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## BUDGET BY FUND

The Budget by Fund section of the Operations and Funding Guide provides an overview of the County budget at the fund type, fund, and subfund level. Presented first is a brief narrative which provides information on the budgetary and accounting basis used by Hillsborough County for each fund type.

Next follows the Budget Summary by Fund schedule which shows budget figures for each fund within its respective fund type. The next schedule is the Fund Summary by Type of Expenditure which reflects data by characters of expense entitled Personal Services, Operating Expenditure/Expense, Capital Equipment, Capital Projects, Debt Service, and Grants and Aids. The character of expense entitled *Other Uses* is not shown in the aggregate but rather as a breakdown into objects classified as Transfers, Budgeted Transfers to Constitutional Officers, and Reserves & Refunds. The schedules that follow provide, by fund, an explanation of the purpose of the fund and a four-year comparison of revenues and appropriations. Revenues are presented according to classifications set by the State of Florida and appropriations are presented by major organization. Each table presents FY 02 and FY 03 actuals, and FY 04 and FY 05 adopted budgets.

The Budget by Subfund schedule follows next. Subfunds allow County staff to separate, for example, the transportation impact fees collected in each of ten geographic zones, so they may be used exclusively within those zones for the benefit of those who paid the fees. The budget is balanced within each of the subfunds presented, since each subfund has unique sources and uses. Interest is earned, fund balances are estimated, and reserves are established, as needed. Subfunds which are marked with an

asterisk are coded as "all years" in the County's financial system. All years budgeting is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. With all year's budgeting, each year's budget only reflects that specific year's changes in funding.

The numbers that precede fund type, fund, and subfund titles are primarily presented for the benefit of County staff who may use the table to identify subfunds in automated accounting reports and budget reports. The two-digit numbers reflect the fund type. For example, "01" reflects the General Fund and "10" reflects special revenue funds. The three-digit bolded and italicized numbers represent the fund (e.g., "001" reflects the Countywide General Fund). The next level of three-digit numbers reflects the subfund code. They are not unique in all cases, so the identifier for a subfund should include the three-digit fund number.

### COMPARING BUDGET DOCUMENTS WITH THE COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)

When comparing the fund structure shown within County budget documents with that presented in the County's Comprehensive Annual Financial Report (CAFR), a reader should be aware of certain aggregations that are used in the CAFR. Fund 01-001 and fund 01-003 are combined in the CAFR reporting the General Fund.

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## FUND ACCOUNTING

The operations of the County are recorded in the following fund types for FY 04 and FY 05:

<b>All Fund Types:</b>	FY 04	\$2,960,222,345	FY 05	\$2,950,208,804
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<b>Governmental Funds:</b>	FY 04	\$2,017,873,978	FY 05	\$1,961,821,458
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Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary funds). The measurement focus is based upon determination of changes in financial position. The following are the County's governmental fund types:

<b>A. General Fund:</b>	FY 04	\$811,007,638	FY 05	\$838,864,543
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The general fund is the primary operating fund of the County. It is used to account for all financial resources of the general government except those required to be accounted for in other funds.

<b>B. Special Revenue Funds:</b>	FY 04	\$963,798,709	FY 05	\$954,707,229
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Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to specified purposes.

<b>C. Debt Service Funds:</b>	FY 04	\$80,255,356	FY 05	\$79,077,829
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Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and other debt related costs.

<b>D. Capital Projects Funds:</b>	FY 04	\$162,812,275	FY 05	\$89,171,857
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Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

<b>Proprietary Fund Types:</b>	FY 04	\$942,348,367	FY 05	\$988,387,346
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Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on the determination of net income and capital maintenance. The following are the County's proprietary fund types:

<b>A. Enterprise Funds:</b>	FY 04	\$742,150,068	FY 05	\$754,956,315
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Enterprise funds are used to account for operations that are financed primarily through user charges, or where the governing body has concluded that the determination of net income is appropriate.

<b>B. Internal Service Funds:</b>	FY 04	\$200,198,299	FY 05	\$233,431,031
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Internal service funds are used to account for goods or services provided by one County department to other County departments or agencies on a cost-reimbursement basis.

Source of definitions: Hillsborough County 2000 Comprehensive Annual Financial Report (CAFR) and 2002 CAFR.

## BUDGET SUMMARY BY FUND

FUND TITLE	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>General Fund</b>				
Countywide General Fund	\$396,566,146	\$426,896,357	\$518,510,471	\$535,671,481
Unincorporated Area General Fund	204,505,476	236,147,635	292,497,167	303,193,062
Subtotal	601,071,622	663,043,992	811,007,638	838,864,543
<b>Special Revenue Funds</b>				
Countywide Special Purpose Revenue Fund	164,736,924	166,573,261	215,897,461	200,590,519
Unincorporated Area Special Purpose Fund	29,035,166	41,266,574	44,349,820	50,297,303
County Blended Component Units Fund	13,642,104	8,019,245	9,271,437	9,027,762
Local Housing Assistance Program Fund	6,967,345	6,557,674	6,320,172	5,859,433
State Of FI Healthcare Surtax Trust Fund	92,751,896	80,466,911	96,002,828	100,880,455
Sales Tax Revenue Fund	166,675,655	173,363,817	213,793,142	216,139,844
Intergovernmental Grants	95,783,033	97,360,257	93,507,871	91,932,677
County Transportation Trust Fund	110,246,582	121,719,816	120,441,812	144,352,703
Library Tax District Fund	25,036,028	27,728,346	56,630,788	54,644,089
Infrastructure Surtax Fixed Project Fund	14,042,475	50,225,888	107,583,378	80,982,444
Subtotal	718,917,208	773,281,789	963,798,709	954,707,229
<b>Debt Service Funds</b>				
Cap Imp Non-Adval Rev Bds Ser 98 Fd	1,498,000	1,681,003	1,883,763	1,879,481
Fuel Tax Ref Revenue Bonds Debt Svc Fund	2,378,854	2,378,037	3,579,176	3,567,446
General Obligation Bonds P&R Sinking Fd	20,379,564	1,366,577	1,480,220	1,478,508
ELAPP Limited Adval Tax Bonds Dbt Svc Fd	5,507,439	16,045,900	6,342,464	6,267,675
Crim Justice Facil Rev Bonds Debt Svc Fd	10,618,848	123,390,429	27,835,805	21,754,820
Court Facil Rev Bonds 99 Debt Service Fd	6,163,521	6,141,485	12,711,678	8,698,314
Cap Improve Prg Rev Bonds 94 Debt Svc Fd	3,493,915	3,498,564	7,597,744	7,583,417
Cap Improve Nonadval Ref Rev 96A/B Bd Fd	5,390,348	5,392,815	12,189,140	12,127,395
2001 Community Investmnt Tx Rev Bonds	1,430,333	3,504,862	6,635,366	6,628,205
Series 2004 CIT Revenue Bonds	0	0	0	9,092,568
Subtotal	56,860,822	163,399,672	80,255,356	79,077,829

## BUDGET SUMMARY BY FUND

FUND TITLE	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Capital Projects Funds</b>				
Countywide Capital Projects Fund	0	0	0	16,509,421
Unincorp Area Capital Projects Fund	0	0	0	9,256,784
Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd	56,107	248,017	135,000	25,000
MOSI Omniphase Expansion Proj Constr Fd	0	12,130	0	0
EPC Facility Acquisition/Rehab Fund	4,729,156	90,579	1,270,000	0
General Oblig Bonds P & R Program Fund	228,582	135,093	0	0
County Center Acquisition Project Fund	1,000	0	0	0
Enviro Sensitive Lands Tax/Bond Fund	5,785,692	24,136,493	23,905,846	16,885,281
Court Facil Non-Bond Construction Fund	6,134,439	7,994,037	( 5,215,000)	( 953,629)
Court Facil Rev Bonds 99 Construction Fd	26,124,374	( 1,164,411)	0	0
Capital Imprv Prog Bonds Series 94/96 Fd	306,484	2,910,255	240,000	0
Cap Impr Commercial Paper Program Fund	80,575,514	108,466,430	141,776,429	47,324,000
Falkenburg Jail Construction Fund	33,661,228	11,359,463	700,000	125,000
Community Investment Tax Revenue Bonds	14,477,650	92,048	0	0
Subtotal	172,080,226	154,280,134	162,812,275	89,171,857
<b>Enterprise Funds</b>				
Solid Waste System Enterprise Fund	158,941,153	147,893,730	248,612,834	247,205,833
Water & Wastewater Utility Enterprise Fd	298,313,293	508,658,370	484,727,734	501,714,862
Utility System RWIU/FLGFC #2 Fund	( 57)	59	0	0
Cap Impr Commercial Paper Program Fund	5,061,486	2,548,498	5,186,000	2,720,000
Recl Water Spcl Assessment Rev Bds 2000	446,424	498,030	499,908	509,276
Capacity Assess Special Assess Bds 2000	10,755,315	11,458,143	3,123,592	2,806,344
Subtotal	473,517,614	671,056,830	742,150,068	754,956,315
<b>Internal Service Fund</b>				
Fleet Services Fund	22,289,751	22,510,923	33,813,833	33,345,266
County Self Insurance Fund	65,178,361	72,671,989	166,384,466	200,085,765
Subtotal	87,468,112	95,182,912	200,198,299	233,431,031
<b>Total</b>	<b>\$2,109,915,604</b>	<b>\$2,520,245,329</b>	<b>\$2,960,222,345</b>	<b>\$2,950,208,804</b>

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>GENERAL REVENUE FUND</b>				
<b>Countywide General Fund</b>				
Personal Services	\$64,091,056	\$74,847,229	\$87,497,181	\$102,255,287
Operating Expenditure/Expense	23,644,655	28,062,847	41,113,760	45,732,358
Capital Equipment	11,020,508	2,871,643	11,203,656	11,196,462
Capital Projects	3,238,835	977,048	9,480,360	( 994,000)
Grants & Aids	23,247,331	24,746,286	28,007,347	33,405,582
Reserves & Refunds	17,862	125,011	42,044,324	33,468,874
Transfers	67,710,347	70,441,782	60,043,918	66,700,342
Budgeted Transfers to Constitutional Officers	203,595,552	224,824,511	239,119,925	243,906,576
Subtotal	396,566,146	426,896,357	518,510,471	535,671,481
<b>Unincorporated Area General Fund</b>				
Personal Services	78,888,389	88,038,835	97,953,654	107,732,255
Operating Expenditure/Expense	26,923,006	40,347,562	41,166,078	39,148,179
Capital Equipment	1,688,093	653,904	9,881,217	8,750,484
Capital Projects	1,594,128	900,214	430,000	72,000
Grants & Aids	1,056,568	1,051,598	1,439,700	1,144,700
Reserves & Refunds	4,184	293,068	25,808,462	19,272,514
Transfers	22,753,489	25,123,964	28,334,009	36,115,972
Budgeted Transf To Constitution Officers	71,597,619	79,738,490	87,484,047	90,956,958
Subtotal	204,505,476	236,147,635	292,497,167	303,193,062
Total General Revenue Fund	601,071,622	663,043,992	811,007,638	838,864,543
<b>SPECIAL REVENUE FUNDS</b>				
<b>Countywide Special Purpose Revenue Fund</b>				
Personal Services	23,478,012	23,706,296	26,832,377	12,085,195
Operating Expenditure/Expense	24,251,549	23,036,302	26,059,908	24,445,461
Capital Equipment	2,220,743	3,279,560	1,212,514	3,564,749
Capital Projects	212,083	1,126,758	560,000	182,000
Grants & Aids	86,303,850	79,376,480	82,476,979	90,026,019
Reserves & Refunds	0	20,740	41,070,481	28,120,750
Transfers	23,965,736	31,758,997	35,173,989	41,199,773
Budgeted Transfers to Constitutional Officers	4,304,951	4,268,128	2,511,213	966,572
Subtotal	164,736,924	166,573,261	215,897,461	200,590,519
<b>Unincorporated Area Special Purpose Fund</b>				
Personal Services	7,166,729	9,058,219	10,568,834	11,860,870
Operating Expenditure/Expense	3,223,568	3,479,543	5,288,131	17,422,159
Capital Equipment	196,806	671,637	112,669	78,200

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Blended Component Units Fund</b>				
Personal Services	11,707,996	6,552,179	7,381,066	7,678,681
Operating Expenditure/Expense	1,570,666	1,272,195	1,665,450	1,117,337
Capital Equipment	322,190	192,186	224,921	228,413
Capital Projects	1,360	2,685	0	0
Reserves & Refunds	39,892	0	0	3,331
Subtotal	13,642,104	8,019,245	9,271,437	9,027,762
<b>Local Housing Assistance Program Fund</b>				
Personal Services	191,025	269,206	200,461	215,963
Operating Expenditure/Expense	23,824	17,397	260,278	249,868
Capital Equipment	0	1,000	0	0
Grants & Aids	6,621,143	5,962,982	5,580,388	5,393,602
Transfers	131,353	307,089	279,045	0
Subtotal	6,967,345	6,557,674	6,320,172	5,859,433
<b>State of FI Healthcare Surtax Trust Fund</b>				
Transfers	92,751,896	80,466,911	96,002,828	100,880,455
Subtotal	92,751,896	80,466,911	96,002,828	100,880,455
<b>Sales Tax Revenue Fund</b>				
Personal Services	37,945	40,424	45,381	47,852
Operating Expenditure/Expense	148,887	3,589	9,660	9,660
Grants & Aids	58,516,976	60,270,146	61,165,690	65,125,912
Reserves & Refunds	0	0	24,867,540	20,347,237
Transfers	107,826,798	112,911,718	127,511,470	130,406,402
Budgeted Transfers to Constitutional Officers	145,049	137,940	193,401	202,781
Subtotal	166,675,655	173,363,817	213,793,142	216,139,844
<b>Intergovernmental Grants</b>				
Personal Services	25,760,219	28,301,747	30,265,032	29,078,736
Operating Expenditure/Expense	25,384,717	25,383,029	22,868,760	23,049,436
Capital Equipment	2,886,885	614,721	821,300	2,096,207
Capital Projects	4,155,231	3,651,885	838,450	1,304,980
Grants & Aids	30,472,319	36,402,432	36,558,855	35,698,632
Reserves & Refunds	1,026,804	1,286,455	921,876	704,686
Transfers	6,096,858	1,719,988	1,233,598	0
Subtotal	95,783,033	97,360,257	93,507,871	91,932,677
<b>County Transportation Trust Fund</b>				
Personal Services	24,151,815	25,684,646	30,462,788	31,102,358
Operating Expenditure/Expense	23,301,799	26,704,971	27,387,184	27,563,364
Capital Equipment	111,112	75,418	237,000	182,000
Capital Projects	26,657,649	28,182,567	19,614,614	30,113,731
Grants & Aids	7,643,301	9,646,490	9,033,534	7,159,078
Reserves & Refunds	82,608	0	5,163,813	5,679,728
Transfers	28,184,773	31,303,752	28,394,850	42,394,125
Budgeted Transfers to Constitutional Officers	113,525	121,972	148,029	158,319
Subtotal	110,246,582	121,719,816	120,441,812	144,352,703

