
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 06 and the adopted budgets for FY 07, FY 08 and FY 09.

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 06 Actual	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
GENERAL FUND				
Countywide General Fund				
<i>Revenue:</i>				
From State Revenue Sharing	\$328,972	\$0	\$5,811,565	\$5,472,696
From State Revenue Sharing (one-time)	210,828	0	0	0
From Grants Fund	1,981,355	0	0	0
From Half-Cent Sales Tax	5,900,000	8,375,000	7,266,674	8,649,463
Total Interfund Transfers	8,421,155	8,375,000	13,078,239	14,122,159
<i>Appropriations:</i>				
State Court Innovations Fund	888,684	1,432,786	932,691	969,610
Legal Aid Fund	533,466	683,101	538,500	527,500
Teen Court/Juvenile Diversion Fund	476,397	897,509	584,847	636,440
Court-Related Technology Fund	480,972	1,218,364	3,009,960	2,361,996
ELAPP Operating Millage (rev. avail. for projects)	8,046,490	11,312,385	11,964,352	11,738,872
ELAPP Administration, Management & Restoration Funds	1,506,468	1,721,662	822,271	2,239,172
ELAPP Administration, Site Acquisition & Administration	205,729	0	0	0
Planning Commission (3)	4,867,055	5,617,950	5,014,262	5,299,990
Civil Service Board (3)	2,320,025	2,808,669	2,952,695	3,100,330
Aging Services Grants Match	516,480	453,691	495,979	495,979
Water Team Grants Match	157,418	0	0	0
Emergency Management Grants Match	108,473	63,190	97,028	111,758
EPC Grants Match	497,280	523,062	533,552	585,878
Head Start Grants Match	2,978,344	2,978,466	2,981,343	2,980,843
Head Start Grants - County Supplement	1,296,973	2,845,798	0	0
Supervisor of Elections Grants Match	27,137	0	0	0
MPO Grants Match	26,335	26,335	45,223	47,485
Health & Social Services Grants Match	4,175,247	4,400,349	545,051	549,469
Indigent Health Care Services Fund	3,500,000	0	0	0
Countywide Construction Fund	22,599,419	22,726,760	4,455,250	6,694,000
Countywide Major Maintenance & Repair Fund (1X)	0	500,000	0	0
Countywide Major Maintenance & Repair Fund	5,554,468	5,629,883	5,641,195	5,960,365
Information & Technology Services Project Fund	3,112,334	5,344,004	7,907,504	8,339,929
Catastrophic Disaster Self Insurance Fund	4,378,203	0	0	0
Transportation Trust Fund - Capital (\$10 million alloc.)	2,000,000	2,000,000	2,000,000	2,000,000
Transportation Trust Fund - Capital		2,400,000		
Ad Valorem Tax Transp Fund	0	1,500,000	0	0
Community Liaisons Grants Match	1,624	7,721	0	0
Public Art Funding	42,450	0	0	0
Total Interfund Transfers	70,297,471	77,091,685	50,521,703	54,639,616

INTERFUND TRANSFERS

Description	FY 06 Actual	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
Unincorporated Area General Fund				
<i>Revenue:</i>				
From Half-Cent Sales Tax	70,598,182	71,233,163	69,009,657	73,163,539
From State Revenue Sharing	1,962,617	0	0	0
From Grants Fund	6,678,067	0	0	0
From Unincorporated Area Construction Fund	178,318	0	0	0
Total Interfund Transfers	79,417,184	71,233,163	69,009,657	73,163,539

Appropriations:

