



Hillsborough County, Florida



Supplemental Budget Versus Actual Report
Fiscal Year Ended September 30, 2024

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Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures Report
For the Year Ended September 30, 2024
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**Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures Report
For the Year Ended September 30, 2024**

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, 2024

	Original Budget					
	Annual Comprehensive Financial Report				Supplemental	
	Expenditures	Transfers Out & Other Uses	Budgeted Reserves	Total	Budget Vs. Actual Expenditures Report	Difference
<i>Amounts in thousands</i>						
Major Funds:						
General Fund	\$ 1,523,221	950,279	413,819	2,887,319	2,887,319	--
Countywide Special Purpose	449,829	8,996	542,693	1,001,518	1,001,518	--
Sales Tax Revenue	109,076	2,199	167,698	278,973	278,973	--
Intergovernmental Grants	281,834	24,000	301	306,135	306,135	--
County Transportation	377,505	8,851	84,047	470,403	470,403	--
COVID Relief	198,737	--	9,202	207,939	207,939	--
Nonmajor Special Revenues Funds:						
Unincorporated Area Special Purpose	154,990	18,360	34,473	207,823	207,823	--
Library	109,076	2,199	51,545	162,820	162,820	--
Infrastructure Surtax Projects	131,220	9,000	34,412	174,632	174,632	--
Local Housing Assistance	47,047	--	--	47,047	47,047	--
Nonmajor Debt Service Funds:						
2002 Parks and Recreation	647	80	2,309	3,036	3,036	--
2005 Court Facilities	2,103	--	1,741	3,844	3,844	--
2005 Tampa Sports Arena Refunding	1,158	--	1,219	2,377	2,377	--
2016 Capital Improvement Program	2,756	--	218	2,974	2,974	--
2017 4th Cent Tourist Development Tax	2,301	--	1,760	4,061	4,061	--
2017 5th Cent Tourist Development Tax	2,077	--	1,575	3,652	3,652	--
2019 Capital Improvement Program	5,058	--	1,227	6,285	6,285	--
2008/2017 Capital Improvement Program	1,334	--	332	1,666	1,666	--
2009/2019 ELAPP	5,400	188	5,843	11,431	11,431	--
2012 CIT	9,867	--	8,908	18,775	18,775	--
2012 Capital Improvement Program	6,673	--	1,111	7,784	7,784	--
2015 CIT	20,245	--	17,957	38,202	38,202	--
Half Cent Transportation Plan	6,975	5,000	5,031	17,006	17,006	--
Commercial Paper	20,068	1,550	15,902	37,520	37,520	--
Communications Services Tax	4,085	--	2,797	6,882	6,882	--
2018 CIT	6,907	--	5,459	12,366	12,366	--
2021 Capital Improvement Program	9,424	--	783	10,207	10,207	--
2023 ELAPP	1,215	90	4,069	5,374	5,374	--
Nonmajor Capital Projects Funds:						
Environmentally Sensitive Lands Acquisition	54,973	--	1,556	56,529	56,529	--
Court Facilities Non-Bond	--	--	--	--	--	--
Commercial Paper Non-CIT	22,792	--	825	23,617	23,617	--
Countywide	82,111	--	12,104	94,215	94,215	--
Unincorporated Area	36,289	5,000	11,268	52,557	52,557	--
BP Oil Spill Proceeds Project	9,391	--	--	9,391	9,391	--
Stadium Improvements Project	10,000	--	--	10,000	10,000	--
2019 Capital Improvement Program	9,172	--	964	10,136	10,136	--
Totals	\$ 3,715,556	1,035,792	1,443,148	6,194,496	6,194,496	--

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, 2024

	Final Budget					
	Annual Comprehensive Financial Report				Supplemental	
	Expenditures	Transfers Out & Other Uses	Budgeted Reserves	Total	Budget Vs. Actual Expenditures Report	Difference
<i>Amounts in thousands</i>						
Major Funds:						
General Fund	\$ 1,535,126	963,220	403,275	2,901,621	2,901,621	--
Countywide Special Purpose	550,288	8,996	451,847	1,011,131	1,011,131	--
Sales Tax Revenue	134,511	308,169	177,333	620,013	620,013	--
Intergovernmental Grants	306,992	24,000	301	331,293	331,293	--
County Transportation	395,563	13,059	104,770	513,392	513,392	--
COVID Relief	194,689	--	9,704	204,393	204,393	--
Nonmajor Special Revenues Funds:						
Unincorporated Area Special Purpose	147,414	18,627	40,711	206,752	206,752	--
Library	109,245	2,199	51,645	163,089	163,089	--
Infrastructure Surtax Projects	139,440	6,620	49,336	195,396	195,396	--
Local Housing Assistance	51,941	--	--	51,941	51,941	--
Nonmajor Debt Service Funds:						
2002 Parks and Recreation	647	80	2,309	3,036	3,036	--
2005 Court Facilities	2,103	--	1,741	3,844	3,844	--
2005 Tampa Sports Arena Refunding	1,158	--	1,219	2,377	2,377	--
2016 Capital Improvement Program	2,756	--	218	2,974	2,974	--
2017 4th Cent Tourist Development Tax	2,301	--	1,760	4,061	4,061	--
2017 5th Cent Tourist Development Tax	2,077	--	1,575	3,652	3,652	--
2019 Capital Improvement Program	5,058	--	1,227	6,285	6,285	--
2008/2017 Capital Improvement Program	1,334	--	332	1,666	1,666	--
2009/2019 ELAPP	5,400	188	5,843	11,431	11,431	--
2012 CIT	9,867	--	8,908	18,775	18,775	--
2012 Capital Improvement Program	6,673	--	1,111	7,784	7,784	--
2015 CIT	20,245	--	17,957	38,202	38,202	--
Half Cent Transportation Plan	6,975	5,000	5,321	17,296	17,296	--
Commercial Paper	38,215	1,979	15,502	55,696	55,696	--
Communications Services Tax	4,085	--	2,797	6,882	6,882	--
2018 CIT	6,907	--	5,459	12,366	12,366	--
2021 Capital Improvement Program	9,424	--	783	10,207	10,207	--
2023 ELAPP	3,133	140	597	3,870	3,870	--
Nonmajor Capital Projects Funds:						
Environmentally Sensitive Lands Acquisition	56,421	--	227	56,648	56,648	--
Court Facilities Non-Bond	--	3	--	3	3	--
Commercial Paper Non-CIT	22,821	--	825	23,646	23,646	--
Countywide	82,753	--	9,368	92,121	92,121	--
Unincorporated Area	35,965	5,000	6,962	47,927	47,927	--
BP Oil Spill Proceeds Project	9,337	--	--	9,337	9,337	--
Stadium Improvements Project	10,000	--	--	10,000	10,000	--
2019 Capital Improvement Program	6,454	--	1,032	7,486	7,486	--
Totals	\$ 3,917,318	1,357,280	1,381,995	6,656,593	6,656,593	--

