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## BUDGET BY FUND

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

Next follows the Budget Summary by Fund schedule which shows budget figures for each fund within its respective fund type. The next schedule is the Fund Summary By Type of Expenditure which reflects data by characters of expense entitled Personal Services, Operating Expenditure/Expense, Capital Equipment, Capital Projects, Debt Service, and Grants and Aids. The character of expense entitled *Other Uses* is not shown in the aggregate but rather as a breakdown into objects classified as Transfers, Budgeted Transfers to Constitutional Officers, and Reserves & Refunds. The schedules that follow provide, by fund, an explanation of the purpose of the fund and a four-year comparison of revenues and appropriations. Revenues are presented according to classifications set by the State of Florida and appropriations are presented by major organization. Each table presents FY 04 actuals, FY 05 adopted, FY 06 recommended and FY 07 planned budgets.

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

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

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

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

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

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## FUND ACCOUNTING

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

<b>All Fund Types:</b>	FY 04	\$2,521,092,266	FY 05	\$2,950,208,804	FY 06	\$3,380,524,546	FY 07	\$3,511,533,998
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<b>Governmental Funds:</b>	FY 04	\$1,820,460,822	FY 05	\$1,961,821,458	FY 06	\$2,265,431,094	FY 07	\$2,325,542,735
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Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary funds). The measurement focus is based upon determination of changes in financial position. The following are the County's governmental fund types:

A. <b>General Fund:</b>	FY 04	\$714,782,271	FY 05	\$838,864,543	FY 06	\$927,633,440	FY 07	\$975,876,091
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The general fund is the primary operating fund of the County. It is used to account for all financial resources of the general government except those required to be accounted for in other funds.

B. <b>Special Revenue Funds:</b>	FY 04	\$828,449,867	FY 05	\$954,707,229	FY 06	\$996,841,035	FY 07	\$985,275,990
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Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to specified purposes.

C. <b>Debt Service Funds:</b>	FY 04	\$41,396,466	FY 05	\$79,077,829	FY 06	\$79,002,846	FY 07	\$79,156,673
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Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and other debt related costs.

D. <b>Capital Projects Funds:</b>	FY 04	\$235,832,218	FY 05	\$89,171,857	FY 06	\$261,953,773	FY 07	\$285,233,981
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Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

<b>Proprietary Fund Types:</b>	FY 04	\$700,631,444	FY 05	\$988,387,346	FY 06	\$1,115,093,452	FY 07	\$1,185,991,263
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Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on the determination of net income and capital maintenance. The following are the County's proprietary fund types:

A. <b>Enterprise Funds:</b>	FY 04	\$597,253,836	FY 05	\$754,956,315	FY 06	\$863,815,039	FY 07	\$916,041,886
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Enterprise funds are used to account for operations that are financed primarily through user charges, or where the governing body has concluded that the determination of net income is appropriate.

B. <b>Internal Service Funds:</b>	FY 04	\$103,377,608	FY 05	\$233,431,031	FY 06	\$251,278,413	FY 07	\$269,949,377
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Internal service funds are used to account for goods or services provided by one County department to other County departments or agencies on a cost-reimbursement basis.

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

## BUDGET SUMMARY BY FUND

FUND TITLE	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>General Fund</b>				
Countywide General Fund	\$451,039,576	\$535,671,481	\$576,196,001	\$605,884,574
Unincorporated Area General Fund	263,742,695	303,193,062	351,437,439	369,991,517
Subtotal	714,782,271	838,864,543	927,633,440	975,876,091
<b>Special Revenue Funds</b>				
Countywide Special Purpose Revenue Fund	181,894,070	200,590,519	165,849,221	166,734,854
Unincorporated Area Special Purpose Fund	37,809,275	50,297,303	50,302,119	54,415,704
County Blended Component Units Fund	8,440,834	9,027,762	9,476,412	10,010,121
Local Housing Assistance Program Fund	6,864,410	5,859,433	6,643,069	6,643,069
State Of FI Healthcare Surtax Trust Fund	87,693,668	100,880,455	119,055,837	131,885,830
Sales Tax Revenue Fund	188,331,961	216,139,844	229,740,130	237,219,346
Intergovernmental Grants	94,233,643	91,932,677	91,077,472	92,452,829
County Transportation Trust Fund	126,902,833	144,352,703	153,363,225	154,704,003
Library Tax District Fund	44,494,173	54,644,089	57,407,595	63,276,139
Infrastructure Surtax Fixed Project Fund	51,785,000	80,982,444	113,925,955	67,934,095
Subtotal	828,449,867	954,707,229	996,841,035	985,275,990
<b>Debt Service Funds</b>				
Cap Imp Non-Adval Rev Bds Ser 98 Fd	1,499,300	1,879,481	1,871,750	1,874,594
Fuel Tax Ref Revenue Bonds Debt Svc Fund	2,386,221	3,567,446	3,548,669	3,550,575
General Obligation Bonds P&R Sinking Fd	1,378,124	1,478,508	1,498,100	1,505,878
ELAPP Limited Adval Tax Bonds Dbt Svc Fd	5,325,506	6,267,675	6,232,937	6,179,206
Crim Justice Facil Rev Bonds Debt Svc Fd	10,002,516	21,754,820	21,670,900	21,666,042
Court Facil Rev Bonds 99 Debt Service Fd	7,381,432	8,698,314	8,852,483	9,049,326
Cap Improve Prg Rev Bonds 94 Debt Svc Fd	3,502,421	7,583,417	7,569,964	7,567,552
Cap Improve Nonadval Ref Rev 96A/B Bd Fd	5,388,384	12,127,395	12,127,802	12,123,854
2001 Community Investmnt Tx Rev Bonds	4,532,562	6,628,205	6,641,955	6,646,788
Series 2004 CIT Revenue Bonds	0	9,092,568	8,988,286	8,992,858
Subtotal	41,396,466	79,077,829	79,002,846	79,156,673

## BUDGET SUMMARY BY FUND

FUND TITLE	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Capital Projects Funds</b>				
Countywide Capital Projects Fund	0	16,509,421	11,224,390	9,960,790
Unincorp Area Capital Projects Fund	0	9,256,784	9,829,120	8,998,562
Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd	440,967	25,000	0	0
EPC Facility Acquisition/Rehab Fund	443,383	0	160,000	0
General Oblig Bonds P & R Program Fund	45,339	0	0	0
Enviro Sensitive Lands Tax/Bond Fund	14,926,967	16,885,281	18,813,263	21,945,629
Court Facil Non-Bond Construction Fund	6,400,742	-953,629	0	0
Court Facil Rev Bonds 99 Construction Fd	3,321,177	0	0	0
Capital Imprv Prog Bonds Series 94/96 Fd	172,643	0	0	0
Cap Impr Commercial Paper Program Fund	138,218,408	47,324,000	221,927,000	244,329,000
Falkenburg Jail Construction Fund	466,581	125,000	0	0
2004 Community Investment Tax Rev Bnds	71,396,011	0	0	0
Subtotal	235,832,218	89,171,857	261,953,773	285,233,981
<b>Enterprise Funds</b>				
Solid Waste System Enterprise Fund	223,552,875	247,205,833	322,942,694	295,121,139
Water & Wastewater Utility Enterprise Fd	359,686,792	501,714,862	535,187,560	612,386,970
Cap Impr Commercial Paper Program Fund	5,147,423	2,720,000	2,680,000	5,530,000
Recl Water Spcl Assessment Rev Bds 2000	436,719	509,276	438,645	437,637
Capacity Assess Special Assess Bds 2000	8,430,027	2,806,344	2,566,140	2,566,140
Subtotal	597,253,836	754,956,315	863,815,039	916,041,886
<b>Internal Service Fund</b>				
Fleet Services Fund	22,387,817	33,345,266	38,108,710	38,906,967
County Self Insurance Fund	80,989,791	200,085,765	213,169,703	231,042,410
Subtotal	103,377,608	233,431,031	251,278,413	269,949,377
<b>Total</b>	<b>\$2,521,092,266</b>	<b>\$2,950,208,804</b>	<b>\$3,380,524,546</b>	<b>\$3,511,533,998</b>

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>GENERAL REVENUE FUND</b>				
<b>Countywide General Fund</b>				
Personal Services	\$82,004,892	\$102,255,287	\$111,462,948	\$120,221,760
Operating Expenditure/Expense	37,241,732	45,732,358	47,194,497	47,544,670
Capital Equipment	1,836,629	11,196,462	11,740,796	10,973,469
Capital Projects	3,198,032	( 994,000)	0	0
Grants & Aids	24,296,603	33,405,582	37,579,664	38,803,021
Reserves & Refunds	523,688	33,468,874	38,373,674	44,519,511
Transfers	58,230,960	66,700,342	55,966,391	57,766,554
Budgeted Transfers to Constitutional Officers	243,707,040	243,906,576	273,878,031	286,055,589
Subtotal	451,039,576	535,671,481	576,196,001	605,884,574
<b>Unincorporated Area General Fund</b>				
Personal Services	99,229,250	107,732,255	119,929,740	132,473,425
Operating Expenditure/Expense	39,772,289	39,148,179	49,536,209	50,890,872
Capital Equipment	1,102,143	8,750,484	9,174,739	9,196,684
Capital Projects	400,700	72,000	51,200	51,200
Grants & Aids	1,104,403	1,144,700	1,189,700	1,173,700
Reserves & Refunds	205,477	19,272,514	28,075,030	25,314,777
Transfers	30,515,357	36,115,972	42,890,526	45,465,073
Budgeted Transf To Constitution Officers	91,413,076	90,956,958	100,590,295	105,425,786
Subtotal	263,742,695	303,193,062	351,437,439	369,991,517
Total General Revenue Fund	714,782,271	838,864,543	927,633,440	975,876,091
<b>SPECIAL REVENUE FUNDS</b>				
<b>Countywide Special Purpose Revenue Fund</b>				
Personal Services	25,039,994	12,085,195	10,819,103	11,578,685
Operating Expenditure/Expense	25,738,077	24,445,461	18,216,459	18,435,944
Capital Equipment	1,216,883	3,564,749	2,307,065	1,140,216
Capital Projects	1,209,510	182,000	1,540,802	1,216,098
Grants & Aids	88,194,955	90,026,019	92,547,651	94,051,817
Reserves & Refunds	1,022	28,120,750	26,875,063	28,121,344
Transfers	36,761,509	41,199,773	12,335,766	10,947,914
Budgeted Transfers to Constitutional Officers	3,732,120	966,572	1,207,312	1,242,836
Subtotal	181,894,070	200,590,519	165,849,221	166,734,854
<b>Unincorporated Area Special Purpose Fund</b>				
Personal Services	10,465,072	11,860,870	12,983,310	13,864,363
Operating Expenditure/Expense	5,342,457	17,422,159	7,869,487	12,869,184
Capital Equipment	267,576	78,200	116,058	10,000

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Blended Component Units Fund</b>				
Personal Services	6,958,121	7,678,681	8,036,702	8,616,510
Operating Expenditure/Expense	1,264,262	1,117,337	1,172,716	1,140,995
Capital Equipment	74,922	91,350	72,100	72,100
Capital Projects	98,305	137,063	172,889	158,661
Reserves & Refunds	45,224	3,331	22,005	21,855
Subtotal	8,440,834	9,027,762	9,476,412	10,010,121
<b>Local Housing Assistance Program Fund</b>				
Personal Services	195,818	215,963	357,205	382,196
Operating Expenditure/Expense	430,300	249,868	262,270	267,808
Capital Equipment	0	0	3,000	0
Grants & Aids	5,795,175	5,393,602	6,020,594	5,993,065
Transfers	443,117	0	0	0
Subtotal	6,864,410	5,859,433	6,643,069	6,643,069
<b>State of FI Healthcare Surtax Trust Fund</b>				
Reserves & Refunds	87,693,668	86,663,242	90,438,430	93,366,323
Transfers	0	14,217,213	28,617,407	38,519,507
Subtotal	87,693,668	100,880,455	119,055,837	131,885,830
<b>Sales Tax Revenue Fund</b>				
Personal Services	41,835	47,852	106,102	113,379
Operating Expenditure/Expense	7,238	9,660	23,706	21,815
Grants & Aids	61,971,848	65,125,912	71,360,661	72,374,875
Reserves & Refunds	308,764	20,347,237	23,292,133	25,520,732
Transfers	125,878,857	130,406,402	134,808,528	139,035,795
Budgeted Transfers to Constitutional Officers	123,419	202,781	149,000	152,750
Subtotal	188,331,961	216,139,844	229,740,130	237,219,346
<b>Intergovernmental Grants</b>				
Personal Services	28,077,172	29,078,736	29,792,971	31,871,561
Operating Expenditure/Expense	25,109,996	23,049,436	23,559,241	23,313,987
Capital Equipment	197,704	2,096,207	444,374	266,233
Capital Projects	3,177,666	1,304,980	372,000	842,000
Grants & Aids	34,737,348	35,698,632	36,410,984	35,656,416
Reserves & Refunds	899,818	704,686	497,902	502,632
Transfers	2,033,939	0	0	0
Subtotal	94,233,643	91,932,677	91,077,472	92,452,829
<b>County Transportation Trust Fund</b>				
Personal Services	28,275,018	31,102,358	31,685,145	33,962,751
Operating Expenditure/Expense	26,939,130	27,563,364	37,823,384	39,822,516
Capital Equipment	538,822	182,000	627,744	68,521
Capital Projects	21,152,648	30,113,731	29,243,262	23,571,902
Grants & Aids	8,622,250	7,159,078	5,071,160	2,420,826
Reserves & Refunds	3,289	5,679,728	3,963,809	9,455,808
Transfers	41,242,020	42,394,125	44,781,771	45,222,727
Budgeted Transfers to Constitutional Officers	129,656	158,319	166,950	178,952
Subtotal	126,902,833	144,352,703	153,363,225	154,704,003

