
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 04 and FY 05 actuals, and FY 06 and FY 07 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.

FUND ACCOUNTING

The operations of the County are recorded in the following fund types for FY 04, FY 05, FY 06, and FY 07:

All Fund Types: FY 04 \$2,521,092,266 FY 05 \$2,640,630,475 FY 06 \$3,449,767,724 FY 07 \$3,821,775,909

Governmental Funds: FY 04 \$1,820,460,822 FY 05 \$1,926,001,585 FY 06 \$2,322,462,717 FY 07 \$2,645,531,989

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:

A. **General Fund:** FY 04 \$714,782,271 FY 05 \$804,497,535 FY 06 \$967,794,057 FY 07 \$1,118,995,233
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. **Special Revenue Funds:** FY 04 \$828,449,867 FY 05 \$886,915,670 FY 06 \$1,016,168,649 FY 07 \$1,152,768,622
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.

C. **Debt Service Funds:** FY 04 \$41,396,466 FY 05 \$115,117,357 FY 06 \$74,404,769 FY 07 \$76,774,050
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.

D. **Capital Projects Funds:** FY 04 \$235,832,218 FY 05 \$119,471,023 FY 06 \$264,095,242 FY 07 \$296,994,084
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).

Proprietary Fund Types: FY 04 \$700,631,444 FY 05 \$714,628,924 FY 06 \$1,127,305,007 FY 07 \$1,147,992,183

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:

A. **Enterprise Funds:** FY 04 \$597,253,836 FY 05 \$584,997,094 FY 06 \$873,260,221 FY 07 \$865,826,747
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. **Internal Service Funds:** FY 04 \$103,377,608 FY 05 \$129,631,830 FY 06 \$254,044,786 FY 07 \$282,165,436
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.

Agency Fund: FY 04 \$0 FY 05 (\$34) FY 06 \$0 FY 07 \$28,251,737

Fiduciary funds are used to account for assets held by the County on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund, or an expendable trust fund is used. The terms "unexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that government holds on behalf of others as their agent. The County only has expendable trust funds and agency funds. The measurement focus of expendable trust funds is similar to that of governmental funds. Agency funds are custodial in nature and accordingly do not involve the measurement of results of operations.

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

BUDGET SUMMARY BY FUND

Fund Title	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
General Fund				
Countywide General Fund	\$451,039,576	\$505,465,115	\$601,343,890	\$686,888,607
Unincorporated Area General Fund	263,742,695	299,032,420	366,450,167	432,106,626
Subtotal	714,782,271	804,497,535	967,794,057	1,118,995,233
Special Revenue Funds				
Countywide Special Purpose Revenue Fund	181,894,070	170,880,439	162,582,615	183,538,486
Unincorporated Area Special Purpose Fund	37,809,275	33,552,217	50,464,119	41,471,294
County Blended Component Units Fund	8,440,834	8,490,765	9,476,412	10,134,259
Local Housing Assistance Program Fund	6,864,410	6,885,981	6,643,069	8,386,814
State Of FI Healthcare Surtax Trust Fund	87,693,668	83,895,828	122,186,055	170,566,962
Sales Tax Revenue Fund	188,331,961	207,516,517	239,828,880	271,096,486
Intergovernmental Grants	94,233,643	128,521,583	90,927,291	93,136,816
County Transportation Trust Fund	126,902,833	140,579,638	153,738,481	160,193,579
Library Tax District Fund	44,494,173	43,668,118	58,900,905	72,482,150
Infrastructure Surtax Fixed Project Fund	51,785,000	62,924,584	121,420,822	141,761,776
Subtotal	828,449,867	886,915,670	1,016,168,649	1,152,768,622
Debt Service Funds				
Cap Imp Non-Adval Rev 98 Dbt Svc Fd	1,499,300	1,498,600	1,871,750	1,874,594
Fuel Tax Ref Rev Bds Dbt Svc Fd	2,386,221	2,394,043	3,548,669	3,551,521
P&R G.O. Bnds 93/96/02 Dbt Svc Fd	1,378,124	1,374,367	1,511,016	1,496,307
ELAPP Limited Adval Tax Bonds Dbt Svc Fd	5,325,506	5,336,643	6,279,898	6,216,502
Crim Just Cip Ref Rev 93& 03 Dbt Svc Fd	10,002,516	10,003,700	21,670,900	21,666,042
Ct Facil Rev Bds 99&05 Debt Svc Fd	7,381,432	54,066,598	2,649,567	5,243,680
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc	3,502,421	3,503,529	7,569,964	7,083,942
Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd	5,388,384	5,388,978	12,127,802	11,725,427
CIT Rev Bds 2001 A & B Dbt Svc Fd	4,532,562	4,527,262	6,641,955	6,650,788
CIT Rev Bds 2004 Dbt Svc Fd	0	6,446,811	8,988,287	8,992,859
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd	0	20,576,826	1,544,961	2,272,388
Subtotal	41,396,466	115,117,357	74,404,769	76,774,050

BUDGET SUMMARY BY FUND

FUND TITLE	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Capital Projects Funds				
Countywide Capital Projects Fund	0	3,420,896	15,960,490	23,521,760
Unincorp Area Capital Projects Fund	0	4,579,498	14,098,326	10,968,736
Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd	440,967	121,528	0	0
EPC Facility Acquisition/Rehab Fund	443,383	536,503	160,000	0
General Oblig Bonds P & R Program Fund	45,339	1,500	0	0
Enviro Sensitive Lands Tax/Bond Fund	14,926,967	22,174,540	11,949,426	15,777,509
Court Facil Non-Bond Construction Fund	6,400,742	6,401,938	0	100,000
Court Facil Rev Bonds 99 Construction Fd	3,321,177	0	0	0
Capital Imprv Prog Bonds Series 94/96 Fd	172,643	0	0	0
Cap Impr Commercial Paper Program Fund	138,218,408	61,675,066	221,927,000	247,413,028
Falkenburg Jail Construction Fund	466,581	1,550	0	(786,949)
2004 Community Investment Tax Rev Bnds	71,396,011	20,558,004	0	0
Subtotal	235,832,218	119,471,023	264,095,242	296,994,084
Enterprise Funds				
Solid Waste System Enterprise Fund	223,552,875	170,219,342	290,832,694	267,318,350
Water & Wastewater Utility Enterprise Fd	359,686,792	400,122,119	576,742,742	592,518,005
Cap Impr Commercial Paper Program Fund	5,147,423	5,239,955	2,680,000	5,570,000
Recl Water Spcl Assessment Rev Bds 2000	436,719	440,653	438,645	412,825
Capacity Assess Special Assess Bds 2000	8,430,027	8,975,025	2,566,140	7,567
Subtotal	597,253,836	584,997,094	873,260,221	865,826,747
Internal Service Fund				
Fleet Services Fund	22,387,817	23,060,522	40,825,083	41,097,956
County Self Insurance Fund	80,989,791	106,571,308	213,219,703	241,067,480
Subtotal	103,377,608	129,631,830	254,044,786	282,165,436
Agency Fund				
CAU Special Assessment Bonds 2006	0	0	0	18,800,013
Transportation Assessment Units Fund	0	(34)	0	8,563
Recl Water Spcl Assessment Rev Bds 2000	0	0	0	1,598,391
Capacity Assess Special Assess Bds 2000	0	0	0	7,844,770
Subtotal	0	(34)	0	28,251,737
Total	\$2,521,092,266	\$2,640,630,475	\$3,449,767,724	\$3,821,775,909

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
GENERAL REVENUE FUND				
Countywide General Fund				
Personal Services	\$82,004,892	\$98,919,251	\$111,764,986	\$119,421,859
Operating Expenditure/Expense	37,241,732	38,759,408	47,518,244	52,038,383
Capital Equipment	1,836,629	1,235,737	16,116,496	12,688,244
Capital Projects	3,198,032	921,591	(26,329)	0
Grants & Aids	24,296,603	29,679,883	51,316,312	44,912,600
Reserves & Refunds	523,688	1,231,798	46,715,254	69,888,848
Transfers	58,230,960	90,795,334	57,944,153	77,091,685
Budgeted Transfers to Constitutional Officers	243,707,040	243,922,113	269,994,774	310,846,988
Subtotal	451,039,576	505,465,115	601,343,890	686,888,607
Unincorporated Area General Fund				
Personal Services	99,229,250	109,143,048	122,294,941	144,157,875
Operating Expenditure/Expense	39,772,289	39,853,602	50,306,456	55,400,936
Capital Equipment	1,102,143	1,510,543	10,920,768	4,980,642
Capital Projects	400,700	1,334,849	71,200	71,985
Grants & Aids	1,104,403	545,037	2,786,717	6,006,153
Reserves & Refunds	205,477	98,894	31,129,354	55,695,171
Transfers	30,515,357	50,575,540	48,267,764	52,632,560
Budgeted Transf To Constitution Officers	91,413,076	95,970,907	100,672,967	113,161,304
Subtotal	263,742,695	299,032,420	366,450,167	432,106,626
Total General Revenue Fund	714,782,271	804,497,535	967,794,057	1,118,995,233
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
Personal Services	25,039,994	11,083,507	10,844,464	11,462,354
Operating Expenditure/Expense	25,738,077	15,086,982	18,380,224	21,716,136
Capital Equipment	1,216,883	4,047,851	2,297,065	1,140,216
Capital Projects	1,209,510	589,754	1,547,802	1,216,098
Grants & Aids	88,194,955	90,269,814	80,347,651	94,371,293
Reserves & Refunds	1,022	1,750	27,619,183	47,758,822
Transfers	36,761,509	42,965,979	11,616,914	4,506,032
Budgeted Transfers to Constitutional Officers	3,732,120	6,834,802	9,929,312	1,367,535
Subtotal	181,894,070	170,880,439	162,582,615	183,538,486
Unincorporated Area Special Purpose Fund				
Personal Services	10,465,072	12,066,098	14,190,386	14,844,227
Operating Expenditure/Expense	5,342,457	9,100,794	9,116,782	12,411,137
Capital Equipment	267,576	258,154	706,628	19,450

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Blended Component Units Fund				
Personal Services	6,958,121	7,366,126	8,036,702	8,601,771
Operating Expenditure/Expense	1,264,262	913,419	1,172,716	1,291,580
Capital Equipment	74,922	184,868	72,100	72,100
Capital Projects	98,305	1,101	172,889	156,453
Reserves & Refunds	45,224	25,251	22,005	12,355
Subtotal	<u>8,440,834</u>	<u>8,490,765</u>	<u>9,476,412</u>	<u>10,134,259</u>
Local Housing Assistance Program Fund				
Personal Services	195,818	211,875	357,205	462,877
Operating Expenditure/Expense	430,300	374,230	262,270	267,808
Capital Equipment	0	0	3,000	0
Grants & Aids	5,795,175	6,299,876	6,020,594	7,656,129
Transfers	443,117	0	0	0
Subtotal	<u>6,864,410</u>	<u>6,885,981</u>	<u>6,643,069</u>	<u>8,386,814</u>
State of FI Healthcare Surtax Trust Fund				
Transfers	87,693,668	83,895,828	122,186,055	170,566,962
Subtotal	<u>87,693,668</u>	<u>83,895,828</u>	<u>122,186,055</u>	<u>170,566,962</u>
Sales Tax Revenue Fund				
Personal Services	41,835	47,582	106,102	113,486
Operating Expenditure/Expense	7,238	4,819	23,706	21,815
Grants & Aids	61,971,848	69,761,719	70,646,812	75,428,678
Reserves & Refunds	308,764	0	27,292,382	43,343,748
Transfers	125,878,857	137,553,731	141,610,878	152,036,009
Budgeted Transfers to Constitutional Officers	123,419	148,666	149,000	152,750
Subtotal	<u>188,331,961</u>	<u>207,516,517</u>	<u>239,828,880</u>	<u>271,096,486</u>
Intergovernmental Grants				
Personal Services	28,077,172	28,118,288	29,713,491	31,593,342
Operating Expenditure/Expense	25,109,996	53,822,664	23,664,912	25,818,687
Capital Equipment	197,704	2,004,518	519,880	282,183
Capital Projects	3,177,666	2,748,375	522,000	524,527
Grants & Aids	34,737,348	37,832,672	36,009,106	34,423,895
Reserves & Refunds	899,818	975,058	497,902	494,182
Transfers	2,033,939	3,020,008	0	0
Subtotal	<u>94,233,643</u>	<u>128,521,583</u>	<u>90,927,291</u>	<u>93,136,816</u>
County Transportation Trust Fund				
Personal Services	28,275,018	28,723,886	31,685,145	34,057,324
Operating Expenditure/Expense	26,939,130	26,642,416	34,192,899	37,235,387
Capital Equipment	538,822	252,918	488,744	68,521
Capital Projects	21,152,648	25,675,871	32,917,262	28,126,419
Grants & Aids	8,622,250	6,685,825	5,012,923	4,624,818
Reserves & Refunds	3,289	156	5,187,378	11,223,004
Transfers	41,242,020	52,460,728	44,087,180	44,671,713
Budgeted Transfers to Constitutional Officers	129,656	137,838	166,950	186,393
Subtotal	<u>126,902,833</u>	<u>140,579,638</u>	<u>153,738,481</u>	<u>160,193,579</u>

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Library Tax District Fund				
Personal Services	15,016,030	16,358,184	18,528,835	20,103,499
Operating Expenditure/Expense	7,894,068	7,907,721	9,444,720	9,768,839
Capital Equipment	5,447,289	6,945,873	5,547,438	6,908,656
Capital Projects	3,868,110	3,656,145	3,424,000	3,107,000
Grants & Aids	643,480	656,046	680,075	680,075
Reserves & Refunds	45,384	94,710	16,215,412	26,303,696
Transfers	10,706,530	7,088,867	3,878,694	4,121,032
Budgeted Transfers to Constitutional Officers	873,282	960,572	1,181,731	1,489,353
Subtotal	<u>44,494,173</u>	<u>43,668,118</u>	<u>58,900,905</u>	<u>72,482,150</u>
Infrastructure Surtax Fixed Project Fund				
Operating Expenditure/Expense	457,780	73,006	0	0
Capital Equipment	759,882	1,784,640	8,896,348	4,982,371
Capital Projects	43,655,904	43,524,634	91,879,606	106,967,000
Grants & Aids	2,000,000	3,860,000	6,413,727	0
Reserves & Refunds	0	0	1,688,335	7,599,959
Transfers	4,911,434	13,682,304	12,542,806	22,212,446
Subtotal	<u>51,785,000</u>	<u>62,924,584</u>	<u>121,420,822</u>	<u>141,761,776</u>
Total Special Revenue Funds	<u>828,449,867</u>	<u>886,915,670</u>	<u>1,016,168,649</u>	<u>1,152,768,622</u>
DEBT SERVICE FUNDS				
Cap Imp Non-Adval Rev 98 Dbt Svc Fd				
Operating Expenditure/Expense	2,500	2,500	3,000	3,000
Debt Service	1,496,800	1,496,100	1,494,500	1,497,000
Reserves & Refunds	0	0	374,250	374,594
Subtotal	<u>1,499,300</u>	<u>1,498,600</u>	<u>1,871,750</u>	<u>1,874,594</u>
Fuel Tax Ref Rev Bds Dbt Svc Fd				
Operating Expenditure/Expense	0	0	0	15,000
Debt Service	2,386,221	2,394,043	2,388,134	2,370,600
Reserves & Refunds	0	0	1,160,535	1,165,921
Subtotal	<u>2,386,221</u>	<u>2,394,043</u>	<u>3,548,669</u>	<u>3,551,521</u>
P&R G.O. Bnds 93/96/02 Dbt Svc Fd				
Operating Expenditure/Expense	5,000	5,000	8,000	10,000
Debt Service	1,320,655	1,318,755	1,326,656	1,321,030
Reserves & Refunds	2,163	911	110,283	99,114
Budgeted Transfers to Constitutional Officers	50,306	49,701	66,077	66,163
Subtotal	<u>1,378,124</u>	<u>1,374,367</u>	<u>1,511,016</u>	<u>1,496,307</u>
ELAPP Limited Adval Tax Bonds Dbt Svc Fd				
Operating Expenditure/Expense	(5,410)	3,000	6,500	7,000
Debt Service	5,158,878	5,148,515	5,153,903	5,149,413
Reserves & Refunds	8,957	20,185	912,498	858,150
Budgeted Transfers to Constitutional Officers	163,081	164,943	206,997	201,939
Subtotal	<u>5,325,506</u>	<u>5,336,643</u>	<u>6,279,898</u>	<u>6,216,502</u>

