
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 06 actuals, FY 07 and FY 08 adopted, and FY 09 planned 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 06, FY 07, FY 08, and FY 09:

All Fund Types: FY 06 \$2,745,501,315 FY 07 \$3,821,775,909 FY 08 \$4,046,731,378 FY 09 \$3,843,590,592

Governmental Funds: FY 06 \$2,019,863,175 FY 07 \$2,645,531,989 FY 08 \$2,820,073,209 FY 09 \$2,478,172,506

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 06 \$871,423,807 FY 07 \$1,118,995,233 FY 08 \$1,144,671,398 FY 09 \$1,177,966,064

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 06 \$902,730,060 FY 07 \$1,152,768,622 FY 08 \$1,309,030,223 FY 09 \$1,158,599,745

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 06 \$143,588,888 FY 07 \$76,774,050 FY 08 \$89,087,323 FY 09 \$91,439,412

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 06 \$102,120,420 FY 07 \$296,994,084 FY 08 \$277,284,265 FY 09 \$50,167,285

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 06 \$722,164,544 FY 07 \$1,147,992,183 FY 08 \$1,213,093,821 FY 09 \$1,351,853,738

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 06 \$604,015,944 FY 07 \$865,826,747 FY 08 \$869,372,702 FY 09 \$984,068,397

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 06 \$118,148,600 FY 07 \$282,165,436 FY 08 \$343,721,119 FY 09 \$367,785,341

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 06 \$3,473,596 FY 07 \$28,251,737 FY 08 \$13,564,348 FY 09 \$13,564,348

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|-----------------|------------------|------------------|------------------|
| General Fund | | | | |
| Countywide General Fund | \$541,745,332 | \$686,888,607 | \$691,525,001 | \$714,099,147 |
| Unincorporated Area General Fund | 329,678,475 | 432,106,626 | 453,146,397 | 463,866,917 |
| Subtotal | 871,423,807 | 1,118,995,233 | 1,144,671,398 | 1,177,966,064 |
| Special Revenue Funds | | | | |
| Countywide Special Purpose Revenue Fund | 137,839,880 | 183,538,486 | 218,368,083 | 225,983,862 |
| Unincorporated Area Special Purpose Fund | 40,261,938 | 41,471,294 | 38,752,441 | 37,095,568 |
| County Blended Component Units Fund | 9,173,489 | 10,134,259 | 9,873,848 | 10,343,311 |
| Local Housing Assistance Program Fund | 11,529,173 | 8,386,814 | 8,500,000 | 8,500,000 |
| State Of FI Healthcare Surtax Trust Fund | 75,056,491 | 170,566,962 | 197,378,439 | 195,202,432 |
| Sales Tax Revenue Fund | 219,779,657 | 271,096,486 | 260,745,425 | 276,325,903 |
| Intergovernmental Grants | 115,169,584 | 93,136,816 | 92,477,750 | 90,022,260 |
| County Transportation Trust Fund | 126,781,499 | 160,193,579 | 161,123,564 | 163,231,480 |
| Library Tax District Fund | 43,045,128 | 72,482,150 | 99,353,548 | 80,273,509 |
| Infrastructure Surtax Fixed Project Fund | 124,093,221 | 141,761,776 | 222,457,125 | 71,621,420 |
| Subtotal | 902,730,060 | 1,152,768,622 | 1,309,030,223 | 1,158,599,745 |
| Debt Service Funds | | | | |
| Cap Imp Non-Adval Rev 98 Dbt Svc Fd | 1,497,150 | 1,874,594 | 1,814,723 | 1,814,973 |
| Fuel Tax Ref Rev Bds Dbt Svc Fd | 2,386,648 | 3,551,521 | 3,582,686 | 2,589,236 |
| 4th Cent Tourist Dev Tax Debt Svc Fd | 0 | 0 | 1,178,090 | 1,161,890 |
| 5th Cent Tourist Dev Tax Debt Svc Fd | 0 | 0 | 4,143,883 | 4,142,939 |
| P&R G.O. Bnds 93/96/02 Dbt Svc Fd | 1,386,428 | 1,496,307 | 1,569,930 | 1,597,494 |
| ELAPP Limited Adval Tax Bonds Dbt Svc Fd | 5,323,825 | 6,216,502 | 6,507,191 | 6,507,798 |
| Crim Just Cip Ref Rev 93& 03 Dbt Svc Fd | 10,003,500 | 21,666,042 | 21,669,292 | 21,667,042 |
| Ct Facil Rev Bds 99&05 Debt Svc Fd | 1,079,551 | 5,243,680 | 4,118,291 | 4,467,165 |
| Cap Imprv Prg Rev Bds 94/96/06 Debt Svc | 44,683,718 | 7,083,942 | 7,085,545 | 7,086,545 |
| Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd | 65,751,789 | 11,725,427 | 11,879,633 | 11,881,008 |
| Cap Impr Commercialpaper Program Fund | 0 | 0 | 1,654,779 | 1,654,778 |
| CIT Rev Bds 2001 A & B Dbt Svc Fd | 4,537,862 | 6,650,788 | 6,651,788 | 6,654,588 |
| CIT Rev Bds 2004 Dbt Svc Fd | 6,344,269 | 8,992,859 | 9,007,296 | 9,019,608 |
| CIT Rev Bds 2007 Dbt Svc Fd | 0 | 0 | 5,947,205 | 8,915,807 |
| TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd | 594,148 | 2,272,388 | 2,276,991 | 2,278,541 |
| Subtotal | 143,588,888 | 76,774,050 | 89,087,323 | 91,439,412 |

BUDGET SUMMARY BY FUND

| FUND TITLE | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|------------------------|------------------------|------------------------|------------------------|
| Capital Projects Funds | | | | |
| Countywide Capital Projects Fund | 19,317,385 | 23,521,760 | 9,530,250 | 6,694,000 |
| Unincorp Area Capital Projects Fund | 4,991,219 | 10,968,736 | 22,960,084 | 10,566,689 |
| Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd | 192,781 | 0 | 0 | 0 |
| EPC Facility Acquisition/Rehab Fund | 110,047 | 0 | 0 | 0 |
| General Oblig Bonds P & R Program Fund | 85,221 | 0 | 0 | 0 |
| Enviro Sensitive Lands Tax/Bond Fund | 16,020,267 | 15,777,509 | 16,981,966 | 17,852,718 |
| Court Facil Non-Bond Construction Fund | 2,125,923 | 100,000 | 100,000 | 100,000 |
| Cap Impr Commercial Paper Program Fund | 59,277,577 | 247,413,028 | 19,120,004 | 14,828,878 |
| Falkenburg Jail Construction Fund | 0 | (786,949) | 125,000 | 125,000 |
| 2007 Community Investment Tax Rev Bnds | 0 | 0 | 208,466,961 | 0 |
| Subtotal | 102,120,420 | 296,994,084 | 277,284,265 | 50,167,285 |
| Enterprise Funds | | | | |
| Solid Waste System Enterprise Fund | 170,630,775 | 267,318,350 | 270,739,055 | 312,241,667 |
| Water & Wastewater Utility Enterprise Fd | 427,696,048 | 592,518,005 | 595,724,647 | 670,306,430 |
| Cap Impr Commercial Paper Program Fund | 2,699,999 | 5,570,000 | 2,909,000 | 1,520,300 |
| Recl Water Spcl Assessment Rev Bds 2000 | 436,338 | 412,825 | 0 | 0 |
| Capacity Assess Special Assess Bds 2000 | 2,552,784 | 7,567 | 0 | 0 |
| Subtotal | 604,015,944 | 865,826,747 | 869,372,702 | 984,068,397 |
| Internal Service Funds | | | | |
| Fleet Services Fund | 23,142,990 | 41,097,956 | 59,477,109 | 65,367,554 |
| County Self Insurance Fund | 95,005,610 | 241,067,480 | 284,244,010 | 302,417,787 |
| Subtotal | 118,148,600 | 282,165,436 | 343,721,119 | 367,785,341 |
| Non-Commitment Special Assessment Debt | | | | |
| CAU Special Assessment Bonds 2006 | 3,473,499 | 18,800,013 | 10,086,863 | 10,086,863 |
| Transportation Assessment Units Fund | 97 | 8,563 | 8,237 | 8,237 |
| Recl Water Spcl Assessment Rev Bds 2000 | 0 | 1,598,391 | 503,137 | 503,137 |
| Capacity Assess Special Assess Bds 2000 | 0 | 7,844,770 | 2,966,111 | 2,966,111 |
| Subtotal | 3,473,596 | 28,251,737 | 13,564,348 | 13,564,348 |
| Total | \$2,745,501,315 | \$3,821,775,909 | \$4,046,731,378 | \$3,843,590,592 |

FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-----------------|------------------|------------------|------------------|
| GENERAL REVENUE FUND | | | | |
| Countywide General Fund | | | | |
| Personal Services | \$106,997,298 | \$119,421,859 | \$120,374,933 | \$126,048,968 |
| Operating Expenditure/Expense | 41,528,751 | 52,038,383 | 57,767,659 | 59,168,286 |
| Capital Equipment | 2,187,359 | 12,688,244 | 13,454,676 | 13,484,334 |
| Capital Projects | 873,249 | 0 | 714,000 | 0 |
| Grants & Aids | 38,806,205 | 44,912,600 | 41,954,067 | 42,417,110 |
| Reserves & Refunds | 413,076 | 69,888,848 | 76,611,502 | 86,918,956 |
| Transfers | 70,297,471 | 77,091,685 | 60,766,953 | 54,840,116 |
| Budgeted Transfers to Constitutional Officers | 280,641,923 | 310,846,988 | 319,881,211 | 331,221,377 |
| Subtotal | 541,745,332 | 686,888,607 | 691,525,001 | 714,099,147 |
| Unincorporated Area General Fund | | | | |
| Personal Services | 122,329,829 | 144,157,875 | 136,197,354 | 143,693,195 |
| Operating Expenditure/Expense | 49,992,539 | 55,400,936 | 55,648,976 | 51,615,528 |
| Capital Equipment | 1,535,534 | 4,980,642 | 6,219,842 | 5,109,717 |
| Capital Projects | 49,014 | 71,985 | 63,200 | 51,200 |
| Grants & Aids | 266,242 | 6,006,153 | 5,233,500 | 4,248,950 |
| Reserves & Refunds | 215,538 | 55,695,171 | 66,529,990 | 86,612,929 |
| Transfers | 50,519,816 | 52,632,560 | 68,916,520 | 50,109,285 |
| Budgeted Transf To Constitution Officers | 104,769,963 | 113,161,304 | 114,337,015 | 122,426,113 |
| Subtotal | 329,678,475 | 432,106,626 | 453,146,397 | 463,866,917 |
| Total General Revenue Fund | 871,423,807 | 1,118,995,233 | 1,144,671,398 | 1,177,966,064 |
| SPECIAL REVENUE FUNDS | | | | |
| Countywide Special Purpose Revenue Fund | | | | |
| Personal Services | 10,365,288 | 11,462,354 | 11,809,114 | 12,475,736 |
| Operating Expenditure/Expense | 16,524,437 | 21,716,136 | 30,734,881 | 27,511,771 |
| Capital Equipment | 2,385,421 | 1,140,216 | 3,058,612 | 2,817,610 |
| Capital Projects | 10,025,026 | 1,216,098 | 1,178,600 | 895,600 |
| Grants & Aids | 83,024,340 | 94,371,293 | 108,031,501 | 115,070,000 |
| Reserves & Refunds | 286 | 47,758,822 | 53,620,658 | 54,880,840 |
| Transfers | 13,511,655 | 4,506,032 | 8,629,463 | 10,978,691 |
| Budgeted Transfers to Constitutional Officers | 2,003,427 | 1,367,535 | 1,305,254 | 1,353,614 |
| Subtotal | 137,839,880 | 183,538,486 | 218,368,083 | 225,983,862 |
| Unincorporated Area Special Purpose Fund | | | | |
| Personal Services | 13,286,024 | 14,844,227 | 11,932,474 | 12,493,272 |
| Operating Expenditure/Expense | 9,566,397 | 12,411,137 | 13,709,043 | 11,979,461 |
| Capital Equipment | 702,565 | 19,450 | 187,750 | 131,850 |
| Capital Projects | 8,906,493 | 7,156,000 | 7,582,000 | 4,091,000 |
| Grants & Aids | 4,540,000 | 150,000 | 150,000 | 150,000 |
| Reserves & Refunds | 25,022 | 5,396,778 | 4,025,156 | 7,072,863 |
| Transfers | 3,134,398 | 1,382,002 | 1,060,018 | 1,070,622 |
| Budgeted Transfers to Constitutional Officers | 101,039 | 111,700 | 106,000 | 106,500 |
| Subtotal | 40,261,938 | 41,471,294 | 38,752,441 | 37,095,568 |

FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-----------------|------------------|------------------|------------------|
| County Blended Component Units Fund | | | | |
| Personal Services | 7,863,836 | 8,601,771 | 8,307,970 | 8,756,105 |
| Operating Expenditure/Expense | 1,024,534 | 1,291,580 | 1,220,403 | 1,244,622 |
| Capital Equipment | 189,979 | 228,553 | 211,100 | 199,100 |
| Reserves & Refunds | 95,140 | 12,355 | 134,375 | 143,484 |
| Subtotal | 9,173,489 | 10,134,259 | 9,873,848 | 10,343,311 |
| Local Housing Assistance Program Fund | | | | |
| Personal Services | 365,867 | 462,877 | 610,532 | 631,440 |
| Operating Expenditure/Expense | 158,430 | 267,808 | 466,343 | 467,204 |
| Capital Equipment | 2,998 | 0 | 0 | 0 |
| Capital Projects | 34,495 | 0 | 0 | 0 |
| Grants & Aids | 10,967,383 | 7,656,129 | 7,423,125 | 7,401,356 |
| Subtotal | 11,529,173 | 8,386,814 | 8,500,000 | 8,500,000 |
| State of FI Healthcare Surtax Trust Fund | | | | |
| Reserves & Refunds | 0 | 75,575,798 | 83,550,065 | 75,097,954 |
| Transfers | 75,056,491 | 94,991,164 | 113,828,374 | 120,104,478 |
| Subtotal | 75,056,491 | 170,566,962 | 197,378,439 | 195,202,432 |
| Sales Tax Revenue Fund | | | | |
| Personal Services | 63,960 | 113,486 | 194,566 | 202,298 |
| Operating Expenditure/Expense | 10,932 | 21,815 | 68,910 | 38,916 |
| Grants & Aids | 74,491,918 | 75,428,678 | 71,826,244 | 75,953,841 |
| Reserves & Refunds | 0 | 43,343,748 | 47,467,375 | 40,682,771 |
| Transfers | 145,057,666 | 152,036,009 | 141,034,830 | 159,293,827 |
| Budgeted Transfers to Constitutional Officers | 155,181 | 152,750 | 153,500 | 154,250 |
| Subtotal | 219,779,657 | 271,096,486 | 260,745,425 | 276,325,903 |
| Intergovernmental Grants | | | | |
| Personal Services | 27,783,413 | 31,593,342 | 31,923,294 | 33,452,381 |
| Operating Expenditure/Expense | 25,870,303 | 25,818,687 | 22,518,050 | 21,820,204 |
| Capital Equipment | 2,126,083 | 282,183 | 2,702,100 | 153,648 |
| Capital Projects | 1,289,047 | 524,527 | 0 | 0 |
| Grants & Aids | 39,204,906 | 34,423,895 | 34,763,607 | 34,125,328 |
| Reserves & Refunds | 1,203,427 | 494,182 | 570,699 | 470,699 |
| Transfers | 17,692,405 | 0 | 0 | 0 |
| Subtotal | 115,169,584 | 93,136,816 | 92,477,750 | 90,022,260 |
| County Transportation Trust Fund | | | | |
| Personal Services | 30,263,779 | 34,057,324 | 34,315,724 | 36,191,221 |
| Operating Expenditure/Expense | 30,157,308 | 37,235,387 | 35,085,060 | 35,336,109 |
| Capital Equipment | 490,418 | 68,521 | 0 | 0 |
| Capital Projects | 15,976,430 | 28,126,419 | 30,048,000 | 25,393,000 |
| Grants & Aids | 4,656,830 | 4,624,818 | 2,526,644 | 2,583,154 |
| Reserves & Refunds | 912 | 11,223,004 | 14,020,403 | 17,383,268 |
| Transfers | 45,094,347 | 44,671,713 | 44,961,335 | 46,178,330 |
| Budgeted Transfers to Constitutional Officers | 141,475 | 186,393 | 166,398 | 166,398 |
| Subtotal | 126,781,499 | 160,193,579 | 161,123,564 | 163,231,480 |

FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-----------------|------------------|------------------|------------------|
| Library Tax District Fund | | | | |
| Personal Services | 17,469,385 | 20,103,499 | 20,570,131 | 22,081,298 |
| Operating Expenditure/Expense | 9,000,270 | 9,768,839 | 13,499,513 | 13,926,057 |
| Capital Equipment | 6,632,447 | 6,908,656 | 8,011,974 | 5,696,681 |
| Capital Projects | 3,153,808 | 3,107,000 | 9,172,175 | 2,628,814 |
| Grants & Aids | 690,469 | 680,075 | 684,220 | 684,220 |
| Reserves & Refunds | 97,820 | 26,303,696 | 33,154,580 | 30,095,419 |
| Transfers | 4,865,903 | 4,121,032 | 12,813,775 | 3,633,807 |
| Budgeted Transfers to Constitutional Officers | 1,135,026 | 1,489,353 | 1,447,180 | 1,527,213 |
| Subtotal | 43,045,128 | 72,482,150 | 99,353,548 | 80,273,509 |
| Infrastructure Surtax Fixed Project Fund | | | | |
| Operating Expenditure/Expense | 75,609 | 0 | 38,000 | 0 |
| Capital Equipment | 2,187,591 | 4,982,371 | 5,939,160 | 1,600,000 |
| Capital Projects | 59,602,177 | 106,967,000 | 181,822,000 | 34,339,000 |
| Grants & Aids | 10,205,684 | 0 | 1,823,342 | 0 |
| Reserves & Refunds | 0 | 7,599,959 | 15,567,119 | 15,156,202 |
| Transfers | 52,022,160 | 22,212,446 | 17,267,504 | 20,526,218 |
| Subtotal | 124,093,221 | 141,761,776 | 222,457,125 | 71,621,420 |
| Total Special Revenue Funds | 902,730,060 | 1,152,768,622 | 1,309,030,223 | 1,158,599,745 |
| DEBT SERVICE FUNDS | | | | |
| Cap Imp Non-Adval Rev 98 Dbt Svc Fd | | | | |
| Operating Expenditure/Expense | 2,650 | 3,000 | 5,000 | 5,000 |
| Debt Service | 1,494,500 | 1,497,000 | 1,523,375 | 1,498,625 |
| Reserves & Refunds | 0 | 374,594 | 286,348 | 311,348 |
| Subtotal | 1,497,150 | 1,874,594 | 1,814,723 | 1,814,973 |
| Fuel Tax Ref Rev Bds Dbt Svc Fd | | | | |
| Operating Expenditure/Expense | 0 | 15,000 | 18,000 | 20,000 |
| Debt Service | 2,386,648 | 2,370,600 | 2,374,450 | 1,382,000 |
| Reserves & Refunds | 0 | 1,165,921 | 1,190,236 | 1,187,236 |
| Subtotal | 2,386,648 | 3,551,521 | 3,582,686 | 2,589,236 |
| 4th Cent Tourist Dev Tax Dbt Svc Fd | | | | |
| Operating Expenditure/Expense | 0 | 0 | 10,000 | 10,000 |
| Debt Service | 0 | 0 | 1,168,090 | 1,151,890 |
| Subtotal | 0 | 0 | 1,178,090 | 1,161,890 |
| 5th Cent Tourist Dev Tax Dbt Svc Fd | | | | |
| Operating Expenditure/Expense | 0 | 0 | 20,000 | 20,000 |
| Debt Service | 0 | 0 | 3,210,567 | 3,209,623 |
| Reserves & Refunds | 0 | 0 | 913,316 | 913,316 |
| Subtotal | 0 | 0 | 4,143,883 | 4,142,939 |
| P&R G.O. Bnds 93/96/02 Dbt Svc Fd | | | | |
| Operating Expenditure/Expense | 8,000 | 10,000 | 10,000 | 12,000 |
| Debt Service | 1,326,655 | 1,321,030 | 1,324,203 | 1,319,553 |

FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|-------------------|-------------------|-------------------|-------------------|
| Reserves & Refunds | 1,589 | 99,114 | 180,775 | 210,371 |
| Budgeted Transfers to Constitutional Officers | 50,184 | 66,163 | 54,952 | 55,570 |
| Subtotal | <u>1,386,428</u> | <u>1,496,307</u> | <u>1,569,930</u> | <u>1,597,494</u> |
| ELAPP Limited Adval Tax Bonds Dbt Svc Fd | | | | |
| Operating Expenditure/Expense | 0 | 7,000 | 9,000 | 11,000 |
| Debt Service | 5,153,903 | 5,149,413 | 5,200,650 | 5,154,690 |
| Reserves & Refunds | 6,040 | 858,150 | 1,113,526 | 1,160,956 |
| Budgeted Transfers to Constitutional Officers | 163,882 | 201,939 | 184,015 | 181,152 |
| Subtotal | <u>5,323,825</u> | <u>6,216,502</u> | <u>6,507,191</u> | <u>6,507,798</u> |
| Crim Just CIP Ref Rev 93& 03 Dbt Svc Fd | | | | |
| Operating Expenditure/Expense | 3,600 | 4,000 | 4,000 | 4,000 |
| Debt Service | 9,999,900 | 9,994,500 | 10,022,750 | 9,995,500 |
| Reserves & Refunds | 0 | 11,667,542 | 11,642,542 | 11,667,542 |
| Subtotal | <u>10,003,500</u> | <u>21,666,042</u> | <u>21,669,292</u> | <u>21,667,042</u> |
| Ct Facil Rev Bds 99&05 Debt Svc Fd | | | | |
| Operating Expenditure/Expense | 5,608 | 10,000 | 11,000 | 12,000 |
| Debt Service | 1,073,943 | 2,534,097 | 2,532,671 | 2,533,953 |
| Reserves & Refunds | 0 | 2,699,583 | 1,574,620 | 1,921,212 |
| Subtotal | <u>1,079,551</u> | <u>5,243,680</u> | <u>4,118,291</u> | <u>4,467,165</u> |
| Cap Imprv Prg Rev Bds 94/96/06 Debt Svc | | | | |
| Operating Expenditure/Expense | 606,383 | 7,000 | 10,200 | 10,200 |
| Debt Service | 43,834,710 | 3,247,022 | 3,245,572 | 3,246,722 |
| Reserves & Refunds | 0 | 3,829,920 | 3,829,773 | 3,829,623 |
| Transfers | 242,625 | 0 | 0 | 0 |
| Subtotal | <u>44,683,718</u> | <u>7,083,942</u> | <u>7,085,545</u> | <u>7,086,545</u> |
| Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd | | | | |
| Operating Expenditure/Expense | 606,954 | 4,000 | 8,000 | 8,000 |
| Debt Service | 64,945,921 | 5,185,711 | 5,184,231 | 5,185,606 |
| Reserves & Refunds | 198,914 | 6,535,716 | 6,687,402 | 6,687,402 |
| Subtotal | <u>65,751,789</u> | <u>11,725,427</u> | <u>11,879,633</u> | <u>11,881,008</u> |
| Cap Imp Commercial Paper Program Fund | | | | |
| Debt Service | 0 | 0 | 1,654,779 | 1,654,778 |
| Subtotal | <u>0</u> | <u>0</u> | <u>1,654,779</u> | <u>1,654,778</u> |
| CIT Rev Bds 2001 A & B Dbt Svc Fd | | | | |
| Operating Expenditure/Expense | 3,600 | 8,000 | 17,000 | 18,000 |
| Debt Service | 4,534,262 | 4,528,262 | 4,529,262 | 4,532,062 |
| Reserves & Refunds | 0 | 2,114,526 | 2,105,526 | 2,104,526 |
| Subtotal | <u>4,537,862</u> | <u>6,650,788</u> | <u>6,651,788</u> | <u>6,654,588</u> |
| CIT Rev Bds 2004 Dbt Svc Fd | | | | |
| Debt Service | 6,344,269 | 6,341,007 | 6,356,444 | 6,369,756 |
| Reserves & Refunds | 0 | 2,651,852 | 2,650,852 | 2,649,852 |
| Subtotal | <u>6,344,269</u> | <u>8,992,859</u> | <u>9,007,296</u> | <u>9,019,608</u> |

FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-----------------|------------------|------------------|------------------|
| CIT Rev Bds 2007 Dbt Svc Fd | | | | |
| Operating Expenditure/Expense | 0 | 0 | 10,000 | 10,000 |
| Debt Service | 0 | 0 | 5,937,205 | 8,905,807 |
| Subtotal | 0 | 0 | 5,947,205 | 8,915,807 |
| TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd | | | | |
| Operating Expenditure/Expense | (500) | 4,000 | 5,000 | 6,000 |
| Debt Service | 594,648 | 1,306,850 | 1,309,000 | 1,310,550 |
| Reserves & Refunds | 0 | 961,538 | 962,991 | 961,991 |
| Subtotal | 594,148 | 2,272,388 | 2,276,991 | 2,278,541 |
| Total Debt Service Funds | 143,588,888 | 76,774,050 | 89,087,323 | 91,439,412 |
| CAPITAL PROJECTS FUNDS | | | | |
| Countywide Capital Projects Fund | | | | |
| Operating Expenditure/Expense | 1,328,516 | 0 | (680,800) | 0 |
| Capital Equipment | 0 | 1,543,000 | 241,835 | 575,000 |
| Capital Projects | 13,475,304 | 21,711,000 | 2,439,284 | 5,569,000 |
| Grants & Aids | 3,240,000 | 100,000 | 0 | 0 |
| Reserves & Refunds | 0 | (40,970) | 7,507,478 | 550,000 |
| Budgeted Transfers to Constitutional Officers | 1,093,725 | (11,000) | 0 | 0 |
| Transfers | 179,840 | 219,730 | 22,453 | 0 |
| Subtotal | 19,317,385 | 23,521,760 | 9,530,250 | 6,694,000 |
| Unincorp Area Capital Projects Fund | | | | |
| Operating Expenditure/Expense | 1,451,549 | 59,000 | 885,000 | 0 |
| Capital Projects | 3,320,652 | 4,361,000 | 15,506,000 | 5,973,000 |
| Reserves & Refunds | 219,018 | 6,548,736 | 6,569,084 | 4,593,689 |
| Subtotal | 4,991,219 | 10,968,736 | 22,960,084 | 10,566,689 |
| Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd | | | | |
| Capital Projects | 192,781 | 0 | 0 | 0 |
| Subtotal | 192,781 | 0 | 0 | 0 |
| EPC Facility Acquisition/Rehab Fund | | | | |
| Operating Expenditure/Expense | 1,482 | 0 | 0 | 0 |
| Capital Equipment | 2,200 | 0 | 0 | 0 |
| Capital Projects | 106,365 | 0 | 0 | 0 |
| Subtotal | 110,047 | 0 | 0 | 0 |
| General Oblig Bonds P & R Program Fund | | | | |
| Capital Projects | 85,221 | (3,124) | 0 | 0 |
| Reserves & Refunds | 0 | 3,124 | 0 | 0 |
| Subtotal | 85,221 | 0 | 0 | 0 |
| Enviro Sensitive Lands Tax/Bond Fund | | | | |
| Personal Services | 1,250,113 | 1,496,038 | 1,550,920 | 1,616,266 |
| Operating Expenditure/Expense | 850,942 | 867,260 | 1,384,724 | 2,069,843 |
| Capital Equipment | 79,540 | 286,200 | 0 | 0 |
| Capital Projects | 8,850,229 | 11,450,385 | 12,119,352 | 11,838,872 |
| Debt Service | 6,250 | 0 | 0 | 0 |

FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|-----------------|------------------|------------------|------------------|
| Reserves & Refunds | 0 | 1,336,257 | 1,073,102 | 1,091,431 |
| Transfers | 4,983,193 | 341,369 | 853,868 | 1,236,306 |
| Subtotal | 16,020,267 | 15,777,509 | 16,981,966 | 17,852,718 |
| Court Facil Non-Bond Construction Fund | | | | |
| Operating Expenditure/Expense | 48,055 | 0 | 0 | 0 |
| Capital Projects | 1,603,416 | 0 | 300,000 | 0 |
| Reserves & Refunds | 0 | 100,000 | (200,000) | 100,000 |
| Transfers | 474,452 | 0 | 0 | 0 |
| Subtotal | 2,125,923 | 100,000 | 100,000 | 100,000 |
| Cap Impr Commercial Paper Program Fund | | | | |
| Operating Expenditure/Expense | 27,248 | 0 | 0 | 0 |
| Debt Service | 49,842,090 | 72,006,028 | 19,685,000 | 900,000 |
| Reserves & Refunds | 0 | 89,755,471 | (169,078,394) | 0 |
| Transfers | 9,408,239 | 85,651,529 | 168,513,398 | 13,928,878 |
| Subtotal | 59,277,577 | 247,413,028 | 19,120,004 | 14,828,878 |
| Falkenburg Jail Construction Fund | | | | |
| Reserves & Refunds | 0 | (786,949) | 125,000 | 125,000 |
| Subtotal | 0 | (786,949) | 125,000 | 125,000 |
| 2007 Community Investment Tax Rev Bonds | | | | |
| Operating Expenditure/Expense | 0 | 0 | 3,500,000 | 0 |
| Reserves & Refunds | 0 | 0 | 204,956,961 | (\$10,000) |
| Transfers | 0 | 0 | 10,000 | 10,000 |
| Subtotal | 0 | 0 | 208,466,961 | 0 |
| Total Capital Projects Funds | 102,120,420 | 296,994,084 | 277,284,265 | 50,167,285 |

ENTERPRISE FUNDS

Solid Waste System Enterprise Fund

| | | | | |
|-------------------------------|-------------|-------------|-------------|-------------|
| Personal Services | 8,681,444 | 8,943,736 | 9,746,155 | 10,250,373 |
| Operating Expenditure/Expense | 55,496,259 | 61,636,825 | 70,297,828 | 78,818,033 |
| Capital Equipment | 1,801,166 | 2,357,936 | 2,005,000 | 851,000 |
| Capital Projects | 7,454,182 | 2,575,000 | 10,627,780 | 24,701,660 |
| Debt Service | 12,527,005 | 26,878,900 | 9,685,933 | 11,802,067 |
| Reserves & Refunds | 64,814 | 57,984,335 | 69,798,370 | 78,193,014 |
| Transfers | 84,605,905 | 106,941,618 | 98,577,989 | 107,625,520 |
| Subtotal | 170,630,775 | 267,318,350 | 270,739,055 | 312,241,667 |

Water & Wastewater Utility Enterprise Fd

| | | | | |
|-------------------------------|-------------|-------------|-------------|-------------|
| Personal Services | 39,283,494 | 43,822,185 | 48,735,603 | 51,561,795 |
| Operating Expenditure/Expense | 80,405,585 | 97,347,287 | 105,431,426 | 102,884,028 |
| Capital Equipment | 2,630,542 | 2,719,697 | 6,030,020 | 2,181,399 |
| Capital Projects | 44,866,736 | 171,894,000 | 65,369,000 | 138,154,000 |
| Debt Service | 31,685,255 | 28,371,187 | 27,668,272 | 27,665,788 |
| Grants & Aids | 625,859 | 0 | 0 | 0 |
| Reserves & Refunds | 158,516 | 7,717,549 | 102,224,845 | 105,444,614 |
| Transfers | 228,040,061 | 240,646,100 | 240,265,481 | 242,414,806 |
| Subtotal | 427,696,048 | 592,518,005 | 595,724,647 | 670,306,430 |

FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|-----------------|------------------|------------------|------------------|
| Cap Impr Commercial Paper Program Fund | | | | |
| Debt Service | 2,699,999 | 5,570,000 | 2,909,000 | 1,520,300 |
| Subtotal | 2,699,999 | 5,570,000 | 2,909,000 | 1,520,300 |
| Recl Water Spcl Assessment Rev Bds 2000 | | | | |
| Operating Expenditure/Expense | 9,473 | 0 | 0 | 0 |
| Debt Service | 426,676 | 0 | 0 | 0 |
| Reserves & Refunds | 189 | (700,271) | 0 | 0 |
| Transfers | 0 | 1,113,096 | 0 | 0 |
| Subtotal | 436,338 | 412,825 | 0 | 0 |
| Capacity Assess Special Assess Bds 2000 | | | | |
| Operating Expenditure/Expense | 40,787 | 0 | 0 | 0 |
| Capital Projects | 106,275 | 0 | 0 | 0 |
| Debt Service | 2,405,441 | 0 | 0 | 0 |
| Reserves & Refunds | 280 | (4,947,565) | 0 | 0 |
| Transfers | 1 | 4,955,132 | 0 | 0 |
| Subtotal | 2,552,784 | 7,567 | 0 | 0 |
| Total Enterprise Funds | 604,015,944 | 865,826,747 | 869,372,702 | 984,068,397 |

INTERNAL SERVICE FUND

Fleet Services Fund

| | | | | |
|-------------------------------|------------|------------|------------|------------|
| Personal Services | 3,822,140 | 4,393,851 | 4,359,493 | 4,628,754 |
| Operating Expenditure/Expense | 10,538,650 | 12,563,963 | 12,218,561 | 12,705,069 |
| Capital Equipment | 8,782,200 | 11,453,682 | 9,809,810 | 9,650,699 |
| Reserves & Refunds | 0 | 12,686,460 | 33,089,245 | 38,383,032 |
| Subtotal | 23,142,990 | 41,097,956 | 59,477,109 | 65,367,554 |

County Self Insurance Fund

| | | | | |
|-------------------------------|-------------|-------------|-------------|-------------|
| Personal Services | 3,001,070 | 4,259,046 | 3,898,263 | 4,050,862 |
| Operating Expenditure/Expense | 91,278,471 | 105,551,442 | 115,704,844 | 129,224,440 |
| Capital Equipment | 4,610 | 0 | 0 | 0 |
| Reserves & Refunds | 10,845 | 130,565,832 | 163,846,648 | 168,235,151 |
| Transfers | 710,614 | 691,160 | 794,255 | 907,334 |
| Subtotal | 95,005,610 | 241,067,480 | 284,244,010 | 302,417,787 |
| Total Internal Service Funds | 118,148,600 | 282,165,436 | 343,721,119 | 367,785,341 |

AGENCY FUNDS

CAU Special Assessment Bonds 2006

| | | | | |
|-------------------------------|-----------|------------|------------|------------|
| Operating Expenditure/Expense | 1,816,419 | 203,070 | 203,352 | 203,352 |
| Debt Service | 1,657,080 | 8,892,125 | 8,892,125 | 8,892,125 |
| Reserves & Refunds | 0 | 9,704,818 | 991,386 | 991,386 |
| Subtotal | 3,473,499 | 18,800,013 | 10,086,863 | 10,086,863 |

Transportation Assessment Units Fund

| | | | | |
|-------------------------------|----|-------|-------|-------|
| Operating Expenditure/Expense | 97 | 300 | 1,078 | 1,078 |
| Reserves & Refunds | 0 | 8,263 | 7,159 | 7,159 |
| Subtotal | 97 | 8,563 | 8,237 | 8,237 |

FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|------------------------|------------------------|------------------------|------------------------|
| Recl Water Spcl Assessment Rev Bds 2000 | | | | |
| Operating Expenditure/Expense | 0 | 15,000 | 9,213 | 9,213 |
| Debt Service | 0 | 426,395 | 424,534 | 426,994 |
| Reserves & Refunds | 0 | 1,156,996 | 69,390 | 66,930 |
| Subtotal | 0 | 1,598,391 | 503,137 | 503,137 |
| Capacity Assess Special Assess Bds 2000 | | | | |
| Operating Expenditure/Expense | 0 | 69,024 | 59,527 | 59,527 |
| Debt Service | 0 | 2,404,073 | 2,408,038 | 2,403,484 |
| Reserves & Refunds | 0 | 5,371,673 | 498,546 | 503,100 |
| Subtotal | 0 | 7,844,770 | 2,966,111 | 2,966,111 |
| Total Agency Funds | 3,473,596 | 28,251,737 | 13,564,348 | 13,564,348 |
| Total | \$2,745,501,315 | \$3,821,775,909 | \$4,046,731,378 | \$3,843,590,592 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Current Ad Valorem Taxes | \$429,587,394 | \$512,585,999 | \$504,645,807 | \$534,608,201 |
| Delinq Ad Valorem Taxes | 1,237,956 | 1,500,000 | 1,500,000 | 1,500,000 |
| Licenses And Permits | 4,422,063 | 4,368,258 | 3,232,710 | 3,278,718 |
| Intergovernmental Revenue | 9,434,164 | 9,320,425 | 7,065,378 | 7,358,429 |
| Charges For Services | 45,048,034 | 44,803,433 | 49,041,457 | 49,006,129 |
| Fines And Forfeits | 62,251 | 246,125 | 37,609 | 38,137 |
| Miscellaneous Revenues | 18,374,760 | 9,435,564 | 13,799,672 | 14,107,915 |
| Gross Revenue | 508,166,622 | 582,259,804 | 579,322,633 | 609,897,529 |
| Interfund Transfers | 8,421,155 | 8,375,200 | 8,953,899 | 13,789,272 |
| Other | 38,464,514 | 21,183,100 | 24,647,043 | 24,647,043 |
| Less 5% Required By Law | 0 | (29,112,990) | (28,949,120) | (30,483,115) |
| Fund Balance Begin of Year | 87,512,578 | 104,183,493 | 107,550,546 | 96,248,418 |
| | 134,398,247 | 104,628,803 | 112,202,368 | 104,201,618 |
| Total | \$642,564,869 | \$686,888,607 | \$691,525,001 | \$714,099,147 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--------------------------------------|-----------------|------------------|------------------|------------------|
| Board of County Commissioners | | | | |
| Board of County Commissioners | \$2,000,267 | \$2,220,322 | \$2,260,511 | \$2,344,913 |
| County Internal Performance Auditor | 372,529 | 440,135 | 475,081 | 497,285 |
| | 2,372,796 | 2,660,457 | 2,735,592 | 2,842,198 |
| County Attorney | | | | |
| County Attorney | 8,926,075 | 9,723,275 | 9,702,400 | 10,189,774 |

