
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 08 actuals, FY 09 and FY 10 adopted, and FY 11 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 appropriations or reserves. A negative appropriation or reserve reflects a reduction in prior appropriations/reserves.

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 08, FY 09, FY 10, and FY 11:

All Fund Types: FY 08 \$3,331,662,258 FY 09 \$4,031,958,664 FY 10 \$3,481,584,838 FY 11 \$3,780,009,837

Governmental Funds: FY 08 \$2,334,068,063 FY 09 \$2,646,318,059 FY 10 \$2,318,948,529 FY 11 \$2,553,602,095

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 08 \$980,182,515 FY 09 \$1,166,310,777 FY 10 \$1,032,863,012 FY 11 \$1,021,863,595
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 08 \$1,131,126,443 FY 09 \$1,318,828,791 FY 10 \$1,219,872,655 FY 11 \$1,445,818,400
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 08 \$90,401,334 FY 09 \$110,807,827 FY 10 \$204,673,552 FY 11 \$78,931,364
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 08 \$132,357,771 FY 09 \$50,370,664 FY 10 (\$138,460,690) FY 11 \$6,988,736
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 08 \$985,712,145 FY 09 \$1,364,496,524 FY 10 \$1,149,629,649 FY 11 \$1,213,453,511

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 08 \$843,263,613 FY 09 \$973,145,108 FY 10 \$783,150,168 FY 11 \$848,002,948
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 08 \$142,448,532 FY 09 \$391,351,416 FY 10 \$366,479,481 FY 11 \$365,450,563
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 Funds: FY 08 \$11,882,050 FY 09 \$21,144,081 FY 10 \$13,006,660 FY 11 \$12,954,231

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. Fiduciary funds are specifically used for purposes such as: holding bond proceeds and related bonds payable liabilities of the reclaimed water improvement units and capacity assessment units which are not obligations of Hillsborough County. Agency funds are fiduciary funds used to account for assets that the County holds on behalf of others as their agent.

Source of definitions: Hillsborough County 2000 Comprehensive Annual Financial Report (CAFR) and 2008 CAFR.

BUDGET SUMMARY BY FUND

Fund Title	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
General Fund				
Countywide General Fund	\$602,037,446	\$704,555,844	\$624,052,920	\$607,567,772
Unincorporated Area General Fund	378,145,069	461,754,933	408,810,092	414,295,823
Subtotal	980,182,515	1,166,310,777	1,032,863,012	1,021,863,595
Special Revenue Funds				
Countywide Special Purpose Revenue Fund	162,095,386	252,829,077	252,855,594	248,549,135
Unincorporated Area Special Purpose Fund	23,509,070	28,260,882	27,226,687	23,874,728
County Blended Component Units Fund	9,163,575	9,787,338	9,275,958	8,562,759
Local Housing Assistance Program Fund	6,362,439	8,250,000	0	0
State Of Fl Healthcare Surtax Trust Fund	105,013,698	180,759,313	157,309,152	136,442,554
Sales Tax Revenue Fund	205,714,623	239,575,707	214,396,048	221,195,926
Intergovernmental Grants	106,477,163	89,993,835	92,071,958	90,240,307
County Transportation Trust Fund	195,343,627	172,952,371	138,262,845	130,345,735
Library Tax District Fund	61,183,503	87,193,403	76,551,512	79,075,413
Infrastructure Surtax Fund	256,263,359	249,226,865	251,922,901	507,531,843
Subtotal	1,131,126,443	1,318,828,791	1,219,872,655	1,445,818,400
Debt Service Funds				
Cap Imp Nonadval Rev 98 & 08 Dbt Svc Fd	20,797,891	1,816,579	1,802,973	1,801,027
Fuel Tax Ref Rev Bds Dbt Svc Fd	2,380,415	1,842,834	1,826,550	1,646,951
4Th Cent Tourist Dev Tax Fd	5,998,537	2,951,285	2,518,322	1,970,385
5Th Cent Tourist Dev Tax Fd	12,191,211	4,494,617	3,927,126	2,386,882
P&R G.O. Bnds 93/96/02 Dbt Svc Fd	1,372,035	1,504,560	1,514,729	1,510,930
ELAPP Limited Adval Tax Bonds Dbt Svc Fd	5,307,248	6,814,417	5,901,958	5,360,457
Crim Just Cap Ref Rev 93& 03 Dbt Svc Fd	10,008,000	21,666,959	68,294,578	0
Ct Facil Rev Bds 99&05 Debt Svc Fd	2,539,071	4,154,207	4,168,974	4,182,833
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc	3,246,425	7,046,018	7,037,888	7,074,647
Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd	5,186,731	11,680,239	60,145,047	5,189,306
Cap Impr Commercial Paper Prog Fd	1,284,627	1,218,174	1,890,701	1,959,703
CIT Rev Bds 2001 A & B Dbt Svc Fd	4,533,012	6,734,751	6,679,820	6,690,154
CIT Rev Bds 2004 Dbt Svc Fd	6,352,944	9,040,858	9,061,875	9,079,130
CIT Rev Bds 2007 Dbt Svc Fd	4,685,744	26,891,323	27,063,592	27,229,489
US 301 Expan Taxable Notes	3,204,693	651,368	530,151	530,150
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd	1,312,750	2,299,638	2,309,268	2,319,320
Subtotal	90,401,334	110,807,827	204,673,552	78,931,364
Capital Projects Funds				
Countywide Capital Projects Fund	14,381,510	42,428,654	(3,318,193)	0
Unincorp Area Capital Projects Fund	3,769,051	17,062,892	9,759,466	9,921,473
Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd	482,129	0	0	0
EPC Facility Acquisition/Rehab Fund	104,756	0	6,000	6,000
General Oblig Bonds P & R Program Fund	17,624	0	0	0
Enviro Sensitive Lands Tax/Bond Fund	25,436,957	2,799,984	350,000	350,000
Court Facil Non-Bond Construction Fund	1,018,313	100,000	87,500	87,500
Cap Impr Commercial Paper Program Fund	83,279,865	(12,020,866)	(145,345,463)	(3,376,237)
Falkenburg Jail Construction Fund	3,867,566	0	0	0
Subtotal	132,357,771	50,370,664	(138,460,690)	6,988,736

BUDGET SUMMARY BY FUND

Fund Title	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Enterprise Funds				
Solid Waste System Enterprise Fund	247,425,205	297,139,626	323,332,373	329,563,319
Water & Wastewater Utility Enterprise Fd	593,041,643	676,005,482	459,817,795	518,439,629
Cap Impr Commercial Paper Program Fund	2,796,765	0	0	0
Subtotal	843,263,613	973,145,108	783,150,168	848,002,948
Internal Service Funds				
Fleet Services Fund	27,176,789	66,279,477	67,881,480	70,760,730
County Self Insurance Fund	115,271,743	325,071,939	298,598,001	294,689,833
Subtotal	142,448,532	391,351,416	366,479,481	365,450,563
Agency Funds				
Imp Fee Special Assessment Bonds 2006	9,007,017	13,569,944	9,782,221	9,749,137
Transportation Assessment Units Fund	343	9,187	8,996	8,895
Recl Water Spcl Assessment Rev Bds 2000	433,182	604,293	493,483	490,096
Impact Fees Special Assess Bd	2,441,508	6,960,657	2,721,960	2,706,103
Subtotal	11,882,050	21,144,081	13,006,660	12,954,231
Total	\$3,331,662,258	\$4,031,958,664	\$3,481,584,838	\$3,780,009,837

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
GENERAL REVENUE FUND				
Countywide General Fund				
Personal Services	\$116,254,481	\$120,709,638	\$97,965,497	\$94,357,587
Operating Expenditure/Expense	46,583,455	54,570,585	45,260,201	40,325,612
Capital Equipment	2,221,162	3,397,834	722,054	716,638
Capital Projects	665,397	100,000	431,739	195,413
Grants & Aids	33,918,450	36,060,495	28,422,386	24,231,908
Transfers	84,891,429	75,330,663	41,763,923	32,574,495
Budgeted Transfers to Constitutional Officers	317,202,704	325,342,579	316,642,055	324,076,538
Reserves & Refunds	300,368	89,044,050	92,845,065	91,089,581
Subtotal	602,037,446	704,555,844	624,052,920	607,567,772
Unincorporated Area General Fund				
Personal Services	132,499,037	137,773,607	130,747,439	130,364,015
Operating Expenditure/Expense	43,433,369	53,115,768	47,519,427	46,807,238
Capital Equipment	842,052	3,574,201	64,121	45,456
Capital Projects	132,658	51,200	62,400	62,400
Grants & Aids	3,272,090	1,313,441	2,988,484	2,988,055
Transfers	83,919,491	74,274,502	29,820,490	32,077,694
Budgeted Transfers to Constitutional Officers	113,804,898	117,942,359	112,514,327	116,226,006
Reserves & Refunds	241,474	73,709,855	85,093,404	85,724,959
Subtotal	378,145,069	461,754,933	408,810,092	414,295,823
Total General Revenue Fund	980,182,515	1,166,310,777	1,032,863,012	1,021,863,595
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
Personal Services	11,060,121	12,280,576	11,424,235	11,557,058
Operating Expenditure/Expense	20,876,881	21,299,903	28,563,997	23,193,522
Capital Equipment	2,615,561	3,100,487	4,283,349	755,210
Capital Projects	291,636	963,940	(2,100,390)	110,950
Debt Service	0	0	5,950,000	0
Grants & Aids	114,619,002	124,072,086	127,689,896	138,218,583
Transfers	10,728,931	16,517,904	11,798,230	18,792,775
Budgeted Transfers to Constitutional Officers	1,903,254	1,424,724	1,098,055	1,121,547
Reserves & Refunds	0	73,169,457	64,148,222	54,799,490
Subtotal	162,095,386	252,829,077	252,855,594	248,549,135
Unincorporated Area Special Purpose Fund				
Personal Services	10,678,673	10,937,583	7,406,326	7,504,936
Operating Expenditure/Expense	7,591,022	8,578,246	10,253,058	7,478,403
Capital Equipment	427,213	31,850	0	0
Capital Projects	2,692,354	(285,000)	3,066,063	141,660
Grants & Aids	156,855	150,000	150,000	150,000
Transfers	1,853,265	1,401,402	1,113,892	1,154,583
Budgeted Transfers to Constitutional Officers	107,671	106,500	106,500	106,500
Reserves & Refunds	2,017	7,340,301	5,130,848	7,338,646
Subtotal	23,509,070	28,260,882	27,226,687	23,874,728

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Blended Component Units Fund				
Personal Services	7,816,910	8,193,825	7,231,251	6,546,994
Operating Expenditure/Expense	1,049,489	1,224,103	1,729,146	1,697,904
Capital Equipment	78,288	82,100	73,000	70,000
Capital Projects	114,668	117,000	120,000	125,000
Reserves & Refunds	104,220	170,310	122,561	122,861
Subtotal	9,163,575	9,787,338	9,275,958	8,562,759
Local Housing Assistance Program Fund				
Personal Services	466,256	823,093	0	0
Operating Expenditure/Expense	363,115	474,155	0	0
Grants & Aids	5,533,068	6,952,752	0	0
Subtotal	6,362,439	8,250,000	0	0
State Of FI Healthcare Surtax Trust Fund				
Transfers	105,013,698	120,999,327	125,190,502	135,659,559
Reserves & Refunds	0	59,759,986	32,118,650	782,995
Subtotal	105,013,698	180,759,313	157,309,152	136,442,554
Sales Tax Revenue Fund				
Personal Services	192,382	201,924	192,597	195,451
Operating Expenditure/Expense	22,296	38,643	51,136	51,142
Grants & Aids	67,657,164	66,041,048	58,818,816	61,081,493
Reserves & Refunds	0	40,344,939	35,381,560	31,235,632
Transfers	137,683,070	132,794,903	119,799,664	128,477,683
Budgeted Transfers to Constitutional Officers	159,711	154,250	152,275	154,525
Subtotal	205,714,623	239,575,707	214,396,048	221,195,926
Intergovernmental Grants				
Personal Services	30,438,879	32,864,527	31,213,940	32,004,151
Operating Expenditure/Expense	26,148,946	22,019,127	22,112,285	22,831,772
Capital Equipment	1,772,332	124,495	182,441	244,153
Capital Projects	1,602,550	0	151,216	81,000
Grants & Aids	39,572,341	34,282,588	35,150,422	34,189,740
Transfers	6,297,953	0	2,661,906	407,450
Reserves & Refunds	644,162	703,098	599,748	482,041
Subtotal	106,477,163	89,993,835	92,071,958	90,240,307
County Transportation Trust Fund				
Personal Services	32,984,688	36,047,799	34,029,850	34,548,323
Operating Expenditure/Expense	36,946,933	32,868,659	34,961,711	35,156,831
Capital Equipment	79,112	0	200,000	0
Capital Projects	29,473,474	26,984,321	20,834,752	6,164,568
Grants & Aids	47,719,332	2,383,676	451,094	2,005,521
Transfers	47,992,311	43,860,421	56,467,417	40,320,949
Budgeted Transfers to Constitutional Officers	147,316	166,398	166,398	166,398
Reserves & Refunds	461	30,641,097	(8,848,377)	11,983,145
Subtotal	195,343,627	172,952,371	138,262,845	130,345,735