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Library Tax District Fund</b>				
Personal Services	15,016,030	17,199,329	18,528,835	20,658,419
Operating Expenditure/Expense	7,894,068	8,770,174	9,444,720	9,773,134
Capital Equipment	5,447,289	6,922,914	5,547,438	5,946,156
Capital Projects	3,868,110	3,823,000	3,424,000	1,317,000
Grants & Aids	643,480	704,233	680,075	680,075
Reserves & Refunds	45,384	10,217,687	14,750,775	21,871,439
Transfers	10,706,530	6,031,749	3,863,942	1,778,494
Budgeted Transfers to Constitutional Officers	873,282	975,003	1,167,810	1,251,422
Subtotal	44,494,173	54,644,089	57,407,595	63,276,139
<b>Infrastructure Surtax Fixed Project Fund</b>				
Operating Expenditure/Expense	457,780	13,514	0	0
Capital Equipment	759,882	3,096,000	8,896,348	3,078,000
Capital Projects	43,655,904	59,777,487	91,919,606	16,880,000
Grants & Aids	2,000,000	2,260,000	0	0
Reserves & Refunds	0	2,232,496	567,195	2,600,000
Transfers	4,911,434	13,602,947	12,542,806	45,376,095
Subtotal	51,785,000	80,982,444	113,925,955	67,934,095
Total Special Revenue Funds	828,449,867	954,707,229	996,841,035	985,275,990
<b>DEBT SERVICE FUNDS</b>				
<b>Cap Imp Non-Adval Rev Bds Ser 98 Fd</b>				
Operating Expenditure/Expense	2,500	9,756	3,000	3,000
Debt Service	1,496,800	1,496,100	1,494,500	1,497,000
Reserves & Refunds	0	373,625	374,250	374,594
Subtotal	1,499,300	1,879,481	1,871,750	1,874,594
<b>Fuel Tax Ref Revenue Bonds Debt Svc Fund</b>				
Debt Service	2,386,221	2,390,661	2,388,134	2,378,340
Reserves & Refunds	0	1,176,785	1,160,535	1,172,235
Subtotal	2,386,221	3,567,446	3,548,669	3,550,575
<b>General Obligation Bonds P&amp;R Sinking Fd</b>				
Operating Expenditure/Expense	5,000	6,237	8,000	10,000
Debt Service	1,320,655	1,319,565	1,326,656	1,321,030
Reserves & Refunds	2,163	103,237	102,374	112,308
Budgeted Transfers to Constitutional Officers	50,306	49,469	61,070	62,540
Subtotal	1,378,124	1,478,508	1,498,100	1,505,878
<b>ELAPP Limited Adval Tax Bonds Dbt Svc Fd</b>				
Operating Expenditure/Expense	(5,410)	17,920	6,500	6,500
Debt Service	5,158,878	5,149,459	5,153,903	5,149,413
Reserves & Refunds	8,957	928,372	865,566	814,344
Budgeted Transfers to Constitutional Officers	163,081	171,924	206,968	208,949
Subtotal	5,325,506	6,267,675	6,232,937	6,179,206
<b>Crim Justice Facil Rev Bonds Debt Svc Fd</b>				
Operating Expenditure/Expense	5,226	15,077	4,000	4,000
Debt Service	9,997,290	10,000,700	9,999,900	9,994,500
Reserves & Refunds	0	11,739,043	11,667,000	11,667,542
Subtotal	10,002,516	21,754,820	21,670,900	21,666,042

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Court Facil Rev Bonds 99 Debt Service Fd</b>				
Operating Expenditure/Expense	10,750	14,209	6,000	6,000
Debt Service	3,638,022	3,083,133	3,083,708	3,087,264
Reserves & Refunds	0	5,417,611	5,762,775	5,956,062
Transfers	3,732,660	183,361	0	0
Subtotal	7,381,432	8,698,314	8,852,483	9,049,326
<b>Cap Improve Prg Rev Bonds 94 Debt Svc Fd</b>				
Operating Expenditure/Expense	12,500	14,788	7,000	7,000
Debt Service	3,489,921	3,495,910	3,490,712	3,488,007
Reserves & Refunds	0	4,072,719	4,072,252	4,072,545
Subtotal	3,502,421	7,583,417	7,569,964	7,567,552
<b>Cap Improve Nonadval Ref Rev 96A/B Bd Fd</b>				
Operating Expenditure/Expense	3,500	4,500	4,000	4,000
Debt Service	5,384,884	5,387,620	5,389,652	5,385,224
Reserves & Refunds	0	6,735,275	6,734,150	6,734,630
Subtotal	5,388,384	12,127,395	12,127,802	12,123,854
<b>2001 Community Investment Tax Rev Funds</b>				
Operating Expenditure/Expense	0	0	4,000	4,000
Debt Service	4,532,562	4,527,762	4,534,262	4,528,262
Reserves & Refunds	0	2,100,443	2,103,693	2,114,526
Subtotal	4,532,562	6,628,205	6,641,955	6,646,788
<b>Series 2004 CIT Revenue Bonds</b>				
Operating Expenditure/Expense	0	0	4,000	4,000
Debt Service	0	6,441,331	6,340,768	6,337,006
Reserves & Refunds	0	2,651,237	2,643,518	2,651,852
Subtotal	0	9,092,568	8,988,286	8,992,858
Total Debt Service Funds	41,396,466	79,077,829	79,002,846	79,156,673
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Countywide Capital Projects Fund</b>				
Operating Expenditure/Expense	0	0	1,545,000	0
Capital Equipment	0	514,000	123,000	1,345,000
Capital Projects	0	14,995,421	10,731,000	8,525,000
Grants & Aids	0	1,000,000	250,000	0
Reserves & Refunds	0	0	(1,545,000)	0
Transfers	0	0	120,390	90,790
Subtotal	0	16,509,421	11,224,390	9,960,790
<b>Unincorp Area Capital Projects Fund</b>				
Operating Expenditure/Expense	0	50,000	1,007,000	0
Capital Projects	0	3,733,000	2,789,133	0
Grants & Aids	0	350,000	0	0
Reserves & Refunds	0	5,123,784	6,032,987	8,998,562
Subtotal	0	9,256,784	9,829,120	8,998,562
<b>Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd</b>				
Capital Projects	440,967	0	0	0
Reserves & Refunds	0	25,000	0	0
Subtotal	440,967	25,000	0	0

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>EPC Facility Acquisition/Rehab Fund</b>				
Operating Expenditure/Expense	19,135	0	0	0
Capital Equipment	54,985	0	160,000	0
Capital Projects	369,263	0	0	0
Subtotal	443,383	0	160,000	0
<b>General Oblig Bonds P &amp; R Program Fund</b>				
Capital Projects	45,339	0	0	0
Subtotal	45,339	0	0	0
<b>Enviro Sensitive Lands Tax/Bond Fund</b>				
Personal Services	839,618	1,087,701	1,156,700	1,228,896
Operating Expenditure/Expense	583,093	1,526,998	738,726	748,356
Capital Equipment	3,891	0	70,000	0
Capital Projects	302,207	6,497,076	6,444,000	7,136,000
Debt Service	65	0	0	0
Grants & Aids	1,719,389	0	0	0
Reserves & Refunds	0	1,891,405	2,649,853	4,095,520
Transfers	11,478,704	5,882,101	7,753,984	8,736,857
Subtotal	14,926,967	16,885,281	18,813,263	21,945,629
<b>Court Facil Non-Bond Construction Fund</b>				
Operating Expenditure/Expense	972,822	0	0	0
Capital Projects	5,427,920	(953,629)	0	0
Subtotal	6,400,742	(953,629)	0	0
<b>Court Facil Rev Bonds 99 Construction Fd</b>				
Capital Projects	3,321,177	0	0	0
Subtotal	3,321,177	0	0	0
<b>Capital Imprv Prog Bonds Series 94/96 Fd</b>				
Capital Projects	172,640	0	0	0
Transfers	3	0	0	0
Subtotal	172,643	0	0	0
<b>Cap Impr Commercial Paper Program Fund</b>				
Operating Expenditure/Expense	239,373	0	0	0
Capital Projects	1,524,000	0	0	0
Debt Service	104,294,190	9,277,000	79,815,000	112,030,000
Reserves & Refunds	0	1,920,648	(42,342,621)	31,152,660
Transfers	32,160,845	36,126,352	184,454,621	101,146,340
Subtotal	138,218,408	47,324,000	221,927,000	244,329,000
<b>Falkenburg Jail Construction Fund</b>				
Operating Expenditure/Expense	86,590	0	0	0
Capital Equipment	219,535	0	0	0
Capital Projects	160,456	0	0	0
Reserves & Refunds	0	125,000	0	0
Subtotal	466,581	125,000	0	0
<b>Community Investment Tax Revenue Bonds</b>				
Operating Expenditure/Expense	1,608,563	0	0	0
Debt Service	65,750,000	0	0	0
Transfers	4,037,448	0	0	0
Subtotal	71,396,011	0	0	0
Total Capital Projects Funds	235,832,218	89,171,857	261,953,773	285,233,981

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>ENTERPRISE FUNDS</b>				
<b>Solid Waste System Enterprise Fund</b>				
Personal Services	7,682,005	8,311,933	8,888,303	9,585,356
Operating Expenditure/Expense	49,935,267	54,438,021	57,112,827	60,617,307
Capital Equipment	3,092,036	1,971,200	2,699,150	2,807,936
Capital Projects	945,711	4,018,947	85,620,000	44,260,000
Debt Service	69,651,770	12,313,300	12,528,606	12,545,369
Reserves & Refunds	5,109	83,037,521	70,763,891	73,090,620
Transfers	92,240,977	83,114,911	85,329,917	92,214,551
Subtotal	223,552,875	247,205,833	322,942,694	295,121,139
<b>Water &amp; Wastewater Utility Enterprise Fd</b>				
Personal Services	32,965,851	36,995,641	40,472,594	44,110,225
Operating Expenditure/Expense	67,683,828	72,256,739	86,130,122	99,169,422
Capital Equipment	2,997,400	2,520,537	3,359,889	3,119,697
Capital Projects	19,896,130	99,028,432	80,222,000	108,906,000
Debt Service	27,911,825	27,962,928	27,507,979	27,521,187
Reserves & Refunds	1,191,524	55,292,119	105,683,130	110,544,075
Transfers	207,040,234	207,658,466	191,811,846	219,016,364
Subtotal	359,686,792	501,714,862	535,187,560	612,386,970
<b>Cap Impr Commercial Paper Program Fund</b>				
Debt Service	5,147,423	2,720,000	2,680,000	5,530,000
Subtotal	5,147,423	2,720,000	2,680,000	5,530,000
<b>Recl Water Spcl Assessment Rev Bds 2000</b>				
Operating Expenditure/Expense	6,118	9,505	11,049	11,242
Debt Service	430,601	432,283	427,596	426,395
Reserves & Refunds	0	67,488	0	0
Subtotal	436,719	509,276	438,645	437,637
<b>Capacity Assess Special Assess Bds 2000</b>				
Operating Expenditure/Expense	33,947	69,000	10,375	10,375
Capital Projects	5,994,172	448,000	0	0
Debt Service	2,401,908	2,838,850	2,406,548	2,404,072
Reserves & Refunds	0	( 549,506)	149,217	151,693
Subtotal	8,430,027	2,806,344	2,566,140	2,566,140
Total Enterprise Funds	597,253,836	754,956,315	863,815,039	916,041,886

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>INTERNAL SERVICE FUND</b>				
<b>Fleet Services Fund</b>				
Personal Services	3,907,793	3,867,967	4,113,215	4,395,486
Operating Expenditure/Expense	7,927,666	8,503,045	10,991,461	11,816,163
Capital Equipment	10,547,642	9,461,410	11,947,294	11,453,682
Reserves & Refunds	4,716	11,512,844	11,056,740	11,241,636
Subtotal	<u>22,387,817</u>	<u>33,345,266</u>	<u>38,108,710</u>	<u>38,906,967</u>
<b>County Self Insurance Fund</b>				
Personal Services	3,129,751	4,418,562	4,086,363	4,316,054
Operating Expenditure/Expense	77,008,721	84,373,055	91,516,482	101,200,818
Capital Equipment	4,856	0	0	0
Reserves & Refunds	11,293	110,524,625	116,824,566	124,605,385
Transfers	835,170	769,523	742,292	920,153
Subtotal	<u>80,989,791</u>	<u>200,085,765</u>	<u>213,169,703</u>	<u>231,042,410</u>
Total Internal Service Funds	<u>103,377,608</u>	<u>233,431,031</u>	<u>251,278,413</u>	<u>269,949,377</u>
<b>Total</b>	<b><u>\$2,521,092,266</u></b>	<b><u>\$2,950,208,804</u></b>	<b><u>\$3,380,524,546</u></b>	<b><u>\$3,511,533,998</u></b>

## COUNTYWIDE GENERAL FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Current Ad Valorem Taxes	\$347,115,007	\$399,869,546	\$446,834,520	\$476,505,336
Delinq Ad Valorem Taxes	2,167,177	1,000,000	1,500,000	1,500,000
Licenses And Permits	4,210,906	3,948,050	4,380,350	4,471,758
Intergovernmental Revenue	3,548,950	3,548,045	8,594,160	8,845,592
Charges For Services	42,570,364	49,110,304	48,042,474	48,645,983
Fines And Forfeits	695,603	234,275	239,625	239,625
Miscellaneous Revenues	5,007,875	6,903,485	6,466,442	6,485,488
Gross Revenue	405,315,882	464,613,705	516,057,571	546,693,782
Interfund Transfers	30,788,216	17,224,370	6,636,626	7,225,798
Intrafund Transfers	11,683,172	0	0	0
Other	22,405,314	13,925,000	16,035,000	16,030,000
Less 5% Required By Law	0	( 23,230,685)	( 25,802,879)	( 27,334,689)
Fund Balance Begin of Year	56,898,200	63,139,091	63,269,683	63,269,683
	121,774,902	71,057,776	60,138,430	59,190,792
<b>Total</b>	<b>\$527,090,784</b>	<b>\$535,671,481</b>	<b>\$576,196,001</b>	<b>\$605,884,574</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Board of County Commissioners</b>				
Board of County Commissioners	\$1,909,877	\$2,061,648	\$2,115,281	\$2,266,884
County Internal Performance Auditor	212,525	461,275	477,229	494,632
	2,122,402	2,522,923	2,592,510	2,761,516
<b>County Attorney</b>				
County Attorney	7,500,687	8,397,094	8,911,772	9,522,712

## COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator</b>				
Administrative Services Section	630,514	442,398	0	0
Aging Services Department	9,550,189	10,681,365	11,732,158	12,657,192
Animal Services Department	6,517,054	7,084,935	7,440,183	7,973,216
Children's Services Department	11,015,308	12,736,565	12,751,771	13,509,288
Communications Department	1,413,020	1,730,575	3,642,223	3,601,159
Community Liaison Section	632,188	696,770	731,542	779,986
Consumer Protection Agency	716,510	1,308,877	1,473,637	1,566,486
Cooperative Extension Department	1,355,315	1,599,102	1,648,797	1,714,495
County Administrator	1,298,260	1,499,131	3,691,672	3,969,342
Debt Management Department	712,981	775,384	787,352	843,182
Economic Development Department	1,886,009	1,638,277	1,698,436	1,797,662
Equal Opportunity Administrator	147,807	174,811	180,391	192,859
Health and Social Services Department	11,779,646	12,834,607	12,888,595	13,286,446
HIPAA Compliance Office	0	0	532,787	550,592
Human Resources Department	2,823,992	3,574,625	3,551,296	3,715,775
Information & Technology Services Dept	3,666,755	14,992,068	17,055,855	17,376,147
Management & Budget Department	2,441,886	2,961,363	2,797,879	3,002,129
Medical Examiner Department	0	3,883,958	4,122,357	4,601,005
Neighborhood Relations	554,427	590,305	620,726	636,958
Office of Quality Services	331,994	341,342	0	0
Office of Public Affairs	323,725	368,061	0	0
Parks, Recreation and Conservation Department	11,489,399	12,420,874	14,521,137	15,758,289
Public Safety Department	4,402,892	5,206,177	5,613,618	5,969,325
Public Works Department	2,322,195	2,734,532	2,761,240	2,819,667
Purchasing Department	2,299,469	2,511,491	2,740,974	2,837,290
Real Estate Department	17,910,220	20,622,639	20,368,404	21,639,518
Water Resources Team	0	0	444,586	470,802
	96,221,755	123,410,232	133,797,616	141,268,810

## COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Elected Officials</b>				
BOCC Judicial Services Cost	1,377,266	165,500	170,000	175,000
Clerk of Circuit Court	26,532,674	16,135,475	17,091,518	18,185,548
Property Appraiser	8,687,208	9,281,558	9,533,475	10,010,150
Public Defender	0	112,961	116,066	116,193
Sheriff	185,675,062	196,638,147	218,625,687	229,105,261
State Attorney (Part I)	0	359,198	355,130	358,811
State Attorney (Part II)	0	2,329,459	2,383,975	2,539,345
Supervisor of Elections	6,562,654	4,102,221	8,408,471	7,033,936
Tax Collector	14,731,757	17,496,893	19,965,412	21,437,553
Value Adjustment Board	539,189	562,282	373,468	403,141
	<u>244,105,810</u>	<u>247,183,694</u>	<u>277,023,202</u>	<u>289,364,938</u>
<b>Judicial Branch (Admin Office of Courts)</b>	<u>6,355,244</u>	<u>2,238,087</u>	<u>3,267,161</u>	<u>2,715,852</u>
<b>Guardian Ad Litem</b>	<u>383,531</u>	<u>442,059</u>	<u>383,533</u>	<u>398,193</u>
<b>Boards, Commissions &amp; Agencies</b>				
Charter Review Board	0	56,101	0	0
Environmental Protection Commission	7,538,886	8,268,540	9,861,855	10,392,987
Legislative Delegation	197,569	216,658	229,923	244,107
Soil & Water Conservation Board	220,651	239,574	255,042	270,282
	<u>7,957,106</u>	<u>8,780,873</u>	<u>10,346,820</u>	<u>10,907,376</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	3,595,516	0	0	0
Major Maintenance & Repair Program	4,016,897	0	0	0
Governmental Agencies	9,121,767	16,712,294	21,056,821	23,074,986
Non-Departmental Allotments	2,937,523	17,342,901	16,294,219	15,277,744
Nonprofit Organizations	7,966,690	8,472,108	8,182,282	8,306,382
	<u>27,638,393</u>	<u>42,527,303</u>	<u>45,533,322</u>	<u>46,659,112</u>
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	11,683,172	0	0	0
Interfund Transfers	46,547,788	66,700,342	55,966,391	57,766,554
Reserves & Refunds	523,688	33,468,874	38,373,674	44,519,511
	<u>58,754,648</u>	<u>100,169,216</u>	<u>94,340,065</u>	<u>102,286,065</u>
<b>Total</b>	<u><u>\$451,039,576</u></u>	<u><u>\$535,671,481</u></u>	<u><u>\$576,196,001</u></u>	<u><u>\$605,884,574</u></u>

## UNINCORPORATED AREA GENERAL FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Current Ad Valorem Taxes	\$145,657,040	\$169,966,549	\$199,773,270	\$217,333,340
Delinq Ad Valorem Taxes	808,259	350,000	350,000	350,000
Communications Services Tax	18,110,128	15,116,861	23,525,653	23,996,166
Other Taxes	61,945	40,603	47,000	51,000
Intergovernmental Revenue	552,890	565,000	14,697,987	15,404,677
Charges For Services	16,632,211	15,321,500	17,226,677	18,712,214
Fines And Forfeits	577,656	894,223	527,750	547,775
Miscellaneous Revenues	1,870,309	2,648,970	2,383,227	2,397,226
Gross Revenue	184,270,438	204,903,706	258,531,564	278,792,398
Interfund Transfers	63,808,468	74,112,428	72,832,008	72,138,294
Intrafund Transfers	10,396,520	0	0	0
Other	7,816,935	5,750,000	5,803,000	5,803,000
Less 5% Required By Law	0	( 10,245,185)	( 12,926,578)	( 13,939,620)
Fund Balance Begin of Year	29,990,791	28,672,113	27,197,445	27,197,445
	112,012,714	98,289,356	92,905,875	91,199,119
<b>Total</b>	<b>\$296,283,152</b>	<b>\$303,193,062</b>	<b>\$351,437,439</b>	<b>\$369,991,517</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Communications Department	\$2,673,698	\$2,794,018	\$386,731	\$401,047
Health & Social Services Department	0	125,584	0	0
Housing and Community Code Enforcement	2,971,383	4,157,414	4,749,237	4,925,949
Fire Rescue Department	72,086,414	74,219,087	89,929,016	98,593,732
Real Estate Department	5,569,760	5,829,086	5,686,176	5,021,692
Parks, Recreation and Conservation Department	26,433,986	28,762,482	31,032,802	35,301,155
Planning & Growth Management Department	10,339,177	11,231,904	12,399,643	12,758,509
Public Safety Department	1,461,577	1,803,428	1,887,251	1,985,909
Public Works Department	11,441,822	14,776,887	17,306,708	18,276,918
Sect 8 US Housing Act; Weed & Seed	125,521	0	0	0
Water Department	59,922	123,285	192,911	209,507
	133,163,260	143,823,175	163,570,475	177,474,418

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## UNINCORPORATED AREA GENERAL FUND

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Elected Officials</b>				
Property Appraiser	1,372,258	1,495,437	1,608,497	1,688,930
Sheriff	87,171,552	86,130,177	94,991,242	99,402,123
Tax Collector	2,869,266	3,331,344	3,990,556	4,334,733
	<u>91,413,076</u>	<u>90,956,958</u>	<u>100,590,295</u>	<u>105,425,786</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	241,559	0	0	0
Major Maintenance & Repair Program	3,496,131	0	0	0
Non-Departmental Allotments	3,774,151	12,150,000	15,436,670	15,437,020
Nonprofit Organizations	933,684	874,443	874,443	874,443
	<u>8,445,525</u>	<u>13,024,443</u>	<u>16,311,113</u>	<u>16,311,463</u>
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	10,396,520	0	0	0
Interfund Transfers	20,118,837	36,115,972	42,890,526	45,465,073
Reserves & Refunds	205,477	19,272,514	28,075,030	25,314,777
	<u>30,720,834</u>	<u>55,388,486</u>	<u>70,965,556</u>	<u>70,779,850</u>
<b>Total</b>	<u><u>\$263,742,695</u></u>	<u><u>\$303,193,062</u></u>	<u><u>\$351,437,439</u></u>	<u><u>\$369,991,517</u></u>

## COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Licenses And Permits	\$465,107	\$450,000	\$450,000	\$452,000
Intergovernmental Revenue	28,697,123	27,289,164	9,893,781	9,960,425
Charges For Services	24,109,749	13,066,796	13,302,926	13,379,859
Fines And Forfeits	2,971,776	645,000	1,903,614	1,936,386
Miscellaneous Revenues	3,968,886	5,508,603	6,193,972	6,160,682
Gross Revenue	60,212,641	46,959,563	31,744,293	31,889,352
Interfund Transfers	112,869,376	116,937,309	106,777,670	108,147,910
Intrafund Transfers	227,793	0	554,854	0
Other	507,955	65,000	61,000	61,000
Less 5% Required By Law	0	( 910,353)	0	0
Fund Balance Begin of Year	47,843,093	37,539,000	26,711,404	26,636,592
	161,448,217	153,630,956	134,104,928	134,845,502
<b>Total</b>	<b>\$221,660,858</b>	<b>\$200,590,519</b>	<b>\$165,849,221</b>	<b>\$166,734,854</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Attorney</b>				
County Attorney	\$158,834	\$240,970	\$0	\$0
<b>County Administrator</b>				
Animal Services Department	157,798	204,765	212,886	205,368
Community Liaison Section	170,720	213,991	694,657	688,457
Communications Department	3,335	0	0	0
Health and Social Services Department	92,172,180	93,996,742	95,783,483	98,461,376
Information & Technology Svcs Department	14,630,300	5,141,955	3,112,334	2,344,004
Medical Examiner Department	3,894,569	0	0	0
Public Safety Department	4,631,027	5,541,195	6,775,036	6,255,630
Public Works Department	7,885	2,500	2,500	2,500
Real Estate Department	12,277	0	0	0
Water Resource Team	338,748	451,216	0	0
	116,018,839	105,552,364	106,580,896	107,957,335

## COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Elected Officials</b>				
BOCC Judicial Services Cost	2,127,694	0	0	0
Clerk of Circuit Court	20,522	0	0	0
Public Defender	1,530,068	730,041	481,937	434,383
Sheriff	1,903,675	966,572	1,207,312	1,242,836
State Attorney (Part I)	1,082,628	316,000	362,400	389,000
State Attorney (Part II)	2,121,993	0	0	0
	8,786,580	2,012,613	2,051,649	2,066,219
<b>Judicial Branch (Admin Office of Courts)</b>	12,674,374	6,266,668	7,363,062	6,634,513
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	2,348,828	1,795,454	1,097,272	1,160,623
	2,348,828	1,795,454	1,097,272	1,160,623
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	364,355	1,168,500	312,250	311,980
Governmental Agencies	210,000	710,000	242,000	242,000
Major Maintenance & Repair Program	0	7,639,964	4,867,020	5,158,444
Non-Departmental Allotments	3,848,785	4,783,463	3,500,000	3,500,000
Nonprofit Organizations	720,944	1,100,000	1,100,000	1,100,000
	5,144,084	15,401,927	10,021,270	10,312,424
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	227,793	0	554,854	0
Interfund Transfers	36,533,716	41,199,773	11,780,912	10,947,914
Reserves & Refunds	1,022	28,120,750	26,399,306	27,655,826
	36,762,531	69,320,523	38,735,072	38,603,740
<b>Total</b>	<b>\$181,894,070</b>	<b>\$200,590,519</b>	<b>\$165,849,221</b>	<b>\$166,734,854</b>

## UNINCORPORATED AREA SPECIAL PURPOSE FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Licenses And Permits	\$13,885,356	\$13,520,000	\$16,987,200	\$17,330,300
Intergovernmental Revenue	403,656	500,000	980,000	980,000
Charges For Services	1,604,551	1,524,659	1,634,200	1,655,700
Fines And Forfeits	355,677	148,591	145,100	148,100
Miscellaneous Revenues	11,697,687	11,497,831	11,961,701	12,095,701
Gross Revenue	<u>27,946,927</u>	<u>27,191,081</u>	<u>31,708,201</u>	<u>32,209,801</u>
Interfund Transfers	4,771,508	11,554,356	2,694,439	2,784,532
Intrafund Transfers	348,126	698,388	1,110,498	1,020,707
Other	34,506	20,000	20,000	20,000
Less 5% Required By Law	0	( 563,600)	( 569,000)	( 575,800)
Fund Balance Begin of Year	15,676,234	11,397,078	15,337,981	18,956,464
	<u>20,830,374</u>	<u>23,106,222</u>	<u>18,593,918</u>	<u>22,205,903</u>
<b>Total</b>	<b><u>\$48,777,301</u></b>	<b><u>\$50,297,303</u></b>	<b><u>\$50,302,119</u></b>	<b><u>\$54,415,704</u></b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Cooperative Extension Department	\$43,334	\$50,773	\$49,700	\$49,967
Neighborhood Relations	52,965	100,000	100,000	100,000
Parks, Recreation and Conservation Department	215,738	258,486	262,533	275,179
Planning & Growth Management	15,012,366	17,447,660	17,951,410	22,581,588
Public Works Department	279,005	599,828	1,006,093	916,302
Water Department	132,651	112,481	11,996	12,357
	<u>15,736,059</u>	<u>18,569,228</u>	<u>19,381,732</u>	<u>23,935,393</u>
<b>Elected Officials</b>				
Tax Collector	94,708	102,230	108,980	111,700
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	116,994	126,227	148,794	157,830
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	13,889,048	12,581,300	4,752,000	7,947,000
Governmental Agencies	6,542,530	10,000	11,000	11,000
Major Maintenance & Repair Program	0	7,717,474	1,443,329	2,639,324
Non-Departmental Allotments	150,000	150,000	150,000	150,000
	<u>20,581,578</u>	<u>20,458,774</u>	<u>6,356,329</u>	<u>10,747,324</u>

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## UNINCORPORATED AREA SPECIAL PURPOSE FUND

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	930,382	186,550	1,993,550	586,550
Intrafund Transfers	348,126	698,388	1,110,498	1,020,707
Reserves & Refunds	1,428	10,155,906	21,202,236	17,856,200
	<u>1,279,936</u>	<u>11,040,844</u>	<u>24,306,284</u>	<u>19,463,457</u>
Total	<u>\$37,809,275</u>	<u>\$50,297,303</u>	<u>\$50,302,119</u>	<u>\$54,415,704</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, the Hillsborough County Environmental Protection Commission and the Hillsborough County City-County Planning Commission. These component units meet the criteria for blended presentation in accordance with GASB Statement Number 14 and are budgeted in a manner similar to that of the primary government itself. Beginning in FY 03 the Environmental Protection Commission is being accounted for in the Countywide General Fund consistent with current accounting standards.

