
INTERFUND TRANSFERS

The following table presents a four-year comparison of interfund transfers. Like most four-year schedules in this document, this table presents actuals for FY 04 and the adopted budgets for FY 05, FY 06 and FY 07.

All interfund transactions that are not loans, reimbursements or quasi-external transactions are classified as transfers. Transfers are of two types: residual equity transfers and operating transfers.

Residual equity transfers are defined as "nonrecurring or non-routine transfers of equity between funds." The GASB's Codification, Section 1800.106, specifically cites the following examples:

- Contributions of capital to proprietary funds.
- The subsequent return to the general fund of capital contributed to proprietary funds.
- Transfers of residual balances of discontinued funds to the general fund or a debt service fund.

All transfers that do not qualify as residual equity transfers are properly classified as operating transfers. Often operating transfers reflect ongoing operating subsidies between funds. For example, the Unincorporated Area General Fund reflects its

annual subsidy to the Transportation Trust Fund as an operating transfer.

The majority of the interfund transfers identified on the following schedule are operating transfers as opposed to residual equity transfers.

The organization of these interfund transfers is by fund, so that it is generally clear where the transfer originates (appropriation) and the destination of the transfer (revenue). Many of the transfers reflect the movement of funds from restricted funds established to account for the proceeds of certain revenues (e.g. Sales Tax Revenue Fund) to an operating or project fund where the County portion of the proceeds are actually expended.

All capital project and grant subfunds are budgeted on an "all-years" basis. As such, each year's budget only reflects the annual change in funding and does not include any carryover appropriation from prior years. All-years budgeting of interfund transfers, as shown on this schedule, will only reflect the annual increase or decrease in the specific transfer, resulting in instances of a negative transfer in any given year.

For more information on any of these transfers, please contact the Management and Budget Department at (813) 272-5890.

INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
GENERAL FUND				
Countywide General Fund				
<i>Revenue:</i>				
From State Revenue Sharing	\$16,832,622	\$12,424,370	\$1,725,798	\$1,725,798
From State Revenue Sharing (one-time)	2,442,800	1,500,000	210,828	0
From Civil Traffic Infractions Hearing Officer	50,000	0	0	0
From Service Fees Legal Aid Program Fund	1,333	0	0	0
From Grants Fund	221,461	0	0	0
From Half-Cent Sales Tax - Capital Projects Subfund	3,565,000	0	0	0
From State Revenue Sharing - Capital Projects Subfund	6,500,000	0	0	0
From Half-Cent Sales Tax	0	3,300,000	4,700,000	5,500,000
From Court Facilities & Traffic Hearing Officer Funds	1,175,000	0	0	0
Total Interfund Transfers	30,788,216	17,224,370	6,636,626	7,225,798
<i>Appropriations:</i>				
Detention Deputy Recruitment/Retention Fund	192,000	0	0	0
State Court Innovations Fund	0	1,917,919	2,149,240	2,241,258
Legal Aid Fund	0	675,000	669,812	669,812
Teen Court/Juvenile Diversion Fund	0	0	0	23,954
Court-Related Technology Fund	0	2,911,636	1,920,444	1,003,325
ELAPP Operating Millage (rev. avail. for projects)	5,489,659	5,709,794	9,052,335	9,791,847
ELAPP Site Management & Restoration Fund	1,236,013	2,085,768	0	0
Fine and Forfeiture Fund (1)	6,349,082	0	0	0
Local Criminal Justice Trust Fund (2)	6,670,013	0	0	0
Planning Commission (3)	4,531,157	5,188,919	5,334,158	5,714,666
Law Library (3)	518,336	0	0	0
Civil Service Board (3)	2,137,038	2,397,756	2,591,928	2,709,505
Aging Services Grants Match	472,659	448,471	453,691	453,691
Public Safety Grants Match - Operating	1,851,941	79,881	91,282	97,602
EPC Grants Match	499,000	499,000	462,025	517,905
Head Start Grants Match	3,009,622	3,127,837	3,037,608	3,067,536
Head Start Grants - County Supplement	0	0	1,296,973	1,927,576
Supervisor of Elections Grants Match	25,402	0	0	0
MPO Grants Match	26,463	26,463	26,335	26,335
Health & Social Services Grants Match	4,008,972	5,301,474	4,175,247	4,400,349
Indigent Health Care Services Fund	5,000,000	6,700,000	3,500,000	3,250,000
Countywide Construction Fund	0	13,850,000	11,224,390	9,960,790
Countywide Major Maintenance & Repair Fund (1X)	0	4,341,672	0	0
Countywide Major Maintenance & Repair Fund	0	2,784,792	4,867,020	5,158,444
Information & Technology Services Project Fund	0	5,141,955	3,112,334	2,344,004
Transportation Trust Fund - Capital (\$10 million alloc.)	4,450,000	2,000,000	2,000,000	2,000,000
Transportation Trust Fund - Capital	0	0	0	2,400,000
Community Liaisons Grants Match	36,090	43,584	1,569	7,955
Public Art Funding	44,341	1,468,421	0	0
Total Interfund Transfers	46,547,788	66,700,342	55,966,391	57,766,554

INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Unincorporated Area General Fund				
<i>Revenue:</i>				
From Half-Cent Sales Tax	56,242,468	61,262,620	67,191,324	67,111,618
From State Revenue Sharing	5,066,000	12,849,808	5,640,684	5,026,676
From Half-Cent Sales Tax - Repair & Renovation Subfund	2,500,000	0	0	0
Total Interfund Transfers	63,808,468	74,112,428	72,832,008	72,138,294
<i>Appropriations:</i>				
Sun City Utility Fund Subsidy	25,815	12,093	0	0
Stormwater Management Project Fund	0	558,000	0	0
Match for Operating/Project Grants	635,000	0	0	0
General Liability Self Insurance Fund	0	0	0	0
Unincorporated Area Construction Fund	0	1,650,000	0	0
Unincorporated Area Construction Fund - CST	0	2,724,778	8,822,120	8,998,562
Unincorp. Area Major Maintenance & Repair Fund (1X)	0	7,628,837	0	0
Unincorp. Area Major Maintenance & Repair Fund	0	526,937	2,450,329	2,639,324
Catastrophic Disaster Self Insurance Fund	0	0	0	0
Transportation Trust Fund - Operating (\$10 million alloc.)	1,700,000	1,850,000	2,200,000	2,350,000
Transportation Trust Fund - Capital (\$10 million alloc.)	3,350,000	5,650,000	5,300,000	5,150,000
Transportation Trust Fund - O&M Subsidy	12,315,457	15,278,423	19,118,077	21,307,189
Transportation Trust Fund - Capital	1,980,203	150,000	5,000,000	5,000,000
Land Excavation Operating Fund	107,562	86,904	0	19,998
Public Art Funding	4,800	0	0	0
Total Interfund Transfers	20,118,837	36,115,972	42,890,526	45,465,073

SPECIAL REVENUE FUNDS

Countywide Special Purpose Fund

Revenue:

From Countywide Project Const. Fund - Public Art	0	0	120,390	90,790
<u>From Countywide General Fund:</u>				
Teen Court/Juvenile Diversion Fund	0	0	0	23,954
Public Art Fund	44,341	0	0	0
Major Maintenance & Repair Fund	0	7,126,464	4,867,020	5,158,444
Detention Deputy Recruitment/Retention	192,000	0	0	0
County Fine & Forfeiture Fund	6,349,082	0	0	0
Local Govt Criminal Justice Trust Fund	6,670,013	0	0	0
State Court Innovations Fund	0	1,917,919	2,149,240	2,241,258
Legal Aid Fund	0	675,000	669,812	669,812
Court-Related Technology Fund	0	2,911,636	1,920,444	1,003,325
Indigent Health Care Services	5,000,000	6,700,000	3,500,000	3,250,000
Information & Technology Svcs. Project Fund	0	5,141,955	3,112,334	2,344,004
From Courthouse Annex Tower Fund (Close Fund)	0	2,665,400	0	0
From Indigent Health Care Sales Surtax Fund	87,693,668	86,663,242	90,438,430	93,366,323
From Law Library Board Fund - State Court Innovations	45,224	0	0	0
From Grants Fund - Teen Court	3,776	0	0	0
From Half-Cent Sales Tax (Data Mgmt. Svcs. Fund)	6,695,304	0	0	0
From Half-Cent Sales Tax (CW Major Maint. & Repair Fund)	0	1,500,000	0	0

INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
From State Revenue Sharing (Water Resources Team)	175,968	1,635,693	0	0
Total Interfund Transfers	112,869,376	116,937,309	106,777,670	108,147,910

Appropriations:

Countywide General Operating Fund	1,333	0	0	0
Countywide General Fund - Court Fac. & Traffic Hearing Off.	1,175,000	0	0	0
800 MHz Intergovernmental Radio Debt Service	1,170,511	1,115,254	1,149,651	1,140,176
Traffic Surcharge Trust (Close Courthouse Annex Tower Fund)	0	2,665,400	0	0
Courthouse Project Debt Svc Fund	3,100,000	0	0	0
Courthouse Proj. Sinking Fund (Traffic Surcharge Trust Fund)	0	3,209,248	3,053,951	3,055,264
Reimburse General Fund for Court Clerk Services	50,000	0	0	0
Match for Project Grants - Community Liaison Grant	19,482	0	0	0

State Revenue Sharing:

Countywide General Fund	16,832,622	12,424,370	1,725,798	1,725,798
Countywide General Fund (one-time)	2,442,800	1,500,000	210,828	0
Countywide General Fund - Project Subfund	6,500,000	0	0	0
Unincorporated Area General Fund	5,066,000	12,849,808	5,640,684	5,026,676
Transportation Trust Fund (6-Cent Gas Tax)	0	5,800,000	0	0
Tampa Bay Water Issues	175,968	1,635,693	0	0
Total Interfund Transfers	36,533,716	41,199,773	11,780,912	10,947,914

Unincorporated Area Special Purpose Fund

Revenue:

From Unincorporated Area Construction Fund	0	0	18,200	0
From CIT Series 2004 Project Fund	1,229,681	0	0	0
From Impact Fee Funds for Administration	253,650	241,585	225,910	125,210
From Commercial Paper Note Issuances - Debt	0	0	0	0
From Commercial Paper Note Issuances - Projects	3,150,000	0	0	0
From Half-Cent Sales Tax (Major Maint. & Repair Fund)	0	2,500,000	0	0
<u>From Unincorporated Area General Fund:</u>				
Unincorporated Area General Fund Project Fund	4,800	0	0	0
Unincorp. Area Major Maint. & Repair Fund	0	8,155,774	2,450,329	2,639,324
Land Excavation Operation/Inspection	107,562	86,904	0	19,998
Stormwater Management Project Fund	0	558,000	0	0
Sun City Utility Fund	25,815	12,093	0	0
Total Interfund Transfers	4,771,508	11,554,356	2,694,439	2,784,532

Appropriations:

Unincorporated Area Construction Fund	0	0	1,007,000	0
Match for Project Grants				
Parks	183,400	0	0	0
Stormwater - Operating	32,632	0	0	0
Stormwater - Capital	241,659	186,550	186,550	186,550
Commercial Paper Quarterly Note Issuances	472,691	0	800,000	400,000
Total Interfund Transfers	930,382	186,550	1,993,550	586,550

INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
Blended Component Units Fund				
<i>Revenue:</i>				
Interfund Transfers				
<u>From Countywide General Fund:</u>				
Civil Service Board	2,137,038	2,397,756	2,591,928	2,709,505
Law Library Board	288,416	0	0	0
Law Library Board (Rent Supplement)	229,920	0	0	0
City/County Planning Commission	4,531,157	5,188,919	5,334,158	5,714,666
Total Interfund Transfers	7,186,531	7,586,675	7,926,086	8,424,171
<i>Appropriations:</i>				
State Court Innovations Fund	45,224	0	0	0
Total Interfund Transfers	45,224	0	0	0
State Health Care Surtax Trust Fund				
<i>Appropriations:</i>				
Indigent Health Care Services Fund	87,693,668	86,663,242	90,438,430	93,366,323
Total Interfund Transfers	87,693,668	86,663,242	90,438,430	93,366,323
Sales Tax Revenue Fund				
<i>Appropriations:</i>				
Data Management Services Fund	6,695,304	0	0	0
<u>Countywide General Fund:</u>				
Countywide General Fund - Operating	0	3,300,000	4,700,000	5,500,000
Countywide General Fund - Project Subfund	3,565,000	0	0	0
<u>Unincorporated Area General Fund:</u>				
Unincorporated Area General Fund - Oper. Subfund	56,242,468	61,262,620	67,191,324	67,111,618
Unincorporated Area General Fund - R3M Subfund	2,500,000	0	0	0
Countywide Major Maintenance & Repair Fund	0	1,500,000	0	0
Unincorp. Area Major Maintenance & Repair Fund	0	2,500,000	0	0
Countywide Capital Projects Fund	0	1,191,000	0	0
Infrastructure Surtax Proj. Fd; FY 03 - 08 (non-financed)	39,289,887	42,517,283	44,850,916	48,418,677
Criminal Justice Facilities Debt Svc Fund	9,176,132	9,825,713	9,599,452	9,569,042
CIP Revenue Refunding Bonds '96 Sinking Fund	188,848	179,938	185,483	183,954
CIP Revenue Refunding Bonds '96 Sinking Fund	1,941,317	1,853,927	1,915,715	1,898,670
MOSII/County Center Debt Svc Fund	4,938,232	4,941,871	5,029,104	5,015,704
Capital Improvement Series 98 Bonds Debt Svc Fd.	1,341,669	1,334,050	1,336,534	1,338,130
Total Interfund Transfers	125,878,857	130,406,402	134,808,528	139,035,795
Intergovernmental Grants Fund				
<i>Revenue:</i>				
From Countywide General Fund	8,180,149	9,526,710	9,544,730	10,498,949
From Countywide General Fund - FEMA Match	1,750,000	0	0	0
From Unincorporated Area General Fund	500,000	0	0	0
From Unincorporated Area General Fund - FEMA Match	135,000	0	0	0
From Stormwater Management Project Fund	241,003	186,550	186,550	186,550
From Stormwater Management Operating Fund	32,632	0	0	0

INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
From ELAPP Site Management & Restoration	15,000	0	0	0
From Park Impact Fee Fund	183,400	0	0	0
From CIT Project Fund (Phase I)	14,900	0	0	0
From Teen Court Fund	19,482	0	0	0
From Utility System Operation & Maint. Fund	0	55,443	0	0
Total Interfund Transfers	11,071,566	9,768,703	9,731,280	10,685,499

Appropriations:

Countywide General Fund	221,461	0	0	0
Teen Court Fund	3,776	0	0	0
ELAPP Site Management & Restoration	678	0	0	0
Total Interfund Transfers	225,915	0	0	0

County Transportation Trust Fund

Revenue:

From Countywide General Fund (Capital)	0	0	0	2,400,000
From Countywide General Fund - Cap. (\$10 million alloc.) *	4,450,000	2,000,000	2,000,000	2,000,000
From Unincorp. Area General Fd - Oper. (\$10 million alloc.) *	1,700,000	1,850,000	2,200,000	2,350,000
From Unincorp. Area General Fd - Cap. (\$10 million alloc.) *	3,350,000	5,650,000	5,300,000	5,150,000
From Unincorp. Area General Fund (O&M Subsidy)	12,315,457	15,278,423	19,118,077	21,307,189
From Unincorp. Area General Fund (Capital)	1,980,203	150,000	0	0
From Unincorp. Area General Fund (Strategic Plan)	0	0	5,000,000	5,000,000
From State Revenue Sharing	0	5,800,000	0	0
From CIT Project Fund (Phase II)	59,292	0	0	0
Total Interfund Transfers	23,854,952	30,728,423	33,618,077	38,207,189

Appropriations:

Impact Fees/Capital Program Administration Fund	253,650	241,585	225,910	125,210
Fuel Tax Revenue Bonds Debt Svc Fund	2,249,684	2,339,377	2,331,827	2,313,340
Commercial Paper Quarterly Note Issuances	5,935,805	6,133,250	0	0
Total Interfund Transfers	8,439,139	8,714,212	2,557,737	2,438,550

Infrastructure Surtax Fixed Project Fund

Revenue:

From Local Govt. Infrastructure Surtax	39,289,887	42,517,283	44,850,916	48,418,677
From CIT Series 2004 Project Fund	2,807,767	0	0	0
From CP Quarterly Note Issuances	25,030,845	0	25,450,000	17,600,000
From CP Allocated Credit Capacity	0	37,552,481	42,342,621	(31,152,660)
Total Interfund Transfers	67,128,499	80,069,764	112,643,537	34,866,017

Appropriations:

Match for Project Grants	14,242	0	0	0
Match for Transportation Trust Fund Project Grants	59,292	0	0	0
Match for Water/Wastewater Project Grants	105,094	0	0	0
CIT Series 2001A & Series 2001B Bonds	4,404,321	4,540,379	4,497,448	4,498,095
CIT Series 2004 Sinking Fund	0	9,062,568	6,295,358	6,317,340
CP Quarterly Note Issuances	328,485	0	1,750,000	2,575,000
Total Interfund Transfers	4,911,434	13,602,947	12,542,806	13,390,435

INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
DEBT SERVICE FUNDS				
<i>Revenue:</i>				
From Half-Cent Sales Tax	15,644,881	16,281,572	16,150,573	16,106,830
From 800Mhz Intergovt Radio System	1,170,511	1,115,254	1,149,651	1,140,176
From Courthouse Annex Tower Fund	3,100,000	0	0	0
From 4th Cent Tourist Dev. Tax	1,941,317	1,853,927	1,915,715	1,898,670
From County Fuel Tax	2,249,684	2,339,377	2,331,827	2,313,340
From CIT Project Fund (Phase II)	4,404,321	4,540,379	4,497,448	4,498,095
From Cap. Imp. Refunding Rev. Bonds 1996 Const.	2	0	0	0
From Cap. Imp. Rev. Bonds 1994 Const. Fund	1	0	0	0
From Traffic Surcharge Trust Fund	0	3,209,248	3,053,951	3,055,264
From Infrastructure Surtax Proj. Fd; FY 03 - 08 (non-financed)	0	9,062,568	6,295,358	6,317,340
Total Interfund Transfers	28,510,717	38,402,325	35,394,523	35,329,715
CAPITAL PROJECTS FUNDS				
<i>Revenue:</i>				
From Countywide General Fund (ELAPP)	6,725,672	7,795,562	9,052,335	9,791,847
From Countywide General Fund (CW Capital Proj. Fund)	0	13,850,000	11,224,390	9,960,790
From Countywide General Fund Capital Proj. Fund (Art)	0	1,468,421	0	0
From Unincorp. Area General Fund (MSTU Cap. Proj. Fund)	0	4,374,778	8,822,120	8,998,562
From Unincorp. Area Major Maint. & Repair Proj. Fund	0	0	1,007,000	0
From Half-Cent Sales Tax	0	1,191,000	0	0
From Grant Funds	678	0	0	0
Capital Improvement Commercial Paper Program Fund:				
From CIT Phase II Financed Project Fund	328,486	0	1,750,000	2,575,000
From Constitutional Gas Tax Fund	5,935,805	6,133,250	0	0
From Stormwater Management Project Fund	472,692	0	0	0
From Park Impact Fee Funds	0	0	800,000	400,000
From CP Quarterly Note Issuances	3,980,000	0	160,000	0
From CP Allocated Credit Capacity	0	(1,426,129)	0	0
Total Interfund Transfers	17,443,333	33,386,882	32,815,845	31,726,199
<i>Appropriations:</i>				
Public Art Program Countywide Fund	0	0	120,390	90,790
Public Art Program Unincorporated Area General Fund	0	0	18,200	0
Grant Match - ELAPP	15,000	0	0	0
CIP Refunding Rev. Bonds '96 Sinking Fund	3	0	0	0
Capital Imp. Commercial Paper Program Fund:				
Stormwater Management Project Fund	3,150,000	0	0	0
CIT Phase II Financed Project Fund	25,030,845	37,552,481	67,792,621	(13,552,660)
Central Energy Plant Phase II Const Fund	3,980,000	0	0	0
Court Facilities Project Fund	0	(1,426,129)	0	0
EPC Sabal Park Facility Project Fund	0	0	160,000	0
Solid Waste Financed Project Fund	0	0	84,355,000	42,500,000
Water/Wastewater Capacity Assmt Unit Proj Fund	0	0	0	37,425,000
Water/Wastewater Utility System Financed Proj. Fund	0	0	32,147,000	34,774,000

INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Recommended	FY 07 Planned
2004 Community Investment Tax Rev. Bonds:				
Stormwater Management Project Fund	1,229,681	0	0	0
CIT Phase II Financed Project Fund	2,807,767	0	0	0
Total Interfund Transfers	36,213,296	36,126,352	184,593,211	101,237,130

ENTERPRISE FUNDS

Solid Waste Utility Enterprise Fund

Revenue:

From CP Allocated Credit Capacity	0	0	84,355,000	42,500,000
Total Interfund Transfers	0	0	84,355,000	42,500,000

Water & Wastewater Utility Enterprise Fund

Revenue:

From CIT Project Fund (Phase I)	105,094	0	0	0
From CP Allocated Credit Capacity	0	0	32,147,000	72,199,000
Total Interfund Transfers	105,094	0	32,147,000	72,199,000

Appropriations:

Utility System Operation & Maint. Fund

Grant Match - Byrne Grant CL2507	0	55,443	0	0
Total Interfund Transfers	0	55,443	0	0

Notes:

- (1) Fine & Forfeiture Fund paid for Court related costs and services prior to the enactment of Article V on July 1, 2004.
- (2) Local Criminal Justice Trust Fund paid for other Court costs, Medical Examiner, Public Defender, State Attorney, and Victim Assistance prior to the enactment of Article V on July 1, 2004.
- (3) Due to accounting requirements, agency funding appears outside the General Fund, but the property tax subsidy is reflected in the transfer shown here.