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, 2024

	Actual				
	Annual Comprehensive Financial Report			Supplemental	
	Expenditures	Transfers Out & Other Uses	Total	Budget Vs. Actual Expenditures Report	Difference
<i>Amounts in thousands</i>					
Major Funds:					
General Fund	\$ 1,371,739	967,731	2,339,470	2,339,470	--
Countywide Special Purpose	412,234	8,253	420,487	420,487	--
Sales Tax Revenue	135,021	291,437	426,458	426,458	--
Intergovernmental Grants	119,540	24,000	143,540	143,540	--
County Transportation	161,466	835	162,301	162,301	--
COVID Relief	51,263	--	51,263	51,263	--
Nonmajor Special Revenues Funds:					
Unincorporated Area Special Purpose	58,191	18,612	76,803	76,803	--
Library	60,191	2,076	62,267	62,267	--
Infrastructure Surtax Projects	26,498	--	26,498	26,498	--
Local Housing Assistance	5,310	--	5,310	5,310	--
Nonmajor Debt Service Funds:					
2002 Parks and Recreation	648	71	719	719	--
2005 Court Facilities	2,028	--	2,028	2,028	--
2005 Tampa Sports Arena Refunding	1,147	--	1,147	1,147	--
2016 Capital Improvement Program	2,745	--	2,745	2,745	--
2017 4th Cent Tourist Development Tax	2,292	--	2,292	2,292	--
2017 5th Cent Tourist Development Tax	2,072	--	2,072	2,072	--
2019 Capital Improvement Program	5,001	--	5,001	5,001	--
2008/2017 Capital Improvement Program	1,329	--	1,329	1,329	--
2009/2019 ELAPP	5,392	170	5,562	5,562	--
2012 CIT	9,857	--	9,857	9,857	--
2012 Capital Improvement Program	6,662	--	6,662	6,662	--
2015 CIT	20,237	--	20,237	20,237	--
Half Cent Transportation Plan	85	--	85	85	--
Commercial Paper	25,537	250	25,787	25,787	--
Communications Services Tax	4,027	--	4,027	4,027	--
2018 CIT	6,856	--	6,856	6,856	--
2021 Capital Improvement Program	9,404	--	9,404	9,404	--
2023 ELAPP	3,109	75	3,184	3,184	--
Nonmajor Capital Projects Funds:					
Environmentally Sensitive Lands Acquisition	3,903	--	3,903	3,903	--
Court Facilities Non-Bond	--	3	3	3	--
Commercial Paper Non-CIT	9,159	--	9,159	9,159	--
Countywide	17,683	--	17,683	17,683	--
Unincorporated Area	4,984	4,991	9,975	9,975	--
BP Oil Spill Proceeds Project	656	--	656	656	--
Stadium Improvements Project	6,629	--	6,629	6,629	--
2019 Capital Improvement Program	6,435	--	6,435	6,435	--
Totals	\$ 2,559,330	1,318,504	3,877,834	3,877,834	--

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

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	\$ 62	--	--	--
		Operating expenditures	1,591	1,667	1,164	503
		Total department	1,653	1,667	1,164	503
	Board of County Commissioners	Personnel services	280	280	264	16
		Operating expenditures	98	98	91	7
		Total department	378	378	355	23
	Clerk of the Circuit Court	Personnel services	27,234	25,992	25,553	439
		Operating expenditures	8,242	9,535	8,960	575
		Capital outlay	465	414	414	--
		Total department	35,941	35,941	34,927	1,014
	County Administrator	Personnel services	61,775	75,146	62,117	13,029
		Operating expenditures	549,607	601,756	511,161	90,595
		Total department	611,382	676,902	573,278	103,624
	County Attorney	Personnel services	23,312	23,312	--	23,312
		Operating expenditures	627	551	494	57
		Total department	\$ 23,939	23,863	494	23,369