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Licenses And Permits	\$0	\$30,754	\$34,600	\$35,300
Charges For Services	1,276,971	1,405,152	1,487,121	1,526,645
Fines And Forfeits	50	0	0	0
Miscellaneous Revenues	276	500	2,000	2,000
Gross Revenue	1,277,297	1,436,406	1,523,721	1,563,945
Interfund Transfers	7,186,531	7,586,675	7,926,086	8,424,171
Fund Balance Begin of Year	12,999	4,681	26,605	22,005
	7,199,530	7,591,356	7,952,691	8,446,176
<b>Total</b>	<b>\$8,476,827</b>	<b>\$9,027,762</b>	<b>\$9,476,412</b>	<b>\$10,010,121</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Boards, Commissions &amp; Agencies</b>				
Civil Service Board	\$2,295,082	\$2,572,858	\$2,776,756	\$2,903,574
Law Library	521,321	491,154	499,388	500,088
Planning Commission	5,579,207	5,960,419	6,178,263	6,584,604
	8,395,610	9,024,431	9,454,407	9,988,266
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	45,224	0	0	0
Reserves & Refunds	0	3,331	22,005	21,855
	45,224	3,331	22,005	21,855
<b>Total</b>	<b>\$8,440,834</b>	<b>\$9,027,762</b>	<b>\$9,476,412</b>	<b>\$10,010,121</b>

## LOCAL HOUSING ASSISTANCE PROGRAM FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Intergovernmental Revenue	\$8,812,549	\$5,859,433	\$5,670,569	\$5,670,569
Charges For Services	1,247,933	0	972,500	972,500
Miscellaneous Revenues	212,870	0	0	0
Gross Revenue	10,273,352	5,859,433	6,643,069	6,643,069
Intrafund Transfers	443,117	0	0	0
Fund Balance Begin of Year	181,404	0	0	0
	624,521	0	0	0
<b>Total</b>	<b>\$10,897,873</b>	<b>\$5,859,433</b>	<b>\$6,643,069</b>	<b>\$6,643,069</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Housing and Community Code Enforcement	\$6,421,293	\$5,859,433	\$6,643,069	\$6,643,069
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	443,117	0	0	0
	443,117	0	0	0
<b>Total</b>	<b>\$6,864,410</b>	<b>\$5,859,433</b>	<b>\$6,643,069</b>	<b>\$6,643,069</b>

## STATE OF FLORIDA HEALTH CARE SURTAX TRUST FUND

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

Revenue by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Discretionary Sales Surtax	\$85,540,856	\$91,487,710	\$98,855,189	\$103,105,962
Miscellaneous Revenues	152,925	650,000	375,000	375,000
Gross Revenue	85,693,781	92,137,710	99,230,189	103,480,962
Less 5% Required By Law	0	( 4,606,886)	( 4,961,509)	( 5,174,048)
Fund Balance Begin of Year	18,054,193	13,349,631	24,787,157	33,578,916
	18,054,193	8,742,745	19,825,648	28,404,868
<b>Total</b>	<b>\$103,747,974</b>	<b>\$100,880,455</b>	<b>\$119,055,837</b>	<b>\$131,885,830</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	\$87,693,668	\$86,663,242	\$90,438,430	\$93,366,323
Reserves & Refunds	0	14,217,213	28,617,407	38,519,507
	87,693,668	100,880,455	119,055,837	131,885,830
<b>Total</b>	<b>\$87,693,668</b>	<b>\$100,880,455</b>	<b>\$119,055,837</b>	<b>\$131,885,830</b>

## SALES TAX REVENUE FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Tourist Development Tax	\$16,728,199	\$16,666,666	\$18,814,651	\$19,401,669
Discretionary Sales Surtax	85,617,242	91,487,710	98,855,189	103,105,962
Intergovernmental Revenue	84,258,742	81,041,618	87,642,705	90,820,050
Miscellaneous Revenues	388,255	776,000	708,400	708,400
Gross Revenue	186,992,438	189,971,994	206,020,945	214,036,081
Less 5% Required By Law	0	( 3,972,081)	( 4,298,385)	( 4,457,253)
Fund Balance Begin of Year	32,786,871	30,139,931	28,017,570	27,640,518
	32,786,871	26,167,850	23,719,185	23,183,265
<b>Total</b>	<b>\$219,779,309</b>	<b>\$216,139,844</b>	<b>\$229,740,130</b>	<b>\$237,219,346</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Economic Development	\$49,073	\$57,512	\$129,808	\$135,194
<b>Elected Officials</b>				
Tax Collector	429,693	202,781	149,000	152,750
<b>Non-Departmental Organizations</b>				
Governmental Agencies	52,200,610	55,226,634	60,254,273	60,937,285
Nonprofit Organizations	9,771,238	9,899,278	11,106,388	11,437,590
	61,971,848	65,125,912	71,360,661	72,374,875
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	125,878,857	130,406,402	134,808,528	139,035,795
Reserves & Refunds	2,490	20,347,237	23,292,133	25,520,732
	125,881,347	150,753,639	158,100,661	164,556,527
<b>Total</b>	<b>\$188,331,961</b>	<b>\$216,139,844</b>	<b>\$229,740,130</b>	<b>\$237,219,346</b>

## INTERGOVERNMENTAL GRANTS FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Intergovernmental Revenue	\$79,183,530	\$78,004,530	\$77,123,084	\$77,504,499
Charges For Services	3,673,310	3,201,328	3,289,852	3,305,965
Fines And Forfeits	3,866	1,025	3,042	3,042
Miscellaneous Revenues	444,084	252,405	436,032	459,642
Gross Revenue	83,304,790	81,459,288	80,852,010	81,273,148
Interfund Transfers	11,071,566	9,768,703	9,731,280	10,685,499
Intrafund Transfers	1,808,024	0	0	0
Other	899,816	704,686	494,182	494,182
	13,779,406	10,473,389	10,225,462	11,179,681
<b>Total</b>	<b>\$97,084,196</b>	<b>\$91,932,677</b>	<b>\$91,077,472</b>	<b>\$92,452,829</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Aging Services Department	\$7,586,787	\$7,809,950	\$7,586,834	\$7,626,547
Animal Services Department	15,798	0	0	0
Children's Services Department	25,689,892	27,521,318	28,438,347	29,318,470
Community Liaison Section	2,055,814	1,429,513	1,286,728	1,293,114
Cooperative Extension Department	56,099	58,500	54,000	56,000
Economic Development Department	57,485	200,000	242,038	245,520
Equal Opportunity Administrator	104,048	192,000	192,619	199,014
Fire Rescue Department	791,672	385,000	275,000	275,000
Health and Social Services Department	23,225,628	37,801,968	36,635,932	36,910,638
Housing & Community Code Enforcement	6,216,073	8,380,512	8,532,964	8,048,357
Human Resources Department	10,004	0	0	0
Management & Budget Department	738	0	0	0
Medical Examiner	400	0	0	0
Parks, Recreation and Conservation Department	496,316	0	0	0
Planning & Growth Management Department	194,645	0	0	0
Public Safety Department	554,428	294,786	311,974	331,366
Public Works Department	748,633	495,274	509,998	509,998
Real Estate Department	584,484	0	0	0
Sect 8 US Housing Act; Weed & Seed	12,905,478	0	0	0
Solid Waste Management Department	12,530	0	0	0
Water Department	19,797	221,772	0	0
Water Resources Team	277,668	0	0	0
	81,604,417	84,790,593	84,066,434	84,814,024

## INTERGOVERNMENTAL GRANTS FUND

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Elected Officials</b>				
Supervisor Of Elections	107,812	0	0	0
	<u>107,812</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Judicial Branch (Admin Office of Courts)</b>				
	869,130	241,700	434,586	442,743
<b>Boards, Commissions &amp; Agencies</b>				
Civil Service Board	65	0	0	0
Environmental Protection Commission	4,189,834	4,122,755	4,352,249	4,497,129
Metropolitan Planning Organization	1,599,419	1,070,886	1,108,292	1,108,292
	<u>5,789,318</u>	<u>5,193,641</u>	<u>5,460,541</u>	<u>5,605,421</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	3,093,280	838,450	372,000	842,000
Nonprofit Organizations	735,747	868,293	740,191	740,191
	<u>3,829,027</u>	<u>1,706,743</u>	<u>1,112,191</u>	<u>1,582,191</u>
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	225,915	0	0	0
Intrafund Transfers	1,808,024	0	0	0
Reserves & Refunds	0	0	3,720	8,450
	<u>2,033,939</u>	<u>0</u>	<u>3,720</u>	<u>8,450</u>
<b>Total</b>	<b><u>\$94,233,643</u></b>	<b><u>\$91,932,677</u></b>	<b><u>\$91,077,472</u></b>	<b><u>\$92,452,829</u></b>

## COUNTY TRANSPORTATION TRUST FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Taxes	\$30,659,989	\$30,958,914	\$32,537,696	\$33,279,328
Intergovernmental Revenue	18,486,216	16,631,071	17,507,281	17,899,435
Charges For Services	2,422,109	1,970,166	2,192,189	2,336,653
Fines And Forfeits	30	0	0	0
Miscellaneous Revenues	24,390,070	22,859,273	21,809,725	16,722,575
Gross Revenue	75,958,414	72,419,424	74,046,891	70,237,991
Interfund Transfers	23,854,952	30,728,423	33,618,077	38,207,189
Intrafund Transfers	32,802,881	33,679,913	42,224,034	42,784,177
Other	47,238	30,000	30,000	30,000
Less 5% Required By Law	0	( 3,260,230)	( 3,342,089)	( 3,144,004)
Fund Balance Begin of Year	13,032,056	10,755,173	6,786,312	6,588,650
	69,737,127	71,933,279	79,316,334	84,466,012
<b>Total</b>	<b>\$145,695,541</b>	<b>\$144,352,703</b>	<b>\$153,363,225</b>	<b>\$154,704,003</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Attorney</b>				
County Attorney	\$213,090	\$251,351	\$0	\$0
<b>County Administrator</b>				
Communications Department	218,095	251,038	259,405	275,511
Planning & Growth Management Department	659,008	714,599	953,442	994,736
Public Works Department	51,832,645	54,728,925	66,154,045	69,667,489
Real Estate Department	2,660,094	2,962,809	2,716,545	2,863,216
	55,369,842	58,657,371	70,083,437	73,800,952
<b>Elected Officials</b>				
Tax Collector	129,656	158,319	166,950	178,952
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	21,322,686	30,052,731	29,043,262	23,371,902
Governmental Agencies	8,622,250	7,159,078	5,071,160	2,420,826
Non-Departmental Allotments	0	0	252,836	252,836
	29,944,936	37,211,809	34,367,258	26,045,564

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## COUNTY TRANSPORTATION TRUST FUND

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	8,439,139	8,714,212	2,557,737	2,438,550
Intrafund Transfers	32,802,881	33,679,913	42,224,034	42,784,177
Reserves & Refunds	3,289	5,679,728	3,963,809	9,455,808
	<u>41,245,309</u>	<u>48,073,853</u>	<u>48,745,580</u>	<u>54,678,535</u>
<b>Total</b>	<b><u>\$126,902,833</u></b>	<b><u>\$144,352,703</u></b>	<b><u>\$153,363,225</u></b>	<b><u>\$154,704,003</u></b>

## LIBRARY TAX DISTRICT FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Current Ad Valorem Taxes	\$29,597,039	\$34,193,974	\$42,063,853	\$45,504,676
Delinq Ad Valorem Taxes	182,542	100,000	150,000	150,000
Intergovernmental Revenue	2,222,657	1,787,002	1,631,734	1,631,734
Charges For Services	108,782	91,610	111,820	112,820
Fines And Forfeits	319,945	413,500	411,100	441,100
Miscellaneous Revenues	744,895	832,600	737,990	737,990
Gross Revenue	33,175,860	37,418,686	45,106,497	48,578,320
Intrafund Transfers	10,706,530	6,031,749	3,863,942	1,778,494
Other	215,918	219,809	160,000	160,000
Less 5% Required By Law	0	( 1,862,651)	( 2,255,325)	( 2,428,916)
Fund Balance Begin of Year	18,003,416	12,836,496	10,532,481	15,188,241
	28,925,864	17,225,403	12,301,098	14,697,819
<b>Total</b>	<b>\$62,101,724</b>	<b>\$54,644,089</b>	<b>\$57,407,595</b>	<b>\$63,276,139</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Library Services Department	\$27,595,447	\$31,687,507	\$33,772,556	\$36,596,290
<b>Elected Officials</b>				
Property Appraiser	282,235	304,801	323,358	339,530
Tax Collector	591,047	670,202	844,452	911,892
	873,282	975,003	1,167,810	1,251,422
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	4,633,339	5,645,000	3,424,000	1,317,000
Major Maintenance & Repair Program	640,191	146,952	428,512	461,494
	5,273,530	5,791,952	3,852,512	1,778,494
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	10,706,530	6,031,749	3,863,942	1,778,494
Reserves & Refunds	45,384	10,157,878	14,750,775	21,871,439
	10,751,914	16,189,627	18,614,717	23,649,933
<b>Total</b>	<b>\$44,494,173</b>	<b>\$54,644,089</b>	<b>\$57,407,595</b>	<b>\$63,276,139</b>