COUNTYWIDE GENERAL FUND

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-----------------|------------------|------------------|------------------|
| County Administrator | | | | |
| Aging Services Department | 10,327,158 | 12,600,766 | 11,987,853 | 12,290,937 |
| Animal Services Department | 7,333,989 | 7,965,239 | 8,232,248 | 8,623,611 |
| Children's Services Department | 12,458,074 | 13,852,728 | 13,189,759 | 13,829,091 |
| Communications Department | 2,951,214 | 3,539,504 | 3,327,376 | 3,498,137 |
| Community Liaison Section | 747,429 | 841,286 | 762,568 | 814,755 |
| Consumer Protection Agency | 1,438,141 | 1,574,164 | 1,515,854 | 1,595,154 |
| Cooperative Extension Department | 1,484,839 | 1,673,289 | 1,652,853 | 1,715,059 |
| County Administrator | 3,290,797 | 3,796,693 | 3,758,954 | 3,908,750 |
| Debt Management Department | 826,059 | 873,090 | 899,499 | 939,287 |
| Economic Development Department | 1,594,670 | 1,891,536 | 1,797,523 | 1,862,553 |
| Emergency Dispatch Center | 0 | 204,934 | 197,930 | 209,757 |
| Emergency Management | 0 | 1,131,833 | 1,184,672 | 1,178,968 |
| Equal Opportunity Administrator | 173,527 | 187,563 | 195,946 | 206,378 |
| Health and Social Services Department | 12,909,865 | 13,523,390 | 17,244,439 | 17,867,912 |
| HIPAA Compliance Office | 430,442 | 541,005 | 326,244 | 283,237 |
| Human Resources Department | 2,901,741 | 3,555,082 | 3,555,611 | 3,699,509 |
| Information & Technology Services Dept | 16,222,119 | 17,405,380 | 17,662,874 | 18,591,108 |
| Management & Budget Department | 2,522,415 | 2,994,002 | 2,811,644 | 2,960,157 |
| Medical Examiner Department | 4,049,543 | 4,751,963 | 4,867,969 | 5,160,673 |
| Neighborhood Relations | 589,077 | 635,148 | 594,617 | 537,255 |
| Parks, Recreation and Conservation Department | 13,396,783 | 15,839,783 | 16,569,984 | 17,317,887 |
| Procurement Services | 2,585,794 | 2,841,350 | 2,699,554 | 2,840,703 |
| Public Safety Department | 5,342,125 | 0 | 0 | 0 |
| Public Works Department | 2,439,805 | 2,796,990 | 2,759,163 | 2,930,580 |
| Real Estate Department | 19,933,221 | 22,317,992 | 25,346,291 | 26,911,861 |
| Security Services Agency | 0 | 4,461,188 | 4,578,303 | 4,813,851 |
| | 125,948,827 | 141,795,898 | 147,719,728 | 154,587,170 |

COUNTYWIDE GENERAL FUND

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Elected Officials | | | | |
| BOCC Judicial Services Cost | 167,812 | 0 | 0 | 0 |
| Clerk of Circuit Court | 21,710,616 | 25,466,359 | 20,745,007 | 19,621,647 |
| Property Appraiser | 9,790,462 | 9,610,774 | 9,667,731 | 10,151,117 |
| Public Defender | 116,055 | 131,193 | 116,358 | 126,552 |
| Sheriff | 223,413,382 | 242,428,544 | 252,307,481 | 267,739,933 |
| State Attorney (Part I) | 377,725 | 358,811 | 525,498 | 476,074 |
| State Attorney (Part II) | 2,354,514 | 2,519,268 | 2,546,579 | 2,679,493 |
| Supervisor of Elections | 7,608,471 | 7,832,681 | 12,782,923 | 7,115,086 |
| Tax Collector | 18,050,999 | 25,105,897 | 23,975,586 | 26,178,233 |
| Value Adjustment Board | 371,894 | 402,733 | 402,483 | 415,361 |
| | <u>283,961,930</u> | <u>313,856,260</u> | <u>323,069,646</u> | <u>334,503,496</u> |
| Judicial Branch (Admin Office of Courts) | 3,107,463 | 2,715,826 | 2,744,829 | 2,794,640 |
| Guardian Ad Litem | 469,237 | 609,461 | 637,619 | 665,315 |
| Boards, Commissions & Agencies | | | | |
| Charter Review Board | 3,096 | 0 | 0 | 0 |
| Environmental Protection Commission | 10,035,871 | 10,620,119 | 10,058,236 | 10,479,482 |
| Legislative Delegation | 218,159 | 237,846 | 244,837 | 259,701 |
| Soil & Water Conservation Board | 244,409 | 262,830 | 238,022 | 250,246 |
| | <u>10,501,535</u> | <u>11,120,795</u> | <u>10,541,095</u> | <u>10,989,429</u> |
| Non-Departmental Organizations | | | | |
| Capital Improvement Program Projects | 808,667 | 0 | 0 | 0 |
| Major Maintenance & Repair Program | 1,248,239 | 0 | 0 | 0 |
| Governmental Agencies | 20,585,187 | 25,772,567 | 27,047,070 | 27,620,374 |
| Non-Departmental Allotments | 4,095,129 | 21,639,411 | 21,841,593 | 20,140,705 |
| Nonprofit Organizations | 9,009,700 | 10,014,124 | 8,106,974 | 8,006,974 |
| | <u>35,746,922</u> | <u>57,426,102</u> | <u>56,995,637</u> | <u>55,768,053</u> |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 70,297,471 | 77,091,685 | 60,766,953 | 54,840,116 |
| Reserves & Refunds | 413,076 | 69,888,848 | 76,611,502 | 86,918,956 |
| | <u>70,710,547</u> | <u>146,980,533</u> | <u>137,378,455</u> | <u>141,759,072</u> |
| Total | <u><u>\$541,745,332</u></u> | <u><u>\$686,888,607</u></u> | <u><u>\$691,525,001</u></u> | <u><u>\$714,099,147</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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|
| Current Ad Valorem Taxes | \$195,152,776 | \$241,613,923 | \$238,682,439 | \$254,581,076 |
| Delinq Ad Valorem Taxes | 308,884 | 350,000 | 200,000 | 200,000 |
| Communications Services Tax | 23,579,615 | 23,649,963 | 28,520,675 | 29,333,514 |
| Other Taxes | 54,645 | 51,000 | 55,800 | 56,358 |
| Licenses And Permits | 3,360 | 161,000 | 60,000 | 60,000 |
| Intergovernmental Revenue | 17,184,251 | 17,375,655 | 17,097,637 | 18,582,253 |
| Charges For Services | 21,544,129 | 23,113,808 | 22,521,132 | 22,815,347 |
| Fines And Forfeits | 3,756,841 | 1,025,275 | 2,600,200 | 2,600,200 |
| Miscellaneous Revenues | 6,416,253 | 4,172,638 | 6,699,503 | 7,006,268 |
| Gross Revenue | 268,000,754 | 311,513,262 | 316,437,386 | 335,235,016 |
| Interfund Transfers | 79,417,184 | 71,233,163 | 61,126,581 | 72,233,094 |
| Other | 15,138,894 | 6,278,000 | 10,043,000 | 10,043,000 |
| Less 5% Required By Law | 0 | (15,567,714) | (15,821,869) | (16,761,751) |
| Fund Balance Begin of Year | 33,684,581 | 58,649,915 | 81,361,299 | 63,117,558 |
| | 128,240,659 | 120,593,364 | 136,709,011 | 128,631,901 |
| Total | \$396,241,413 | \$432,106,626 | \$453,146,397 | \$463,866,917 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-----------------|------------------|------------------|------------------|
| County Administrator Organization | | | | |
| Affordable Housing Office | \$0 | \$181,005 | \$189,098 | \$197,766 |
| Code Enforcement Dept | 0 | 0 | 5,499,145 | 5,761,362 |
| Communications Department | 516,176 | 606,944 | 580,575 | 605,218 |
| Community Liaison Section | 45,895 | 72,691 | 0 | 0 |
| Emergency Dispatch Center | 0 | 2,020,496 | 2,084,387 | 2,196,288 |
| Health & Social Services Department | 0 | 1,000,000 | 1,000,000 | 1,000,000 |
| Housing and Community Code Enforcement | 4,857,603 | 6,498,015 | 0 | 0 |
| Fire Rescue Department | 95,423,244 | 111,595,222 | 111,877,079 | 115,927,617 |
| Real Estate Department | 5,520,869 | 4,965,373 | 4,692,917 | 4,544,629 |
| Parks, Recreation and Conservation Department | 29,629,928 | 33,133,191 | 32,057,473 | 33,170,091 |
| Planning & Growth Management Department | 12,665,470 | 14,054,921 | 12,072,885 | 12,576,391 |
| Public Safety Department | 1,806,377 | 0 | 0 | 0 |
| Public Works Department | 16,093,897 | 18,039,767 | 15,730,660 | 16,156,793 |
| Water Resource Services | 87,798 | 209,507 | 186,900 | 190,300 |
| Subtotal | 166,647,257 | 192,377,132 | 185,971,119 | 192,326,455 |

UNINCORPORATED AREA GENERAL FUND

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Elected Officials | | | | |
| Property Appraiser | 1,610,365 | 1,740,069 | 1,772,712 | 1,861,348 |
| Sheriff | 99,341,101 | 105,886,034 | 107,648,916 | 115,331,406 |
| Tax Collector | 3,818,497 | 5,535,201 | 4,915,387 | 5,233,359 |
| | <u>104,769,963</u> | <u>113,161,304</u> | <u>114,337,015</u> | <u>122,426,113</u> |
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | 92,373 | 0 | 0 | 0 |
| Major Maintenance & Repair Program | 188,657 | 0 | 0 | 0 |
| Non-Departmental Allotments | 6,370,428 | 17,366,016 | 17,141,753 | 12,392,135 |
| Nonprofit Organizations | 874,443 | 874,443 | 250,000 | 0 |
| | <u>7,525,901</u> | <u>18,240,459</u> | <u>17,391,753</u> | <u>12,392,135</u> |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 50,519,816 | 52,632,560 | 68,916,520 | 50,109,285 |
| Reserves & Refunds | 215,538 | 55,695,171 | 66,529,990 | 86,612,929 |
| | <u>50,735,354</u> | <u>108,327,731</u> | <u>135,446,510</u> | <u>136,722,214</u> |
| Total | <u>\$329,678,475</u> | <u>\$432,106,626</u> | <u>\$453,146,397</u> | <u>\$463,866,917</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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Licenses And Permits | \$627,931 | \$608,418 | \$593,516 | \$599,280 |
| Intergovernmental Revenue | 11,109,509 | 10,776,842 | 11,284,725 | 11,704,488 |
| Charges For Services | 14,985,773 | 13,464,477 | 13,697,313 | 13,823,581 |
| Fines And Forfeits | 2,896,940 | 2,842,116 | 2,447,730 | 2,490,807 |
| Miscellaneous Revenues | 13,432,261 | 16,582,418 | 10,271,638 | 10,355,066 |
| Gross Revenue | 43,052,414 | 44,274,271 | 38,294,922 | 38,973,222 |
| Interfund Transfers | 90,073,506 | 110,916,541 | 134,235,423 | 138,679,306 |
| Intrafund Transfers | 674,854 | 0 | 0 | 0 |
| Other | 2,026,626 | 61,000 | 1,113,000 | 1,113,000 |
| Less 5% Required By Law | 0 | (444,395) | (119,500) | (119,500) |
| Fund Balance Begin of Year | 30,900,358 | 28,731,069 | 44,844,238 | 47,337,834 |
| | 123,675,344 | 139,264,215 | 180,073,161 | 187,010,640 |
| Total | \$166,727,758 | \$183,538,486 | \$218,368,083 | \$225,983,862 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-----------------|------------------|------------------|------------------|
| County Administrator | | | | |
| Animal Services Department | \$257,550 | \$388,365 | \$408,485 | \$414,856 |
| Community Liaison Section | 134,395 | 222,684 | 211,595 | 75,309 |
| Emergency Dispatch Center | 0 | 276,826 | 414,697 | 432,065 |
| Health and Social Services Department | 84,091,503 | 98,386,494 | 115,890,207 | 122,249,739 |
| Information & Technology Svcs Department | 3,586,802 | 8,281,284 | 11,391,367 | 11,358,805 |
| Parks, Recreation & Conservation Department | 0 | 10,000 | 40,001 | 39,999 |
| Public Safety Department | 5,628,212 | 0 | 0 | 0 |
| Public Works Department | 2,902 | 7,500 | 8,667 | 8,658 |
| Real Estate Department | 10,388 | 11,693 | 0 | 290 |
| | 93,711,752 | 107,584,846 | 128,365,019 | 134,579,721 |

COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Elected Officials | | | | |
| Public Defender | 640,903 | 676,968 | 844,271 | 893,706 |
| Sheriff | 2,003,427 | 1,367,535 | 1,305,254 | 1,353,614 |
| State Attorney (Part I) | 299,696 | 389,000 | 1,416,888 | 829,854 |
| | <u>2,944,026</u> | <u>2,433,503</u> | <u>3,566,413</u> | <u>3,077,174</u> |
| Judicial Branch (Admin Office of Courts) | 7,099,073 | 6,574,242 | 7,316,952 | 7,389,802 |
| Boards, Commissions & Agencies | | | | |
| Environmental Protection Commission | 1,634,616 | 1,150,978 | 1,202,383 | 1,287,269 |
| Non-Departmental Organizations | | | | |
| Capital Improvement Program Projects | 9,716,701 | 311,980 | 196,000 | 0 |
| Governmental Agencies | 1,803,781 | 283,200 | 230,000 | 230,000 |
| Major Maintenance & Repair Program | 2,851,190 | 5,334,883 | 7,641,195 | 5,960,365 |
| Non-Departmental Allotments | 3,500,000 | 6,500,000 | 6,500,000 | 6,500,000 |
| Nonprofit Organizations | 1,066,800 | 1,100,000 | 1,100,000 | 1,100,000 |
| | <u>18,938,472</u> | <u>13,530,063</u> | <u>15,667,195</u> | <u>13,790,365</u> |
| Non-Expenditure Accounts | | | | |
| Intrafund Transfers | 674,854 | 0 | 0 | 0 |
| Interfund Transfers | 12,836,801 | 4,506,032 | 8,629,463 | 10,978,691 |
| Reserves & Refunds | 286 | 47,758,822 | 53,620,658 | 54,880,840 |
| | <u>13,511,941</u> | <u>52,264,854</u> | <u>62,250,121</u> | <u>65,859,531</u> |
| Total | <u><u>\$137,839,880</u></u> | <u><u>\$183,538,486</u></u> | <u><u>\$218,368,083</u></u> | <u><u>\$225,983,862</u></u> |

UNINCORPORATED AREA SPECIAL PURPOSE FUND

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

| Revenues by Source | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Licenses And Permits | \$14,655,437 | \$15,898,800 | \$14,596,153 | \$14,616,153 |
| Intergovernmental Revenue | 522,301 | 900,000 | 650,000 | 550,000 |
| Charges For Services | 2,122,706 | 2,237,200 | 2,349,217 | 2,351,217 |
| Fines And Forfeits | 135,841 | 128,100 | 290,500 | 290,500 |
| Miscellaneous Revenues | 9,988,272 | 9,175,401 | 10,245,856 | 10,331,856 |
| Gross Revenue | <u>27,424,557</u> | <u>28,339,501</u> | <u>28,131,726</u> | <u>28,139,726</u> |
| Interfund Transfers | 3,555,251 | 3,434,017 | 5,528,578 | 3,719,050 |
| Intrafund Transfers | 832,834 | 1,162,435 | 873,468 | 884,072 |
| Other | 43,609 | 20,000 | 43,860 | 44,737 |
| Less 5% Required By Law | 0 | (431,300) | (416,700) | (423,500) |
| Fund Balance Begin of Year | 18,244,959 | 8,946,641 | 4,591,509 | 4,731,483 |
| | <u>22,676,653</u> | <u>13,131,793</u> | <u>10,620,715</u> | <u>8,955,842</u> |
| Total | <u><u>\$50,101,210</u></u> | <u><u>\$41,471,294</u></u> | <u><u>\$38,752,441</u></u> | <u><u>\$37,095,568</u></u> |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-------------------|-------------------|-------------------|-------------------|
| County Administrator Organization | | | | |
| Cooperative Extension Department | \$23,076 | \$50,104 | \$60,683 | \$60,679 |
| Fire Rescue Department | 264,975 | 0 | 0 | 0 |
| Neighborhood Relations | 17,500 | 100,000 | 100,000 | 125,000 |
| Parks, Recreation and Conservation Department | 218,768 | 283,016 | 287,788 | 298,067 |
| Planning & Growth Management | 19,027,612 | 21,206,778 | 18,342,497 | 18,772,006 |
| Public Works Department | 758,946 | 916,035 | 824,884 | 837,008 |
| Water Department | 128,798 | 13,534 | 252,803 | 252,803 |
| | <u>20,439,675</u> | <u>22,569,467</u> | <u>19,868,655</u> | <u>20,345,563</u> |
| Elected Officials | | | | |
| Tax Collector | 101,039 | 111,700 | 106,000 | 106,500 |
| Boards, Commissions & Agencies | | | | |
| Environmental Protection Commission | 140,741 | 157,348 | 148,137 | 156,913 |

