	--	--	868	(868)
	Reserves and Refunds	Operating transfers	17,339	17,273	--	17,273
		Total department	17,339	17,273	--	17,273
		Total for fund	$ 168,451	159,948	60,049	99,899

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Nonmajor Special Revenue Funds						
Unincorporated Area Special Purpose	Development Services PGM	Personnel services	$ 16,347	16,347	15,219	1,128
		Operating expenditures	12,844	12,844	10,306	2,538
		Total department	29,191	29,191	25,525	3,666
	Capital Improvement Programs	Operating expenditures	33,781	32,483	6,451	26,032
		Capital outlay	93,736	98,541	35,875	62,666
		Total department	127,517	131,024	42,326	88,698
	Engineering & Operations	Personnel services	1,829	1,829	1,659	170
		Operating expenditures	10,298	10,298	7,903	2,395
		Capital outlay	48	48	48	--
		Total department	12,175	12,175	9,610	2,565
	Extension Services	Personnel services	66	66	66	--
		Operating expenditures	143	143	39	104
		Total department	209	209	105	104
	Capital Programs Department	Personnel services	--	--	(4)	4
		Operating expenditures	347	347	332	15
		Total department	347	347	328	19
	Information & Innovation Office	Personnel services	133	133	52	81
		Operating expenditures	2	2	1	1
		Total department	135	135	53	82
	Interfund Transfers	Operating transfers	20,642	20,647	20,208	439
		Total department	$ 20,642	20,647	20,208	439

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Unincorporated Area Special Purpose (Continued)	Conservation & Environmental Land Management	Operating expenditures	$ 375	375	72	303
		Total department	375	375	72	303
	Public Utilities	Personnel services	696	696	631	65
		Operating expenditures	893	893	435	458
		Capital Outlay	48	48	--	48
		Total department	1,637	1,637	1,066	571
	Reserves and Refunds	Operating transfers	51,283	52,716	--	52,716
		Total department	51,283	52,716	--	52,716
	Tax Collector	Operating transfers	769	769	726	43
		Total department	769	769	726	43
		Total for fund	$ 244,280	249,225	100,019	149,206

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Library	Property Appraiser	Operating transfers	$ 478	478	451	27
		Total department	478	478	451	27
	Tax Collector	Operating transfers	1,832	1,832	1,736	96
		Total department	1,832	1,832	1,736	96
	Capital Improvement Program	Operating expenditures	8,089	7,921	1,497	6,424
		Capital Outlay	51,607	51,203	2,086	49,117
		Total department	59,696	59,124	3,583	55,541
	Library Services	Personnel services	32,673	32,672	30,495	2,177
		Operating expenditures	26,156	25,972	23,938	2,034
		Capital outlay	2,838	2,814	2,348	466
		Grants and aids	751	747	373	374
		Total department	62,418	62,205	57,154	5,051
	Reserves and Refunds	Operating transfers	71,403	71,454	--	71,454
		Total department	71,403	71,454	--	71,454
		Total for fund	$ 195,827	195,093	62,924	132,169

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Infrastructure Surtax	Capital Improvements	Capital outlay	$ 174,277	171,755	36,623	135,132
Projects		Grants and aids	--	15	--	15
		Operating transfers	6,013	6,084	84	6,000
		Total department	180,290	177,854	36,707	141,147
	Debt Service Accounts	Debt service	650	650	500	150
		Total department	650	650	500	150
	Interfund Transfers	Operating transfers	420	334	334	--
		Total department	420	334	334	--
	Reserves and Refunds	Operating transfers	49,161	54,512	--	54,512
		Total department	49,161	54,512	--	54,512
		Total for fund	$ 230,521	233,350	37,541	195,809

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character		Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Local Housing Assistance	Affordable Housing	Personnel services	$	4,287	5,168	1,347	3,821
		Operating expenditures		200	269	59	210
		Grants and aids		41,173	49,797	8,764	41,033
		Total department		45,660	55,234	10,170	45,064
		Total for fund	$	45,660	55,234	10,170	45,064

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Nonmajor Debt Service Funds						
2002 Parks and Recreation	Property Appraiser	Operating transfers	$ 14	14	13	1
		Total department	14	14	13	1
	Tax Collector	Operating transfers	69	69	61	8
		Total department	69	69	61	8
	Debt Service Accounts	Debt service	647	647	647	--
		Total department	647	647	647	--
	Reserves and Refunds	Operating expenditures	5,796	5,900	--	5,900
		Total department	5,796	5,900	--	5,900
		Total for fund	$ 6,526	6,630	721	5,909

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2009/2019 Environmentally Sensitive Lands	Debt Service Accounts	Operating expenditures	$ 9	9	1	8
		Debt service	5,392	5,392	5,392	--
		Total department	5,401	5,401	5,393	8
	Property Appraiser	Operating transfers	37	37	37	--
		Total department	37	37	37	--
	Tax Collector	Operating transfers	160	160	143	17
		Total department	160	160	143	17
	Reserves and Refunds	Operating expenditures	7,472	7,360	--	7,360
		Total department	7,472	7,360	--	7,360
		Total for fund	$ 13,070	12,958	5,573	7,385