**FUND SUMMARY BY TYPE OF EXPENDITURE**

Titles	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Library Tax District Fund</b>				
Personal Services	12,959,197	13,877,584	15,622,412	17,199,329
Operating Expenditure/Expense	4,566,026	5,686,644	7,679,025	8,770,174
Capital Equipment	4,270,129	4,455,215	6,516,404	6,922,914
Capital Projects	1,685,019	1,111,304	2,760,080	3,823,000
Grants & Aids	564,759	634,990	704,233	704,233
Reserves & Refunds	32,950	43,024	13,069,343	10,217,687
Transfers	213,805	1,113,706	9,388,810	6,031,749
Budgeted Transfers to Constitutional Officers	744,143	805,879	890,481	975,003
Subtotal	<u>25,036,028</u>	<u>27,728,346</u>	<u>56,630,788</u>	<u>54,644,089</u>
<b>Infrastructure Surtax Fixed Project Fund</b>				
Operating Expenditure/Expense	72,614	116,566	4,000	13,514
Capital Equipment	2,806,243	2,863,835	6,143,000	3,096,000
Capital Projects	9,610,994	42,526,483	89,004,520	59,777,487
Grants & Aids	1,349,386	25,614	813,000	2,260,000
Reserves & Refunds	0	0	7,145,381	2,232,496
Transfers	203,238	4,693,390	4,473,477	13,602,947
Subtotal	<u>14,042,475</u>	<u>50,225,888</u>	<u>107,583,378</u>	<u>80,982,444</u>
Total Special Revenue Funds	<u>718,917,208</u>	<u>773,281,789</u>	<u>963,798,709</u>	<u>954,707,229</u>
<b>DEBT SERVICE FUNDS</b>				
<b>Cap Imp Non-Adval Rev Bds Ser 98 Fd</b>				
Operating Expenditure/Expense	2,500	0	12,625	9,756
Debt Service	1,495,500	1,681,003	1,496,800	1,496,100
Reserves & Refunds	0	0	374,338	373,625
Subtotal	<u>1,498,000</u>	<u>1,681,003</u>	<u>1,883,763</u>	<u>1,879,481</u>
<b>Fuel Tax Ref Revenue Bonds Debt Svc Fund</b>				
Debt Service	2,378,854	2,378,037	2,383,427	2,390,661
Reserves & Refunds	0	0	1,195,749	1,176,785
Subtotal	<u>2,378,854</u>	<u>2,378,037</u>	<u>3,579,176</u>	<u>3,567,446</u>
<b>General Obligation Bonds P&amp;R Sinking Fd</b>				
Operating Expenditure/Expense	221,021	(11,363)	17,404	6,237
Debt Service	20,104,131	1,322,544	1,321,426	1,319,565
Reserves & Refunds	0	4,111	90,987	103,237
Budgeted Transfers to Constitutional Officers	54,412	51,285	50,403	49,469
Subtotal	<u>20,379,564</u>	<u>1,366,577</u>	<u>1,480,220</u>	<u>1,478,508</u>
<b>ELAPP Limited Adval Tax Bonds Dbt Svc Fd</b>				
Operating Expenditure/Expense	7,500	115,350	26,514	17,920
Debt Service	5,324,519	15,763,322	5,159,777	5,149,459
Reserves & Refunds	0	2,043	986,667	928,372
Budgeted Transfers to Constitutional Officers	175,420	165,185	169,506	171,924
Subtotal	<u>5,507,439</u>	<u>16,045,900</u>	<u>6,342,464</u>	<u>6,267,675</u>
<b>Crim Justice Facil Rev Bonds Debt Svc Fd</b>				
Operating Expenditure/Expense	189,954	943,587	14,359	15,077
Debt Service	10,428,894	122,019,198	9,997,291	10,000,700
Reserves & Refunds	0	0	17,824,155	11,739,043
Transfers	0	427,644	0	0
Subtotal	<u>10,618,848</u>	<u>123,390,429</u>	<u>27,835,805</u>	<u>21,754,820</u>

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Court Facil Rev Bonds 99 Debt Service Fd</b>				
Operating Expenditure/Expense	2,837	2,750	13,532	14,209
Debt Service	3,086,195	3,086,876	3,785,777	3,083,133
Reserves & Refunds	0	0	5,174,899	5,417,611
Transfers	3,074,489	3,051,859	3,737,470	183,361
Subtotal	6,163,521	6,141,485	12,711,678	8,698,314
<b>Cap Improve Prg Rev Bonds 94 Debt Svc Fd</b>				
Operating Expenditure/Expense	3,250	3,250	14,084	14,788
Debt Service	3,490,665	3,495,314	3,504,293	3,495,910
Reserves & Refunds	0	0	4,079,367	4,072,719
Subtotal	3,493,915	3,498,564	7,597,744	7,583,417
<b>Cap Improve Nonadval Ref Rev 96A/B Bd Fd</b>				
Operating Expenditure/Expense	2,500	3,500	13,257	4,500
Debt Service	5,387,848	5,389,315	5,399,067	5,387,620
Reserves & Refunds	0	0	6,776,816	6,735,275
Subtotal	5,390,348	5,392,815	12,189,140	12,127,395
<b>2001 Community Investment Tax Rev Funds</b>				
Debt Service	1,430,333	3,504,862	4,532,562	4,527,762
Reserves & Refunds	0	0	2,102,804	2,100,443
Subtotal	1,430,333	3,504,862	6,635,366	6,628,205
<b>Series 2004 CIT Revenue Bonds</b>				
Debt Service	0	0	0	6,441,331
Reserves & Refunds	0	0	0	2,651,237
Subtotal	0	0	0	9,092,568
Total Debt Service Funds	56,860,822	163,399,672	80,255,356	79,077,829
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Countywide Capital Projects Funds</b>				
Capital Equipment	0	0	0	514,000
Capital Projects	0	0	0	14,995,421
Grants & Aids	0	0	0	1,000,000
Subtotal	0	0	0	16,509,421
<b>Unincorporated Area Capital Projects Fd</b>				
Operating Expenditure/Expense	0	0	0	50,000
Capital Projects	0	0	0	3,733,000
Grants & Aids	0	0	0	350,000
Reserves & Refunds	0	0	0	5,123,784
Subtotal	0	0	0	9,256,784
<b>Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd</b>				
Operating Expenditure/Expense	0	0	( 24,476)	0
Capital Projects	56,107	248,017	0	0
Reserves & Refunds	0	0	159,476	25,000
Subtotal	56,107	248,017	135,000	25,000

**FUND SUMMARY BY TYPE OF EXPENDITURE**

Titles	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>MOSI Omniphase Expansn Proj Constr Fd</b>				
Capital Projects	0	( 36,182)	0	0
Transfers	0	48,312	0	0
Subtotal	0	12,130	0	0
<b>EPC Facility Acquisition/Rehab Fund</b>				
Operating Expenditure/Expense	0	38,361	( 51,000)	0
Capital Equipment	0	0	( 145,000)	0
Capital Projects	4,729,156	52,218	1,466,000	0
Subtotal	4,729,156	90,579	1,270,000	0
<b>General Oblig Bonds P &amp; R Program Fund</b>				
Operating Expenditure/Expense	0	0	0	0
Capital Projects	228,582	135,093	0	0
Subtotal	228,582	135,093	0	0
<b>County Center Acquisition Project Fund</b>				
Transfers	1,000	0	0	0
Subtotal	1,000	0	0	0
<b>Enviro Sensitive Lands Tax/Bond Fund</b>				
Personal Services	738,446	830,105	1,045,152	1,087,701
Operating Expenditure/Expense	342,394	334,220	631,119	1,526,998
Capital Equipment	59,700	11,225	0	0
Capital Projects	1,668,541	9,783,571	10,770,679	6,497,076
Debt Service	0	177,500	0	0
Grants & Aids	0	325,701	0	0
Reserves & Refunds	0	0	1,310,192	1,891,405
Transfers	2,976,611	12,674,171	10,148,704	5,882,101
Subtotal	5,785,692	24,136,493	23,905,846	16,885,281
<b>Court Facil Non-Bond Construction Fund</b>				
Capital Projects	6,134,439	7,994,037	( 5,141,000)	( 953,629)
Reserves & Refunds	0	0	( 74,000)	0
Subtotal	6,134,439	7,994,037	( 5,215,000)	( 953,629)
<b>Court Facil Rev Bonds 99 Construction Fd</b>				
Operating Expenditure/Expense	500	0	0	0
Capital Projects	26,123,874	( 1,164,411)	0	0
Subtotal	26,124,374	( 1,164,411)	0	0
<b>Capital Imprv Prog Bonds Series 94/96 Fd</b>				
Capital Projects	306,484	2,910,255	0	0
Reserves & Refunds	0	0	240,000	0
Subtotal	306,484	2,910,255	240,000	0
<b>Cap Impr Commercial Paper Program Fund</b>				
Operating Expenditure/Expense	58,715	104,008	0	0
Debt Service	58,817,095	76,213,457	87,831,000	9,277,000
Budgeted Transfers to Constitutional Officers	1,500,000	0	0	0
Reserves & Refunds	0	0	11,017,000	1,920,648
Transfers	20,199,704	32,148,965	42,928,429	36,126,352
Subtotal	80,575,514	108,466,430	141,776,429	47,324,000

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Falkenburg Jail Construction Fund</b>				
Operating Expenditure/Expense	1,006,587	460,950	0	0
Capital Equipment	391,946	212,310	0	0
Capital Projects	27,092,227	10,286,203	168,000	0
Debt Service	3,010,157	0	0	0
Reserves & Refunds	0	0	532,000	125,000
Transfers	2,160,311	400,000	0	0
Subtotal	33,661,228	11,359,463	700,000	125,000
<b>Community Investment Tax Rev Bonds</b>				
Operating Expenditure/Expense	272,152	0	0	0
Debt Service	13,269,289	3,500	0	0
Transfers	936,209	88,548	0	0
Subtotal	14,477,650	92,048	0	0
Total Capital Projects Funds	172,080,226	154,280,134	162,812,275	89,171,857
<b>ENTERPRISE FUNDS</b>				
<b>Solid Waste System Enterprise Fund</b>				
Personal Services	6,315,703	6,732,018	8,128,000	8,311,933
Operating Expenditure/Expense	45,461,555	47,690,936	52,588,906	54,438,021
Capital Equipment	1,604,502	1,090,391	3,651,300	1,971,200
Capital Projects	9,369,502	2,590,661	2,485,000	4,018,947
Debt Service	12,152,815	12,129,410	12,334,715	12,313,300
Grants & Aids	0	0	0	0
Reserves & Refunds	0	0	88,006,305	83,037,521
Transfers	84,037,076	77,660,314	81,418,608	83,114,911
Subtotal	158,941,153	147,893,730	248,612,834	247,205,833
<b>Water &amp; Wastewater Utility Enterprise Fd</b>				
Personal Services	26,711,595	29,336,986	34,975,280	36,995,641
Operating Expenditure/Expense	54,932,777	62,192,524	78,996,977	72,256,739
Capital Equipment	2,013,213	1,092,793	4,824,225	2,520,537
Capital Projects	22,140,053	21,468,433	46,046,900	99,028,432
Debt Service	31,135,521	152,236,420	27,975,238	27,962,928
Reserves & Refunds	464,430	432,338	115,759,649	55,292,119
Transfers	160,915,704	241,898,876	176,149,465	207,658,466
Subtotal	298,313,293	508,658,370	484,727,734	501,714,862
<b>Utility System RWIU/FLGFC #2 Fund</b>				
Capital Projects	( 57)	0	0	0
Debt Service	0	0	0	0
Reserves & Refunds	0	59	0	0
Subtotal	( 57)	59	0	0
<b>Cap Impr Commercial Paper Program Fund</b>				
Operating Expenditure/Expense	0	0	0	0
Debt Service	5,030,578	2,548,498	5,186,000	2,720,000
Transfers	30,908	0	0	0
Subtotal	5,061,486	2,548,498	5,186,000	2,720,000

**FUND SUMMARY BY TYPE OF EXPENDITURE**

Titles	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Recl Water Spcl Assessment Rev Bds 2000</b>				
Operating Expenditure/Expense	20,327	9,673	9,505	9,505
Debt Service	426,097	427,244	444,455	432,283
Reserves & Refunds	0	0	45,948	67,488
Transfers	0	61,113	0	0
Subtotal	<u>446,424</u>	<u>498,030</u>	<u>499,908</u>	<u>509,276</u>
<b>Capacity Assess Special Assess Bds 2000</b>				
Operating Expenditure/Expense	46,691	62,700	69,000	69,000
Capital Projects	8,386,104	8,986,341	0	448,000
Debt Service	2,322,520	2,409,102	2,439,704	2,838,850
Reserves & Refunds	0	0	614,888	( 549,506)
Subtotal	<u>10,755,315</u>	<u>11,458,143</u>	<u>3,123,592</u>	<u>2,806,344</u>
Total Enterprise Funds	<u>473,517,614</u>	<u>671,056,830</u>	<u>742,150,068</u>	<u>754,956,315</u>
<b>INTERNAL SERVICE FUND</b>				
<b>Fleet Services Fund</b>				
Personal Services	3,293,805	3,573,485	3,967,686	3,867,967
Operating Expenditure/Expense	5,962,373	7,173,119	7,512,570	8,503,045
Capital Equipment	12,769,175	11,764,319	10,256,844	9,461,410
Reserves & Refunds	0	0	12,076,733	11,512,844
Transfers	264,398	0	0	0
Subtotal	<u>22,289,751</u>	<u>22,510,923</u>	<u>33,813,833</u>	<u>33,345,266</u>
<b>County Self Insurance Fund</b>				
Personal Services	3,445,945	3,188,336	4,406,995	4,418,562
Operating Expenditure/Expense	61,047,620	68,750,786	80,930,696	84,373,055
Capital Equipment	0	0	2,200	0
Reserves & Refunds	0	571	80,161,620	110,524,625
Transfers	684,796	732,296	882,955	769,523
Subtotal	<u>65,178,361</u>	<u>72,671,989</u>	<u>166,384,466</u>	<u>200,085,765</u>
Total Internal Service Funds	<u>87,468,112</u>	<u>95,182,912</u>	<u>200,198,299</u>	<u>233,431,031</u>
<b>Total</b>	<u><u>\$2,109,915,604</u></u>	<u><u>\$2,520,245,329</u></u>	<u><u>\$2,960,222,345</u></u>	<u><u>\$2,950,208,804</u></u>

## COUNTYWIDE GENERAL FUND

This general fund accounts for all financial transactions except those required to be accounted for in other funds. The fund's resources, ad valorem taxes and other revenues, provide services for the benefit of all residents of Hillsborough County. Effective FY 91, all restricted revenues and expenditures were moved into a newly created Countywide Special Purpose Revenue Fund. This separation provides a better picture of the use of unrestricted and restricted County funds.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Current Ad Valorem Taxes	\$305,048,025	\$318,680,850	\$363,864,642	\$399,869,546
Delinq Ad Valorem Taxes	798,299	623,767	750,000	1,000,000
Licenses And Permits	3,708,882	3,833,748	3,865,251	3,948,050
Intergovernmental Revenue	3,496,391	3,674,627	3,500,373	3,548,045
Charges For Services	36,688,983	38,748,347	43,746,765	49,110,304
Fines And Forfeits	651,733	802,495	629,575	234,275
Miscellaneous Revenues	9,710,253	6,775,005	7,246,579	6,903,485
Gross Revenue	360,102,566	373,138,839	423,603,185	464,613,705
Interfund Transfers	19,598,936	23,305,382	29,390,422	17,224,370
Intrafund Transfers	6,554,413	11,029,950	10,643,172	0
Other	18,194,234	16,447,688	13,925,000	13,925,000
Less 5% Required By Law	0	0	( 21,180,159)	( 23,230,685)
Fund Balance Begin of Year	57,689,560	65,148,357	62,128,851	63,139,091
	102,037,143	115,931,377	94,907,286	71,057,776
<b>Total</b>	<b>\$462,139,709</b>	<b>\$489,070,216</b>	<b>\$518,510,471</b>	<b>\$535,671,481</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Board of County Commissioners</b>				
Board of County Commissioners	\$1,711,848	\$1,795,651	\$2,007,622	\$2,061,648
County Internal Performance Auditor	0	52,298	255,009	461,275
	1,711,848	1,847,949	2,262,631	2,522,923
<b>County Attorney</b>				
County Attorney	6,433,333	6,939,998	7,903,755	8,397,094

## COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator</b>				
Administrative Services Section	350,704	382,577	443,272	442,398
Aging Services Department	5,956,572	7,247,392	9,813,556	10,681,365
Animal Services Department	5,313,737	5,697,971	6,699,946	7,084,935
Children's Services Department	8,676,745	10,046,064	11,994,600	12,736,565
Communications Department	1,254,750	1,334,535	1,597,439	1,730,575
Community Liaison Section	496,456	569,180	645,923	696,770
Consumer Protection Agency	505,018	519,054	779,801	1,308,877
Cooperative Extension Department	1,203,695	1,247,048	1,486,047	1,599,102
County Administrator	1,242,522	1,194,626	1,491,475	1,499,131
Debt Management Department	605,282	648,966	744,434	775,384
Economic Development Department	3,191,143	2,930,251	2,134,875	1,638,277
Equal Opportunity Administrator	142,966	138,054	173,276	174,811
Health and Social Services Department	9,874,319	10,827,754	13,658,774	12,834,607
Human Resources Department	1,857,544	2,730,160	3,626,734	3,574,625
Information & Technology Services Dept	0	2,488,906	4,381,672	14,992,068
Management & Budget Department	1,838,659	2,137,622	2,767,092	2,961,363
Medical Examiner Department	0	0	0	3,883,958
Neighborhood Relations	362,176	414,433	585,748	590,305
Office of Quality Services	535,442	373,412	418,764	341,342
Office of Public Affairs	153,879	269,737	340,106	368,061
Parks, Recreation and Conservation Department	10,053,166	10,679,907	12,084,191	12,420,874
Public Safety Department	3,557,133	3,785,269	5,080,710	5,206,177
Public Works Department	2,105,876	2,284,309	2,568,488	2,734,532
Purchasing Department	1,899,418	2,109,937	2,316,714	2,511,491
Real Estate Department	15,010,130	14,561,218	19,945,934	20,622,639
Water Department	6,112	0	44,000	0
	76,193,444	84,618,382	105,823,571	123,410,232

## COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Elected Officials</b>				
BOCC Judicial Services Cost	1,527,503	1,651,520	1,346,530	165,500
Clerk of Circuit Court	24,853,839	26,878,545	26,114,519	16,135,475
Property Appraiser	8,074,331	8,291,559	8,698,694	9,281,558
Public Defender	0	0	0	112,961
Sheriff	152,883,909	170,565,456	180,495,455	196,638,147
State Attorney (Part I)	0	0	0	359,198
State Attorney (Part II)	0	0	0	2,329,459
Supervisor of Elections	3,580,007	3,952,309	6,588,056	4,102,221
Tax Collector	12,788,778	13,570,229	15,779,839	17,496,893
Value Adjustment Board	291,121	287,647	539,176	562,282
	<u>203,999,488</u>	<u>225,197,265</u>	<u>239,562,269</u>	<u>247,183,694</u>
<b>Judicial Branch (Admin Office of Courts)</b>	<u>6,338,059</u>	<u>6,129,274</u>	<u>6,225,217</u>	<u>2,238,087</u>
<b>Guardian Ad Litem</b>	<u>0</u>	<u>0</u>	<u>463,077</u>	<u>442,059</u>
<b>Boards, Commissions &amp; Agencies</b>				
Charter Review Board	0	0	0	56,101
Environmental Protection Commission	0	6,855,393	7,646,214	8,268,540
Legislative Delegation	167,809	181,064	204,192	216,658
Soil & Water Conservation Board	206,972	204,393	222,596	239,574
	<u>374,781</u>	<u>7,240,850</u>	<u>8,073,002</u>	<u>8,780,873</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	2,045,812	1,146,725	9,615,000	0
Major Maintenance & Repair Program	1,972,324	2,230,058	3,941,500	0
Governmental Agencies	9,672,442	9,754,646	10,879,506	16,712,294
Non-Departmental Allotments	12,958,592	3,686,461	13,983,236	17,342,901
Nonprofit Organizations	7,137,814	7,537,956	7,689,465	8,472,108
	<u>33,786,984</u>	<u>24,355,846</u>	<u>46,108,707</u>	<u>42,527,303</u>
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	6,554,413	11,029,950	10,643,172	0
Interfund Transfers	61,155,934	59,411,832	49,400,746	66,700,342
Reserves & Refunds	17,862	125,011	42,044,324	33,468,874
	<u>67,728,209</u>	<u>70,566,793</u>	<u>102,088,242</u>	<u>100,169,216</u>
<b>Total</b>	<u><u>\$396,566,146</u></u>	<u><u>\$426,896,357</u></u>	<u><u>\$518,510,471</u></u>	<u><u>\$535,671,481</u></u>

## UNINCORPORATED AREA GENERAL FUND

This general fund accounts for ad valorem taxes and other revenue sources that provide services for the benefit of the residents of the unincorporated areas of Hillsborough County only. The services provided by this fund include fire suppression, fire rescue, law enforcement, stormwater, parks and recreation, planning and growth management, survey/mapping, code enforcement, HTV 22, and emergency services. Effective FY 91, all restricted revenues and expenditures were moved into the Unincorporated Area Special Purpose Fund. This separation provides a better picture of the use of unrestricted and restricted County funds for unincorporated area services.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Current Ad Valorem Taxes	\$121,911,502	\$132,208,858	\$151,833,162	\$169,966,549
Delinq Ad Valorem Taxes	287,153	177,116	250,000	350,000
Communications Services Tax	9,404,584	10,684,589	19,154,710	15,116,861
Other Taxes	4,646,005	76,613	83,409	40,603
Intergovernmental Revenue	533,116	529,766	586,500	565,000
Charges For Services	18,770,614	15,730,837	15,961,235	15,321,500
Fines And Forfeits	715,737	384,904	489,250	894,223
Miscellaneous Revenues	2,907,660	1,854,234	2,865,449	2,648,970
Gross Revenue	159,176,371	161,646,917	191,223,715	204,903,706
Interfund Transfers	47,541,879	58,998,463	63,808,468	74,112,428
Intrafund Transfers	6,979,000	4,902,673	5,975,520	0
Other	2,945,952	5,727,616	5,750,000	5,750,000
Less 5% Required By Law	0	0	( 9,561,186)	( 10,245,185)
Fund Balance Begin of Year	21,290,826	29,255,273	35,300,650	28,672,113
	78,757,657	98,884,025	101,273,452	98,289,356
<b>Total</b>	<b>\$237,934,028</b>	<b>\$260,530,942</b>	<b>\$292,497,167</b>	<b>\$303,193,062</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Communications Department	\$2,801,005	\$2,371,913	\$2,787,656	\$2,794,018
Health & Social Services Department	0	0	0	125,584
Housing and Community Code Enforcement	2,022,471	2,882,915	3,580,508	4,157,414
Fire Rescue Department	56,055,226	63,584,490	69,514,548	74,219,087
Real Estate Department	2,980,604	6,390,885	6,533,627	5,829,086
Parks, Recreation and Conservation Department	20,253,401	23,688,760	27,652,696	28,762,482
Planning & Growth Management Department	8,121,821	9,373,046	10,489,866	11,231,904
Public Safety Department	1,057,365	1,334,105	1,701,743	1,803,428
Public Works Department	10,911,970	10,268,887	11,858,280	14,776,887
Sect 8 Us Housing Act; Weed & Seed	0	0	152,865	0
Water Department	34,994	0	82,285	123,285
	104,238,857	119,895,001	134,354,074	143,823,175

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## UNINCORPORATED AREA GENERAL FUND

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Elected Officials</b>				
Property Appraiser	1,195,195	1,283,877	1,372,420	1,495,437
Sheriff	68,010,329	75,863,524	83,135,697	86,130,177
Tax Collector	2,392,095	2,591,089	2,975,930	3,331,344
	<u>71,597,619</u>	<u>79,738,490</u>	<u>87,484,047</u>	<u>90,956,958</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	1,559,461	797,378	950,000	0
Major Maintenance & Repair Program	1,198,613	1,512,104	3,342,132	0
Non-Departmental Allotments	2,278,810	7,816,427	11,350,000	12,150,000
Nonprofit Organizations	874,443	971,203	874,443	874,443
	<u>5,911,327</u>	<u>11,097,112</u>	<u>16,516,575</u>	<u>13,024,443</u>
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	6,979,000	4,902,673	5,975,520	0
Interfund Transfers	15,774,489	20,221,291	22,358,489	36,115,972
Reserves & Refunds	4,184	293,068	25,808,462	19,272,514
	<u>22,757,673</u>	<u>25,417,032</u>	<u>54,142,471</u>	<u>55,388,486</u>
<b>Total</b>	<u><u>\$204,505,476</u></u>	<u><u>\$236,147,635</u></u>	<u><u>\$292,497,167</u></u>	<u><u>\$303,193,062</u></u>

## COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

This special revenue fund accounts for all financial transactions associated with restricted revenues which provide services to all residents of Hillsborough County. This special use fund is subdivided into numerous and varied subfunds which have been established to manage and account for revenues and fees which are restricted as to the purposes for which they may be used. Most of these revenues/fees are authorized by State law or by local government ordinance. For example, numerous court filing fees have been established by local ordinances to fund various court-related programs regarding services and facility improvements. State laws authorize fines to fund various criminal justice functions and education/training programs, and a half-cent sales tax to fund an indigent health care program. Other local fees, fines, and charges are used to fund wholly or in part such programs as the 9-1-1 emergency telephone system, the Animal Services spay/neuter program, and data management services. In some cases, these restricted funds are supplemented by unrestricted revenues from the General Fund in order to provide for enhanced programs.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Licenses And Permits	\$482,781	\$478,630	\$465,000	\$450,000
Intergovernmental Revenue	25,372,317	25,674,908	27,499,006	27,289,164
Charges For Services	21,748,305	22,984,055	23,780,570	13,066,796
Fines And Forfeits	3,132,717	2,767,781	1,720,000	645,000
Miscellaneous Revenues	5,125,732	4,057,025	3,210,157	5,508,603
Gross Revenue	55,861,852	55,962,399	56,674,733	46,959,563
Interfund Transfers	110,305,697	105,406,115	114,531,657	116,937,309
Other	662,087	725,693	116,000	65,000
Less 5% Required By Law	0	0	( 929,422)	( 910,353)
Fund Balance Begin of Year	50,410,748	53,019,295	45,504,493	37,539,000
	161,378,532	159,151,103	159,222,728	153,630,956
<b>Total</b>	<b>\$217,240,384</b>	<b>\$215,113,502</b>	<b>\$215,897,461</b>	<b>\$200,590,519</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Attorney</b>				
County Attorney	\$180,192	\$197,145	\$241,146	\$240,970
<b>County Administrator</b>				
Animal Services Department	118,824	64,771	201,654	204,765
Community Liaison Section	450,003	55,182	248,504	213,991
Communications Department	3,617	16,010	0	0
Health and Social Services Department	92,528,045	83,627,512	87,449,117	93,996,742
Information & Technology Svcs Department	15,321,226	13,194,279	14,830,841	5,141,955
Medical Examiner Department	2,584,559	3,613,938	4,076,032	0
Parks, Recreation and Conservation Department	73,846	0	0	0
Public Safety Department	3,359,501	5,966,382	5,101,057	5,541,195
Public Works Department	0	2,821	2,500	2,500
Water Resource Team	321,644	311,803	432,504	451,216
	114,761,265	106,852,698	112,342,209	105,552,364

**COUNTYWIDE SPECIAL PURPOSE REVENUE FUND**

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Elected Officials</b>				
BOCC Judicial Services Cost	2,647,863	2,656,801	2,103,397	0
Public Defender	1,286,483	1,535,236	1,603,571	730,041
Sheriff	1,994,680	1,981,896	703,290	966,572
State Attorney (Part I)	1,132,517	1,240,565	1,046,950	316,000
State Attorney (Part II)	1,811,524	2,010,223	2,231,122	0
	<u>8,873,067</u>	<u>9,424,721</u>	<u>7,688,330</u>	<u>2,012,613</u>
<b>Judicial Branch (Admin Office of Courts)</b>	<u>9,122,724</u>	<u>11,150,343</u>	<u>10,979,879</u>	<u>6,266,668</u>
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	1,648,068	1,566,873	1,625,227	1,795,454
	<u>1,648,068</u>	<u>1,566,873</u>	<u>1,625,227</u>	<u>1,795,454</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	713,734	557,441	560,000	1,168,500
Governmental Agencies	124,500	124,500	210,000	710,000
Major Maintenance & Repair Program	0	0	0	7,639,964
Non-Departmental Allotments	4,405,293	4,024,440	4,906,200	4,783,463
Nonprofit Organizations	942,345	895,363	1,100,000	1,100,000
	<u>6,185,872</u>	<u>5,601,744</u>	<u>6,776,200</u>	<u>15,401,927</u>
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	23,965,736	31,758,997	35,173,989	41,199,773
Reserves & Refunds	0	20,740	41,070,481	28,120,750
	<u>23,965,736</u>	<u>31,779,737</u>	<u>76,244,470</u>	<u>69,320,523</u>
<b>Total</b>	<u><u>\$164,736,924</u></u>	<u><u>\$166,573,261</u></u>	<u><u>\$215,897,461</u></u>	<u><u>\$200,590,519</u></u>

## UNINCORPORATED AREA SPECIAL PURPOSE FUND

This special revenue fund accounts for all restricted revenue sources that provide services for the benefit of the residents of unincorporated Hillsborough County. Services provided from this fund include building permitting and inspection and construction associated with impact fees. Included within the revenue sources are an annual Stormwater Assessment on developed properties and a distribution from the State of the Phosphate Severance Tax.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Licenses And Permits	\$8,617,693	\$12,882,735	\$12,726,200	\$13,520,000
Intergovernmental Revenue	1,476,300	1,324,237	1,400,000	500,000
Charges For Services	1,376,931	1,708,384	1,522,487	1,524,659
Fines And Forfeits	377,990	385,568	279,545	148,591
Miscellaneous Revenues	11,910,907	11,394,404	11,348,997	11,497,831
Gross Revenue	23,759,821	27,695,328	27,277,229	27,191,081
Interfund Transfers	12,497,491	17,818,838	380,427	11,554,356
Intrafund Transfers	30,624	452,705	751,127	698,388
Other	30,502	30,849	20,000	20,000
Less 5% Required By Law	0	0	( 533,850)	( 563,600)
Fund Balance Begin of Year	9,301,753	11,393,463	16,454,887	11,397,078
	21,860,370	29,695,855	17,072,591	23,106,222
<b>Total</b>	<b>\$45,620,191</b>	<b>\$57,391,183</b>	<b>\$44,349,820</b>	<b>\$50,297,303</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Cooperative Extension Department	\$26,631	\$29,436	\$50,004	\$50,773
Fire Rescue Department	114,280	0	0	0
Neighborhood Relations	0	31,949	50,000	100,000
Parks, Recreation and Conservation Department	178,290	189,389	247,227	258,486
Planning & Growth Management	9,935,309	11,867,575	14,779,885	17,447,660
Public Works Department	122,128	302,774	653,067	599,828
Water Department	147,020	96,945	61,802	112,481
	10,523,658	12,518,068	15,841,985	18,569,228
<b>Elected Officials</b>				
Tax Collector	85,469	88,564	99,040	102,230
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	7,712	112,978	117,649	126,227
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	15,807,842	24,798,729	5,225,755	12,581,300
Governmental Agencies	1,308,872	1,975,230	10,000	10,000
Major Maintenance & Repair Program	0	0	0	7,717,474
Non-Departmental Allotments	190,633	150,000	150,000	150,000
	17,307,347	26,923,959	5,385,755	20,458,774

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## UNINCORPORATED AREA SPECIAL PURPOSE FUND

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	1,072,945	1,170,300	(\$213,450)	186,550
Intrafund Transfers	30,624	452,705	751,127	698,388
Reserves & Refunds	7,411	0	22,367,714	10,155,906
	<u>1,110,980</u>	<u>1,623,005</u>	<u>22,905,391</u>	<u>11,040,844</u>
<b>Total</b>	<b>\$29,035,166</b>	<b>\$41,266,574</b>	<b>\$44,349,820</b>	<b>\$50,297,303</b>

## COUNTY BLENDED COMPONENT UNITS FUND

This fund was established in FY 98 to account for the revenues and expenditures of the Hillsborough County Civil Service Board, Law Library Board, the Hillsborough County Environmental Protection Commission and the Hillsborough County City-County Planning Commission. These component units meet the criteria for blended presentation in accordance with GASB Statement Number 14 and are budgeted in a manner similar to that of the primary government itself. Beginning in FY 03 the Environmental Protection Commission is being accounted for in the Countywide General Fund consistent with current accounting standards.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Licenses And Permits	\$0	\$0	\$0	\$30,754
Charges For Services	31,228	998,623	852,641	1,405,152
Fines And Forfeits	0	0	0	0
Miscellaneous Revenues	66,786	561	0	500
Gross Revenue	98,014	999,184	852,641	1,436,406
Interfund Transfers	13,504,202	7,033,060	8,418,796	7,586,675
Intrafund Transfers	39,892	0	0	0
Fund Balance Begin of Year	2	0	0	4,681
	13,544,096	7,033,060	8,418,796	7,591,356
<b>Total</b>	<b>\$13,642,110</b>	<b>\$8,032,244</b>	<b>\$9,271,437</b>	<b>\$9,027,762</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Boards, Commissions &amp; Agencies</b>				
Civil Service Board	\$1,865,950	\$2,224,361	\$2,919,612	\$2,572,858
Environmental Protection Commission	6,449,058	0	0	0
Law Library	476,911	511,248	591,622	491,154
Planning Commission	4,810,293	5,283,636	5,760,203	5,960,419
	13,602,212	8,019,245	9,271,437	9,024,431
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	39,892	0	0	0
Reserves & Refunds	0	0	0	3,331
	39,892	0	0	3,331
<b>Total</b>	<b>\$13,642,104</b>	<b>\$8,019,245</b>	<b>\$9,271,437</b>	<b>\$9,027,762</b>

## LOCAL HOUSING ASSISTANCE PROGRAM FUND

This special revenue fund accounts for revenues and expenditures of the State Housing Initiatives Partnership (SHIP) program. The SHIP program's primary focus is to implement the State of Florida's William E. Sadowski Affordable Housing Act which creates a dedicated statewide funding source for affordable housing.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Intergovernmental Revenue	\$7,777,590	\$5,698,429	\$5,859,433	\$5,859,433
Charges For Services	584,808	1,755,328	0	0
Miscellaneous Revenues	1,097,606	( 618,078)	0	0
Gross Revenue	9,460,004	6,835,679	5,859,433	5,859,433
Intrafund Transfers	131,353	307,089	279,045	0
Fund Balance Begin of Year	177,158	160,053	181,694	0
	308,511	467,142	460,739	0
<b>Total</b>	<b>\$9,768,515</b>	<b>\$7,302,821</b>	<b>\$6,320,172</b>	<b>\$5,859,433</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Housing and Community Code Enforcement	\$6,835,992	\$6,250,585	\$6,041,127	\$5,859,433
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	131,353	307,089	279,045	0
	131,353	307,089	279,045	0
<b>Total</b>	<b>\$6,967,345</b>	<b>\$6,557,674</b>	<b>\$6,320,172</b>	<b>\$5,859,433</b>

## STATE OF FLORIDA HEALTH CARE SURTAX TRUST FUND

This trust fund was established in FY 92 to account for the proceeds of the special one-half cent sales surtax which was implemented December 1, 1991 to be used solely to fund indigent health care services to residents of Hillsborough County. During the period October 1, 1997 to October 1, 2001 the sales tax rate was reduced to one-quarter cent in order to draw down reserves. Prior to FY 01, proceeds from this sales surtax was accounted for by a Trust Fund. As a result of GASB 34, the Trust Fund was replaced by this Special Revenue Fund.