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Library Tax District Fund				
Personal Services	18,995,851	21,208,876	19,745,333	20,048,548
Operating Expenditure/Expense	13,360,978	13,749,103	14,651,749	15,315,471
Capital Equipment	4,333,016	5,948,681	3,991,282	5,305,882
Capital Projects	9,083,485	4,312,077	(740,005)	5,039,995
Grants & Aids	712,934	530,134	425,067	425,067
Transfers	13,320,340	5,673,336	399,892	6,642,511
Budgeted Transfers to Constitutional Officers	1,331,878	1,417,312	1,224,932	1,155,986
Reserves & Refunds	45,021	34,353,884	36,853,262	25,141,953
Subtotal	61,183,503	87,193,403	76,551,512	79,075,413
Infrastructure Surtax Fund				
Operating Expenditure/Expense	1,949,642	655,000	655,000	655,000
Capital Equipment	2,830,779	1,680,000	(3,925,000)	678,000
Capital Projects	108,197,239	144,603,755	(61,034,135)	26,484,228
Debt Service	0	51,350,000	204,000,000	408,000,000
Grants & Aids	1,912,520	13,270,000	(4,000,000)	0
Transfers	141,373,179	99,736,604	100,932,516	65,325,677
Budgeted Transfers to Constitutional Officers	0	0	2,700,000	2,700,000
Reserves & Refunds	0	(62,068,494)	12,594,520	3,688,938
Subtotal	256,263,359	249,226,865	251,922,901	507,531,843
Total Special Revenue Funds	1,131,126,443	1,318,828,791	1,219,872,655	1,445,818,400
DEBT SERVICE FUNDS				
Cap Imp Nonadval Rev 98 & 08 Dbt Svc Fd				
Operating Expenditure/Expense	340,428	5,000	5,000	5,000
Debt Service	20,457,463	1,451,863	1,438,863	1,436,438
Reserves & Refunds	0	359,716	359,110	359,589
Subtotal	20,797,891	1,816,579	1,802,973	1,801,027
Fuel Tax Ref Rev Bds Dbt Svc Fd				
Operating Expenditure/Expense	9,089	20,000	10,000	10,000
Debt Service	2,371,326	1,382,000	1,373,250	1,379,450
Reserves & Refunds	0	440,834	443,300	257,501
Subtotal	2,380,415	1,842,834	1,826,550	1,646,951
4th Cent Tourist Dev Tax Dbt Svc Fd				
Operating Expenditure/Expense	3,750	10,000	5,000	5,000
Debt Service	1,168,090	1,151,890	1,150,390	1,153,190
Grants & Aids	4,826,697	1,000,000	561,937	0
Reserves & Refunds	0	789,395	800,995	812,195
Subtotal	5,998,537	2,951,285	2,518,322	1,970,385
5th Cent Tourist Dev Tax Dbt Svc Fd				
Operating Expenditure/Expense	7,500	20,000	10,000	10,000
Debt Service	3,210,567	3,209,623	3,334,832	1,164,588
Grants & Aids	8,973,144	1,000	0	0
Reserves & Refunds	0	1,263,994	582,294	1,212,294
Subtotal	12,191,211	4,494,617	3,927,126	2,386,882

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
P&R G.O. Bnds 93/96/02 Dbt Svc Fd				
Operating Expenditure/Expense	0	12,000	5,000	5,000
Debt Service	1,324,203	1,319,553	1,328,113	1,324,313
Budgeted Transfers to Constitutional Officers	47,015	55,570	50,500	50,500
Reserves & Refunds	817	117,437	131,116	131,117
Subtotal	1,372,035	1,504,560	1,514,729	1,510,930
ELAPP Limited Adval Tax Bonds Dbt Svc Fd				
Operating Expenditure/Expense	6,500	11,000	10,000	10,000
Debt Service	5,150,650	5,154,690	5,152,088	5,160,638
Transfers	0	647,372	0	0
Budgeted Transfers to Constitutional Officers	146,873	188,983	174,441	168,405
Reserves & Refunds	3,225	812,372	565,429	21,414
Subtotal	5,307,248	6,814,417	5,901,958	5,360,457
Crim Just CIP Ref Rev 93& 03 Dbt Svc Fd				
Operating Expenditure/Expense	4,000	4,000	80,000	0
Debt Service	10,004,000	9,995,500	56,547,120	0
Reserves & Refunds	0	11,667,459	11,667,458	0
Subtotal	10,008,000	21,666,959	68,294,578	0
Ct Facil Rev Bds 99&05 Debt Svc Fd				
Operating Expenditure/Expense	6,400	12,000	5,300	5,300
Debt Service	2,532,671	2,533,953	2,538,096	2,531,696
Reserves & Refunds	0	1,608,254	1,625,578	1,645,837
Subtotal	2,539,071	4,154,207	4,168,974	4,182,833
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc				
Operating Expenditure/Expense	3,000	10,200	5,000	5,000
Debt Service	3,243,425	3,246,722	3,242,825	3,279,625
Reserves & Refunds	0	3,789,096	3,790,063	3,790,022
Subtotal	3,246,425	7,046,018	7,037,888	7,074,647
Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd				
Operating Expenditure/Expense	3,000	8,000	80,000	0
Debt Service	5,183,731	5,185,606	53,578,414	0
Reserves & Refunds	0	6,486,633	6,486,633	5,189,306
Subtotal	5,186,731	11,680,239	60,145,047	5,189,306
Cap Imp Commercial Paper Program Fund				
Operating Expenditure/Expense	3,750	7,500	5,000	5,000
Debt Service	1,280,877	1,325,500	1,775,300	1,745,270
Reserves & Refunds	0	(114,826)	110,401	209,433
Subtotal	1,284,627	1,218,174	1,890,701	1,959,703
CIT Rev Bds 2001 A & B Dbt Svc Fd				
Operating Expenditure/Expense	3,750	18,000	10,000	10,000
Debt Service	4,529,262	4,532,062	4,531,462	4,532,462
Reserves & Refunds	0	2,184,689	2,138,358	2,147,692
Subtotal	4,533,012	6,734,751	6,679,820	6,690,154

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
CIT Rev Bds 2004 Dbt Svc Fd				
Operating Expenditure/Expense	1,500	6,000	5,000	5,000
Debt Service	6,351,444	6,363,756	6,382,544	6,394,544
Reserves & Refunds	0	2,671,102	2,674,331	2,679,586
Subtotal	6,352,944	9,040,858	9,061,875	9,079,130
CIT Rev Bds 2007 Dbt Svc Fd				
Operating Expenditure/Expense	0	10,000	5,000	5,000
Debt Service	4,685,744	16,276,338	16,270,588	16,256,588
Reserves & Refunds	0	10,604,985	10,788,004	10,967,901
Subtotal	4,685,744	26,891,323	27,063,592	27,229,489
US 301 Expan Taxable Notes				
Debt Service	3,204,693	651,368	353,110	353,110
Reserves & Refunds	0	0	177,041	177,040
Subtotal	3,204,693	651,368	530,151	530,150
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd				
Operating Expenditure/Expense	3,750	6,000	5,000	5,000
Debt Service	1,309,000	1,310,550	1,311,178	1,311,205
Reserves & Refunds	0	983,088	993,090	1,003,115
Subtotal	1,312,750	2,299,638	2,309,268	2,319,320
Total Debt Service Funds	90,401,334	110,807,827	204,673,552	78,931,364
CAPITAL PROJECTS FUNDS				
Countywide Capital Projects Fund				
Operating Expenditure/Expense	1,318,043	13,242,875	(603,351)	(800,000)
Capital Equipment	493,902	9,782,105	(7,268,764)	0
Capital Projects	11,923,331	16,987,025	11,466,280	0
Grants & Aids	424,268	550,000	500,000	0
Transfers	221,966	134,150	799,434	800,000
Budgeted Transfers to Constitutional Officers	0	906,868	0	0
Reserves & Refunds	0	825,631	(8,211,792)	0
Subtotal	14,381,510	42,428,654	(3,318,193)	0
Unincorp Area Capital Projects Fund				
Operating Expenditure/Expense	1,392,989	6,000,000	0	0
Capital Equipment	273,815	1,593,000	(789,316)	1,400,000
Capital Projects	1,595,109	3,040,000	3,520,037	0
Grants & Aids	240,313	6,354,908	(1,195,110)	0
Transfers	266,825	2,658,032	20,691,143	9,969,571
Reserves & Refunds	0	(2,583,048)	(12,467,288)	(1,448,098)
Subtotal	3,769,051	17,062,892	9,759,466	9,921,473
Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd				
Capital Projects	476,389	0	0	0
Transfers	5,740	0	0	0
Subtotal	482,129	0	0	0

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
EPC Facility Acquisition/Rehab Fund				
Operating Expenditure/Expense	7,964	0	0	0
Capital Projects	96,792	0	0	0
Reserves & Refunds	0	0	6,000	6,000
Subtotal	104,756	0	6,000	6,000
General Oblig Bonds P & R Program Fund				
Capital Projects	(500)	0	0	0
Transfers	18,124	0	0	0
Subtotal	17,624	0	0	0
Enviro Sensitive Lands Tax/Bond Fund				
Personal Services	1,443,475	0	0	0
Operating Expenditure/Expense	1,151,052	0	0	0
Capital Equipment	46,678	0	0	0
Capital Projects	21,899,927	572,369	(10,000,000)	0
Transfers	895,825	2,227,615	10,000,000	0
Reserves & Refunds	0	0	350,000	350,000
Subtotal	25,436,957	2,799,984	350,000	350,000
Court Facil Non-Bond Construction Fund				
Capital Equipment	1,357	34,000	0	0
Capital Projects	1,016,956	0	0	0
Reserves & Refunds	0	66,000	87,500	87,500
Subtotal	1,018,313	100,000	87,500	87,500
Cap Impr Commercial Paper Program Fund				
Operating Expenditure/Expense	0	25,000	(10,000)	0
Debt Service	64,806,035	(46,830,695)	(2,622,356)	6,258,750
Grants & Aids	18,449,056	2,000,000	4,000,000	0
Transfers	24,774	71,043,821	(146,713,107)	(9,634,987)
Reserves & Refunds	0	(38,258,992)	0	0
Subtotal	83,279,865	(12,020,866)	(145,345,463)	(3,376,237)
Falkenburg Jail Construction Fund				
Capital Projects	3,867,566	0	0	0
Subtotal	3,867,566	0	0	0
Total Capital Projects Funds	132,357,771	50,370,664	(138,460,690)	6,988,736
ENTERPRISE FUNDS				
Solid Waste System Enterprise Fund				
Personal Services	9,165,043	10,085,833	9,897,010	10,034,730
Operating Expenditure/Expense	61,969,579	76,980,047	78,780,383	83,999,858
Capital Equipment	2,580,591	851,000	2,473,000	1,694,046
Capital Projects	66,681,104	8,667,034	24,226,626	31,780,000
Debt Service	9,661,246	11,526,651	9,026,150	7,034,550
Transfers	97,352,067	111,387,840	124,232,813	110,145,275
Reserves & Refunds	15,575	77,641,221	74,696,391	84,874,860
Subtotal	247,425,205	297,139,626	323,332,373	329,563,319

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Water & Wastewater Utility Enterprise Fd				
Personal Services	45,523,502	50,864,308	46,351,179	47,135,122
Operating Expenditure/Expense	102,317,975	104,729,058	100,427,496	105,714,792
Capital Equipment	4,862,407	2,181,399	2,205,589	1,518,326
Capital Projects	181,150,660	85,673,000	49,444,742	42,625,000
Debt Service	27,620,365	27,828,255	20,351,106	21,018,280
Grants & Aids	316,366	0	0	0
Transfers	231,249,401	291,454,715	198,996,753	225,285,930
Reserves & Refunds	967	113,274,747	42,040,930	75,142,179
Subtotal	593,041,643	676,005,482	459,817,795	518,439,629
Cap Impr Commercial Paper Program Fund				
Debt Service	2,767,359	0	0	0
Transfers	29,406	0	0	0
Subtotal	2,796,765	0	0	0
Total Enterprise Funds	843,263,613	973,145,108	783,150,168	848,002,948
INTERNAL SERVICE FUND				
Fleet Services Fund				
Personal Services	4,188,341	5,079,941	4,682,861	4,626,510
Operating Expenditure/Expense	13,588,263	13,822,819	13,694,860	14,216,228
Capital Equipment	9,151,535	12,048,699	12,818,428	13,834,322
Capital Projects	103,809	0	0	0
Transfers	144,841	0	8,314,656	0
Reserves & Refunds	0	35,328,018	28,370,675	38,083,670
Subtotal	27,176,789	66,279,477	67,881,480	70,760,730
County Self Insurance Fund				
Personal Services	2,860,116	4,163,710	3,468,422	3,541,031
Operating Expenditure/Expense	111,600,259	124,770,523	98,721,098	108,549,000
Transfers	794,255	945,973	28,204,025	840,000
Reserves & Refunds	17,113	195,191,733	168,204,456	181,759,802
Subtotal	115,271,743	325,071,939	298,598,001	294,689,833
Total Internal Service Funds	142,448,532	391,351,416	366,479,481	365,450,563
AGENCY FUNDS				
Imp Fee Special Assessment Bonds 2006				
Operating Expenditure/Expense	112,104	202,848	422,653	422,653
Debt Service	8,895,250	8,893,000	8,894,875	8,895,250
Transfers	0	3,698,201	0	0
Reserves & Refunds	(337)	775,895	464,693	431,234
Subtotal	9,007,017	13,569,944	9,782,221	9,749,137
Transportation Assessment Units Fund				
Operating Expenditure/Expense	343	1,078	434	434
Reserves & Refunds	0	8,109	8,562	8,461
Subtotal	343	9,187	8,996	8,895

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Recl Water Spcl Assessment Rev Bds 2000				
Operating Expenditure/Expense	8,648	13,427	25,654	25,654
Debt Service	424,534	426,994	428,680	424,474
Transfers	0	81,936	0	0
Reserves & Refunds	0	81,936	39,149	39,968
Subtotal	433,182	604,293	493,483	490,096
Impact Fees Special Assess Bd				
Operating Expenditure/Expense	33,470	59,827	119,291	119,291
Debt Service	2,408,038	2,403,484	2,405,030	2,407,321
Transfers	0	4,149,865	0	0
Reserves & Refunds	0	347,481	197,639	179,491
Subtotal	2,441,508	6,960,657	2,721,960	2,706,103
Total Agency Funds	11,882,050	21,144,081	13,006,660	12,954,231
Total	\$3,331,662,258	\$4,031,958,664	\$3,481,584,838	\$3,780,009,837

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Current Ad Valorem Taxes	\$483,851,672	\$480,731,070	\$420,116,917	\$384,456,553
Delinq Ad Valorem Taxes	2,241,481	1,300,000	1,200,000	1,200,000
Local Business Tax	0	1,284,366	1,536,273	1,596,273
Permits & Fees	4,086,676	2,407,184	640,248	631,633
Intergovernmental Revenue	6,137,151	5,714,033	5,403,093	5,718,105
Charges for Services	48,333,365	58,361,304	59,805,253	61,213,747
Fines and Forfeits	261,215	43,059	75,508	58,012
Miscellaneous Revenues	11,555,381	13,885,644	10,791,395	9,770,171
Gross Revenue	556,466,941	563,726,660	499,568,687	464,644,494
Interfund Transfers	10,496,090	15,038,139	18,017,563	33,702,941
Other	31,684,142	32,053,941	23,220,000	22,070,000
Less 5% Required By Law	0	(29,562,131)	(24,749,462)	(22,935,372)
Fund Balance Begin of Year	119,803,884	123,299,235	107,996,132	110,085,709
	161,984,116	140,829,184	124,484,233	142,923,278
Total	\$718,451,057	\$704,555,844	\$624,052,920	\$607,567,772