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Fund (Continued)	County Internal Auditor	Personnel services	\$ 25,891	25,891	13	25,878
		Operating expenditures	2,549	2,549	--	2,549
		Total department	<u>28,440</u>	<u>28,440</u>	<u>13</u>	<u>28,427</u>
	Environmental Protection Commission	Personnel services	2,120	2,209	2,128	81
		Operating expenditures	2,120	2,209	2,128	81
		Capital outlay	15,004	15,004	--	15,004
		Grants and aids	4	4	--	4
		Total department	<u>19,248</u>	<u>19,426</u>	<u>4,256</u>	<u>15,170</u>
	Interfund transfers	Operating transfers	<u>1,044,814</u>	<u>922,717</u>	<u>961,682</u>	<u>(38,965)</u>
		Total department	<u>1,044,814</u>	<u>922,717</u>	<u>961,682</u>	<u>(38,965)</u>
	Property Appraiser	Personnel services	14,044	14,058	12,716	1,342
		Operating expenditures	1,856	1,856	2,792	(936)
		Capital outlay	--	--	48	(48)
		Debt service	--	--	181	(181)
		Total department	<u>15,900</u>	<u>15,914</u>	<u>15,737</u>	<u>177</u>
	Public Defender	Operating expenditures	<u>1,748</u>	<u>1,748</u>	<u>1,188</u>	<u>560</u>
		Total department	<u>\$ 1,748</u>	<u>1,748</u>	<u>1,188</u>	<u>560</u>

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Fund (Continued)	Sheriff	Personnel services	\$ 447,977	452,759	437,723	15,036
		Operating expenditures	116,557	120,195	121,547	(1,352)
		Capital outlay	35,512	37,266	48,685	(11,419)
		Total department	<u>600,046</u>	<u>610,220</u>	<u>607,955</u>	<u>2,265</u>
	Soil and Water Conservation	Personnel services	84,047	104,069	461	103,608
		Operating expenditures	84,047	104,069	461	103,608
		Total department	<u>168,094</u>	<u>208,138</u>	<u>922</u>	<u>207,216</u>
	State Attorney (Part I)	Operating expenditures	230	230	223	7
		Total department	<u>230</u>	<u>230</u>	<u>223</u>	<u>7</u>
	State Attorney (Part II)	Personnel services	5,863	5,863	4,869	994
		Operating expenditures	2,336	2,336	1,611	725
		Total department	<u>8,199</u>	<u>8,199</u>	<u>6,480</u>	<u>1,719</u>
	Supervisor of Elections	Personnel services	4,927	4,927	5,157	(230)
		Operating expenditures	12,704	12,704	11,453	1,251
		Capital outlay	500	500	746	(246)
		Debt service	--	--	50	(50)
		Total department	<u>18,131</u>	<u>18,131</u>	<u>17,406</u>	<u>725</u>
	Tax Collector	Personnel services	36,042	36,042	36,012	30
		Operating expenditures	8,283	8,283	7,415	868
		Capital outlay	299	299	121	178
		Debt service	--	--	437	(437)
		Total department	<u>\$ 44,624</u>	<u>44,624</u>	<u>43,985</u>	<u>639</u>

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Fund (Continued)	Value Adjustment Board	Operating transfers	\$ 264,552	285,083	69,406	215,677
		Total department	<u>264,552</u>	<u>285,083</u>	<u>69,406</u>	<u>215,677</u>
		Total for fund	<u>\$ 2,887,319</u>	<u>2,901,621</u>	<u>2,339,470</u>	<u>562,151</u>

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

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	\$ 3,146	3,341	2,671	670
		Operating expenditures	5,052	5,352	4,996	356
		Capital outlay	500	200	178	22
		Total department	8,698	8,893	7,845	1,048
	Capital Improvement	Operating expenditures	28,251	27,810	6,964	20,846
		Capital outlay	2,154	2,402	256	2,146
		Total department	30,405	30,212	7,220	22,992
	Children's Services	Operating expenditures	2	2	1	1
		Total department	2	2	1	1
	Code Enforcement	Personnel services	52	52	49	3
		Operating expenditures	10	10	--	10
		Total department	62	62	49	13
	Conservation and Environmental Land	Personnel services	98	98	90	8
		Operating expenditures	162	162	114	48
		Grants and aids	--	175	--	175
		Total department	260	435	204	231
	Non-Profit Organizations	Operating expenditures	297	297	285	12
		Total department	\$ 297	297	285	12

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Countywide Special Purpose Revenue (Continued)	Enterprise Solutions and Quality Assurance	Operating expenditures	\$ 1,449	1,449	--	1,449
		Total department	1,449	1,449	--	1,449
	Environmental Protection Commission	Personnel services	1,291	1,311	1,279	32
		Operating expenditures	142	222	177	45
		Capital Outlay	163	163	85	78
		Grants and aids	118	398	137	261
		Total department	1,714	2,094	1,678	416
	Fire Rescue	Operating expenditures	226	226	226	--
		Total department	226	226	226	--
	Performance Data & Analytics	Personnel services	525	525	508	17
		Operating expenditures	4,862	5,432	4,647	785
		Grants and aids	2,075	2,075	2,073	2
		Total department	7,462	8,032	7,228	804
	Governmental Agencies	Operating expenditures	375	484	484	--
		Grants and aids	5,227	95,606	95,561	45
		Total department	5,602	96,090	96,045	45
	Health Care Services	Personnel services	9,263	9,269	8,761	508
		Operating expenditures	18,180	18,921	9,368	9,553
		Capital Outlay	2,000	2,000	1	1,999
		Grants and aids	--	342,527	250,089	92,438
		Total department	29,443	372,717	268,219	104,498
	Interfund Transfers	Operating transfers	356,951	227,297	8,169	219,128
		Total department	\$ 356,951	227,297	8,169	219,128