## INFRASTRUCTURE SURTAX FIXED PROJECT FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Charges For Services	\$10,958	\$0	\$0	\$0
Miscellaneous Revenues	1,271,984	912,680	1,282,418	1,082,418
Gross Revenue	1,282,942	912,680	1,282,418	1,082,418
Interfund Transfers	67,128,499	80,069,764	112,643,537	34,866,017
Intrafund Transfers	0	0	0	31,985,660
	67,128,499	80,069,764	112,643,537	66,851,677
<b>Total</b>	<b>\$68,411,441</b>	<b>\$80,982,444</b>	<b>\$113,925,955</b>	<b>\$67,934,095</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	\$46,873,566	\$65,147,001	\$100,815,954	\$19,958,000
	46,873,566	65,147,001	100,815,954	19,958,000
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	4,911,434	13,602,947	12,542,806	13,390,435
Intrafund Transfers	0	0	0	31,985,660
Reserves & Refunds	0	2,232,496	567,195	2,600,000
	4,911,434	15,835,443	13,110,001	47,976,095
<b>Total</b>	<b>\$51,785,000</b>	<b>\$80,982,444</b>	<b>\$113,925,955</b>	<b>\$67,934,095</b>

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

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$154,408	\$164,870	\$161,870	\$161,870
Gross Revenue	154,408	164,870	161,870	161,870
Interfund Transfers	1,341,669	1,334,050	1,336,534	1,338,130
Fund Balance Begin of Year	372,911	380,561	373,346	374,594
	1,714,580	1,714,611	1,709,880	1,712,724
<b>Total</b>	<b>\$1,868,988</b>	<b>\$1,879,481</b>	<b>\$1,871,750</b>	<b>\$1,874,594</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$1,499,300	\$1,505,856	\$1,497,500	\$1,500,000
<b>Non-Expenditure Accounts</b>				
Reserves & Revenues	0	373,625	374,250	374,594
<b>Total</b>	<b>\$1,499,300</b>	<b>\$1,879,481</b>	<b>\$1,871,750</b>	<b>\$1,874,594</b>

## FUEL TAX REFUNDING REVENUE BONDS DEBT SERVICE FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$47,696	\$75,000	\$65,000	\$65,000
Gross Revenue	47,696	75,000	65,000	65,000
Interfund Transfers	2,249,684	2,339,377	2,331,827	2,313,340
Fund Balance Begin of Year	1,230,803	1,153,069	1,151,842	1,172,235
	3,480,487	3,492,446	3,483,669	3,485,575
<b>Total</b>	<b>\$3,528,183</b>	<b>\$3,567,446</b>	<b>\$3,548,669</b>	<b>\$3,550,575</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$2,386,221	\$2,390,661	\$2,388,134	\$2,378,340
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	1,176,785	1,160,535	1,172,235
<b>Total</b>	<b>\$2,386,221</b>	<b>\$3,567,446</b>	<b>\$3,548,669</b>	<b>\$3,550,575</b>

## GENERAL OBLIGATION BONDS PARKS & RECREATION SINKING FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Current Ad Valorem Taxes	\$1,309,202	\$1,336,336	\$1,412,550	\$1,435,669
Delinquent Ad Valorem Taxes	8,631	2,000	5,000	5,000
Miscellaneous Revenues	10,300	16,000	15,000	15,000
Gross Revenue	1,328,133	1,354,336	1,432,550	1,455,669
Other	13,400	10,000	10,000	10,000
Fund Balance Begin of Year	235,426	181,888	127,178	112,993
Less 5% Required By Law	0	( 67,716)	( 71,628)	( 72,784)
	248,826	124,172	65,550	50,209
<b>Total</b>	<b>\$1,576,959</b>	<b>\$1,478,508</b>	<b>\$1,498,100</b>	<b>\$1,505,878</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Elected Officials</b>				
Property Appraiser	\$13,604	\$13,388	\$12,693	\$13,470
Tax Collector	36,702	36,081	48,377	49,070
	50,306	49,469	61,070	62,540
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	1,325,655	1,325,802	1,334,656	1,331,030
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	2,163	103,237	102,374	112,308
<b>Total</b>	<b>\$1,378,124</b>	<b>\$1,478,508</b>	<b>\$1,498,100</b>	<b>\$1,505,878</b>

## ELAPP LIMITED AD VALOREM TAX BONDS DEBT SERVICE FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Current Ad Valorem Taxes	\$5,063,661	\$5,394,660	\$5,437,800	\$5,414,755
Delinq Ad Valorem Taxes	38,539	12,000	40,000	40,000
Miscellaneous Revenues	47,924	112,000	72,000	72,000
Gross Revenue	<u>5,150,124</u>	<u>5,518,660</u>	<u>5,549,800</u>	<u>5,526,755</u>
Other	40,307	40,000	30,000	30,000
Less 5% Required By Law	0	( 275,933)	( 277,490)	( 276,338)
Fund Balance Begin of Year	1,126,849	984,948	930,627	898,789
	<u>1,167,156</u>	<u>749,015</u>	<u>683,137</u>	<u>652,451</u>
<b>Total</b>	<b><u>\$6,317,280</u></b>	<b><u>\$6,267,675</u></b>	<b><u>\$6,232,937</u></b>	<b><u>\$6,179,206</u></b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Elected Officials</b>				
Property Appraiser	\$52,745	\$52,116	\$51,023	\$53,580
Tax Collector	110,336	119,808	155,945	155,369
	<u>163,081</u>	<u>171,924</u>	<u>206,968</u>	<u>208,949</u>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	<u>5,153,468</u>	<u>5,167,379</u>	<u>5,160,403</u>	<u>5,155,913</u>
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	<u>8,957</u>	<u>928,372</u>	<u>865,566</u>	<u>814,344</u>
<b>Total</b>	<b><u>\$5,325,506</u></b>	<b><u>\$6,267,675</u></b>	<b><u>\$6,232,937</u></b>	<b><u>\$6,179,206</u></b>

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

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$219,631	\$450,000	\$430,000	\$430,000
Gross Revenue	219,631	450,000	430,000	430,000
Interfund Transfers	9,176,132	9,825,713	9,599,452	9,569,042
Fund Balance Begin of Year	11,924,895	11,479,107	11,641,448	11,667,000
	21,101,027	21,304,820	21,240,900	21,236,042
<b>Total</b>	<b>\$21,320,658</b>	<b>\$21,754,820</b>	<b>\$21,670,900</b>	<b>\$21,666,042</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$10,002,516	\$10,015,777	\$10,003,900	\$9,998,500
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	11,739,043	11,667,000	11,667,542
	0	11,739,043	11,667,000	11,667,542
<b>Total</b>	<b>\$10,002,516</b>	<b>\$21,754,820</b>	<b>\$21,670,900</b>	<b>\$21,666,042</b>

## COURT FACILITIES REVENUE BONDS 1999 DEBT SERVICE FUND

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

Revenue by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$342,587	\$200,000	\$233,000	\$233,000
Gross Revenue	342,587	200,000	233,000	233,000
Interfund Transfers	3,100,000	3,209,248	3,053,951	3,055,264
Intrafund Transfers	3,732,660	183,361	0	0
Fund Balance Begin of Year	5,572,926	5,105,705	5,565,532	5,761,062
	12,405,586	8,498,314	8,619,483	8,816,326
<b>Total</b>	<b>\$12,748,173</b>	<b>\$8,698,314</b>	<b>\$8,852,483</b>	<b>\$9,049,326</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$3,648,772	\$3,097,342	\$3,089,708	\$3,093,264
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	3,732,660	183,361	0	0
Reserves & Refunds	0	5,417,611	5,762,775	5,956,062
	3,732,660	5,600,972	5,762,775	5,956,062
<b>Total</b>	<b>\$7,381,432</b>	<b>\$8,698,314</b>	<b>\$8,852,483</b>	<b>\$9,049,326</b>

## CAPITAL IMPROVEMENT PROGRAM REVENUE BONDS 1994 DEBT SERVICE FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Charges For Services	\$72,178	\$70,000	\$70,000	\$70,000
Miscellaneous Revenues	160,318	232,500	202,500	202,500
Gross Revenues	232,496	302,500	272,500	272,500
Interfund Transfers	3,300,679	3,149,119	3,250,849	3,222,800
Fund Balance Begin of Year	4,063,020	4,131,798	4,046,615	4,072,252
	7,363,699	7,280,917	7,297,464	7,295,052
<b>Total</b>	<b>\$7,596,195</b>	<b>\$7,583,417</b>	<b>\$7,569,964</b>	<b>\$7,567,552</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$3,502,421	\$3,510,698	\$3,497,712	\$3,495,007
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	4,072,719	4,072,252	4,072,545
<b>Total</b>	<b>\$3,502,421</b>	<b>\$7,583,417</b>	<b>\$7,569,964</b>	<b>\$7,567,552</b>

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

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$340,467	\$385,000	\$374,000	\$374,000
Gross Revenues	340,467	385,000	374,000	374,000
Interfund Transfers	4,938,232	4,941,871	5,029,104	5,015,704
Fund Balance Begin of Year	6,858,467	6,800,524	6,724,698	6,734,150
	11,796,699	11,742,395	11,753,802	11,749,854
<b>Total</b>	<b>\$12,137,166</b>	<b>\$12,127,395</b>	<b>\$12,127,802</b>	<b>\$12,123,854</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$5,388,384	\$5,392,120	\$5,393,652	\$5,389,224
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	6,735,275	6,734,150	6,734,630
<b>Total</b>	<b>\$5,388,384</b>	<b>\$12,127,395</b>	<b>\$12,127,802</b>	<b>\$12,123,854</b>

## 2001 COMMUNITY INVESTMENT TAX REVENUE BONDS

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$13,680	\$30,000	\$45,000	\$45,000
Gross Revenue	13,680	30,000	45,000	45,000
Interfund Transfers	4,404,321	4,540,379	4,497,448	4,498,095
Fund Balance Begin of Year	2,155,768	2,057,826	2,099,507	2,103,693
	6,560,089	6,598,205	6,596,955	6,601,788
<b>Total</b>	<b>\$6,573,769</b>	<b>\$6,628,205</b>	<b>\$6,641,955</b>	<b>\$6,646,788</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$4,532,562	\$4,527,762	\$4,538,262	\$4,532,262
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	2,100,443	2,103,693	2,114,526
<b>Total</b>	<b>\$4,532,562</b>	<b>\$6,628,205</b>	<b>\$6,641,955</b>	<b>\$6,646,788</b>

## SERIES 2004 CIT REVENUE BONDS

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$0	\$30,000	\$32,000	\$32,000
Gross Revenue	0	30,000	32,000	32,000
Interfund Transfers	0	9,062,568	8,956,286	8,960,858
<b>Total</b>	<b>\$0</b>	<b>\$9,092,568</b>	<b>\$8,988,286</b>	<b>\$8,992,858</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$0	\$6,441,331	\$6,344,768	\$6,341,006
	0	6,441,331	6,344,768	6,341,006
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	2,651,237	2,643,518	2,651,852
	0	2,651,237	2,643,518	2,651,852
<b>Total</b>	<b>\$0</b>	<b>\$9,092,568</b>	<b>\$8,988,286</b>	<b>\$8,992,858</b>

## COUNTYWIDE CAPITAL PROJECTS FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Interfund Transfers	\$0	\$16,509,421	\$11,224,390	\$9,960,790
	0	16,509,421	11,224,390	9,960,790
<b>Total</b>	<b>\$0</b>	<b>\$16,509,421</b>	<b>\$11,224,390</b>	<b>\$9,960,790</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	\$0	\$16,509,421	\$12,649,000	\$9,870,000
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	-1,545,000	0
Interfund Transfers	0	0	120,390	90,790
	0	0	-1,424,610	90,790
<b>Total</b>	<b>\$0</b>	<b>\$16,509,421</b>	<b>\$11,224,390</b>	<b>\$9,960,790</b>

## UNINCORPORATED AREA CAPITAL PROJECTS FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Communications Services Tax	\$0	\$5,038,954	\$0	\$0
Miscellaneous Revenues	0	100,000	0	0
Gross Revenue	0	5,138,954	0	0
Interfund Transfers	0	4,374,778	9,829,120	8,998,562
Less 5% Required by Law	0	-256,948	0	0
	0	4,117,830	9,829,120	8,998,562
<b>Total</b>	<b>\$0</b>	<b>\$9,256,784</b>	<b>\$9,829,120</b>	<b>\$8,998,562</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	\$0	\$4,133,000	\$3,796,133	\$0
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	0	0	18,200	0
Reserves & Refunds	0	5,123,784	6,014,787	8,998,562
	0	5,123,784	6,032,987	8,998,562
<b>Total</b>	<b>\$0</b>	<b>\$9,256,784</b>	<b>\$9,829,120</b>	<b>\$8,998,562</b>

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

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

Revenues by Source		FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues		\$15,287	\$25,000	\$0	\$0
	Gross Revenue	15,287	25,000	0	0
	<b>Total</b>	<b>\$15,287</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization		FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>					
Capital Improvement Projects Program		\$440,967	\$0	\$0	\$0
		440,967	0	0	0
<b>Non-Expenditure Accounts</b>					
Reserves & Refunds		0	25,000	0	0
		0	25,000	0	0
	<b>Total</b>	<b>\$440,967</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>

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## EPC FACILITY ACQUISITION/REHAB FUND

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

Revenues by Source		FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues		\$11,453	\$0	\$0	\$0
	Gross Revenue	11,453	0	0	0
Interfund Transfers		0	0	160,000	0
	Subtotal	0	0	160,000	0
	<b>Total</b>	<b>\$11,453</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>

Appropriations by Organization		FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>					
Capital Improvement Program Projects		\$443,383	\$0	\$160,000	\$0
	Subtotal	443,383	0	160,000	0
	<b>Total</b>	<b>\$443,383</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>