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Crim Just CIP Ref Rev 93 & 03 Dbt Svc Fd				
Operating Expenditure/Expense	5,226	3,000	4,000	4,000
Debt Service	9,997,290	10,000,700	9,999,900	9,994,500
Reserves & Refunds	0	0	11,667,000	11,667,542
Subtotal	<u>10,002,516</u>	<u>10,003,700</u>	<u>21,670,900</u>	<u>21,666,042</u>
Ct Facil Rev Bds 99&05 Debt Svc Fd				
Operating Expenditure/Expense	10,750	836,464	6,000	10,000
Debt Service	3,638,022	48,673,436	1,073,941	2,534,097
Reserves & Refunds	0	0	1,569,626	2,699,583
Transfers	3,732,660	4,556,698	0	0
Subtotal	<u>7,381,432</u>	<u>54,066,598</u>	<u>2,649,567</u>	<u>5,243,680</u>
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc				
Operating Expenditure/Expense	12,500	13,250	7,000	7,000
Debt Service	3,489,921	3,490,279	3,490,712	3,247,022
Reserves & Refunds	0	0	4,072,252	3,829,920
Subtotal	<u>3,502,421</u>	<u>3,503,529</u>	<u>7,569,964</u>	<u>7,083,942</u>
Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd				
Operating Expenditure/Expense	3,500	3,500	4,000	4,000
Debt Service	5,384,884	5,385,478	5,389,652	5,185,711
Reserves & Refunds	0	0	6,734,150	6,535,716
Subtotal	<u>5,388,384</u>	<u>5,388,978</u>	<u>12,127,802</u>	<u>11,725,427</u>
CIT Rev Bonds 2001 A & B Debt Svc Fund				
Operating Expenditure/Expense	0	0	4,000	8,000
Debt Service	4,532,562	4,527,262	4,534,262	4,528,262
Reserves & Refunds	0	0	2,103,693	2,114,526
Subtotal	<u>4,532,562</u>	<u>4,527,262</u>	<u>6,641,955</u>	<u>6,650,788</u>
CIT Rev Bds 2004 Debt Service Fund				
Debt Service	0	6,446,811	6,344,769	6,341,007
Reserves & Refunds	0	0	2,643,518	2,651,852
Subtotal	<u>0</u>	<u>6,446,811</u>	<u>8,988,287</u>	<u>8,992,859</u>
TSA Non-Ad Adv Ref Rev Bonds 05 Dbt Svc Fd				
Operating Expenditure/Expense	0	322,925	0	4,000
Debt Service	0	2,651,140	594,648	1,306,850
Grants & Aids	0	17,602,761	0	0
Reserves & Refunds	0	0	950,313	961,538
Subtotal	<u>0</u>	<u>20,576,826</u>	<u>1,544,961</u>	<u>2,272,388</u>
Total Debt Service Funds	<u>41,396,466</u>	<u>115,117,357</u>	<u>74,404,769</u>	<u>76,774,050</u>
CAPITAL PROJECTS FUNDS				
Countywide Capital Projects Fund				
Operating Expenditure/Expense	0	96,776	1,545,000	0
Capital Equipment	0	0	136,000	1,543,000
Capital Projects	0	1,794,834	14,956,329	21,711,000
Grants & Aids	0	1,000,000	700,000	100,000
Reserves & Refunds	0	0	0	(40,970)
Transfers	0	0	159,490	219,730
Budgeted Transfers to Constitutional Officers	0	529,286	(1,536,329)	(11,000)
Subtotal	<u>0</u>	<u>3,420,896</u>	<u>15,960,490</u>	<u>23,521,760</u>

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Unincorp Area Capital Projects Fund				
Operating Expenditure/Expense	0	1,814,122	1,007,000	59,000
Capital Projects	0	1,489,502	5,991,333	4,361,000
Grants & Aids	0	350,000	1,200,000	0
Transfers	0	925,874	5,899,993	6,548,736
Subtotal	0	4,579,498	14,098,326	10,968,736
Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd				
Capital Projects	440,967	121,528	0	0
Subtotal	440,967	121,528	0	0
EPC Facility Acquisition/Rehab Fund				
Operating Expenditure/Expense	19,135	11,869	0	0
Capital Equipment	54,985	0	160,000	0
Capital Projects	369,263	524,634	0	0
Subtotal	443,383	536,503	160,000	0
General Oblig Bonds P & R Program Fund				
Capital Projects	45,339	1,500	0	(3,124)
Reserves & Refunds	0	0	0	3,124
Subtotal	45,339	1,500	0	0
Enviro Sensitive Lands Tax/Bond Fund				
Personal Services	839,618	1,006,629	1,386,700	1,496,038
Operating Expenditure/Expense	583,093	850,264	797,521	867,260
Capital Equipment	3,891	102,191	315,000	286,200
Capital Projects	302,207	13,643,039	8,200,490	11,450,385
Debt Service	65	2,557	0	0
Grants & Aids	1,719,389	401,718	0	0
Reserves & Refunds	0	0	675,920	1,336,257
Transfers	11,478,704	6,168,142	573,795	341,369
Subtotal	14,926,967	22,174,540	11,949,426	15,777,509
Court Facil Non-Bond Construction Fund				
Operating Expenditure/Expense	972,822	1,715,789	0	0
Capital Projects	5,427,920	4,686,149	0	0
Reserves & Refunds	0	0	0	100,000
Subtotal	6,400,742	6,401,938	0	100,000
Court Facil Rev Bonds 99 Construction Fd				
Capital Projects	3,321,177	0	0	0
Subtotal	3,321,177	0	0	0
Capital Imprv Prog Bonds Series 94/96 Fd				
Capital Projects	172,640	0	0	0
Transfers	3	0	0	0
Subtotal	172,643	0	0	0
Cap Impr Commercial Paper Program Fund				
Operating Expenditure/Expense	239,373	165,428	0	0
Capital Projects	1,524,000	0	0	0
Debt Service	104,294,190	43,191,820	79,815,000	72,006,028
Reserves & Refunds	0	0	(16,607,621)	89,755,471
Transfers	32,160,845	18,317,818	158,719,621	85,651,529
Subtotal	138,218,408	61,675,066	221,927,000	247,413,028

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Falkenburg Jail Construction Fund				
Operating Expenditure/Expense	86,590	0	0	0
Capital Equipment	219,535	0	0	0
Capital Projects	160,456	1,550	0	0
Reserves & Refunds	0	0	0	(786,949)
Subtotal	<u>466,581</u>	<u>1,550</u>	<u>0</u>	<u>(786,949)</u>
2004 Community Investment Tax Revenue Bonds				
Operating Expenditure/Expense	1,608,563	1,903	0	0
Debt Service	65,750,000	9,400,000	0	0
Transfers	4,037,448	11,156,101	0	0
Subtotal	<u>71,396,011</u>	<u>20,558,004</u>	<u>0</u>	<u>0</u>
Total Capital Projects Funds	<u>235,832,218</u>	<u>119,471,023</u>	<u>264,095,242</u>	<u>296,994,084</u>
ENTERPRISE FUNDS				
Solid Waste System Enterprise Fund				
Personal Services	7,682,005	8,309,421	8,888,303	8,943,736
Operating Expenditure/Expense	49,935,267	52,938,725	57,112,827	61,636,825
Capital Equipment	3,092,036	1,143,323	2,649,150	2,357,936
Capital Projects	945,711	5,423,960	53,560,000	2,575,000
Debt Service	69,651,770	12,605,507	12,528,606	26,878,900
Reserves & Refunds	5,109	5,394	70,573,891	57,984,335
Transfers	92,240,977	89,793,012	85,519,917	106,941,618
Subtotal	<u>223,552,875</u>	<u>170,219,342</u>	<u>290,832,694</u>	<u>267,318,350</u>
Water & Wastewater Utility Enterprise Fd				
Personal Services	32,965,851	35,857,353	40,826,584	43,822,185
Operating Expenditure/Expense	67,683,828	77,098,409	87,946,171	97,347,287
Capital Equipment	2,997,400	2,450,342	3,359,889	2,719,697
Capital Projects	19,896,130	33,269,958	83,972,000	171,894,000
Debt Service	27,911,825	27,891,618	27,510,679	28,371,187
Grants & Aids	0	93,500	0	0
Reserves & Refunds	1,191,524	198,870	113,264,892	7,717,549
Transfers	207,040,234	223,262,069	219,862,527	240,646,100
Subtotal	<u>359,686,792</u>	<u>400,122,119</u>	<u>576,742,742</u>	<u>592,518,005</u>

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Cap Impr Commercial Paper Program Fund				
Debt Service	5,147,423	5,239,955	2,680,000	5,570,000
Subtotal	5,147,423	5,239,955	2,680,000	5,570,000
Recl Water Spcl Assessment Rev Bds 2000				
Operating Expenditure/Expense	6,118	8,827	11,049	0
Debt Service	430,601	431,826	427,596	0
Reserves & Refunds	0	0	0	(700,271)
Transfers	0	0	0	1,113,096
Subtotal	436,719	440,653	438,645	412,825
Capacity Assess Special Assess Bds 2000				
Operating Expenditure/Expense	33,947	32,328	10,375	0
Capital Equipment	0	11,514	0	0
Capital Projects	5,994,172	6,506,592	0	0
Debt Service	2,401,908	2,424,591	2,406,548	0
Reserves & Refunds	0	0	149,217	(4,947,565)
Transfers	0	0	0	4,955,132
Subtotal	8,430,027	8,975,025	2,566,140	7,567
Total Enterprise Funds	597,253,836	584,997,094	873,260,221	865,826,747
INTERNAL SERVICE FUND				
Fleet Services Fund				
Personal Services	3,907,793	3,795,128	4,239,011	4,393,851
Operating Expenditure/Expense	7,927,666	9,405,258	11,744,239	12,563,963
Capital Projects	10,547,642	9,858,958	11,970,169	11,453,682
Reserves & Refunds	4,716	1,178	12,871,664	12,686,460
Subtotal	22,387,817	23,060,522	40,825,083	41,097,956
County Self Insurance Fund				
Personal Services	3,129,751	3,256,179	4,086,363	4,259,046
Operating Expenditure/Expense	77,008,721	82,494,615	91,516,482	105,551,442
Capital Equipment	4,856	38,015	0	0
Capital Projects	0	4,172	0	0
Reserves & Refunds	11,293	291,292	116,874,566	130,565,832
Transfers	835,170	20,487,035	742,292	691,160
Subtotal	80,989,791	106,571,308	213,219,703	241,067,480
Total Internal Service Funds	103,377,608	129,631,830	254,044,786	282,165,436
AGENCY FUND				
CAU Special Assessment Bonds 2006				
Operating Expenditure/Expense	0	0	0	203,070
Debt Service	0	0	0	8,892,125
Reserves & Refunds	0	0	0	9,704,818
Subtotal	0	0	0	18,800,013

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Transportation Assessment Units Fund				
Operating Expenditure/Expense	0	(34)	0	300
Reserves & Refunds	0	0	0	8,263
Subtotal	0	(34)	0	8,563
Recl Water Spcl Assessment Rev Bds 2000				
Operating Expenditure/Expense	0	0	0	15,000
Debt Service	0	0	0	426,395
Reserves & Refunds	0	0	0	1,156,996
Subtotal	0	0	0	1,598,391
Capacity Assess Special Assess Bds 2000				
Operating Expenditure/Expense	0	0	0	69,024
Debt Service	0	0	0	2,404,073
Reserves & Refunds	0	0	0	5,371,673
Subtotal	0	0	0	7,844,770
Total Agency Funds	0	(34)	0	28,251,737
Total	\$2,521,092,266	\$2,640,630,475	\$3,449,767,724	\$3,821,775,909

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Current Ad Valorem Taxes	\$347,115,007	\$384,392,135	\$447,280,825	\$512,585,999
Delinq Ad Valorem Taxes	2,167,177	2,747,557	1,500,000	1,500,000
Licenses And Permits	4,210,906	4,286,020	4,380,350	4,368,258
Intergovernmental Revenue	3,548,950	3,863,679	8,711,859	9,320,425
Charges For Services	42,570,364	45,070,417	47,882,107	44,803,433
Fines And Forfeits	695,603	1,553,075	239,625	246,125
Miscellaneous Revenues	5,007,875	6,275,922	6,466,442	9,435,564
Gross Revenue	405,315,882	448,188,805	516,461,208	582,259,804
Interfund Transfers	30,788,216	22,818,909	7,836,626	8,375,200
Intrafund Transfers	11,683,172	0	0	0
Other	22,405,314	36,911,965	16,035,000	21,183,100
Less 5% Required By Law	0	0	(25,823,061)	(29,112,990)
Fund Balance Begin of Year	56,898,200	65,641,593	86,834,117	104,183,493
	121,774,902	125,372,467	84,882,682	104,628,803
Total	\$527,090,784	\$573,561,272	\$601,343,890	\$686,888,607

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Board of County Commissioners				
Board of County Commissioners	\$1,909,877	\$1,957,262	\$2,130,048	\$2,220,322
County Internal Performance Auditor	212,525	229,501	477,229	440,135
	2,122,402	2,186,763	2,607,277	2,660,457
County Attorney				
County Attorney	7,500,687	7,986,508	9,002,745	9,723,275

COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator				
Administrative Services Section	630,514	345,290	0	0
Aging Services Department	9,550,189	8,877,360	11,732,158	12,600,766
Animal Services Department	6,517,054	6,969,067	7,440,183	7,965,239
Children's Services Department	11,015,308	11,905,533	13,051,771	13,852,728
Communications Department	1,413,020	1,511,361	3,545,396	3,539,504
Community Liaison Section	632,188	684,546	759,539	841,286
Consumer Protection Agency	716,510	1,240,930	1,473,637	1,574,164
Cooperative Extension Department	1,355,315	1,476,349	1,648,797	1,673,289
County Administrator	1,298,260	1,343,025	3,714,872	3,796,693
Debt Management Department	712,981	707,612	787,352	873,090
Economic Development Department	1,886,009	1,539,709	1,726,778	1,891,536
Emergency Dispatch Center	0	0	0	204,934
Emergency Management	0	0	0	1,131,833
Equal Opportunity Administrator	147,807	169,529	180,391	187,563
Health and Social Services Department	11,779,646	12,140,136	25,088,595	13,523,390
HIPAA Compliance Office	0	0	532,787	541,005
Human Resources Department	2,823,992	2,894,286	3,444,963	3,555,082
Information & Technology Services Dept	3,666,755	14,764,670	17,055,855	17,405,380
Management & Budget Department	2,441,886	2,576,318	2,797,879	2,994,002
Medical Examiner Department	0	3,681,689	4,122,357	4,751,963
Neighborhood Relations	554,427	550,397	620,726	635,148
Office of Quality Services	331,994	291,451	0	0
Office of Public Affairs	323,725	326,570	0	0
Parks, Recreation and Conservation Department	11,489,399	12,053,716	14,670,694	15,839,783
Procurement Services	2,299,469	2,471,769	2,740,974	2,841,350
Public Safety Department	4,402,892	4,850,510	5,613,618	0
Public Works Department	2,322,195	2,343,235	2,761,210	2,796,990
Real Estate Department	17,910,220	19,476,845	20,368,404	22,317,992
Security Services Agency	0	0	0	4,461,188
	96,221,755	115,191,903	145,878,936	141,795,898

COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Elected Officials				
BOCC Judicial Services Cost	1,377,266	166,529	170,000	0
Clerk of Circuit Court	26,532,674	16,135,475	21,491,518	25,466,359
Property Appraiser	8,687,208	9,292,140	9,758,697	9,610,774
Public Defender	0	110,233	116,066	131,193
Sheriff	185,675,062	197,845,636	209,925,687	242,428,544
State Attorney (Part I)	0	303,769	355,130	358,811
State Attorney (Part II)	0	2,228,796	2,383,975	2,519,268
Supervisor of Elections	6,562,654	4,102,221	8,408,471	7,832,681
Tax Collector	14,731,757	16,253,668	20,376,933	25,105,897
Value Adjustment Board	539,189	562,121	373,468	402,733
	<u>244,105,810</u>	<u>247,000,588</u>	<u>273,359,945</u>	<u>313,856,260</u>
Judicial Branch (Admin Office of Courts)				
	6,355,244	3,156,729	3,264,762	2,715,826
Guardian Ad Litem				
	383,531	363,507	479,533	609,461
Boards, Commissions & Agencies				
Charter Review Board	0	796	0	0
Environmental Protection Commission	7,538,886	8,374,088	9,965,739	10,620,119
Legislative Delegation	197,569	229,182	229,923	237,846
Soil & Water Conservation Board	220,651	232,699	255,042	262,830
	<u>7,957,106</u>	<u>8,836,765</u>	<u>10,450,704</u>	<u>11,120,795</u>
Non-Departmental Organizations				
Capital Improvement Program Projects	3,595,516	895,053	(1,329)	0
Major Maintenance & Repair Program	4,016,897	1,739,368	0	0
Governmental Agencies	9,121,767	12,071,993	21,139,288	25,772,567
Non-Departmental Allotments	2,937,523	3,403,453	20,930,219	21,639,411
Nonprofit Organizations	7,966,690	10,605,353	9,572,403	10,014,124
	<u>27,638,393</u>	<u>28,715,220</u>	<u>51,640,581</u>	<u>57,426,102</u>
Non-Expenditure Accounts				
Intrafund Transfers	11,683,172	0	0	0
Interfund Transfers	46,547,788	90,795,334	57,944,153	77,091,685
Reserves & Refunds	523,688	1,231,798	46,715,254	69,888,848
	<u>58,754,648</u>	<u>92,027,132</u>	<u>104,659,407</u>	<u>146,980,533</u>
Total	<u><u>\$451,039,576</u></u>	<u><u>\$505,465,115</u></u>	<u><u>\$601,343,890</u></u>	<u><u>\$686,888,607</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, law enforcement, stormwater, parks and recreation, planning and growth management, survey/mapping, code enforcement, 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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Current Ad Valorem Taxes	\$145,657,040	\$163,808,944	\$203,267,372	\$241,613,923
Delinq Ad Valorem Taxes	808,259	489,861	350,000	350,000
Communications Services Tax	18,110,128	17,253,373	23,544,870	23,649,963
Other Taxes	61,945	59,166	47,000	51,000
Licenses And Permits	0	(70)	0	161,000
Intergovernmental Revenue	552,890	574,500	15,061,708	17,375,655
Charges For Services	16,632,211	17,834,575	19,274,780	23,113,808
Fines And Forfeits	577,656	1,555,900	527,750	1,025,275
Miscellaneous Revenues	1,870,309	2,010,700	2,383,227	4,172,638
Gross Revenue	184,270,438	203,586,949	264,456,707	311,513,262
Interfund Transfers	63,808,468	85,195,226	76,238,866	71,233,163
Intrafund Transfers	10,396,520	0	0	0
Other	7,816,935	10,602,983	5,803,000	6,278,000
Less 5% Required By Law	0	0	(13,222,836)	(15,567,714)
Fund Balance Begin of Year	29,990,791	27,457,454	33,174,430	58,649,915
	112,012,714	123,255,663	101,993,460	120,593,364
Total	\$296,283,152	\$326,842,612	\$366,450,167	\$432,106,626

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator Organization				
Affordable Housing Office	\$0	\$0	\$0	\$181,005
Communications Department	2,673,698	2,696,387	558,397	606,944
Community Liaison Section	0	0	65,064	72,691
Emergency Dispatch Center	0	0	0	2,020,496
Health & Social Services Department	0	157,140	1,000,000	1,000,000
Housing and Community Code Enforcement	2,971,383	3,601,184	5,291,822	6,498,015
Fire Rescue Department	72,086,414	78,537,811	92,272,382	111,595,222
Real Estate Department	5,569,760	5,215,509	5,686,176	4,965,373
Parks, Recreation and Conservation Department	26,433,986	28,465,906	30,880,772	33,133,191
Planning & Growth Management Department	10,339,177	10,820,034	13,032,550	14,054,921
Public Safety Department	1,461,577	1,577,569	1,887,251	0
Public Works Department	11,441,822	14,727,521	17,241,644	18,039,767
Sect 8 US Housing Act; Weed & Seed	125,521	0	0	0
Water Resource Services	59,922	32,836	192,911	209,507
Subtotal	133,163,260	145,831,897	168,108,969	192,377,132

UNINCORPORATED AREA GENERAL FUND

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Elected Officials				
Property Appraiser	1,372,258	1,495,892	1,609,378	1,740,069
Sheriff	87,171,552	91,250,264	94,991,242	105,886,034
Tax Collector	2,869,266	3,224,751	4,072,347	5,535,201
	<u>91,413,076</u>	<u>95,970,907</u>	<u>100,672,967</u>	<u>113,161,304</u>
Non-Departmental Organizations				
Capital Improvement Projects Program	241,559	2,630,402	0	0
Major Maintenance & Repair Program	3,496,131	490,398	0	0
Non-Departmental Allotments	3,774,151	2,632,809	17,396,670	17,366,016
Nonprofit Organizations	933,684	801,573	874,443	874,443
	<u>8,445,525</u>	<u>6,555,182</u>	<u>18,271,113</u>	<u>18,240,459</u>
Non-Expenditure Accounts				
Intrafund Transfers	10,396,520	0	0	0
Interfund Transfers	20,118,837	50,575,540	48,267,764	52,632,560
Reserves & Refunds	205,477	98,894	31,129,354	55,695,171
	<u>30,720,834</u>	<u>50,674,434</u>	<u>79,397,118</u>	<u>108,327,731</u>
Total	<u>\$263,742,695</u>	<u>\$299,032,420</u>	<u>\$366,450,167</u>	<u>\$432,106,626</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 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 and the Animal Services spay/neuter program. 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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Licenses And Permits	\$465,107	\$623,410	\$605,400	\$608,418
Intergovernmental Revenue	28,697,123	30,434,352	9,915,781	10,776,842
Charges For Services	24,109,749	15,551,324	12,856,484	13,464,477
Fines And Forfeits	2,971,776	627,909	2,350,056	2,842,116
Miscellaneous Revenues	3,968,886	8,513,630	6,123,972	16,582,418
Gross Revenue	60,212,641	55,750,625	31,851,693	44,274,271
Interfund Transfers	112,869,376	116,977,095	103,316,770	110,916,541
Intrafund Transfers	227,793	3,817,753	554,854	0
Other	507,955	1,430,443	61,000	61,000
Less 5% Required By Law	0	0	0	(444,395)
Fund Balance Begin of Year	47,843,093	39,712,923	26,798,298	28,731,069
	161,448,217	161,938,214	130,730,922	139,264,215
Total	\$221,660,858	\$217,688,839	\$162,582,615	\$183,538,486

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Attorney				
County Attorney	\$158,834	\$200,714	\$0	\$0
County Administrator				
Animal Services Department	157,798	216,442	394,012	388,365
Community Liaison Section	170,720	152,537	218,900	222,684
Communications Department	3,335	0	0	0
Emergency Dispatch Center	0	0	0	276,826
Health and Social Services Department	92,172,180	94,430,629	83,583,483	98,386,494
Information & Technology Svcs Department	14,630,300	2,631,297	3,112,334	8,281,284
Medical Examiner Department	3,894,569	0	0	0
Parks, Recreation & Conservation Department	0	0	0	10,000
Public Safety Department	4,631,027	5,419,129	6,775,036	0
Public Works Department	7,885	3,600	7,500	7,500
Real Estate Department	12,277	17,216	0	11,693
Water Resource Team	338,748	359,034	0	0
	116,018,839	103,229,884	94,091,265	107,584,846

COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Elected Officials				
BOCC Judicial Services Cost	2,127,694	0	0	0
Clerk of Circuit Court	20,522	0	0	0
Public Defender	1,530,068	726,790	481,937	676,968
Sheriff	1,903,675	6,834,802	9,929,312	1,367,535
State Attorney (Part I)	1,082,628	307,243	362,400	389,000
State Attorney (Part II)	2,121,993	0	0	0
	<hr/> 8,786,580	<hr/> 7,868,835	<hr/> 10,773,649	<hr/> 2,433,503
Judicial Branch (Admin Office of Courts)	12,674,374	8,064,687	7,363,062	6,574,242
Boards, Commissions & Agencies				
Environmental Protection Commission	2,348,828	1,845,095	1,097,272	1,150,978
Non-Departmental Organizations				
Capital Improvement Program Projects	364,355	607,314	312,250	311,980
Governmental Agencies	210,000	210,000	242,000	283,200
Major Maintenance & Repair Program	0	1,052,516	4,867,020	5,334,883
Non-Departmental Allotments	3,848,785	3,733,665	3,500,000	6,500,000
Nonprofit Organizations	720,944	1,100,000	1,100,000	1,100,000
	<hr/> 5,144,084	<hr/> 6,703,495	<hr/> 10,021,270	<hr/> 13,530,063
Non-Expenditure Accounts				
Intrafund Transfers	227,793	3,817,753	554,854	0
Interfund Transfers	36,533,716	39,148,226	11,062,060	4,506,032
Reserves & Refunds	1,022	1,750	27,619,183	47,758,822
	<hr/> 36,762,531	<hr/> 42,967,729	<hr/> 39,236,097	<hr/> 52,264,854
Total	<hr/> \$181,894,070	<hr/> \$170,880,439	<hr/> \$162,582,615	<hr/> \$183,538,486

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Licenses And Permits	\$13,885,356	\$17,636,021	\$16,987,200	\$15,898,800
Intergovernmental Revenue	403,656	444,694	980,000	900,000
Charges For Services	1,604,551	2,075,030	1,634,200	2,237,200
Fines And Forfeits	355,677	147,852	145,100	128,100
Miscellaneous Revenues	11,697,687	13,327,734	11,961,701	9,175,401
Gross Revenue	27,946,927	33,631,331	31,708,201	28,339,501
Interfund Transfers	4,771,508	12,554,402	2,706,439	3,434,017
Intrafund Transfers	348,126	712,832	1,110,498	1,162,435
Other	34,506	38,248	20,000	20,000
Less 5% Required By Law	0	0	(569,000)	(431,300)
Fund Balance Begin of Year	15,676,234	12,564,690	15,487,981	8,946,641
	20,830,374	25,870,172	18,755,918	13,131,793
Total	\$48,777,301	\$59,501,503	\$50,464,119	\$41,471,294

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator Organization				
Cooperative Extension Department	\$43,334	\$21,495	\$49,700	\$50,104
Fire Rescue Department	0	132,408	0	0
Neighborhood Relations	52,965	21,650	100,000	100,000
Parks, Recreation and Conservation Department	215,738	257,102	262,533	283,016
Planning & Growth Management	15,012,366	17,895,377	20,914,351	21,206,778
Public Works Department	279,005	423,610	1,006,093	916,035
Water Resource Services	132,651	94,540	11,996	13,534
	15,736,059	18,846,182	22,344,673	22,569,467
Elected Officials				
Tax Collector	94,708	96,875	108,980	111,700
Boards, Commissions & Agencies				
Environmental Protection Commission	116,994	124,419	148,794	157,348
Non-Departmental Organizations				
Capital Improvement Projects Program	13,889,048	8,146,506	5,385,000	7,806,000
Governmental Agencies	6,542,530	10,749	11,000	0
Major Maintenance & Repair Program	0	2,117,635	1,443,329	3,897,999
Non-Departmental Allotments	150,000	150,000	150,000	150,000
	20,581,578	10,424,890	6,989,329	11,853,999

UNINCORPORATED AREA SPECIAL PURPOSE FUND

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Expenditure Accounts				
Interfund Transfers	930,382	3,341,454	1,993,550	219,567
Intrafund Transfers	348,126	712,832	1,110,498	1,162,435
Reserves & Refunds	1,428	5,565	17,768,295	5,396,778
	<u>1,279,936</u>	<u>4,059,851</u>	<u>20,872,343</u>	<u>6,778,780</u>
Total	<u>\$37,809,275</u>	<u>\$33,552,217</u>	<u>\$50,464,119</u>	<u>\$41,471,294</u>