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Countywide Special Purpose Revenue (Continued)	Information & Technology Services	Personnel services	\$ 365	365	354	11
		Operating expenditures	12,112	12,112	9,127	2,985
		Capital outlay	1,785	1,785	1,564	221
		Total department	14,262	14,262	11,045	3,217
	Library Services	Personnel services	227	227	206	21
		Operating expenditures	2	2	2	--
		Total department	229	229	208	21
	Management and Budget	Personnel services	365	365	348	17
		Operating expenditures	3,345	3,345	2,711	634
		Operating transfers	80	80	80	--
		Grants and aids	505	630	398	232
		Total department	4,295	4,420	3,537	883
	Non-Department Allotments	Operating expenditures	150	150	99	51
		Grants and aids	3,500	3,500	3,500	--
		Total department	3,650	3,650	3,599	51
	Pet Resources	Operating expenditures	468	468	291	177
		Total department	468	468	291	177
	Public Defender	Operating expenditures	1,348	1,348	1,039	309
		Capital outlay	--	--	(25)	25
		Grants and aids	1,137	1,137	487	650
		Total department	2,485	2,485	1,501	984
	Reserves and Refunds	Operating transfers	529,261	233,514	9	233,505
		Total department	\$ 529,261	233,514	9	233,505

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Countywide Special Purpose Revenue (Continued)	State Attorney (Part I)	Operating expenditures	\$ 1,364	1,364	1,215	149
		Capital outlay	131	131	109	22
		Grants and aids	1,802	1,802	1,802	--
		Total department	<u>3,297</u>	<u>3,297</u>	<u>3,126</u>	<u>171</u>
	Public Utilities	Personnel services	--	--	(2)	2
		Operating expenditures	<u>1,000</u>	<u>1,000</u>	<u>--</u>	<u>1,000</u>
		Total department	<u>1,000</u>	<u>1,000</u>	<u>(2)</u>	<u>1,002</u>
	Total for fund		<u>\$ 1,001,518</u>	<u>1,011,131</u>	<u>420,487</u>	<u>590,644</u>

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Sales Tax Revenue	Tax Collector	Operating transfers	\$ 513	513	489	24
		Total department	513	513	489	24
	Economic Development	Personnel services	489	489	281	208
		Operating expenditures	279	279	107	172
		Grants and aids	10,102	10,102	3,379	6,723
		Total department	10,870	10,870	3,767	7,103
	Government Agencies	Grants and aids	91,902	91,902	99,654	(7,752)
		Total department	91,902	91,902	99,654	(7,752)
	Interfund Transfers	Operating transfers	143,951	307,658	290,951	16,707
		Total department	143,951	307,658	290,951	16,707
	Non-Profit Organizations	Grants and aids	30,983	30,983	30,983	--
		Total department	30,983	30,983	30,983	--
	Non-Department Allotments	Grants and aids	754	754	614	140
		Total department	754	754	614	140
	Reserves and Refunds	Operating transfers	--	177,333	--	177,333
		Total department	--	177,333	--	177,333
		Total for fund	\$ 278,973	620,013	426,458	193,555

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Intergovernmental Grants	13th Judicial Circuit	Personnel services	\$ 181	207	108	99
		Operating expenditures	899	1,842	269	1,573
		Total department	1,080	2,049	377	1,672
	Affordable Housing	Personnel services	3,992	1,900	1,217	683
		Operating expenditures	194	190	50	140
		Grants and aids	23,368	24,460	5,479	18,981
		Total department	27,554	26,550	6,746	19,804
	Aging Services	Personnel services	5,242	5,731	3,376	2,355
		Operating expenditures	13,998	14,820	9,890	4,930
		Total department	19,240	20,551	13,266	7,285
	Capital Improvement	Operating expenditures	326	326	--	326
		Capital Outlay	11,222	19,274	3,095	16,179
		Total department	11,548	19,600	3,095	16,505
	Children services	Personnel services	4,969	4,969	1,782	3,187
		Operating expenditures	499	499	74	425
		Total department	5,468	5,468	1,856	3,612
	Headstart	Personnel services	22,279	22,279	16,834	5,445
		Operating expenditures	32,483	19,140	10,296	8,844
		Grants and aids	--	17,193	13,153	4,040
		Operating transfers	7,568	7,568	6,020	1,548
		Total department	62,330	66,180	46,303	19,877
	Economic Development	Personnel services	718	721	476	245
		Operating expenditures	125	179	122	57
		Total department	\$ 843	900	598	302

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Intergovernmental Grants (Continued)	Environmental Protection Commission	Personnel services	\$ 6,533	7,061	3,944	3,117
		Operating expenditures	356	571	339	232
		Capital outlay	147	284	89	195
		Total department	7,036	7,916	4,372	3,544
	Extension Services	Personnel services	194	194	189	5
		Total department	194	194	189	5
	Fire Rescue	Personnel services	7,633	7,744	7,607	137
		Operating expenditures	57	427	160	267
		Capital outlay	918	1,426	940	486
		Grants and aids	45	45	--	45
		Operating transfers	471	487	382	105
		Total department	9,124	10,129	9,089	1,040
	Health Care Services	Personnel services	952	1,338	703	635
		Operating expenditures	1,539	1,329	675	654
		Grants and aids	23,477	23,930	13,481	10,449
		Total department	25,968	26,597	14,859	11,738
	Management and Budget	Personnel services	79	79	8	71
		Grants and aids	2,078	2,089	565	1,524
		Operating transfers	913	914	346	568
		Total department	3,070	3,082	919	2,163
	Metropolitan Planning Organization	Personnel services	1,788	1,832	1,022	810
		Operating expenditures	8,674	8,630	2,210	6,420
		Total department	\$ 10,462	10,462	3,232	7,230