Planning Commission Fund	99,998	0	0	0
Catastrophic Disaster Self Insurance Fund	2,159,220	0	0	0
Transit System Aid Fund	0	0	750,000	750,000
Match for Public Safety Grant	37,100	0	0	0
Match for FEMA Grants	26,953	0	0	0
Unincorporated Area Construction Fund	4,262,000	2,100,000	12,500,000	6,900,000
Unincorporated Area Construction Fund - CST	8,829,326	8,868,736	0	0
Unincorp. Area Major Maintenance & Repair Fund (1X)	0	1,000,000	0	0
Unincorp. Area Major Maintenance & Repair Fund	2,780,945	2,897,999	3,252,475	3,452,107
Transportation Trust Fund - Operating (\$10 million alloc.)	2,200,000	2,000,000	1,500,000	1,500,000
Transportation Trust Fund - Capital (\$10 million alloc.)	5,300,000	5,500,000	6,000,000	5,950,000
Transportation Trust Fund - Capital (Add'l \$15 million)	8,535,000	8,530,000	9,500,000	9,500,000
Transportation Trust Fund - Operating (Add'l \$15 million)	5,142,949	7,030,000	5,500,000	5,500,000
Transportation Trust Fund - O&M Subsidy	8,146,325	13,180,155	13,696,253	13,579,431
Transportation Trust Fund - Capital	0	1,500,000	0	0
Land Excavation Operating Fund	0	25,670	7,708	61,058
Disaster Event Fund	3,000,000	0	0	0
Total Interfund Transfers	50,519,816	52,632,560	52,706,436	47,192,596

SPECIAL REVENUE FUNDS

Countywide Special Purpose Fund

Revenue:

From Countywide Project Const. Fund - Public Art	179,840	219,730	0	0
<u>From Countywide General Fund:</u>				
Public Art Fund	42,450	0	0	0
Major Maintenance & Repair Fund	5,554,468	6,129,883	5,641,195	5,960,365
State Court Innovations Fund	888,684	1,432,786	932,691	969,610
Legal Aid Fund	533,466	683,101	538,500	527,500
Teen Court/Juvenile Diversion Fund	476,397	897,509	584,847	636,440
Court-Related Technology Fund	480,972	1,218,364	3,009,960	2,361,996
Indigent Health Care Services	3,500,000	0	0	0
Information & Technology Svcs. Project Fund	3,112,334	5,344,004	7,907,504	8,339,929
From School Site Impact Fee Fund	153,264	0	0	0
From Indigent Health Care Sales Surtax Fund	75,056,491	94,991,164	112,449,077	118,708,969
From Law Library Board Fund - State Court Innovations	95,140	0	134,171	143,260
From Commerical Paper Quarterly Note Issuances	0	0	(564,996)	(564,996)
Total Interfund Transfers	90,073,506	110,916,541	130,632,949	137,083,073

INTERFUND TRANSFERS

Description	FY 06 Actual	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Fund				
<i>Appropriations:</i>				
800 MHz Intergovernmental Radio Debt Service	1,116,000	1,035,848	1,002,429	1,002,783
Impact Fee Administration	0	137,241	49,038	49,038
Courthouse Proj. Sinking Fund (Traffic Surcharge Trust Fund)	3,449,765	2,537,943	2,450,522	2,799,396
Countywide Capital Project Fund	2,241,042	795,000	0	0
Match for Project Grants - Community Liaison Grant	63,994	0	0	0
<u>State Revenue Sharing:</u>				
Countywide General Fund	328,972	0	5,811,565	5,472,696
Countywide General Fund (one-time)	210,828	0	0	0
Unincorporated Area General Fund	1,962,617	0	0	0
Commerical Paper Quarterly Note Issuances	3,463,583	0	0	0
M2Gen Project Revenue/Sinking Fund	0	0	1,315,909	1,654,778
Total Interfund Transfers	12,836,801	4,506,032	10,629,463	10,978,691
Unincorporated Area Special Purpose Fund				
<i>Revenue:</i>				
From Unincorporated Area Construction Fund	40,700	21,700	0	0
From ELAPP Projects Fund	507,696	0	0	0
From Impact Fee Funds for Administration	225,910	79,040	156,847	156,847
From School Site Impact Fee Fund - Prior	0	3,200	0	0
From School Site Impact Fee Fund	0	134,041	49,038	49,038
From Commercial Paper Note Issuances - Debt	0	(727,633)	0	0
<u>From Unincorporated Area General Fund:</u>				
Unincorporated Area General Fund Project Fund	231,616	0	0	0
Unincorp. Area Major Maint. & Repair Fund	2,549,329	3,897,999	3,252,475	3,452,107
Land Excavation Operation/Inspection	0	25,670	7,708	61,058
Total Interfund Transfers	3,555,251	3,434,017	3,466,068	3,719,050
<i>Appropriations:</i>				
Unincorporated Area Construction Fund	1,757,000	0	0	0
School Site Impact Fee Fund	153,264	0	0	0
Match for Project Grants				
Parks	349,519	20,612	186,550	186,550
Stormwater - Operating	14,043	186,550	0	0
Stormwater - Capital	12,405	12,405	0	0
Commercial Paper Quarterly Note Issuances	15,333	0	0	0
Total Interfund Transfers	2,301,564	219,567	186,550	186,550
Blended Component Units Fund				
<i>Revenue:</i>				
Interfund Transfers				
<u>From Countywide General Fund:</u>				
Civil Service Board	2,320,025	2,808,669	2,952,695	3,100,330
City/County Planning Commission	4,967,053	5,617,950	5,014,262	5,299,990
Total Interfund Transfers	7,287,078	8,426,619	7,966,957	8,400,320