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, 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.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Licenses And Permits	\$0	\$33,552	\$34,600	\$35,300
Charges For Services	1,276,971	1,473,542	1,487,121	1,608,835
Fines And Forfeits	50	50	0	0
Miscellaneous Revenues	276	72,140	2,000	41,500
Gross Revenue	1,277,297	1,579,284	1,523,721	1,685,635
Interfund Transfers	7,186,531	6,887,647	7,926,086	8,426,619
Fund Balance Begin of Year	12,999	35,998	26,605	22,005
	7,199,530	6,923,645	7,952,691	8,448,624
Total	\$8,476,827	\$8,502,929	\$9,476,412	\$10,134,259

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Boards, Commissions & Agencies				
Civil Service Board	\$2,295,082	\$2,298,511	\$2,776,756	\$3,022,255
Law Library	521,321	413,654	499,388	488,599
Planning Commission	5,579,207	5,753,349	6,178,263	6,611,050
	8,395,610	8,465,514	9,454,407	10,121,904
Non-Expenditure Accounts				
Interfund Transfers	45,224	0	0	0
Reserves & Refunds	0	25,251	22,005	12,355
	45,224	25,251	22,005	12,355
Total	\$8,440,834	\$8,490,765	\$9,476,412	\$10,134,259

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Intergovernmental Revenue	\$8,812,549	\$7,870,925	\$5,670,569	\$7,426,314
Charges For Services	1,247,933	2,633,319	972,500	960,500
Miscellaneous Revenues	212,870	324,817	0	0
Gross Revenue	10,273,352	10,829,061	6,643,069	8,386,814
Intrafund Transfers	443,117	0	0	0
Fund Balance Begin of Year	181,404	0	0	0
	624,521	0	0	0
Total	\$10,897,873	\$10,829,061	\$6,643,069	\$8,386,814

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator Organization				
Housing and Community Code Enforcement	\$6,421,293	\$6,885,981	\$6,643,069	\$8,318,610
Health and Social Services Department	0	0	0	68,204
	6,421,293	6,885,981	6,643,069	8,386,814
Non-Expenditure Accounts				
Intrafund Transfers	443,117	0	0	0
Total	\$6,864,410	\$6,885,981	\$6,643,069	\$8,386,814

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Discretionary Sales Surtax	\$85,540,856	\$99,267,340	\$100,571,207	\$113,284,171
Miscellaneous Revenues	152,925	420,613	375,000	1,000,000
Gross Revenue	<u>85,693,781</u>	<u>99,687,953</u>	<u>100,946,207</u>	<u>114,284,171</u>
Interfund Transfers	0	250,342	0	0
Less 5% Required By Law	0	0	(5,047,309)	(5,714,209)
Fund Balance Begin of Year	18,054,193	16,054,306	26,287,157	61,997,000
	<u>18,054,193</u>	<u>16,304,648</u>	<u>21,239,848</u>	<u>56,282,791</u>
Total	<u>\$103,747,974</u>	<u>\$115,992,601</u>	<u>\$122,186,055</u>	<u>\$170,566,962</u>

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Expenditure Accounts				
Interfund Transfers	\$87,693,668	\$83,895,828	\$90,438,430	\$94,991,164
Reserves & Refunds	0	0	31,747,625	75,575,798
	<u>87,693,668</u>	<u>83,895,828</u>	<u>122,186,055</u>	<u>170,566,962</u>
Total	<u>\$87,693,668</u>	<u>\$83,895,828</u>	<u>\$122,186,055</u>	<u>\$170,566,962</u>

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Tourist Development Tax	\$16,728,199	\$19,858,530	\$18,814,651	\$19,401,669
Discretionary Sales Surtax	85,617,242	99,381,752	100,571,207	113,284,171
Intergovernmental Revenue	84,258,742	90,529,193	92,492,030	102,337,686
Miscellaneous Revenues	388,255	590,691	708,400	778,400
Gross Revenue	186,992,438	210,360,166	212,586,288	235,801,926
Interfund Transfers	0	483	0	0
Less 5% Required By Law	0	0	(4,540,852)	(5,034,385)
Fund Balance Begin of Year	32,786,871	31,447,338	31,783,444	40,328,945
	32,786,871	31,447,821	27,242,592	35,294,560
Total	\$219,779,309	\$241,807,987	\$239,828,880	\$271,096,486

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator Organization				
Economic Development	\$49,073	\$52,401	\$129,808	\$135,301
Elected Officials				
Tax Collector	429,693	148,666	149,000	152,750
Non-Departmental Organizations				
Governmental Agencies	52,200,610	57,949,082	59,540,424	63,916,088
Nonprofit Organizations	9,771,238	11,812,637	11,106,388	11,512,590
	61,971,848	69,761,719	70,646,812	75,428,678
Non-Expenditure Accounts				
Interfund Transfers	125,878,857	137,553,731	141,610,878	152,036,009
Reserves & Refunds	2,490	0	27,292,382	43,343,748
	125,881,347	137,553,731	168,903,260	195,379,757
Total	\$188,331,961	\$207,516,517	\$239,828,880	\$271,096,486

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, public health, public assistance, housing, and capital projects.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Intergovernmental Revenue	\$79,183,530	\$92,698,242	\$76,817,593	\$76,392,600
Charges For Services	3,673,310	4,102,134	3,409,852	4,485,879
Fines And Forfeits	3,866	27,075	3,042	36,039
Miscellaneous Revenues	444,084	686,562	436,032	242,954
Gross Revenue	83,304,790	97,514,013	80,666,519	81,157,472
Interfund Transfers	11,071,566	21,503,551	9,766,590	11,485,162
Intrafund Transfers	1,808,024	2,758,996	0	0
Other	899,816	968,875	494,182	494,182
Total	\$97,084,196	\$122,745,435	\$90,927,291	\$93,136,816

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Attorney				
County Attorney	\$0	\$3,672	\$0	\$0
County Administrator Organization				
Aging Services Department	7,586,787	8,903,381	7,394,956	7,392,440
Animal Services Department	15,798	17,108	0	0
Children's Services Department	25,689,892	27,500,746	28,438,347	30,011,955
Community Liaison Section	2,055,814	1,677,124	1,379,360	1,006,818
Cooperative Extension Department	56,099	170,733	54,000	96,000
Economic Development Department	57,485	118,635	197,640	297,640
Emergency Management	0	0	0	274,981
Equal Opportunity Administrator	104,048	105,594	192,619	98,880
Fire Rescue Department	791,672	1,575,933	275,000	275,000
Health and Social Services Department	23,225,628	37,848,552	36,635,932	38,385,166
Housing & Community Code Enforcement	6,216,073	7,040,718	8,547,362	7,740,250
Human Resources Department	10,004	2,468	0	0
Management & Budget Department	738	0	0	0
Medical Examiner	400	73,068	0	0
Parks, Recreation and Conservation Department	496,316	473,662	0	66,000
Planning & Growth Management Department	194,645	129,114	0	0
Public Safety Department	554,428	1,240,666	311,974	0
Public Works Department	748,633	25,813,694	509,998	486,778
Real Estate Department	584,484	1,048,000	0	0
Sect 8 US Housing Act; Weed & Seed	12,905,478	78,539	0	0
Solid Waste Management Department	12,530	1,315,045	0	0
Water Resource Services	19,797	85,419	45,506	0
Water Resources Team	277,668	296,333	0	0
Total	81,604,417	115,514,532	83,982,694	86,131,908

INTERGOVERNMENTAL GRANTS FUND

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Elected Officials				
Supervisor Of Elections	107,812	89,977	0	0
Judicial Branch (Admin Office of Courts)				
	869,130	535,854	290,116	298,273
Boards, Commissions & Agencies				
Civil Service Board	65	0	0	0
Environmental Protection Commission	4,189,834	4,276,574	4,280,278	4,409,865
Metropolitan Planning Organization	1,599,419	1,701,008	1,108,292	1,108,292
	<u>5,789,318</u>	<u>5,977,582</u>	<u>5,388,570</u>	<u>5,518,157</u>
Non-Departmental Organizations				
Capital Improvement Projects Program	3,093,280	2,741,526	522,000	524,527
Nonprofit Organizations	735,747	632,251	740,191	663,951
	<u>3,829,027</u>	<u>3,373,777</u>	<u>1,262,191</u>	<u>1,188,478</u>
Non-Expenditure Accounts				
Interfund Transfers	225,915	261,012	0	0
Intrafund Transfers	1,808,024	2,758,996	0	0
Reserves & Refunds	0	6,181	3,720	0
	<u>2,033,939</u>	<u>3,026,189</u>	<u>3,720</u>	<u>0</u>
Total	<u>\$94,233,643</u>	<u>\$128,521,583</u>	<u>\$90,927,291</u>	<u>\$93,136,816</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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Taxes	\$30,659,989	\$32,121,698	\$32,207,706	\$33,667,868
Intergovernmental Revenue	18,486,216	19,498,968	17,054,599	17,456,420
Charges For Services	2,422,109	3,107,960	2,192,189	2,376,572
Fines And Forfeits	30	0	0	0
Miscellaneous Revenues	24,390,070	37,677,677	21,809,725	13,624,596
Gross Revenue	75,958,414	92,406,303	73,264,219	67,125,456
Interfund Transfers	23,854,952	31,127,498	34,726,109	43,640,155
Intrafund Transfers	32,802,881	39,615,002	41,463,443	42,232,898
Other	47,238	53,654	30,000	30,000
Less 5% Required By Law	0	0	(3,320,745)	(2,989,127)
Fund Balance Begin of Year	13,032,056	8,231,156	7,575,455	10,154,197
	69,737,127	79,027,310	80,474,262	93,068,123
Total	\$145,695,541	\$171,433,613	\$153,738,481	\$160,193,579

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Attorney				
County Attorney	\$213,090	\$246,994	\$0	\$0
County Administrator				
Communications Department	218,095	249,541	259,405	278,434
Planning & Growth Management Department	659,008	702,105	953,442	1,174,739
Public Works Department	51,832,645	51,645,133	62,523,560	66,982,378
Real Estate Department	2,660,094	2,596,964	2,716,545	2,872,845
	55,369,842	55,193,743	66,452,952	71,308,396
Elected Officials				
Tax Collector	129,656	137,838	166,950	186,393
Non-Departmental Organizations				
Capital Improvement Projects Program	21,322,686	25,854,354	32,578,262	29,426,419
Governmental Agencies	8,622,250	6,685,825	5,012,923	3,124,818
Non-Departmental Allotments	0	0	252,836	252,836
	29,944,936	32,540,179	37,844,021	32,804,073
Non-Expenditure Accounts				
Interfund Transfers	8,439,139	12,845,726	2,623,737	2,438,815
Intrafund Transfers	32,802,881	39,615,002	41,463,443	42,232,898
Reserves & Refunds	3,289	156	5,187,378	11,223,004
	41,245,309	52,460,884	49,274,558	55,894,717
Total	\$126,902,833	\$140,579,638	\$153,738,481	\$160,193,579

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Current Ad Valorem Taxes	\$29,597,039	\$32,873,433	\$42,759,818	\$52,185,716
Delinq Ad Valorem Taxes	182,542	228,641	150,000	150,000
Intergovernmental Revenue	2,222,657	2,252,113	1,631,734	1,631,734
Charges For Services	108,782	100,511	111,820	112,820
Fines And Forfeits	319,945	406,424	411,100	441,100
Miscellaneous Revenues	744,895	762,399	737,990	1,137,990
Gross Revenue	33,175,860	36,623,521	45,802,462	55,659,360
Interfund Transfers	0	202,679	0	0
Intrafund Transfers	10,706,530	7,088,868	3,878,694	4,121,032
Other	215,918	267,656	160,000	160,000
Less 5% Required By Law	0	0	(2,290,124)	(2,646,483)
Fund Balance Begin of Year	18,003,416	12,139,014	11,349,873	15,188,241
	28,925,864	19,698,217	13,098,443	16,822,790
Total	\$62,101,724	\$56,321,738	\$58,900,905	\$72,482,150

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator Organization				
Library Services Department	\$27,595,447	\$29,444,848	\$33,772,556	\$36,458,237
Elected Officials				
Property Appraiser	282,235	304,869	323,535	366,513
Tax Collector	591,047	655,703	858,196	1,122,840
	873,282	960,572	1,181,731	1,489,353
Non-Departmental Organizations				
Capital Improvement Projects Program	4,633,339	5,858,317	3,424,000	3,607,000
Major Maintenance & Repair Program	640,191	222,004	428,512	502,832
	5,273,530	6,080,321	3,852,512	4,109,832
Non-Expenditure Accounts				
Intrafund Transfers	10,706,530	7,088,867	3,878,694	4,121,032
Reserves & Refunds	45,384	93,510	16,215,412	26,303,696
	10,751,914	7,182,377	20,094,106	30,424,728
Total	\$44,494,173	\$43,668,118	\$58,900,905	\$72,482,150

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Charges For Services	\$10,958	\$93,699	\$0	\$0
Miscellaneous Revenues	1,271,984	2,532,185	1,282,418	467,582
Gross Revenue	1,282,942	2,625,884	1,282,418	467,582
Interfund Transfers	67,128,499	68,418,817	120,138,404	141,294,194
Total	\$68,411,441	\$71,044,701	\$121,420,822	\$141,761,776

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Capital Improvement Projects Program	\$46,873,566	\$49,242,280	\$107,275,954	\$111,949,371
Governmental Agencies	0	0	(86,273)	0
	46,873,566	49,242,280	107,189,681	111,949,371
Non-Expenditure Accounts				
Interfund Transfers	4,911,434	13,682,304	12,542,806	22,212,446
Reserves & Refunds	0	0	1,688,335	7,599,959
	4,911,434	13,682,304	14,231,141	29,812,405
Total	\$51,785,000	\$62,924,584	\$121,420,822	\$141,761,776

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$154,408	\$151,429	\$161,870	\$161,870
Gross Revenue	154,408	151,429	161,870	161,870
Interfund Transfers	1,341,669	1,344,925	1,336,534	1,338,130
Fund Balance Begin of Year	372,911	369,686	373,346	374,594
	1,714,580	1,714,611	1,709,880	1,712,724
Total	\$1,868,988	\$1,866,040	\$1,871,750	\$1,874,594

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	\$1,499,300	\$1,498,600	\$1,497,500	\$1,500,000
Non-Expenditure Accounts				
Reserves & Revenues	0	0	374,250	374,594
Total	\$1,499,300	\$1,498,600	\$1,871,750	\$1,874,594

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$47,696	\$23,164	\$32,000	\$32,000
Gross Revenue	47,696	23,164	32,000	32,000
Interfund Transfers	2,249,684	2,342,203	2,397,827	2,359,775
Fund Balance Begin of Year	1,230,803	1,141,960	1,118,842	1,159,746
	3,480,487	3,484,163	3,516,669	3,519,521
Total	\$3,528,183	\$3,507,327	\$3,548,669	\$3,551,521