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Intergovernmental Grants (Continued)	Social Services	Personnel services	\$ 3,104	6,326	1,991	4,335
		Operating expenditures	111	271	56	215
		Grants and aids	7,364	19,136	5,637	13,499
		Total department	<u>10,579</u>	<u>25,733</u>	<u>7,684</u>	<u>18,049</u>
	Performance Data & Analytics	Operating expenditures	--	1,043	674	369
		Capital outlay	--	1,795	1,795	--
		Total department	<u>--</u>	<u>2,838</u>	<u>2,469</u>	<u>369</u>
	Sunshine Line	Personnel services	4,190	4,190	2,153	2,037
		Operating expenditures	553	709	366	343
		Total department	<u>4,743</u>	<u>4,899</u>	<u>2,519</u>	<u>2,380</u>
	Interfund Transfers	Operating transfers	106,896	98,144	25,963	72,181
		Total department	<u>106,896</u>	<u>98,144</u>	<u>25,963</u>	<u>72,181</u>
		Total for fund	<u>\$ 306,135</u>	<u>331,293</u>	<u>143,540</u>	<u>187,753</u>

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Transportation	Tax Collector	Operating transfers	\$ 205	250	211	39
		Total department	205	250	211	39
	Capital Improvement	Capital outlay	238,397	241,831	70,967	170,864
		Grants and aids	661	661	--	661
		Total department	239,058	242,492	70,967	171,525
	Capital Programs Department	Personnel services	5,591	5,591	4,827	764
		Operating expenditures	2,431	2,431	2,053	378
		Total department	8,022	8,022	6,880	1,142
	Development Services (PGM)	Personnel services	1,704	1,704	1,586	118
		Operating expenditures	765	765	437	328
		Total department	10,491	10,491	8,903	1,588
	Engineering & Operations	Personnel services	28,211	28,211	26,973	1,238
		Operating expenditures	47,125	56,626	41,681	14,945
		Capital outlay	95	95	74	21
		Total department	75,431	84,932	68,728	16,204
	Information & Technology Services	Personnel services	534	534	431	103
		Operating expenditures	3	3	3	--
		Total department	\$ 537	537	434	103

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
County Transportation (Continued)	Governmental Agencies	Grants and aids	\$ 2,241	2,241	2,014	227
		Total department	2,241	2,241	2,014	227
	Community and Infrastructure Planning	Personnel services	1,612	1,612	1,222	390
		Operating expenditures	1,764	1,264	775	489
		Total department	3,376	2,876	1,997	879
	Interfund Transfers	Operating transfers	54,507	16,355	6,646	9,709
		Total department	54,507	16,355	6,646	9,709
	Non-Departmental Allotments	Operating expenditures	4	4	--	4
		Grants and aids	15,000	15,000	--	15,000
		Total department	15,004	15,004	--	15,004
	Performance Data & Analytics	Personnel services	1,240	1,240	1,121	119
		Operating expenditures	238	238	73	165
		Total department	1,478	1,478	1,194	284
	Facilities Management Services	Personnel services	1,164	1,164	1,163	1
		Operating expenditures	68	68	44	24
		Total department	1,232	1,232	1,207	25
	Reserves and Refunds	Operating transfers	66,843	135,504	--	135,504
		Total department	66,843	135,504	--	135,504
		Total for fund	\$ 470,403	513,392	162,301	351,091

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
COVID Relief	Non-department Allotments	Personnel services	\$ 5,000	--	--	--
		Operating expenditures	1,128	2,568	2,568	--
		Non-operating	--	231	231	--
		Grants and aids	39,793	36,319	16,200	20,119
		Total department	<u>45,921</u>	<u>39,118</u>	<u>18,999</u>	<u>20,119</u>
	Capital Improvement Program	Capital outlay	<u>152,807</u>	<u>155,472</u>	<u>32,173</u>	<u>123,299</u>
		Total department	<u>152,807</u>	<u>155,472</u>	<u>32,173</u>	<u>123,299</u>
	Reserves and Refunds	Operating transfers	<u>9,201</u>	<u>9,703</u>	<u>--</u>	<u>9,703</u>
		Total department	<u>9,201</u>	<u>9,703</u>	<u>--</u>	<u>9,703</u>
	Social Services	Grants and aids	<u>10</u>	<u>100</u>	<u>91</u>	<u>9</u>
		Total department	<u>10</u>	<u>100</u>	<u>91</u>	<u>9</u>
	Total for fund		<u>\$ 207,939</u>	<u>204,393</u>	<u>51,263</u>	<u>153,130</u>

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

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	\$ 16,190	16,190	15,113	1,077
		Operating expenditures	9,749	9,749	4,233	5,516
		Total department	<u>25,939</u>	<u>25,939</u>	<u>19,346</u>	<u>6,593</u>
	Capital Improvement	Operating expenditures	28,846	7,945	5,195	2,750
		Capital outlay	86,117	80,132	21,831	58,301
		Total department	<u>114,963</u>	<u>88,077</u>	<u>27,026</u>	<u>61,051</u>
	Debt Service Commission	Operating expenditures	260	332	216	116
		Total department	<u>260</u>	<u>332</u>	<u>216</u>	<u>116</u>
	Extension Services	Personnel services	69	69	63	6
		Operating expenditures	46	46	36	10
		Total department	<u>115</u>	<u>115</u>	<u>99</u>	<u>16</u>
	Customer Service and Support	Operating expenditures	100	100	15	85
		Total department	<u>100</u>	<u>100</u>	<u>15</u>	<u>85</u>
	Information and Technology Services	Personnel services	150	150	58	92
		Operating expenditures	4	4	3	1
		Total department	<u>154</u>	<u>154</u>	<u>61</u>	<u>93</u>
	Interfund Transfers	Operating transfers	35,565	36,817	17,679	19,138
		Total department	<u>\$ 35,565</u>	<u>36,817</u>	<u>17,679</u>	<u>19,138</u>

