
INTERFUND TRANSFERS

The following table presents a four-year comparison of interfund transfers. Like most four-year schedules in this document, this table presents actuals for FY 02, the adopted budget for FY 03, the adopted budget for FY 04, and the planned budget for FY 05.

All interfund transactions that are not loans, reimbursements or quasi-external transactions are classified as transfers. Transfers are of two types: residual equity transfers and operating transfers.

Residual equity transfers are defined as "nonrecurring or non-routine transfers of equity between funds." The GASB's Codification, Section 1800.106, specifically cites the following examples:

- Contributions of capital to proprietary funds.
- The subsequent return to the general fund of capital contributed to proprietary funds.
- Transfers of residual balances of discontinued funds to the general fund or a debt service fund.

All transfers that do not qualify as residual equity transfers are properly classified as operating transfers. Often operating transfers reflect ongoing operating subsidies between funds. For example, the Unincorporated Area General Fund reflects its

annual subsidy to the Transportation Trust Fund as an operating transfer.

The majority of the interfund transfers identified on the following schedule are operating transfers as opposed to residual equity transfers.

The organization of these interfund transfers is by fund, so that it is generally clear where the transfer originates (appropriation) and the destination of the transfer (revenue). Many of the transfers reflect the movement of funds from restricted funds established to account for the proceeds of certain revenues (e.g. Sales Tax Revenue Fund) to an operating or project fund where the County portion of the proceeds are actually expended.

All capital project and grant subfunds are budgeted on an "all-years" basis. As such, each year's budget only reflects the annual change in funding and does not include any carryover appropriation from prior years. All-years budgeting of interfund transfers, as shown on this schedule, will only reflect the annual increase or decrease in the specific transfer, resulting in instances of a negative transfer in any given year.

For more information on any of these transfers, please contact the Management and Budget Department at (813) 272-5890.

INTERFUND TRANSFERS

Description	FY 02 Actual	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
GENERAL FUND				
Countywide General Fund				
<i>Revenue:</i>				
From State Revenue Sharing	\$17,033,094	\$19,939,284	\$16,832,622	\$19,995,952
From State Revenue Sharing (one-time)	0	2,500,000	2,442,800	1,500,000
From Civil Traffic Infractions Hearing Officer	50,000	50,000	50,000	50,000
From Grants Fund	2,515,842	0	0	0
From Half-Cent Sales Tax - Capital Projects Subfund	0	0	3,565,000	0
From State Revenue Sharing - Capital Projects Subfund	0	0	6,500,000	0
Total Interfund Transfers	19,598,936	22,489,284	29,390,422	21,545,952
<i>Appropriations:</i>				
Detention Deputy Recruitment/Retention Fund	500,000	1,000,000	500,000	500,000
ELAPP Operating Millage (rev. avail. for projects)	4,759,799	4,664,336	5,249,963	5,867,101
Fine and Forfeiture Fund (1)	3,893,700	7,256,671	8,967,215	9,329,470
Local Criminal Justice Trust Fund (2)	5,029,591	6,762,248	7,275,851	7,493,560
EPC (3)	6,388,440	0	0	0
Planning Commission (3)	4,810,291	4,735,185	5,097,887	5,618,903
Law Library (3)	439,561	536,230	555,972	588,989
Civil Service Board (3)	1,865,910	2,083,253	2,764,937	2,428,186
Grants Match Reserve	0	230,132	0	0
Aging Services Grants Match	372,923	400,635	447,095	447,095
Courts Grants Match	48,066	57,089	0	0
Public Safety Grants Match - Operating	85,452	77,792	80,384	96,353
EPC Grants Match	450,538	489,195	499,000	499,000
Head Start Grants Match	3,111,883	3,364,707	3,034,814	3,136,732
MPO Grants Match	18,696	18,696	26,463	26,463
Health & Social Services Grants Match	4,141,382	4,520,722	3,938,384	5,301,474
Indigent Health Care Services Fund	670,000	2,300,000	5,000,000	3,750,000
Catastrophic Disaster Self Insurance Fund	6,369,424	0	0	0
Transportation Trust Fund - (O&M Subsidy)	2,000,000	2,000,000	0	0
Transportation Trust Fund - Capital	5,179,814	1,167,439	0	0
Transportation Trust Fund - Capital (\$10 million alloc.)	7,750,000	7,750,000	4,450,000	2,000,000
General Liability Self Insurance Fund	3,184,712	0	0	0
ELAPP Site Management & Restoration Fund	0	1,047,283	1,475,709	1,540,404
Community Liaisons Grants Match	21,281	27,192	37,072	41,057
Library District Operating Fund	61,751	0	0	0
ITS Data Management Fund	0	4,200,000	0	0
Public Art Funding	2,720	0	0	0
Total Interfund Transfers	61,155,934	54,688,805	49,400,746	48,664,787