Revenue by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Discretionary Sales Surtax	\$74,258,805	\$82,222,702	\$85,161,122	\$91,487,710
Miscellaneous Revenues	1,051,623	318,601	500,000	650,000
Gross Revenue	75,310,428	82,541,303	85,661,122	92,137,710
Less 5% Required By Law	0	0	( 4,283,056)	( 4,606,886)
Fund Balance Begin of Year	33,421,270	15,979,802	14,624,762	13,349,631
	33,421,270	15,979,802	10,341,706	8,742,745
<b>Total</b>	<b>\$108,731,698</b>	<b>\$98,521,105</b>	<b>\$96,002,828</b>	<b>\$100,880,455</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	\$92,751,896	\$80,466,911	\$84,460,110	\$86,663,242
Reserves & Refunds	0	0	11,542,718	14,217,213
	92,751,896	80,466,911	96,002,828	100,880,455
<b>Total</b>	<b>\$92,751,896</b>	<b>\$80,466,911</b>	<b>\$96,002,828</b>	<b>\$100,880,455</b>

## SALES TAX REVENUE FUND

This special revenue fund accounts for the collection of the Tourist Development Tax, the Local Government Half-Cent Sales Tax, and the Local Government Half-Cent Infrastructure Surtax. The Tourist Development Tax is a 5% local option tax levied on all transient lodging for the broad purpose of stimulating tourism. The Local Government Half-Cent Sales Tax is an allocation by the State to the County and its three municipalities on the basis of population. This tax may be used for most governmental fund purposes, with a disproportionate share to the County to be used for countywide purposes. The Local Government Half-Cent Surtax (Community Investment Tax) was approved by voters to finance general government, public safety, and educational facilities in Hillsborough County and capital expenditures for the cities of Tampa, Plant City, and Temple Terrace.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Tourist Development Tax	\$14,505,766	\$15,293,649	\$16,000,000	\$16,666,666
Discretionary Sales Surtax	79,858,938	83,022,439	85,161,122	91,487,710
Intergovernmental Revenue	76,394,202	78,436,115	82,079,875	81,041,618
Miscellaneous Revenues	2,858,841	585,563	723,500	776,000
Gross Revenue	173,617,747	177,337,766	183,964,497	189,971,994
Interfund Transfers	1,000	9,100	0	0
Less 5% Required By Law	0	0	( 4,016,494)	( 3,972,081)
Fund Balance Begin of Year	21,860,736	28,803,831	33,845,139	30,139,931
	21,861,736	28,812,931	29,828,645	26,167,850
<b>Total</b>	<b>\$195,479,483</b>	<b>\$206,150,697</b>	<b>\$213,793,142</b>	<b>\$216,139,844</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Economic Development	\$54,838	\$44,013	\$55,041	\$57,512
<b>Elected Officials</b>				
Tax Collector	145,049	137,940	193,401	202,781
<b>Non-Departmental Organizations</b>				
Governmental Agencies	49,749,530	51,152,407	52,295,690	55,226,634
Nonprofit Organizations	8,899,440	9,117,739	8,870,000	9,899,278
	58,648,970	60,270,146	61,165,690	65,125,912
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	107,826,798	112,911,718	127,511,470	130,406,402
Reserves & Refunds	0	0	24,867,540	20,347,237
	107,826,798	112,911,718	152,379,010	150,753,639
<b>Total</b>	<b>\$166,675,655</b>	<b>\$173,363,817</b>	<b>\$213,793,142</b>	<b>\$216,139,844</b>

## INTERGOVERNMENTAL GRANTS FUND

This special revenue fund accounts for federal, state, local governmental or other grants for programs including aging services, children's services, social services, job training, public assistance, housing, and capital projects.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Licenses And Permits	\$0	(\$217)	\$0	\$0
Intergovernmental Revenue	75,421,608	78,281,793	79,438,744	78,004,530
Charges For Services	3,079,056	4,264,022	3,339,873	3,201,328
Fines And Forfeits	660	1,750	1,025	1,025
Miscellaneous Revenues	150,732	643,494	310,937	252,405
Gross Revenue	78,652,056	83,190,842	83,090,579	81,459,288
Interfund Transfers	9,931,483	10,192,866	8,261,818	9,768,703
Intrafund Transfers	3,564,756	893,059	1,233,598	0
Other	1,026,800	1,286,456	921,876	704,686
Fund Balance Begin of Year	460,272	199,618	0	0
	14,983,311	12,571,999	10,417,292	10,473,389
<b>Total</b>	<b>\$93,635,367</b>	<b>\$95,762,841</b>	<b>\$93,507,871</b>	<b>\$91,932,677</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Aging Services Department	\$6,245,763	\$8,944,829	\$7,881,422	\$7,809,950
Children's Services Department	25,724,043	26,075,579	27,081,477	27,521,318
Communications Department	36,204	0	0	0
Housing & Community Code Enforcement	17,098,678	17,767,950	8,197,356	8,380,512
Community Liaison Section	1,556,384	2,931,532	2,089,491	1,429,513
Cooperative Extension Department	73,757	57,435	55,000	58,500
Economic Development Department	0	16,391	64,646	200,000
Equal Opportunity Administrator	108,215	109,237	239,828	192,000
Fire Rescue Department	445,462	526,204	0	385,000
Health and Social Services Department	23,444,584	25,881,044	24,726,609	37,801,968
Parks, Recreation and Conservation Department	139,638	336,875	0	0
Planning & Growth Management Department	101,825	545,945	0	0
Public Safety Department	432,320	668,091	316,712	294,786
Public Works Department	574,938	434,850	495,274	495,274
Real Estate Department	279,423	316,254	0	0
Sect 8 Us Housing Act; Weed & Seed	0	0	13,401,894	0
Water Department	0	112,500	84,789	221,772
	76,261,234	84,724,716	84,634,498	84,790,593

## INTERGOVERNMENTAL GRANTS FUND

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Elected Officials</b>				
Supervisor Of Elections	1,529,962	10,438	0	0
State Attorney (Part I)	16,666	0	0	0
	<u>1,546,628</u>	<u>10,438</u>	<u>0</u>	<u>0</u>
<b>Judicial Branch (Admin Office of Courts)</b>				
	<u>1,595,650</u>	<u>1,654,313</u>	<u>652,932</u>	<u>241,700</u>
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	3,926,489	4,003,978	4,209,214	4,122,755
Metropolitan Planning Organization	1,232,857	1,190,514	1,070,886	1,070,886
Planning Commission	0	20,000	0	0
	<u>5,159,346</u>	<u>5,214,492</u>	<u>5,280,100</u>	<u>5,193,641</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	3,516,669	3,310,618	838,450	838,450
Major Maintenance & Repair Program	0	74,403	0	0
Non-Departmental Allotments	992,755	3,431	0	0
Nonprofit Organizations	613,893	647,858	868,293	868,293
	<u>5,123,317</u>	<u>4,036,310</u>	<u>1,706,743</u>	<u>1,706,743</u>
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	2,532,102	826,929	0	0
Intrafund Transfers	3,564,756	893,059	1,233,598	0
	<u>6,096,858</u>	<u>1,719,988</u>	<u>1,233,598</u>	<u>0</u>
<b>Total</b>	<u><u>\$95,783,033</u></u>	<u><u>\$97,360,257</u></u>	<u><u>\$93,507,871</u></u>	<u><u>\$91,932,677</u></u>

## COUNTY TRANSPORTATION TRUST FUND

This special revenue fund accounts for motor fuel taxes, impact fees and other revenues designated to finance construction and maintenance of roads, bridges, sidewalks, and drainage. Included in this fund are the proceeds of the road impact assessment fees, six-cent local option gas tax, the County share of the Local Transportation Gas Tax Trust Fund (9th cent), constitutional gas tax, and the residual of the County (7th Cent) gas tax after covering the debt service requirement of the Road Improvement Refunding Bonds 1998 Sinking Fund.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Taxes	\$28,442,254	\$29,683,392	\$29,913,278	\$30,958,914
Intergovernmental Revenue	15,305,301	17,119,646	16,059,023	16,631,071
Fines And Forfeits	0	25	0	0
Charges For Services	2,961,777	2,737,315	1,988,182	1,970,166
Miscellaneous Revenues	25,918,672	24,606,443	22,816,898	22,859,273
Gross Revenue	72,628,004	74,146,821	70,777,381	72,419,424
Interfund Transfers	30,322,814	29,180,025	9,524,621	30,728,423
Intrafund Transfers	24,584,461	28,506,163	30,661,696	33,679,913
Other	40,515	42,484	30,000	30,000
Less 5% Required By Law	0	0	( 3,197,565)	( 3,260,230)
Fund Balance Begin of Year	16,936,278	14,725,821	12,645,679	10,755,173
	71,884,068	72,454,493	49,664,431	71,933,279
<b>Total</b>	<b>\$144,512,072</b>	<b>\$146,601,314</b>	<b>\$120,441,812</b>	<b>\$144,352,703</b>

  

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Attorney</b>				
County Attorney	\$223,795	\$224,276	\$261,295	\$251,351
<b>County Administrator</b>				
Communications Department	201,460	237,176	240,062	251,038
Community Liaison Section	593,057	0	0	0
Parks, Recreation and Conservation Department	761,735	885,185	0	0
Planning & Growth Management Department	586,259	645,727	705,446	714,599
Public Works Department	44,108,953	47,779,694	54,199,865	54,728,925
Real Estate Department	1,582,806	2,568,484	2,840,304	2,962,809
	47,834,270	52,116,266	57,985,677	58,657,371
<b>Elected Officials</b>				
Tax Collector	113,525	121,972	148,029	158,319
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	26,757,367	28,307,060	19,454,614	30,052,731
Governmental Agencies	7,050,244	9,646,490	9,033,534	7,159,078
	33,807,611	37,953,550	28,488,148	37,211,809

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## COUNTY TRANSPORTATION TRUST FUND

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	3,600,312	2,797,589	( 2,266,846)	8,714,212
Intrafund Transfers	24,584,461	28,506,163	30,661,696	33,679,913
Reserves & Refunds	82,608	0	5,163,813	5,679,728
	<u>28,267,381</u>	<u>31,303,752</u>	<u>33,558,663</u>	<u>48,073,853</u>
<b>Total</b>	<b><u>\$110,246,582</u></b>	<b><u>\$121,719,816</u></b>	<b><u>\$120,441,812</u></b>	<b><u>\$144,352,703</u></b>

## LIBRARY TAX DISTRICT FUND

This special revenue fund accounts for ad valorem taxes and other revenues designated to operate the County Library System located in the unincorporated areas of the county and the City of Tampa.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Current Ad Valorem Taxes	\$25,049,139	\$27,087,225	\$31,029,842	\$34,193,974
Delinq Ad Valorem Taxes	63,513	134,449	50,000	100,000
Intergovernmental Revenue	2,211,493	2,384,453	1,867,729	1,787,002
Charges For Services	110,446	96,043	90,810	91,610
Fines And Forfeits	269,100	345,446	391,500	413,500
Miscellaneous Revenues	1,455,439	870,629	996,600	832,600
Gross Revenue	29,159,130	30,918,245	34,426,481	37,418,686
Interfund Transfers	61,751	0	( 4,490,000)	0
Intrafund Transfers	213,807	1,113,706	9,388,810	6,031,749
Other	211,904	231,656	160,000	219,809
Less 5% Required By Law	0	0	( 1,721,224)	( 1,862,651)
Fund Balance Begin of Year	7,616,277	13,555,053	18,866,721	12,836,496
	8,103,739	14,900,415	22,204,307	17,225,403
<b>Total</b>	<b>\$37,262,869</b>	<b>\$45,818,660</b>	<b>\$56,630,788</b>	<b>\$54,644,089</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Library Services Department	\$22,387,563	\$24,616,102	\$28,383,344	\$31,687,507
<b>Elected Officials</b>				
Property Appraiser	244,930	265,021	282,296	304,801
Tax Collector	499,213	540,858	608,185	670,202
	744,143	805,879	890,481	975,003
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	1,686,465	1,131,154	4,610,110	5,645,000
Major Maintenance & Repair Program	4,052	61,226	288,700	146,952
	1,690,517	1,192,380	4,898,810	5,791,952
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	213,805	1,113,706	9,388,810	6,031,749
Reserves & Refunds	0	279	13,069,343	10,157,878
	213,805	1,113,985	22,458,153	16,189,627
<b>Total</b>	<b>\$25,036,028</b>	<b>\$27,728,346</b>	<b>\$56,630,788</b>	<b>\$54,644,089</b>

## INFRASTRUCTURE SURTAX FIXED PROJECT FUND

This fund is to account for the County share of a discretionary half-cent sales surtax (Community Investment Tax) approved by the voters to finance general government, public safety, and educational facilities in Hillsborough County, and capital expenditures for the cities of Tampa, Plant City, and Temple Terrace. This fund was created as a result of the closeout of the Sales Surtax Fixed Capital Outlay Fund in FY 97.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Charges For Services	\$0	\$48,255	\$0	\$0
Miscellaneous Revenues	2,905,520	1,660,991	550,000	912,680
Gross Revenue	2,905,520	1,709,246	550,000	912,680
Interfund Transfers	38,191,911	52,129,537	107,033,378	80,069,764
<b>Total</b>	<b>\$41,097,431</b>	<b>\$53,838,783</b>	<b>\$107,583,378</b>	<b>\$80,982,444</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	\$13,064,851	\$45,506,884	\$95,964,520	\$65,147,001
Governmental Agencies	774,386	25,614	0	0
	13,839,237	45,532,498	95,964,520	65,147,001
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	203,238	4,693,390	4,473,477	13,602,947
Reserves & Refunds	0	0	7,145,381	2,232,496
	203,238	4,693,390	11,618,858	15,835,443
<b>Total</b>	<b>\$14,042,475</b>	<b>\$50,225,888</b>	<b>\$107,583,378</b>	<b>\$80,982,444</b>

## CAPITAL IMPROVEMENT NON-AD VALOREM REVENUE BONDS SERIES 1998 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on a \$23,040,000 borrowing dated May 1, 1998 to finance the acquisition, construction, and equipping of the County Warehouse and Sheriff's facilities.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$227,659	\$219,552	\$227,531	\$164,870
Gross Revenue	227,659	219,552	227,531	164,870
Interfund Transfers	1,269,603	1,457,195	1,308,784	1,334,050
Fund Balance Begin of Year	377,907	377,169	347,448	380,561
	1,647,510	1,834,364	1,656,232	1,714,611
<b>Total</b>	<b>\$1,875,169</b>	<b>\$2,053,916</b>	<b>\$1,883,763</b>	<b>\$1,879,481</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$1,498,000	\$1,681,003	\$1,509,425	\$1,505,856
<b>Non-Expenditure Accounts</b>				
Reserves & Revenues	0	0	374,338	373,625
<b>Total</b>	<b>\$1,498,000</b>	<b>\$1,681,003</b>	<b>\$1,883,763</b>	<b>\$1,879,481</b>

## FUEL TAX REFUNDING REVENUE BONDS DEBT SERVICE FUND

This debt service fund accounts for the taxable payment of principal and interest on bonds issued to refund the County's Road Improvement Revenue Refunding Bonds, Series 1985. These taxable bonds are payable from County Fuel Tax and Local Option Fuel Tax revenues. Final maturity of this issue is December, 2011.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$86,029	\$62,636	\$83,000	\$75,000
Gross Revenue	86,029	62,636	83,000	75,000
Interfund Transfers	2,735,385	2,308,586	2,259,504	2,339,377
Fund Balance Begin of Year	795,058	1,237,618	1,236,672	1,153,069
	3,530,443	3,546,204	3,496,176	3,492,446
<b>Total</b>	<b>\$3,616,472</b>	<b>\$3,608,840</b>	<b>\$3,579,176</b>	<b>\$3,567,446</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$2,378,854	\$2,378,037	\$2,383,427	\$2,390,661
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	1,195,749	1,176,785
<b>Total</b>	<b>\$2,378,854</b>	<b>\$2,378,037</b>	<b>\$3,579,176</b>	<b>\$3,567,446</b>