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Unincorporated Area Special Purpose (Continued)	Conservation & Environmental	Operating expenditures	\$ 375	375	285	90
	Land Management	Total department	375	375	285	90
	Public Utilities	Personnel services	767	767	604	163
		Operating expenditures	893	893	576	317
		Capital Outlay	55	55	--	55
		Total department	1,715	1,715	1,180	535
	Capital Programs Department	Personnel services	296	296	295	1
		Operating expenditures	431	431	155	276
		Total department	727	727	450	277
	Engineering & Operations	Personnel services	1,105	1,105	1,104	1
		Operating expenditures	9,802	9,802	8,626	1,176
		Total department	10,907	10,907	9,730	1,177
	Reserves and Refunds	Operating transfers	16,293	40,769	--	40,769
		Total department	16,293	40,769	--	40,769
	Tax Collector	Operating transfers	710	725	716	9
		Total department	710	725	716	9
	Total for fund	\$ 207,823	206,752	76,803	129,949	

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Library	Property Appraiser	Operating transfers	\$ 479	479	451	28
		Total department	479	479	451	28
	Tax Collector	Operating transfers	1,720	1,720	1,625	95
		Total department	1,720	1,720	1,625	95
	Capital Improvements	Operating expenditures	3,890	3,634	1,372	2,262
		Capital Outlay	44,034	43,988	3,888	40,100
		Total department	47,924	47,622	5,260	42,362
	Library Services	Personnel services	31,736	31,735	28,053	3,682
		Operating expenditures	26,069	26,388	24,182	2,206
		Capital outlay	2,971	3,126	2,321	805
		Grants and aids	376	375	375	--
		Total department	61,152	61,624	54,931	6,693
	Reserves and Refunds	Operating transfers	51,545	51,644	--	51,644
		Total department	51,545	51,644	--	51,644
	Total for fund		\$ 162,820	163,089	62,267	100,822

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Infrastructure Surtax Projects	Capital Improvements	Capital outlay	\$ 101,678	145,165	10,320	134,845
		Total department	<u>101,678</u>	<u>145,165</u>	<u>10,320</u>	<u>134,845</u>
	Debt Service Accounts	Debt service	<u>1,762</u>	<u>1,762</u>	<u>823</u>	<u>939</u>
		Total department	<u>1,762</u>	<u>1,762</u>	<u>823</u>	<u>939</u>
	Interfund Transfers	Operating transfers	<u>19</u>	<u>15,355</u>	<u>15,355</u>	<u>--</u>
		Total department	<u>19</u>	<u>15,355</u>	<u>15,355</u>	<u>--</u>
	Reserves and Refunds	Operating transfers	<u>71,173</u>	<u>33,114</u>	<u>--</u>	<u>33,114</u>
		Total department	<u>71,173</u>	<u>33,114</u>	<u>--</u>	<u>33,114</u>
		Total for fund	<u>\$ 174,632</u>	<u>195,396</u>	<u>26,498</u>	<u>168,898</u>

**Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024**

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Local Housing Assistance Projects	Capital Improvements	Capital outlay	\$ 47,047	51,941	5,310	46,631
		Total department	47,047	51,941	5,310	46,631
		Total for fund	\$ 47,047	51,941	5,310	46,631

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

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	66	66	58	8
		Total department	66	66	58	8
	Debt Service Accounts	Debt service	648	648	648	--
		Total department	648	648	648	--
	Reserves and Refunds	Operating expenditures	2,308	2,308	--	2,308
		Total department	2,308	2,308	--	2,308
	Total for fund		\$ 3,036	3,036	719	2,317

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

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	--	9
		Debt service	5,392	5,392	5,392	--
		Total department	5,401	5,401	5,392	9
	Property Appraiser	Operating transfers	37	37	36	--
		Total department	37	37	36	--
	Tax Collector	Operating transfers	151	151	134	--
		Total department	151	151	134	--
	Reserves and Refunds	Operating expenditures	5,842	5,842	--	--
		Total department	5,842	5,842	--	--
	Total for fund		\$ 11,431	11,431	5,562	9

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2016 Capital Improvement	Debt Service Accounts	Operating expenditures	\$ 2,756	2,756	2,745	11
		Total department	2,756	2,756	2,745	11
	Reserves and Refunds	Operating expenditures	218	218	--	218
		Total department	218	218	--	218
		Total for fund	\$ 2,974	2,974	2,745	229

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2008/2017 Capital Improvement Non-Ad Valorem	Debt Service Accounts	Debt service	\$ 1,334	1,334	1,329	5
		Total department	1,334	1,334	1,329	5
	Reserves and Refunds	Operating transfers	332	332	--	332
		Total department	332	332	--	332
		Total for fund	\$ 1,666	1,666	1,329	337

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2021 Non Ad Valorem Transportation CIP	Debt Service Accounts	Operating expenditures	\$ 20	20	--	20
		Debt service	9,404	9,404	9,404	--
		Total department	9,424	9,424	9,404	20
	Reserves and Refunds	Operating transfers	783	783	--	783
		Total department	783	783	--	783
		Total for fund	\$ 10,207	10,207	9,404	803