INTERFUND TRANSFERS

Description	FY 02 Actual	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
Unincorporated Area General Fund				
<i>Revenue:</i>				
From Half-Cent Sales Tax	46,141,397	51,226,368	56,242,468	61,057,045
From Half-Cent Sales Tax (one-time revenue)	0	3,172,000	0	0
From Oak Utility Operating/Project Fund	167,482	0	0	0
From State Revenue Sharing	1,233,000	4,600,000	5,066,000	5,092,000
From Half-Cent Sales Tax - Repair & Renovation Subfund	0	0	2,500,000	2,500,000
Total Interfund Transfers	47,541,879	58,998,368	61,308,468	66,149,045

Appropriations:

Sun City Utility Fund Subsidy	27,699	26,740	34,247	12,194
Match for Operating/Project Grants	306,190	0	0	0
Transportation Trust Fund - Operating (\$10 million alloc.)	1,567,853	1,750,000	1,700,000	1,850,000
Transportation Trust Fund - Capital (\$10 million alloc.)	0	0	3,350,000	5,650,000
Transportation Trust Fund - O&M Subsidy	11,594,533	16,069,211	15,201,509	17,910,466
Transportation Trust Fund - Capital	2,230,614	0	1,980,203	150,000
Land Excavation Operating Fund	0	0	92,530	125,432
Public Art Funding	47,600	0	0	0
Total Interfund Transfers	15,726,889	17,845,951	22,358,489	25,698,092

SPECIAL REVENUE FUNDS

Countywide Special Purpose Fund

Revenue:

From Countywide General Fund Project Fund	2,720	0	0	0
From Countywide General Fund				
Detention Deputy Recruitment/Retention	500,000	1,000,000	500,000	500,000
County Fine & Forfeiture Fund	3,893,700	7,256,671	8,967,215	9,329,470
Local Govt Criminal Justice Trust Fund	5,029,591	6,762,248	7,275,851	7,493,560
Indigent Health Care Services	670,000	2,300,000	5,000,000	3,750,000
Data Management Services Fund	0	4,200,000	0	0
From Indigent Health Care Sales Surtax	89,051,896	82,882,335	84,460,110	87,210,722
From Half-Cent Sales Tax (Data Mgmt. Svcs. Fund)	7,457,790	4,245,265	8,328,481	8,587,340
From State Revenue Sharing (Water Resources Team)	0	0	0	2,802,670
Total Interfund Transfers	106,605,697	108,646,519	114,531,657	119,673,762

Appropriations:

800 MHz Intergovernmental Radio Debt Service	1,115,880	1,103,713	1,170,511	1,166,403
Courthouse Project Debt Svc Fund	3,100,000	3,100,000	3,100,000	3,100,000
Reimburse General Fund for Court Clerk Services	50,000	50,000	50,000	50,000
Commercial Paper Program Fund	395,000	0	0	0
Match for Project Grants - Boating Improvement	268,710	0	0	0
Match for Project Grants - Community Liaison Grant	0	0	12,056	12,927