INTERFUND TRANSFERS

Description	FY 06 Actual	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
Blended Component Units Fund				
<i>Appropriations:</i>				
State Court Innovations Fund	95,140	0	134,171	143,260
Total Interfund Transfers	95,140	0	134,171	143,260
State Health Care Surtax Trust Fund				
<i>Appropriations:</i>				
Indigent Health Care Services Fund	75,056,491	94,991,164	112,449,077	118,708,969
Total Interfund Transfers	75,056,491	94,991,164	112,449,077	118,708,969
Sales Tax Revenue Fund				
<i>Appropriations:</i>				
<u>Countywide General Fund:</u>				
Countywide General Fund - Operating	5,900,000	8,375,200	7,266,674	8,649,463
<u>Unincorporated Area General Fund:</u>				
Unincorporated Area General Fund - Oper. Subfund	70,598,182	71,233,163	69,009,657	73,163,539
Infrastructure Surtax Proj. Fd; FY 03 - 08 (financed)	45,697,895	54,128,083	17,692,410	0
Infrastructure Surtax Proj. Fd; FY 03 - 08 (non-financed)	3,635,009	0	0	0
Infrastructure Surtax Proj. Fd; FY 09 - 16	0	0	35,384,821	56,700,084
Criminal Justice Facilities Debt Svc Fund	9,515,000	9,455,543	9,313,793	9,311,543
CIP Revenue Refunding Bonds '96 Sinking Fund	2,090,087	1,889,712	1,829,291	1,829,937
4th Cent TDT 06 Refunding Bonds Sinking Fund	0	0	1,028,090	1,011,890
5th Cent TDT 06A Refunding Bonds Sinking Fund	0	0	1,154,588	1,154,588
5ht Cent TDT 06B Refunding Bonds Sinking Fund	0	0	2,346,979	2,346,035
MOSI/County Center Debt Svc Fund	5,387,051	4,751,643	4,796,731	4,798,106
Capital Improvement Series 98 Bonds Debt Svc Fd.	1,342,442	1,338,130	1,341,567	1,336,817
TSA Refunding Non-Ad Valorem Bonds Debt Svc. Fd.	892,000	864,535	918,347	919,897
Total Interfund Transfers	145,057,666	152,036,009	152,082,948	161,221,899
Intergovernmental Grants Fund				
<i>Revenue:</i>				
From Countywide General Fund	13,053,132	11,298,612	4,698,176	4,771,412
From Stormwater Management Fund	172,198	186,550	186,550	186,550
From Financed Project Fund	200,000	0	0	0
From Drug Trust Fund	63,994	0	0	0
Total Interfund Transfers	13,489,324	11,485,162	4,884,726	4,957,962
County Transportation Trust Fund				
<i>Revenue:</i>				
From Countywide General Fund (Capital)	0	3,900,000	0	0
From Countywide General Fund - Cap. (\$10 million alloc.) *	2,200,000	2,000,000	1,500,000	1,500,000
From Unincorp. Area General Fd - Oper. (\$10 million alloc.) *	2,000,000	2,000,000	2,000,000	2,000,000
From Unincorp. Area General Fd - Cap. (\$10 million alloc.) *	5,300,000	5,500,000	6,000,000	5,950,000
From Unincorp. Area General Fd - Cap. (Add'l \$15 million)	8,535,000	8,530,000	9,500,000	9,500,000
From Unincorp. Area General Fd - Oper. (Add'l \$15 million)	5,142,949	7,030,000	5,500,000	5,500,000