UNINCORPORATED AREA SPECIAL PURPOSE FUND

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | 8,955,771 | 7,806,000 | 8,142,000 | 4,741,000 |
| Governmental Agencies | 4,392,944 | 0 | 0 | 0 |
| Major Maintenance & Repair Program | 2,922,348 | 3,897,999 | 5,252,475 | 3,452,107 |
| Non-Departmental Allotments | 150,000 | 150,000 | 150,000 | 150,000 |
| | <u>16,421,063</u> | <u>11,853,999</u> | <u>13,544,475</u> | <u>8,343,107</u> |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 2,301,564 | 219,567 | 186,550 | 186,550 |
| Intrafund Transfers | 832,834 | 1,162,435 | 873,468 | 884,072 |
| Reserves & Refunds | 25,022 | 5,396,778 | 4,025,156 | 7,072,863 |
| | <u>3,159,420</u> | <u>6,778,780</u> | <u>5,085,174</u> | <u>8,143,485</u> |
| Total | <u>\$40,261,938</u> | <u>\$41,471,294</u> | <u>\$38,752,441</u> | <u>\$37,095,568</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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|--------------------|---------------------|--------------------|---------------------|
| Licenses And Permits | \$36,362 | \$35,300 | \$35,000 | \$35,000 |
| Charges For Services | 1,817,294 | 1,608,835 | 1,863,891 | 1,899,991 |
| Fines And Forfeits | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues | 93,686 | 41,500 | 8,000 | 8,000 |
| Gross Revenue | 1,947,342 | 1,685,635 | 1,906,891 | 1,942,991 |
| Interfund Transfers | 7,287,078 | 8,426,619 | 7,966,957 | 8,400,320 |
| Fund Balance Begin of Year | 12,161 | 22,005 | 0 | 0 |
| | 7,299,239 | 8,448,624 | 7,966,957 | 8,400,320 |
| Total | \$9,246,581 | \$10,134,259 | \$9,873,848 | \$10,343,311 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|--------------------|---------------------|--------------------|---------------------|
| Boards, Commissions & Agencies | | | | |
| Civil Service Board | \$2,514,548 | \$3,022,255 | \$3,193,686 | \$3,353,371 |
| Law Library | 435,049 | 488,599 | 486,025 | 489,466 |
| Planning Commission | 6,128,752 | 6,611,050 | 6,059,762 | 6,356,990 |
| | 9,078,349 | 10,121,904 | 9,739,473 | 10,199,827 |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 95,140 | 0 | 134,375 | 143,484 |
| Reserves & Refunds | 0 | 12,355 | 0 | 0 |
| | 95,140 | 12,355 | 134,375 | 143,484 |
| Total | \$9,173,489 | \$10,134,259 | \$9,873,848 | \$10,343,311 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------|---------------------|--------------------|--------------------|--------------------|
| Intergovernmental Revenue | \$7,436,478 | \$7,426,314 | \$7,500,000 | \$7,500,000 |
| Charges For Services | 2,886,130 | 960,500 | 0 | 0 |
| Miscellaneous Revenues | 954,917 | 0 | 1,000,000 | 1,000,000 |
| Gross Revenue | 11,277,525 | 8,386,814 | 8,500,000 | 8,500,000 |
| Total | \$11,277,525 | \$8,386,814 | \$8,500,000 | \$8,500,000 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|---------------------|--------------------|--------------------|--------------------|
| County Administrator Organization | | | | |
| Affordable Housing Office | \$0 | \$0 | \$8,427,876 | \$8,422,390 |
| Housing and Community Code Enforcement | 11,529,173 | 8,318,610 | 0 | 0 |
| Health and Social Services Department | 0 | 68,204 | 72,124 | 77,610 |
| | 11,529,173 | 8,386,814 | 8,500,000 | 8,500,000 |
| Total | \$11,529,173 | \$8,386,814 | \$8,500,000 | \$8,500,000 |

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 were 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Discretionary Sales Surtax | \$107,057,180 | \$113,284,171 | \$108,203,434 | \$115,528,807 |
| Miscellaneous Revenues | 2,382,507 | 1,000,000 | 2,000,000 | 2,000,000 |
| Gross Revenue | 109,439,687 | 114,284,171 | 110,203,434 | 117,528,807 |
| Less 5% Required By Law | 0 | (5,714,209) | (5,510,172) | (5,876,440) |
| Fund Balance Begin of Year | 32,096,773 | 61,997,000 | 92,685,177 | 83,550,065 |
| | 32,096,773 | 56,282,791 | 87,175,005 | 77,673,625 |
| Total | \$141,536,460 | \$170,566,962 | \$197,378,439 | \$195,202,432 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------|---------------------|----------------------|----------------------|----------------------|
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | \$75,056,491 | \$94,991,164 | \$113,828,374 | \$120,104,478 |
| Reserves & Refunds | 0 | 75,575,798 | 83,550,065 | 75,097,954 |
| | 75,056,491 | 170,566,962 | 197,378,439 | 195,202,432 |
| Total | \$75,056,491 | \$170,566,962 | \$197,378,439 | \$195,202,432 |

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 Infrastructure 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Tourist Development Tax | \$20,690,941 | \$19,401,669 | \$23,205,600 | \$24,409,970 |
| Discretionary Sales Surtax | 107,126,448 | 113,284,171 | 108,203,434 | 115,528,807 |
| Intergovernmental Revenue | 96,754,261 | 102,337,686 | 96,086,756 | 103,218,531 |
| Miscellaneous Revenues | 1,300,589 | 778,400 | 1,178,200 | 1,178,200 |
| Gross Revenue | 225,872,239 | 235,801,926 | 228,673,990 | 244,335,508 |
| Less 5% Required By Law | 0 | (5,034,385) | (5,922,868) | (6,339,674) |
| Fund Balance Begin of Year | 34,291,465 | 40,328,945 | 37,994,303 | 38,330,069 |
| | 34,291,465 | 35,294,560 | 32,071,435 | 31,990,395 |
| Total | \$260,163,704 | \$271,096,486 | \$260,745,425 | \$276,325,903 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|----------------------|----------------------|----------------------|----------------------|
| County Administrator Organization | | | | |
| Economic Development | \$74,892 | \$135,301 | \$263,476 | \$241,214 |
| Elected Officials | | | | |
| Tax Collector | 155,181 | 152,750 | 153,500 | 154,250 |
| Non-Departmental Organizations | | | | |
| Governmental Agencies | 62,534,200 | 63,916,088 | 58,151,244 | 61,478,841 |
| Nonprofit Organizations | 11,957,718 | 11,512,590 | 13,675,000 | 14,475,000 |
| | 74,491,918 | 75,428,678 | 71,826,244 | 75,953,841 |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 145,057,666 | 152,036,009 | 141,034,830 | 159,293,827 |
| Reserves & Refunds | 0 | 43,343,748 | 47,467,375 | 40,682,771 |
| | 145,057,666 | 195,379,757 | 188,502,205 | 199,976,598 |
| Total | \$219,779,657 | \$271,096,486 | \$260,745,425 | \$276,325,903 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------|----------------------|---------------------|---------------------|---------------------|
| Intergovernmental Revenue | \$93,251,162 | \$76,392,600 | \$83,897,420 | \$81,382,380 |
| Charges For Services | 5,870,915 | 4,485,879 | 2,197,143 | 2,250,534 |
| Fines And Forfeits | 18,337 | 36,039 | 5,000 | 5,000 |
| Miscellaneous Revenues | 822,566 | 242,954 | 922,762 | 955,685 |
| Gross Revenue | 99,962,980 | 81,157,472 | 87,022,325 | 84,593,599 |
| Interfund Transfers | 13,489,324 | 11,485,162 | 4,884,726 | 4,957,962 |
| Intrafund Transfers | 9,001,545 | 0 | 0 | 0 |
| Other | 1,203,427 | 494,182 | 570,699 | 470,699 |
| Total | \$123,657,276 | \$93,136,816 | \$92,477,750 | \$90,022,260 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-------------------|-------------------|-------------------|-------------------|
| County Attorney | | | | |
| County Attorney | \$3,266 | \$0 | \$0 | \$0 |
| County Administrator Organization | | | | |
| Affordable Housing Office | 0 | 0 | 6,835,213 | 6,738,813 |
| Aging Services Department | 8,070,997 | 7,392,440 | 7,572,921 | 7,654,810 |
| Children's Services Department | 26,218,458 | 30,011,955 | 30,069,189 | 30,093,691 |
| Code Enforcement Dept | 0 | 0 | 1,324,514 | 1,388,807 |
| Community Liaison Section | 2,051,855 | 1,006,818 | 1,910,675 | 1,410,675 |
| Cooperative Extension Department | 83,830 | 96,000 | 100,000 | 101,000 |
| Economic Development Department | 333,767 | 297,640 | 292,359 | 291,096 |
| Emergency Management | 0 | 274,981 | 315,990 | 337,552 |
| Equal Opportunity Administrator | 118,409 | 98,880 | 105,036 | 111,014 |
| Fire Rescue Department | 4,695,684 | 275,000 | 360,180 | 360,180 |
| Health and Social Services Department | 38,937,550 | 38,385,166 | 32,968,508 | 33,042,039 |
| Housing & Community Code Enforcement | 5,981,842 | 7,740,250 | 0 | 0 |
| Parks, Recreation and Conservation Department | 689,848 | 66,000 | 102,033 | 106,858 |
| Planning & Growth Management Department | 102,494 | 0 | 0 | 0 |
| Public Safety Department | 425,916 | 0 | 0 | 0 |
| Public Works Department | 796,696 | 486,778 | 509,998 | 509,998 |
| Real Estate Department | 125,936 | 0 | 50,000 | 50,000 |
| Solid Waste Management Department | 16,956 | 0 | 0 | 0 |
| Water Resource Services | 194,326 | 0 | 0 | 0 |
| Water Resources Team | 85,737 | 0 | 0 | 0 |
| Total | 88,930,301 | 86,131,908 | 82,516,616 | 82,196,533 |

INTERGOVERNMENTAL GRANTS FUND

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|-----------------------------|----------------------------|----------------------------|----------------------------|
| Elected Officials | | | | |
| Supervisor Of Elections | 332,382 | 0 | 2,522,519 | 0 |
| Judicial Branch (Admin Office of Courts) | | | | |
| | 570,213 | 298,273 | 566,720 | 569,525 |
| Boards, Commissions & Agencies | | | | |
| Environmental Protection Commission | 4,395,676 | 4,409,865 | 4,611,132 | 4,781,069 |
| Metropolitan Planning Organization | 1,306,551 | 1,108,292 | 1,596,810 | 1,811,180 |
| | <u>5,702,227</u> | <u>5,518,157</u> | <u>6,207,942</u> | <u>6,592,249</u> |
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | 1,229,782 | 524,527 | 0 | 0 |
| Nonprofit Organizations | 709,008 | 663,951 | 663,953 | 663,953 |
| | <u>1,938,790</u> | <u>1,188,478</u> | <u>663,953</u> | <u>663,953</u> |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 8,690,860 | 0 | 0 | 0 |
| Intrafund Transfers | 9,001,545 | 0 | 0 | 0 |
| | <u>17,692,405</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Total | <u><u>\$115,169,584</u></u> | <u><u>\$93,136,816</u></u> | <u><u>\$92,477,750</u></u> | <u><u>\$90,022,260</u></u> |

COUNTY TRANSPORTATION TRUST FUND

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

| Revenues by Source | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Taxes | \$32,666,271 | \$33,667,868 | \$33,577,943 | \$34,440,640 |
| Intergovernmental Revenue | 18,179,447 | 17,456,420 | 17,600,776 | 18,039,591 |
| Charges For Services | 3,164,799 | 2,376,572 | 2,443,739 | 2,443,739 |
| Miscellaneous Revenues | 30,010,424 | 13,624,596 | 21,180,929 | 21,180,929 |
| Gross Revenue | 84,020,941 | 67,125,456 | 74,803,387 | 76,104,899 |
| Interfund Transfers | 31,324,274 | 43,640,155 | 38,696,253 | 38,029,431 |
| Intrafund Transfers | 42,471,364 | 42,232,898 | 42,436,008 | 44,671,483 |
| Other | 61,831 | 30,000 | 62,220 | 63,464 |
| Less 5% Required By Law | 0 | (2,989,127) | (3,212,756) | (3,268,536) |
| Fund Balance Begin of Year | 8,922,450 | 10,154,197 | 8,338,452 | 7,630,739 |
| | 82,779,919 | 93,068,123 | 86,320,177 | 87,126,581 |
| Total | \$166,800,860 | \$160,193,579 | \$161,123,564 | \$163,231,480 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|----------------------|----------------------|----------------------|----------------------|
| County Administrator | | | | |
| Communications Department | \$255,299 | \$278,434 | \$287,639 | \$300,991 |
| Planning & Growth Management Department | 1,014,090 | 1,174,739 | 852,276 | 893,178 |
| Public Works Department | 56,767,277 | 66,982,378 | 65,020,723 | 66,962,687 |
| Real Estate Department | 2,489,386 | 2,872,845 | 2,993,997 | 3,124,325 |
| | 60,526,052 | 71,308,396 | 69,154,635 | 71,281,181 |
| Elected Officials | | | | |
| Tax Collector | 141,475 | 186,393 | 166,398 | 166,398 |
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | 17,939,047 | 29,426,419 | 29,848,000 | 25,193,000 |
| Governmental Agencies | 2,826,830 | 3,124,818 | 2,526,644 | 2,583,154 |
| Non-Departmental Allotments | 252,836 | 252,836 | 446,149 | 446,149 |
| | 21,018,713 | 32,804,073 | 32,820,793 | 28,222,303 |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 2,622,983 | 2,438,815 | 2,525,327 | 1,506,847 |
| Intrafund Transfers | 42,471,364 | 42,232,898 | 42,436,008 | 44,671,483 |
| Reserves & Refunds | 912 | 11,223,004 | 14,020,403 | 17,383,268 |
| | 45,095,259 | 55,894,717 | 58,981,738 | 63,561,598 |
| Total | \$126,781,499 | \$160,193,579 | \$161,123,564 | \$163,231,480 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Current Ad Valorem Taxes | \$41,098,935 | \$52,185,716 | \$51,245,865 | \$54,290,382 |
| Delinq Ad Valorem Taxes | 104,127 | 150,000 | 157,053 | 166,382 |
| Intergovernmental Revenue | 2,258,180 | 1,631,734 | 1,538,468 | 1,538,468 |
| Charges For Services | 127,495 | 112,820 | 359,016 | 354,116 |
| Fines And Forfeits | 449,147 | 441,100 | 479,600 | 516,600 |
| Miscellaneous Revenues | 1,978,875 | 1,137,990 | 1,917,745 | 1,903,527 |
| Gross Revenue | 46,016,759 | 55,659,360 | 55,697,747 | 58,769,475 |
| Intrafund Transfers | 4,865,903 | 4,121,032 | 12,813,775 | 3,633,807 |
| Other | 426,239 | 160,000 | 401,250 | 420,938 |
| Less 5% Required By Law | 0 | (2,646,483) | (2,784,712) | (2,938,269) |
| Fund Balance Begin of Year | 11,720,231 | 15,188,241 | 33,225,488 | 20,387,558 |
| | 17,012,373 | 16,822,790 | 43,655,801 | 21,504,034 |
| Total | \$63,029,132 | \$72,482,150 | \$99,353,548 | \$80,273,509 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|---------------------|---------------------|---------------------|---------------------|
| County Administrator Organization | | | | |
| Library Services Department | \$32,804,392 | \$36,458,237 | \$39,215,388 | \$41,383,263 |
| Elected Officials | | | | |
| Property Appraiser | 323,734 | 366,513 | 382,871 | 402,014 |
| Tax Collector | 811,292 | 1,122,840 | 1,064,309 | 1,125,199 |
| | 1,135,026 | 1,489,353 | 1,447,180 | 1,527,213 |
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | 3,924,480 | 3,607,000 | 12,196,000 | 3,078,000 |
| Major Maintenance & Repair Program | 278,356 | 502,832 | 526,625 | 555,807 |
| | 4,202,836 | 4,109,832 | 12,722,625 | 3,633,807 |
| Non-Expenditure Accounts | | | | |
| Intrafund Transfers | 4,865,903 | 4,121,032 | 12,813,775 | 3,633,807 |
| Reserves & Refunds | 36,971 | 26,303,696 | 33,154,580 | 30,095,419 |
| | 4,902,874 | 30,424,728 | 45,968,355 | 33,729,226 |
| Total | \$43,045,128 | \$72,482,150 | \$99,353,548 | \$80,273,509 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|---------------------|----------------------|----------------------|---------------------|
| Miscellaneous Revenues | \$6,309,987 | \$467,582 | \$1,342,202 | \$1,092,202 |
| Gross Revenue | 6,309,987 | 467,582 | 1,342,202 | 1,092,202 |
| Interfund Transfers | 57,900,477 | 141,294,194 | 221,114,923 | 70,529,218 |
| Intrafund Transfers | 30,596,704 | 0 | 0 | 0 |
| | 88,497,181 | 141,294,194 | 221,114,923 | 70,529,218 |
| Total | \$94,807,168 | \$141,761,776 | \$222,457,125 | \$71,621,420 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|----------------------|----------------------|----------------------|---------------------|
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | \$72,071,061 | \$111,949,371 | \$189,622,502 | \$35,939,000 |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 21,425,456 | 22,212,446 | 17,267,504 | 20,526,218 |
| Intrafund Transfers | 30,596,704 | 0 | 0 | 0 |
| Reserves & Refunds | 0 | 7,599,959 | 15,567,119 | 15,156,202 |
| | 124,093,221 | 141,761,776 | 222,457,125 | 71,621,420 |
| Total | \$124,093,221 | \$141,761,776 | \$222,457,125 | \$71,621,420 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues | \$98,622 | \$161,870 | \$161,808 | \$161,808 |
| Gross Revenue | 98,622 | 161,870 | 161,808 | 161,808 |
| Interfund Transfers | 1,342,442 | 1,338,130 | 1,341,567 | 1,336,817 |
| Fund Balance Begin of Year | 367,438 | 374,594 | 311,348 | 316,348 |
| | 1,709,880 | 1,712,724 | 1,652,915 | 1,653,165 |
| Total | \$1,808,502 | \$1,874,594 | \$1,814,723 | \$1,814,973 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$1,497,150 | \$1,500,000 | \$1,528,375 | \$1,503,625 |
| Non-Expenditure Accounts | | | | |
| Reserves & Revenues | 0 | 374,594 | 286,348 | 311,348 |
| Total | \$1,497,150 | \$1,874,594 | \$1,814,723 | \$1,814,973 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues | \$46,416 | \$32,000 | \$44,000 | \$45,000 |
| Gross Revenue | 46,416 | 32,000 | 44,000 | 45,000 |
| Interfund Transfers | 2,397,073 | 2,359,775 | 2,368,480 | 1,350,000 |
| Fund Balance Begin of Year | 1,113,282 | 1,159,746 | 1,170,206 | 1,194,236 |
| | 3,510,355 | 3,519,521 | 3,538,686 | 2,544,236 |
| Total | \$3,556,771 | \$3,551,521 | \$3,582,686 | \$2,589,236 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$2,386,648 | \$2,385,600 | \$2,392,450 | \$1,402,000 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | 1,165,921 | 1,190,236 | 1,187,236 |
| Total | \$2,386,648 | \$3,551,521 | \$3,582,686 | \$2,589,236 |

4TH CENT TOURIST DEVELOPMENT TAX DEBT SERVICE FUND

This debt service fund accounts for the payment of interest and principal on the Series 2006 Bonds, issued to refund the Tampa Sports Authority Tourist Development Tax Revenue Bonds, Series 1997B and to finance the acquisition and construction of capital improvements to Legends Field and the Tampa Convention Center. These bonds are payable from the proceeds of the Fourth Cent Tourist Development Tax. Final maturity date of the bonds is October 1, 2035.

| Revenues by Source | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|---------------|-----------------|------------------|--------------------|--------------------|
| Miscellaneous Revenues | | \$0 | \$0 | \$150,000 | \$150,000 |
| | Gross Revenue | 0 | 0 | 150,000 | 150,000 |
| Interfund Transfers | | 0 | 0 | 1,028,090 | 1,011,890 |
| | Total | \$0 | \$0 | \$1,178,090 | \$1,161,890 |

| Appropriations by Organization | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------|-----------------|------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | | |
| Debt Service Accounts | | \$0 | \$0 | \$1,178,090 | \$1,161,890 |
| | Total | \$0 | \$0 | \$1,178,090 | \$1,161,890 |