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
4th Cent Tourist Development Tax	Debt Service Accounts	Operating expenditures	\$ 9	9	--	9
		Debt service	<u>2,292</u>	<u>2,292</u>	<u>2,292</u>	<u>--</u>
		Total department	<u>2,301</u>	<u>2,301</u>	<u>2,292</u>	<u>9</u>
	Reserves and Refunds	Operating transfers	<u>1,760</u>	<u>1,760</u>	<u>--</u>	<u>1,760</u>
		Total department	<u>1,760</u>	<u>1,760</u>	<u>--</u>	<u>1,760</u>
		Total for fund	<u>\$ 4,061</u>	<u>4,061</u>	<u>2,292</u>	<u>1,769</u>

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
5th Cent Tourist Development Tax	Debt Service Accounts	Operating expenditures	\$ 5	5	--	5
		Debt services	<u>2,072</u>	<u>2,072</u>	<u>2,072</u>	<u>--</u>
		Total department	<u>2,077</u>	<u>2,077</u>	<u>2,072</u>	<u>5</u>
	Reserves and Refunds	Operating transfers	<u>1,575</u>	<u>1,575</u>	<u>--</u>	<u>1,575</u>
		Total department	<u>1,575</u>	<u>1,575</u>	<u>--</u>	<u>1,575</u>
		Total for fund	<u>\$ 3,652</u>	<u>3,652</u>	<u>2,072</u>	<u>1,580</u>

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2005 Court Facilities	Debt Service Accounts	Operating expenditures	\$ 75	75	--	75
		Debt service	<u>2,028</u>	<u>2,028</u>	<u>2,028</u>	<u>--</u>
		Total department	<u>2,103</u>	<u>2,103</u>	<u>2,028</u>	<u>75</u>
	Reserves and Refunds	Operating transfers	<u>1,741</u>	<u>1,741</u>	<u>--</u>	<u>1,741</u>
		Total department	<u>1,741</u>	<u>1,741</u>	<u>--</u>	<u>1,741</u>
		Total for fund	<u>\$ 3,844</u>	<u>3,844</u>	<u>2,028</u>	<u>1,816</u>

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commercial Paper Program	Debt Service Accounts	Operating expenditures	\$ (1)	254	219	35
		Debt service	<u>20,069</u>	<u>37,961</u>	<u>25,318</u>	<u>12,643</u>
		Total department	<u>20,068</u>	<u>38,215</u>	<u>25,537</u>	<u>12,678</u>
	Interfund Transfers	Operating transfers	<u>1,550</u>	<u>1,979</u>	<u>250</u>	<u>1,729</u>
		Total department	<u>1,550</u>	<u>1,979</u>	<u>250</u>	<u>1,729</u>
	Reserves and Refunds	Operating transfers	<u>15,902</u>	<u>15,502</u>	<u>--</u>	<u>15,502</u>
		Total department	<u>15,902</u>	<u>15,502</u>	<u>--</u>	<u>15,502</u>
		Total for fund	<u>\$ 37,520</u>	<u>55,696</u>	<u>25,787</u>	<u>29,909</u>

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2019 Capital Improvement Non-Ad Valorem Revenue	Debt Service Accounts	Debt service	\$ 5,058	5,058	5,001	57
		Total department	5,058	5,058	5,001	57
	Reserves and Refunds	Operating expenditures	1,227	1,227	--	--
		Total department	1,227	1,227	--	--
		Total for fund	\$ 6,285	6,285	5,001	57

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2005 Tampa Bay Arena Refunding	Debt Service Accounts	Operating expenditures	\$ 10	10	--	10
		Debt service	1,148	1,148	1,147	1
		Total department	1,158	1,158	1,147	11
	Reserves and Refunds	Operating expenditures	1,219	1,219	--	1,219
		Total department	1,219	1,219	--	1,219
		Total for fund	\$ 2,377	2,377	1,147	1,230

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

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	9,857	9,857	9,857	--
		Total department	9,867	9,867	9,857	10
	Reserves and Refunds	Operating expenditures	8,908	8,908	--	8,908
		Total department	8,908	8,908	--	8,908
		Total for fund	\$ 18,775	18,775	9,857	8,918

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2012 Capital Improvement	Debt Service Accounts	Operating expenditures	\$ 5	5	--	5
		Debt service	6,667	6,667	6,662	5
		Total department	6,672	6,672	6,662	10
	Reserves and Refunds	Operating expenditures	1,112	1,112	--	1,112
		Total department	1,112	1,112	--	1,112
		Total for fund	\$ 7,784	7,784	6,662	1,122

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
For the Years Ended September 30, 2024

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	20,237	20,237	20,237	--
		Total department	20,245	20,245	20,237	8
	Reserves and Refunds	Operating expenditures	17,957	17,957	--	17,957
		Total department	17,957	17,957	--	17,957
		Total for fund	\$ 38,202	38,202	20,237	17,965

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Communication Services Tax	Debt Service Accounts	Operating expenditures	\$ 49	49	--	49
		Debt service	4,036	4,036	4,027	9
		Total department	4,085	4,085	4,027	58
	Reserves and Refunds	Operating expenditures	2,797	2,797	--	2,797
		Total department	2,797	2,797	--	2,797
		Total for fund	\$ 6,882	6,882	4,027	2,855