INTERFUND TRANSFERS

Description	FY 06 Actual	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
County Transportation Trust Fund				
<i>Revenue(continued):</i>				
From Unincorp. Area General Fund (O&M Subsidy)	8,146,325	13,180,155	13,696,253	13,579,431
From Unincorp. Area General Fund (Capital)	0	1,500,000	0	0
From Unincorp. Area General Fund (Operating)	0	0	750,000	750,000
Total Interfund Transfers	31,324,274	43,640,155	38,946,253	38,779,431
<i>Appropriations:</i>				
Impact Fees/Capital Program Administration Fund	225,910	79,040	156,847	156,847
Fuel Tax Revenue Bonds Debt Svc Fund	2,397,073	2,359,775	2,368,480	1,350,000
Total Interfund Transfers	2,622,983	2,438,815	2,525,327	1,506,847
Infrastructure Surtax Fixed Project Fund				
<i>Revenue:</i>				
From Local Govt. Infrastructure Surtax	49,332,904	54,128,083	53,077,231	56,700,084
From ELAPP Projects Fund	1,473,351	0	0	0
From CP Quarterly Note Issuances	7,094,222	0	0	0
From CP Allocated Credit Capacity		87,166,111	162,385,387	5,361,327
Total Interfund Transfers	57,900,477	141,294,194	215,462,618	62,061,411
<i>Appropriations:</i>				
Match for Project Grants	200,000	(33,017)	0	0
Match for Water/Wastewater Project Grants	32,145	0	0	0
CIT Series 2001A & Series 2001B Bonds	4,495,769	4,502,095	4,476,226	4,479,026
CIT Series 2004 Sinking Fund	6,296,090	6,317,340	6,229,073	6,241,385
CP Quarterly Note Issuances	10,401,452	11,426,028	0	0
Total Interfund Transfers	21,425,456	22,212,446	10,705,299	10,720,411
DEBT SERVICE FUNDS				
<i>Revenue:</i>				
From Half-Cent Sales Tax	16,432,080	15,712,438	15,613,499	15,607,931
From 800MHz Intergovt Radio System	1,116,000	1,035,848	1,002,429	1,002,783
From State Revenue Sharing	0	0	1,315,909	1,654,778
From 4th Cent Tourist Dev. Tax	1,902,500	1,722,590	2,695,973	2,680,362
From Traffic Surcharge Trust Fund	3,449,765	2,537,943	2,450,522	2,799,396
From 5th Cent Tourist Dev. Tax	892,000	864,535	4,419,914	4,420,520
From County Fuel Tax	2,397,073	2,359,775	2,368,480	1,350,000
From CIT Project Fund	10,791,859	10,819,435	10,705,299	10,720,411
Total Interfund Transfers	36,981,277	35,052,564	40,572,025	40,236,181
CAPITAL PROJECTS FUNDS				
<i>Revenue:</i>				
From Countywide General Fund (ELAPP)	9,758,687	13,034,047	12,786,623	13,978,044
From Countywide General Fund	22,599,419	22,726,760	4,455,250	6,694,000
From Public Art Fund	40,000	0	0	0
From Countywide Major Maint. & Repair Proj. Fund	2,201,042	795,000	0	0
From Unincorp. Area General Fund (Comm Svcs Tax)	8,829,326	8,868,736	0	0
From Unincorp. Area General Fund	4,262,000	2,100,000	12,500,000	6,900,000
From Unincorp. Area Major Maint. & Repair Proj. Fund	1,257,000	0	0	0