5TH CENT TOURIST DEVELOPMENT TAX DEBT SERVICE FUND

This debt service fund accounts for the payment of interest and principal on the Series 2006A and Series 2006B Bonds. The Series 2006A Bonds were issued to refund the Tampa Sports Authority County Interlocal Payments Refunding Revenue Bonds, Series 1998. These bonds are payable from the proceeds of the Fifth Cent Tourist Development Tax. Final maturity date of the bonds is October 1, 2035. The Series 2006B Bonds were issued to finance the acquisition and construction of capital improvements to a multi-purpose sports and entertainment facility. These bonds are payable from the proceeds of the Fifth Cent Tourist Development Tax. Final maturity date of the bonds is February 1, 2010.

| Revenues by Source | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|---------------|-----------------|------------------|--------------------|--------------------|
| Miscellaneous Revenues | | \$0 | \$0 | \$70,000 | \$70,000 |
| | Gross Revenue | 0 | 0 | 70,000 | 70,000 |
| Interfund Transfers | | 0 | 0 | 3,501,567 | 3,500,623 |
| Fund Bal Begin Of Year | | 0 | 0 | 572,316 | 572,316 |
| | | 0 | 0 | 4,073,883 | 4,072,939 |
| | Total | \$0 | \$0 | \$4,143,883 | \$4,142,939 |

| Appropriations by Organization | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------|-----------------|------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | | |
| Debt Service Accounts | | \$0 | \$0 | \$3,230,567 | \$3,229,623 |
| Non-Expenditure Accounts | | | | | |
| Reserves & Refunds | | 0 | 0 | 913,316 | 913,316 |
| | Total | \$0 | \$0 | \$4,143,883 | \$4,142,939 |

PARKS & RECREATION GENERAL OBLIGATION BONDS 1993/1996/2002 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Current Ad Valorem Taxes | \$1,357,167 | \$1,383,304 | \$1,412,839 | \$1,418,698 |
| Delinquent Ad Valorem Taxes | 2,446 | 5,000 | 5,000 | 5,000 |
| Miscellaneous Revenues | 28,921 | 15,000 | 15,000 | 16,000 |
| Gross Revenue | <u>1,388,534</u> | <u>1,403,304</u> | <u>1,432,839</u> | <u>1,439,698</u> |
| Other | 16,772 | 10,000 | 12,175 | 12,175 |
| Fund Balance Begin of Year | 147,400 | 150,687 | 196,558 | 217,606 |
| Less 5% Required By Law | 0 | (67,684) | (71,642) | (71,985) |
| | <u>164,172</u> | <u>93,003</u> | <u>137,091</u> | <u>157,796</u> |
| Total | <u>\$1,552,706</u> | <u>\$1,496,307</u> | <u>\$1,569,930</u> | <u>\$1,597,494</u> |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Elected Officials | | | | |
| Property Appraiser | \$12,708 | \$12,093 | \$12,708 | \$13,326 |
| Tax Collector | 37,476 | 54,070 | 42,244 | 42,244 |
| | <u>50,184</u> | <u>66,163</u> | <u>54,952</u> | <u>55,570</u> |
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | 1,334,655 | 1,331,030 | 1,334,203 | 1,331,553 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 1,589 | 99,114 | 180,775 | 210,371 |
| Total | <u>\$1,386,428</u> | <u>\$1,496,307</u> | <u>\$1,569,930</u> | <u>\$1,597,494</u> |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Current Ad Valorem Taxes | \$5,225,593 | \$5,255,553 | \$5,317,199 | \$5,129,508 |
| Delinq Ad Valorem Taxes | 18,675 | 40,000 | 25,000 | 25,000 |
| Miscellaneous Revenues | 178,466 | 79,000 | 147,000 | 147,000 |
| Gross Revenue | <u>5,422,734</u> | <u>5,374,553</u> | <u>5,489,199</u> | <u>5,301,508</u> |
| Other | 51,096 | 30,000 | 52,185 | 54,185 |
| Less 5% Required By Law | 0 | (268,817) | (274,539) | (265,150) |
| Fund Balance Begin of Year | 1,008,440 | 1,080,766 | 1,240,346 | 1,417,255 |
| | <u>1,059,536</u> | <u>841,949</u> | <u>1,017,992</u> | <u>1,206,290</u> |
| Total | <u>\$6,482,270</u> | <u>\$6,216,502</u> | <u>\$6,507,191</u> | <u>\$6,507,798</u> |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Elected Officials | | | | |
| Property Appraiser | \$51,083 | \$46,570 | \$51,083 | \$52,914 |
| Tax Collector | 112,799 | 155,369 | 132,932 | 128,238 |
| | <u>163,882</u> | <u>201,939</u> | <u>184,015</u> | <u>181,152</u> |
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | 5,153,903 | 5,156,413 | 5,209,650 | 5,165,690 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 6,040 | 858,150 | 1,113,526 | 1,160,956 |
| Total | <u>\$5,323,825</u> | <u>\$6,216,502</u> | <u>\$6,507,191</u> | <u>\$6,507,798</u> |

**CRIMINAL JUSTICE CAPITAL IMPROVEMENT PROGRAM REFUNDING REVENUE 1993/2003 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|---------------|---------------------|---------------------|---------------------|---------------------|
| Miscellaneous Revenues | | \$654,161 | \$450,000 | \$595,000 | \$595,000 |
| | Gross Revenue | 654,161 | 450,000 | 595,000 | 595,000 |
| Interfund Transfers | | 9,515,000 | 9,455,543 | 9,313,793 | 9,311,543 |
| Fund Balance Begin of Year | | 11,633,273 | 11,760,499 | 11,760,499 | 11,760,499 |
| | | 21,148,273 | 21,216,042 | 21,074,292 | 21,072,042 |
| | Total | \$21,802,434 | \$21,666,042 | \$21,669,292 | \$21,667,042 |

| Appropriations by Organization | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------|---------------------|---------------------|---------------------|---------------------|
| Non-Departmental Organizations | | | | | |
| Debt Service Accounts | | \$10,003,500 | \$9,998,500 | \$10,026,750 | \$9,999,500 |
| Non-Expenditure Accounts | | | | | |
| Reserves & Refunds | | 0 | 11,667,542 | 11,642,542 | 11,667,542 |
| | Total | \$10,003,500 | \$21,666,042 | \$21,669,292 | \$21,667,042 |

COURT FACILITIES REVENUE BONDS 1999/2005 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on the Series 2005 bonds issued to refund the 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues | \$69,548 | \$20,000 | \$65,000 | \$65,000 |
| Gross Revenue | 69,548 | 20,000 | 65,000 | 65,000 |
| Interfund Transfers | 3,449,765 | 2,537,943 | 2,450,522 | 2,799,396 |
| Fund Balance Begin of Year | 294,634 | 2,685,737 | 1,602,769 | 1,602,769 |
| | 3,744,399 | 5,223,680 | 4,053,291 | 4,402,165 |
| Total | \$3,813,947 | \$5,243,680 | \$4,118,291 | \$4,467,165 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$1,079,551 | \$2,544,097 | \$2,543,671 | \$2,545,953 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | 2,699,583 | 1,574,620 | 1,921,212 |
| Total | \$1,079,551 | \$5,243,680 | \$4,118,291 | \$4,467,165 |

CAPITAL IMPROVEMENT PROGRAM REVENUE BONDS 1994/1996/2006 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|----------------------------|---------------------------|---------------------------|---------------------------|
| Charges For Services | \$82,995 | \$70,000 | \$70,000 | \$70,000 |
| Miscellaneous Revenues | 530,387 | 230,750 | 260,750 | 260,750 |
| Gross Revenues | <u>613,382</u> | <u>300,750</u> | <u>330,750</u> | <u>330,750</u> |
| Interfund Transfers | 3,206,087 | 2,925,560 | 2,831,720 | 2,832,720 |
| Intrafund Transfers | 242,625 | 0 | 0 | 0 |
| Other | 40,486,691 | 0 | 0 | 0 |
| Fund Balance Begin of Year | 4,058,013 | 3,857,632 | 3,923,075 | 3,923,075 |
| | <u>47,993,416</u> | <u>6,783,192</u> | <u>6,754,795</u> | <u>6,755,795</u> |
| Total | <u>\$48,606,798</u> | <u>\$7,083,942</u> | <u>\$7,085,545</u> | <u>\$7,086,545</u> |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|----------------------------|---------------------------|---------------------------|---------------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$44,441,093 | \$3,254,022 | \$3,255,772 | \$3,256,922 |
| Non-Expenditure Accounts | | | | |
| Intrafund Transfers | 242,625 | 0 | 0 | 0 |
| Reserves & Refunds | 0 | 3,829,920 | 3,829,773 | 3,829,623 |
| | <u>242,625</u> | <u>3,829,920</u> | <u>3,829,773</u> | <u>3,829,623</u> |
| Total | <u>\$44,683,718</u> | <u>\$7,083,942</u> | <u>\$7,085,545</u> | <u>\$7,086,545</u> |

CAPITAL IMPROVEMENT NON-AD VALOREM REFUNDING REVENUE 1996/2006 BONDS 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Miscellaneous Revenues | \$445,884 | \$385,000 | \$395,000 | \$395,000 |
| Gross Revenues | 445,884 | 385,000 | 395,000 | 395,000 |
| Interfund Transfers | 5,387,051 | 4,751,643 | 4,796,731 | 4,798,106 |
| Intrafund Transfers | 198,914 | 0 | 0 | 0 |
| Other | 59,691,095 | 0 | 0 | 0 |
| Fund Balance Begin of Year | 6,716,751 | 6,588,784 | 6,687,902 | 6,687,902 |
| | 71,993,811 | 11,340,427 | 11,484,633 | 11,486,008 |
| Total | \$72,439,695 | \$11,725,427 | \$11,879,633 | \$11,881,008 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$65,552,875 | \$5,189,711 | \$5,192,231 | \$5,193,606 |
| Non-Expenditure Accounts | | | | |
| Intrafund Transfers | 198,914 | 0 | 0 | 0 |
| Reserves & Refunds | 0 | 6,535,716 | 6,687,402 | 6,687,402 |
| | 198,914 | 6,535,716 | 6,687,402 | 6,687,402 |
| Total | \$65,751,789 | \$11,725,427 | \$11,879,633 | \$11,881,008 |

CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM DEBT SERVICE FUND

On May 2, 2007, the Board of County Commissioners authorized the issuance of Commercial Paper Notes to fund its obligations under the Life Sciences Industry Incentive Grant Agreement between the County and H. Lee Moffitt Cancer Center and Research Institute, Inc. This debt service fund accounts for the payment of principal and interest on the Notes. Final maturity of notes issued for the project is 2037.

| Revenues by Source | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|---------------|-----------------|------------------|--------------------|--------------------|
| Miscellaneous Revenues | | \$0 | \$0 | \$338,870 | \$0 |
| | Gross Revenue | 0 | 0 | 338,870 | 0 |
| Interfund Transfers | | 0 | 0 | 1,315,909 | 1,654,778 |
| | Total | \$0 | \$0 | \$1,654,779 | \$1,654,778 |

| Appropriations by Organization | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------|-----------------|------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | | |
| Debt Service Accounts | | \$0 | \$0 | \$1,654,779 | \$1,654,778 |
| | Total | \$0 | \$0 | \$1,654,779 | \$1,654,778 |

COMMUNITY INVESTMENT TAX REVENUE BONDS 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues | \$66,471 | \$45,000 | \$50,000 | \$50,000 |
| Gross Revenue | 66,471 | 45,000 | 50,000 | 50,000 |
| Interfund Transfers | 4,495,769 | 4,502,095 | 4,476,226 | 4,479,026 |
| Fund Balance Begin of Year | 2,101,186 | 2,103,693 | 2,125,562 | 2,125,562 |
| | 6,596,955 | 6,605,788 | 6,601,788 | 6,604,588 |
| Total | \$6,663,426 | \$6,650,788 | \$6,651,788 | \$6,654,588 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$4,537,862 | \$4,536,262 | \$4,546,262 | \$4,550,062 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | 2,114,526 | 2,105,526 | 2,104,526 |
| Total | \$4,537,862 | \$6,650,788 | \$6,651,788 | \$6,654,588 |

COMMUNITY INVESTMENT TAX REVENUE 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|--------------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues | \$86,207 | \$32,000 | \$80,000 | \$80,000 |
| Gross Revenue | 86,207 | 32,000 | 80,000 | 80,000 |
| Interfund Transfers | 8,956,287 | 8,960,859 | 8,927,296 | 8,939,608 |
| Total | \$9,042,494 | \$8,992,859 | \$9,007,296 | \$9,019,608 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$6,344,269 | \$6,341,007 | \$6,356,444 | \$6,369,756 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | 2,651,852 | 2,650,852 | 2,649,852 |
| Total | \$6,344,269 | \$8,992,859 | \$9,007,296 | \$9,019,608 |

COMMUNITY INVESTMENT TAX REVENUE BONDS 2007 DEBT SERVICE FUND

This debt service fund accounts for the accumulation of CIT revenue collections for and the payment of principal and interest on bonds issued to finance the acquisition and construction of transportation and other CIT capital projects in the County. The bonds are secured solely by a lien upon and pledge of the Community Investment Tax Revenues, with final maturity occurring in 2025.

| Revenues by Source | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------|-----------------|------------------|--------------------|--------------------|
| Interfund Transfers | \$0 | \$0 | \$5,947,205 | \$8,915,807 |
| Total | \$0 | \$0 | \$5,947,205 | \$8,915,807 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|-----------------|------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$0 | \$0 | \$5,947,205 | \$8,915,807 |
| Total | \$0 | \$0 | \$5,947,205 | \$8,915,807 |

TSA TAMPA BAY ARENA NON-AD VALOREM 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|--------------------|--------------------|--------------------|--------------------|
| Charges For Services | \$347,698 | \$242,540 | \$300,000 | \$300,000 |
| Miscellaneous Revenues | 47,275 | 15,000 | 17,453 | 17,453 |
| Gross Revenue | 394,973 | 257,540 | 317,453 | 317,453 |
| Interfund Transfers | 892,000 | 864,535 | 918,347 | 919,897 |
| Fund Bal Begin Of Year | 348,366 | 1,150,313 | 1,041,191 | 1,041,191 |
| | 1,240,366 | 2,014,848 | 1,959,538 | 1,961,088 |
| Total | \$1,635,339 | \$2,272,388 | \$2,276,991 | \$2,278,541 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|------------------|--------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$594,148 | \$1,310,850 | \$1,314,000 | \$1,316,550 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | 961,538 | 962,991 | 961,991 |
| Total | \$594,148 | \$2,272,388 | \$2,276,991 | \$2,278,541 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------|---------------------|---------------------|--------------------|--------------------|
| Interfund Transfers | \$24,840,461 | \$23,521,760 | \$9,530,250 | \$6,694,000 |
| | 24,840,461 | 23,521,760 | 9,530,250 | 6,694,000 |
| Total | \$24,840,461 | \$23,521,760 | \$9,530,250 | \$6,694,000 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|---------------------|---------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | |
| Capital Improvement Program Projects | \$19,137,545 | \$23,343,000 | \$2,000,319 | \$6,144,000 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | (40,970) | 7,507,478 | 550,000 |
| Interfund Transfers | 179,840 | 219,730 | 22,453 | 0 |
| | 179,840 | 178,760 | 7,529,931 | 550,000 |
| Total | \$19,317,385 | \$23,521,760 | \$9,530,250 | \$6,694,000 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------|---------------------|---------------------|---------------------|---------------------|
| Interfund Transfers | \$14,848,326 | \$10,968,736 | \$22,960,084 | \$10,566,689 |
| Total | \$14,848,326 | \$10,968,736 | \$22,960,084 | \$10,566,689 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------------|---------------------|---------------------|---------------------|
| County Administrator | | | | |
| Fire Rescue Department | \$61,551 | \$0 | \$0 | \$0 |
| Non-Departmental Organizations | | | | |
| Capital Improvement Program Projects | 4,710,650 | 4,420,000 | 16,391,000 | 5,973,000 |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 219,018 | 21,700 | 62,510 | 0 |
| Reserves & Refunds | 0 | 6,527,036 | 6,506,574 | 4,593,689 |
| Total | \$4,991,219 | \$10,968,736 | \$22,960,084 | \$10,566,689 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|-----------------|------------------|------------------|------------------|
| Miscellaneous Revenues | \$22,395 | \$0 | \$0 | \$0 |
| Gross Revenue | 22,395 | 0 | 0 | 0 |
| Total | <u>\$22,395</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|------------------|------------------|------------------|------------------|
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | \$192,781 | \$0 | \$0 | \$0 |
| Total | <u>\$192,781</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