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Board of County Commissioners				
Board of County Commissioners	\$2,173,854	\$2,293,377	\$2,212,545	\$2,242,124
County Internal Performance Auditor	487,200	491,806	388,271	393,961
	2,661,054	2,785,183	2,600,816	2,636,085
County Attorney				
County Attorney	9,629,844	9,673,653	8,349,548	8,086,386

COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Aging Services Department	11,265,822	12,123,443	9,414,316	5,636,710
Animal Services Department	7,760,371	8,149,651	7,197,707	6,074,328
Children's Services Department	12,162,842	12,731,545	10,646,516	10,238,176
Communications Department	3,379,814	2,880,833	2,124,055	1,959,611
Community Liaison Section	722,378	784,528	804,017	810,254
Consumer Protection & Professional Responsibility	1,460,941	1,505,576	561,555	565,382
County Administrator	3,484,772	4,191,893	2,448,799	2,482,621
Debt Management Department	902,293	791,106	686,398	630,395
Economic Development Department	1,719,851	1,710,068	1,253,405	1,201,427
Emergency Dispatch Center	169,071	252,169	173,141	176,654
Emergency Management	1,008,136	971,284	783,840	788,052
Equal Opportunity Administrator	193,629	138,218	55,552	56,858
Extension	1,459,832	1,627,117	1,447,430	1,244,857
Health and Social Services Department	16,632,542	18,300,294	16,322,564	15,644,930
HIPAA Compliance Office	240,566	277,883	162,246	163,044
Human Resources Department	2,923,493	2,957,376	2,033,970	2,062,619
Information & Technology Services Dept	17,580,845	17,707,147	13,550,336	13,568,311
Management & Budget Department	2,651,354	2,770,262	1,990,575	2,052,988
Medical Examiner Department	4,579,407	5,073,451	4,675,363	3,910,456
Neighborhood Relations	505,122	0	0	0
Parks, Recreation and Conservation Department	15,169,891	19,994,205	15,423,215	14,373,766
Procurement Services	2,601,105	2,719,205	2,149,835	2,122,319
Public Works Department	2,588,000	2,956,202	2,327,249	2,319,664
Real Estate Department	22,973,381	23,797,483	18,999,157	19,539,348
Security Services Agency	4,358,124	4,888,113	3,738,355	3,855,065
	138,493,582	149,299,052	118,969,596	111,477,835

COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Elected Officials				
Clerk of Circuit Court	20,745,007	19,868,557	17,971,963	18,192,918
Property Appraiser	9,668,358	9,844,859	9,844,859	9,844,859
Public Defender	116,344	124,995	124,469	124,702
Sheriff	252,230,481	264,593,353	258,358,765	266,731,536
State Attorney (Part I)	421,533	477,620	479,660	480,262
State Attorney (Part II)	2,514,655	2,575,746	2,415,596	2,355,898
Supervisor of Elections	12,791,517	6,699,071	8,848,293	9,506,543
Tax Collector	21,364,858	23,875,362	20,865,424	19,041,223
Value Adjustment Board	402,448	461,377	752,751	759,459
	<u>320,255,201</u>	<u>328,520,940</u>	<u>319,661,780</u>	<u>327,037,400</u>
Judicial Branch (Admin Office of Courts)	2,573,083	2,759,669	2,512,953	2,498,914
Guardian Ad Litem	544,842	602,284	228,642	231,746
Boards, Commissions & Agencies				
Charter Review Board	0	0	9,500	0
Environmental Protection Commission	10,024,066	9,702,825	8,432,260	7,716,464
Legislative Delegation	190,492	237,034	109,516	0
Soil & Water Conservation Board	237,716	251,785	231,992	235,330
	<u>10,452,274</u>	<u>10,191,644</u>	<u>8,783,268</u>	<u>7,951,794</u>
Non-Departmental Organizations				
Capital Improvement Program Projects	11,290	0	(21,807)	0
Major Maintenance & Repair Program	(24,261)	0	(17,739)	0
Governmental Agencies	18,506,704	20,241,039	15,615,057	14,230,346
Non-Departmental Allotments	5,236,133	8,261,128	6,487,260	5,647,736
Nonprofit Organizations	8,505,903	7,846,539	6,274,558	4,105,454
	<u>32,235,769</u>	<u>36,348,706</u>	<u>28,337,329</u>	<u>23,983,536</u>
Non-Expenditure Accounts				
Interfund Transfers	84,891,429	75,330,663	41,763,923	32,574,495
Reserves & Refunds	300,368	89,044,050	92,845,065	91,089,581
	<u>85,191,797</u>	<u>164,374,713</u>	<u>134,608,988</u>	<u>123,664,076</u>
Total	<u><u>\$602,037,446</u></u>	<u><u>\$704,555,844</u></u>	<u><u>\$624,052,920</u></u>	<u><u>\$607,567,772</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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Current Ad Valorem Taxes	\$229,066,378	\$222,864,951	\$194,942,183	\$177,000,115
Delinq Ad Valorem Taxes	675,570	200,000	200,000	200,000
Communications Services Tax	27,706,846	28,320,747	27,394,992	27,849,749
Other Taxes	40,949	0	0	0
Permits & Fees	6,910	68,333	46,480	46,480
Intergovernmental Revenue	15,496,371	16,191,949	12,479,185	13,439,600
Charges for Services	17,971,926	23,059,121	21,448,879	21,667,258
Fines and Forfeits	2,080,439	1,945,658	1,582,392	1,588,458
Miscellaneous Revenue	7,995,388	6,765,664	5,549,988	4,635,935
Gross Revenue	<u>301,040,777</u>	<u>299,416,423</u>	<u>263,644,099</u>	<u>246,427,595</u>
Interfund Transfers	61,193,918	64,453,105	47,850,062	69,750,650
Other	18,453,575	11,003,000	16,010,000	15,910,000
Less 5% Required By Law	0	(15,470,972)	(13,168,448)	(12,266,801)
Fund Balance Begin of Year	105,009,098	102,353,377	94,474,379	94,474,379
	<u>184,656,591</u>	<u>162,338,510</u>	<u>145,165,993</u>	<u>167,868,228</u>
Total	<u>\$485,697,368</u>	<u>\$461,754,933</u>	<u>\$408,810,092</u>	<u>\$414,295,823</u>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Affordable Housing Office	\$227,105	\$376,792	\$1,189,585	\$1,189,891
Code Enforcement Dept	5,320,637	6,015,553	3,986,851	4,067,359
Communications Department	586,193	464,010	354,558	350,940
Emergency Dispatch Center	1,853,312	2,052,416	1,703,361	1,734,782
Fire Rescue Department	106,458,776	115,894,332	114,398,640	116,305,661
Health & Social Services Department	804,751	0	0	0
Parks, Recreation and Conservation Department	30,192,660	33,425,884	32,672,644	32,960,589
Planning & Growth Management Department	11,490,393	12,566,662	10,257,080	9,640,588
Public Works Department	15,578,739	14,383,985	11,785,853	10,187,581
Real Estate Department	4,171,098	5,051,148	3,455,153	2,756,838
Water Resource Services	78,616	145,300	140,000	140,000
	<u>176,762,280</u>	<u>190,376,082</u>	<u>179,943,725</u>	<u>179,334,229</u>

UNINCORPORATED AREA GENERAL FUND

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Elected Officials				
Property Appraiser	1,772,543	1,735,431	1,735,431	1,735,431
Sheriff	107,648,916	111,606,872	106,788,315	110,891,828
Tax Collector	4,383,439	4,600,056	3,990,581	3,598,747
	<u>113,804,898</u>	<u>117,942,359</u>	<u>112,514,327</u>	<u>116,226,006</u>
Non-Departmental Organizations				
Capital Improvement Projects Program	27,455	0	0	0
Major Maintenance & Repair Program	0	0	0	0
Non-Departmental Allotments	3,066,601	5,452,135	1,438,146	932,935
Nonprofit Organizations	322,870	0	0	0
	<u>3,416,926</u>	<u>5,452,135</u>	<u>1,438,146</u>	<u>932,935</u>
Non-Expenditure Accounts				
Interfund Transfers	83,919,491	74,274,502	29,820,490	32,077,694
Reserves & Refunds	241,474	73,709,855	85,093,404	85,724,959
	<u>84,160,965</u>	<u>147,984,357</u>	<u>114,913,894</u>	<u>117,802,653</u>
Total	<u>\$378,145,069</u>	<u>\$461,754,933</u>	<u>\$408,810,092</u>	<u>\$414,295,823</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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Permits, Fees, & Special Assessments	\$626,147	\$755,591	\$6,601,000	\$6,601,000
Intergovernmental Revenue	14,708,630	14,773,206	15,481,984	15,790,339
Charges For Services	8,417,973	8,798,922	7,375,697	7,596,339
Fines And Forfeits	2,517,321	2,508,220	1,541,353	1,576,374
Miscellaneous Revenues	18,610,982	17,190,999	16,015,236	8,759,211
Gross Revenue	44,881,053	44,026,938	47,015,270	40,323,263
Interfund Transfers	138,027,176	147,855,448	150,142,110	155,763,733
Intrafund Transfers	531,610	0	0	0
Other	894,859	335,000	264,900	264,900
Less 5% Required By Law	0	(413,430)	(515,083)	(516,374)
Fund Balance Begin of Year	54,446,876	61,025,121	55,948,397	52,713,613
	193,900,521	208,802,139	205,840,324	208,225,872
Total	\$238,781,574	\$252,829,077	\$252,855,594	\$248,549,135

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
9-1-1 Agency	\$0	\$0	\$6,334,885	\$6,346,836
Animal Services Department	318,222	377,239	408,309	408,367
Communications Department	0	150,000	0	0
Community Liaison Section	31,533	168,449	117,525	119,136
Emergency Dispatch Center	316,651	433,856	365,571	343,559
Health and Social Services Department	107,427,291	124,568,533	128,762,408	138,973,203
Information & Technology Svcs Department	9,434,297	11,310,877	0	0
Parks, Recreation & Conservation Department	57,731	85,708	79,021	80,179
Real Estate Department	345	0	0	0
	117,586,070	137,094,662	136,067,719	146,271,280

COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Elected Officials				
Clerk of Circuit Court	15,000	0	0	0
Public Defender	936,941	989,900	1,577,900	989,900
Sheriff	1,888,254	1,441,940	1,098,055	1,121,547
State Attorney (Part I)	1,372,361	829,854	904,854	880,404
	<u>4,212,556</u>	<u>3,261,694</u>	<u>3,580,809</u>	<u>2,991,851</u>
Judicial Branch (Admin Office of Courts)	7,282,521	7,977,260	7,464,897	6,894,050
Boards, Commissions & Agencies				
Environmental Protection Commission	1,686,585	1,277,319	1,157,899	1,169,657
Non-Departmental Organizations				
Capital Improvement Program Projects	93,985	(28,876)	0	0
Debt Service Accounts	0	0	6,000,000	0
Governmental Agencies	11,815,960	8,848,000	8,732,267	8,732,267
Major Maintenance & Repair Program	4,006,072	5,398,932	9,242,698	4,234,912
Non-Departmental Allotments	3,582,706	(1,787,275)	3,562,853	3,562,853
Nonprofit Organizations	1,100,000	1,100,000	1,100,000	1,100,000
	<u>20,598,723</u>	<u>13,530,781</u>	<u>28,637,818</u>	<u>17,630,032</u>
Non-Expenditure Accounts				
Intrafund Transfers	531,610	0	0	0
Interfund Transfers	10,197,321	16,517,904	11,798,230	18,792,775
Reserves & Refunds	0	73,169,457	64,148,222	54,799,490
	<u>10,728,931</u>	<u>89,687,361</u>	<u>75,946,452</u>	<u>73,592,265</u>
Total	<u>\$162,095,386</u>	<u>\$252,829,077</u>	<u>\$252,855,594</u>	<u>\$248,549,135</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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Local Business Tax	\$0	\$329,867	\$970,938	\$970,938
Permits, Fees, & Special Assessments	11,205,352	10,624,592	13,361,073	13,273,573
Intergovernmental Revenue	1,260,497	1,000,000	1,000,000	1,000,000
Charges For Services	3,531,603	3,863,664	2,025,517	2,025,517
Fines And Forfeits	466,440	307,266	426,920	426,920
Miscellaneous Revenues	7,783,218	7,510,840	802,883	798,162
Gross Revenue	24,247,110	23,636,229	18,587,331	18,495,110
InterfundTransfers	6,136,970	(1,828,018)	2,542,928	(2,033,124)
IntrafundTransfers	778,158	859,944	913,299	953,990
Other	51,663	44,737	0	0
Less 5% Required By Law	0	(379,249)	(350,240)	(350,629)
Fund Balance Begin of Year	5,658,430	5,927,239	5,533,369	6,809,381
	12,625,221	4,624,653	8,639,356	5,379,618
Total	\$36,872,331	\$28,260,882	\$27,226,687	\$23,874,728

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Cooperative Extension Department	\$33,719	\$57,996	\$51,066	\$55,224
County Administrator	0	100,000	100,000	100,000
Fire Rescue Department	374,920	0	0	0
Neighborhood Relations	42,779	0	(356,400)	0
Parks, Recreation and Conservation Department	263,498	297,307	804,443	807,559
Planning & Growth Management	14,627,424	15,037,519	10,092,443	10,221,961
Public Works Department	742,238	837,008	930,516	934,439
Water Department	290,155	252,803	456,395	451,895
	16,374,733	16,582,633	12,078,463	12,571,078
Elected Officials				
Tax Collector	107,671	106,500	106,500	106,500
Boards, Commissions & Agencies				
Environmental Protection Commission	145,415	154,096	150,153	151,300

UNINCORPORATED AREA SPECIAL PURPOSE FUND

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Capital Improvement Projects Program	2,805,766	(285,000)	3,033,063	115,660
Governmental Agencies	6,855	0	0	0
Major Maintenance & Repair Program	2,063,348	2,810,950	5,463,768	2,286,961
Non-Departmental Allotments	150,000	150,000	150,000	150,000
	<u>5,025,969</u>	<u>2,675,950</u>	<u>8,646,831</u>	<u>2,552,621</u>
Non-Expenditure Accounts				
Interfund Transfers	1,075,107	541,458	200,593	200,593
Intrafund Transfers	778,158	859,944	913,299	953,990
Reserves & Refunds	2,017	7,340,301	5,130,848	7,338,646
	<u>1,855,282</u>	<u>8,741,703</u>	<u>6,244,740</u>	<u>8,493,229</u>
Total	<u><u>\$23,509,070</u></u>	<u><u>\$28,260,882</u></u>	<u><u>\$27,226,687</u></u>	<u><u>\$23,874,728</u></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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Local Business Tax	\$0	\$35,000	\$35,000	\$35,000
Permits, Fees, & Special Assessments	35,207	0	0	0
Charges For Services	1,736,175	1,735,500	1,683,810	1,706,699
Miscellaneous Revenues	11,527	8,000	2,000	2,000
Gross Revenue	1,782,909	1,778,500	1,720,810	1,743,699
Interfund Transfers	7,377,755	7,971,254	7,520,331	6,789,693
Fund Balance Begin of Year	41,500	37,584	34,817	29,367
	7,419,255	8,008,838	7,555,148	6,819,060
Total	\$9,202,164	\$9,787,338	\$9,275,958	\$8,562,759