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## GENERAL OBLIGATION BONDS PARKS & RECREATION PROGRAM FUND

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

Revenues by Source		FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues		\$1,668	\$0	\$0	\$0
	Gross Revenue	1,668	0	0	0
	<b>Total</b>	<b>\$1,668</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization		FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Non-Departmental					
Capital Improvement Projects Program		\$45,339	\$0	\$0	\$0
	<b>Total</b>	<b>\$45,339</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## ENVIRONMENTALLY SENSITIVE LANDS TAX/BOND FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Charges For Services	\$94,432	\$0	\$0	\$0
Miscellaneous Revenues	2,274,380	1,061,639	767,072	767,072
Gross Revenue	2,368,812	1,061,639	767,072	767,072
Interfund Transfers	6,726,350	7,795,562	9,052,335	9,791,847
Intrafund Transfers	11,463,704	5,882,101	7,753,984	8,736,857
Fund Balance Begin of Year	6,722,848	2,145,979	1,239,872	2,649,853
	24,912,902	15,823,642	18,046,191	21,178,557
<b>Total</b>	<b>\$27,281,714</b>	<b>\$16,885,281</b>	<b>\$18,813,263</b>	<b>\$21,945,629</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Parks, Recreation and Conservation Department	\$1,205,759	\$2,427,224	\$1,796,213	\$1,777,929
Real Estate Department	254,167	295,475	283,213	299,323
	1,459,926	2,722,699	2,079,426	2,077,252
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	1,988,272	6,389,076	6,330,000	7,036,000
Debt Service Accounts	65	0	0	0
	1,988,337	6,389,076	6,330,000	7,036,000
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	11,463,704	5,882,101	7,753,984	8,736,857
Interfund Transfers	15,000	0	0	0
Reserves & Refunds	0	1,891,405	2,649,853	4,095,520
	11,478,704	7,773,506	10,403,837	12,832,377
<b>Total</b>	<b>\$14,926,967</b>	<b>\$16,885,281</b>	<b>\$18,813,263</b>	<b>\$21,945,629</b>

## COURT FACILITY NON-BOND CONSTRUCTION FUND

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

Revenue by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Intergovernmental Revenue	\$378,657	\$0	\$0	\$0
Miscellaneous Revenues	91,376	472,500	0	0
Gross Revenue	470,033	472,500	0	0
Interfund Transfers	3,980,000	( 1,426,129)	0	0
<b>Total</b>	<b>\$4,450,033</b>	<b>(\$953,629)</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	\$6,400,742	(\$953,629)	\$0	\$0
<b>Total</b>	<b>\$6,400,742</b>	<b>(\$953,629)</b>	<b>\$0</b>	<b>\$0</b>

## COURT FACILITY REVENUE BONDS 1999 CONSTRUCTION FUND

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

Revenue by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$61,979	\$0	\$0	\$0
Gross Revenues	61,979	0	0	0
<b>Total</b>	<b>\$61,979</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

## CAPITAL IMPROVEMENT PROGRAM BONDS SERIES 1994/1996 FUND

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

Revenue by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$0	\$0	\$0	\$0
Gross Revenues	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

## CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$82,698	\$0	\$0	\$0
Gross Revenue	82,698	0	0	0
Interfund Transfers	6,736,983	6,133,250	2,550,000	2,975,000
Other	130,806,500	41,190,750	219,377,000	241,354,000
	137,543,483	47,324,000	221,927,000	244,329,000
<b>Total</b>	<b>\$137,626,181</b>	<b>\$47,324,000</b>	<b>\$221,927,000</b>	<b>\$244,329,000</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	\$1,524,000	\$0	\$0	\$0
Debt Service Accounts	104,533,563	9,277,000	79,815,000	112,030,000
	106,057,563	9,277,000	79,815,000	112,030,000
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	32,160,845	36,126,352	184,454,621	101,146,340
Reserves & Refunds	0	1,920,648	( 42,342,621)	31,152,660
	32,160,845	38,047,000	142,112,000	132,299,000
<b>Total</b>	<b>\$138,218,408</b>	<b>\$47,324,000</b>	<b>\$221,927,000</b>	<b>\$244,329,000</b>

## FALKENBURG JAIL CONSTRUCTION FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$62,883	\$125,000	\$0	\$0
Gross Revenue	62,883	125,000	0	0
<b>Total</b>	<b>\$62,883</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	\$466,581	\$0	\$0	\$0
	466,581	0	0	0
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	125,000	0	0
	0	125,000	0	0
<b>Total</b>	<b>\$466,581</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>

## COMMUNITY INVESTMENT TAX REVENUE BONDS

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

Revenues by Source		FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues		(\$45,399)	\$0	\$0	\$0
	Gross Revenue	-45,399	0	0	0
Other		91,911,635	0	0	0
	Subtotal	91,911,635	0	0	0
	<b>Total</b>	<b>\$91,866,236</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization		FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>					
Debt Service Accounts		\$67,358,563	\$0	\$0	\$0
	Subtotal	67,358,563	0	0	0
<b>Non-Expenditure Accounts</b>					
Interfund Transfers		4,037,448	0	0	0
	Subtotal	4,037,448	0	0	0
	<b>Total</b>	<b>\$71,396,011</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## SOLID WASTE SYSTEM ENTERPRISE FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Intergovernmental Revenue	\$118,686	\$0	\$0	\$0
Charges For Services	73,581,374	77,359,360	81,818,608	85,236,106
Fines And Forfeits	30	0	0	0
Miscellaneous Revenues	2,161,983	2,646,526	3,110,164	3,202,047
Gross Revenue	<u>75,862,073</u>	<u>80,005,886</u>	<u>84,928,772</u>	<u>88,438,153</u>
Interfund Transfers	0	0	84,355,000	42,500,000
Intrafund Transfers	92,240,977	83,114,911	85,329,917	92,214,551
Other	38,344,948	0	0	0
Less 5% Required by Law	0	( 1,898,482)	( 1,969,273)	( 2,047,691)
Fund Balance Begin of Year	90,958,516	85,983,518	70,298,278	74,016,126
	<u>221,544,441</u>	<u>167,199,947</u>	<u>238,013,922</u>	<u>206,682,986</u>
<b>Total</b>	<b><u>\$297,406,514</u></b>	<b><u>\$247,205,833</u></b>	<b><u>\$322,942,694</u></b>	<b><u>\$295,121,139</u></b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Solid Waste Management Department	<u>\$60,397,917</u>	<u>\$64,706,945</u>	<u>\$68,646,280</u>	<u>\$72,426,599</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	887,427	4,018,947	85,670,000	44,840,000
Debt Service Accounts	70,021,445	12,327,509	12,532,606	12,549,369
	<u>70,908,872</u>	<u>16,346,456</u>	<u>98,202,606</u>	<u>57,389,369</u>
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	92,240,977	83,114,911	85,329,917	92,214,551
Reserves & Refunds	5,109	83,037,521	70,763,891	73,090,620
	<u>92,246,086</u>	<u>166,152,432</u>	<u>156,093,808</u>	<u>165,305,171</u>
<b>Total</b>	<b><u>\$223,552,875</u></b>	<b><u>\$247,205,833</u></b>	<b><u>\$322,942,694</u></b>	<b><u>\$295,121,139</u></b>

## WATER & WASTEWATER UTILITY ENTERPRISE FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Licenses and Permits	\$25,075	\$0	\$30,000	\$30,000
Intergovernmental Revenue	95,019	0	0	0
Charges For Services	163,725,322	157,648,626	173,850,854	178,424,105
Fines And Forfeits	71,734	50,610	78,200	80,700
Miscellaneous Revenues	29,907,291	29,072,004	28,993,551	32,125,026
Gross Revenue	193,824,441	186,771,240	202,952,605	210,659,831
Interfund Transfers	105,094	0	32,147,000	72,199,000
Intrafund Transfers	207,040,234	207,603,023	191,811,846	219,016,364
Other	38,827	24,118	38,399	39,299
Less 5% Required by Law	0	( 413,249)	( 516,521)	( 606,548)
Fund Balance Begin of Year	122,681,135	107,729,730	108,754,231	111,079,024
	329,865,290	314,943,622	332,234,955	401,727,139
<b>Total</b>	<b>\$523,689,731</b>	<b>\$501,714,862</b>	<b>\$535,187,560</b>	<b>\$612,386,970</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Planning & Growth Management Department	\$392,693	\$361,457	\$536,738	\$525,318
Real Estate Department	195,262	254,955	359,527	358,986
Water Department	103,053,959	114,263,505	126,446,090	142,886,790
	103,641,914	114,879,917	127,342,355	143,771,094
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	19,892,295	95,912,432	82,794,000	111,486,000
Debt Service Accounts	27,920,825	27,971,928	27,556,229	27,569,437
	47,813,120	123,884,360	110,350,229	139,055,437
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	0	55,443	0	0
Intrafund Transfers	207,040,234	207,603,023	191,811,846	219,016,364
Reserves & Refunds	1,191,524	55,292,119	105,683,130	110,544,075
	208,231,758	262,950,585	297,494,976	329,560,439
<b>Total</b>	<b>\$359,686,792</b>	<b>\$501,714,862</b>	<b>\$535,187,560</b>	<b>\$612,386,970</b>

## CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

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

Revenues by Source		FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues		\$22	\$0	\$0	\$0
	Gross Revenue	22	0	0	0
Other		5,148,000	2,720,000	2,680,000	5,530,000
	Subtotal	5,148,000	2,720,000	2,680,000	5,530,000
	<b>Total</b>	<b>\$5,148,022</b>	<b>\$2,720,000</b>	<b>\$2,680,000</b>	<b>\$5,530,000</b>

Appropriations by Organization		FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>Non-Departmental Organizations</b>					
Debt Service Accounts		\$5,147,423	\$2,720,000	\$2,680,000	\$5,530,000
	<b>Total</b>	<b>\$5,147,423</b>	<b>\$2,720,000</b>	<b>\$2,680,000</b>	<b>\$5,530,000</b>

## RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$503,750	\$536,080	\$461,732	\$460,671
Gross Revenue	503,750	536,080	461,732	460,671
Less 5% Required by Law	0	( 26,804)	( 23,087)	( 23,034)
	0	( 26,804)	( 23,087)	( 23,034)
<b>Total</b>	<b>\$503,750</b>	<b>\$509,276</b>	<b>\$438,645</b>	<b>\$437,637</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Water Department	\$5	\$0	\$0	\$0
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	436,714	441,788	438,645	437,637
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	67,488	0	0
	0	67,488	0	0
<b>Total</b>	<b>\$436,719</b>	<b>\$509,276</b>	<b>\$438,645</b>	<b>\$437,637</b>

## CAPACITY ASSESSMENT SPECIAL ASSESSMENT BONDS 2000

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Miscellaneous Revenues	\$2,976,322	\$2,954,046	\$2,701,200	\$2,701,200
Gross Revenue	2,976,322	2,954,046	2,701,200	2,701,200
Interfund Transfers	0	( 147,702)	( 135,060)	( 135,060)
Subtotal	0	( 147,702)	( 135,060)	( 135,060)
<b>Total</b>	<b>\$2,976,322</b>	<b>\$2,806,344</b>	<b>\$2,566,140</b>	<b>\$2,566,140</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator</b>				
Water Department	\$33,947	\$69,000	\$0	\$0
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	5,994,172	448,000	0	0
Debt Service Accounts	2,401,908	2,838,850	2,416,923	2,414,447
	8,396,080	3,286,850	2,416,923	2,414,447
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	( 549,506)	149,217	151,693
	0	( 549,506)	149,217	151,693
<b>Total</b>	<b>\$8,430,027</b>	<b>\$2,806,344</b>	<b>\$2,566,140</b>	<b>\$2,566,140</b>

## FLEET SERVICES FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Charges For Services	\$19,378,125	\$19,587,245	\$26,042,097	\$26,746,775
Miscellaneous Revenues	1,902,368	1,954,935	1,373,767	1,479,517
Gross Revenue	21,280,493	21,542,180	27,415,864	28,226,292
Fund Balance Begin of Year	14,410,047	11,803,086	10,692,846	10,680,675
<b>Total</b>	<b>\$35,690,540</b>	<b>\$33,345,266</b>	<b>\$38,108,710</b>	<b>\$38,906,967</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator Organization</b>				
Fleet Management Department	\$22,383,101	\$21,832,422	\$27,051,970	\$27,665,331
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	4,716	11,512,844	11,056,740	11,241,636
<b>Total</b>	<b>\$22,387,817</b>	<b>\$33,345,266</b>	<b>\$38,108,710</b>	<b>\$38,906,967</b>

## COUNTY SELF INSURANCE FUND

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

Revenues by Source	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Intergovernmental Revenue	\$146,059	\$350,000	\$300,000	\$300,000
Charges For Services	85,447,958	89,380,627	99,302,503	110,306,905
Miscellaneous Revenues	2,775,712	4,019,252	2,690,756	2,690,756
Gross Revenue	88,369,729	93,749,879	102,293,259	113,297,661
Intrafund Transfers	835,170	769,523	742,292	920,153
Fund Balance Begin of Year	97,485,341	105,566,363	110,134,152	116,824,596
	98,320,511	106,335,886	110,876,444	117,744,749
<b>Total</b>	<b>\$186,690,240</b>	<b>\$200,085,765</b>	<b>\$213,169,703</b>	<b>\$231,042,410</b>

Appropriations by Organization	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>County Administrator</b>				
Human Resources Department	\$1,189,565	\$1,641,584	\$1,886,314	\$1,977,605
<b>Non-Departmental Organizations</b>				
Non-Departmental Allotments	78,953,763	87,150,033	93,716,531	103,539,267
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	835,170	769,523	742,292	920,153
Reserves & Refunds	11,293	110,524,625	116,824,566	124,605,385
	846,463	111,294,148	117,566,858	125,525,538
<b>Total</b>	<b>\$80,989,791</b>	<b>\$200,085,765</b>	<b>\$213,169,703</b>	<b>\$231,042,410</b>