## GENERAL OBLIGATION BONDS PARKS & RECREATION SINKING FUND

This debt service fund accounts for the collection of ad valorem tax revenue levied in the unincorporated area of the County and required for principal and interest payments on the Series 1993 and the Series 1996 Parks Bonds. Each series of bonds was issued in the principal amount of \$10,000,000 to fund the acquisition of land and construction of parks facilities in the unincorporated area. The County is obligated to levy millage in an amount sufficient to pay annual debt service. This millage is not included in the calculation of the constitutional 10 mill limitation on the annual millage levy. The maturity date of the 1993 bonds is July 1, 2023; the 1996 bonds mature in 2026.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Current Ad Valorem Taxes	\$1,406,458	\$1,305,906	\$1,364,732	\$1,336,336
Delinquent Ad Valorem Taxes	3,611	2,113	1,500	2,000
Miscellaneous Revenues	27,933	18,654	26,000	16,000
Gross Revenue	<u>1,438,002</u>	<u>1,326,673</u>	<u>1,392,232</u>	<u>1,354,336</u>
Other	18,951,896	12,738	10,000	10,000
Fund Balance Begin of Year	252,260	262,593	147,600	181,888
Less 5% Required By Law	0	0	( 69,612)	( 67,716)
	<u>19,204,156</u>	<u>275,331</u>	<u>87,988</u>	<u>124,172</u>
<b>Total</b>	<b><u>\$20,642,158</u></b>	<b><u>\$1,602,004</u></b>	<b><u>\$1,480,220</u></b>	<b><u>\$1,478,508</u></b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Elected Officials</b>				
Property Appraiser	\$15,942	\$14,800	\$13,556	\$13,388
Tax Collector	38,470	36,485	36,847	36,081
	<u>54,412</u>	<u>51,285</u>	<u>50,403</u>	<u>49,469</u>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	<u>20,325,152</u>	<u>1,311,181</u>	<u>1,338,830</u>	<u>1,325,802</u>
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	<u>0</u>	<u>4,111</u>	<u>90,987</u>	<u>103,237</u>
<b>Total</b>	<b><u>\$20,379,564</u></b>	<b><u>\$1,366,577</u></b>	<b><u>\$1,480,220</u></b>	<b><u>\$1,478,508</u></b>

## ELAPP LIMITED AD VALOREM TAX BONDS DEBT SERVICE FUND

This debt service fund accounts for the collection of ad valorem tax revenue required for the payment of principal and interest on general obligation bonds issued by the County to finance the acquisition, management, and restoration of environmentally sensitive lands. The County was authorized by voter referendum to levy millage in an amount sufficient to pay annual debt service, not to exceed one-fourth (.25) of one mill. Bonds were issued in 1992 in the original principal amount of \$45,000,000 and in 1994 in the principal amount of \$17,990,000. The Series 1992 bonds were partially refunded by the \$28,190,000 Series 1998 bonds. The maturity date of the 1994 and 1998 bonds is July 1, 2011. The 1992 bonds were fully defeased in 2002.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Current Ad Valorem Taxes	\$5,237,065	\$5,064,396	\$5,306,490	\$5,394,660
Delinq Ad Valorem Taxes	15,816	14,071	10,000	12,000
Miscellaneous Revenues	122,465	79,304	136,000	112,000
Gross Revenue	<u>5,375,346</u>	<u>5,157,771</u>	<u>5,452,490</u>	<u>5,518,660</u>
Other	40,563	10,594,145	40,000	40,000
Less 5% Required By Law	0	0	( 272,625)	( 275,933)
Fund Balance Begin of Year	1,512,367	1,420,836	1,122,599	984,948
	<u>1,552,930</u>	<u>12,014,981</u>	<u>889,974</u>	<u>749,015</u>
<b>Total</b>	<b><u>\$6,928,276</u></b>	<b><u>\$17,172,752</u></b>	<b><u>\$6,342,464</u></b>	<b><u>\$6,267,675</u></b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Elected Officials</b>				
Property Appraiser	\$62,305	\$55,393	\$52,763	\$52,116
Tax Collector	113,115	109,792	116,743	119,808
	<u>175,420</u>	<u>165,185</u>	<u>169,506</u>	<u>171,924</u>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	5,332,019	15,878,672	5,186,291	5,167,379
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	2,043	986,667	928,372
<b>Total</b>	<b><u>\$5,507,439</u></b>	<b><u>\$16,045,900</u></b>	<b><u>\$6,342,464</u></b>	<b><u>\$6,267,675</u></b>

**CRIMINAL JUSTICE FACILITIES REVENUE BONDS DEBT SERVICE FUND**  
**(Capital Improvement Program Refunding Revenue Bonds, Series 1993)**

This debt service fund accounts for the payment of interest and principal on a \$139,415,000 borrowing dated August 1, 1993 issued to refund the outstanding Series 1986 Criminal Justice Bonds issued to fund construction of criminal justice facilities and to fund the relocation of County departments from the Jail East Site. These are secured by a pledge of the Local Government Half-Cent Sales Tax. The final maturity on the refunding bonds is August 1, 2016.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$6,006,361	\$403,222	\$650,000	\$450,000
Gross Revenue	6,006,361	403,222	650,000	450,000
Interfund Transfers	9,765,030	9,848,735	9,213,985	9,825,713
Intrafund Transfers	0	427,644	0	0
Other	0	106,857,030	0	0
Fund Balance Begin of Year	12,626,155	17,778,698	17,971,820	11,479,107
	22,391,185	134,912,107	27,185,805	21,304,820
<b>Total</b>	<b>\$28,397,546</b>	<b>\$135,315,329</b>	<b>\$27,835,805</b>	<b>\$21,754,820</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$10,618,848	\$122,962,785	\$10,011,650	\$10,015,777
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	0	427,644	0	0
Reserves & Refunds	0	0	17,824,155	11,739,043
	0	427,644	17,824,155	11,739,043
<b>Total</b>	<b>\$10,618,848</b>	<b>\$123,390,429</b>	<b>\$27,835,805</b>	<b>\$21,754,820</b>

## COURT FACILITIES REVENUE BONDS 1999 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on a \$46,430,000 borrowing dated July 1999 issued to finance the acquisition, construction, equipping and renovation of capital improvements to the court system facilities of the County. The debt is secured by Court Surcharge Revenues and the Community Investment Tax. Final maturity of the bonds is May 2030.

Revenue by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$666,862	\$75,880	\$185,000	\$200,000
Gross Revenue	666,862	75,880	185,000	200,000
Interfund Transfers	3,100,000	3,100,000	3,100,000	3,209,248
Intrafund Transfers	3,074,489	3,051,859	3,737,470	183,361
Fund Balance Begin of Year	4,808,847	5,486,676	5,689,208	5,105,705
	10,983,336	11,638,535	12,526,678	8,498,314
<b>Total</b>	<b>\$11,650,198</b>	<b>\$11,714,415</b>	<b>\$12,711,678</b>	<b>\$8,698,314</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$3,089,032	\$3,089,626	\$3,799,309	\$3,097,342
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	3,074,489	3,051,859	3,737,470	183,361
Reserves & Refunds	0	0	5,174,899	5,417,611
	3,074,489	3,051,859	8,912,369	5,600,972
<b>Total</b>	<b>\$6,163,521</b>	<b>\$6,141,485</b>	<b>\$12,711,678</b>	<b>\$8,698,314</b>

## CAPITAL IMPROVEMENT PROGRAM REVENUE BONDS 1994 DEBT SERVICE FUND

This fund accounts for the payment of principal and interest on the Series 1996 bonds issued to refinance the outstanding Series 1994 CIP revenue bonds. The refunded bonds were issued to finance the acquisition of the 800 MHz Radio Communications System, the acquisition, construction and equipping of a training facility for the New York Yankees, and for other capital projects. These refunding bonds are secured by the Local Government Half-Cent Sales Tax. Final maturity of these bonds is in 2024.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Charges For Services	\$94,003	\$88,836	\$80,000	\$70,000
Miscellaneous Revenues	139,070	92,090	147,500	232,500
Gross Revenues	233,073	180,926	227,500	302,500
Interfund Transfers	3,303,369	3,254,265	3,302,601	3,149,119
Fund Balance Begin of Year	4,083,870	4,126,395	4,067,643	4,131,798
	7,387,239	7,380,660	7,370,244	7,280,917
<b>Total</b>	<b>\$7,620,312</b>	<b>\$7,561,586</b>	<b>\$7,597,744</b>	<b>\$7,583,417</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$3,493,915	\$3,498,564	\$3,518,377	\$3,510,698
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	4,079,367	4,072,719
<b>Total</b>	<b>\$3,493,915</b>	<b>\$3,498,564</b>	<b>\$7,597,744</b>	<b>\$7,583,417</b>

**CAPITAL IMPROVEMENT NON-AD VALOREM REFUNDING REVENUE 1996A/B BONDS FUND**

This debt service fund accounts for payment of principal and interest on bonds issued to refinance the outstanding Capital Improvement Non-Ad Valorem Revenue Bonds (Museum of Science and Industry Project) and the Capital Improvement Non-Ad Valorem Revenue Bonds (County Center Project). These bonds were issued in two series: the \$20,490,000 Series A bonds (MOSI Project) and the \$56,445,000 Series B Bonds (County Center Project). The bonds are secured by a covenant to annually budget and appropriate legally available non-ad valorem revenue of the County. These bonds will mature in 2022.

Revenues by Source		FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues		\$459,072	\$378,411	\$350,000	\$385,000
	Gross Revenues	459,072	378,411	350,000	385,000
Interfund Transfers		5,048,578	4,997,001	5,118,804	4,941,871
Fund Balance Begin of Year		6,758,572	6,875,872	6,720,336	6,800,524
		11,807,150	11,872,873	11,839,140	11,742,395
	<b>Total</b>	<b>\$12,266,222</b>	<b>\$12,251,284</b>	<b>\$12,189,140</b>	<b>\$12,127,395</b>

Appropriations by Organization		FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>					
Debt Service Accounts		\$5,390,348	\$5,392,815	\$5,412,324	\$5,392,120
<b>Non-Expenditure Accounts</b>					
Reserves & Refunds		0	0	6,776,816	6,735,275
	<b>Total</b>	<b>\$5,390,348</b>	<b>\$5,392,815</b>	<b>\$12,189,140</b>	<b>\$12,127,395</b>

## 2001 COMMUNITY INVESTMENT TAX REVENUE BONDS

This debt service fund accounts for the payment of principal and interest on bonds issued to finance all or a portion of the cost of acquisition and construction of capital improvements to the County's jail and stormwater facilities. A portion of the bond proceeds was also used to refund Commercial Paper Notes, which were used to finance the construction of jail and stormwater facilities on an interim basis. The bonds are secured solely by a pledge of the Community Investment Tax Revenues with final maturity occurring in November 2025.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$49,803	\$34,668	\$60,000	\$30,000
Gross Revenue	49,803	34,668	60,000	30,000
Interfund Transfers	3,096,520	3,909,973	4,473,477	4,540,379
Fund Balance Begin of Year	0	1,715,990	2,101,889	2,057,826
	3,096,520	5,625,963	6,575,366	6,598,205
<b>Total</b>	<b>\$3,146,323</b>	<b>\$5,660,631</b>	<b>\$6,635,366</b>	<b>\$6,628,205</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$1,430,333	\$3,504,862	\$4,532,562	\$4,527,762
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	2,102,804	2,100,443
<b>Total</b>	<b>\$1,430,333</b>	<b>\$3,504,862</b>	<b>\$6,635,366</b>	<b>\$6,628,205</b>

## SERIES 2004 CIT REVENUE BONDS

This debt service fund accounts for the payment and interest on a \$90,000,000 borrowing dated August 2004 issued to finance the acquisition and construction of stormwater, transportation, and other Board approved capital improvements of the County and to refund Commercial Paper Notes which were issued to finance on an interim basis a portion of the costs of these capital projects. The debt is secured by a lien upon Community Investment Tax revenues. Final maturity of the bonds is November 2025.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$0	\$0	\$0	\$30,000
Gross Revenue	0	0	0	30,000
Interfund Transfers	0	0	0	9,062,568
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,092,568</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$0	\$0	\$6,441,331
	0	0	0	6,441,331
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	0	2,651,237
	0	0	0	2,651,237
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,092,568</b>

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## COUNTYWIDE CAPITAL PROJECTS FUND

This capital project fund accounts for ad valorem taxes and other revenue sources designated for the design, construction, and/or acquisition of capital assets throughout Hillsborough County that are included in the Capital Improvement Program (CIP).

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Interfund Transfers	\$0	\$0	\$0	\$16,509,421
	0	0	0	16,509,421
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,509,421</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	\$0	\$0	\$0	\$16,509,421
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,509,421</b>

## UNINCORPORATED AREA CAPITAL PROJECTS FUND

This capital project fund accounts for ad valorem taxes and other revenue sources designated for the design, construction, and/or acquisition of capital assets throughout the unincorporated areas of Hillsborough County that are included in the Capital Improvement Program (CIP).

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Communications Services Tax	\$0	\$0	\$0	\$5,038,954
Miscellaneous Revenues	0	0	0	100,000
Gross Revenue	0	0	0	5,138,954
Interfund Transfers	0	0	0	4,374,778
Less 5% Required by Law	0	0	0	(256,948)
	0	0	0	4,117,830
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,256,784</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	\$0	\$0	\$0	\$4,133,000
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	0	5,123,784
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,256,784</b>

## CAPITAL IMPROVEMENT NON-AD VALOREM TAX REVENUE BONDS SERIES 1998 FUND

This capital project fund accounts for funds designated for the construction of the County Warehouse, the purchase of the Sheriff's District III Office, and construction of the Sheriff's District IV Office in South County.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$77,085	\$36,075	\$135,000	\$25,000
Gross Revenue	77,085	36,075	135,000	25,000
Total	<u>\$77,085</u>	<u>\$36,075</u>	<u>\$135,000</u>	<u>\$25,000</u>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	\$56,107	\$248,017	\$0	\$0
Debt Service Accounts	0	0	( 24,476)	0
	<u>56,107</u>	<u>248,017</u>	<u>( 24,476)</u>	<u>0</u>
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	159,476	25,000
	<u>0</u>	<u>0</u>	<u>159,476</u>	<u>25,000</u>
Total	<u>\$56,107</u>	<u>\$248,017</u>	<u>\$135,000</u>	<u>\$25,000</u>

## MOSI OMNIPHASE EXPANSION PROJECT CONSTRUCTION FUND

This capital project fund accounts for funds designated for the construction of the Museum of Science and Industry's Omniphase Theater.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Miscellaneous Revenues</b>				
Gross Revenue	\$10,674	\$1,456	\$0	\$0
<b>Total</b>	<b>\$10,674</b>	<b>\$1,456</b>	<b>\$0</b>	<b>\$0</b>
Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	\$0	(\$36,182)	\$0	\$0
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	0	48,312	0	0
<b>Total</b>	<b>\$0</b>	<b>\$12,130</b>	<b>\$0</b>	<b>\$0</b>

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## EPC FACILITY ACQUISITION/REHAB FUND

This fund accounts for funds designated for the acquisition and rehabilitation of the Roger P. Stewart complex at Sabal Park.

Revenues by Source		FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues		\$6,801	\$24,695	\$30,000	\$0
	Gross Revenue	6,801	24,695	30,000	0
Interfund Transfers		5,700,000	0	1,240,000	0
	Subtotal	5,700,000	0	1,240,000	0
	<b>Total</b>	<b>\$5,706,801</b>	<b>\$24,695</b>	<b>\$1,270,000</b>	<b>\$0</b>

Appropriations by Organization		FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>					
Capital Improvement Program Projects		\$4,729,156	\$90,579	\$1,270,000	\$0
	Subtotal	4,729,156	90,579	1,270,000	0
	<b>Total</b>	<b>\$4,729,156</b>	<b>\$90,579</b>	<b>\$1,270,000</b>	<b>\$0</b>

## GENERAL OBLIGATION BONDS PARKS & RECREATION PROGRAM FUND

This fund accounts for funds designated for the acquisition, development and improvement of parks within the unincorporated area of the county.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$20,126	\$6,193	\$0	\$0
Gross Revenue	20,126	6,193	0	0
<b>Total</b>	<b>\$20,126</b>	<b>\$6,193</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental</b>				
Capital Improvement Projects Program	\$228,582	\$135,093	\$0	\$0
<b>Total</b>	<b>\$228,582</b>	<b>\$135,093</b>	<b>\$0</b>	<b>\$0</b>

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## COUNTY CENTER ACQUISITION PROJECT FUND

This capital project fund accounts for funds designated for the acquisition and furnishing of the County Center building.