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Boards, Commissions & Agencies				
Civil Service Board	\$2,686,254	\$3,353,371	\$3,705,616	\$3,705,616
Law Library	475,257	482,233	467,550	477,689
Planning Commission	5,897,844	5,781,424	4,980,231	4,256,593
	9,059,355	9,617,028	9,153,397	8,439,898
Non-Expenditure Accounts				
Interfund Transfers	104,220	132,934	91,694	98,494
Reserves & Refunds	0	37,376	30,867	24,367
	104,220	170,310	122,561	122,861
Total	\$9,163,575	\$9,787,338	\$9,275,958	\$8,562,759

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Intergovernmental Revenue	\$7,568,824	\$7,500,000	\$0	\$0
Charges For Services	(13,504)	0	0	0
Fines And Forfeits	250	0	0	0
Miscellaneous Revenues	556,920	750,000	0	0
Gross Revenue	8,112,490	8,250,000	0	0
Total	\$8,112,490	\$8,250,000	\$0	\$0

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Affordable Housing Office	\$3,849,835	\$8,176,607	\$0	\$0
Code Enforcement Department	636,978	0	0	0
Health and Social Services Department	17,633	73,393	0	0
Housing and Community Code Enforcement	1,857,993	0	0	0
	6,362,439	8,250,000	0	0
Total	\$6,362,439	\$8,250,000	\$0	\$0

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. 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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Discretionary Sales Surtax	\$98,346,083	\$98,825,524	\$88,301,414	\$93,096,181
Miscellaneous Revenues	3,444,928	3,500,000	2,700,000	2,100,000
Gross Revenue	101,791,011	102,325,524	91,001,414	95,196,181
Less 5% Required By Law	0	(5,116,276)	(4,555,071)	(4,765,081)
Fund Balance Begin of Year	95,940,761	83,550,065	70,862,809	46,011,454
	95,940,761	78,433,789	66,307,738	41,246,373
Total	\$197,731,772	\$180,759,313	\$157,309,152	\$136,442,554

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Expenditure Accounts				
Interfund Transfers	\$105,013,698	\$120,999,327	\$125,190,502	\$135,659,559
Reserves & Refunds	0	59,759,986	32,118,650	782,995
	105,013,698	180,759,313	157,309,152	136,442,554
Total	\$105,013,698	\$180,759,313	\$157,309,152	\$136,442,554

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Tourist Development Tax	\$21,294,991	\$24,409,970	\$19,950,000	\$20,450,000
Discretionary Sales Surtax	98,386,405	98,825,524	88,301,414	93,096,181
Intergovernmental Revenue	85,996,794	87,951,432	76,106,503	80,300,931
Miscellaneous Revenues	1,410,776	958,200	451,192	400,266
Gross Revenue	207,088,966	212,145,126	184,809,109	194,247,378
Interfund Transfer	0	0	2,963,535	0
Less 5% Required By Law	0	(10,507,247)	(9,142,118)	(9,690,384)
Fund Balance Begin of Year	35,462,609	37,937,828	35,765,522	36,638,932
	35,462,609	27,430,581	29,586,939	26,948,548
Total	\$242,551,575	\$239,575,707	\$214,396,048	\$221,195,926

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Economic Development	\$214,678	\$240,567	\$243,733	\$246,593
Elected Officials				
Tax Collector	159,711	154,250	152,275	154,525
Non-Departmental Organizations				
Governmental Agencies	53,698,503	51,566,048	47,909,816	49,932,493
Nonprofit Organizations	13,958,661	14,475,000	10,909,000	11,149,000
	67,657,164	66,041,048	58,818,816	61,081,493
Non-Expenditure Accounts				
Interfund Transfers	137,683,070	132,794,903	119,799,664	128,477,683
Reserves & Refunds	0	40,344,939	35,381,560	31,235,632
	137,683,070	173,139,842	155,181,224	159,713,315
Total	\$205,714,623	\$239,575,707	\$214,396,048	\$221,195,926

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Intergovernmental Revenue	\$85,949,364	\$80,860,077	\$82,361,064	\$82,311,027
Charges For Services	2,647,366	2,375,303	988,517	1,234,562
Fines And Forfeits	875	5,000	3,265	3,650
Miscellaneous Revenues	1,765,082	1,053,200	1,127,551	582,644
Gross Revenue	90,362,687	84,293,580	84,480,397	84,131,883
Interfund Transfers	5,336,124	4,948,268	5,054,674	4,948,987
Intrafund Transfers	4,695,451	0	190,116	407,450
Other	644,162	751,987	2,346,771	751,987
	10,675,737	5,700,255	7,591,561	6,108,424
Total	\$101,038,424	\$89,993,835	\$92,071,958	\$90,240,307

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Attorney				
County Attorney	\$12,393	\$0	\$0	\$0
County Administrator Organization				
Affordable Housing Office	3,564,731	7,219,624	7,155,172	6,737,285
Aging Services Department	9,007,867	7,781,290	7,681,729	7,831,507
Animal Services Department	40,495	0	0	0
Children's Services Department	29,959,045	31,110,750	33,363,281	32,627,175
Code Enforcement Dept	1,268,473	718,254	293,656	297,738
Community Liaison Section	1,945,628	496,336	1,232,048	541,410
Economic Development Department	307,652	325,656	275,907	279,006
Emergency Dispatch	1,500	0	0	0
Emergency Management	425,861	306,996	334,474	334,854
Equal Opportunity Administrator	122,250	174,909	(\$49,795)	65,000
Extension	102,959	102,450	108,000	108,000
Fire Rescue Department	1,873,804	331,027	335,228	335,228
Health and Social Services Department	34,411,687	33,777,491	31,256,740	33,930,352
Housing & Community Code Enforcement	6,129,258	0	0	0
Medical Examiner Department	105,000	0	0	0
Parks, Recreation and Conservation Department	285,734	156,858	149,783	149,783
Planning & Growth Management Department	207,296	0	0	0
Public Safety Department	64,053	0	0	0
Public Works Department	334,911	460,329	595,172	595,172
Real Estate Department	1,680	0	0	0
Solid Waste Management Department	2,050	0	0	0
Water Resources Team	3,781	0	0	0
	90,165,715	82,961,970	82,731,395	83,832,510

INTERGOVERNMENTAL GRANTS FUND

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Elected Officials				
Supervisor of Elections	112,506	0	0	0
Judicial Branch (Admin Office of Courts)	848,641	538,025	220,934	221,342
Boards, Commissions & Agencies				
Environmental Protection Commission	4,399,621	4,216,600	3,766,158	3,766,163
Metropolitan Planning Organization	2,082,844	1,635,198	2,191,806	1,630,126
	6,482,465	5,851,798	5,957,964	5,396,289
Non-Departmental Organizations				
Capital Improvement Projects Program	1,932,634	0	0	0
Nonprofit Organizations	624,856	642,042	652,662	652,662
	2,557,490	642,042	652,662	652,662
Non-Expenditure Accounts				
Reserves & Refunds	0	0	(152,903)	(269,946)
Interfund Transfers	1,602,502	0	2,471,790	0
Intrafund Transfers	4,695,451	0	190,116	407,450
	6,297,953	0	2,509,003	137,504
Total	\$106,477,163	\$89,993,835	\$92,071,958	\$90,240,307

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Taxes	\$31,534,653	\$32,135,177	\$30,364,842	\$30,999,394
Permits, Fees, & Special Assessments	0	0	12,740,704	13,242,940
Intergovernmental Revenue	17,045,868	16,712,946	15,448,784	15,843,841
Charges For Services	2,272,398	1,915,000	1,840,000	4,340,000
Miscellaneous Revenues	39,666,571	17,938,838	4,104,268	2,640,892
Gross Revenue	90,519,490	68,701,961	64,498,598	67,067,067
Interfund Transfers	45,713,128	56,643,824	22,292,207	19,326,408
Intrafund Transfers	42,682,909	42,586,807	37,635,109	38,690,480
Other	12,585,462	63,464	(436,536)	63,464
Less 5% Required By Law	0	(3,316,481)	(3,713,803)	(3,777,294)
Fund Balance Begin of Year	10,967,743	8,272,796	17,987,270	8,975,610
	111,949,242	104,250,410	73,764,247	63,278,668
Total	\$202,468,732	\$172,952,371	\$138,262,845	\$130,345,735

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Attorney				
County Attorney	\$0	(\$149,064)	\$0	\$0
County Administrator				
Communications Department	286,387	0	0	0
Planning & Growth Management Department	1,018,819	883,950	715,332	742,935
Public Works Department	62,396,975	65,207,086	65,633,008	66,246,699
Real Estate Department	2,819,628	3,168,686	2,893,323	2,928,720
	66,521,809	69,259,722	69,241,663	69,918,354
Elected Officials				
Tax Collector	147,316	166,398	166,398	166,398
Non-Departmental Organizations				
Capital Improvement Projects Program	76,461,540	26,933,872	19,266,657	5,949,568
Debt Service Accounts	60,192	4,000	0	0
Governmental Agencies	3,712,200	2,234,125	1,967,287	2,005,521
Non-Departmental Allotments	447,798	1,800	1,800	1,800
	80,681,730	29,173,797	21,235,744	7,956,889
Non-Expenditure Accounts				
Interfund Transfers	5,309,402	1,273,614	18,832,308	1,630,469
Intrafund Transfers	42,682,909	42,586,807	37,635,109	38,690,480
Reserves & Refunds	461	30,641,097	(8,848,377)	11,983,145
	47,992,772	74,501,518	47,619,040	52,304,094
Total	\$195,343,627	\$172,952,371	\$138,262,845	\$130,345,735

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Current Ad Valorem Taxes	\$49,153,535	\$44,784,523	\$39,173,797	\$35,833,369
Delinq Ad Valorem Taxes	215,869	166,382	120,000	120,000
Intergovernmental Revenue	1,862,613	1,446,048	1,072,821	1,072,821
Charges For Services	219,166	240,513	266,590	266,640
Fines And Forfeits	775,770	516,600	805,300	806,300
Miscellaneous Revenues	2,356,252	2,142,745	1,696,156	1,428,440
Gross Revenue	54,583,205	49,296,811	43,134,664	39,527,570
Intrafund Transfers	13,320,340	5,673,336	399,892	6,642,511
Other	477,374	457,500	1,026,594	730,091
Less 5% Required By Law	0	(2,381,089)	(2,156,483)	(1,971,604)
Fund Balance Begin of Year	34,146,845	34,146,845	34,146,845	34,146,845
	47,944,559	37,896,592	33,416,848	39,547,843
Total	\$102,527,764	\$87,193,403	\$76,551,512	\$79,075,413

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Library Services Department	\$36,481,795	\$40,097,322	\$38,425,734	\$39,442,452
Elected Officials				
Property Appraiser	382,891	402,014	402,014	402,014
Tax Collector	948,987	1,015,298	822,918	753,972
	1,331,878	1,417,312	1,224,932	1,155,986
Non-Departmental Organizations				
Capital Improvement Projects Program	9,418,822	5,183,263	(760,000)	6,320,000
Major Maintenance & Repair Program	600,647	468,286	407,692	372,511
	10,019,469	5,651,549	(352,308)	6,692,511
Non-Expenditure Accounts				
Intrafund Transfers	13,320,340	5,673,336	399,892	6,642,511
Reserves & Refunds	30,021	34,353,884	36,853,262	25,141,953
	13,350,361	40,027,220	37,253,154	31,784,464
Total	\$61,183,503	\$87,193,403	\$76,551,512	\$79,075,413

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$4,688,788	\$4,816,501	\$3,942,000	\$3,312,000
Gross Revenue	4,688,788	4,816,501	3,942,000	3,312,000
Interfund Transfers	46,682,239	120,667,362	(96,019,099)	36,219,843
Intrafund Transfers	106,800,000	73,743,002	74,000,000	38,000,000
Other	251,539,137	50,000,000	270,000,000	430,000,000
	405,021,376	244,410,364	247,980,901	504,219,843
Total	\$409,710,164	\$249,226,865	\$251,922,901	\$507,531,843

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Capital Improvement Projects Program	\$113,400,635	\$160,203,755	(\$65,609,135)	\$30,512,228
Debt Service Accounts	1,489,545	51,355,000	204,005,000	408,005,000
	114,890,180	211,558,755	138,395,865	438,517,228
Non-Expenditure Accounts				
Interfund Transfers	34,573,179	25,993,602	26,932,516	27,325,677
Intrafund Transfers	106,800,000	73,743,002	74,000,000	38,000,000
Reserves & Refunds	0	(62,068,494)	12,594,520	3,688,938
	141,373,179	37,668,110	113,527,036	69,014,615
Total	\$256,263,359	\$249,226,865	\$251,922,901	\$507,531,843

CAPITAL IMPROVEMENT NON-AD VALOREM REVENUE BONDS SERIES 1998 & 2008 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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$161,635	\$161,906	\$150,827	\$73,318
Gross Revenue	161,635	161,906	150,827	73,318
Interfund Transfers	1,392,008	1,326,181	1,292,726	1,368,824
Refunding Bond/Loans-General Gov't	19,232,448	0	0	0
Less 5% Required by Law	0	0	(296)	(224)
Fund Balance Begin of Year	382,309	328,492	359,716	359,109
	<u>21,006,765</u>	<u>1,654,673</u>	<u>1,652,146</u>	<u>1,727,709</u>
Total	<u>\$21,168,400</u>	<u>\$1,816,579</u>	<u>\$1,802,973</u>	<u>\$1,801,027</u>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$20,797,891	\$1,456,863	\$1,443,863	\$1,441,438
Non-Expenditure Accounts				
Reserves & Revenues	0	359,716	359,110	359,589
Total	<u>\$20,797,891</u>	<u>\$1,816,579</u>	<u>\$1,802,973</u>	<u>\$1,801,027</u>