INTERFUND TRANSFERS

Description	FY 02 Actual	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
State Revenue Sharing				
Countwide General Fund	17,033,094	19,939,284	16,832,622	19,995,952
Countwide General Fund (one-time)	0	2,500,000	2,442,800	1,500,000
Countwide General Fund - Project Subfund	0	0	6,500,000	0
Unincorporated Area General Fund	1,233,000	4,600,000	5,066,000	5,092,000
Tampa Bay Water Issues	0	0	0	2,802,670
Fleet Management Services Fund	770,052	0	0	0
Total Interfund Transfers	23,965,736	31,292,997	35,173,989	33,719,952
Unincorporated Area Special Purpose Fund				
Revenue:				
From Unincorporated General Fund Project Fund	47,600	0	0	0
From Impact Fee Funds for Administration	157,488	283,096	253,650	253,650
From Commercial Paper Note Issuances - Projects	12,264,704	13,408,000	0	0
From Unincorporated Area General Fund				
Land Excavation Operation/Inspection	0	0	92,530	125,432
Sun City Utility Fund	27,699	26,740	34,247	12,194
Total Interfund Transfers	12,497,491	13,717,836	380,427	391,276
Appropriations:				
Match for Project Grants	163,903	0	0	0
Public Works Grants Match	443,766	206,550	186,550	186,550
Commercial Paper Program Fund	297,794	4,300,000	-400,000	0
To Unincorporated General Fund for Oak Utility	167,482	0	0	0
Total Interfund Transfers	1,072,945	4,506,550	-213,450	186,550
Blended Component Units Fund				
Revenue:				
Interfund Transfers				
From Countywide General Fund				
Civil Service Board	1,865,910	2,083,253	2,764,937	2,428,186
Law Library Board	295,152	388,275	309,325	315,513
Law Library Board (Rent Supplement)	144,409	147,955	246,647	273,476
Environmental Protection Commission	6,388,440	0	0	0
City/County Planning Commission	4,810,291	4,735,185	5,097,887	5,618,903
Total Interfund Transfers	13,504,202	7,354,668	8,418,796	8,636,078
State Health Care Surtax Trust Fund				
Appropriations:				
Indigent Health Care Services Fund	89,051,896	82,882,335	84,471,421	87,222,944
Total Interfund Transfers	89,051,896	82,882,335	84,471,421	87,222,944

INTERFUND TRANSFERS

Description	FY 02 Actual	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
Sales Tax Revenue Fund				
<i>Revenue:</i>				
From County Center Rev Bonds Const Fund	1,000	0	0	0
Total Interfund Transfers	1,000	0	0	0
<i>Appropriations:</i>				
Data Management Services Fund	7,457,790	4,245,265	8,328,481	8,587,340
Countwide General Fund - Project Subfund	0	0	3,565,000	0
Unincorporated Area General Fund:				
Unincorporated Area General Fund - Oper. Subfund	46,141,397	51,226,368	56,242,468	61,057,045
Unincorporated Area General Fund (one-time)	0	3,172,000	0	0
Unincorporated Area General Fund - R3M Subfund	0	0	2,500,000	2,500,000
Infrastructure Surtax Proj. Fd; FY 97 - 03	35,956,911	12,743,904	0	0
Infrastructure Surtax Proj. Fd; FY 03 - 08 (financed)	0	25,487,809	0	0
Infrastructure Surtax Proj. Fd; FY 03 - 08 (non-financed)	0	0	39,101,858	41,680,188
Criminal Justice Facilities Debt Svc Fund	9,765,030	9,700,846	9,213,985	9,332,943
CIP Revenue Refunding Bonds '96 Sinking Fund	180,182	178,219	188,848	188,185
CIP Revenue Refunding Bonds '96 Sinking Fund	2,007,307	1,985,418	1,943,242	1,935,852
MOSI/County Center Debt Svc Fund	5,048,578	4,922,893	5,118,804	5,048,264
Capital Improvement Series 98 Bonds Debt Svc Fd.	1,269,603	1,446,538	1,308,784	1,280,225
Total Interfund Transfers	107,826,798	115,109,260	127,511,470	131,610,042
Intergovernmental Grants Fund				
<i>Revenue:</i>				
From Countywide General Fund	8,250,223	9,186,160	8,063,212	9,548,174
From Unincorporated Area General Fund	306,190	0	0	0
From Stormwater Management Project Fund	443,768	206,550	186,550	186,550
From ELAPP Site Management & Restoration	15,000	0	0	0
From ELAPP Limited Ad Valorem Tax Bonds 1994	291,763	0	0	0
From Park Impact Fee Fund	163,903	0	0	0
From Fla Boating Improvement Program Fund	268,710	0	0	0
From CIT Project Fund (Phase I)	191,926	0	0	0
Teen Court Fund	0	0	12,056	12,927
Total Interfund Transfers	9,931,483	9,392,710	8,261,818	9,747,651
<i>Appropriations:</i>				
Countywide General Fund	2,515,841	0	0	0
ELAPP Site Management & Restoration	16,261	0	0	0
Total Interfund Transfers	2,532,102	0	0	0