## BUDGET BY SUBFUND\*

	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>01 GENERAL FUND</b>				
<b>001 COUNTYWIDE GENERAL FUND</b>				
001 Countywide General Operating Fund	\$438,676,067	\$535,671,481	\$576,196,001	\$605,884,574
002 Capital Project Fund*	3,639,857	0	0	0
003 Major Maintenance & Repair Project Fund*	5,056,897	0	0	0
004 ITS Project Fund*	3,666,755	0	0	0
	451,039,576	535,671,481	576,196,001	605,884,574
<b>003 UNINCORPORATED AREA GENERAL FUND</b>				
001 Unincorp Area General Operating Fund	255,929,205	303,193,062	351,437,439	369,991,517
002 Unincorp Area General Project Fd*	246,359	0	0	0
003 Major Maintenance & Repair Project Fund*	7,567,131	0	0	0
	263,742,695	303,193,062	351,437,439	369,991,517
<b>Total General Fund</b>	<b>714,782,271</b>	<b>838,864,543</b>	<b>927,633,440</b>	<b>975,876,091</b>
<b>10 SPECIAL REVENUE FUNDS</b>				
<b>002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND</b>				
602 Public Art Prog Countywide Fund Ord89-32*	75,187	10,500	120,390	90,790
606 Cw Major Maintenance & Repair Project Fund	0	8,626,464	4,867,020	5,158,444
702 Crim Just Education/Training Fund FS943.14	640,000	1,008,548	1,533,606	1,947,770
703 Crim Just Training Trust Fund R95-077	265,707	234,331	424,276	432,276
705 County Boat Registration Fee Fund Ord90-13	386,504	977,260	929,103	849,603
706 Detention Deputy Recruitmnt/Retention Fd*	79,527	31,500	0	0
707 Teen Court Fund FS938.17/Ord 97-15	292,214	96,177	28,356	28,533
709 Federal Usms/Dept Just Asset Forfeit Fund	0	1,732,762	1,816,967	1,917,967
710 County Fine & Forfeiture Fund FS142.01	9,155,458	0	0	0
712 Cty Lcl Alcohol/Drug Trust Fund FS 938.13	75,916	122,159	192,414	137,114
713 Drug Abuse Alternate Source Fund R91-0223	22,906	134,249	259,255	244,655
714 800Mhz Intrgv Radio Comm Sys Fund FS318.21	1,170,511	2,252,147	2,577,245	2,772,317
715 Fla Contraband Forfeit Fund FS932.703/704	537,968	1,642,748	1,635,951	1,743,834
716 Lcl Govt Crim Just Trust Fund FS27.3455	8,692,440	0	0	0
717 Service Fees Legal Aid Prog Fund Ord89-20	722,277	0	0	0
718 Drug Abuse Tr Fund FS938.21/Ord 97-16	71,898	308,299	338,134	346,534
719 Federal Treasury Asset Forfeiture Fund	0	126,722	128,500	132,500
720 Court Improvement Fd Ord 82-07 & 86-17*	137,269	0	0	0
721 Court Facilities Fund Ord87-23	3,411,992	1,173,581	439,914	448,369
722 Mediation-Arbitration Trust Fund	592,471	827,323	66,660	67,990
723 County Civil Mediation Trust Fund	358,307	135,659	9,720	9,915
724 Family Mediation Trust Fund	0	73,312	16,539	16,869
725 Civil Traf Inf Hearing Off Tr Fund Ao92-11	1,166,592	523,094	43,450	44,320
726 General Master (Disso Marriage) Trust Fund	637,365	204,460	13,150	13,410
727 Court Technology Trust Fund Ord93-02	323,658	90,316	143,600	146,475
728 Probate Guardianship & Trust Trust Fund	148,761	49,802	4,435	4,520
729 Spcl Master Animal Ctrl Fee Fund	4,272	12,562	15,795	17,045
730 Cir Ct Mediation Administrative Fee Fund	60,268	74,832	1,520	1,550
731 Spcl Master Water Use Restrict Fee Fund	17,298	57,008	44,790	47,890

**BUDGET BY SUBFUND\***

	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND (continued)</b>				
732 Family Administrative Fee Fnd S-2000-073	54,050	183,477	2,850	2,910
733 Child Custody Investigation Fee Ao94-181	48,662	302,865	2,700	2,750
734 Courthouse Annex Tower Fund	3,100,000	2,665,400	0	0
735 Cnty Ct Court-Ordered Mediation Ao99-06	0	59,469	2,370	2,420
736 Children'S Advocacy Centr Fnd S-1999-081	0	17,257	17,640	19,140
737 Public Guardian Trust Fund Ord 99-24	12,000	26,221	3,000	0
738 Project Hope FS796.07(6)	0	0	70,532	105,415
742 State Court Innov(Ord 04-33;939.185 FS)	0	2,342,919	2,581,628	2,673,646
743 Legal Aid Fund (Ord 04-33;939.185 F.S.)	45,262	1,100,000	1,100,000	1,100,000
744 Teen Ct/Juv Divrs Fund(Ord04-33;939.185FS)	45,262	425,000	430,188	454,142
745 Court-Related Technology Fund (Art.V.)	0	5,111,636	5,948,926	5,112,377
746 Traf Surcharge Tr Fund FS318.18/Ord04-26	0	5,835,400	7,530,200	8,116,014
747 Crime Prev/Safe Neighborhds FS775.083(2)	0	610,000	871,334	1,401,724
748 Slosberg Driver Ed Safety FS 318.1215	0	500,000	0	0
904 Emer Mgt Facil Plns Rev Fund Fac 9G-20.004	0	25,698	27,739	30,889
905 Lcl Air Poll Ctrl Tag Fee Tr Fund FS320.03	762,944	1,233,807	1,329,364	1,389,906
907 Indigent Health Care Svcs FS212.055 Fund	95,693,702	97,496,742	99,283,483	101,961,376
908 Gardinier Settlement Dep/Epc Fund	437,000	843,234	476,094	486,094
909 Pollution Recovery Fund Lf84-446	565,585	2,347,569	1,337,437	1,485,276
910 Pollution Recovery Project Fund	6,480	0	0	0
911 State Revenue Sharing Fund	31,017,390	37,403,266	12,139,858	11,315,022
915 911 Emer Tel Sys-Land Ln Ord86-14/87-25	4,622,408	12,415,396	10,421,946	8,581,111
916 911 Emer Tel Sys-Wireless 365.173FS	0	0	2,481,081	2,563,275
925 Fl Boating Improv Prog Fund-FS328.72(15)*	218,773	300,000	315,000	315,000
969 Jt County-City Cecile Wagnon Will Fund	0	85,561	83,159	85,659
971 Animal Cont Spay/Neuter Inc Pymt Prog	156,616	685,243	611,599	555,728
972 Animal Services Contributions Fund	1,182	16,819	17,969	10,286
992 ITS Project Fund	0	5,141,955	3,112,334	2,344,004
993 Data Management Services Fund	14,630,322	0	0	0
994 Tampa Bay Water Issues Addl Support Fund	1,429,666	2,889,770	0	0
	<b>181,894,070</b>	<b>200,590,519</b>	<b>165,849,221</b>	<b>166,734,854</b>
<b>004 UNINCORPORATED AREA SPECIAL PURPOSE FUND</b>				
602 Public Art Program MSTU Fd Ord89-32*	0	1,575	18,200	0
610 UA Major Maintenance & Repair Project Fund	0	10,655,774	2,450,329	2,639,324
620 Parks Impact Fee (Nw Zone) Fund*	1,962,439	950,000	820,000	820,000
621 Parks Impact Fee (Ne Zone) Fund*	547,730	406,600	433,750	433,750
622 Parks Impact Fee (Cent Zone) Fund*	641,737	1,269,675	1,170,000	1,170,000
623 Parks Impact Fee (S Zone) Fund*	284,274	253,650	605,000	605,000
626 School Site Ded Prog Nw Imp Assess Tr Fund	0	7,107	6,890	7,090
628 School Site Ded Prog Cent Imp Asses TrFund	0	0	0	0
630 Fire Service Impact Fee (Nw Zone) Fund*	643,757	209,000	144,000	144,000
631 Fire Service Impact (Ne Zone) Fund*	1,330	96,425	115,000	115,000
632 Fire Service Impact Fee (Cent Zone) Fund*	76,231	197,350	238,500	238,500
633 Fire Service Impact Fee (S Zone) Fund*	1,330	86,450	229,000	229,000
636 School Site Impact Fee Fund	6,577,713	3,582,595	5,979,337	8,209,137
641 Impact Fees Administration	451,654	534,966	524,536	366,399

## BUDGET BY SUBFUND\*

	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>004 UNINCORPORATED AREA SPECIAL PURPOSE FUND (continued)</b>				
892 Environmental Restoration Project Fund*	148,077	253,500	300,000	300,000
893 Local Habitat Mitigation Bank Fund*	0	31,500	25,000	25,000
900 Building Services Division (Pgm) Fund	14,124,928	21,867,170	27,375,696	29,064,103
908 Land Excavatin Opr/Inspect Sec.8.01.03Ldc	166,061	183,628	162,571	141,558
913 Water Conservation Trust Fund Ord91-27*	125,006	896,014	612,936	587,240
922 Tax Dist On Severance Phos Rock FS211.31	752,750	2,570,912	2,951,431	3,141,251
924 Stormwater Mgmt Proj Fd Ord 89-27*	10,941,643	5,617,750	5,133,850	5,263,050
925 Stormwater Mgmt Operating Fund Ord 89-27	311,636	599,828	1,006,093	916,302
988 Sun City Utility Operating/Project Fund	50,979	25,834	0	0
	37,809,275	50,297,303	50,302,119	54,415,704
<b>006 COUNTY BLENDED COMPONENT UNITS FUND</b>				
001 Civil Service Board Fund	2,295,082	2,572,858	2,776,756	2,903,574
002 Law Library Board Fund-Ord 01-16,Sec7	563,600	455,754	463,988	464,688
006 City County Planning Commission Fund	5,579,207	5,960,419	6,178,263	6,584,604
903 Law Library Sales/Svcs Ord 01-16,Sec8	2,945	38,731	57,405	57,255
	8,440,834	9,027,762	9,476,412	10,010,121
<b>008 LOCAL HOUSING ASSISTANCE PROGRAM FUND</b>				
001 Operating Fund	626,118	0	0	0
200 S.H.I.P. Program*	6,238,292	5,859,433	6,643,069	6,643,069
	6,864,410	5,859,433	6,643,069	6,643,069
<b>009 STATE OF FL HEALTHCARE SURTAX TRUST FUND</b>				
001 Indigent Health Care & Trauma Center Fund	87,693,668	100,880,455	119,055,837	131,885,830
<b>010 SALES TAX REVENUE FUND</b>				
010 Half-Cent Sales Tax/Bonds Revenue Fund	84,647,653	94,787,787	96,664,970	97,659,255
020 Prof Sports Franchise Facil Sales Tax Fund	2,003,545	2,175,652	2,174,148	2,174,548
030 3% Tourist Dev Tax Trust Fund	10,054,620	12,045,533	13,852,943	14,250,748
040 1% Addl (4Th Ct) Tourist Tax Fund Ord90-03	2,795,685	7,701,431	9,256,955	10,586,574
050 1% Addl (5Th Ct) Tourist Tax Fund Ord94-13	3,213,217	7,941,731	8,935,925	9,442,259
090 Lcl Govt Infrastructure Surtax Fund	85,617,241	91,487,710	98,855,189	103,105,962
	188,331,961	216,139,844	229,740,130	237,219,346
<b>012 INTERGOVERNMENTAL GRANTS</b>				
100 Operating Grants Fund*	83,892,769	84,508,376	83,813,298	85,188,655
200 Project Grants Fund*	10,340,874	7,424,301	7,264,174	7,264,174
	94,233,643	91,932,677	91,077,472	92,452,829
<b>013 COUNTY TRANSPORTATION TRUST FUND</b>				
001 Operating Fund	50,249,984	55,808,651	64,744,400	67,876,877
002 Proj Fund (1St Local Option 6Ct Fuel Tx)*	27,957,337	28,882,519	24,273,536	24,826,757
005 Street Lighting Non-Ad Val Assessment Fund	6,582,303	10,483,999	10,921,499	11,087,208
100 Operating Grants Fund*	329,065	0	0	0
200 Project Grants Fund*	2,254,574	246,750	0	0
937 Rd Network Imp Prog Imp Asses Zone 8*	5,669	0	0	0
938 Rd Network Imp Prog Imp Asses Zone 9*	8,979	0	0	0
940 Ninth-Cent Fuel Tax Fund*	4,884,243	4,595,221	4,818,695	4,928,061
970 Road Network Impact Fee (Zone 01) Fund*	44,713	9,500	6,500	2,484,250

**BUDGET BY SUBFUND\***

	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>013 COUNTY TRANSPORTATION TRUST FUND (continued)</b>				
971 Road Network Impact Fee (Zone 02) Fund*	17,424	207,147	361,000	361,000
972 Road Network Impact Fee (Zone 03) Fund*	1,425	82,721	71,250	71,250
973 Road Network Impact Fee (Zone 04) Fund*	577,041	2,376,900	2,470,000	2,375,000
974 Road Network Impact Fee (Zone 05) Fund*	36,121	107,530	109,250	109,250
975 Road Network Impact Fee (Zone 06) Fund*	191,319	189,596	167,675	167,675
976 Road Network Impact Fee (Zone 07) Fund*	198,562	3,494,575	3,467,500	147,250
977 Road Network Impact Fee (Zone 08) Fund*	3,103,381	998,260	950,000	38,000
978 Road Network Impact Fee (Zone 09) Fund*	3,207,368	1,045,855	1,130,500	47,500
979 Road Network Impact Fee (Zone 10) Fund*	361,926	1,110,550	926,250	926,250
980 Citrus Pk Cmnty Dev Dist Pledged Rev Fd*	3,852,232	3,823,750	2,470,000	0
989 Constitutional Fuel Tax Fund*	9,683,658	10,802,727	11,351,920	11,605,328
990 County Fuel Tax (7Th Cent) Fund	4,918,697	5,603,664	5,585,495	5,905,297
991 Local Transp Ninth Cent Fuel Tax Fund	6,533,021	6,662,788	6,987,755	7,147,050
992 Ad Valorem Tax Transp Fund*	1,903,791	7,820,000	12,350,000	14,600,000
993 Transit System Aid Fund	0	0	200,000	0
	<b>126,902,833</b>	<b>144,352,703</b>	<b>153,363,225</b>	<b>154,704,003</b>
<b>014 LIBRARY TAX DISTRICT FUND</b>				
001 Library Tax Dist Operating Fund	38,621,923	48,386,866	53,543,653	61,497,645
002 Library Tax District Project Fund*	4,071,199	5,445,000	3,424,000	1,317,000
003 Major Maintenance & Repair Project Fund*	640,191	346,952	428,512	461,494
100 Operating Grants Fund*	34,800	463,171	0	0
200 Project Grants Fund*	1,120,930	0	0	0
602 Public Art Prog Library Dist Fd Ord89-32*	5,130	2,100	11,430	0
	<b>44,494,173</b>	<b>54,644,089</b>	<b>57,407,595</b>	<b>63,276,139</b>
<b>030 INFRASTRUCTURE SURTAX FIXED PROJECT FUND</b>				
002 Project Fund (Entitlement One 1997-2003)*	8,839,134	500,000	800,000	600,000
003 Financed Proj Subfund (PH II 2003-2008)*	31,559,561	37,557,481	67,792,621	18,433,000
004 Non-Financed Proj Subfd(PH II 2003-2008)*	11,386,305	42,924,963	45,333,334	48,901,095
	<b>51,785,000</b>	<b>80,982,444</b>	<b>113,925,955</b>	<b>67,934,095</b>
<b>Total Special Revenue Funds</b>	<b>828,449,867</b>	<b>954,707,229</b>	<b>996,841,035</b>	<b>985,275,990</b>
 <b>20 DEBT SERVICE FUNDS</b>				
<b>011 CAP IMP NON-ADVAL REV BDS SER 98 FD</b>				
000 Sinking Fund Cap Imp 98 Rev Bds	1,499,300	1,879,481	1,871,750	1,874,594
<b>013 FUEL TAX REF REVENUE BONDS DEBT SVC FUND</b>				
001 Taxable Series 1998 Sinking Fund	2,386,221	3,567,446	3,548,669	3,550,575
<b>024 GENERAL OBLIGATION BONDS P&amp;R SINKING FD</b>				
000 Parks G.O. Bonds '93/'96/'02 Bonds	1,378,124	1,478,508	1,498,100	1,505,878
<b>029 ELAPP LIMITED ADVAL TAX BONDS DBT SVC FD</b>				
000 ELAPP Ltd Adval Tx Bds Sinking Fund	5,325,506	6,267,675	6,232,937	6,179,206
<b>036 CRIM JUSTICE FACIL REV BONDS DEBT SVC FD</b>				
000 Crim Just Facil Rev Bds Sinking Fund	10,002,516	11,753,570	11,669,650	11,664,792
001 Crim Just Facil Rev Bds Reserve Acct	0	10,001,250	10,001,250	10,001,250
	<b>10,002,516</b>	<b>21,754,820</b>	<b>21,670,900</b>	<b>21,666,042</b>