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	\$2,386,221	\$2,394,043	\$2,388,134	\$2,385,600
Non-Expenditure Accounts				
Reserves & Refunds	0	0	1,160,535	1,165,921
Total	\$2,386,221	\$2,394,043	\$3,548,669	\$3,551,521

PARKS & RECREATION GENERAL OBLIGATION BONDS 93/96/02 DEBT SERVICE 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 general obligation bonds issued by the County to fund acquisition of land and construction of park facilities in the unincorporated area. Bonds were issued in 1993 and 1996 in the principal amount of \$10,000,000 each. The County is obligated to levy millage in an amount sufficient to pay annual debt service, but the millage is not included in the calculation of the constitutional 10 mill limitation on the annual millage levy. Both the Series 1993 and 1996 bonds were refunded by the \$18,540,000 Series 2002 bonds. The maturity date of the Series 2002 bonds is July 1, 2025.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Current Ad Valorem Taxes	\$1,309,202	\$1,287,891	\$1,413,630	\$1,383,304
Delinquent Ad Valorem Taxes	8,631	6,598	5,000	5,000
Miscellaneous Revenues	10,300	13,777	15,000	15,000
Gross Revenue	1,328,133	1,308,266	1,433,630	1,403,304
Other	13,400	14,669	10,000	10,000
Fund Balance Begin of Year	235,426	198,833	139,068	150,687
Less 5% Required By Law	0	0	(71,682)	(67,684)
	248,826	213,502	77,386	93,003
Total	\$1,576,959	\$1,521,768	\$1,511,016	\$1,496,307

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Elected Officials				
Property Appraiser	\$13,604	\$13,390	\$12,700	\$12,093
Tax Collector	36,702	36,311	53,377	54,070
	50,306	49,701	66,077	66,163
Non-Departmental Organizations				
Debt Service Accounts	1,325,655	1,323,755	1,334,656	1,331,030
Non-Expenditure Accounts				
Reserves & Refunds	2,163	911	110,283	99,114
Total	\$1,378,124	\$1,374,367	\$1,511,016	\$1,496,307

ELAPP LIMITED AD VALOREM TAX BONDS DEBT SERVICE FUND

This debt service fund accounts for the collection of ad valorem tax revenue required principal and interest payments 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 (0.25) of one mill. Bonds were issued in 1992 in the 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 Series 1994 bonds were refunded by the \$10,105,000 Series 2003 bonds. The final maturity date of the 1998 and 2003 bonds is July 1, 2011.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Current Ad Valorem Taxes	\$5,063,661	\$5,186,746	\$5,439,066	\$5,255,553
Delinq Ad Valorem Taxes	38,539	46,244	40,000	40,000
Miscellaneous Revenues	47,924	69,842	72,000	79,000
Gross Revenue	<u>5,150,124</u>	<u>5,302,832</u>	<u>5,551,066</u>	<u>5,374,553</u>
Interfund Transfers	0	4,641	0	0
Other	40,307	45,836	30,000	30,000
Less 5% Required By Law	0	0	(277,554)	(268,817)
Fund Balance Begin of Year	1,126,849	991,774	976,386	1,080,766
	<u>1,167,156</u>	<u>1,042,251</u>	<u>728,832</u>	<u>841,949</u>
Total	<u>\$6,317,280</u>	<u>\$6,345,083</u>	<u>\$6,279,898</u>	<u>\$6,216,502</u>

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Elected Officials				
Property Appraiser	\$52,745	\$52,127	\$51,052	\$46,570
Tax Collector	110,336	112,816	155,945	155,369
	<u>163,081</u>	<u>164,943</u>	<u>206,997</u>	<u>201,939</u>
Non-Departmental Organizations				
Debt Service Accounts	5,153,468	5,151,515	5,160,403	5,156,413
Non-Expenditure Accounts				
Reserves & Refunds	8,957	20,185	912,498	858,150
Total	<u>\$5,325,506</u>	<u>\$5,336,643</u>	<u>\$6,279,898</u>	<u>\$6,216,502</u>

CRIMINAL JUSTICE FACILITIES REVENUE BONDS DEBT SERVICE FUND

This debt service fund accounts for the payment of interest and principal on the Series 2003 bonds issued to refund the Series 1993 bonds, which were issued to refund the Series 1986 Criminal Justice Bonds. The Series 1986 bonds were issued to fund construction of criminal justice facilities and to fund the relocation of County departments from the Jail East Site. These bonds are payable from the proceeds of the Local Government Half-Cent Sales Tax. The final maturity date of the refunding bonds is August 1, 2016.

Revenues by Source		FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues		\$219,631	\$332,154	\$430,000	\$450,000
	Gross Revenue	219,631	332,154	430,000	450,000
Interfund Transfers		9,176,132	9,986,682	9,599,452	9,455,543
Fund Balance Begin of Year		11,924,895	11,318,138	11,641,448	11,760,499
		21,101,027	21,304,820	21,240,900	21,216,042
	Total	\$21,320,658	\$21,636,974	\$21,670,900	\$21,666,042

Appropriations by Organization		FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations					
Debt Service Accounts		\$10,002,516	\$10,003,700	\$10,003,900	\$9,998,500
Non-Expenditure Accounts					
Reserves & Refunds		0	0	11,667,000	11,667,542
	Total	\$10,002,516	\$10,003,700	\$21,670,900	\$21,666,042

COURT FACILITIES REFUNDING REVENUE BONDS 99 & 05 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on the Series 2005 bonds issued to refund the Series 1999 Court Facilities Revenue Bonds issued to finance the acquisition, construction, equipping and renovation of capital improvements to the court system facilities of the County. This debt is secured by Court Surcharges Revenues and the Community Investment Tax. The final maturity date of the refunding bonds is November 1, 2029.

Revenue by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$342,587	\$642,645	\$20,000	\$20,000
Gross Revenue	342,587	642,645	20,000	20,000
Interfund Transfers	3,100,000	5,445,948	2,335,099	2,537,943
Intrafund Transfers	3,732,660	4,556,698	0	0
Other	0	38,349,205	0	0
Fund Balance Begin of Year	5,572,926	5,366,736	294,468	2,685,737
	12,405,586	53,718,587	2,629,567	5,223,680
Total	\$12,748,173	\$54,361,232	\$2,649,567	\$5,243,680

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	\$3,648,772	\$49,509,900	\$1,079,941	\$2,544,097
Non-Expenditure Accounts				
Intrafund Transfers	3,732,660	4,556,698	0	0
Reserves & Refunds	0	0	1,569,626	2,699,583
	3,732,660	4,556,698	1,569,626	2,699,583
Total	\$7,381,432	\$54,066,598	\$2,649,567	\$5,243,680

CAPITAL IMPROVEMENT PROGRAM REVENUE BONDS 94/96/06 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on the Series 1996 CIP Refunding Revenue Bonds issued to refund 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. The Series 1996 bonds were refunded in May 2006 by the CIP Refunding Revenue Bonds, Series 2006. The Series 2006 bonds are secured by the Local Government Half-Cent Sales Tax. Final maturity of the Series 2006 bonds is in 2024.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Charges For Services	\$72,178	\$83,184	\$70,000	\$70,000
Miscellaneous Revenues	160,318	197,443	202,500	230,750
Gross Revenues	232,496	280,627	272,500	300,750
Interfund Transfers	3,300,679	3,187,148	3,250,849	2,925,560
Fund Balance Begin of Year	4,063,020	4,093,769	4,046,615	3,857,632
	7,363,699	7,280,917	7,297,464	6,783,192
Total	\$7,596,195	\$7,561,544	\$7,569,964	\$7,083,942

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	\$3,502,421	\$3,503,529	\$3,497,712	\$3,254,022
Non-Expenditure Accounts				
Reserves & Refunds	0	0	4,072,252	3,829,920
Total	\$3,502,421	\$3,503,529	\$7,569,964	\$7,083,942

CAPITAL IMPROVEMENT NON-AD VALOREM REFUNDING REVENUE 96/06 DEBT SERVICE FUND

This debt service fund accounts for payment of principal and interest on bonds issued to refund 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 1996 A bonds (MOSI Project) and the \$56,445,000 Series 1996 B Bonds (County Center Project). The Series 1996 bonds were refunded in April 2006 by the Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2006. The Series 2006 bonds are secured by a covenant to annually budget and appropriate legally available non-ad valorem revenue of the County. The Series 2006 bonds will mature in 2022.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$340,467	\$363,335	\$374,000	\$385,000
Gross Revenues	340,467	363,335	374,000	385,000
Interfund Transfers	4,938,232	4,993,618	5,029,104	4,751,643
Fund Balance Begin of Year	6,858,467	6,748,777	6,724,698	6,588,784
	11,796,699	11,742,395	11,753,802	11,340,427
Total	\$12,137,166	\$12,105,730	\$12,127,802	\$11,725,427

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	\$5,388,384	\$5,388,978	\$5,393,652	\$5,189,711
Non-Expenditure Accounts				
Reserves & Refunds	0	0	6,734,150	6,535,716
Total	\$5,388,384	\$5,388,978	\$12,127,802	\$11,725,427

COMMUNITY INVESTMENT TAX 2001 A&B DEBT SERVICE FUND

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues		\$13,680	\$30,243	\$45,000	\$45,000
	Gross Revenue	13,680	30,243	45,000	45,000
Interfund Transfers		4,404,321	4,557,000	4,497,448	4,502,095
Fund Balance Begin of Year		2,155,768	2,041,205	2,099,507	2,103,693
		6,560,089	6,598,205	6,596,955	6,605,788
	Total	\$6,573,769	\$6,628,448	\$6,641,955	\$6,650,788

Appropriations by Organization		FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations					
Debt Service Accounts		\$4,532,562	\$4,527,262	\$4,538,262	\$4,536,262
Non-Expenditure Accounts					
Reserves & Refunds		0	0	2,103,693	2,114,526
	Total	\$4,532,562	\$4,527,262	\$6,641,955	\$6,650,788

COMMUNITY INVESTMENT TAX BONDS 2004 DEBT SERVICE FUND

This debt service fund accounts for the principle 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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues		\$0	\$34,441	\$32,000	\$32,000
	Gross Revenue	0	34,441	32,000	32,000
Interfund Transfers		0	9,072,568	8,956,287	8,960,859
	Total	\$0	\$9,107,009	\$8,988,287	\$8,992,859

Appropriations by Organization		FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations					
Debt Service Accounts		\$0	\$6,446,811	\$6,344,769	\$6,341,007
Non-Expenditure Accounts					
Reserves & Refunds		0	0	2,643,518	2,651,852
	Total	\$0	\$6,446,811	\$8,988,287	\$8,992,859

TSA TAMPA BAY ARENA NON-ADVALOREM REFUNDING REVENUE BONDS 2005 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on the Series 2005 Bonds, issued to refund the TSA Taxable Special Purpose Florida Surcharge Loan Revenue Bonds, Series 1995. The refunded bonds were originally issued to fund a portion of the acquisition, construction and equipping of the St. Pete Times Forum. The bonds are secured by the County's legally available non-ad valorem revenue. The final maturity date of the bonds is October 1, 2026.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Charges For Services	\$0	\$50,608	\$50,000	\$242,540
Miscellaneous Revenues	0	1,346	0	15,000
Gross Revenue	0	51,954	50,000	257,540
Interfund Transfers	0	2,636,009	1,265,625	864,535
Other	0	18,237,232	0	0
Fund Bal Begin Of Year	0	0	229,336	1,150,313
Total	\$0	\$20,925,195	\$1,544,961	\$2,272,388

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	\$0	\$20,576,826	\$594,648	\$1,310,850
Non-Expenditure Accounts				
Reserves & Refunds	0	0	950,313	961,538
Total	\$0	\$20,576,826	\$1,544,961	\$2,272,388

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Interfund Transfers	\$0	\$29,058,996	\$15,960,490	\$23,521,760
Total	\$0	\$29,058,996	\$15,960,490	\$23,521,760

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Capital Improvement Program Projects	\$0	\$3,420,896	\$17,337,329	\$23,343,000
Non-Expenditure Accounts				
Reserves & Refunds	0	0	(1,536,329)	(40,970)
Interfund Transfers	0	0	159,490	219,730
	0	0	(1,376,839)	178,760
Total	\$0	\$3,420,896	\$15,960,490	\$23,521,760

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Communications Services Tax	\$0	\$5,751,124	\$0	\$0
Gross Revenue	0	5,751,124	0	0
Interfund Transfers	0	9,794,552	14,098,326	10,968,736
Total	\$0	\$15,545,676	\$14,098,326	\$10,968,736

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator				
Fire Rescue Department	\$0	\$0	\$202,200	\$0
Non-Departmental Organizations				
Capital Improvement Program Projects	0	3,653,624	7,996,133	4,420,000
Non-Expenditure Accounts				
Interfund Transfers	0	925,874	30,200	21,700
Reserves & Refunds	0	0	5,869,793	6,527,036
	0	925,874	5,899,993	6,548,736
Total	\$0	\$4,579,498	\$14,098,326	\$10,968,736

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$15,287	\$16,634	\$0	\$0
Gross Revenue	15,287	16,634	0	0
Total	\$15,287	\$16,634	\$0	\$0

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Capital Improvement Projects Program	\$440,967	\$121,528	\$0	\$0
Total	\$440,967	\$121,528	\$0	\$0

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues		\$11,453	\$4,306	\$0	\$0
	Gross Revenue	11,453	4,306	0	0
Interfund Transfers		0	23,270	160,000	0
	Total	\$11,453	\$27,576	\$160,000	\$0

Appropriations by Organization		FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations					
Capital Improvement Program Projects		\$443,383	\$536,503	\$160,000	\$0
	Total	\$443,383	\$536,503	\$160,000	\$0

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues		\$1,668	\$1,453	\$0	\$0
	Gross Revenue	1,668	1,453	0	0
	Total	\$1,668	\$1,453	\$0	\$0

Appropriations by Organization		FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental					
	Capital Improvement Projects Program	\$45,339	\$1,500	\$0	(\$3,124)
Non-Expenditure Accounts					
	Reserves & Refunds	0	0	0	3,124
	Total	\$45,339	\$1,500	\$0	\$0

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Charges For Services	\$94,432	\$2,140	\$0	\$0
Miscellaneous Revenues	2,274,380	1,679,131	377,072	687,072
Gross Revenue	2,368,812	1,681,271	377,072	687,072
Interfund Transfers	6,726,350	7,922,756	9,758,687	13,034,047
Intrafund Transfers	11,463,704	6,132,101	573,795	341,369
Fund Balance Begin of Year	6,722,848	1,233,811	1,239,872	1,715,021
	24,912,902	15,288,668	11,572,354	15,090,437
Total	\$27,281,714	\$16,969,939	\$11,949,426	\$15,777,509