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$50,839	\$45,000	\$3,987	\$2,710
Gross Revenue	50,839	45,000	3,987	2,710
Interfund Transfers	1,947,862	514,160	1,381,929	1,201,076
Less 5% Required by Law	0	0	(199)	(135)
Fund Balance Begin of Year	1,229,098	1,283,674	440,833	443,300
	3,176,960	1,797,834	1,822,563	1,644,241
Total	\$3,227,799	\$1,842,834	\$1,826,550	\$1,646,951

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$2,380,415	\$1,402,000	\$1,383,250	\$1,389,450
Non-Expenditure Accounts				
Reserves & Refunds	0	440,834	443,300	257,501
Total	\$2,380,415	\$1,842,834	\$1,826,550	\$1,646,951

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$686,432	\$175,000	\$4,489	\$3,410
Gross Revenue	686,432	175,000	4,489	3,410
Interfund Transfers	7,471,107	2,776,285	2,513,833	1,966,975
Total	\$8,157,539	\$2,951,285	\$2,518,322	\$1,970,385

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$1,171,840	\$1,161,890	\$1,155,390	\$1,158,190
Governmental Agencies	4,826,697	1,000,000	561,937	0
	5,998,537	2,161,890	1,717,327	1,158,190
Non-Expenditure Accounts				
Reserves & Refunds	0	789,395	800,995	812,195
Total	\$5,998,537	\$2,951,285	\$2,518,322	\$1,970,385

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$123,125	\$213,000	\$8,510	\$5,107
Gross Revenue	123,125	213,000	8,510	5,107
Interfund Transfers	4,844,188	3,226,050	2,655,048	1,799,736
Other	0	0	(426)	(255)
Fund Balance Begin Of Year	8,279,738	1,055,567	1,263,994	582,294
	13,123,926	4,281,617	3,918,616	2,381,775
Total	\$13,247,051	\$4,494,617	\$3,927,126	\$2,386,882

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$3,218,067	\$3,229,623	\$3,344,832	\$1,174,588
Governmental Agencies	8,973,144	1,000	0	0
	12,191,211	3,230,623	3,344,832	1,174,588
Non-Expenditure Accounts				
Reserves & Refunds	0	1,263,994	582,294	1,212,294
Total	\$12,191,211	\$4,494,617	\$3,927,126	\$2,386,882

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Taxes	\$1,360,317	\$1,321,511	\$1,154,190	\$1,045,390
Miscellaneous Revenues	26,002	21,000	6,959	7,114
Gross Revenue	<u>1,386,319</u>	<u>1,342,511</u>	<u>1,161,149</u>	<u>1,052,504</u>
Other	36,010	12,375	280,889	379,755
Less 5% Required By Law	0	(67,744)	(58,425)	(52,446)
Fund Balance Begin of Year	174,053	217,418	131,116	131,117
	<u>210,063</u>	<u>162,049</u>	<u>353,580</u>	<u>458,426</u>
Total	<u>\$1,596,382</u>	<u>\$1,504,560</u>	<u>\$1,514,729</u>	<u>\$1,510,930</u>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Elected Officials				
Property Appraiser	10,127	13,326	13,500	13,500
Tax Collector	36,888	42,244	37,000	37,000
	<u>47,015</u>	<u>55,570</u>	<u>50,500</u>	<u>50,500</u>
Non-Departmental Organizations				
Debt Service Accounts	1,324,203	1,331,553	1,333,113	1,329,313
Non-Expenditure Accounts				
Reserves & Refunds	817	117,437	131,116	131,117
	<u>817</u>	<u>117,437</u>	<u>131,116</u>	<u>131,117</u>
Total	<u>\$1,372,035</u>	<u>\$1,504,560</u>	<u>\$1,514,729</u>	<u>\$1,510,930</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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Current Ad Valorem Taxes	\$5,100,203	\$5,069,905	\$4,434,304	\$4,085,563
Delinq Ad Valorem Taxes	24,235	15,000	0	0
Miscellaneous Revenues	147,016	132,000	33,039	28,276
Gross Revenue	<u>5,271,454</u>	<u>5,216,905</u>	<u>4,467,343</u>	<u>4,113,839</u>
Other	52,679	701,557	855,611	900,927
Less 5% Required By Law	0	(260,495)	(223,368)	(204,309)
Fund Balance Begin of Year	1,184,310	1,156,450	802,372	550,000
	<u>1,236,989</u>	<u>1,597,512</u>	<u>1,434,615</u>	<u>1,246,618</u>
Total	<u>\$6,508,443</u>	<u>\$6,814,417</u>	<u>\$5,901,958</u>	<u>\$5,360,457</u>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Elected Officials				
Property Appraiser	\$38,562	\$52,914	\$42,914	\$42,914
Tax Collector	108,311	136,069	131,527	125,491
	<u>146,873</u>	<u>188,983</u>	<u>174,441</u>	<u>168,405</u>
Non-Departmental Organizations				
Debt Service Accounts	5,157,150	5,165,690	5,162,088	5,170,638
Non-Expenditure Accounts				
Intrafund Transfers	0	647,372	0	0
Reserves & Refunds	3,225	812,372	565,429	21,414
	<u>3,225</u>	<u>1,459,744</u>	<u>565,429</u>	<u>21,414</u>
Total	<u>\$5,307,248</u>	<u>\$6,814,417</u>	<u>\$5,901,958</u>	<u>\$5,360,457</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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$484,149	\$587,008	\$0	\$0
Gross Revenue	484,149	587,008	0	0
Interfund Transfers	9,313,793	9,161,543	46,624,870	0
Fund Balance Begin of Year	12,015,414	11,918,408	21,669,708	0
	21,329,207	21,079,951	68,294,578	0
Total	\$21,813,356	\$21,666,959	\$68,294,578	\$0

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$10,008,000	\$9,999,500	\$56,627,120	\$0
Non-Expenditure Accounts				
Interfund Transfers	0	0	1,666,208	0
Reserves & Refunds	0	11,667,459	10,001,250	0
	0	11,667,459	11,667,458	0
Total	\$10,008,000	\$21,666,959	\$68,294,578	\$0

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$65,635	\$65,000	\$10,240	\$7,754
Gross Revenue	65,635	65,000	10,240	7,754
Interfund Transfers	2,450,522	1,280,746	2,550,992	2,549,890
Less 5% Required by Law	0	0	(512)	(388)
Fund Balance Begin of Year	2,810,755	2,808,461	1,608,254	1,625,577
	5,261,277	4,089,207	4,158,734	4,175,079
Total	\$5,326,912	\$4,154,207	\$4,168,974	\$4,182,833

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$2,539,071	\$2,545,953	\$2,543,396	\$2,536,996
Non-Expenditure Accounts				
Reserves & Refunds	0	1,608,254	1,625,578	1,645,837
Total	\$2,539,071	\$4,154,207	\$4,168,974	\$4,182,833

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Charges For Services	\$96,305	\$70,000	\$80,000	\$80,000
Miscellaneous Revenues	243,703	260,750	137,020	134,681
Gross Revenues	340,008	330,750	217,020	214,681
Interfund Transfers	2,831,720	2,832,720	3,038,085	3,075,646
Other	0	0	(6,313)	(5,743)
Fund Balance Begin of Year	3,978,530	3,882,548	3,789,096	3,790,063
	6,810,250	6,715,268	6,820,868	6,859,966
Total	\$7,150,258	\$7,046,018	\$7,037,888	\$7,074,647

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$3,246,425	\$3,256,922	\$3,247,825	\$3,284,625
Non-Expenditure Accounts				
Reserves & Refunds	0	3,789,096	3,790,063	3,790,022
	0	3,789,096	3,790,063	3,790,022
Total	\$3,246,425	\$7,046,018	\$7,037,888	\$7,074,647

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$401,410	\$395,000	\$0	\$0
Gross Revenues	401,410	395,000	0	0
Interfund Transfers	4,796,731	4,636,291	40,197,128	0
Fund Balance Begin of Year	6,627,875	6,648,948	19,947,919	5,189,306
	11,424,606	11,285,239	60,145,047	5,189,306
Total	\$11,826,016	\$11,680,239	\$60,145,047	\$5,189,306

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$5,186,731	\$5,193,606	\$53,658,414	\$0
Non-Expenditure Accounts				
Interfund Transfers	0	0	1,297,327	0
Reserves & Refunds	0	6,486,633	5,189,306	5,189,306
	0	6,486,633	6,486,633	5,189,306
Total	\$5,186,731	\$11,680,239	\$60,145,047	\$5,189,306

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$660,622	\$500,000	\$13,370	\$828
Gross Revenue	660,622	500,000	13,370	828
Interfund Transfers	1,340,683	718,174	541,000	1,848,514
Less 5% Required by Law	0	0	(669)	(41)
Fund Balance Begin of Year	0	0	1,337,000	110,402
	1,340,683	718,174	1,877,331	1,958,875
Total	\$2,001,305	\$1,218,174	\$1,890,701	\$1,959,703

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$1,284,627	\$1,333,000	\$1,780,300	\$1,750,270
Non-Expenditure Accounts				
Reserves & Refunds	0	(114,826)	110,401	209,433
Total	\$1,284,627	\$1,218,174	\$1,890,701	\$1,959,703

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$64,375	\$70,000	\$14,504	\$10,923
Gross Revenue	64,375	70,000	14,504	10,923
Interfund Transfers	4,476,226	4,496,431	4,487,408	4,541,418
Less 5% Required by Law	0	0	(725)	(546)
Fund Balance Begin of Year	2,154,677	2,168,320	2,178,633	2,138,359
	6,630,903	6,664,751	6,665,316	6,679,231
Total	\$6,695,278	\$6,734,751	\$6,679,820	\$6,690,154

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$4,533,012	\$4,550,062	\$4,541,462	\$4,542,462
Non-Expenditure Accounts				
Reserves & Refunds	0	2,184,689	2,138,358	2,147,692
Total	\$4,533,012	\$6,734,751	\$6,679,820	\$6,690,154

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$19,917	\$80,000	\$18,624	\$13,998
Gross Revenue	19,917	80,000	18,624	13,998
Interfund Transfers	8,959,241	8,960,858	9,043,251	9,065,132
Total	\$8,979,158	\$9,040,858	\$9,061,875	\$9,079,130

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$6,352,944	\$6,369,756	\$6,387,544	\$6,399,544
Non-Expenditure Accounts				
Reserves & Refunds	0	2,671,102	2,674,331	2,679,586
Total	\$6,352,944	\$9,040,858	\$9,061,875	\$9,079,130

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$62,535	\$116,484	\$67,499	\$51,290
Gross Revenue	62,535	116,484	67,499	51,290
Fund Balance Begin of Year	15,119,375	26,774,839	26,996,093	27,178,199
Total	\$15,181,910	\$26,891,323	\$27,063,592	\$27,229,489

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$4,685,744	\$16,286,338	\$16,275,588	\$16,261,588
Non-Expenditure Accounts				
Reserves & Refunds	0	10,604,985	10,788,004	10,967,901
Total	\$4,685,744	\$26,891,323	\$27,063,592	\$27,229,489

US 301 EXPANSION TAXABLE NOTES

This debt service fund accounts for payment of principal and interest on the County's Series 2008 Taxable Notes A and B that were issued to provide interim financing for the design, acquisition and construction of improvements to approximately 6.11 miles of highway U.S.301 between CR 672 and Gibsonton Drive. The county and a community development district (CDD) intend to provide permanent financing through transportation improvement revenue bonds. These notes are secured by cash and irrevocable direct pay letters of credit from participating developers plus Limited Transportation Impact Fees that the County has placed in reserve as additional security. The Notes mature April 1, 2013 if not replaced earlier by the anticipated permanent financing

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$0	\$0	\$1,030	\$773
Gross Revenue	0	0	1,030	773
Interfund Transfers	3,204,693	651,368	528,811	352,377
Less 5% Required by Law	0	0	(51)	(39)
Fund Balance Begin of Year	0	0	361	177,039
	3,204,693	651,368	529,121	529,377
Total	\$3,204,693	\$651,368	\$530,151	\$530,150

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$3,204,693	\$651,368	\$353,110	\$353,110
Non-Expenditure Accounts				
Reserves & Refunds	0	0	177,041	177,040
Total	\$3,204,693	\$651,368	\$530,151	\$530,150

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Charges For Services	\$304,379	\$300,000	\$225,000	\$225,000
Miscellaneous Revenues	14,483	15,000	5,516	13,998
Gross Revenue	318,862	315,000	230,516	238,998
Interfund Transfers	918,347	974,498	1,107,190	1,099,182
Less 5% Required by Law	0	0	(11,526)	(11,950)
Fund Balance Begin of Year	1,085,457	1,010,140	983,088	993,090
	2,003,804	1,984,638	2,078,752	2,080,322
Total	\$2,322,666	\$2,299,638	\$2,309,268	\$2,319,320

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$1,312,750	\$1,316,550	\$1,316,178	\$1,316,205
Non-Expenditure Accounts				
Reserves & Refunds	0	983,088	993,090	1,003,115
Total	\$1,312,750	\$2,299,638	\$2,309,268	\$2,319,320

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 09 Planned
Intergovernmental Revenue	\$0	\$3,320,000	(\$3,340,000)	\$0
Gross Revenue	0	3,320,000	(3,340,000)	0
Interfund Transfers	15,273,910	39,108,654	21,807	0
Total	\$15,273,910	\$42,428,654	(\$3,318,193)	\$0

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 09 Planned
Non-Departmental Organizations				
Capital Improvement Program Projects	\$14,159,544	\$41,468,873	\$4,094,165	(\$800,000)
Non-Expenditure Accounts				
Reserves & Refunds	0	825,631	(8,211,792)	0
Interfund Transfers	221,966	134,150	799,434	800,000
	221,966	959,781	(7,412,358)	800,000
Total	\$14,381,510	\$42,428,654	(\$3,318,193)	\$0

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Interfund Transfers	\$24,935,144	\$17,062,892	\$9,759,466	\$9,921,473
Total	\$24,935,144	\$17,062,892	\$9,759,466	\$9,921,473

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator				
Fire Rescue Department	\$140,000	\$0	\$0	\$0
Non-Departmental Organizations				
Capital Improvement Program Projects	3,362,226	16,987,908	1,535,611	1,400,000
Non-Expenditure Accounts				
Interfund Transfers	266,825	2,658,032	20,691,143	9,969,571
Reserves & Refunds	0	(2,583,048)	(12,467,288)	(1,448,098)
	266,825	74,984	8,223,855	8,521,473
Total	\$3,769,051	\$17,062,892	\$9,759,466	\$9,921,473

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$8,382	\$0	\$0	\$0
Gross Revenue	8,382	0	0	0
Total	\$8,382	\$0	\$0	\$0