Revenues by Source		FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues		\$1,000	\$0	\$0	\$0
	Gross Revenue	1,000	0	0	0
	<b>Total</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization		FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Expenditure Accounts</b>					
Interfund Transfers		\$1,000	\$0	\$0	\$0
	<b>Total</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## ENVIRONMENTALLY SENSITIVE LANDS TAX/BOND FUND

This capital projects fund accounts for the funds designated for the purpose of acquiring, preserving, and protecting endangered and environmentally sensitive lands, beaches and beach access, parks, and recreational lands.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Charges For Services	\$58,827	\$0	\$0	\$0
Miscellaneous Revenues	5,830,639	8,933,031	830,448	1,061,639
Gross Revenue	5,889,466	8,933,031	830,448	1,061,639
Interfund Transfers	4,776,060	5,711,619	6,725,672	7,795,562
Intrafund Transfers	2,669,848	12,659,171	10,148,704	5,882,101
Fund Balance Begin of Year	11,489,699	13,212,987	6,201,022	2,145,979
	18,935,607	31,583,777	23,075,398	15,823,642
<b>Total</b>	<b>\$24,825,073</b>	<b>\$40,516,808</b>	<b>\$23,905,846</b>	<b>\$16,885,281</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Parks, Recreation and Conservation Department	\$1,142,828	\$1,006,870	\$1,504,201	\$2,427,224
Real Estate Department	153,149	168,680	287,070	295,475
	1,295,977	1,175,550	1,791,271	2,722,699
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	1,513,104	10,109,272	10,655,679	6,389,076
Debt Service Accounts	0	177,500	0	0
	1,513,104	10,286,772	10,655,679	6,389,076
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	2,669,848	12,659,171	10,148,704	5,882,101
Interfund Transfers	306,763	15,000	0	0
Reserves & Refunds	0	0	1,310,192	1,891,405
	2,976,611	12,674,171	11,458,896	7,773,506
<b>Total</b>	<b>\$5,785,692</b>	<b>\$24,136,493</b>	<b>\$23,905,846</b>	<b>\$16,885,281</b>

## COURT FACILITY NON-BOND CONSTRUCTION FUND

This capital project fund was established in FY 99 to account for the receipts and expenditures of court fees and other non-bond revenue committed by the Circuit Court to the Court Facilities Expansion Project.

Revenue by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$1,302,670	\$278,066	\$450,000	\$472,500
Gross Revenue	1,302,670	278,066	450,000	472,500
Interfund Transfers	395,000	0	( 5,665,000)	( 1,426,129)
<b>Total</b>	<b>\$1,697,670</b>	<b>\$278,066</b>	<b>(\$5,215,000)</b>	<b>(\$953,629)</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	\$6,134,439	\$7,994,037	(\$5,141,000)	(\$953,629)
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	( 74,000)	0
<b>Total</b>	<b>\$6,134,439</b>	<b>\$7,994,037</b>	<b>(\$5,215,000)</b>	<b>(\$953,629)</b>

## COURT FACILITY REVENUE BONDS 1999 CONSTRUCTION FUND

This capital project fund was established in FY 99 to account for receipts and expenditures of a bond issue designated for the construction of the Court Facilities Expansion Project.

Revenue by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$988,117	\$170,164	\$0	\$0
Gross Revenues	988,117	170,164	0	0
<b>Total</b>	<b>\$988,117</b>	<b>\$170,164</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	\$26,124,374	(\$1,164,411)	\$0	\$0
<b>Total</b>	<b>\$26,124,374</b>	<b>(\$1,164,411)</b>	<b>\$0</b>	<b>\$0</b>

## CAPITAL IMPROVEMENT PROGRAM BONDS SERIES 1994/1996 FUND

This capital project fund accounts for the receipts and expenditures of a 1994 bond issue for the permanent financing of the Yankee Sports Complex, 800 MHz communication system, and the acquisition of the Southeast Bank property. It also includes the payment of a Tax-Exempt Commercial Paper (TECP) interim note secured for these projects.

Revenue by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$337,674	\$159,653	\$240,000	\$0
Gross Revenues	337,674	159,653	240,000	0
<b>Total</b>	<b>\$337,674</b>	<b>\$159,653</b>	<b>\$240,000</b>	<b>\$0</b>

  

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	\$306,484	\$2,910,255	\$0	\$0
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	240,000	0
<b>Total</b>	<b>\$306,484</b>	<b>\$2,910,255</b>	<b>\$240,000</b>	<b>\$0</b>

## CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

This debt service fund accounts for the payment of principal, interest, and fees for the commercial paper program. The program provides funds for the short-term financing of capital projects and as a source of encumbering capital contracts. This program provides an efficient, low cost alternative to other forms of short-term and interim financing. The commercial paper notes are issued to provide funding for transportation, stormwater, and facilities projects. The debt service on the notes will be paid by program revenues or by long-term financing of the projects.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$221,265	\$85,248	\$0	\$0
Gross Revenue	221,265	85,248	0	0
Interfund Transfers	1,005,233	466,782	( 5,180,000)	6,133,250
Intrafund Transfers	0	234,081	0	0
Other	80,925,000	107,662,500	146,956,429	41,190,750
	81,930,233	108,363,363	141,776,429	47,324,000
<b>Total</b>	<b>\$82,151,498</b>	<b>\$108,448,611</b>	<b>\$141,776,429</b>	<b>\$47,324,000</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Elected Officials</b>				
Sheriff	\$1,500,000	\$0	\$0	\$0
	1,500,000	0	0	0
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	58,875,810	76,317,465	87,831,000	9,277,000
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	20,199,704	31,914,884	42,928,429	36,126,352
Intrafund Transfers	0	234,081	0	0
Reserves & Refunds	0	0	11,017,000	1,920,648
	20,199,704	32,148,965	53,945,429	38,047,000
<b>Total</b>	<b>\$80,575,514</b>	<b>\$108,466,430</b>	<b>\$141,776,429</b>	<b>\$47,324,000</b>

## FALKENBURG JAIL CONSTRUCTION FUND

This capital project fund was established in FY 00 to account for receipts and expenditures of a commercial paper program designated for the construction of the Falkenburg Road Jail, Phases IV and Va.

Revenues by Source		FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues		\$1,222,667	\$367,641	\$700,000	\$125,000
	Gross Revenue	1,222,667	367,641	700,000	125,000
Other		49,725,000	0	0	0
		49,725,000	0	0	0
	<b>Total</b>	<b>\$50,947,667</b>	<b>\$367,641</b>	<b>\$700,000</b>	<b>\$125,000</b>

Appropriations by Organization		FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>					
Capital Improvement Program Projects		\$27,534,717	\$10,959,463	\$168,000	\$0
Debt Service Accounts		3,966,200	0	0	0
		31,500,917	10,959,463	168,000	0
<b>Non-Expenditure Accounts</b>					
Interfund Transfers		2,160,311	400,000	0	0
Reserves & Refunds		0	0	532,000	125,000
		2,160,311	400,000	532,000	125,000
	<b>Total</b>	<b>\$33,661,228</b>	<b>\$11,359,463</b>	<b>\$700,000</b>	<b>\$125,000</b>

## COMMUNITY INVESTMENT TAX REVENUE BONDS

This fund accounts for funds associated with Community Investment Tax backed refunded commercial paper loans used for the accelerated stormwater program.

Revenues by Source		FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues		\$76,966	\$2,735	\$0	\$0
	Gross Revenue	76,966	2,735	0	0
Other		14,490,000	0	0	0
	Subtotal	14,490,000	0	0	0
	<b>Total</b>	<b>\$14,566,966</b>	<b>\$2,735</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization		FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>					
Debt Service Accounts		\$13,541,441	\$3,500	\$0	\$0
	Subtotal	13,541,441	3,500	0	0
<b>Non-Expenditure Accounts</b>					
Interfund Transfers		936,209	88,548	0	0
	Subtotal	936,209	88,548	0	0
	<b>Total</b>	<b>\$14,477,650</b>	<b>\$92,048</b>	<b>\$0</b>	<b>\$0</b>

## SOLID WASTE SYSTEM ENTERPRISE FUND

This enterprise fund accounts for the operations of the Solid Waste Management Department on a countywide basis. Refuse generated in the unincorporated areas of the County is collected by franchised and non-franchised collectors serving residential and commercial customers and by private companies serving their own customers. Refuse collection and disposal fees are reviewed annually and are set at levels sufficient to recover operating and debt service expenses.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Intergovernmental Revenue	\$0	\$148,208	\$118,686	\$0
Charges For Services	66,114,911	69,530,242	73,943,328	77,359,360
Fines And Forfeits	25	0	0	0
Miscellaneous Revenues	6,025,914	4,229,892	3,732,738	2,646,526
Gross Revenue	72,140,850	73,908,342	77,794,752	80,005,886
Intrafund Transfers	84,037,076	77,660,314	81,418,608	83,114,911
Other	1,325,741	0	0	0
Less 5% Required by Law	0	16,856	( 1,776,797)	( 1,898,482)
Fund Balance Begin of Year	90,476,105	87,503,697	91,176,271	85,983,518
	175,838,922	165,180,867	170,818,082	167,199,947
<b>Total</b>	<b>\$247,979,772</b>	<b>\$239,089,209</b>	<b>\$248,612,834</b>	<b>\$247,205,833</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Solid Waste Management Department	\$53,350,383	\$55,505,343	\$64,354,674	\$64,706,945
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	9,343,217	2,598,663	2,485,000	4,018,947
Debt Service Accounts	12,210,477	12,129,410	12,348,247	12,327,509
	21,553,694	14,728,073	14,833,247	16,346,456
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	84,037,076	77,660,314	81,418,608	83,114,911
Reserves & Refunds	0	0	88,006,305	83,037,521
	84,037,076	77,660,314	169,424,913	166,152,432
<b>Total</b>	<b>\$158,941,153</b>	<b>\$147,893,730</b>	<b>\$248,612,834</b>	<b>\$247,205,833</b>

## WATER & WASTEWATER UTILITY ENTERPRISE FUND

This enterprise fund accounts for the operations of the water and wastewater system in the unincorporated areas of the County. Water and wastewater fees are determined annually by rate studies and are set at levels to recover the expenses of operations, including debt service, in a manner similar to private business enterprises. Activities necessary to provide water and wastewater service are accounted for in this fund, including customer service, engineering, operations and maintenance.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Licenses and Permits	\$0	\$3,885	\$0	\$0
Intergovernmental Revenue	1,112,660	( 403,945)	0	0
Charges For Services	142,617,963	149,712,728	152,904,628	157,648,626
Fines And Forfeits	0	52,835	49,596	50,610
Miscellaneous Revenues	30,291,159	27,470,839	33,673,721	29,072,004
Gross Revenue	174,021,782	176,836,342	186,627,945	186,771,240
Interfund Transfers	11,314	141,209	1,069,000	0
Intrafund Transfers	160,915,704	241,898,875	176,149,465	207,603,023
Other	4,635,842	56,456,530	24,118	24,118
Less 5% Required by Law	0	0	( 344,264)	( 413,249)
Fund Balance Begin of Year	136,617,968	178,460,698	121,201,470	107,729,730
	302,180,828	476,957,312	298,099,789	314,943,622
<b>Total</b>	<b>\$476,202,610</b>	<b>\$653,793,654</b>	<b>\$484,727,734</b>	<b>\$501,714,862</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Planning & Growth Management Department	\$556,262	\$586,470	\$468,776	\$361,457
Real Estate Department	162,743	177,541	243,044	254,955
Water Department	78,987,785	89,280,223	113,900,662	114,263,505
	79,706,790	90,044,234	114,612,482	114,879,917
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	25,771,178	23,305,509	50,221,900	95,912,432
Debt Service Accounts	31,455,191	152,977,413	27,984,238	27,971,928
	57,226,369	176,282,922	78,206,138	123,884,360
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	0	0	0	55,443
Intrafund Transfers	160,915,704	241,898,876	176,149,465	207,603,023
Reserves & Refunds	464,430	432,338	115,759,649	55,292,119
	161,380,134	242,331,214	291,909,114	262,950,585
<b>Total</b>	<b>\$298,313,293</b>	<b>\$508,658,370</b>	<b>\$484,727,734</b>	<b>\$501,714,862</b>

## UTILITY SYSTEM RWIU/FLGFC #2 FUND

This fund accounts for the receipts and expenditures of the Tax-Exempt Commercial Paper (TECP) interim financing for the advanced funding of the Reclaimed Water Improvement Units (RWIU) Avila System.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$1	\$1	\$0	\$0
Gross Revenue	1	1	0	0
<b>Total</b>	<b>\$1</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	(\$57)	\$0	\$0	\$0
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	0	59	0	0
<b>Total</b>	<b>(\$57)</b>	<b>\$59</b>	<b>\$0</b>	<b>\$0</b>

## CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

This debt service fund accounts for the payment of principal, interest, and fees for the commercial paper program. The program provides funds for the short-term financing of capital projects and as a source of encumbering capital contracts. This program provides an efficient, low cost alternative to other forms of short-term and interim financing. The debt service on the notes will be paid by program revenues or by long-term financing of the projects.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$577	\$68	\$0	\$0
Gross Revenue	577	68	0	0
Interfund Transfers	0	0	0	0
Intrafund Transfers	30,908	59	0	0
Other	5,003,000	2,542,000	5,186,000	2,720,000
Subtotal	5,033,908	2,542,059	5,186,000	2,720,000
Total	<b>\$5,034,485</b>	<b>\$2,542,127</b>	<b>\$5,186,000</b>	<b>\$2,720,000</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$5,030,578	\$2,548,498	\$5,186,000	\$2,720,000
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	30,908	0	0	0
Total	<b>\$5,061,486</b>	<b>\$2,548,498</b>	<b>\$5,186,000</b>	<b>\$2,720,000</b>

## RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

This fund accounts for the payment of principal and interest on bonds issued to refund outstanding commercial paper notes issued to finance certain reclaimed water improvements. The bonds are secured solely by a pledge of the Reclaimed Water Assessments. Final maturity of these bonds is in 2015.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$537,774	\$513,333	\$524,686	\$536,080
Gross Revenue	537,774	513,333	524,686	536,080
Interfund Transfers	0	0	( 24,778)	( 26,804)
Intrafund Transfers	0	61,113	0	0
	0	61,113	( 24,778)	( 26,804)
<b>Total</b>	<b>\$537,774</b>	<b>\$574,446</b>	<b>\$499,908</b>	<b>\$509,276</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Water Department	\$10,960	\$73	\$0	\$0
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	435,464	436,844	453,960	441,788
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	45,948	67,488
Intrafund Transfers	0	61,113	0	0
	0	61,113	45,948	67,488
<b>Total</b>	<b>\$446,424</b>	<b>\$498,030</b>	<b>\$499,908</b>	<b>\$509,276</b>

## CAPACITY ASSESSMENT SPECIAL ASSESSMENT BONDS 2000

This fund accounts for the payment of principal and interest on bonds issued to finance all or a portion of the cost of acquisition, construction, equipping, and renovation of capital improvements to the water and wastewater system. The bonds are secured solely by a pledge of the Capacity Assessments. Final maturity of these bonds is in 2016.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Miscellaneous Revenues	\$4,313,909	\$3,375,069	\$3,255,342	\$2,954,046
Gross Revenue	4,313,909	3,375,069	3,255,342	2,954,046
Interfund Transfers	0	0	( 131,750)	( 147,702)
Subtotal	0	0	( 131,750)	( 147,702)
<b>Total</b>	<b>\$4,313,909</b>	<b>\$3,375,069</b>	<b>\$3,123,592</b>	<b>\$2,806,344</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator</b>				
Water Department	\$46,691	\$62,700	\$69,000	\$69,000
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	8,386,104	8,986,341	0	448,000
Debt Service Accounts	2,322,520	2,409,102	2,439,704	2,838,850
	10,708,624	11,395,443	2,439,704	3,286,850
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	614,888	( 549,506)
	0	0	614,888	( 549,506)
<b>Total</b>	<b>\$10,755,315</b>	<b>\$11,458,143</b>	<b>\$3,123,592</b>	<b>\$2,806,344</b>

## FLEET SERVICES FUND

This internal service fund accounts for the revenues and expenses of the repair and maintenance of the County's motor vehicle fleet, equipment repairs, and fuel purchases. Through FY 95 this program was accounted for in the General Revenue (Special Use) Fund and subsidized by the General Revenue (Countywide) Fund. Since FY 96 the services are fully supported by charges for services and sales of fuel to the operating departments.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Charges For Services	\$17,411,731	\$16,811,565	\$19,115,022	\$19,587,245
Miscellaneous Revenues	2,070,754	1,722,140	1,917,271	1,954,935
Gross Revenue	19,482,485	18,533,705	21,032,293	21,542,180
Interfund Transfers	770,052	0	0	0
Intrafund Transfers	264,398	0	0	0
Fund Balance Begin of Year	19,419,137	17,676,142	12,781,540	11,803,086
	20,453,587	17,676,142	12,781,540	11,803,086
<b>Total</b>	<b>\$39,936,072</b>	<b>\$36,209,847</b>	<b>\$33,813,833</b>	<b>\$33,345,266</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator Organization</b>				
Fleet Management Department	\$22,025,353	\$22,510,923	\$21,737,100	\$21,832,422
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	264,398	0	0	0
Reserves & Refunds	0	0	12,076,733	11,512,844
	264,398	0	12,076,733	11,512,844
<b>Total</b>	<b>\$22,289,751</b>	<b>\$22,510,923</b>	<b>\$33,813,833</b>	<b>\$33,345,266</b>

## COUNTY SELF INSURANCE FUND

This internal service fund accounts for the revenues and expenses of the County's risk management and employee group health insurance programs. Risk management includes workers' compensation, automotive and general liability, and catastrophic disaster recovery programs. Employee group health insurance is a self-insurance program funded by employee payroll deductions and employer contributions. Prior to FY 94, this fund only included the workers' compensation program. In FY 94, Employee Group Life, Health and Accidental Death & Disability have been added to the self-insurance program along with general liability operations and the County "Catastrophic Disaster Recovery" fund. Assessments to the participants of the program, recovered costs from third parties, and interest earnings are used to reimburse the fund for costs and claim payments.