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator Organization				
Parks, Recreation and Conservation Department	\$1,205,759	\$1,729,653	\$2,370,008	\$2,516,584
Real Estate Department	254,167	257,021	283,213	270,914
	1,459,926	1,986,674	2,653,221	2,787,498
Non-Departmental Organizations				
Capital Improvement Projects Program	1,988,272	14,017,167	8,046,490	11,312,385
Debt Service Accounts	65	2,557	0	0
	1,988,337	14,019,724	8,046,490	11,312,385
Non-Expenditure Accounts				
Intrafund Transfers	11,463,704	6,132,101	573,795	341,369
Interfund Transfers	15,000	36,041	0	0
Reserves & Refunds	0	0	675,920	1,336,257
	11,478,704	6,168,142	1,249,715	1,677,626
Total	\$14,926,967	\$22,174,540	\$11,949,426	\$15,777,509

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Intergovernmental Revenue	\$378,657	\$0	\$0	\$0
Miscellaneous Revenues	91,376	1,181,253	0	100,000
Gross Revenue	470,033	1,181,253	0	100,000
Interfund Transfers	3,980,000	6,877,135	0	0
Total	\$4,450,033	\$8,058,388	\$0	\$100,000

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Capital Improvement Projects Program	\$6,400,742	\$6,401,938	\$0	\$0
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	100,000
Total	\$6,400,742	\$6,401,938	\$0	\$100,000

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$61,979	\$0	\$0	\$0
Gross Revenues	61,979	0	0	0
Total	<u>\$61,979</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Capital Improvement Projects Program	\$3,321,177	\$0	\$0	\$0
Total	<u>\$3,321,177</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
None	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Capital Improvement Projects Program	\$172,640	\$0	\$0	\$0
Non-Expenditure Accounts				
Interfund Transfers	3	0	0	0
Total	\$172,643	\$0	\$0	\$0

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues		\$82,698	\$136,705	\$0	\$0
	Gross Revenue	82,698	136,705	0	0
Interfund Transfers		6,736,983	10,328,637	2,550,000	11,426,028
Intrafund Transfers		0	971,828	0	0
Other		130,806,500	62,065,000	219,377,000	235,987,000
		137,543,483	73,365,465	221,927,000	247,413,028
	Total	\$137,626,181	\$73,502,170	\$221,927,000	\$247,413,028

Appropriations by Organization		FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations					
Capital Improvement Program Projects		\$1,524,000	\$0	\$0	\$0
Debt Service Accounts		104,533,563	43,357,248	79,815,000	72,006,028
		106,057,563	43,357,248	79,815,000	72,006,028
Non-Expenditure Accounts					
Interfund Transfers		32,160,845	17,345,990	158,719,621	85,651,529
Intrafund Transfers		0	971,828	0	0
Reserves & Refunds		0	0	(16,607,621)	89,755,471
		32,160,845	18,317,818	142,112,000	175,407,000
	Total	\$138,218,408	\$61,675,066	\$221,927,000	\$247,413,028

*The majority of the Other Non-Revenue sources is short-term note proceeds.

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$82,698	\$136,705	\$0	\$0
Gross Revenue	82,698	136,705	0	0
Interfund Transfers	6,736,983	10,328,637	2,550,000	11,426,028
Intrafund Transfers	0	971,828	0	0
Other	130,806,500	62,065,000	219,377,000	235,987,000
	137,543,483	73,365,465	221,927,000	247,413,028
Total	\$137,626,181	\$73,502,170	\$221,927,000	\$247,413,028

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Capital Improvement Program Projects	\$1,524,000	\$0	\$0	\$0
Debt Service Accounts	104,533,563	43,357,248	79,815,000	72,006,028
	106,057,563	43,357,248	79,815,000	72,006,028
Non-Expenditure Accounts				
Interfund Transfers	32,160,845	17,345,990	158,719,621	85,651,529
Intrafund Transfers	0	971,828	0	0
Reserves & Refunds	0	0	(16,607,621)	89,755,471
	32,160,845	18,317,818	142,112,000	175,407,000
Total	\$138,218,408	\$61,675,066	\$221,927,000	\$247,413,028

2004 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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	(\$45,399)	\$87,781	\$0	\$0
Gross Revenue	(45,399)	87,781	0	0
Subtotal	91,911,635	0	0	0
Total	\$91,866,236	\$87,781	\$0	\$0

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	\$67,358,563	\$9,401,903	\$0	\$0
Non-Expenditure Accounts				
Interfund Transfers	4,037,448	11,156,101	0	0
Total	\$71,396,011	\$20,558,004	\$0	\$0

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Intergovernmental Revenue	\$118,686	\$0	\$0	\$0
Charges For Services	73,581,374	77,526,558	81,818,608	85,236,106
Fines And Forfeits	30	0	0	0
Miscellaneous Revenues	2,161,983	3,209,248	3,110,164	3,202,047
Gross Revenue	75,862,073	80,735,806	84,928,772	88,438,153
Interfund Transfers	0	786,315	52,055,000	0
Intrafund Transfers	92,240,977	89,793,012	85,519,917	106,941,618
Other	38,344,948	66,288	0	(29,928)
Less 5% Required by Law	0	0	(1,969,273)	(2,047,691)
Fund Balance Begin of Year	90,958,516	72,136,061	70,298,278	74,016,198
	221,544,441	162,781,676	205,903,922	178,880,197
Total	\$297,406,514	\$243,517,482	\$290,832,694	\$267,318,350

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator Organization				
Solid Waste Management Department	\$60,397,917	\$62,396,586	\$68,646,280	\$72,834,497
Non-Departmental Organizations				
Capital Improvement Projects Program	887,427	5,423,960	53,560,000	2,655,000
Debt Service Accounts	70,021,445	12,600,390	12,532,606	26,902,900
	70,908,872	18,024,350	66,092,606	29,557,900
Non-Expenditure Accounts				
Intrafund Transfers	92,240,977	89,793,012	85,519,917	106,941,618
Reserves & Refunds	5,109	5,394	70,573,891	57,984,335
	92,246,086	89,798,406	156,093,808	164,925,953
Total	\$223,552,875	\$170,219,342	\$290,832,694	\$267,318,350

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Licenses and Permits	\$25,075	\$30,592	\$30,000	\$70,222
Intergovernmental Revenue	95,019	415,344	0	0
Charges For Services	163,725,322	173,028,360	173,850,854	181,303,093
Fines And Forfeits	71,734	66,521	78,200	77,000
Miscellaneous Revenues	29,907,291	30,527,786	28,993,551	29,953,433
Gross Revenue	193,824,441	204,068,603	202,952,605	211,403,748
Interfund Transfers	105,094	1,871,610	32,147,000	0
Intrafund Transfers	207,040,234	223,206,626	219,862,527	240,646,100
Other	38,827	43,066	38,399	20,645,299
Less 5% Required by Law	0	0	(516,521)	(159,950)
Fund Balance Begin of Year	122,681,135	135,690,618	122,258,732	119,982,808
	329,865,290	360,811,920	373,790,137	381,114,257
Total	\$523,689,731	\$564,880,523	\$576,742,742	\$592,518,005

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator Organization				
Planning & Growth Management Department	\$392,693	\$349,342	\$536,738	\$610,690
Real Estate Department	195,262	247,816	359,527	356,401
Water Resource Services	103,053,959	116,042,676	128,616,129	142,949,828
	103,641,914	116,639,834	129,512,394	143,916,919
Non-Departmental Organizations				
Capital Improvement Projects Program	19,892,295	32,129,728	86,544,000	171,818,000
Debt Service Accounts	27,920,825	27,891,618	27,558,929	28,419,437
	47,813,120	60,021,346	114,102,929	200,237,437
Non-Expenditure Accounts				
Interfund Transfers	0	55,443	0	0
Intrafund Transfers	207,040,234	223,206,626	219,862,527	240,646,100
Reserves & Refunds	1,191,524	198,870	113,264,892	7,717,549
	208,231,758	223,460,939	333,127,419	248,363,649
Total	\$359,686,792	\$400,122,119	\$576,742,742	\$592,518,005

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues		\$22	(\$8)	\$0	\$0
	Gross Revenue	22	(8)	0	0
Other		5,148,000	5,238,000	2,680,000	5,570,000
	Total	\$5,148,022	\$5,237,992	\$2,680,000	\$5,570,000

Appropriations by Organization		FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations					
Debt Service Accounts		\$5,147,423	\$5,239,955	\$2,680,000	\$5,570,000
	Total	\$5,147,423	\$5,239,955	\$2,680,000	\$5,570,000

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$503,750	\$515,887	\$461,732	\$412,825
Gross Revenue	503,750	515,887	461,732	412,825
Less 5% Required by Law	0	0	(23,087)	0
Total	\$503,750	\$515,887	\$438,645	\$412,825

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator Organization				
Water Resource Services	\$5	\$0	\$0	\$0
Non-Departmental Organizations				
Debt Service Accounts	436,714	440,653	438,645	0
Non-Expenditure Accounts				
Interfund Transfers	0	0	0	1,113,096
Reserves & Refunds	0	0	0	(700,271)
	0	0	0	412,825
Total	\$436,719	\$440,653	\$438,645	\$412,825

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$2,976,322	\$2,964,597	\$2,701,200	\$7,567
Gross Revenue	2,976,322	2,964,597	2,701,200	7,567
Interfund Transfers	0	0	(135,060)	0
Total	\$2,976,322	\$2,964,597	\$2,566,140	\$7,567

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator				
Water Resource Services	\$33,947	\$32,328	\$0	\$0
Non-Departmental Organizations				
Capital Improvement Projects Program	5,994,172	6,518,106	0	0
Debt Service Accounts	2,401,908	2,424,591	2,416,923	0
	8,396,080	8,942,697	2,416,923	0
Non-Expenditure Accounts				
Interfund Transfers	0	0	0	4,955,132
Reserves & Refunds	0	0	149,217	(4,947,565)
	0	0	149,217	7,567
Total	\$8,430,027	\$8,975,025	\$2,566,140	\$7,567

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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Charges For Services	\$19,378,125	\$21,494,560	\$27,068,497	\$26,746,775
Miscellaneous Revenues	1,902,368	1,458,603	1,373,767	1,479,517
Gross Revenue	21,280,493	22,953,163	28,442,264	28,226,292
Interfund Transfers	0	251,926	0	0
Fund Balance Begin of Year	14,410,047	13,227,675	12,382,819	12,871,664
	14,410,047	13,479,601	12,382,819	12,871,664
Total	\$35,690,540	\$36,432,764	\$40,825,083	\$41,097,956

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator Organization				
Fleet Management Department	\$22,383,101	\$23,059,344	\$27,953,419	\$28,411,496
Non-Expenditure Accounts				
Reserves & Refunds	4,716	1,178	12,871,664	12,686,460
Total	\$22,387,817	\$23,060,522	\$40,825,083	\$41,097,956

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 were 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 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Intergovernmental Revenue	\$146,059	\$347,012	\$300,000	\$300,000
Charges For Services	85,447,958	92,016,791	99,302,503	107,019,645
Miscellaneous Revenues	2,775,712	4,875,834	2,740,756	4,711,638
Gross Revenue	88,369,729	97,239,637	102,343,259	112,031,283
Interfund Transfers	0	4,889,822	0	0
Intrafund Transfers	835,170	793,229	742,292	691,160
Fund Balance Begin of Year	97,485,341	120,650,757	110,134,152	128,345,037
	98,320,511	126,333,808	110,876,444	129,036,197
Total	\$186,690,240	\$223,573,445	\$213,219,703	\$241,067,480

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
County Administrator				
Human Resources Department	\$1,189,565	\$1,308,880	\$1,886,314	\$1,890,597
Non-Departmental Organizations				
Non-Departmental Allotments	78,953,763	84,484,101	93,716,531	107,919,891
Non-Expenditure Accounts				
Interfund Transfers	0	19,693,806	0	0
Intrafund Transfers	835,170	793,229	742,292	691,160
Reserves & Refunds	11,293	291,292	116,874,566	130,565,832
	846,463	20,778,327	117,616,858	131,256,992
Total	\$80,989,791	\$106,571,308	\$213,219,703	\$241,067,480

CAU SPECIAL ASSESSMENT BONDS 2006

This agency fund accounts for the collection of special assessment revenues collected and required for principal and interest payments on Capacity Assessment Revenue Bonds, Series 2006 issued to fund future and wastewater system capacity expansion, and they are not part of the County's general obligations and are secured solely by a pledge of the non-ad valorem capacity assessment revenues and carry back-up pledge of Utility System revenues.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$0	\$0	\$0	\$10,412,292
Gross Revenue	0	0	0	10,412,292
Less 5% Required by Law	0	0	0	(507,654)
Fund Bal Begin Of Year	0	0	0	8,895,375
	0	0	0	8,387,721
Total	\$0	\$0	\$0	\$18,800,013

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	0	0	0	9,095,195
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	9,704,818
Total	\$0	\$0	\$0	\$18,800,013

TRANSPORTATION ASSESSMENT UNITS FUND

This fund accounts for non-ad valorem special assessment revenue from the time payment of transportation impact fee program. The revenues can be used to fund the cost of transportation capital improvements in the zone from which they were collected.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$0	\$8,851	\$0	\$9,014
Gross Revenue	0	8,851	0	9,014
Less 5% Required By Law	0	0	0	(451)
Total	\$0	\$8,851	\$0	\$8,563

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	\$0	(\$34)	\$0	\$300
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	8,263
Total	\$0	(\$34)	\$0	\$8,563

RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

This agency fund accounts for the collection of special assessment revenues collected and required for principal and interest payments on Reclaimed Water Special Assessment Revenue Bonds, Series 2000 issued to redeem outstanding Commercial Paper Notes to construct reclaimed water distribution systems and to fund future reclaimed water projects. The 2000 bonds are not part of the County's general obligations and are secured solely by a pledge of the non-ad valorem special assessment revenues from Reclaimed Water Improvement Units.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	\$0	\$0	\$0	\$508,329
Gross Revenue	0	0	0	508,329
Transfers	0	0	0	1,113,096
Less 5% Required by Law	0	0	0	(23,034)
Subtotal	0	0	0	1,090,062
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,598,391</u>

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	\$0	\$0	\$0	\$441,395
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	1,156,996
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,598,391</u>

CAPACITY ASSESSMENT SPECIAL ASSESSMENT BONDS 2000

This agency fund accounts for the collection of special assessment revenues collected and required for principal and interest payments on Capacity Assessment Special Assessment Bonds, Series 2000 issued to fund future water and wastewater system capacity expansion. The 2000 bonds are not part of the County's general obligations and are secured solely by a pledge of non-ad valorem capacity assessment revenue and carry no back-up pledge of Utility System revenues.