EPC FACILITY ACQUISITION/REHABILITATION 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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|---------------|------------------|------------------|------------------|------------------|
| Miscellaneous Revenues | | (\$71) | \$0 | \$0 | \$0 |
| | Gross Revenue | -71 | 0 | 0 | 0 |
| Interfund Transfers | | 143,879 | 0 | 0 | 0 |
| | Subtotal | 143,879 | 0 | 0 | 0 |
| | Total | \$143,808 | \$0 | \$0 | \$0 |

| Appropriations by Organization | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------|------------------|------------------|------------------|------------------|
| Non-Departmental Organizations | | | | | |
| Capital Improvement Program Projects | | \$110,047 | \$0 | \$0 | \$0 |
| | Total | \$110,047 | \$0 | \$0 | \$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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|---------------|-----------------|------------------|------------------|------------------|
| Miscellaneous Revenues | | \$1,513 | \$0 | \$0 | \$0 |
| | Gross Revenue | 1,513 | 0 | 0 | 0 |
| Interfund Transfers | | 37,500 | 0 | 0 | 0 |
| | Total | \$39,013 | \$0 | \$0 | \$0 |

| Appropriations by Organization | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--------------------------------------|--------------|-----------------|------------------|------------------|------------------|
| Non-Departmental | | | | | |
| Capital Improvement Projects Program | | \$85,221 | (\$3,124) | \$0 | \$0 |
| Non-Expenditure Accounts | | | | | |
| Reserves & Refunds | | 0 | 3,124 | 0 | 0 |
| | Total | \$85,221 | \$0 | \$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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Charges For Services | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Revenues | 10,116,147 | 687,072 | 784,500 | 784,500 |
| Gross Revenue | 10,116,147 | 687,072 | 784,500 | 784,500 |
| Interfund Transfers | 9,771,887 | 13,034,047 | 12,786,623 | 13,978,044 |
| Intrafund Transfers | 1,374,514 | 341,369 | 853,868 | 1,236,306 |
| Fund Balance Begin of Year | 1,640,680 | 1,715,021 | 2,556,975 | 1,853,868 |
| | 12,787,081 | 15,090,437 | 16,197,466 | 17,068,218 |
| Total | \$22,903,228 | \$15,777,509 | \$16,981,966 | \$17,852,718 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|---------------------|---------------------|---------------------|---------------------|
| County Administrator Organization | | | | |
| Parks, Recreation and Conservation Department | \$1,984,967 | \$2,516,584 | \$2,746,291 | \$3,426,692 |
| Real Estate Department | 262,067 | 270,914 | 344,353 | 359,417 |
| | 2,247,034 | 2,787,498 | 3,090,644 | 3,786,109 |
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | 8,783,790 | 11,312,385 | 11,964,352 | 11,738,872 |
| Debt Service Accounts | 6,250 | 0 | 0 | 0 |
| | 8,790,040 | 11,312,385 | 11,964,352 | 11,738,872 |
| Non-Expenditure Accounts | | | | |
| Intrafund Transfers | 1,374,514 | 341,369 | 853,868 | 1,236,306 |
| Interfund Transfers | 3,608,679 | 0 | 0 | 0 |
| Reserves & Refunds | 0 | 1,336,257 | 1,073,102 | 1,091,431 |
| | 4,983,193 | 1,677,626 | 1,926,970 | 2,327,737 |
| Total | \$16,020,267 | \$15,777,509 | \$16,981,966 | \$17,852,718 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------|--------------------|------------------|------------------|------------------|
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous Revenues | 190,715 | 100,000 | 100,000 | 100,000 |
| Gross Revenue | 190,715 | 100,000 | 100,000 | 100,000 |
| Interfund Transfers | 2,170,138 | 0 | 0 | 0 |
| Total | \$2,360,853 | \$100,000 | \$100,000 | \$100,000 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------------|------------------|------------------|------------------|
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | \$1,651,471 | \$0 | \$300,000 | \$0 |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 474,452 | 0 | 0 | 0 |
| Reserves & Refunds | 0 | 100,000 | (200,000) | 100,000 |
| Total | \$2,125,923 | \$100,000 | \$100,000 | \$100,000 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|---------------|---------------------|----------------------|---------------------|---------------------|
| Miscellaneous Revenues | | \$236,184 | \$0 | \$0 | \$0 |
| | Gross Revenue | 236,184 | 0 | 0 | 0 |
| Interfund Transfers | | 15,944,952 | 11,426,028 | 625,000 | 900,000 |
| Other | | 33,755,000 | 235,987,000 | 18,495,004 | 13,928,878 |
| | | 49,699,952 | 247,413,028 | 19,120,004 | 14,828,878 |
| | Total | \$49,936,136 | \$247,413,028 | \$19,120,004 | \$14,828,878 |

| Appropriations by Organization | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------|---------------------|----------------------|---------------------|---------------------|
| Non-Departmental Organizations | | | | | |
| Debt Service Accounts | | \$49,869,338 | \$72,006,028 | \$19,685,000 | \$900,000 |
| Non-Expenditure Accounts | | | | | |
| Interfund Transfers | | 9,408,239 | 85,651,529 | 168,513,398 | 13,928,878 |
| Reserves & Refunds | | 0 | 89,755,471 | (169,078,394) | 0 |
| | | 9,408,239 | 175,407,000 | (564,996) | 13,928,878 |
| | Total | \$59,277,577 | \$247,413,028 | \$19,120,004 | \$14,828,878 |

*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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|------------------|--------------------|------------------|------------------|
| Miscellaneous Revenues | \$161,735 | \$0 | \$125,000 | \$125,000 |
| Gross Revenue | 161,735 | 0 | 125,000 | 125,000 |
| Interfund Transfers | 0 | (786,949) | 0 | 0 |
| Total | \$161,735 | (\$786,949) | \$125,000 | \$125,000 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------|-----------------|--------------------|------------------|------------------|
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | \$0 | (\$786,949) | \$125,000 | \$125,000 |
| Total | \$0 | (\$786,949) | \$125,000 | \$125,000 |

2007 COMMUNITY INVESTMENT TAX REVENUE BONDS

This account was established in FY 08 to account for receipts and expenditures for the acquisition and construction of transportation and other CIT capital projects in the County funded from bond proceeds. The bonds are payable solely from the Community Investment Tax Revenues.

| Revenues by Source | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|-----------------|------------------|----------------------|------------------|
| Miscellaneous Revenues | \$0 | \$0 | \$5,000,000 | \$0 |
| Gross Revenue | 0 | 0 | 5,000,000 | 0 |
| Other | 0 | 0 | 203,466,961 | 0 |
| Total | \$0 | \$0 | \$208,466,961 | \$0 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|-----------------|------------------|----------------------|------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$0 | \$0 | \$3,500,000 | \$0 |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 0 | 0 | 10,000 | 10,000 |
| Reserves & Refunds | 0 | 0 | 204,956,961 | (10,000) |
| Total | \$0 | \$0 | \$208,466,961 | \$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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Intergovernmental Revenue | \$62,542 | \$0 | \$0 | \$0 |
| Charges For Services | 81,697,282 | 85,236,106 | 96,589,876 | 105,517,347 |
| Fines And Forfeits | 0 | 0 | 0 | 0 |
| Miscellaneous Revenues | 5,073,016 | 3,202,047 | 11,967,378 | 7,433,436 |
| Gross Revenue | 86,832,840 | 88,438,153 | 108,557,254 | 112,950,783 |
| Intrafund Transfers | 84,605,905 | 106,941,618 | 98,577,989 | 107,625,520 |
| Other | 132,596 | (29,928) | 0 | 24,277,286 |
| Less 5% Required by Law | 0 | (2,047,691) | (2,407,598) | (2,668,109) |
| Fund Balance Begin of Year | 74,521,872 | 74,016,198 | 66,011,410 | 70,056,187 |
| | 159,260,373 | 178,880,197 | 162,181,801 | 199,290,884 |
| Total | \$246,093,213 | \$267,318,350 | \$270,739,055 | \$312,241,667 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|----------------------|----------------------|----------------------|----------------------|
| County Administrator Organization | | | | |
| Solid Waste Management Department | \$66,108,255 | \$72,834,497 | \$82,019,983 | \$89,914,406 |
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | 7,359,497 | 2,655,000 | 10,627,780 | 24,701,660 |
| Debt Service Accounts | 12,530,505 | 26,902,900 | 9,714,933 | 11,807,067 |
| | 19,890,002 | 29,557,900 | 20,342,713 | 36,508,727 |
| Non-Expenditure Accounts | | | | |
| Intrafund Transfers | 84,605,905 | 106,941,618 | 98,577,989 | 107,625,520 |
| Reserves & Refunds | 26,613 | 57,984,335 | 69,798,370 | 78,193,014 |
| | 84,632,518 | 164,925,953 | 168,376,359 | 185,818,534 |
| Total | \$170,630,775 | \$267,318,350 | \$270,739,055 | \$312,241,667 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Licenses and Permits | \$34,589 | \$70,222 | \$47,350 | \$59,350 |
| Intergovernmental Revenue | 1,645,923 | 0 | 0 | 0 |
| Charges For Services | 188,032,655 | 181,303,093 | 189,580,753 | 196,837,928 |
| Fines And Forfeits | 60,999 | 77,000 | 77,000 | 79,190 |
| Miscellaneous Revenues | 45,435,374 | 29,953,433 | 41,165,200 | 34,199,657 |
| Gross Revenue | 235,209,540 | 211,403,748 | 230,870,303 | 231,176,125 |
| Interfund Transfers | 50,383 | 0 | 0 | 0 |
| Intrafund Transfers | 228,040,061 | 240,646,100 | 240,265,481 | 242,414,806 |
| Other | 97,620,955 | 20,645,299 | 6,592,108 | 78,467,532 |
| Less 5% Required by Law | 0 | (159,950) | (291,956) | (338,930) |
| Fund Balance Begin of Year | 122,849,288 | 119,982,808 | 118,288,711 | 118,586,897 |
| | 448,560,687 | 381,114,257 | 364,854,344 | 439,130,305 |
| Total | \$683,770,227 | \$592,518,005 | \$595,724,647 | \$670,306,430 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|----------------------|----------------------|----------------------|----------------------|
| County Administrator Organization | | | | |
| Planning & Growth Management Department | \$493,273 | \$610,690 | \$594,776 | \$625,769 |
| Real Estate Department | 325,323 | 356,401 | 440,918 | 461,282 |
| Water Resource Services | 121,863,486 | 142,949,828 | 159,108,605 | 155,486,921 |
| | 122,682,082 | 143,916,919 | 160,144,299 | 156,573,972 |
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | 45,122,107 | 171,818,000 | 65,369,000 | 138,154,000 |
| Debt Service Accounts | 31,693,282 | 28,419,437 | 27,721,022 | 27,719,038 |
| | 76,815,389 | 200,237,437 | 93,090,022 | 165,873,038 |
| Non-Expenditure Accounts | | | | |
| Intrafund Transfers | 228,040,061 | 240,646,100 | 240,265,481 | 242,414,806 |
| Reserves & Refunds | 158,516 | 7,717,549 | 102,224,845 | 105,444,614 |
| | 228,198,577 | 248,363,649 | 342,490,326 | 347,859,420 |
| Total | \$427,696,048 | \$592,518,005 | \$595,724,647 | \$670,306,430 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|---------------|--------------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues | | \$24 | \$0 | \$0 | \$0 |
| | Gross Revenue | 24 | 0 | 0 | 0 |
| Other | | 2,700,000 | 5,570,000 | 2,909,000 | 1,520,300 |
| | Subtotal | 2,700,000 | 5,570,000 | 2,909,000 | 1,520,300 |
| | Total | \$2,700,024 | \$5,570,000 | \$2,909,000 | \$1,520,300 |

| Appropriations by Organization | | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|-------|--------------------|--------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | | |
| Debt Service Accounts | | \$2,699,999 | \$5,570,000 | \$2,909,000 | \$1,520,300 |
| | Total | \$2,699,999 | \$5,570,000 | \$2,909,000 | \$1,520,300 |

RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

During October 2006, sinking funds of the Reclaimed Water Special Assessment Revenue Bonds, Series 2000 and Capacity Assessment Special Assessment Revenue Bonds, Series 2000 were transferred to the Trust and Agency fund type to account for Non-Commitment Special Assessment Debt that is not an obligation of the BOCC.

| Revenues by Source | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|------------------|------------------|------------------|------------------|
| Miscellaneous Revenues | \$551,101 | \$412,825 | \$0 | \$0 |
| Gross Revenue | 551,101 | 412,825 | 0 | 0 |
| Total | <u>\$551,101</u> | <u>\$412,825</u> | <u>\$0</u> | <u>\$0</u> |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|------------------|------------------|------------------|------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$436,149 | \$0 | \$0 | \$0 |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 0 | 1,113,096 | 0 | 0 |
| Reserves & Refunds | 189 | (700,271) | 0 | 0 |
| Total | <u>\$436,338</u> | <u>\$412,825</u> | <u>\$0</u> | <u>\$0</u> |

CAPACITY ASSESSMENT SPECIAL ASSESSMENT BONDS 2000

During October 2006, sinking funds of the Reclaimed Water Special Assessment Revenue Bonds, Series 2000 and Capacity Assessment Special Assessment Revenue Bonds, Series 2000 were transferred to the Trust and Agency fund type to account for Non-Commitment Special Assessment Debt that is not an obligation of the BOCC.

| Revenues by Source | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|------------------------|--------------------|------------------|------------------|------------------|
| Miscellaneous Revenues | \$2,971,648 | \$7,567 | \$0 | \$0 |
| Gross Revenue | 2,971,648 | 7,567 | 0 | 0 |
| Intrafund Transfers | 1 | 0 | 0 | 0 |
| Subtotal | 1 | 0 | 0 | 0 |
| Total | \$2,971,649 | \$7,567 | \$0 | \$0 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------------|------------------|------------------|------------------|
| County Administrator | | | | |
| Water Resource Services | \$30,412 | \$0 | \$0 | \$0 |
| Non-Departmental Organizations | | | | |
| Capital Improvement Projects Program | 106,275 | 0 | 0 | 0 |
| Debt Service Accounts | 2,415,816 | 0 | 0 | 0 |
| | <u>2,522,091</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Non-Expenditure Accounts | | | | |
| Interfund Transfers | 0 | 4,955,132 | 0 | 0 |
| Intrafund Transfers | 1 | 0 | 0 | 0 |
| Reserves & Refunds | 280 | (4,947,565) | 0 | 0 |
| | <u>281</u> | <u>7,567</u> | <u>0</u> | <u>0</u> |
| Total | \$2,552,784 | \$7,567 | \$0 | \$0 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Charges For Services | \$25,117,211 | \$26,746,775 | \$30,571,642 | \$31,733,965 |
| Miscellaneous Revenues | 2,265,301 | 1,479,517 | 2,533,112 | 2,385,972 |
| Gross Revenue | 27,382,512 | 28,226,292 | 33,104,754 | 34,119,937 |
| Transfers | 0 | 0 | 969,730 | 0 |
| Fund Balance Begin of Year | 13,372,241 | 12,871,664 | 25,402,625 | 31,247,617 |
| | 13,372,241 | 12,871,664 | 26,372,355 | 31,247,617 |
| Total | \$40,754,753 | \$41,097,956 | \$59,477,109 | \$65,367,554 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|---------------------|---------------------|---------------------|---------------------|
| County Administrator Organization | | | | |
| Fleet Management Department | \$23,142,990 | \$28,411,496 | \$26,387,864 | \$26,984,522 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | 12,686,460 | 33,089,245 | 38,383,032 |
| Total | \$23,142,990 | \$41,097,956 | \$59,477,109 | \$65,367,554 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Intergovernmental Revenue | \$478,464 | \$300,000 | \$300,000 | \$300,000 |
| Charges For Services | 100,660,072 | 107,019,645 | 120,021,313 | 136,036,608 |
| Fines And Forfeits | 40 | 0 | 0 | 0 |
| Miscellaneous Revenues | 8,585,744 | 4,711,638 | 8,692,349 | 8,984,798 |
| Gross Revenue | 109,724,320 | 112,031,283 | 129,013,662 | 145,321,406 |
| Interfund Transfers | 6,537,423 | 0 | 6,000,000 | 0 |
| Intrafund Transfers | 710,614 | 691,160 | 794,255 | 907,334 |
| Other | 71 | 0 | 0 | 0 |
| Fund Balance Begin of Year | 117,002,132 | 128,345,037 | 148,436,093 | 156,189,047 |
| | 124,250,240 | 129,036,197 | 155,230,348 | 157,096,381 |
| Total | \$233,974,560 | \$241,067,480 | \$284,244,010 | \$302,417,787 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|---------------------|----------------------|----------------------|----------------------|
| County Administrator | | | | |
| Human Resources Department | \$1,409,504 | \$1,890,597 | \$1,957,440 | \$1,985,874 |
| Non-Departmental Organizations | | | | |
| Non-Departmental Allotments | 92,874,647 | 107,919,891 | 117,645,667 | 131,289,428 |
| Non-Expenditure Accounts | | | | |
| Intrafund Transfers | 710,614 | 691,160 | 794,255 | 907,334 |
| Reserves & Refunds | 10,845 | 130,565,832 | 163,846,648 | 168,235,151 |
| | 721,459 | 131,256,992 | 164,640,903 | 169,142,485 |
| Total | \$95,005,610 | \$241,067,480 | \$284,244,010 | \$302,417,787 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|-------------------------|---------------------|---------------------|---------------------|---------------------|
| Miscellaneous Revenues | \$591,753 | \$10,412,292 | \$10,586,493 | \$10,586,493 |
| Gross Revenue | 591,753 | 10,412,292 | 10,586,493 | 10,586,493 |
| Other | 12,350,965 | 0 | 0 | 0 |
| Less 5% Required by Law | 0 | (507,654) | (499,630) | (499,630) |
| Fund Bal Begin Of Year | 0 | 8,895,375 | 0 | 0 |
| | 12,350,965 | 8,387,721 | (499,630) | (499,630) |
| Total | \$12,942,718 | \$18,800,013 | \$10,086,863 | \$10,086,863 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|--------------------|---------------------|---------------------|---------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$3,473,499 | \$9,095,195 | \$9,095,477 | \$9,095,477 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | 9,704,818 | 991,386 | 991,386 |
| Total | \$3,473,499 | \$18,800,013 | \$10,086,863 | \$10,086,863 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|-------------------------|-----------------|------------------|------------------|------------------|
| Miscellaneous Revenues | \$9,411 | \$9,014 | \$8,671 | \$8,671 |
| Gross Revenue | 9,411 | 9,014 | 8,671 | 8,671 |
| Less 5% Required By Law | 0 | (451) | (434) | (434) |
| Subtotal | 0 | (451) | (434) | (434) |
| Total | \$9,411 | \$8,563 | \$8,237 | \$8,237 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|-----------------|------------------|------------------|------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$97 | \$300 | \$1,078 | \$1,078 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | 8,263 | 7,159 | 7,159 |
| Total | \$97 | \$8,563 | \$8,237 | \$8,237 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|-------------------------|-----------------|--------------------|------------------|------------------|
| Miscellaneous Revenues | \$0 | \$508,329 | \$526,171 | \$526,171 |
| Gross Revenue | 0 | 508,329 | 526,171 | 526,171 |
| Transfers | 0 | 1,113,096 | 0 | 0 |
| Less 5% Required by Law | 0 | (23,034) | (23,034) | (23,034) |
| Subtotal | 0 | 1,090,062 | (23,034) | (23,034) |
| Total | \$0 | \$1,598,391 | \$503,137 | \$503,137 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|-----------------|--------------------|------------------|------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$0 | \$441,395 | \$433,747 | \$436,207 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | 1,156,996 | 69,390 | 66,930 |
| Total | \$0 | \$1,598,391 | \$503,137 | \$503,137 |

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 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|-------------------------|-----------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues | \$0 | \$3,029,455 | \$3,121,830 | \$3,121,830 |
| Gross Revenue | 0 | 3,029,455 | 3,121,830 | 3,121,830 |
| Transfers | 0 | 4,955,132 | 0 | 0 |
| Less 5% Required by Law | 0 | (139,817) | (155,719) | (155,719) |
| Subtotal | 0 | 4,815,315 | (155,719) | (155,719) |
| Total | \$0 | \$7,844,770 | \$2,966,111 | \$2,966,111 |

| Appropriations by Organization | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---------------------------------------|-----------------|--------------------|--------------------|--------------------|
| Non-Departmental Organizations | | | | |
| Debt Service Accounts | \$0 | \$2,473,097 | \$2,467,565 | \$2,463,011 |
| Non-Expenditure Accounts | | | | |
| Reserves & Refunds | 0 | 5,371,673 | 498,546 | 503,100 |
| Total | \$0 | \$7,844,770 | \$2,966,111 | \$2,966,111 |