Revenues by Source	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
Intergovernmental Revenue	\$864,165	\$687,717	\$350,000	\$350,000
Charges For Services	48,818,611	57,266,004	59,438,432	89,380,627
Fines And Forfeits	0	210	0	0
Miscellaneous Revenues	5,279,273	3,384,634	4,460,534	4,019,252
Gross Revenue	54,962,049	61,338,565	64,248,966	93,749,879
Interfund Transfers	9,554,136	7,466,048	0	0
Intrafund Transfers	684,796	732,296	882,955	769,523
Other	14,157,483	19,878,932	26,389,596	0
Fund Balance Begin of Year	48,856,517	65,761,387	74,862,949	105,566,363
	73,252,932	93,838,663	102,135,500	106,335,886
<b>Total</b>	<b>\$128,214,981</b>	<b>\$155,177,228</b>	<b>\$166,384,466</b>	<b>\$200,085,765</b>

Appropriations by Organization	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>County Administrator</b>				
Human Resources Department	\$1,166,362	\$1,165,671	\$1,713,822	\$1,641,584
<b>Non-Departmental Organizations</b>				
Non-Departmental Allotments	63,327,203	70,773,451	83,626,069	87,150,033
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	684,796	732,296	882,955	769,523
Reserves & Refunds	0	571	80,161,620	110,524,625
	684,796	732,867	81,044,575	111,294,148
<b>Total</b>	<b>\$65,178,361</b>	<b>\$72,671,989</b>	<b>\$166,384,466</b>	<b>\$200,085,765</b>

**BUDGET BY SUBFUND\***

	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>01 GENERAL FUND</b>				
<b>001 COUNTYWIDE GENERAL FUND</b>				
001 Countywide General Operating Fd	\$391,402,567	\$420,981,768	\$497,802,299	\$535,671,481
002 Capital Project Fund*	3,191,255	1,195,625	11,115,000	0
003 Major Maintenance & Repair Project Fund*	1,972,324	2,230,058	5,211,500	0
004 ITS Project Fund*	0	2,488,906	4,381,672	0
	<hr/> 396,566,146	<hr/> 426,896,357	<hr/> 518,510,471	<hr/> 535,671,481
<b>003 UNINCORPORATED GENERAL FUND</b>				
001 Unincorp Area General Operating Fd	201,699,802	229,731,923	284,021,647	303,193,062
002 Unincorp Area General Project Fd*	1,632,014	4,903,608	950,000	0
003 Major Maintenance & Repair Project Fund*	1,173,660	1,512,104	7,525,520	0
	<hr/> 204,505,476	<hr/> 236,147,635	<hr/> 292,497,167	<hr/> 303,193,062
<b>Total General Fund</b>	<hr/> <b>601,071,622</b>	<hr/> <b>663,043,992</b>	<hr/> <b>811,007,638</b>	<hr/> <b>838,864,543</b>

**10 SPECIAL REVENUE FUNDS**

**002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND**

602 Public Art Prog Countywide Fund Ord89-32*	109,499	196,233	10,000	10,500
606 CW Major Maintenance & Repair Project Fund	0	0	0	8,626,464
702 Crim Just Education/Training Fd FS943.14	740,000	319,119	808,310	1,008,548
703 Crim Just Training Trust Fd R95-077	350,000	601,659	125,712	234,331
705 County Boat Registration Fee Fd Ord90-13	243,993	288,182	1,059,494	977,260
706 Detention Deputy Recruitmnt/Retention Fd*	8,800	0	530,000	31,500
707 Teen Court Fund FS938.17/Ord 97-15	39,706	90,320	528,500	96,177
709 Federal USMS/Dept Just Asset Forfeit Fd	38,000	35,000	1,338,217	1,732,762
710 County Fine & Forfeiture Fund FS142.01	8,452,095	9,883,878	11,158,215	0
712 Cty Lcl Alcohol/Drug Trust Fd FS 938.13	93,200	38,057	188,809	122,159
713 Drug Abuse Alternate Source Fd R91-0223	67,124	8,991	212,753	134,249
714 800MHz Intrgv Radio Comm Sys Fd FS318.21	1,115,880	1,147,427	2,219,909	2,252,147
715 Fla Contraband Forfeit Fd FS932.703/704	380,750	497,836	1,849,669	1,642,748
716 Lcl Govt Crim Just Trust Fd FS27.3455	6,973,110	8,553,401	9,514,513	0
717 Service Fees Legal Aid Prog Fd Ord89-20	942,334	895,363	1,181,985	0
718 Drug Abuse Tr Fd FS938.21/Ord 97-16	289,679	8,134	261,299	308,299
719 Federal Treasury Asset Forfeiture Fund	0	0	114,959	126,722
720 Court Improvement Fd Ord 82-07 & 86-17*	59,453	1,305	4,500	0
721 Court Facilities Fund Ord87-23	1,631,128	1,779,923	3,850,997	1,173,581
722 Mediation-Arbitration Trust Fund	996,951	804,406	1,435,000	827,323
723 County Civil Mediation Trust Fund	382,373	458,078	465,500	135,659
724 Family Mediation Trust Fund	0	0	131,700	73,312
725 Civil Traf Inf Hearing Off Tr Fd AO92-11	212,953	215,321	1,671,000	523,094
726 General Master (Disso Marriage) Trust Fd	413,624	533,234	942,871	204,460
727 Court Technology Trust Fund Ord93-02	89,462	82,671	476,000	90,316
728 Probate Guardianship & Trust Trust Fund	104,211	153,737	216,000	49,802
729 Special Master Animal Control Fee Fund	0	0	15,750	12,562

**BUDGET BY SUBFUND\***

	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND (CONT'D)</b>				
730 Cir Ct Mediation Administrative Fee Fund	3,380	4,619	137,000	74,832
731 Spcl Master Water Use Restrict Fee Fund	0	0	38,700	57,008
732 Family Administrative Fee Fnd S-2000-073	11,652	19,580	246,000	183,477
733 Child Custody Investigation Fee AO181 Fd	10,295	49,933	187,377	302,865
734 Courthouse Annex Tower Fund	3,100,000	3,100,000	5,950,464	2,665,400
735 Cnty Ct Court-Ordered Mediation AO99-06	0	29,397	99,800	59,469
736 Children's Advocacy Center Fnd S-1999-081	0	0	15,117	17,257
737 Public Guardian Trust Fund Ord 99-24	22,277	15,000	54,100	26,221
742 State Court Innovations Fund	0	0	0	2,342,919
743 Legal Aid Fund	0	0	0	1,100,000
744 Teen Court / Juvenile Diversion Fund	0	0	0	425,000
745 Court-Related Technology Fund	0	0	0	5,111,636
746 Traf Surcharge TR FD FS318.18/Ord04-26	0	0	0	5,835,400
747 Crime Prev/Safe Neighborhoods FS775.083	0	0	0	610,000
748 Slosberg Driver Ed Safety FS 318.1215	0	0	0	500,000
904 Emer Mgmt Facility Plans Review Fund	0	0	22,372	25,698
905 Lcl Air Poll Ctrl Tag Fee Tr Fd FS320.03	729,444	823,086	1,266,296	1,233,807
907 Indigent Health Care Svcs FS212.055 Fund	96,028,056	87,127,512	90,949,117	97,496,742
908 Gardinier Settlement DEP/EPC Fund	220,757	59,317	1,209,207	843,234
909 Pollution Recovery Fund Lf84-446	177,845	200,876	1,750,944	2,347,569
910 Pollution Recovery Capital Project Fund	0	44,785	0	0
911 State Revenue Sharing Fund	19,036,146	27,039,284	43,447,473	37,403,266
915 911 Emer Telephone Sys Ord86-14/Ord87-25	3,348,966	5,949,803	10,013,838	12,415,396
925 Fl Boating Improv Prog Fd-FS328.72(15)*	872,734	356,837	310,000	300,000
969 Jt County-City Cecile Wagon Will Fund	73,846	0	82,061	85,561
971 Animal Cont Spay/Neuter Inc Pymt Prog	117,068	61,802	635,535	685,243
972 Animal Services Contributions Fund	1,756	2,969	7,450	16,819
992 ITS Project Fund	0	0	0	5,141,955
993 Data Management Services Fund	15,321,226	13,194,279	16,390,500	0
994 Tampa Bay Water Issues Addl Support Fd	1,927,151	1,901,907	2,772,448	2,889,770
	<u>164,736,924</u>	<u>166,573,261</u>	<u>215,897,461</u>	<u>200,590,519</u>
<b>004 UNINCORPORATED AREA SPECIAL PURPOSE FUND</b>				
602 Public Art Program MSTU Fd Ord89-32*	0	1,250	1,500	1,575
610 UA Major Maintenance & Repair Project Fund	0	0	0	10,655,774
620 Parks Impact Fee (Nw Zone) Fund*	700,695	1,993,827	975,000	950,000
621 Parks Impact Fee (Ne Zone) Fund*	290,957	742,189	437,100	406,600
622 Parks Impact Fee (Cent Zone) Fund*	874,700	380,131	1,270,000	1,269,675
623 Parks Impact Fee (S Zone) Fund*	309,471	231,835	253,750	253,650
626 School Site Ded Prog Nw Imp Assess Tr Fd	0	0	6,807	7,107
628 School Site Ded Prog Cent Imp Asses Trfd	30,244	0	0	0

**BUDGET BY SUBFUND\***

	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>004 UNINCORPORATED AREA SPECIAL PURPOSE FUND (CONT'D)</b>				
630 Fire Service Impact Fee (Nw Zone) Fund*	2,570	18,086	223,250	209,000
631 Fire Service Impact (Ne Zone) Fund*	115,218	1,400	95,000	96,425
632 Fire Service Impact Fee (Cent Zone) Fund*	23,672	1,155,042	237,500	197,350
633 Fire Service Impact Fee (S Zone) Fund*	700	1,200	85,500	86,450
636 School Site Impact Fee Fund	1,278,628	39,380	7,448,184	3,582,595
641 Impact Fees Administration	207,286	169,917	411,210	534,966
892 Environmental Restoration Project Fund*	0	79,837	301,000	253,500
893 Local Habitat Mitigation Bank Fund*	0	0	30,000	31,500
900 Building Services Division (Pgm) Fund	9,498,246	11,354,453	20,240,463	21,867,170
908 Land Excavatrn Opr/Inspect Sec.8.01.03Ldc	46,951	115,677	177,865	183,628
913 Water Conservation Trust Fund Ord91-27*	35,068	180,007	720,734	896,014
922 Tax Dist On Severance Phos Rock FS211.31	566,872	2,646,145	5,999,415	2,570,912
924 Stormwater Mgmt Proj Fd Ord 89-27*	14,747,823	21,822,309	4,731,050	5,617,750
925 Stormwater Mgmt Operating Fd Ord 89-27	0	302,515	653,067	599,828
988 Sun City Utility Operating/Project Fund	49,016	31,374	51,425	25,834
990 Oak Utility Operating/Project Fund	257,049	0	0	0
	<b>29,035,166</b>	<b>41,266,574</b>	<b>44,349,820</b>	<b>50,297,303</b>
<b>006 COUNTY BLENDED COMPONENT UNITS FUND</b>				
001 Civil Service Board Fund	1,865,950	2,224,361	2,919,612	2,572,858
002 Law Library Board Fd-Ord 01-16,Sec7	466,768	487,603	555,972	455,754
004 Environmental Protection Commission	6,449,058	0	0	0
006 City County Planning Commission Fund	4,810,293	5,283,636	5,760,203	5,960,419
903 Law Library Sales/Svcs Ord 01-16,Sec8	50,035	23,645	35,650	38,731
	<b>13,642,104</b>	<b>8,019,245</b>	<b>9,271,437</b>	<b>9,027,762</b>
<b>008 LOCAL HOUSING ASSISTANCE PROGRAM</b>				
001 Operating Fund	216,522	287,603	460,739	0
200 S.H.I.P. Program*	6,750,823	6,270,071	5,859,433	5,859,433
	<b>6,967,345</b>	<b>6,557,674</b>	<b>6,320,172</b>	<b>5,859,433</b>
<b>009 STATE OF FL HEALTHCARE SURTAX TRUST FUND</b>				
001 Indigent Health Care & Trauma Center Fd	92,751,896	80,466,911	96,002,828	100,880,455
<b>010 SALES TAX REVENUE FUND</b>				
010 Half-Cent Sales Tax/Bonds Revenue Fund	69,862,580	73,253,456	99,482,266	94,787,787
020 Prof Sports Franchise Facil Sales Tax Fd	2,004,000	2,015,006	2,193,995	2,175,652
030 3% Tourist Dev Tax Trust Fund	9,041,307	9,122,516	11,965,429	12,045,533
040 1% Addl (4Th Ct) Tourist Tax Fd Ord90-03	2,776,977	2,822,363	7,306,453	7,701,431
050 1% Addl (5Th Ct) Tourist Tax Fd Ord94-13	3,058,181	3,128,037	7,683,877	7,941,731
090 Lcl Govt Infrastructure Surtax Fund	79,932,610	83,022,439	85,161,122	91,487,710
	<b>166,675,655</b>	<b>173,363,817</b>	<b>213,793,142</b>	<b>216,139,844</b>
<b>012 INTERGOVERNMENTAL GRANTS</b>				
001 Operating Fund	260,654	440,909	0	0
100 Operating Grants Fund*	85,709,830	87,321,712	86,083,570	84,508,376
200 Project Grants Fund*	9,812,549	9,597,636	7,424,301	7,424,301
	<b>95,783,033</b>	<b>97,360,257</b>	<b>93,507,871</b>	<b>91,932,677</b>

**BUDGET BY SUBFUND\***

	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>013 COUNTY TRANSPORTATION TRUST FUND</b>				
001 Operating Fund	42,584,739	46,638,009	56,087,455	55,808,651
002 Proj Fund (1St Local Option 6Ct Fuel Tx)*	26,123,722	30,915,800	20,951,508	28,882,519
005 Street Lighting Non-Ad Val Assessment Fd	5,757,024	6,583,729	9,448,208	10,483,999
100 Operating Grants Fund*	593,057	0	0	0
200 Project Grants Fund*	208,973	2,946,064	805,000	246,750
931 Rd Network Imp Prog Imp Asses Zone 2	0	885	0	0
934 Rd Network Imp Prog Imp Asses Zone 5	0	679	0	0
936 Rd Network Imp Prog Imp Asses Zone 7	0	19,162	0	0
937 Rd Network Imp Prog Imp Asses Zone 8*	429,680	10,549	0	0
938 Rd Network Imp Prog Imp Asses Zone 9*	335,179	148,177	0	0
940 Ninth-Cent Fuel Tax Fund*	3,776,421	5,439,356	4,494,939	4,595,221
957 Thoroughfare Plan Row Imp Asses Zone 8	0	2,921	0	0
958 Thoroughfare Plan Row Imp Asses Zone 9	0	12,566	0	0
970 Road Network Impact Fee (Zone 01) Fund*	81,355	57,072	(109,882)	9,500
971 Road Network Impact Fee (Zone 02) Fund*	185,644	3,577	158,650	207,147
972 Road Network Impact Fee (Zone 03) Fund*	534,803	5,389	84,550	82,721
973 Road Network Impact Fee (Zone 04) Fund*	1,974,875	3,431,681	2,256,250	2,376,900
974 Road Network Impact Fee (Zone 05) Fund*	32,974	3,497	106,400	107,530
975 Road Network Impact Fee (Zone 06) Fund*	162,663	175,814	143,925	189,596
976 Road Network Impact Fee (Zone 07) Fund*	2,228,360	359,260	2,954,500	3,494,575
977 Road Network Impact Fee (Zone 08) Fund*	285,896	3,169,245	1,068,750	998,260
978 Road Network Impact Fee (Zone 09) Fund*	888,859	1,326,096	978,500	1,045,855
979 Road Network Impact Fee (Zone 10) Fund*	292,909	416,539	1,577,000	1,110,550
980 Citrus Pk Cmnty Dev Dist Pledged Rev Fd*	4,162,305	4,635,605	4,579,000	3,823,750
989 Constitutional Fuel Tax Fund*	8,711,559	3,269,447	-6,826,116	10,802,727
990 County Fuel Tax (7Th Cent) Fund	4,765,669	5,790,547	5,454,344	5,603,664
991 Local Transp Ninth Cent Fuel Tax Fund	6,129,916	6,358,150	6,448,628	6,662,788
992 Ad Valorem Tax Transp Fund*	0	0	9,780,203	7,820,000
	<b>110,246,582</b>	<b>121,719,816</b>	<b>120,441,812</b>	<b>144,352,703</b>
<b>014 LIBRARY TAX DISTRICT FUND</b>				
001 Library Tax Dist Operating Fund	23,319,399	26,138,951	51,729,978	48,386,866
002 Library Tax District Project Fund*	1,416,189	737,387	4,610,110	5,445,000
003 Major Maintenance & Repair Project Fund*	4,052	61,226	288,700	346,952
100 Operating Grants Fund*	131,307	184,309	0	463,171
200 Project Grants Fund*	165,081	587,525	0	0
602 Public Art Prog Library Dist Fd Ord89-32*	0	18,948	2,000	2,100
	<b>25,036,028</b>	<b>27,728,346</b>	<b>56,630,788</b>	<b>54,644,089</b>
<b>030 INFRASTRUCTURE SURTAX FIXED PROJECT FUND</b>				
002 Project Fund (Entitlement One 1997-2003)*	11,797,552	16,581,805	500,000	500,000
003 Financed Proj Subfund (PH II 2003-2008)*	2,244,923	13,660,676	67,981,520	37,557,481
004 Non-Financed Proj Subfd(PH II 2003-2008)*	0	19,983,407	39,101,858	42,924,963
	<b>14,042,475</b>	<b>50,225,888</b>	<b>107,583,378</b>	<b>80,982,444</b>
<b>Total Special Revenue Funds</b>	<b>718,917,208</b>	<b>773,281,789</b>	<b>963,798,709</b>	<b>954,707,229</b>