INTERFUND TRANSFERS

Description	FY 02 Actual	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
County Transportation Trust Fund				
<i>Revenue:</i>				
From Countywide General Fund (O&M Subsidy)	2,000,000	2,000,000	0	0
From Countywide General Fund (Capital)	5,179,814	1,167,439	0	0
From Countywide General Fund - Cap. (\$10 million alloc.) *	7,750,000	7,750,000	4,450,000	2,000,000
From Unincorp. Area General Fd - Oper. (\$10 million alloc.)	1,567,853	1,750,000	1,700,000	1,850,000
From Unincorp. Area General Fd - Cap. (\$10 million alloc.)	0	0	3,350,000	5,650,000
From Unincorp. Area General Fund (O&M Subsidy)	11,594,533	16,069,211	15,201,509	17,910,466
From Unincorp. Area General Fund (Capital)	2,230,614	0	1,980,203	150,000
From CIT Project Fund (Phase II)	0	2,000,000	0	0
From CP Quarterly Note Issuances	0	9,000,000	-9,000,000	0
From Commercial Paper Allocated Credit Capacity	0	-8,000,000	-8,157,091	0
Total Interfund Transfers	30,322,814	31,736,650	9,524,621	27,560,466
<i>Appropriations:</i>				
Public Safety Grants Match - Project	0	0	0	0
Impact Fees/Capital Program Administration Fund	157,488	283,096	253,650	253,650
Fuel Tax Revenue Bonds Debt Svc Fund	2,735,385	2,332,406	2,259,504	2,303,886
Commercial Paper Quarterly Note Issuances	707,439	8,850,000	-4,780,000	12,300,000
Total Interfund Transfers	3,600,312	11,465,502	-2,266,846	14,857,536
Library Tax District Fund				
<i>Revenue:</i>				
From Countywide General Fund	61,751	0	0	0
From CP Allocated Credit Capacity	0	3,070,000	-4,490,000	0
Total Interfund Transfers	61,751	3,070,000	-4,490,000	0
Infrastructure Surtax Fixed Project Fund				
<i>Revenue:</i>				
From Local Govt. Infrastructure Surtax	35,956,911	38,231,713	39,101,858	41,680,188
From CP Allocated Credit Capacity	2,235,000	54,619,838	67,931,520	38,044,000
Total Interfund Transfers	38,191,911	92,851,551	107,033,378	79,724,188
<i>Appropriations:</i>				
Court Facilities Project Fund	0	6,892,000	0	0
Match for Project Grants	191,925	0	0	0
Match for Projects Grants	0	2,000,000	0	0
Match for Water/Wastewater Project Grants	11,313	0	0	0
2001 CIT Revenue Bonds	0	3,815,951	4,473,477	4,683,178
Total Interfund Transfers	203,238	12,707,951	4,473,477	4,683,178