INTERFUND TRANSFERS

Description	FY 06 Actual	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
CAPITAL PROJECTS FUNDS				
<i>Revenue (continued):</i>				
From Phosphate Rock Fund	500,000	0	0	0
From ELAPP Projects Fund	37,500	0	0	0
From Grant Funds	13,200	0	0	0
Capital Improvement Commercial Paper Program Fund:				
From CIT Project Fund	10,401,452	11,426,028	0	0
From State Revenue Sharing Fund	3,463,583	0	0	0
From Court Facility Project Fund	474,452	0	0	0
From ELAPP Projects Fund	1,590,132	0	0	0
From Park Impact Fee Funds	15,333	0	0	0
From CP Quarterly Note Issuances	2,314,017	0	0	0
From CP Allocated Credit Capacity	0	(786,949)	0	0
Total Interfund Transfers	67,757,143	58,163,622	29,741,873	27,572,044
<i>Appropriations:</i>				
Public Art Program Countywide Fund	179,840	219,730	0	0
Public Art Program Unincorporated Area General Fund	40,700	21,700	0	0
Unincorporated Area General Fund	178,318	0	0	0
Court Facility Non Bond Construction Fund	474,452	0	0	0
Parks Unincorporated Area Series '96 Bonds	37,500	0	0	0
Parks Impact Fee Fund	507,696	0	0	0
Infrastructure Surtax Proj. Fd; FY 03 - 08 (financed)	1,473,351			
Capital Imp. Commercial Paper Program Fund:				
Stormwater Management Project Fund	0	(727,633)	0	0
Jail Expansion Capital Project	0	(786,949)	0	0
CIT Phase II Financed Project Fund	7,094,222	(5,506,889)	0	0
CIT Phase III Project Fund	0	92,673,000	162,385,387	5,361,327
Court Facility	2,170,138	0	0	0
Sheriff's Training Facility Fund	0	0	(564,996)	(564,996)
EPC Sabal Park Facility Project Fund	143,879	0	0	0
CP Quarterly Note Issuances	1,590,132	0	0	0
Total Interfund Transfers	13,890,228	85,892,959	161,820,391	4,796,331
ENTERPRISE FUNDS				
Water & Wastewater Utility Enterprise Fund				
<i>Revenue:</i>				
From CIT Project Fund (Phase I)	32,145	0	0	0
From Grants Fund	18,238	0	0	0
Total Interfund Transfers	50,383	0	0	0

INTERFUND TRANSFERS

Description	FY 06 Actual	FY 07 Adopted	FY 08 Recommended	FY 09 Planned
ENTERPRISE FUNDS				
Water & Wastewater Utility Enterprise Fund				
<i>Appropriations:</i>				
Utility System Operation & Maint. Fund				
From Rev/Sinking Fund RW Spcl Assmnt 00 Rev Bds	0	683,777	0	0
From Recl Water Spcl Assessment Rev Bds 2000	0	429,319	0	0
From Rev/Sinking Fund Cau SpclAssmnt 2000 Bds	0	2,547,094	0	0
Reserve Fd Cau Spcl Assmnt 2000 Bds	0	2,408,038	0	0
Total Interfund Transfers	0	6,068,228	0	0
INTERNAL SERVICE FUNDS				
County Self Insurance Fund				
<i>Revenue:</i>				
From Countywide General Fund	4,378,203	0	0	0
From Unincorporated Area General Fund	2,159,220	0	0	0
Total Interfund Transfers	\$6,537,423	\$0	\$0	\$0
TRUST & AGENCY FUNDS				
Reclaimed Water Special Assessment Rev Bnds 2000 Fund				
<i>Revenue:</i>				
From Rev/Sinking Fund RW Spcl Assmnt 00 Rev Bds	0	683,777	0	0
From Recl Water Spcl Assessment Rev Bds 2000	0	429,319	0	0
Total Interfund Transfers	\$0	\$1,113,096	\$0	\$0
Capacity Assess Special Assess Bds 2000 Fund				
<i>Revenue:</i>				
From Rev/Sinking Fund Cau SpclAssmnt 2000 Bds	0	2,547,094	0	0
Reserve Fd Cau Spcl Assmnt 2000 Bds	0	2,408,038	0	0
Total Interfund Transfers	\$0	\$4,955,132	\$0	\$0

Notes:

Due to accounting requirements, agency funding appears outside the General Fund, but the property tax subsidy is reflected in the transfer shown here.