BUDGET BY SUBFUND*

| | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|---------------------------|-----------------------------|-----------------------------|-----------------------------|
| 01 GENERAL FUND | | | | |
| 001 COUNTYWIDE GENERAL FUND | | | | |
| 001 Countywide General Operating Fd | \$538,583,528 | \$686,888,607 | \$691,525,001 | \$714,099,147 |
| 002 Capital Project Fund* | 851,117 | 0 | 0 | 0 |
| 003 Major Maintenance & Repair Project Fund* | 2,310,687 | 0 | 0 | 0 |
| | <u>541,745,332</u> | <u>686,888,607</u> | <u>691,525,001</u> | <u>714,099,147</u> |
| 003 UNINCORPORATED AREA GENERAL FUND | | | | |
| 001 Unincorp Area General Operating Fd | 329,115,829 | 432,106,626 | 453,146,397 | 463,866,917 |
| 002 Unincorp Area General Project Fd* | 142,373 | 0 | 0 | 0 |
| 003 Major Maintenance & Repair Project Fund* | 420,273 | 0 | 0 | 0 |
| | <u>329,678,475</u> | <u>432,106,626</u> | <u>453,146,397</u> | <u>463,866,917</u> |
| Total General Fund | <u>871,423,807</u> | <u>1,118,995,233</u> | <u>1,144,671,398</u> | <u>1,177,966,064</u> |
| 10 SPECIAL REVENUE FUNDS | | | | |
| 002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND | | | | |
| 602 Public Art Prog Countywide Fund Ord89-32* | 166,880 | 219,730 | 43,453 | 21,000 |
| 606 CW Major Maintenance & Repair Project Fd | 5,517,589 | 6,129,883 | 7,641,195 | 5,960,365 |
| 636 School Site Impact Fee Fd (1/93-10/06) | 1,561,781 | 1,414,250 | 2,347,859 | 2,347,859 |
| 637 School Site Impact Fee Fd (11/06-) | 0 | 8,049,255 | 4,359,721 | 4,359,721 |
| 638 School Impact Fee Interest Fd (11/06-) | 0 | 30,000 | 134,030 | 134,030 |
| 702 Crim Just Education/Training Fd(Various) | 461,634 | 2,377,428 | 4,226,981 | 5,229,727 |
| 703 Crim Just Training Trust Fd R95-077 | 0 | 534,080 | 678,025 | 733,025 |
| 705 County Boat Registration Fee Fd Ord90-13 | 490,824 | 820,608 | 691,253 | 523,132 |
| 706 Detention Deputy Recruitmnt/Retention Fd* | 1,105,613 | 0 | 14,000 | 14,000 |
| 707 Teen Court Fund FS938.17/Ord 97-15 | 21,624 | 24,147 | 25,572 | 26,472 |
| 708 Sheriff's Child Protect/Trng Facility Fd* | 7,984,186 | 0 | 0 | 0 |
| 709 Federal USMS/Dept Just Asset Forfeit Fd | 86,000 | 2,434,115 | 3,241,466 | 3,671,466 |
| 712 Cty Lcl Alcohol/Drug Trust Fd FS 938.13 | 140,872 | 127,514 | 176,213 | 90,213 |
| 713 Drug Abuse Alternate Source Fd R91-0223 | 57,517 | 246,355 | 222,183 | 221,528 |
| 714 800MHz Intrgv Radio Comm Sys Fd FS318.21 | 1,116,000 | 3,492,353 | 3,845,589 | 3,986,394 |
| 715 Fla Contraband Forfeit Fd FS932.703/704 | 519,112 | 2,211,992 | 2,451,077 | 2,443,171 |
| 718 Drug Abuse Tr Fd FS938.21/Ord 97-16 | 0 | 377,034 | 384,168 | 397,629 |
| 719 Federal Treasury Asset Forfeiture Fund | 0 | 161,139 | 198,011 | 216,011 |
| 721 Court Facilities Fund Ord87-23 | 180,782 | 548,369 | 597,826 | 622,826 |
| 722 Mediation-Arbitration Trust Fund | 32,741 | 11,387 | 27,554 | 28,884 |
| 723 County Civil Mediation Trust Fund | 0 | 5,727 | 6,052 | 6,252 |
| 724 Family Mediation Trust Fund | 2,042 | 71,869 | 95,493 | 99,493 |
| 725 Civil Traf Inf Hearing Off Tr Fd Ao92-11 | 37,950 | 8,948 | 14,830 | 15,480 |
| 726 General Master (Disso Marriage) Trust Fd | 26,514 | 13,410 | 24,995 | 25,995 |
| 727 Court Technology Trust Fund Ord93-02 | 0 | 146,475 | 160,969 | 167,469 |
| 728 Probate Guardianship & Trust Trust Fund | 1,954 | 24,520 | 26,848 | 27,948 |
| 729 Spcl Master Animal Ctrl Fee Fd | 0 | 18,295 | 21,271 | 22,371 |
| 730 Cir Ct Mediation Administrative Fee Fund | 36,752 | 45,050 | 68,864 | 71,864 |
| 731 Spcl Master Water Use Restrict Fee Fund | 0 | 51,490 | 55,153 | 57,403 |
| 732 Family Administrative Fee Fnd S-2000-073 | 5,893 | 148 | 84 | 84 |
| 733 Child Custody Investigation Fee Ao94-181 | 20,066 | 120 | 160 | 210 |

BUDGET BY SUBFUND*

| | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|--------------------|--------------------|--------------------|--------------------|
| 002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND (continued) | | | | |
| 735 Cnty Ct Court-Ordered Mediatn S-1999-006 | 0 | 45,270 | 49,728 | 51,728 |
| 736 Children'S Advocacy Centr Fnd S-1999-081 | 0 | 20,996 | 24,040 | 25,840 |
| 737 Public Guardian Trust Fund Ord 99-24 | 1,800 | 0 | 5,815 | 5,965 |
| 738 Drug Ct Prog Admin Fd FS796.07(6) | 0 | 102,937 | 102,459 | 122,901 |
| 742 State Court Innov(Ord 04-33;939.185 FS) | 1,524,464 | 1,853,685 | 1,634,546 | 1,691,554 |
| 743 Legal Aid Fd (Ord 04-33;939.185 F.S.) | 1,066,800 | 1,100,000 | 1,100,000 | 1,100,000 |
| 744 Teen Ct/Juv Divrs Fd(Ord04-33;939.185FS) | 1,126,637 | 1,314,408 | 1,145,571 | 1,208,164 |
| 745 Court-Related Technology Fd (Art.V.) | 5,775,134 | 5,347,416 | 7,451,750 | 6,904,353 |
| 746 Traf Surcharge Tr Fd FS318.18/Ord04-26 | 3,449,765 | 6,143,981 | 7,809,566 | 8,024,288 |
| 747 Crime Prev/Safe Neighborhds FS775.083(2) | 0 | 1,892,882 | 2,876,275 | 3,660,076 |
| 749 Child Supprt Incent Fd-Ss Act Title Iv-D | 0 | 53,107 | 76,543 | 99,043 |
| 904 Emer Mgt Facil Plns Rev Fd Fac 9G-20.004 | 0 | 30,889 | 33,220 | 34,220 |
| 905 Lcl Air Poll Ctrl Tag Fee Tr Fd FS320.03 | 852,523 | 952,546 | 1,253,578 | 1,277,946 |
| 907 Indigent Health Care Svcs FS212.055 Fund | 87,591,503 | 101,886,494 | 119,390,207 | 125,749,739 |
| 908 Gardinier Settlement Dep/Epc Fund | 348,147 | 181,094 | 134,660 | 146,660 |
| 909 Pollution Recovery Fund Lf84-446 | 260,479 | 1,911,276 | 1,431,359 | 1,633,255 |
| 910 Pollution Recovery Project Fund | 293,467 | 0 | 0 | 0 |
| 911 State Revenue Sharing Fund | 5,966,000 | 10,752,107 | 16,097,666 | 16,097,666 |
| 915 911 Emer Tel Sys-Land Ln Ord86-14/87-25 | 4,545,151 | 9,964,387 | 9,201,413 | 7,754,691 |
| 916 911 Emer Tel Sys-Wireless 365.173FS | 1,574,151 | 3,640,102 | 7,286,203 | 9,022,722 |
| 925 Fl Boating Improv Prog Fd-FS328.72(15)* | 45,181 | 315,000 | 345,000 | 345,000 |
| 969 Jt County-City Cecile Wagnon Will Fund | 0 | 85,659 | 90,461 | 93,461 |
| 971 Animal Cont Spay/Neuter Inc Pymt Prog | 248,880 | 983,932 | 1,099,053 | 1,030,918 |
| 972 Animal Services Contributions Fund | 8,670 | 20,623 | 40,571 | 41,721 |
| 992 ITS Project Fund | 3,586,802 | 5,344,004 | 7,907,504 | 8,339,929 |
| | 137,839,880 | 183,538,486 | 218,368,083 | 225,983,862 |

004 UNINCORPORATED AREA SPECIAL PURPOSE FUND

| | | | | |
|---|------------|------------|------------|------------|
| 602 Public Art Program MSTU Fd Ord89-32* | 0 | 21,700 | 65,510 | 3,000 |
| 610 UA Major Maintenance & Repair Project Fd | 4,210,413 | 3,897,999 | 5,252,475 | 3,452,107 |
| 620 Parks Impact Fee (Nw Zone) Fund* | 236,155 | 377,750 | 402,750 | 402,750 |
| 621 Parks Impact Fee (Ne Zone) Fund* | 1,370,542 | 433,750 | 448,750 | 448,750 |
| 622 Parks Impact Fee (Cent Zone) Fund* | 724,020 | 1,149,100 | 1,005,000 | 1,005,000 |
| 623 Parks Impact Fee (S Zone) Fund* | 162,629 | 688,600 | 665,000 | 665,000 |
| 626 School Site Ded Prog Nw Imp Assess Tr Fd | 0 | 7,090 | 6,678 | 6,678 |
| 628 School Site Ded Prog Cent Imp Asses Tr Fd | 0 | 0 | 104 | 104 |
| 630 Fire Service Impact Fee (Nw Zone) Fund* | 1,177,883 | 106,000 | 56,200 | 56,200 |
| 631 Fire Service Impact (Ne Zone) Fund* | 85,493 | 115,000 | 101,500 | 101,500 |
| 632 Fire Service Impact Fee (Cent Zone) Fund* | 43,044 | 210,000 | 206,000 | 206,000 |
| 633 Fire Service Impact Fee (S Zone) Fund* | 165,544 | 210,000 | 168,000 | 168,000 |
| 636 School Site Impact Fee Fund | 4,582,308 | 0 | 0 | 0 |
| 641 Impact Fees Administration | 256,140 | 466,618 | 509,933 | 410,446 |
| 892 Environmental Restoration Project Fund* | 81,910 | 450,000 | 489,000 | 489,000 |
| 893 Local Habitat Mitigation Bank Fund* | 0 | 25,000 | 30,000 | 30,000 |
| 900 Building Services Division (Pgm) Fund | 18,282,936 | 25,103,162 | 20,864,542 | 21,463,506 |
| 908 Land Excavatn Opr/Inspect Sec.8.01.03Ldc | 130,584 | 147,230 | 157,179 | 165,358 |

BUDGET BY SUBFUND*

| | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|--------------------|--------------------|--------------------|--------------------|
| 004 UNINCORPORATED AREA SPECIAL PURPOSE FUND (continued) | | | | |
| 913 Water Conserv Trust Fd Ord03-7 As Amnded* | 151,874 | 587,240 | 544,107 | 576,804 |
| 922 Tax Dist On Severance Phos Rock FS211.31 | 1,303,126 | 1,887,903 | 1,318,869 | 992,320 |
| 924 Stormwater Mgmt Proj Fd Ord 89-27* | 6,524,348 | 4,484,567 | 5,635,960 | 5,616,037 |
| 925 Stormwater Mgmt Operating Fd Ord 89-27 | 772,989 | 1,102,585 | 824,884 | 837,008 |
| | <u>40,261,938</u> | <u>41,471,294</u> | <u>38,752,441</u> | <u>37,095,568</u> |
| 006 COUNTY BLENDED COMPONENT UNITS FUND | | | | |
| 001 Civil Service Board Fund | 2,514,548 | 3,022,255 | 3,193,686 | 3,353,371 |
| 002 Law Library Board Fd-Ord 01-16,Sec7 | 530,209 | 453,199 | 596,000 | 607,000 |
| 006 City County Planning Commission Fund | 6,128,752 | 6,611,050 | 6,059,762 | 6,356,990 |
| 903 Law Library Sales/Svcs Ord 01-16,Sec8 | (20) | 47,755 | 24,400 | 25,950 |
| | <u>9,173,489</u> | <u>10,134,259</u> | <u>9,873,848</u> | <u>10,343,311</u> |
| 008 LOCAL HOUSING ASSISTANCE PROGRAM FUND | | | | |
| 200 S.H.I.P. Program* | 11,529,173 | 8,386,814 | 8,500,000 | 8,500,000 |
| 009 STATE OF FL HEALTHCARE SURTAX TRUST FUND | | | | |
| 001 Indigent Health Care & Trauma Center Fd | 75,056,491 | 170,566,962 | 197,378,439 | 195,202,432 |
| 010 SALES TAX REVENUE FUND | | | | |
| 010 Half-Cent Sales Tax/Bonds Revenue Fund | 92,930,262 | 121,687,368 | 114,954,116 | 121,729,303 |
| 020 Prof Sports Franchise Facil Sales Tax Fd | 2,005,000 | 2,174,548 | 2,006,204 | 2,006,204 |
| 030 3% Tourist Dev Tax Trust Fund | 12,125,719 | 14,116,258 | 17,853,085 | 19,075,851 |
| 040 1% Adtl (4th Ct) Tourist Tax Fd Ord90-03 | 2,681,163 | 11,374,682 | 9,771,493 | 9,873,415 |
| 050 1% Adtl (5th Ct) Tourist Tax Fd Ord94-13 | 2,911,064 | 8,459,459 | 7,956,093 | 8,111,323 |
| 090 Lcl Govt Infrastructure Surtax Fund | 107,126,449 | 113,284,171 | 108,204,434 | 115,529,807 |
| | <u>219,779,657</u> | <u>271,096,486</u> | <u>260,745,425</u> | <u>276,325,903</u> |
| 012 INTERGOVERNMENTAL GRANTS | | | | |
| 100 Operating Grants Fund* | 90,956,973 | 86,446,773 | 85,760,152 | 83,299,837 |
| 200 Project Grants Fund* | 24,195,592 | 6,690,043 | 6,717,598 | 6,722,423 |
| 400 Disaster Event Subfund* | 17,019 | 0 | 0 | 0 |
| | <u>115,169,584</u> | <u>93,136,816</u> | <u>92,477,750</u> | <u>90,022,260</u> |
| 013 COUNTY TRANSPORTATION TRUST FUND | | | | |
| 001 Operating Fund | 52,785,480 | 67,983,186 | 67,434,114 | 69,425,375 |
| 002 Proj Fund (1St Local Option 6Ct Fuel Tx)* | 25,483,604 | 25,070,238 | 25,067,083 | 25,710,986 |
| 005 Street Lighting Non-Ad Val Assessment Fd | 7,906,459 | 11,300,196 | 10,867,945 | 10,161,476 |
| 200 Project Grants Fund* | 1,824,985 | 0 | 0 | 0 |
| 300 Developer/County Funded Transp Proj | 44,226 | 0 | 0 | 0 |
| 931 Rd Network Imp Prog Imp Asses Zone 2* | 14,615 | 0 | 0 | 0 |
| 934 Rd Network Imp Prog Imp Asses Zone 5* | 2,900 | 0 | 0 | 0 |
| 940 Ninth-Cent Fuel Tx Project Fd* | 2,074,369 | 5,045,637 | 5,120,826 | 5,249,218 |
| 970 Road Network Impact Fee (Zone 01) Fund* | 126,917 | 1,439,250 | 1,661,253 | 1,661,253 |
| 971 Road Network Impact Fee (Zone 02) Fund* | 30,797 | 361,000 | 290,709 | 290,709 |
| 972 Road Network Impact Fee (Zone 03) Fund* | 1,235 | 71,250 | 88,896 | 88,896 |
| 973 Road Network Impact Fee (Zone 04) Fund* | 463,530 | 1,235,000 | 1,301,950 | 1,301,950 |

BUDGET BY SUBFUND*

| | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|--------------------|----------------------|----------------------|----------------------|
| 013 COUNTY TRANSPORTATION TRUST FUND (continued) | | | | |
| 974 Road Network Impact Fee (Zone 05) Fund* | 13,481 | 109,250 | 151,834 | 151,834 |
| 975 Road Network Impact Fee (Zone 06) Fund* | 311,905 | 167,675 | 146,452 | 146,452 |
| 976 Road Network Impact Fee (Zone 07) Fund* | 676,012 | 0 | 3,012,862 | 3,012,862 |
| 977 Road Network Impact Fee (Zone 08) Fund* | 848,277 | 38,000 | 1,131,950 | 1,131,950 |
| 978 Road Network Impact Fee (Zone 09) Fund* | 141,155 | 47,500 | 1,877,510 | 1,877,510 |
| 979 Road Network Impact Fee (Zone 10) Fund* | 986,955 | 926,250 | 687,572 | 687,572 |
| 980 Citrus Pk Cmnty Dev Dist Pledged Rev Fd* | 303,842 | 0 | 0 | 0 |
| 989 Constitutional Fuel Tax Fund* | 13,747,922 | 11,412,790 | 11,714,908 | 12,005,702 |
| 990 County Fuel Tax (7Th Cent) Fund | 4,950,098 | 5,477,074 | 4,871,775 | 4,996,906 |
| 991 Local Transp Ninth Cent Fuel Tax Fund | 7,023,537 | 7,279,283 | 7,195,925 | 7,380,829 |
| 992 Ad Valorem Tax Transp Fund* | 7,019,198 | 21,480,000 | 18,500,000 | 17,950,000 |
| 993 Transit System Aid Fund | 0 | 750,000 | 0 | 0 |
| | 126,781,499 | 160,193,579 | 161,123,564 | 163,231,480 |
| 014 LIBRARY TAX DISTRICT FUND | | | | |
| 001 Library Tax Dist Operating Fund | 37,642,763 | 68,361,118 | 86,536,273 | 76,636,202 |
| 002 Library Tax District Project Fund* | 3,470,142 | 3,607,000 | 12,196,000 | 3,078,000 |
| 003 Major Maintenance & Repair Project Fund* | 458,356 | 502,832 | 526,625 | 555,807 |
| 100 Operating Grants Fund* | 516,138 | 0 | 0 | 0 |
| 200 Project Grants Fund* | 929,729 | 0 | 0 | 0 |
| 602 Public Art Prog Library Dist Fd Ord89-32* | 28,000 | 11,200 | 94,650 | 3,500 |
| | 43,045,128 | 72,482,150 | 99,353,548 | 80,273,509 |
| 030 INFRASTRUCTURE SURTAX FIXED PROJECT FUND | | | | |
| 002 Project Fund (Entitlement One 1997-2003)* | 4,589,654 | 900,000 | 1,250,000 | 1,000,000 |
| 003 Financed Proj Subfund (Ph II 2003-2008)* | 52,672,812 | 48,621,194 | 17,437,712 | 92,202 |
| 004 Non-Financed Proj Subfd(Ph II 2003-2008)* | 52,119,550 | (482,418) | 0 | 0 |
| 005 Proj Subfd(Ph III Feb08-Sept16)* | 14,711,205 | 92,723,000 | 203,769,413 | 70,529,218 |
| | 124,093,221 | 141,761,776 | 222,457,125 | 71,621,420 |
| Total Special Revenue Funds | 902,730,060 | 1,152,768,622 | 1,309,030,223 | 1,158,599,745 |
| 20 DEBT SERVICE FUNDS | | | | |
| 011 CAP IMP NON-ADVAL REV 98 DBT SVC FD | | | | |
| 000 Whse/Sheriff Non-Adv Rev Bds 98 Sk Fd | 1,497,150 | 1,874,594 | 1,814,723 | 1,814,973 |
| 013 FUEL TAX REF REV BDS DBT SVC FD | | | | |
| 001 Fuel Tx Ref Rev 98 Sk Fd (Taxable) | 2,386,648 | 3,551,521 | 3,582,686 | 2,589,236 |
| 021 4TH CENT TOURIST DEV TAX DEBT SVC FD | | | | |
| 001 4th Ct Tdt 06 Ref Rev Bds Sk Fd | 0 | 0 | 1,178,090 | 1,161,890 |
| 022 5TH CENT TOURIST DEV TAX DEBT SVC FD | | | | |
| 001 5th Ct Tdt 06A Ref Rev Bds Sk Fd | 0 | 0 | 1,746,904 | 1,746,904 |
| 002 5th Ct Tdt 06B Ref Rev Bds Sk Fd | 0 | 0 | 2,396,979 | 2,396,035 |
| | 0 | 0 | 4,143,883 | 4,142,939 |