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
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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	\$ 6,906	6,906	6,856	13,762
		Total department	6,906	6,906	6,856	13,762
	Reserves & Refunds	Operating expenditures	5,460	5,460	--	5,460
		Total department	5,460	5,460	--	5,460
		Total for fund	\$ 12,366	12,366	6,856	19,222
Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Half Cent Transportation Plan	Debt Service Accounts	Operating expenditures	\$ --	100	85	185
		Debt service	6,975	6,875	--	6,875
		Total department	6,975	6,975	85	7,060
	Interfund Transfers	Operating transfers	5,000	5,000	--	--
		Total department	5,000	5,000	--	--
	Reserves & Refunds	Operating expenditures	5,031	5,321	--	5,321
		Total department	5,031	5,321	--	5,321
		Total for fund	\$ 17,006	17,296	85	12,381

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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	15	2
		Total department	17	17	15	2
	Debt Service	Operating expenditures	25	25	1	24
		Debt Service	1,190	3,108	3,108	--
		Total department	1,215	3,133	3,109	24
	Reserves and Refunds	Operating transfers	4,070	597	--	597
		Total department	4,070	597	--	597
		Total for fund	\$ 5,374	3,870	3,184	686

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
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Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Nonmajor Capital Projects Funds						
Court Facilities Non-Bond	Interfund Transfers	Operating transfers	\$ --	3	3	--
		Total department	--	3	3	--
		Total for fund	\$ --	3	3	--

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commercial Paper Non-CIT	Capital Improvement	Operating expenditures	\$ 50	50	--	50
		Capital outlay	4,068	22,494	8,987	13,507
		Total department	4,118	22,544	8,987	13,557
	Government Agencies	Grants and aids	18,633	63	--	63
		Total department	18,633	63	--	63
	Debt Service	Operating expenditures	41	40	--	40
		Total department	41	40	--	40
	Interfund Transfers	Operating transfers	--	174	172	2
		Total department	--	174	172	2
	Reserves and Refunds	Operating expenditures	825	825	--	825
		Total department	825	825	--	825
		Total for fund	\$ 23,617	23,646	9,159	14,487

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
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Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Countywide	Capital Improvements	Operating expenditures	\$ 17,108	17,204	4,434	12,770
		Capital outlay	46,031	45,664	11,325	34,339
		Grants and aids	10,972	9,505	1,924	7,581
		Operating transfers	8,000	10,380	--	10,380
		Total department	<u>82,111</u>	<u>82,753</u>	<u>17,683</u>	<u>65,070</u>
	Reserves and Refunds	Operating expenditures	<u>12,104</u>	<u>9,368</u>	<u>--</u>	<u>9,368</u>
		Total department	<u>12,104</u>	<u>9,368</u>	<u>--</u>	<u>9,368</u>
	Total for fund		<u>\$ 94,215</u>	<u>92,121</u>	<u>17,683</u>	<u>74,438</u>

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Unincorporated	Capital Improvements	Operating expenditures	\$ 4,703	4,188	754	3,434
		Capital outlay	31,037	30,137	4,087	26,050
		Grants and aids	<u>550</u>	<u>1,640</u>	<u>143</u>	<u>1,497</u>
		Total department	<u>36,290</u>	<u>35,965</u>	<u>4,984</u>	<u>30,981</u>
	Interfund Transfers	Operating transfers	<u>5,000</u>	<u>5,000</u>	<u>4,991</u>	<u>9</u>
		Total department	<u>5,000</u>	<u>5,000</u>	<u>4,991</u>	<u>9</u>
	Reserves and Refunds	Operating expenditures	<u>11,267</u>	<u>6,962</u>	<u>--</u>	<u>6,962</u>
		Total department	<u>11,267</u>	<u>6,962</u>	<u>--</u>	<u>6,962</u>
	Total for fund		<u>\$ 52,557</u>	<u>47,927</u>	<u>9,975</u>	<u>37,952</u>

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
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Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Environmentally Sensitive Land Acquisition	Capital Improvement	Capital outlay	\$ 55,034	55,522	3,903	51,619
		Total department	55,034	55,522	3,903	51,619
	Reserves and Refunds	Operating expenditures	1,495	1,126	--	1,126
		Total department	1,495	1,126	--	1,126
		Total for fund	\$ 56,529	56,648	3,903	52,745

Fund Name	Department Name	Character	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
2019 Non Ad Valorem	Capital Improvements	Capital outlay	\$ 8,172	6,306	6,217	89
		Grants and aids	1,000	148	218	(70)
		Total department	9,172	6,454	6,435	19
	Reserves and Refunds	Operating expenditures	964	1,032	--	--
		Total department	964	1,032	--	--
		Total for fund	\$ 10,136	7,486	6,435	19

Board of County Commissioners, Hillsborough County, Florida
Supplemental Budget Versus Actual Expenditures
At the Legal Level of Control
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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	\$ 7,591	7,537	656	6,881
		Grants and aids	1,800	1,800	--	1,800
		Total department	<u>9,391</u>	<u>9,337</u>	<u>656</u>	<u>8,681</u>
		Total for fund	<u>\$ 9,391</u>	<u>9,337</u>	<u>656</u>	<u>8,681</u>

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	6,629	3,371
		Total department	<u>10,000</u>	<u>10,000</u>	<u>6,629</u>	<u>3,371</u>
		Total for fund	<u>\$ 10,000</u>	<u>10,000</u>	<u>6,629</u>	<u>3,371</u>



**Hillsborough
County** Florida

REPORT PREPARED BY:

VICTOR D. CRIST

CLERK OF CIRCUIT COURT
& COMPTROLLER
HILLSBOROUGH COUNTY, FL