Revenues by Source	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Miscellaneous Revenues	0	0	0	3,029,455
Gross Revenue	0	0	0	3,029,455
Transfers	0	0	0	4,955,132
Less 5% Required by Law	0	0	0	(139,817)
Total	\$0	\$0	\$0	\$7,844,770

Appropriations by Organization	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
Non-Departmental Organizations				
Debt Service Accounts	\$0	\$0	\$0	\$2,473,097
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	5,371,673
Total	\$0	\$0	\$0	\$7,844,770

BUDGET BY SUBFUND*

	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
01 GENERAL FUND				
001 COUNTYWIDE GENERAL FUND				
001 Countywide General Operating Fund	\$438,676,067	\$486,048,777	\$601,343,890	\$686,888,607
002 Capital Project Fund*	3,639,857	11,931,127	0	0
003 Major Maintenance & Repair Project Fund*	5,056,897	2,061,768	0	0
004 ITS Project Fund*	3,666,755	5,423,443	0	0
	<u>451,039,576</u>	<u>505,465,115</u>	<u>601,343,890</u>	<u>686,888,607</u>
003 UNINCORPORATED AREA GENERAL FUND				
001 Unincorp Area General Operating Fund	255,929,205	293,158,064	366,450,167	432,106,626
002 Unincorp Area General Project Fd*	246,359	5,383,958	0	0
003 Major Maintenance & Repair Project Fund*	7,567,131	490,398	0	0
	<u>263,742,695</u>	<u>299,032,420</u>	<u>366,450,167</u>	<u>432,106,626</u>
Total General Fund	<u>714,782,271</u>	<u>804,497,535</u>	<u>967,794,057</u>	<u>1,118,995,233</u>
10 SPECIAL REVENUE FUNDS				
002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND				
602 Public Art Prog Countywide Fund Ord89-32*	75,187	78,276	159,490	219,730
606 Cw Major Maintenance & Repair Project Fund	0	1,224,063	4,867,020	6,129,883
636 School Site Impact Fee Fund (1/93-10/06)	0	0	0	1,414,250
637 School Site Impact Fee Fund (11/06-)	0	0	0	8,049,255
638 School Impact Fee Interest Fund (11/06-)	0	0	0	30,000
702 Crim Just Education/Training Fund FS943.14	640,000	721,935	1,433,606	2,377,428
703 Crim Just Training Trust Fund R95-077	265,707	53,277	474,276	534,080
705 County Boat Registration Fee Fund Ord90-13	386,504	383,593	929,103	820,608
706 Detention Deputy Recruitmnt/Retention Fd*	79,527	346,331	0	0
707 Teen Court Fund FS938.17/Ord 97-15	292,214	136,334	28,356	24,147
709 Federal Usms/Dept Just Asset Forfeit Fund	0	0	1,916,967	2,434,115
710 County Fine & Forfeiture Fund FS142.01	9,155,458	0	0	0
712 Cty Lcl Alcohol/Drug Trust Fund FS 938.13	75,916	60,202	192,414	127,514
713 Drug Abuse Alternate Source Fund R91-0223	22,906	54,969	259,255	246,355
714 800Mhz Intrgv Radio Comm Sys Fund FS318.21	1,170,511	1,128,100	2,577,245	3,492,353
715 Fla Contraband Forfeit Fund FS932.703/704	537,968	640,663	1,525,951	2,211,992
716 Lcl Govt Crim Just Trust Fund FS27.3455	8,692,440	0	0	0
717 Service Fees Legal Aid Prog Fund Ord89-20	722,277	0	0	0
718 Drug Abuse Tr Fund FS938.21/Ord 97-16	71,898	37,366	338,134	377,034
719 Federal Treasury Asset Forfeiture Fund	0	0	140,500	161,139
720 Court Improvement Fd Ord 82-07 & 86-17*	137,269	0	0	0
721 Court Facilities Fund Ord87-23	3,411,992	128,870	439,914	548,369
722 Mediation-Arbitration Trust Fund	592,471	588,795	66,660	11,387
723 County Civil Mediation Trust Fund	358,307	107,738	9,720	5,727
724 Family Mediation Trust Fund	0	44,885	16,539	71,869
725 Civil Traf Inf Hearing Off Tr Fund Ao92-11	1,166,592	504,046	43,450	8,948
726 General Master (Disso Marriage) Trust Fund	637,365	169,318	13,150	13,410
727 Court Technology Trust Fund Ord93-02	323,658	0	143,600	146,475
728 Probate Guardianship & Trust Trust Fund	148,761	34,009	4,435	24,520

BUDGET BY SUBFUND*

	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND (continued)				
729 Spcl Master Animal Ctrl Fee Fund	4,272	0	15,795	18,295
730 Cir Ct Mediation Administrative Fee Fund	60,268	0	1,520	45,050
731 Spcl Master Water Use Restrict Fee Fund	17,298	0	44,790	51,490
732 Family Administrative Fee Fnd S-2000-073	54,050	183,816	2,850	148
733 Child Custody Investigation Fee Ao94-181	48,662	189,594	2,700	120
734 Courthouse Annex Tower Fund	3,100,000	2,665,400	0	0
735 Cnty Ct Court-Ordered Mediation Ao99-06	0	58,622	2,370	45,270
736 Children'S Advocacy Centr Fnd S-1999-081	0	0	17,640	20,996
737 Public Guardian Trust Fund Ord 99-24	12,000	19,500	3,000	0
738 Project Hope FS796.07(6)	0	0	70,532	102,937
742 State Court Innov(Ord 04-33:939.185 FS)	0	2,004,432	1,826,947	1,853,685
743 Legal Aid Fund (Ord 04-33:939.185 F.S.)	45,262	1,100,000	1,100,000	1,100,000
744 Teen Ct/Juv Divrs Fund(Ord04-33:939.185FS)	45,262	412,740	1,184,869	1,314,408
745 Court-Related Technology Fund (Art.V.)	0	5,071,698	5,948,926	5,347,416
746 Traf Surcharge Tr Fund FS318.18/Ord04-26	0	5,445,948	5,454,494	6,143,981
747 Crime Prev/Safe Neighborhds FS775.083(2)	0	0	871,334	1,892,882
749 Child Supprt Incent Fd-SS Act Title IV-D	0	0	22,000	53,107
904 Emer Mgt Facil Plns Rev Fund Fac 9G-20.004	0	0	27,739	30,889
905 Lcl Air Poll Ctrl Tag Fee Tr Fund FS320.03	762,944	744,699	1,329,364	952,546
907 Indigent Health Care Svcs FS212.055 Fund	95,693,702	102,635,629	95,783,483	101,886,494
908 Gardinier Settlement Dep/Epc Fund	437,000	225,051	476,094	181,094
909 Pollution Recovery Fund Lf84-446	565,585	1,142,602	1,337,437	1,911,276
910 Pollution Recovery Project Fund	6,480	239,677	0	0
911 State Revenue Sharing Fund	31,017,390	32,574,178	14,139,858	10,752,107
915 911 Emer Tel Sys-Land Ln Ord86-14/87-25	4,622,408	5,409,136	10,421,946	9,964,387
916 911 Emer Tel Sys-Wireless 365.173FS	0	0	2,481,081	3,640,102
925 Fl Boating Improv Prog Fund-FS328.72(15)*	218,773	28,126	315,000	315,000
969 Jt County-City Cecile Wagnon Will Fund	0	0	83,159	85,659
971 Animal Cont Spay/Neuter Inc Pymt Prog	156,616	213,890	910,599	983,932
972 Animal Services Contributions Fund	1,182	2,552	14,969	20,623
992 ITS Project Fund	0	2,631,297	3,112,334	5,344,004
993 Data Management Services Fund	14,630,322	0	0	0
994 Tampa Bay Water Issues Addl Support Fund	1,429,666	1,439,082	0	0
	181,894,070	170,880,439	162,582,615	183,538,486
004 UNINCORPORATED AREA SPECIAL PURPOSE FUND				
602 Public Art Program MSTU Fd Ord89-32*	0	29,500	30,200	21,700
610 UA Major Maintenance & Repair Project Fund	0	5,421,443	2,450,329	3,897,999
620 Parks Impact Fee (Nw Zone) Fund*	1,962,439	544,234	820,000	377,750
621 Parks Impact Fee (Ne Zone) Fund*	547,730	6,940	433,750	433,750
622 Parks Impact Fee (Cent Zone) Fund*	641,737	2,034,586	1,170,000	1,149,100
623 Parks Impact Fee (S Zone) Fund*	284,274	37,613	605,000	688,600
626 School Site Ded Prog Nw Imp Assess Tr Fund	0	0	6,890	7,090
628 School Site Ded Prog Cent Imp Asses TrFund	0	0	0	0
630 Fire Service Impact Fee (Nw Zone) Fund*	643,757	132,602	144,000	106,000
631 Fire Service Impact (Ne Zone) Fund*	1,330	62,342	115,000	115,000
632 Fire Service Impact Fee (Cent Zone) Fund*	76,231	4,100	238,500	210,000

BUDGET BY SUBFUND*

	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
004 UNINCORPORATED AREA SPECIAL PURPOSE FUND (continued)				
633 Fire Service Impact Fee (S Zone) Fund*	1,330	72,726	229,000	210,000
636 School Site Impact Fee Fund	6,577,713	48,455	6,329,337	0
641 Impact Fees Administration	451,654	313,066	524,536	466,618
892 Environmental Restoration Project Fund*	148,077	21,650	300,000	450,000
893 Local Habitat Mitigation Bank Fund*	0	0	25,000	25,000
900 Building Services Division (Pgm) Fund	14,124,928	17,112,496	27,375,696	25,103,162
908 Land Excavtn Opr/Inspect Sec.8.01.03Ldc	166,061	155,592	162,571	147,230
913 Water Conservation Trust Fund Ord91-27*	125,006	80,519	612,936	587,240
922 Tax Dist On Severance Phos Rock FS211.31	752,750	845,779	2,751,431	1,887,903
924 Stormwater Mgmt Proj Fd Ord 89-27*	10,941,643	6,057,405	5,133,850	4,484,567
925 Stormwater Mgmt Operating Fund Ord 89-27	311,636	535,653	1,006,093	1,102,585
988 Sun City Utility Operating/Project Fund	50,979	35,516	0	0
	37,809,275	33,552,217	50,464,119	41,471,294
006 COUNTY BLENDED COMPONENT UNITS FUND				
001 Civil Service Board Fund	2,295,082	2,298,511	2,776,756	3,022,255
002 Law Library Board Fund-Ord 01-16,Sec7	563,600	392,865	463,988	453,199
006 City County Planning Commission Fund	5,579,207	5,753,349	6,178,263	6,611,050
903 Law Library Sales/Svcs Ord 01-16,Sec8	2,945	46,040	57,405	47,755
	8,440,834	8,490,765	9,476,412	10,134,259
008 LOCAL HOUSING ASSISTANCE PROGRAM FUND				
001 Operating Fund	626,118	0	0	0
200 S.H.I.P. Program*	6,238,292	6,885,981	6,643,069	8,386,814
	6,864,410	6,885,981	6,643,069	8,386,814
009 STATE OF FL HEALTHCARE SURTAX TRUST FUND				
001 Indigent Health Care & Trauma Center Fund	87,693,668	83,895,828	122,186,055	170,566,962
010 SALES TAX REVENUE FUND				
010 Half-Cent Sales Tax/Bonds Revenue Fund	84,647,653	86,260,856	107,028,781	121,687,368
020 Prof Sports Franchise Facil Sales Tax Fund	2,003,545	2,004,334	2,174,148	2,174,548
030 3% Tourist Dev Tax Trust Fund	10,054,620	11,954,238	13,852,943	14,116,258
040 1% Addl (4Th Ct) Tourist Tax Fund Ord90-03	2,795,685	2,652,136	9,256,955	11,374,682
050 1% Addl (5Th Ct) Tourist Tax Fund Ord94-13	3,213,217	5,263,201	6,944,846	8,459,459
090 Lcl Govt Infrastructure Surtax Fund	85,617,241	99,381,752	100,571,207	113,284,171
	188,331,961	207,516,517	239,828,880	271,096,486
012 INTERGOVERNMENTAL GRANTS				
100 Operating Grants Fund*	83,892,769	92,068,888	83,543,117	86,446,773
200 Project Grants Fund*	10,340,874	36,452,695	7,384,174	6,690,043
	94,233,643	128,521,583	90,927,291	93,136,816
013 COUNTY TRANSPORTATION TRUST FUND				
001 Operating Fund	50,249,984	50,274,062	62,184,400	67,983,186
002 Proj Fund (1St Local Option 6Ct Fuel Tx)*	27,957,337	27,541,414	24,136,552	25,070,238
005 Street Lighting Non-Ad Val Assessment Fund	6,582,303	6,415,175	11,202,142	11,300,196
100 Operating Grants Fund*	329,065	0	0	0
200 Project Grants Fund*	2,254,574	2,378,936	0	0
300 Developer/County Funded Transp Project	0	5,700,000	0	0

BUDGET BY SUBFUND*

	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
013 COUNTY TRANSPORTATION TRUST FUND (continued)				
937 Rd Network Imp Prog Imp Asses Zone 8*	5,669	0	0	0
938 Rd Network Imp Prog Imp Asses Zone 9*	8,979	0	0	0
940 Ninth-Cent Fuel Tax Fund*	4,884,243	4,385,320	4,691,136	5,045,637
970 Road Network Impact Fee (Zone 01) Fund*	44,713	67,990	6,500	1,439,250
971 Road Network Impact Fee (Zone 02) Fund*	17,424	13,389	361,000	361,000
972 Road Network Impact Fee (Zone 03) Fund*	1,425	1,425	71,250	71,250
973 Road Network Impact Fee (Zone 04) Fund*	577,041	304,247	2,470,000	1,235,000
974 Road Network Impact Fee (Zone 05) Fund*	36,121	13,993	109,250	109,250
975 Road Network Impact Fee (Zone 06) Fund*	191,319	220,638	167,675	167,675
976 Road Network Impact Fee (Zone 07) Fund*	198,562	3,710,939	3,467,500	0
977 Road Network Impact Fee (Zone 08) Fund*	3,103,381	1,700,195	950,000	38,000
978 Road Network Impact Fee (Zone 09) Fund*	3,207,368	3,338,643	1,130,500	47,500
979 Road Network Impact Fee (Zone 10) Fund*	361,926	282,449	926,250	926,250
980 Citrus Pk Cmnty Dev Dist Pledged Rev Fd*	3,852,232	3,010,742	2,470,000	0
989 Constitutional Fuel Tax Fund*	9,683,658	13,035,190	11,048,518	11,412,790
990 County Fuel Tax (7Th Cent) Fund	4,918,697	5,297,931	5,458,849	5,477,074
991 Local Transp Ninth Cent Fuel Tax Fund	6,533,021	6,949,188	6,801,959	7,279,283
992 Ad Valorem Tax Transp Fund*	1,903,791	5,937,772	15,885,000	21,480,000
993 Transit System Aid Fund	0	0	200,000	750,000
	126,902,833	140,579,638	153,738,481	160,193,579
014 LIBRARY TAX DISTRICT FUND				
001 Library Tax Dist Operating Fund	38,621,923	36,867,822	55,022,211	68,361,118
002 Library Tax District Project Fund*	4,071,199	5,047,149	3,424,000	3,607,000
003 Major Maintenance & Repair Project Fund*	640,191	421,961	428,512	502,832
100 Operating Grants Fund*	34,800	114,780	0	0
200 Project Grants Fund*	1,120,930	1,167,041	0	0
602 Public Art Prog Library Dist Fd Ord89-32*	5,130	49,365	26,182	11,200
	44,494,173	43,668,118	58,900,905	72,482,150
030 INFRASTRUCTURE SURTAX FIXED PROJECT FUND				
002 Project Fund (Entitlement One 1997-2003)*	8,839,134	8,434,411	800,000	900,000
003 Financed Proj Subfund (PH II 2003-2008)*	31,559,561	21,653,284	67,792,621	48,621,194
004 Non-Financed Proj Subfd(PH II 2003-2008)*	11,386,305	32,836,889	46,263,201	(482,418)
005 Project Subfd (Ph III)*	0	0	6,565,000	92,723,000
	51,785,000	62,924,584	121,420,822	141,761,776
Total Special Revenue Funds	828,449,867	886,915,670	1,016,168,649	1,152,768,622
20 DEBT SERVICE FUNDS				
011 CAP IMP NON-ADVAL REV BDS SER 98 FD				
000 Sinking Fund Cap Imp 98 Rev Bds	1,499,300	1,498,600	1,871,750	1,874,594
013 FUEL TAX REF REVENUE BONDS DEBT SVC FUND				
001 Taxable Series 1998 Sinking Fund	2,386,221	2,394,043	3,548,669	3,551,521
024 GENERAL OBLIGATION BONDS P&R SINKING FD				
000 Parks G.O. Bonds '93/'96/'02 Bonds	1,378,124	1,374,367	1,511,016	1,496,307
029 ELAPP LIMITED ADVAL TAX BONDS DBT SVC FD				
000 ELAPP Ltd Adval Tx Bds Sinking Fund	5,325,506	5,336,643	6,279,898	6,216,502