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Capital Improvement Projects Program	\$476,389	\$0	\$0	\$0
Non-Expenditure Accounts				
Interfund Transfers	5,740	0	0	0
Total	\$482,129	\$0	\$0	\$0

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$11,589	\$0	\$6,000	\$6,000
Gross Revenue	11,589	0	6,000	6,000
Total	\$11,589	\$0	\$6,000	\$6,000

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Capital Improvement Program Projects	\$104,756	\$0	\$0	\$0
Non-Expenditure Accounts				
Reserves & Refunds	0	0	6,000	6,000
Total	\$104,756	\$0	\$6,000	\$6,000

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues		\$84	\$0	\$0	\$0
	Gross Revenue	84	0	0	0
	Total	\$84	\$0	\$0	\$0

Appropriations by Organization		FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations					
	Capital Improvement Projects Program	(\$500)	\$0	\$0	\$0
Non-Expenditure Accounts					
	Interfund Transfers	18,124	0	0	0
	Total	\$17,624	\$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 08	FY 09	FY 10	FY 11
		Actual	Adopted	Adopted	Planned
Miscellaneous Revenues		\$1,095,924	\$750,000	\$350,000	\$350,000
	Gross Revenue	1,095,924	750,000	350,000	350,000
Interfund Transfers		12,786,641	0	0	0
Intrafund Transfers		853,868	0	0	0
Fund Balance Begin of Year		2,603,933	2,049,984	0	0
		16,244,442	2,049,984	0	0
Total		\$17,340,366	\$2,799,984	\$350,000	\$350,000

Appropriations by Organization		FY 08	FY 09	FY 10	FY 11
		Actual	Adopted	Adopted	Planned
County Administrator Organization					
Parks, Recreation and Conservation Department		\$2,438,380	\$0	\$0	\$0
Real Estate Department		334,568	0	0	0
		2,772,948	0	0	0
Non-Departmental Organizations					
Capital Improvement Projects Program		21,768,184	572,369	(10,000,000)	0
Non-Expenditure Accounts					
Intrafund Transfers		853,868	0	0	0
Interfund Transfers		41,957	2,227,615	10,000,000	0
Reserves & Refunds		0	0	350,000	350,000
		895,825	2,227,615	10,350,000	350,000
Total		\$25,436,957	\$2,799,984	\$350,000	\$350,000

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$131,218	\$100,000	\$87,500	\$87,500
Gross Revenue	131,218	100,000	87,500	87,500
Total	\$131,218	\$100,000	\$87,500	\$87,500

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Capital Improvement Projects Program	\$1,018,313	\$34,000	\$0	\$0
Non-Expenditure Accounts				
Reserves & Refunds	0	66,000	87,500	87,500
	0	66,000	87,500	87,500
Total	\$1,018,313	\$100,000	\$87,500	\$87,500

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$9,737,145	(\$626)	\$9,861,887	\$7,500
Gross Revenue	9,737,145	(626)	9,861,887	7,500
Interfund Transfers	733,954	(822,069)	(139,243)	251,250
Loan/Note Proceeds-General Gov't	74,690,000	(11,198,171)	(155,068,107)	(3,634,987)
	75,423,954	(12,020,240)	(155,207,350)	(3,383,737)
Total	\$85,161,099	(\$12,020,866)	(\$145,345,463)	(\$3,376,237)

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Economic Development Department	\$4,449,056	\$0	\$0	\$0
Non-Departmental Organizations				
Capital Improvement Program Projects	14,000,000	0	0	0
Debt Service Accounts	64,806,035	(46,805,695)	(2,632,356)	6,258,750
Governmental Agencies	0	2,000,000	4,000,000	0
	78,806,035	(44,805,695)	1,367,644	6,258,750
Non-Expenditure Accounts				
Interfund Transfers	24,774	71,043,821	(146,713,107)	(9,634,987)
Reserves & Refunds	0	(38,258,992)	0	0
	24,774	32,784,829	(146,713,107)	(9,634,987)
Total	\$83,279,865	(\$12,020,866)	(\$145,345,463)	(\$3,376,237)

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$18,450	\$0	\$0	\$0
Gross Revenue	18,450	0	0	0
Total	<u>\$18,450</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Capital Improvement Program Projects	\$3,867,566	\$0	\$0	\$0
Total	<u>\$3,867,566</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Intergovernmental Revenue	\$22,295	\$0	\$0	\$0
Charges For Services	91,874,345	104,772,253	106,992,325	112,097,874
Fines And Forfeits	30	0	0	0
Miscellaneous Revenues	9,286,616	5,819,937	2,870,874	1,830,246
Gross Revenue	101,183,286	110,592,190	109,863,199	113,928,120
Intrafund Transfers	97,352,067	111,387,840	124,232,813	110,145,275
Other	7,048	6,800,000	19,000,000	26,000,000
Less 5% Required by Law	0	(2,694,000)	(2,888,409)	(3,112,854)
Fund Balance Begin of Year	71,678,429	71,053,596	73,124,770	82,602,778
	169,037,544	186,547,436	213,469,174	215,635,199
Total	\$270,220,830	\$297,139,626	\$323,332,373	\$329,563,319

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Solid Waste Management Department	\$73,729,249	\$87,911,880	\$91,143,393	\$94,851,634
Non-Departmental Organizations				
Capital Improvement Projects Program	66,664,403	8,667,034	24,226,626	32,650,000
Debt Service Accounts	9,668,496	11,531,651	9,033,150	7,041,550
	76,332,899	20,198,685	33,259,776	39,691,550
Non-Expenditure Accounts				
Intrafund Transfers	97,352,067	111,387,840	124,232,813	110,145,275
Reserves & Refunds	10,990	77,641,221	74,696,391	84,874,860
	97,363,057	189,029,061	198,929,204	195,020,135
Total	\$247,425,205	\$297,139,626	\$323,332,373	\$329,563,319

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Licenses and Permits	\$48,135	\$36,500	\$10,492,225	\$10,731,372
Intergovernmental Revenue	(472,790)	0	0	0
Charges For Services	180,430,612	183,969,016	183,421,114	192,765,656
Fines And Forfeits	86,054	76,500	80,000	80,000
Miscellaneous Revenues	27,279,553	32,264,131	11,949,781	8,819,201
Gross Revenue	207,371,564	216,346,147	205,943,120	212,396,229
Intrafund Transfers	229,887,105	291,454,715	198,996,753	225,285,930
Other	12,870	52,385,692	(668,000)	18,204,508
Less 5% Required by Law	0	(415,138)	(10,147,554)	(10,610,967)
Fund Balance Begin of Year	121,770,283	116,234,066	65,693,476	73,163,929
	351,670,258	459,659,335	253,874,675	306,043,400
Total	\$559,041,822	\$676,005,482	\$459,817,795	\$518,439,629

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Planning & Growth Management Department	\$513,128	\$404,167	\$238,093	\$241,164
Real Estate Department	427,121	460,973	178,158	180,149
Water Resource Services	151,865,394	156,856,375	148,553,013	153,931,927
	152,805,643	157,721,515	148,969,264	154,353,240
Non-Departmental Organizations				
Capital Improvement Projects Program	181,354,398	85,673,000	49,444,742	42,625,000
Debt Service Accounts	27,631,234	27,881,505	20,366,106	21,033,280
	208,985,632	113,554,505	69,810,848	63,658,280
Non-Expenditure Accounts				
Interfund Transfers	1,362,296	0	0	0
Intrafund Transfers	229,887,105	291,454,715	198,996,753	225,285,930
Reserves & Refunds	967	113,274,747	42,040,930	75,142,179
	231,250,368	404,729,462	241,037,683	300,428,109
Total	\$593,041,643	\$676,005,482	\$459,817,795	\$518,439,629

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Miscellaneous Revenues	\$428	\$0	\$0	\$0
Gross Revenue	428	0	0	0
Interfund Transfers	1,362,296	0	0	0
Other	1,405,406	0	0	0
	2,767,702	0	0	0
Total	\$2,768,130	\$0	\$0	\$0

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$2,767,359	\$0	\$0	\$0
Non-Expenditure Accounts				
Intrafund Transfers	29,406	0	0	0
Total	\$2,796,765	\$0	\$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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Charges for Services	\$27,880,031	\$33,310,049	\$31,993,570	\$32,793,375
Miscellaneous Revenues	2,752,627	1,721,811	2,041,406	2,061,955
Gross Revenue	30,632,658	35,031,860	34,034,976	34,855,330
Interfund Transfers	969,730	0	377,095	0
Intrafund Transfers	0	0	200,499	0
Fund Balance Begin of Year	25,181,888	31,247,617	33,268,910	35,905,400
	26,151,618	31,247,617	33,846,504	35,905,400
Total	\$56,784,276	\$66,279,477	\$67,881,480	\$70,760,730

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Fleet Management Department	\$27,031,948	\$30,951,459	\$31,196,149	\$32,677,060
Non-Expenditure Accounts				
Reserves & Refunds	0	35,328,018	28,370,675	38,083,670
Interfund Transfers	144,841	0	8,114,157	0
	0	0	200,499	0
	144,841	35,328,018	36,685,331	38,083,670
Total	\$27,176,789	\$66,279,477	\$67,881,480	\$70,760,730

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Intergovernmental Revenue	(\$34,118)	\$300,000	\$300,000	\$300,000
Charges For Services	117,839,659	131,392,969	91,723,891	122,120,070
Fines And Forfeits	44	0	0	0
Miscellaneous Revenues	10,444,020	9,259,637	7,415,789	7,088,115
Gross Revenue	128,249,605	140,952,606	99,439,680	129,508,185
Interfund Transfers	29,404,225	0	0	0
Intrafund Transfers	794,255	945,973	640,000	840,000
Fund Balance Begin of Year	149,718,912	183,173,360	198,518,321	164,341,648
	179,917,392	184,119,333	199,158,321	165,181,648
Total	\$308,166,997	\$325,071,939	\$298,598,001	\$294,689,833

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
County Administrator Organization				
Human Resources Department	\$1,358,086	\$1,895,808	\$1,683,249	\$1,705,911
Non-Departmental Organizations				
Non-Departmental Allotments	113,102,289	127,038,425	100,506,271	110,384,120
Non-Expenditure Accounts				
Interfund Transfers	0	0	27,564,025	0
Intrafund Transfers	794,255	945,973	640,000	840,000
Reserves & Refunds	17,113	195,191,733	168,204,456	181,759,802
	811,368	196,137,706	196,408,481	182,599,802
Total	\$115,271,743	\$325,071,939	\$298,598,001	\$294,689,833

IMPACT FEE 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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Permits, Fees, & Special Assessments	\$0	\$0	\$10,141,330	\$10,141,330
Miscellaneous Revenues	10,378,383	10,376,939	155,745	120,919
Gross Revenue	10,378,383	10,376,939	10,297,075	10,262,249
Intrafund Transfers	0	3,698,201	0	0
Less 5% Required by Law	0	(505,196)	(514,854)	(513,112)
	0	3,193,005	(514,854)	(513,112)
Total	\$10,378,383	\$13,569,944	\$9,782,221	\$9,749,137

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$9,007,354	\$9,095,848	\$9,317,528	\$9,317,903
Non-Expenditure Accounts				
Intrafund Transfers	0	3,698,201	0	0
Reserves & Refunds	(337)	775,895	464,693	431,234
	(337)	4,474,096	464,693	431,234
Total	\$9,007,017	\$13,569,944	\$9,782,221	\$9,749,137

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Permits, Fees, & Special Assessments	\$0	\$0	\$9,014	\$9,014
Miscellaneous Revenues	9,752	9,671	437	331
Gross Revenue	9,752	9,671	9,451	9,345
Less 5% Required By Law	0	(484)	(455)	(450)
Total	\$9,752	\$9,187	\$8,996	\$8,895

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$343	\$1,078	\$434	\$434
Non-Expenditure Accounts				
Reserves & Refunds	0	8,109	8,562	8,461
Total	\$343	\$9,187	\$8,996	\$8,895

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Permits, Fees, & Special Assessments	\$0	\$0	\$503,850	\$503,850
Miscellaneous Revenues	536,133	549,850	15,606	12,041
Gross Revenue	536,133	549,850	519,456	515,891
Intrafund Transfers	0	81,936	0	0
Less 5% Required by Law	0	(27,493)	(25,973)	(25,795)
Subtotal	0	54,443	(25,973)	(25,795)
Total	\$536,133	\$604,293	\$493,483	\$490,096

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$433,182	\$440,421	\$454,334	\$450,128
Non-Expenditure Accounts				
Intrafund Transfers	0	81,936	0	0
Reserves & Refunds	0	81,936	39,149	39,968
Subtotal	0	163,872	39,149	39,968
Total	\$433,182	\$604,293	\$493,483	\$490,096

IMPACT FEES SPECIAL ASSESSMENT BONDS

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 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Permits, Fees, & Special Assessments	\$0	\$0	\$2,794,783	\$2,794,783
Miscellaneous Revenues	2,940,339	2,958,729	70,438	53,747
Gross Revenue	2,940,339	2,958,729	2,865,221	2,848,530
Intrafund Transfers	0	4,149,865	0	0
Less 5% Required by Law	0	(147,937)	(143,261)	(142,427)
Subtotal	0	4,001,928	(143,261)	(142,427)
Total	<u>\$2,940,339</u>	<u>\$6,960,657</u>	<u>\$2,721,960</u>	<u>\$2,706,103</u>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
Non-Departmental Organizations				
Debt Service Accounts	\$2,441,508	\$2,463,311	\$2,524,321	\$2,526,612
Non-Expenditure Accounts				
Intrafund Transfers	0	4,149,865	0	0
Reserves & Refunds	0	347,481	197,639	179,491
Total	<u>\$2,441,508</u>	<u>\$6,960,657</u>	<u>\$2,721,960</u>	<u>\$2,706,103</u>