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2016 Capital Improvement	Debt Service Accounts	Operating expenditures	$ 20	20	--	20
		Total department	20	20	--	20
	Reserves and Refunds	Operating expenditures	100	100	--	100
		Total department	100	100	--	100
	Interfund Transfers	Operating transfers	2,689	2,689	686	2,003
			--	--	--	--
		Total department	2,689	2,689	686	2,003
		Total for fund	$ 2,809	2,809	686	2,123

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character		Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2008/2017 Capital Improvement Note	Debt Service Accounts	Debt service	$	1,333	1,333	1,328	5
		Total department		1,333	1,333	1,328	5
	Reserves and Refunds	Operating transfers		334	262	--	262
		Total department		334	262	--	262
		Total for fund	$	1,667	1,595	1,328	267

Fund Name	Department Name	Character		Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2021 Capital Improvement Program Transportation	Debt Service Accounts	Operating expenditures	$	20	20	1	19
		Debt service		9,400	9,400	9,400	--
		Total department		9,420	9,420	9,401	19
	Reserves and Refunds	Operating transfers		1,000	1,000	--	1,000
		Total department		1,000	1,000	--	1,000
		Total for fund	$	10,420	10,420	9,401	1,019

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2017 4th Cent Tourist Development Tax	Debt Service Accounts	Operating expenditures	$ 10	10	--	10
		Debt service	2,293	2,293	2,293	--
		Total department	2,303	2,303	2,293	10
	Reserves and Refunds	Operating transfers	1,828	1,828	--	1,828
		Total department	1,828	1,828	--	1,828
		Total for fund	$ 4,131	4,131	2,293	1,838

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2017 5th Cent Tourist Development Tax	Debt Service Accounts	Operating expenditures	$ 5	5	--	5
		Debt services	2,071	2,071	2,071	--
		Total department	2,076	2,076	2,071	5
	Reserves and Refunds	Operating transfers	1,800	1,801	--	1,801
		Total department	1,800	1,801	--	1,801
		Total for fund	$ 3,876	3,877	2,071	1,806

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2015 Court Facilities Note	Debt Service Accounts	Operating expenditures	$ 75	75	--	75
		Debt service	2,026	2,026	2,026	--
		Total department	2,101	2,101	2,026	75
	Reserves and Refunds	Operating transfers	1,764	1,764	--	1,764
		Total department	1,764	1,764	--	1,764
		Total for fund	$ 3,865	3,865	2,026	1,839

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commercial Paper Program	Debt Service Accounts	Debt service	24,894	58,186	49,185	9,001
		Total department	24,894	58,186	49,185	9,001
	Interfund Transfers	Operating transfers	3,522	27,747	25,776	1,971
		Total department	3,522	27,747	25,776	1,971
	Reserves and Refunds	Operating transfers	1,789	1,789	--	1,789
		Total department	1,789	1,789	--	1,789
		Total for fund	$ 30,205	87,722	74,961	12,761

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2019 Capital Improvement Program	Debt Service Accounts	Debt service	$ 5,049	5,049	4,999	50
		Total department	5,049	5,049	4,999	50
	Reserves and Refunds	Operating expenditures	1,250	1,250	--	1,250
		Total department	1,250	1,250	--	1,250
		Total for fund	$ 6,299	6,299	4,999	1,300

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2015 Tampa Bay Arena Note	Debt Service Accounts	Operating expenditures	$ 10	10	--	10
		Debt service	1,154	1,154	1,154	--
		Total department	1,164	1,164	1,154	10
	Reserves and Refunds	Operating expenditures	2,597	2,105	--	2,105
		Total department	2,597	2,105	--	2,105
	Interfund Transfers	Operating transfers	-	-	100	(100)
		Total department	-	-	100	(100)
		Total for fund	$ 3,761	3,269	1,254	2,015

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2012 Community Investment Tax	Debt Service Accounts	Operating expenditures	$ 10	10	--	10
		Debt service	9,862	9,862	9,862	--
		Total department	9,872	9,872	9,862	10
	Reserves and Refunds	Operating expenditures	7,419	7,419	--	7,419
		Total department	7,419	7,419	--	7,419
		Total for fund	$ 17,291	17,291	9,862	7,429

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2012/2017 Capital Improvement Note	Debt Service Accounts	Operating expenditures	$ 5	5	--	5
		Debt service	6,671	6,671	6,666	5
		Total department	6,676	6,676	6,666	10
	Reserves and Refunds	Operating expenditures	1,110	1,110	--	1,110
		Total department	1,110	1,110	--	1,110
		Total for fund	$ 7,786	7,786	6,666	1,120

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2015 Community Investment Tax	Debt Service Accounts	Operating expenditures	$ 8	8	--	8
		Debt service	20,184	20,184	20,183	1
		Total department	20,192	20,192	20,183	9
	Reserves and Refunds	Operating expenditures	18,955	18,955	--	18,955
		Total department	18,955	18,955	--	18,955
		Total for fund	$ 39,147	39,147	20,183	18,964