BUDGET BY SUBFUND*

	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
036 CRIM JUSTICE FACIL REV BONDS DEBT SVC FD				
000 Crim Just Facil Rev Bds Sinking Fund	10,002,516	10,003,700	11,669,650	11,664,792
001 Crim Just Facil Rev Bds Reserve Acct	0	0	10,001,250	10,001,250
	<u>10,002,516</u>	<u>10,003,700</u>	<u>21,670,900</u>	<u>21,666,042</u>
037 COURT FACIL REV BONDS 99/05 DEBT SERVICE FD				
001 Courthouse Project Revenue Fund Acct	3,732,660	178,305	0	0
002 Courthouse Project Sinking Fund Acct	3,648,772	49,509,900	2,649,567	5,243,680
003 Courthouse Proj Invested Sinking Fund Acct	0	4,378,393	0	0
	<u>7,381,432</u>	<u>54,066,598</u>	<u>2,649,567</u>	<u>5,243,680</u>
038 CAP IMPROVE PRG REV BONDS 94/96/06 DEBT SVC FD				
004 CIP Ref Rev Bds Series 96 Sinking Fund	3,502,421	3,503,529	4,078,714	3,835,317
005 CIP Ref Rev Bds Series 96 Reserve Fund	0	0	3,491,250	3,248,625
	<u>3,502,421</u>	<u>3,503,529</u>	<u>7,569,964</u>	<u>7,083,942</u>
039 CAP IMPROVE NONADVAL REF REV 96/06 BD FD				
001 MOSI/Cnty Ctr Ref Rev Bds 96A/B Debt Svc	5,388,384	5,388,978	6,739,582	6,536,121
002 MOSI/Cnty Ctr Ref Rev Bds 96A/B Reserve	0	0	5,388,220	5,189,306
	<u>5,388,384</u>	<u>5,388,978</u>	<u>12,127,802</u>	<u>11,725,427</u>
049 2001 COMMUNITY INVESTMNT TX REV BONDS				
001 CIT Series 2001A And Series 2001B	4,532,562	4,527,262	6,641,955	6,650,788
050 SERIES 2004 CIT REVENUE BONDS				
001 CIT Series 2004 Sinking Fund	0	6,446,811	8,988,287	8,992,859
055 2005 TSA REFUNDING NON-ADVAL REV BDS				
001 Arena Non-Ad Ref Rev 2005 Sinking Fund	0	20,576,826	1,544,961	2,272,388
Total Debt Service Funds	<u>41,396,466</u>	<u>115,117,357</u>	<u>74,404,769</u>	<u>76,774,050</u>
 30 CAPITAL PROJECTS FUNDS				
002 COUNTYWIDE CAPITAL PROJECTS FUND				
604 Countywide Construction Fund*	0	3,420,896	15,960,490	23,521,760
004 UNINCORP AREA CAPITAL PROJECTS FUND				
608 Unincorp Area Construction Fund*	0	4,579,498	14,098,326	10,968,736
011 CAP IMP NON-ADVAL TAX REV BDS SER 98 FD				
002 Cap Imp Non-Adv Tx Rev Bds 98 Proj Fund*	440,967	121,528	0	0
016 EPC FACILITY ACQUISITION/REHAB FUND				
002 EPC Sabal Park Facility Project Fund*	443,383	536,503	160,000	0
024 GENERAL OBLIG BONDS P & R PROGRAM FUND				
003 P&R Unincorporated Area Series 1996 Bds*	45,339	1,500	0	0
029 ENVIRO SENSITIVE LANDS TAX/BOND FUND				
000 Site Acquisition & Administration Acct	11,717,871	6,139,122	1,382,928	1,684,629
001 ELAPP Site Management & Restoration Acct	1,220,759	2,011,053	2,520,008	2,780,495
002 ELAPP Projects (Non-Bond) Fund	101,579	12,605,614	8,046,490	11,312,385
005 Limited Ad Val Tax Bonds (1992) Proj Fd*	1,788,610	4,641	0	0
006 Limited Ad Val Tax Bonds (1994) Proj Fd*	98,148	1,414,110	0	0
	<u>14,926,967</u>	<u>22,174,540</u>	<u>11,949,426</u>	<u>15,777,509</u>

BUDGET BY SUBFUND*

	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
034 COURT FACIL NON-BOND CONSTRUCTION FUND				
002 Court Facil Imprvmt Non-Bond Proj Fund	620,362	414,990	0	100,000
003 Central Energy Plant Ph II Const	5,780,380	5,986,948	0	0
	<u>6,400,742</u>	<u>6,401,938</u>	<u>0</u>	<u>100,000</u>
035 COURT FACIL REV BONDS 99 CONSTRUCTION FD				
002 Court Facil Imprvmt Bond Proj Fund*	3,321,177	0	0	0
038 CAPITAL IMPRV PROG BONDS SERIES 94/96 FD				
002 Cap Imp Refunding Rev Bds 1996 Const Fund*	72,642	0	0	0
003 Cap Imp Revenue Bds 1994 Const Fund*	100,001	0	0	0
	<u>172,643</u>	<u>0</u>	<u>0</u>	<u>0</u>
044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND				
001 CP Quarterly Note Issuances*	138,218,408	61,675,066	105,425,000	72,006,028
002 CP Allocated Credit Capacity*	0	0	116,502,000	175,407,000
	<u>138,218,408</u>	<u>61,675,066</u>	<u>221,927,000</u>	<u>247,413,028</u>
048 FALKENBURG JAIL CONSTRUCTION FUND				
002 Jail Expansn Capital Proj (Series 2001A)*	466,581	1,550	0	(786,949)
050 2004 COMMUNITY INVESTMENT TAX REV BNDS				
002 CIT Series 2004 Project Fund*	71,396,011	20,558,004	0	0
Total Capital Projects Funds	<u>235,832,218</u>	<u>119,471,023</u>	<u>264,095,242</u>	<u>296,994,084</u>

40 ENTERPRISE FUNDS

032 SOLID WASTE SYSTEM ENTERPRISE FUND				
001 SW & RR System Operating/Maintenance Fund	55,686,244	59,800,545	75,132,859	79,477,959
003 SW & RR System Revenue Fund	73,171,921	84,056,807	83,938,430	89,785,051
004 SW & RR System Renewal/Replacement Fund	2,810,260	981,325	12,843,927	12,862,463
005 SW & RR System Capital Improvement Fund*	887,427	5,423,960	1,505,000	2,655,000
017 SW/RR Sys (Fin Assur) Nw Closed Lf Fund	73,000	73,000	511,000	438,000
019 SW/RR Sys (Fin Assur/Gasb) Lf Closure Fund	0	0	27,247,397	27,935,286
024 SW/RR Sys Closed L/F Maintenance Fund	1,749,559	1,590,786	2,002,501	2,396,321
027 SW & RR System Debt Service Fund	73,845,315	12,600,390	13,671,788	27,688,586
028 SW & RR System Debt Svc Reserve Fund	12,572,295	0	3,832,211	3,832,211
029 SW & RR System General Purpose Fund	2,605,000	5,668,599	15,672,191	17,820,783
041 Taylor Road Landfill Superfund Site Fund	33,168	23,930	46,500	46,500
043 Lf Closure Fund-Phase II (Cell 7) Gasb	0	0	373,890	380,190
049 SW & RR System Rate Stabilization Fund	0	0	2,000,000	2,000,000
058 Financed Proj Subfund	0	0	52,055,000	0
100 Operating Grants Fund*	118,686	0	0	0
	<u>223,552,875</u>	<u>170,219,342</u>	<u>290,832,694</u>	<u>267,318,350</u>
040 WATER & WASTEWATER UTILITY ENTERPRISE FD				
001 Utility Sys Operating & Maintenance Acct	101,199,815	113,341,916	139,473,583	154,343,119
002 Utility Sys Rev Bds Debt Service Acct	27,920,825	27,891,618	34,730,081	35,009,445
003 Utility Sys General Revenue Acct	169,322,973	187,437,163	207,346,039	215,668,154
005 Util Sys Capacity Fees Gen Oper Acct	12,701,441	27,338,040	16,265,996	8,961,928
007 Utility Sys Renewal & Replacement Acct*	32,229,984	13,780,180	10,265,287	10,765,217
010 Utility Sys Gen Rev Cap Exp Acct*	8,302,698	15,817,284	45,000,000	38,221,531
011 Water Projects Account*	70,017	96,191	0	162,000

BUDGET BY SUBFUND*

	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
040 WATER & WASTEWATER UTILITY ENTERPRISE FD (continued)				
012 Wastewater Projects Account*	413,839	770,300	0	343,000
013 Recl Water Capital Charge Fund R96-072*	441,419	688,859	0	0
041 Cone Ranch Special Projects Fund	20,669	13,638	1,796,509	1,940,509
042 Utility Sys Water Conservation Fund	257,007	1,353,038	0	0
044 CP Quarterly Note Issuances*	0	0	0	20,606,000
045 Long Term Sys Capital Rehab/Replcmt Fund	0	2,717,352	0	0
046 Revenue Account Rate Stabilization Fund	0	0	76,654,356	76,654,356
050 Reclaimed Water Impvmt Unit Assessmnt Fund	8,638	7,249	3,228,323	3,845,835
051 Reclaimed Water Impvmt Unit Project Fund*	403,677	636,911	0	0
052 Capacity Assessment Unit Fund Ord 96-07	6,067,607	7,442,549	9,793,193	2,521,730
054 Infrastructure Assessment Unit Fund 99-08	72	72	42,375	49,181
055 Infrastructure Assessmnt Unit Project Fund	19,464	0	0	0
056 2006 CAU Special Assessment Bonds	0	0	0	3,500,000
057 Utility Sys Financed Project Fund	0	0	32,147,000	19,926,000
200 Project Grants Fund*	306,647	789,759	0	0
	359,686,792	400,122,119	576,742,742	592,518,005
044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND				
001 CP Quarterly Note Issuances*	5,147,423	5,239,955	2,680,000	5,570,000
046 RECL WATER SPCL ASSESSMENT REV BDS 2000				
002 Rev/Sinking Fund Rw Spcl Assmnt 00 Rev Bds*	436,719	440,653	438,645	412,825
047 CAPACITY ASSESS SPECIAL ASSESS BDS 2000				
001 Cau Spcl Assmnt Bds 2000 Project Fund*	5,994,172	6,518,106	0	0
002 Rev/Sinking Fund Cau Spcl Assmnt 2000 Bds*	2,435,855	2,456,919	2,566,140	7,567
	8,430,027	8,975,025	2,566,140	7,567
Total Enterprise Funds	597,253,836	584,997,094	873,260,221	865,826,747
 50 INTERNAL SERVICE FUNDS				
066 FLEET SERVICES FUND				
001 Operating Fund	11,861,988	13,584,833	20,510,945	19,917,368
003 Lease Back Program Fund	10,525,829	9,475,689	20,314,138	21,180,588
	22,387,817	23,060,522	40,825,083	41,097,956
067 COUNTY SELF INSURANCE FUND				
000 Insurance Program Administration Fund	805,110	734,349	1,184,591	1,128,762
001 Workers Compensation Insurance Fund	7,137,888	27,869,230	52,343,375	61,344,297
002 General Liability Insurance Fund	7,690,502	7,707,811	26,833,368	28,281,630
003 Catastrophic Disaster Insurance Fund	0	0	35,184,641	43,388,022
004 Employee Group Health Insurance Fund	65,356,291	70,259,918	97,673,728	106,924,769
	80,989,791	106,571,308	213,219,703	241,067,480
Total Internal Service Funds	103,377,608	129,631,830	254,044,786	282,165,436

BUDGET BY SUBFUND*

	FY 04 Actual	FY 05 Actual	FY 06 Adopted	FY 07 Adopted
65 AGENCY FUND				
040 CAU SPECIAL ASSESSMENT BONDS 2006				
002 Cau Spcl Assmnt Rev/Sinking 06 Fd	0	0	0	9,904,638
003 Cau Spcl Assmnt 06 Reserve Fd	0	0	0	8,895,375
	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,800,013</u>
044 TRANSPORTATION ASSESSMENT UNITS FUND				
002 TAU Special Assmnt Rev/Sinking Fund	0	(34)	0	8,563
046 RECL WATER SPCL ASSESSMENT REV BDS 2000				
002 Rev/Sinking Fd RW Spcl Assmnt 00 Rev Bds*	0	0	0	1,169,072
003 Reserve Fd RW Spcl Assmnt 00 Rev Bds	0	0	0	429,319
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,598,391</u>
047 CAPACITY ASSESS SPECIAL ASSESS BDS 2000				
002 Rev/Sinking Fd Cau Spcl Assmnt 2000 Bds*	0	0	0	5,436,732
003 Reserve Fd Cau Spcl Assmnt 2000 Bds*	0	0	0	2,408,038
	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,844,770</u>
Total Agency Funds	<u>0</u>	<u>(34)</u>	<u>0</u>	<u>28,251,737</u>
Grand Total	<u>\$2,521,092,266</u>	<u>\$2,640,630,475</u>	<u>\$3,449,767,724</u>	<u>\$3,821,775,909</u>

* 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.