BUDGET BY SUBFUND*

| | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|--------------------|-------------------|-------------------|-------------------|
| 024 P&R G.O. BNDS 93/96/02 DBT SVC FD | | | | |
| 000 P&R G.O. Ref Bnds 2002 Sk Fd | 1,386,428 | 1,496,307 | 1,569,930 | 1,597,494 |
| 029 ELAPP LIMITED ADVAL TAX BONDS DBT SVC FD | | | | |
| 000 ELAPP Ltd Adval Tx Bds 98& 03 Sk Fd | 5,323,825 | 6,216,502 | 6,507,191 | 6,507,798 |
| 036 CRIM JUST CIP REF REV 93& 03 DBT SVC FD | | | | |
| 000 Jr Lien Cip Ref Rev 03 Bds Sk Fd | 10,003,500 | 11,664,792 | 11,668,042 | 11,665,792 |
| 001 Jr Lien Cip Ref Rev 03 Bds Rsv Fd | 0 | 10,001,250 | 10,001,250 | 10,001,250 |
| | <u>10,003,500</u> | <u>21,666,042</u> | <u>21,669,292</u> | <u>21,667,042</u> |
| 037 CT FACIL REV BDS 99&05 DEBT SVC FD | | | | |
| 002 Ct Facil Ref Rev 05 Bds Sk Fd | 1,079,551 | 5,243,680 | 4,118,291 | 4,467,165 |
| 038 CAP IMPRV PRG REV BDS 94/96/06 DEBT SVC | | | | |
| 004 CIP Ref Rev Bds Series 06 Sk Fd | 44,441,093 | 3,835,317 | 3,836,920 | 3,837,920 |
| 005 CIP Ref Rev Bds 96 Rsv Fd | 242,625 | 3,248,625 | 3,248,625 | 3,248,625 |
| | <u>44,683,718</u> | <u>7,083,942</u> | <u>7,085,545</u> | <u>7,086,545</u> |
| 039 CAP IMPRV NON-ADV REF REV 96&2006 BD FD | | | | |
| 001 MOSI/Cnty Ctr Ref Rev Bds 2006 Sk Fd | 65,552,875 | 6,536,121 | 6,690,327 | 6,691,702 |
| 002 MOSI/Cnty Ctr Ref Rev Bds 96A/B Rsv Fd | 198,914 | 5,189,306 | 5,189,306 | 5,189,306 |
| | <u>65,751,789</u> | <u>11,725,427</u> | <u>11,879,633</u> | <u>11,881,008</u> |
| 044 CAP IMPR COMMERCIAL PAPER PROG FD | | | | |
| 003 M2Gen Project Revenue/Sinking Fund* | 0 | 0 | 1,654,779 | 1,654,778 |
| 049 CIT REV BDS 2001 A & B DBT SVC FD | | | | |
| 001 Jail/Strmwtr Cit Rev Bds 01 A/B Sk Fd | 4,537,862 | 6,650,788 | 6,651,788 | 6,654,588 |
| 050 CIT REV BDS 2004 DBT SVC FD | | | | |
| 001 CIT Rev Bds 2004 Sk Fd | 6,344,269 | 8,992,859 | 9,007,296 | 9,019,608 |
| 051 CIT REV BDS 2007 DBT SVC FD | | | | |
| 001 CIT Rev Bds 2007 Sk Fd | 0 | 0 | 5,947,205 | 8,915,807 |
| 055 TSA NON-ADV REF REV BDS 05 DBT SVC FD | | | | |
| 001 Arena Non-Ad Ref Rev Bds 05 Sk Fd | 594,148 | 2,272,388 | 2,276,991 | 2,278,541 |
| Total Debt Service Funds | <u>143,588,888</u> | <u>76,774,050</u> | <u>89,087,323</u> | <u>91,439,412</u> |
| 30 CAPITAL PROJECTS FUNDS | | | | |
| 002 COUNTYWIDE CAPITAL PROJECTS FUND | | | | |
| 604 Countywide Construction Fd* | 19,317,385 | 23,521,760 | 9,530,250 | 6,694,000 |
| 004 UNINCORP AREA CAPITAL PROJECTS FUND | | | | |
| 608 Unincorp Area Construction Fd* | 4,991,219 | 10,968,736 | 22,960,084 | 10,566,689 |

BUDGET BY SUBFUND*

| | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|--------------------|--------------------|--------------------|-------------------|
| 011 CAP IMP NON-ADVAL TAX REV BDS SER 98 FD | | | | |
| 002 Cap Imp Non-Adv Tx Rev Bds 98 Proj Fd* | 192,781 | 0 | 0 | 0 |
| 016 EPC FACILITY ACQUISITION/REHAB FUND | | | | |
| 002 EPC Sabal Park Facility Project Fund* | 110,047 | 0 | 0 | 0 |
| 024 GENERAL OBLIG BONDS P & R PROGRAM FUND | | | | |
| 003 P&R Unincorporated Area Series 1996 Bds* | 85,221 | 0 | 0 | 0 |
| 029 ENVIRO SENSITIVE LANDS TAX/BOND FUND | | | | |
| 000 Site Acquisition & Administration Acct | 835,862 | 1,684,629 | 2,202,727 | 2,603,868 |
| 001 ELAPP Site Management & Restoration Acct | 2,785,686 | 2,780,495 | 2,814,887 | 3,509,978 |
| 002 ELAPP Projects (Non-Bond) Fund | 12,392,469 | 11,312,385 | 11,964,352 | 11,738,872 |
| 006 Limited Ad Val Tax Bonds (1994) Proj Fd* | 6,250 | 0 | 0 | 0 |
| | <u>16,020,267</u> | <u>15,777,509</u> | <u>16,981,966</u> | <u>17,852,718</u> |
| 034 COURT FACIL NON-BOND CONSTRUCTION FUND | | | | |
| 002 Court Facil Imprvmt Non-Bond Proj Fund | 82,949 | 100,000 | 100,000 | 100,000 |
| 003 Central Energy Plant Ph II Const | 2,042,974 | 0 | 0 | 0 |
| | <u>2,125,923</u> | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> |
| 044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND | | | | |
| 001 CP Quarterly Note Issuances* | 59,277,577 | 72,006,028 | 46,670,004 | 335,004 |
| 002 Allocated Debt Capacity Fund* | 0 | 175,407,000 | (27,550,000) | 14,493,874 |
| | <u>59,277,577</u> | <u>247,413,028</u> | <u>19,120,004</u> | <u>14,828,878</u> |
| 048 FALKENBURG JAIL CONSTRUCTION FUND | | | | |
| 002 Jail Expansn Cap Proj (CIT Series 2001A)* | 0 | (786,949) | 125,000 | 125,000 |
| 051 2007 COMMUNITY INVESTMENT TAX REV BNDS | | | | |
| 002 CIT Series 2007 Project Fund* | 0 | 0 | 208,466,961 | 0 |
| Total Capital Projects Funds | <u>102,120,420</u> | <u>296,994,084</u> | <u>277,284,265</u> | <u>50,167,285</u> |
| 40 ENTERPRISE FUNDS | | | | |
| 032 SOLID WASTE SYSTEM ENTERPRISE FUND | | | | |
| 001 SW & RR System Operating/Maintenance Fd | 62,442,155 | 79,477,959 | 90,255,236 | 99,589,504 |
| 003 SW & RR System Revenue Fund | 82,989,617 | 89,785,051 | 98,489,989 | 107,537,520 |
| 004 SW & RR System Renewal/Replacement Fund | 1,769,628 | 12,862,463 | 11,953,000 | 10,846,000 |
| 005 SW & RR System Capital Improvement Fund* | 4,599,338 | 2,655,000 | 0 | 0 |
| 017 SW/RR Sys (Fin Assur) Nw Closed Lf Fund | 73,000 | 438,000 | 365,000 | 292,000 |
| 019 SW/RR Sys (Fin Assur/Gasb) Lf Closure Fd | 0 | 27,935,286 | 31,921,596 | 33,536,396 |
| 024 SW/RR Sys Closed L/F Maintenance Fund | 1,761,339 | 2,396,321 | 2,276,107 | 2,347,048 |
| 027 SW & RR System Debt Service Fund | 12,530,505 | 27,688,586 | 10,533,606 | 14,131,786 |
| 028 SW & RR System Debt Svc Reserve Fund | 0 | 3,832,211 | 0 | 0 |
| 029 SW & RR System General Purpose Fund | 1,569,901 | 17,820,783 | 8,256,425 | 8,711,425 |
| 041 Taylor Road Landfill Superfund Site Fund | 34,390 | 46,500 | 81,736 | 81,736 |
| 043 Lf Closure Fd-Phase II (Cell 7) GASB | 0 | 380,190 | 1,087,922 | 1,664,495 |

BUDGET BY SUBFUND*

| | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|---|---------------------------|---------------------------|---------------------------|---------------------------|
| 032 SOLID WASTE SYSTEM ENTERPRISE FUND (continued) | | | | |
| 049 SW & RR System Rate Stabilization Fd | 0 | 2,000,000 | 2,966,887 | 7,312,317 |
| 058 Financed& County-Funded Project Fd | 2,760,159 | 0 | 5,722,884 | 0 |
| 059 Series 2006A Rev Bds Proj Fd (Amt)* | 0 | 0 | 5,649,121 | 1,407,869 |
| 060 Series 2006B Rev Bds Proj Fd(Non-Amt)* | 0 | 0 | 1,179,546 | 506,285 |
| 062 Debt Capacity 2009 Project Fund* | 0 | 0 | 0 | 24,277,286 |
| 100 Operating Grants Fund* | 100,743 | 0 | 0 | 0 |
| | <u>170,630,775</u> | <u>267,318,350</u> | <u>270,739,055</u> | <u>312,241,667</u> |
| 040 WATER & WASTEWATER UTILITY ENTERPRISE FD | | | | |
| 001 Utility Sys Operating & Maintenance Acct | 119,597,976 | 154,343,119 | 170,482,161 | 167,919,636 |
| 002 Utility Sys Rev Bds Debt Service Acct | 27,469,842 | 35,009,445 | 35,217,226 | 35,352,243 |
| 003 Utility Sys General Revenue Acct | 185,715,273 | 215,668,154 | 225,073,385 | 229,371,543 |
| 005 Util Sys Capacity Fees Gen Oper Acct | 20,949,463 | 8,961,928 | 14,790,964 | 12,346,426 |
| 007 Utility Sys Renewal & Replacement Acct* | 11,833,097 | 10,765,217 | 14,252,838 | 12,826,704 |
| 010 Utility Sys Gen Rev Cap Exp Acct* | 9,746,505 | 38,221,531 | 40,808,490 | 44,571,494 |
| 011 Water Projects Account* | 392,646 | 162,000 | 198,171 | 45,000 |
| 012 Wastewater Projects Account* | 1,393,598 | 343,000 | 503,206 | 180,000 |
| 041 Cone Ranch Special Projects Fund | 14,197 | 1,940,509 | 2,242,093 | 2,341,574 |
| 042 Utility Sys Water Conservation Fund | 40,978 | 0 | 0 | 0 |
| 044 Cp Quarterly Note Issuances* | 4,223,440 | 20,606,000 | 0 | 0 |
| 045 Long Term Sys Capital Rehab/Replcmnt Fd | 16,433,604 | 0 | 0 | 0 |
| 046 Revenue Account Rate Stabilization Fund | 0 | 76,654,356 | 76,654,356 | 76,654,356 |
| 050 Reclaimed Water Impvmt Unit Assessmnt Fd | 2,075,237 | 3,845,835 | 1,465,991 | 2,149,491 |
| 051 Reclaimed Water Impvmt Unit Project Fd* | 133,451 | 0 | 36,400 | 36,400 |
| 052 Capacity Assessment Unit Fund Ord 96-07 | 10,119,955 | 2,521,730 | 4,891,116 | 5,821,052 |
| 054 Infrastructure Assessment Unit Fd 99-08 | 68 | 49,181 | 57,592 | 64,429 |
| 055 Infrastructure Assessmnt Unit Project Fd | 0 | 0 | 600 | 600 |
| 056 2006 CAU Special Assess Bds Proj Fd | 14,015,097 | 3,500,000 | 2,493,950 | 2,193,950 |
| 057 Utility Sys Financed Project Fd | 0 | 19,926,000 | 6,556,108 | 40,228,532 |
| 061 Debt Capacity Bonds Proj Fd* | 0 | 0 | 0 | 38,203,000 |
| 200 Project Grants Fund* | 3,541,621 | 0 | 0 | 0 |
| | <u>427,696,048</u> | <u>592,518,005</u> | <u>595,724,647</u> | <u>670,306,430</u> |
| 044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND | | | | |
| 001 CP Quarterly Note Issuances* | 2,699,999 | 5,570,000 | 2,909,000 | 1,520,300 |
| 046 RECL WATER SPCL ASSESSMENT REV BDS 2000 | | | | |
| 002 Rev/Sinking Fd Rw Spcl Assmnt 00 Rev Bds* | 436,338 | 412,825 | 0 | 0 |
| 047 CAPACITY ASSESS SPECIAL ASSESS BDS 2000 | | | | |
| 001 CAU Spcl Assmnt Bds 2000 Project Fd* | 106,278 | 0 | 0 | 0 |
| 002 Rev/Sinking Fd CAU Spcl Assmnt 2000 Bds* | 2,446,506 | 7,567 | 0 | 0 |
| | <u>2,552,784</u> | <u>7,567</u> | <u>0</u> | <u>0</u> |
| Total Enterprise Funds | <u>604,015,944</u> | <u>865,826,747</u> | <u>869,372,702</u> | <u>984,068,397</u> |

BUDGET BY SUBFUND*

| | FY 06 Actual | FY 07 Adopted | FY 08 Adopted | FY 09 Planned |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| 50 INTERNAL SERVICE FUNDS | | | | |
| 066 FLEET SERVICES FUND | | | | |
| 001 Operating Fund | 14,457,407 | 19,917,368 | 21,710,227 | 21,770,233 |
| 003 Lease Back Program Fund | 8,685,583 | 21,180,588 | 37,766,882 | 43,597,321 |
| | <u>23,142,990</u> | <u>41,097,956</u> | <u>59,477,109</u> | <u>65,367,554</u> |
| 067 COUNTY SELF INSURANCE FUND | | | | |
| 000 Insurance Program Administration Fund | 822,860 | 1,128,762 | 1,179,391 | 1,222,334 |
| 001 Workers Compensation Insurance Fund | 7,512,338 | 61,344,297 | 57,153,103 | 57,432,895 |
| 002 General Liability Insurance Fund | 8,875,048 | 28,281,630 | 34,356,892 | 38,274,683 |
| 003 Catastrophic Disaster Recovery Fund | 0 | 43,388,022 | 62,836,199 | 58,007,148 |
| 004 Employee Group Health Insurance Fund | 77,795,364 | 106,924,769 | 122,195,136 | 134,357,673 |
| 005 OPEB/Retiree Health Insur Fd | 0 | 0 | 6,437,204 | 13,036,969 |
| 006 Tax Coll Opeb/Retiree Health Ins Fd | 0 | 0 | 86,085 | 86,085 |
| | <u>95,005,610</u> | <u>241,067,480</u> | <u>284,244,010</u> | <u>302,417,787</u> |
| Total Internal Service Funds | <u>118,148,600</u> | <u>282,165,436</u> | <u>343,721,119</u> | <u>367,785,341</u> |
| | | | | |
| 65 AGENCY FUNDS | | | | |
| 040 CAU SPECIAL ASSESSMENT BONDS 2006 | | | | |
| 002 CAU Spcl Assmnt Rev/Sinking 06 Fd | 3,473,499 | 9,904,638 | 10,086,863 | 10,086,863 |
| 003 CAU Spcl Assmnt 06 Reserve Fd | 0 | 8,895,375 | 0 | 0 |
| | <u>3,473,499</u> | <u>18,800,013</u> | <u>10,086,863</u> | <u>10,086,863</u> |
| | | | | |
| 044 TRANSPORTATION ASSESSMENT UNITS FUND | | | | |
| 002 TAU Spcl Assmnt Rev/Sinking Fund | 97 | 8,563 | 8,237 | 8,237 |
| | | | | |
| 046 RECL WATER SPCL ASSESSMENT REV BDS 2000 | | | | |
| 002 Rev/Sinking Fd Rw Spcl Assmnt 00 Rev Bds* | 0 | 1,169,072 | 503,137 | 503,137 |
| 003 Reserve Fd Rw Spcl Assmnt 00 Rev Bds* | 0 | 429,319 | 0 | 0 |
| | <u>0</u> | <u>1,598,391</u> | <u>503,137</u> | <u>503,137</u> |
| | | | | |
| 047 CAPACITY ASSESS SPECIAL ASSESS BDS 2000 | | | | |
| 002 Rev/Sinking Fd CAU Spcl Assmnt 2000 Bds* | 0 | 5,436,732 | 2,966,111 | 2,966,111 |
| 003 Reserve Fd CAU Spcl Assmnt 2000 Bds* | 0 | 2,408,038 | 0 | 0 |
| | <u>0</u> | <u>7,844,770</u> | <u>2,966,111</u> | <u>2,966,111</u> |
| Total Agency Funds | <u>3,473,596</u> | <u>28,251,737</u> | <u>13,564,348</u> | <u>13,564,348</u> |
| Grand Total | <u>\$2,745,501,315</u> | <u>\$3,821,775,909</u> | <u>\$4,046,731,378</u> | <u>\$3,843,590,592</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.