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Communication Services Tax	Debt Service Accounts	Operating expenditures	$ 10	10	1	9
		Debt service	4,037	4,037	4,027	10
		Total department	4,047	4,047	4,028	19
	Reserves and Refunds	Operating expenditures	3,724	3,724	--	3,724
		Total department	3,724	3,724	--	3,724
		Total for fund	$ 7,771	7,771	4,028	3,743

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2018 Community Investment Tax	Debt Service Accounts	Debt service	$ 6,959	6,959	6,909	50
		Total department	6,959	6,959	6,909	50
	Reserves & Refunds	Operating expenditures	6,733	6,733	--	6,733
		Total department	6,733	6,733	--	6,733
		Total for fund	$ 13,692	13,692	6,909	6,783

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Half Cent Transportation Plan	Debt Service Accounts	Debt service	$ 15,600	15,600	--	15,600
		Total department	15,600	15,600	--	15,600
	Interfund Transfers	Operating transfers	41,187	41,187	20,548	20,639
		Total department	41,187	41,187	20,548	20,639
	Reserves & Refunds	Operating expenditures	94	94	--	94
		Total department	94	94	--	94
		Total for fund	$ 56,881	56,881	20,548	36,333

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2023 Environmentally Sensitive Land Acquisition	Property Appraiser	Operating transfers	$ 17	17	14	3
		Total department	17	17	14	3
	Debt Service	Operating expenditures	25	25	--	25
		Debt Service	3,104	3,104	3,103	1
		Total department	3,129	3,129	3,103	26
	Tax Collector	Operating transfers	77	77	64	13
		Total department	77	77	64	13
	Reserves and Refunds	Operating transfers	3,440	2,023	--	2,023
		Total department	3,440	2,023	--	2,023
		Total for fund	$ 6,663	5,246	3,181	2,065

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Nonmajor Capital Projects Funds						
Commercial Paper	Capital Improvement	Capital outlay	$ 1,689	25,913	24,167	1,746
Non-CIT		Total department	1,689	25,913	24,167	1,746
	Government Agencies	Grants and aids	16,600	16,600	12,540	4,060
		Total department	16,600	16,600	12,540	4,060
	Interfund Transfers	Operating transfers	46	46	46	--
		Total department	46	46	46	--
	Reserves and Refunds	Operating expenditures	149	150	--	150
		Total department	149	150	--	150
		Total for fund	$ 18,484	42,709	36,753	5,956
PSOC Project	Capital Improvement	Capital outlay	$ --	--	(21)	21
		Total department	--	--	(21)	21
	Interfund Transfers	Operating transfers	1	1	1	--
		Total department	1	1	1	--
		Total for fund	$ 1	1	(20)	21

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Countywide	Capital Improvements	Operating expenditures	$ 20,693	21,429	761	20,668
		Capital outlay	66,405	64,733	9,930	54,803
		Grants and aids	9,964	10,156	2,250	7,906
		Operating transfers	40,380	40,380	6,095	34,285
		Total department	137,442	136,698	19,036	117,662
	Interfund Transfers	Operating transfers	--	2	2	--
		Total department	--	2	2	--
	Reserves and Refunds	Operating expenditures	15,510	15,735	--	15,735
		Total department	15,510	15,735	--	15,735
		Total for fund	$ 152,952	152,435	19,038	133,397

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Unincorporated	Capital Improvements	Operating expenditures	$ 7,392	6,962	1,393	5,569
		Capital outlay	80,705	79,506	10,046	69,460
		Grants and aids	1,631	1,489	84	1,405
		Operating transfers	15,000	15,000	--	15,000
		Total department	104,728	102,957	11,523	91,434
	Interfund Transfers	Operating transfers	4,647	4,647	4,304	343
		Total department	4,647	4,647	4,304	343
	Reserves and Refunds	Operating expenditures	14,558	14,708	--	14,708
		Total department	14,558	14,708	--	14,708
		Total for fund	$ 123,933	122,312	15,827	106,485

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Environmentally Sensitive	Capital Improvement	Operating expenditures	$ 13,278	6,823	2,079	4,744
		Capital outlay	41,717	46,489	9,258	37,231
Land Acquisition		Total department	54,995	53,312	11,337	41,975
	Reserves and Refunds	Operating expenditures	2,909	3,437	--	3,437
		Total department	2,909	3,437	--	3,437
		Total for fund	$ 57,904	56,749	11,337	45,412

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2019 Non Ad Valorem	Interfund Transfers	Operating transfers	$ 250	250	250	--
		Total department	250	250	250	--
		Total for fund	$ 250	250	250	--

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2025

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
BP Oil Spill Proceeds Project	Capital Improvements	Capital outlay	$ 7,383	6,937	195	6,742
		Grants and aids	1,722	1,744	--	1,744
		Total department	9,105	8,681	195	8,486
		Total for fund	$ 9,105	8,681	195	8,486

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Stadium Improvements Project	Government Agencies	Grants and aids	$ 10,000	10,000	7,067	2,933
		Total department	10,000	10,000	7,067	2,933
	Reserves & Refunds	Operating transfers	13	13	--	13
		Total department	13	13	--	13
		Total for fund	$ 10,013	10,013	7,067	2,946