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
01 GENERAL FUND					
001 COUNTYWIDE GENERAL FUND					
001	Countywide General Operating Fd	\$598,335,548	\$704,555,844	\$624,052,920	\$607,567,772
002	Capital Project Fund*	2,822,950	0	0	0
003	Major Maintenance & Repair Project Fund	878,948	0	0	0
		602,037,446	704,555,844	624,052,920	607,567,772
003 UNINCORPORATED AREA GENERAL FUND					
001	Unincorp Area General Operating Fd	377,568,929	461,754,933	408,810,092	414,295,823
002	Unincorp Area General Project Fd*	324,243	0	0	0
003	Major Maintenance & Repair Project Fund*	251,897	0	0	0
		378,145,069	461,754,933	408,810,092	414,295,823
	Total General Funds	980,182,515	1,166,310,777	1,032,863,012	1,021,863,595
10 SPECIAL REVENUE FUNDS					
002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND					
602	Public Art Prog Countywide Fund Ord89-32*	2,128	155,150	32,000	19,000
606	Cw Major Maintenance & Repair Project Fd*	5,549,304	5,398,932	9,242,698	4,234,912
636	School Site Impact Fee Fd (10/05-10/06)	2,397,880	0	29,000	29,000
637	School Site Impact Fee Fd (11/06-)	1,636,738	14,421,892	12,013,030	5,837,750
638	School Impact Fee Interest Fd (11/06-)	0	598,030	814,651	814,651
702	Crim Just Ed/Trg Fd-FS318.18(11)D/938.15	0	4,954,727	4,987,342	5,512,088
703	Crim Just Training Trust Fd R95-077	20,000	753,025	808,041	860,941
705	County Boat Registration Fee Fd Ord08-32	395,704	704,793	968,691	983,653
706	Deten Deputy Recruit/Reten Fd(Clsd)*	15,408	25,848	0	0
707	Teen Ct Fd FS938.17/Ord 97-15(Clsd)	0	26,017	0	0
709	Federal Usms/Dept Just Asset Forfeit Fd	0	3,501,466	3,932,621	4,142,621
712	Cty Lcl Alcohol/Drg Tr Fd 938.13 & 89-29	0	84,275	146,470	192,482
713	Drug Abuse Alternate Source Fd R91-0223	20,344	217,263	280,814	243,964
714	800Mhz Intrgv Radio Comm Sys Fd FS318.21	1,002,429	4,631,458	4,649,479	4,728,761
715	Fla Contraband Forfeit Fd FS932.703/704	992,906	2,158,171	1,574,349	1,495,823
718	Drug Abuse Tr Fd FS938.21/Ord 97-16	11,189	373,367	370,497	366,215
719	Federal Treasury Asset Forfeiture Fund	0	204,011	290,411	297,411
721	Court Facilities Fund Ord87-23(Clsd)	0	602,688	0	0
722	Mediation-Arbitration Trust Fd(Clsd)	0	27,488	0	0
723	County Civil Mediation Trust Fd(Clsd)	0	6,159	0	0
724	Family Mediation Trust Fund	0	108,203	0	0
725	Civil Traf Inf Hrng Off Fd Ao92-11(Clsd)	14,456	259	0	0
726	General Master (Disso Marriage) Fd(Clsd)	0	25,171	0	0
727	Ct Tech Trust Fd Ord93-02(Clsd)	0	162,366	0	0
728	Probate Guardianship & Trust Trust Fd(Clsd)	0	26,929	0	0
729	Spcl Master Animal Ctrl Fee Fd(Clsd)	0	21,283	0	0
730	Cir Ct Mediation Admin Fee Fd(Clsd)	0	69,353	0	0
731	Spcl Mstr Wtr Use Restrict Fee Fd(Clsd)	0	55,817	0	0
735	Cnty Ct Ct-Ord Mediatn S-1999-006(Clsd)	0	50,159	0	0
736	Children's Advocacy Ctr Fd(Ao 99-081)	0	26,506	5,464	7,964
737	Public Guardn Trust Fd Ord 99-24(Clsd)	0	5,970	0	0
738	Drug Ct Prog Admin Fd FS796.07(6)	0	118,894	161,718	165,718
742	State Court Innov(Ord 04-33;939.185 FS)	1,628,702	1,967,756	1,640,511	1,604,270
743	Legal Aid Fd (Ord 04-33;939.185 F.S.)	1,100,000	1,100,000	1,100,000	1,100,000
744	Teen Ct/Juv Divrs Fd(Ord04-33;939.185FS)	1,207,147	1,169,337	1,155,015	1,178,579
745	Court-Related Tech Fd FS28.24(12)(E)1	7,468,866	7,537,092	7,855,654	6,723,295
746	Traf Surcharge Tr Fd FS318.18/Ord04-26	2,450,522	8,064,288	9,972,586	4,144,520
747	Crime Prev/Safe Neighborhds FS775.083(2)	0	3,681,906	3,635,226	3,967,634
749	Child Supprt Incent Fd-Ss Act Title Iv-D	15,000	99,043	143,302	169,302
750	Florida Dept Of Juvenile Justice Fd	7,685,105	8,662,725	8,494,120	8,494,120
904	Emer Mgt Facil Plns Rev Fd Fac 9G-20.004	0	34,220	40,253	43,153
905	Lcl Air Poll Ctrl Tag Fee Tr Fd FS320.03	973,602	1,277,946	1,265,984	1,302,425
907	Indigent Health Care Svcs FS212.055 Fund	110,927,291	128,068,533	132,262,408	142,473,203
908	Gardinier Settlement Dep/EPC Fund	14,853	146,660	9,162	9,662
909	Pollution Recovery Fund Lf84-446	730,489	1,633,255	1,380,768	1,520,765
910	Pollution Recovery Project Fund*	499,251	0	0	0

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND (continued)					
911	State Rev Sharing Fd, Entlmt I&II	5,127,474	25,538,157	22,018,046	22,982,692
915	911 Emer Tel Sys-Land Ln Ord86-14/87-25	4,410,525	8,082,804	0	0
916	911 Emer Tel Sys-Wireless 365.173FS	1,916,994	9,339,822	0	0
917	911 Emer Tel Sys-Combined365.173(2)(C)FS	0	0	20,097,924	21,534,761
925	FI Boating Improv Prog Fd-FS328.72(15)*	119,447	345,000	282,800	282,800
969	Jt County-CITy Cecile Wagnon Will Fund	0	93,461	98,139	101,139
971	Animal Cont Spay/Neuter Inc Pymt Prog	302,477	1,085,204	1,019,609	896,300
972	Animal Services Contributions Fund	15,745	46,269	76,811	87,561
992	ITS Project Fund*	3,443,410	5,339,929	0	0
		<u>162,095,386</u>	<u>252,829,077</u>	<u>252,855,594</u>	<u>248,549,135</u>
004 UNINCORPORATED AREA SPECIAL PURPOSE FUND					
602	Public Art Program Mstu Fd Ord89-32*	0	58,549	28,570	4,500
610	UA Major Maintenance & Repair Project Fd*	2,891,572	2,810,950	5,463,768	2,286,961
620	Parks Impact Fee (Nw Zone) Fund*	351,853	319,200	104,500	104,500
621	Parks Impact Fee (Ne Zone) Fund*	7,225	226,100	199,500	199,500
622	Parks Impact Fee (Cent Zone) Fund*	18,591	374,300	551,000	551,000
623	Parks Impact Fee (S Zone) Fund*	27,272	318,250	263,150	263,150
626	School Site Ded Prog Nw Imp Assess Tr Fd	6,855	0	0	0
628	School Site Ded Prog Cent Imp Asses Trfd	104	0	0	0
630	Fire Service Impact Fee (Nw Zone) Fund*	1,064	57,488	23,085	23,085
631	Fire Service Impact (Ne Zone) Fund*	83,264	61,750	47,025	59,315
632	Fire Service Impact Fee (Cent Zone) Fund*	81,095	149,361	133,000	133,000
633	Fire Service Impact Fee (S Zone) Fund*	377,580	90,725	38,000	33,098
641	Impact Fees Administration	356,670	435,172	280,448	230,316
892	Environmental Restoration Project Fund*	42,779	300,000	479,630	479,630
893	Local Habitat Mitigation Bank Fund*	8,149	30,000	30,000	30,000
900	Bld Svc Div(Pgm) Fd:Ord05-12/FS553.80(7)	13,851,627	17,719,028	14,149,176	14,071,030
908	Land Excavtn Opr/Inspect Sec.8.01.03Ldc	126,819	167,044	80,797	85,215
913	Water Conserv Trust Fd Ord03-7 As Amnded	324,104	1,335,267	1,535,608	1,906,722
922	Tax Dist On Severance Phos Rock FS211.31	844,702	2,423,140	2,268,734	1,828,307
924	Stormwater Mgmt Proj Fd Ord 89-27*	3,365,507	547,550	620,180	650,960
925	Stormwater Mgmt Operating Fd Ord 89-27	742,238	837,008	930,516	934,439
		<u>23,509,070</u>	<u>28,260,882</u>	<u>27,226,687</u>	<u>23,874,728</u>
006 COUNTY BLENDED COMPONENT UNITS FUND					
001	Civil Service Board Fund	2,686,254	3,353,371	3,705,616	3,705,616
002	Law Library Board Fd-Ord 01-16,Sec7	555,132	589,217	531,294	546,183
006	CITy-Cnty Planning Com Fd-Ch97-351 L.O.F.	5,897,844	5,781,424	4,980,231	4,256,593
903	Law Library Sales/Svcs Ord 01-16,Sec8	24,345	63,326	58,817	54,367
		<u>9,163,575</u>	<u>9,787,338</u>	<u>9,275,958</u>	<u>8,562,759</u>
008 LOCAL HOUSING ASSISTANCE PROGRAM FUND					
200	S.H.I.P. Program*	6,362,439	8,250,000	0	0
009 STATE OF FL HEALTHCARE SURTAX TRUST FUND					
001	Indigent Health Care & Trauma Center Fd	105,013,698	180,759,313	157,309,152	136,442,554
010 SALES TAX REVENUE FUND					
010	Half-Cent Sales Tax/Bonds Revenue Fund	82,427,115	106,493,226	91,058,087	91,157,859
020	Prof Sports Franchise Facil Sales Tax Fd	1,994,337	2,203,796	2,210,750	2,169,481
030	3% Tourist Dev Tax Trust Fund	12,769,166	19,075,651	18,081,510	18,971,160
040	1% Addl (4th Ct) Tourist Tax Fd Ord90-03	4,343,123	9,825,564	11,180,020	12,202,494
050	1% Addl (5th Ct) Tourist Tax Fd Ord94-13	5,794,477	8,092,223	7,979,100	8,253,256
090	Lcl Govt Infrastructure Surtax Fund	98,386,405	93,885,247	83,886,581	88,441,676
		<u>205,714,623</u>	<u>239,575,707</u>	<u>214,396,048</u>	<u>221,195,926</u>
012 INTERGOVERNMENTAL GRANTS					
100	Operating Grants Fund*	96,526,400	83,416,633	86,189,848	84,358,197
200	Project Grants Fund*	9,909,050	6,577,202	5,882,110	5,882,110
400	Disaster Event Subfund*	41,713	0	0	0
		<u>106,477,163</u>	<u>89,993,835</u>	<u>92,071,958</u>	<u>90,240,307</u>

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
013 COUNTY TRANSPORTATION TRUST FUND					
001	Operating Fund	58,278,846	67,277,584	63,880,060	62,722,647
002	Proj Fund (1St Local Option 6Ct Fuel Tx)*	31,860,593	23,920,050	22,833,580	23,310,662
005	Street Lighting Non-Ad Val Assessment Fd	8,414,240	10,295,859	11,464,958	11,275,137
200	Project Grants Fund*	8,853,498	0	0	0
300	Developer/Private Fd Transp Proj*	44,144,210	222,000	298,034	10,798
940	Ninth-Cent Fuel Tx Project Fd*	5,204,502	4,639,991	4,147,016	4,274,524
970	Road Network Impact Fee (Zone 01) Fund*	729,339	1,080,000	358,150	349,362
971	Road Network Impact Fee (Zone 02) Fund*	5,669	275,500	213,750	196,862
972	Road Network Impact Fee (Zone 03) Fund*	1,251	57,000	37,050	31,587
973	Road Network Impact Fee (Zone 04) Fund*	431,116	1,298,296	1,444,000	1,396,500
974	Road Network Impact Fee (Zone 05) Fund*	181,795	125,500	116,660	115,662
975	Road Network Impact Fee (Zone 06) Fund*	104,987	146,452	33,345	34,034
976	Road Network Impact Fee (Zone 07) Fund*	544,184	1,495,000	840,750	750,025
977	Road Network Impact Fee (Zone 08) Fund*	4,586,518	675,000	992,750	970,900
978	Road Network Impact Fee (Zone 09) Fund*	2,075,091	1,150,000	693,500	663,812
979	Road Network Impact Fee (Zone 10) Fund*	2,430,924	720,572	541,500	529,625
989	Constitutional Fuel Tax Fund*	10,518,523	11,051,821	10,126,781	10,321,918
990	County Fuel Tax (7th Cent) Fund	4,402,202	5,087,831	5,919,539	6,234,393
991	Local Transp Ninth Cent Fuel Tax Fund	6,714,712	6,612,915	6,016,545	6,142,287
992	Uninc Ad Valorem Tax Transp Fd*	5,861,427	36,621,000	7,595,110	300,000
993	Transit System Aid Fund	0	200,000	709,767	715,000
		195,343,627	172,952,371	138,262,845	130,345,735
014 LIBRARY TAX DISTRICT FUND					
001	Library Tax Dist Operating Fund	50,641,319	81,516,567	76,146,620	72,428,902
002	Library Tax District Project Fund*	9,141,780	5,191,000	0	6,270,000
003	Major Maintenance & Repair Project Fund*	600,647	468,286	407,692	372,511
100	Operating Grants Fund*	30,000	0	0	0
200	Project Grants Fund*	766,757	0	0	0
602	Public Art Prog Library Dist Fd Ord89-32*	3,000	17,550	(2,800)	4,000
		61,183,503	87,193,403	76,551,512	79,075,413
030 INFRASTRUCTURE SURTAX FUND					
002	Project Fund (Entitlement One 1997-2003)*	14,583,824	1,000,000	700,000	70,000
003	Financed Proj Subfund (Ph II 2003-2008)*	72,037,167	(1,841,081)	(27,445,505)	92,000
005	Proj Subfd(Ph Ili Feb08-Sept16)*	57,998,192	84,299,946	38,819,004	66,214,843
006	CIT Proj Fd-Transportation Task Force*	3,348,631	108,428,000	(37,300,598)	5,000
010	Series 2007 CIT Rev Bds Proj Fd*	58,295,545	5,990,000	3,150,000	3,150,000
044	Commercial Paper Notes Fd II*	50,000,000	51,350,000	274,000,000	438,000,000
		256,263,359	249,226,865	251,922,901	507,531,843
	Total Special Revenue Funds	1,131,126,443	1,318,828,791	1,219,872,655	1,445,818,400
20 DEBT SERVICE FUNDS					
011 CAP IMP NONADVAL REV 98 &08 DBT SVC FD					
000	Whse/Shrf Nonad Rev Ref 08 Bds Sk Fd	20,797,891	1,816,579	1,802,973	1,801,027
013 FUEL TAX REF REV BDS DBT SVC FD					
001	Fuel Tx Ref Rev 98 Sk Fd (Taxable)	2,380,415	1,842,834	1,826,550	1,646,951
021 4TH CENT TOURIST DEV TAX FD					
001	4th Ct Tdt 06 Ref Rev Bds Sk Fd	5,998,537	2,951,285	2,518,322	1,970,385
022 5TH CENT TOURIST DEV TAX FD					
001	5th Ct Tdt 06A Ref Rev Bds Sk Fd	1,168,338	1,756,882	1,751,882	2,381,882
002	5th Ct Tdt 06B Ref Rev Bds Sk Fd	11,022,873	2,737,735	2,175,244	5,000
		12,191,211	4,494,617	3,927,126	2,386,882
024 P&R G.O. BNDS 93/96/02 DBT SVC FD					
000	P&R G.O. Ref Bnds 2002 Sk Fd	1,372,035	1,504,560	1,514,729	1,510,930
029 ELAPP LIMITED ADVAL TAX BONDS DBT SVC FD					
000	ELAPP Ltd Adval Tx Bds 98& 03 Sk Fd	5,307,248	6,167,045	5,901,958	5,360,457
001	ELAPP Advl Tx Bd 98&03 Rsv Fd	0	647,372	0	0
		5,307,248	6,814,417	5,901,958	5,360,457