**BUDGET BY SUBFUND\***

	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>20 DEBT SERVICE FUNDS</b>				
<b>011 CAP IMP NON-ADVAL REV BDS SER 98 FD</b>				
000 Sinking Fund Cap Imp 98 Rev Bds	1,498,000	1,681,003	1,883,763	1,879,481
<b>013 FUEL TAX REF REVENUE BONDS DEBT SVC FUND</b>				
001 Taxable Series 1998 Sinking Fund	2,378,854	2,378,037	3,579,176	3,567,446
<b>024 GENERAL OBLIGATION BONDS P&amp;R SINKING FUND</b>				
000 Parks G.O. Bonds '93/'96/'02 Bonds	20,379,564	1,366,577	1,480,220	1,478,508
<b>029 ELAPP LIMITED ADVAL TAX BONDS DBT SVC FD</b>				
000 ELAPP Ltd Adval Tx Bds Sinking Fd	5,507,439	16,045,900	6,342,464	6,267,675
<b>036 CRIM JUSTICE FACIL REV BONDS DEBT SVC FD</b>				
000 Crim Just Facil Rev Bds Sinking Fund	10,618,848	122,962,785	17,406,911	11,753,570
001 Crim Just Facil Rev Bds Reserve Acct	0	427,644	10,428,894	10,001,250
	<u>10,618,848</u>	<u>123,390,429</u>	<u>27,835,805</u>	<u>21,754,820</u>
<b>037 COURT FACIL REV BONDS 99 DEBT SERVICE FD</b>				
001 Courthouse Project Revenue Fund Acct	3,074,489	3,051,859	3,956,982	183,361
002 Courthouse Project Sinking Fund Acct	3,089,032	3,089,626	5,128,842	4,729,528
003 Courthouse Proj Invested Sinking Fd Acct	0	0	3,625,854	3,785,425
	<u>6,163,521</u>	<u>6,141,485</u>	<u>12,711,678</u>	<u>8,698,314</u>
<b>038 CAP IMPROVE PRG REV BONDS 94 DEBT SVC FD</b>				
004 CIP Ref Rev Bds Series 96 Sinking Fund	3,493,915	3,498,564	4,106,494	4,092,167
005 CIP Ref Rev Bds Series 96 Reserve Fund	0	0	3,491,250	3,491,250
	<u>3,493,915</u>	<u>3,498,564</u>	<u>7,597,744</u>	<u>7,583,417</u>
<b>039 CAP IMPROVE NONADVAL REF REV 96A/B BD FD</b>				
001 MOSI/Cnty Ctr Ref Rev Bds 96A/B Debt Svc	5,390,348	5,392,815	6,800,920	6,739,175
002 MOSI/Cnty Ctr Ref Rev Bds 96A/B Reserve	0	0	5,388,220	5,388,220
	<u>5,390,348</u>	<u>5,392,815</u>	<u>12,189,140</u>	<u>12,127,395</u>
<b>049 2001 COMMUNITY INVESTMNT TX REV BONDS</b>				
001 CIT Series 2001A And Series 2001B	1,430,333	3,504,862	6,635,366	6,628,205
<b>050 SERIES 2004 CIT REVENUE BONDS</b>				
CIT Series 2004 Sinking Fund	0	0	0	9,092,568
<b>Total Debt Service Funds</b>	<u>56,860,822</u>	<u>163,399,672</u>	<u>80,255,356</u>	<u>79,077,829</u>
<b>30 CAPITAL PROJECTS FUNDS</b>				
<b>002 COUNTYWIDE CAPITAL PROJECTS FUND</b>				
604 Countywide Construction Fund*	0	0	0	16,509,421
<b>004 UNINCORP AREA CAPITAL PROJECTS FUND</b>				
608 Unincorporated Area Construction Fund*	0	0	0	9,256,784
<b>011 CAP IMP NON-ADVAL TAX REV BDS SER 98 FD</b>				
002 Cap Imp Non-Adv Tx Rev Bds 98 Proj Fd*	56,107	248,017	135,000	25,000
<b>012 MOSI OMNIPAHSE EXPANSION PROJ CONSTR FUND</b>				
003 MOSI Cap Imp Rev Bds Excess Proceeds Fund	0	12,130	0	0
<b>016 EPC FACILITY ACQUISITION/REHAB FUND</b>				
002 EPC Sabal Park Facility Project Fund*	4,729,156	90,579	1,270,000	0
<b>024 GENERAL OBLIG BONDS P &amp; R PROGRAM FUND</b>				
003 P&R Unincorporated Area Series 1996 Bds*	228,582	135,093	0	0
<b>026 COUNTY CENTER ACQUISITION PROJECT FUND</b>				
002 County Ctr Non-Ad Val Rev Bds Const Fund*	1,000	0	0	0

**BUDGET BY SUBFUND\***

	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>029 ENVIRO SENSITIVE LANDS TAX/BOND FUND</b>				
000 Site Acquisition & Administration Acct	2,822,997	12,303,019	11,590,711	7,918,550
001 ELAPP Site Management & Restoration Acct	1,157,828	1,021,870	1,659,456	2,577,655
002 ELAPP Projects (Non-Bond) Fund*	2,129,305	9,538,877	10,655,679	6,389,076
005 Limited Ad Val Tax Bonds (1992) Proj Fd*	(6,000)	250,267	0	0
006 Limited Ad Val Tax Bonds (1994) Proj Fd*	(318,438)	1,022,460	0	0
	<u>5,785,692</u>	<u>24,136,493</u>	<u>23,905,846</u>	<u>16,885,281</u>
<b>034 COURT FACIL NON-BOND CONSTRUCTION FUND</b>				
002 Court Facil Imprvmt Non-Bond Proj Fund*	6,134,439	7,994,037	(5,215,000)	(953,629)
<b>035 COURT FACIL REV BONDS 99 CONSTRUCTION FD</b>				
002 Court Facil Imprvmt Bond Proj Fund*	26,124,374	(1,164,411)	0	0
<b>038 CAPITAL IMPRV PROG BONDS SERIES 94/96 FD</b>				
002 Cap Imp Refunding Rev Bds 1996 Const Fd*	56,484	1,355,684	160,000	0
003 Cap Imp Revenue Bds 1994 Const Fund*	250,000	1,554,571	80,000	0
	<u>306,484</u>	<u>2,910,255</u>	<u>240,000</u>	<u>0</u>
<b>044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND</b>				
001 CP Quarterly Note Issuances*	80,575,514	108,466,430	89,071,000	9,277,000
002 CP Allocated Credit Capacity*	0	0	52,705,429	38,047,000
	<u>80,575,514</u>	<u>108,466,430</u>	<u>141,776,429</u>	<u>47,324,000</u>
<b>048 FALKENBURG JAIL CONSTRUCTION FUND</b>				
002 Jail Expansn Capital Proj (Series 2001A)*	33,661,228	11,359,463	700,000	125,000
<b>049 COMMUNITY INVESTMENT TAX REVENUE BONDS</b>				
001 CIT Series 2001B*	14,477,650	92,048	0	0
<b>Total Capital Projects Fund</b>	<u>172,080,226</u>	<u>154,280,134</u>	<u>162,812,275</u>	<u>89,171,857</u>
<b>40 ENTERPRISE FUNDS</b>				
<b>032 SOLID WASTE SYSTEM ENTERPRISE FUND</b>				
001 SW & RR System Operating/Maintenance Fd	50,216,001	52,746,371	68,924,416	71,294,978
003 SW & RR System Revenue Fund	71,061,425	73,197,441	80,823,284	79,658,118
004 SW & RR System Renewal/Replacement Fund	1,592,757	1,049,312	13,574,527	12,090,227
005 SW & RR System Capital Improvement Fund*	9,343,081	4,142,413	2,485,000	4,018,947
011 Recycling Task Force(Cog) Account	820	0	0	0
017 SW/RR Sys (Fin Assur) NW Closed Lf Fund	73,000	73,000	657,000	584,000
019 SW/RR Sys (Fin Assur/Gasb) Lf Closure Fd	0	0	26,395,849	25,784,367
024 SW/RR Sys Closed L/F Maintenance Fund	1,443,361	1,535,154	2,155,838	2,120,005
027 SW & RR System Debt Service Fund	12,210,477	12,129,410	23,565,707	23,911,289
028 SW & RR System Debt Svc Reserve Fund	0	0	12,580,638	12,580,638
029 SW & RR System General Purpose Fund	12,878,000	2,846,123	15,116,014	12,838,864
041 Taylor Road Landfill Superfund Site Fund	23,985	10,676	76,675	40,500
042 Tay Rd Lf Superfund Site Supplemental Fd	23,831	0	0	0
043 Lf Closure Fd-Phase Ii (Cell 7) Gasb	0	0	139,200	283,900
049 SW & RR System Rate Stabilization Fd	0	0	2,000,000	2,000,000
100 Operating Grants Fund*	58,598	163,830	118,686	0
200 Project Grants Fund*	15,817	0	0	0
	<u>158,941,153</u>	<u>147,893,730</u>	<u>248,612,834</u>	<u>247,205,833</u>

**BUDGET BY SUBFUND\***

	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>040 WATER &amp; WASTEWATER UTILITY ENTERPRISE FD</b>				
001 Utility Sys Operating & Maintenance Acct	77,885,281	89,083,167	121,484,218	122,769,572
002 Utility Sys Rev Bds Debt Service Acct	31,455,191	152,977,413	35,738,805	35,125,695
003 Utility Sys General Revenue Acct	154,257,558	168,893,546	179,760,936	176,494,636
004 2001 Bnds Dsr/Orig 1985 Bnd Prcds Dsr	0	9,164,853	0	0
005 Util Sys Capacity Fees Gen Oper Acct	2,136,876	48,307,371	25,756,489	15,762,110
007 Utility Sys Renewal & Replacement Acct*	9,952,236	9,745,219	19,578,254	9,503,082
010 Utility Sys Gen Rev Cap Exp Acct*	9,847,281	7,451,693	12,000,000	44,363,320
011 Dedicated Water Cap Fees Project Acct*	14,603	409,453	0	0
012 Dedicated Wastewater Cap Fees Proj Acct*	2,254	220,940	0	0
013 Recl Water Capital Charge Fund R96-072*	3,508,552	1,678,857	0	0
015 Utility Project Bds 87 Construction Acct*	3	4,357,549	0	0
017 2001 Bnds Dsr/Orig 1987 Bnd Prcds Dsr	0	10,334,487	0	0
022 Utility Project Bds 88 Construction Acct*	292,017	150,204	0	0
031 Series 2001 Debt Service Reserve Fund	0	520,850	0	0
033 Util Sys Refunding Bds 93 Reserve Acct	0	948,485	0	0
041 Cone Ranch Special Projects Fund	8,601	11,710	1,530,592	1,580,476
042 Utility Sys Water Conservation Fund	95,368	157,012	1,347,396	1,504,945
045 Long Term Sys Capital Rehab/Replacement Fund		0	0	6,479,400
046 Revenue Account Rate Stabilization Fund	0	0	78,134,892	78,134,892
050 Reclaimed Water Impvmt Unit Assessmnt Fd	2,011	3,869	2,124,390	2,612,328
051 Reclaimed Water Impvmt Unit Project Fd*	2,528,608	290,708	1,069,000	0
052 Capacity Assessment Unit Fund Ord 96-07	2,269,069	3,751,579	6,175,295	7,350,653
054 Infrastructure Assessment Unit Fd 99-08	73	74	27,467	33,753
100 Operating Grants Fund*	1,957,840	499,049	0	0
200 Project Grants Fund*	2,099,871	(299,718)	0	0
	<b>298,313,293</b>	<b>508,658,370</b>	<b>484,727,734</b>	<b>501,714,862</b>
<b>042 UTILITY SYSTEM RWIU/FLGFC #2 FUND</b>				
003 RWIU Cmcl Paper Fairway Village*	(57)	59	0	0
<b>044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND</b>				
001 CP Quarterly Note Issuances*	5,061,486	2,548,498	5,186,000	2,720,000
<b>046 RECL WATER SPCL ASSESSMENT REV BDS 2006</b>				
001 Proj Constr Fd Rw Specl Assmnt 2000 Bds*	0	61,113	0	0
002 Rev/Sinking Fd Rw Spcl Assmnt 00 Rev Bds*	446,424	436,917	499,908	509,276
	<b>446,424</b>	<b>498,030</b>	<b>499,908</b>	<b>509,276</b>
<b>047 CAPACITY ASSESS SPECIAL ASSESS BDS 2006</b>				
001 CAU Spcl Assmnt Bds 2000 Project Fd*	8,386,104	8,986,341	500,000	0
002 Rev/Sinking Fd CAU Spcl Assmnt 2000 Bds*	2,369,211	2,471,802	2,623,592	2,806,344
	<b>10,755,315</b>	<b>11,458,143</b>	<b>3,123,592</b>	<b>2,806,344</b>
<b>Total Enterprise Funds</b>	<b>473,517,614</b>	<b>671,056,830</b>	<b>742,150,068</b>	<b>754,956,315</b>

**BUDGET BY SUBFUND\***

	FY 02 Actual	FY 03 Actual	FY 04 Adopted	FY 05 Adopted
<b>50 INTERNAL SERVICE FUND</b>				
<b>066 FLEET SERVICES FUND</b>				
001 Operating Fund	9,327,952	10,803,296	14,556,668	14,582,466
002 Project Fund*	50,000	0	0	0
003 Lease Back Program Fund	5,762,529	11,707,627	19,257,165	18,762,800
004 Equipment Acquisition Contribution Fund	7,149,270	0	0	0
	<u>22,289,751</u>	<u>22,510,923</u>	<u>33,813,833</u>	<u>33,345,266</u>
<b>067 COUNTY SELF INSURANCE FUND</b>				
000 Insurance Program Administration Fund	715,932	775,247	1,183,423	1,133,928
001 Workers Compensation Insurance Fund	6,543,833	6,626,716	47,193,381	61,120,271
002 General Liability Insurance Fund	4,923,538	9,924,884	12,528,246	19,877,686
003 Catastrophic Disaster Insurance Fund	0	0	30,596,526	30,966,163
004 Employee Group Health Insurance Fund	52,995,058	55,345,142	74,882,890	86,987,717
	<u>65,178,361</u>	<u>72,671,989</u>	<u>166,384,466</u>	<u>200,085,765</u>
<b>Total Internal Service Funds</b>	<b><u>87,468,112</u></b>	<b><u>95,182,912</u></b>	<b><u>200,198,299</u></b>	<b><u>233,431,031</u></b>
<b>Grand Total</b>	<b><u>\$2,109,915,604</u></b>	<b><u>\$2,520,245,329</u></b>	<b><u>\$2,960,222,345</u></b>	<b><u>\$2,950,208,804</u></b>

\* Subfunds marked with an asterisk are budgeted as "all years" funds. All years budgeting is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. As a result, each year's budget only reflects that year's changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted from the budget.