**BUDGET BY SUBFUND\***

	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>037 COURT FACIL REV BONDS 99 DEBT SERVICE FD</b>				
001 Courthouse Project Revenue Fund Acct	3,732,660	183,361	0	0
002 Courthouse Project Sinking Fund Acct	3,648,772	4,729,528	4,705,219	4,707,062
003 Courthouse Proj Invested Sinking Fund Acct	0	3,785,425	4,147,264	4,342,264
	<u>7,381,432</u>	<u>8,698,314</u>	<u>8,852,483</u>	<u>9,049,326</u>
<b>038 CAP IMPROVE PRG REV BONDS 94 DEBT SVC FD</b>				
004 CIP Ref Rev Bds Series 96 Sinking Fund	3,502,421	4,092,167	4,078,714	4,076,302
005 CIP Ref Rev Bds Series 96 Reserve Fund	0	3,491,250	3,491,250	3,491,250
	<u>3,502,421</u>	<u>7,583,417</u>	<u>7,569,964</u>	<u>7,567,552</u>
<b>039 CAP IMPROVE NONADVAL REF REV 96A/B BD FD</b>				
001 MOSI/Cnty Ctr Ref Rev Bds 96A/B Debt Svc	5,388,384	6,739,175	6,739,582	6,735,634
002 MOSI/Cnty Ctr Ref Rev Bds 96A/B Reserve	0	5,388,220	5,388,220	5,388,220
	<u>5,388,384</u>	<u>12,127,395</u>	<u>12,127,802</u>	<u>12,123,854</u>
<b>049 2001 COMMUNITY INVESTMNT TX REV BONDS</b>				
001 CIT Series 2001A And Series 2001B	4,532,562	6,628,205	6,641,955	6,646,788
<b>050 SERIES 2004 CIT REVENUE BONDS</b>				
001 CIT Series 2004 Sinking Fund	0	9,092,568	8,988,286	8,992,858
<b>Total Debt Service Funds</b>	<u>41,396,466</u>	<u>79,077,829</u>	<u>79,002,846</u>	<u>79,156,673</u>
 <b>30 CAPITAL PROJECTS FUNDS</b>				
<b>002 COUNTYWIDE CAPITAL PROJECTS FUND</b>				
604 Countywide Construction Fund*	0	16,509,421	11,224,390	9,960,790
<b>004 UNINCORP AREA CAPITAL PROJECTS FUND</b>				
608 Unincorp Area Construction Fund*	0	9,256,784	9,829,120	8,998,562
<b>011 CAP IMP NON-ADVAL TAX REV BDS SER 98 FD</b>				
002 Cap Imp Non-Adv Tx Rev Bds 98 Proj Fund*	440,967	25,000	0	0
<b>016 EPC FACILITY ACQUISITION/REHAB FUND</b>				
002 EPC Sabal Park Facility Project Fund*	443,383	0	160,000	0
<b>024 GENERAL OBLIG BONDS P &amp; R PROGRAM FUND</b>				
003 P&R Unincorporated Area Series 1996 Bds*	45,339	0	0	0
<b>029 ENVIRO SENSITIVE LANDS TAX/BOND FUND</b>				
000 Site Acquisition & Administration Acct	11,717,871	7,918,550	10,537,050	12,981,700
001 ELAPP Site Management & Restoration Acct	1,220,759	2,577,655	1,946,213	1,927,929
002 ELAPP Projects (Non-Bond) Fund	101,579	6,389,076	6,330,000	7,036,000
005 Limited Ad Val Tax Bonds (1992) Proj Fd*	1,788,610	0	0	0
006 Limited Ad Val Tax Bonds (1994) Proj Fd*	98,148	0	0	0
	<u>14,926,967</u>	<u>16,885,281</u>	<u>18,813,263</u>	<u>21,945,629</u>
<b>034 COURT FACIL NON-BOND CONSTRUCTION FUND</b>				
002 Court Facil Imprvmt Non-Bond Proj Fund	620,362	(953,629)	0	0
003 Central Energy Plant Ph II Const	5,780,380	0	0	0
	<u>6,400,742</u>	<u>(953,629)</u>	<u>0</u>	<u>0</u>
<b>035 COURT FACIL REV BONDS 99 CONSTRUCTION FD</b>				
002 Court Facil Imprvmt Bond Proj Fund*	3,321,177	0	0	0

**BUDGET BY SUBFUND\***

	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>038 CAPITAL IMPRV PROG BONDS SERIES 94/96 FD</b>				
002 Cap Imp Refunding Rev Bds 1996 Const Fund*	72,642	0	0	0
003 Cap Imp Revenue Bds 1994 Const Fund*	100,001	0	0	0
	<u>172,643</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND</b>				
001 CP Quarterly Note Issuances*	138,218,408	9,277,000	105,425,000	129,630,000
002 CP Allocated Credit Capacity*	0	38,047,000	116,502,000	114,699,000
	<u>138,218,408</u>	<u>47,324,000</u>	<u>221,927,000</u>	<u>244,329,000</u>
<b>048 FALKENBURG JAIL CONSTRUCTION FUND</b>				
002 Jail Expansn Capital Proj (Series 2001A)*	466,581	125,000	0	0
<b>050 2004 COMMUNITY INVESTMENT TAX REV BNDS</b>				
002 CIT Series 2004 Project Fund*	71,396,011	0	0	0
<b>Total Capital Projects Funds</b>	<u><b>235,832,218</b></u>	<u><b>89,171,857</b></u>	<u><b>261,953,773</b></u>	<u><b>285,233,981</b></u>
 <b>40 ENTERPRISE FUNDS</b>				
<b>032 SOLID WASTE SYSTEM ENTERPRISE FUND</b>				
001 SW & RR System Operating/Maintenance Fund	55,686,244	71,294,978	75,132,859	79,117,530
003 SW & RR System Revenue Fund	73,171,921	79,658,118	83,938,430	89,755,051
004 SW & RR System Renewal/Replacement Fund	2,810,260	12,090,227	12,843,927	12,862,463
005 SW & RR System Capital Improvement Fund*	887,427	4,018,947	1,315,000	2,340,000
017 SW/RR Sys (Fin Assur) Nw Closed Lf Fund	73,000	584,000	511,000	438,000
019 SW/RR Sys (Fin Assur/Gasb) Lf Closure Fund	0	25,784,367	27,247,397	27,935,286
024 SW/RR Sys Closed L/F Maintenance Fund	1,749,559	2,120,005	2,002,501	2,348,852
027 SW & RR System Debt Service Fund	73,845,315	23,911,289	13,671,788	13,389,384
028 SW & RR System Debt Svc Reserve Fund	12,572,295	12,580,638	3,832,211	3,832,211
029 SW & RR System General Purpose Fund	2,605,000	12,838,864	15,672,191	18,175,672
041 Taylor Road Landfill Superfund Site Fund	33,168	40,500	46,500	46,500
043 Lf Closure Fund-Phase II (Cell 7) Gasb	0	283,900	373,890	380,190
049 SW & RR System Rate Stabilization Fund	0	2,000,000	2,000,000	2,000,000
058 Financed Proj Subfund	0	0	84,355,000	42,500,000
100 Operating Grants Fund*	118,686	0	0	0
	<u>223,552,875</u>	<u>247,205,833</u>	<u>322,942,694</u>	<u>295,121,139</u>
<b>040 WATER &amp; WASTEWATER UTILITY ENTERPRISE FD</b>				
001 Utility Sys Operating & Maintenance Acct	101,199,815	122,769,572	137,303,544	154,073,069
002 Utility Sys Rev Bds Debt Service Acct	27,920,825	35,125,695	34,727,381	34,877,256
003 Utility Sys General Revenue Acct	169,322,973	176,494,636	193,077,716	200,888,809
005 Util Sys Capacity Fees Gen Oper Acct	12,701,441	15,762,110	16,265,996	17,538,516
007 Utility Sys Renewal & Replacement Acct*	32,229,984	9,503,082	10,265,287	11,994,400
010 Utility Sys Gen Rev Cap Exp Acct*	8,302,698	44,363,320	19,885,880	26,900,000
011 Water Projects Account*	70,017	0	0	0
012 Wastewater Projects Account*	413,839	0	0	0
013 Recl Water Capital Charge Fund R96-072*	441,419	0	0	0
041 Cone Ranch Special Projects Fund	20,669	1,580,476	1,796,509	1,840,509
042 Utility Sys Water Conservation Fund	257,007	1,504,945	0	0
045 Long Term Sys Capital Rehab/Replcmnt Fund	0	6,479,400	0	0
046 Revenue Account Rate Stabilization Fund	0	78,134,892	76,654,356	76,654,356

**BUDGET BY SUBFUND\***

	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
<b>040 WATER &amp; WASTEWATER UTILITY ENTERPRISE FD (continued)</b>				
050 Reclaimed Water Impvmt Unit Assessmnt Fund	8,638	2,612,328	3,228,323	3,845,835
051 Reclaimed Water Impvmt Unit Project Fund*	403,677	0	0	0
052 Capacity Assessment Unit Fund Ord 96-07	6,067,607	7,350,653	9,793,193	11,526,039
053 Capacity Assessment Unit Project Fund	0	0	0	37,425,000
054 Infrastructure Assessment Unit Fund 99-08	72	33,753	42,375	49,181
055 Infrastructure Assessmnt Unit Project Fund	19,464	0	0	0
057 Utility Sys Financed Project Fund	0	0	32,147,000	34,774,000
200 Project Grants Fund*	306,647	0	0	0
	<u>359,686,792</u>	<u>501,714,862</u>	<u>535,187,560</u>	<u>612,386,970</u>
<b>044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND</b>				
001 CP Quarterly Note Issuances*	5,147,423	2,720,000	2,680,000	5,530,000
<b>046 RECL WATER SPCL ASSESSMENT REV BDS 2000</b>				
002 Rev/Sinking Fund Rw Spcl Assmnt 00 Rev Bds*	436,719	509,276	438,645	437,637
<b>047 CAPACITY ASSESS SPECIAL ASSESS BDS 2000</b>				
001 Cau Spcl Assmnt Bds 2000 Project Fund*	5,994,172	0	0	0
002 Rev/Sinking Fund Cau Spcl Assmnt 2000 Bds*	2,435,855	2,806,344	2,566,140	2,566,140
	<u>8,430,027</u>	<u>2,806,344</u>	<u>2,566,140</u>	<u>2,566,140</u>
<b>Total Enterprise Funds</b>	<u><b>597,253,836</b></u>	<u><b>754,956,315</b></u>	<u><b>863,815,039</b></u>	<u><b>916,041,886</b></u>
 <b>50 INTERNAL SERVICE FUNDS</b>				
<b>066 FLEET SERVICES FUND</b>				
001 Operating Fund	11,861,988	14,582,466	17,691,736	17,999,608
003 Lease Back Program Fund	10,525,829	18,762,800	20,416,974	20,907,359
	<u>22,387,817</u>	<u>33,345,266</u>	<u>38,108,710</u>	<u>38,906,967</u>
<b>067 COUNTY SELF INSURANCE FUND</b>				
000 Insurance Program Administration Fund	805,110	1,133,928	1,184,591	1,239,068
001 Workers Compensation Insurance Fund	7,137,888	61,120,271	52,293,375	57,669,044
002 General Liability Insurance Fund	7,690,502	19,877,686	26,833,368	26,903,671
003 Catastrophic Disaster Insurance Fund	0	30,966,163	35,184,641	36,084,641
004 Employee Group Health Insurance Fund	65,356,291	86,987,717	97,673,728	109,145,986
	<u>80,989,791</u>	<u>200,085,765</u>	<u>213,169,703</u>	<u>231,042,410</u>
<b>Total Internal Service Funds</b>	<u><b>103,377,608</b></u>	<u><b>233,431,031</b></u>	<u><b>251,278,413</b></u>	<u><b>269,949,377</b></u>
<b>Grand Total</b>	<u><u><b>\$2,521,092,266</b></u></u>	<u><u><b>\$2,950,208,804</b></u></u>	<u><u><b>\$3,380,524,546</b></u></u>	<u><u><b>\$3,511,533,998</b></u></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.