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
036	CRIM JUST CIP REF REV 93& 03 DBT SVC FD				
000	Jr Lien CIP Ref Rev 03 Bds Sk Fd	10,008,000	11,665,709	1,666,208	0
001	Jr Lien CIP Ref Rev 03 Bds Rsv Fd	0	10,001,250	10,001,250	0
005	Jr Lien CIP Ref Rev 03 Bds (Escr)	0	0	56,627,120	0
		<u>10,008,000</u>	<u>21,666,959</u>	<u>68,294,578</u>	<u>0</u>
037	CT FACIL REV BDS 99&05 DEBT SVC FD				
002	Ct Facil Ref Rev 05 Bds Sk Fd	2,539,071	4,154,207	4,168,974	4,182,833
038	CAP IMPRV PRG REV BDS 94/96/06 DEBT SVC				
004	CIP Ref Rev Bds Series 06 Sk Fd	3,246,425	3,797,393	3,789,263	3,826,022
005	CIP Ref Rev Bds 06 Rsv Fd	0	3,248,625	3,248,625	3,248,625
		<u>3,246,425</u>	<u>7,046,018</u>	<u>7,037,888</u>	<u>7,074,647</u>
039	CAP IMPRV NON-ADV REF REV 96&2006 BD FD				
001	MOSI/Cnty Ctr Ref Rev Bds 2006 Sk Fd	5,186,731	6,490,933	1,297,327	0
002	MOSI/Cnty Ctr Ref Rev Bds 06 Rsv Fd	0	5,189,306	5,189,306	5,189,306
003	CIP Non-Ad Val Ref Rev Bnds 06(Escr)	0	0	53,658,414	0
		<u>5,186,731</u>	<u>11,680,239</u>	<u>60,145,047</u>	<u>5,189,306</u>
044	CAP IMPR COMMERCIAL PAPER PROG FD				
003	M2Gen Project Revenue/Sinking Fund	1,284,627	1,218,174	1,890,701	1,959,703
049	CIT REV BDS 2001 A & B DBT SVC FD				
001	Jail/Strmwtr CIT Rev Bds 01 A/B Sk Fd	4,533,012	6,734,751	6,679,820	6,690,154
050	CIT REV BDS 2004 DBT SVC FD				
001	CIT Rev Bds 2004 Sk Fd	6,352,944	9,040,858	9,061,875	9,079,130
051	CIT REV BDS 2007 DBT SVC FD				
001	CIT Rev Bds 2007 Sk Fd	4,685,744	26,891,323	27,063,592	27,229,489
052	US 301 EXPAN TAXABLE NOTES				
001	Us301 Tx Note Series 08A Sk Fd(Suntrust)	0	209,200	340,181	340,180
002	Us301 Tx Note Series 08B Sk Fd(Suntrust)	3,204,693	442,168	189,970	189,970
		<u>3,204,693</u>	<u>651,368</u>	<u>530,151</u>	<u>530,150</u>
055	TSA NON-ADV REF REV BDS 05 DBT SVC FD				
001	Arena Non-Ad Ref Rev Bds 05 Sk Fd	1,312,750	2,299,638	2,309,268	2,319,320
	Total Debt Service Funds	90,401,334	110,807,827	204,673,552	78,931,364
30	CAPITAL PROJECTS FUNDS				
002	COUNTYWIDE CAPITAL PROJECTS FUND				
604	Countywide Construction Fd*	14,381,510	42,428,654	(3,318,193)	0
004	UNINCORP AREA CAPITAL PROJECTS FUND				
608	Unincorp Area Construction Fd*	3,769,051	17,062,892	9,759,466	9,921,473
011	CAP IMP NON-ADVAL TAX REV BDS SER 98 FD				
002	Cap Imp Non-Adv Tx Rev Bds 98 Proj Fd*	482,129	0	0	0
016	EPC FACILITY ACQUISITION/REHAB FUND				
002	EPC Sabal Park Facility Project Fund*	104,756	0	6,000	6,000
024	GENERAL OBLIG BONDS P & R PROGRAM FUND				
003	P&R Unincorporated Area Series 1996 Bds*	17,624	0	0	0
029	ENVIRO SENSITIVE LANDS TAX/BOND FUND				
000	Site Acquisition & Administration Acct	1,188,436	1,832,419	0	0
001	ELAPP Site Management & Restoration Acct	2,438,380	217,565	0	0
002	ELAPP Projects (Non-Bond) Fund*	21,810,141	750,000	350,000	350,000
		<u>25,436,957</u>	<u>2,799,984</u>	<u>350,000</u>	<u>350,000</u>

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
034 COURT FACIL NON-BOND CONSTRUCTION FUND					
002	Court Facil Imprvmt Non-Bond Proj Fund*	1,016,956	100,000	85,000	85,000
003	Central Energy Plant Ph II Const*	1,357	0	2,500	2,500
		<u>1,018,313</u>	<u>100,000</u>	<u>87,500</u>	<u>87,500</u>
044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND					
001	Commercial Paper Note Issuance Fund I*	83,279,865	(89,255,695)	(5,817,360)	6,258,750
002	Allocated Debt CapaCITY Fund*	0	77,234,829	(139,528,103)	(9,634,987)
		<u>83,279,865</u>	<u>(12,020,866)</u>	<u>(145,345,463)</u>	<u>(3,376,237)</u>
048 FALKENBURG JAIL CONSTRUCTION FUND					
002	Jail Expansn Cap Proj (CIT Series 2001A)*	3,867,566	0	0	0
	Total Capital Projects Funds	132,357,771	50,370,664	(138,460,690)	6,988,736
40 ENTERPRISE FUNDS					
032 SOLID WASTE SYSTEM ENTERPRISE FUND					
001	SW & RR System Operating/Maintenance Fd	69,542,051	97,298,710	101,687,188	107,013,205
003	SW & RR System Revenue Fund	93,018,974	104,622,211	105,159,813	110,072,275
004	SW & RR System Renewal/Replacement Fund	2,532,010	10,846,000	12,390,000	10,824,046
005	SW & RR System Capital Improvement Fund*	1,054,401	0	0	0
017	SW/RR Sys (Fin Assur) Nw Closed Lf Fund	73,000	292,000	219,000	146,000
019	SW/RR Sys (Fin Assur/Gasb) Lf Closure Fd	0	33,547,096	33,951,783	34,704,004
024	SW/RR Sys Closed L/F Maintenance Fund	1,601,290	2,635,316	2,343,373	2,256,982
027	SW & RR System Debt Service Fund	9,668,496	12,483,831	9,612,362	7,699,513
029	SW & RR System General Purpose Fund	3,853,698	8,805,227	9,706,692	15,213,262
041	Taylor Road Landfill Superfund Site Fund	27,018	81,736	65,335	66,301
043	Lf Closure Fd-Phase II (Cell 7) Gasb	0	1,450,195	1,448,131	1,963,435
044	Cp Quarterly Note Issuances*	0	6,800,000	19,000,000	0
049	SW & RR System Rate Stabilization Fd	0	8,671,525	7,003,793	5,709,393
058	Electric Generation Project Fd*	4,331,304	(8,749,340)	1,744,903	7,894,903
059	Series 2006A Rev Bds Proj Fd (Amt)*	58,465,404	165,840	0	0
060	Series 2006B Rev Bds Proj Fd(Non-Amt)*	3,230,679	1,189,279	0	0
062	Debt CapaCITY Project Planning Fd*	0	0	0	26,000,000
064	Commercial Paper Financed Proj Fd*	0	17,000,000	19,000,000	0
100	Operating Grants Fund*	26,880	0	0	0
		<u>247,425,205</u>	<u>297,139,626</u>	<u>323,332,373</u>	<u>329,563,319</u>
040 WATER & WASTEWATER UTILITY ENTERPRISE FD					
001	Utility Sys Operating & Maintenance Acct	141,535,656	169,113,713	147,288,868	152,699,444
002	Utility Sys Rev Bds Debt Service Acct	27,631,234	32,482,040	24,575,166	24,562,096
003	Utility Sys General Revenue Acct	215,989,270	216,343,991	184,298,887	192,951,395
005	Util Sys Impact Fees Gen Oper Acct	8,162,830	12,914,342	8,964,080	9,183,764
007	Utility Sys Renewal & Replacement Acct*	21,743,515	12,826,846	12,451,600	13,280,824
010	Utility Sys Gen Rev Cap Exp Acct*	94,343,773	36,086,437	24,808,850	24,623,939
011	Water Projects Account(Impact Fees)*	1,081,218	45,000	0	0
012	Wastewater Projects Acct(Impact Fees)*	1,852,483	180,000	0	0
041	Cone Ranch Special Projects Fund	1,977,761	0	0	0
044	Cp Quarterly Note Issuances*	0	58,904,000	(680,000)	18,192,508
045	Long Term Sys Capital Rehab/Replcmnt Fd*	7,341,105	0	0	0
046	Revenue Account Rate Stabilization Fund	0	76,654,356	47,239,038	55,596,256
050	Reclaimed Water Impvmt Unit Assessmnt Fd	1,369,543	898,889	1,620,867	710,845
051	Reclaimed Water Impvmt Unit Project Fd*	506,640	36,400	1,582,721	484,871
052	Impact Fees Assessmnt Unit Fd Ord96-07	4,883,266	7,135,722	7,558,274	7,877,751
054	Infrastructure Assessment Unit Fd 99-08	62	68,654	76,644	83,428
055	Infrastructure Assessmnt Unit Project Fd*	1,009	0	0	0
056	2006 Imp Fee Special Assess Bds Proj*	66,767,859	0	0	0
057	Utility Sys Financed Project Fd*	0	52,315,092	32,800	18,192,508
200	Project Grants Fund*	(2,145,581)	0	0	0
		<u>593,041,643</u>	<u>676,005,482</u>	<u>459,817,795</u>	<u>518,439,629</u>
044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND					
001	Commercial Paper Note Issuance Fund*	2,796,765	0	0	0
	Total Enterprise Funds	843,263,613	973,145,108	783,150,168	848,002,948

BUDGET BY SUBFUND*

Fund	Subfund Title	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Planned
50 INTERNAL SERVICE FUND					
066 FLEET SERVICES FUND					
001	Operating Fund	18,048,654	21,770,233	21,081,343	20,998,915
003	Lease Back Program Fund	9,128,135	44,509,244	46,800,137	49,761,815
		<u>27,176,789</u>	<u>66,279,477</u>	<u>67,881,480</u>	<u>70,760,730</u>
067 COUNTY SELF INSURANCE FUND					
000	Insurance Program Administration Fund	736,609	1,219,782	1,050,309	1,004,248
001	Workers Compensation Insurance Fund	8,281,769	57,432,895	68,135,703	38,180,357
002	General Liability Insurance Fund	9,674,378	30,681,656	33,094,848	34,100,649
003	Catastrophic Disaster Recovery Fund	0	90,442,198	92,294,084	94,394,084
004	Employee Group Health Insurance Fund	96,578,987	132,172,354	85,809,080	104,056,784
005	Opeb/Retiree Health Insur Fd	0	9,051,769	15,943,073	20,660,681
006	Tax Coll Opeb/Retiree Health Ins Fd	0	86,085	263,304	265,430
007	Sheriff Opeb/Retiree Health Ins Fd	0	3,985,200	2,007,600	2,027,600
		<u>115,271,743</u>	<u>325,071,939</u>	<u>298,598,001</u>	<u>294,689,833</u>
	Total Internal Service Funds	<u>142,448,532</u>	<u>391,351,416</u>	<u>366,479,481</u>	<u>365,450,563</u>
65 AGENCY FUNDS					
040 IMP FEE SPECIAL ASSESSMENT BONDS 2006					
002	Imp Fee Spcl Assmnt Rev/Sinking 06 Fd*	9,007,017	9,871,743	9,782,221	9,749,137
003	Imp Fee Spcl Assmnt 06 Reserve Fd*	0	3,698,201	0	0
		<u>9,007,017</u>	<u>13,569,944</u>	<u>9,782,221</u>	<u>9,749,137</u>
044 TRANSPORTATION ASSESSMENT UNITS FUND					
002	TAU Spcl Assmnt Rev/Sinking Fund*	343	9,187	8,996	8,895
046 RECL WATER SPCL ASSESSMENT REV BDS 2000					
002	Rev/Sinking Fd Rw Spcl Assmnt 00 Rev Bds*	433,182	522,357	493,483	490,096
003	Reserve Fd Rw Spcl Assmnt 00 Rev Bds*	0	81,936	0	0
		<u>433,182</u>	<u>604,293</u>	<u>493,483</u>	<u>490,096</u>
047 IMPACT FEES SPECIAL ASSESS BD					
002	Rev/Sking Fd Imp Fee Spcl Assmnt 2000*	2,441,508	2,810,792	2,721,960	2,706,103
003	Reserve Fd Cau Spcl Assmnt 2000 Bds*	0	4,149,865	0	0
		<u>2,441,508</u>	<u>6,960,657</u>	<u>2,721,960</u>	<u>2,706,103</u>
	Total Agency Funds	<u>11,882,050</u>	<u>21,144,081</u>	<u>13,006,660</u>	<u>12,954,231</u>
	Total	<u>\$3,331,662,258</u>	<u>\$4,031,958,664</u>	<u>\$3,481,584,838</u>	<u>\$3,780,009,837</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.