* Excludes \$500,000 allocation to Transportation Disadvantaged

INTERFUND TRANSFERS

Description	FY 02 Actual	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
DEBT SERVICE FUNDS				
<i>Revenue:</i>				
From Countywide General Fund	0	0	0	0
From Half-Cent Sales Tax	16,263,393	16,248,496	15,830,421	15,849,617
From 800Mhz Intergovt Radio System	1,115,880	1,103,713	1,170,511	1,166,403
From Courthouse Annex Tower Fund	3,100,000	3,100,000	3,100,000	3,100,000
From 4th Cent Tourist Dev. Tax	2,007,307	1,985,418	1,943,242	1,935,852
From County Fuel Tax	2,735,385	2,332,406	2,259,504	2,303,886
From CIT Project Fund (Phase II)	0	3,815,951	4,473,477	4,683,178
From Falkenburg Jail Proj. Fund (Series 2001A)	2,160,311	0	0	0
From CIT Project Fund (Series 2001B)	936,209	0	0	0
Total Interfund Transfers	28,318,485	28,585,984	28,777,155	29,038,936
CAPITAL PROJECTS FUNDS				
<i>Revenue:</i>				
From Countywide General Fund	4,759,799	5,711,619	6,725,672	7,407,505
From Court Facilities Fund	395,000	0	0	0
From Grant Funds	16,261	0	0	0
From Stormwater Management Project Fund	297,794	4,300,000	-400,000	0
From Constitutional Gas Tax Fund	707,439	8,850,000	-4,780,000	12,300,000
From CIT Project Fund (Phase II)	0	6,892,000	0	0
From CP Quarterly Note Issuances	5,700,000	0	1,240,000	0
From CP Allocated Credit Capacity	0	-6,105,051	-5,665,000	-1,426,129
Total Interfund Transfers	11,876,293	19,648,568	-2,879,328	18,281,376
<i>Appropriations:</i>				
Half-Cent Sales Tax Fund	1,000	0	0	0
CIT Revenue Bonds - Series 2001 A & B	3,096,520	0	0	0
ELAPP Grant Match	306,763	0	0	0
Commercial Paper Qtrly Note Iss. - Transportation	0	9,000,000	-9,000,000	0
Commercial Paper Qtrly Note Iss. - Stormwater	12,264,704	13,408,000	0	0
Commercial Paper Qtrly Note Iss. - CIT II	2,235,000	0	9,000,000	0
Commercial Paper Qtrly Note Iss. - EPC Sabal Park Fac.	5,700,000	0	1,240,000	0
Comm. Paper Alloc. Cr. Capacity - Transportation	0	-8,000,000	-8,157,091	0
Comm. Paper Alloc. Cr. Capacity - Stormwater	0	0	0	0
Comm. Paper Alloc. Cr. Capacity - Jail	0	786,949	0	0
Comm. Paper Alloc. Cr. Capacity - Library	0	3,070,000	-4,490,000	0
Comm. Paper Alloc. Cr. Capacity - CIT I	0	0	0	0
Comm. Paper Alloc. Cr. Capacity - CIT II	0	54,619,838	58,931,520	38,044,000
Court Facilities Project Fund	0	-6,892,000	-5,665,000	-1,426,129
Reclaimed Water Improvement Unit Project Fund	0	358,000	1,069,000	0
Total Interfund Transfers	23,603,987	66,350,787	42,928,429	36,617,871

INTERFUND TRANSFERS

Description	FY 02 Actual	FY 03 Adopted	FY 04 Adopted	FY 05 Planned
ENTERPRISE FUNDS				
Water & Wastewater Utility Enterprise Fund				
<i>Revenue:</i>				
From CIT Project Fund (Phase I)	11,314	0	0	0
From CP Allocated Credit Capacity	0	358,000	1,069,000	0
Total Interfund Transfers	11,314	358,000	1,069,000	0
INTERNAL SERVICE FUNDS				
Fleet Services Fund				
<i>Revenue:</i>				
From State Revenue Sharing Fund	770,052	0	0	0
Total Interfund Transfers	770,052	0	0	0
County Self Insurance Fund				
<i>Revenue:</i>				
From Countywide General Fund	9,554,136	0	0	0
Total Interfund Transfers	\$9,554,136	\$0	\$0	\$0

Notes:

- (1) Fine & Forfeiture Fund pays for Court related costs and services.
- (2) Local Criminal Justice Trust Fund pays for other Court costs, Medical Examiner, Public Defender, State Attorney, and Victim Assistance.
- (3) Due to accounting requirements, agency funding appears outside the General Fund, but the property tax subsidy is reflected in the transfer shown here.