
BUDGET BY FUND

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

Next follows the Budget Summary by Fund schedule which shows budget figures for each fund within its respective fund type. The next schedule is the Fund Summary By Type of Expenditure which reflects data by characters of expense entitled Personal Services, Operating Expenditure/Expense, Capital Equipment, Capital Projects, Debt Service, and Grants and Aids. The character of expense entitled *Other Uses* is not shown in the aggregate but rather as a breakdown into objects classified as Transfers, Budgeted Transfers to Constitutional Officers, and Reserves & Refunds. The schedules that follow provide, by fund, an explanation of the purpose of the fund and a four-year comparison of revenues and appropriations. Revenues are presented according to classifications set by the State of Florida and appropriations are presented by major organization. Each table presents FY 06 and FY 07 actuals, FY 08 adopted, and FY 09 recommended budgets.

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

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

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

Comparing Budget Documents with the Comprehensive Annual Financial Report (CAFR)

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

FUND ACCOUNTING

The operations of the County are recorded in the following fund types for FY 06, FY 07, FY 08, and FY 09:

All Fund Types: FY 06 \$2,745,501,315 FY 07 \$2,992,415,965 FY 08 \$4,046,731,378 FY 09 \$3,870,715,766

Governmental Funds: FY 06 \$2,019,863,175 FY 07 \$2,108,054,064 FY 08 \$2,820,073,209 FY 09 \$2,585,663,718

Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary funds). The measurement focus is based upon determination of changes in financial position. The following are the County's governmental fund types:

A. **General Fund:** FY 06 \$871,423,807 FY 07 \$962,437,457 FY 08 \$1,144,671,398 FY 09 \$1,132,122,019

The general fund is the primary operating fund of the County. It is used to account for all financial resources of the general government except those required to be accounted for in other funds.

B. **Special Revenue Funds:** FY 06 \$902,730,060 FY 07 \$935,390,736 FY 08 \$1,309,030,223 FY 09 \$1,275,427,515

Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to specified purposes.

C. **Debt Service Funds:** FY 06 \$143,588,888 FY 07 \$91,350,935 FY 08 \$89,087,323 FY 09 \$99,180,631

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and other debt related costs.

D. **Capital Projects Funds:** FY 06 \$102,120,420 FY 07 \$118,874,936 FY 08 \$277,284,265 FY 09 \$78,933,553

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Types: FY 06 \$722,164,544 FY 07 \$872,484,328 FY 08 \$1,213,093,821 FY 09 \$1,271,254,352

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is on the determination of net income and capital maintenance. The following are the County's proprietary fund types:

A. **Enterprise Funds:** FY 06 \$604,015,944 FY 07 \$739,482,005 FY 08 \$869,372,702 FY 09 \$912,630,329

Enterprise funds are used to account for operations that are financed primarily through user charges, or where the governing body has concluded that the determination of net income is appropriate.

B. **Internal Service Funds:** FY 06 \$118,148,600 FY 07 \$133,002,323 FY 08 \$343,721,119 FY 09 \$358,624,023

Internal service funds are used to account for goods or services provided by one County department to other County departments or agencies on a cost-reimbursement basis.

Agency Fund: FY 06 \$3,473,596 FY 07 \$11,877,573 FY 08 \$13,564,348 FY 09 \$13,797,696

Fiduciary funds are used to account for assets held by the County on behalf of outside parties, including other governments, or on behalf of other funds within the government. When these assets are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund, or an expendable trust fund is used. The terms "unexpendable" and "expendable" refer to whether or not the government is under an obligation to maintain the trust principal. Agency funds generally are used to account for assets that government holds on behalf of others as their agent. The County only has expendable trust funds and agency funds. The measurement focus of expendable trust funds is similar to that of governmental funds. Agency funds are custodial in nature and accordingly do not involve the measurement of results of operations.

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

BUDGET SUMMARY BY FUND

Fund Title	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
General Fund				
Countywide General Fund	\$541,745,332	\$606,386,249	\$691,525,001	\$680,368,757
Unincorporated Area General Fund	329,678,475	356,051,208	453,146,397	451,753,262
Subtotal	871,423,807	962,437,457	1,144,671,398	1,132,122,019
Special Revenue Funds				
Countywide Special Purpose Revenue Fund	137,839,880	119,003,413	218,368,083	241,727,284
Unincorporated Area Special Purpose Fund	40,261,938	31,895,587	38,752,441	31,168,895
County Blended Component Units Fund	9,173,489	9,821,760	9,873,848	9,749,921
Local Housing Assistance Program Fund	11,529,173	13,482,073	8,500,000	8,250,000
State Of FI Healthcare Surtax Trust Fund	75,056,491	80,155,354	197,378,439	176,194,784
Sales Tax Revenue Fund	219,779,657	225,989,096	260,745,425	243,553,048
Intergovernmental Grants	115,169,584	107,462,563	92,477,750	91,418,470
County Transportation Trust Fund	126,781,499	153,759,990	161,123,564	172,650,459
Library Tax District Fund	43,045,128	45,073,534	99,353,548	86,999,977
Infrastructure Surtax Fixed Project Fund	124,093,221	148,747,366	222,457,125	213,714,677
Subtotal	902,730,060	935,390,736	1,309,030,223	1,275,427,515
Debt Service Funds				
Cap Imp Non-Adval Rev 98 Dbt Svc Fd	1,497,150	1,499,650	1,814,723	1,866,887
Fuel Tax Ref Rev Bds Dbt Svc Fd	2,386,648	2,381,061	3,582,686	2,592,934
4th Cent Tourist Dev Tax Debt Svc Fd	0	17,519,762	1,178,090	1,205,290
5th Cent Tourist Dev Tax Debt Svc Fd	0	29,703,300	4,143,883	4,287,599
P&R G.O. Bnds 93/96/02 Dbt Svc Fd	1,386,428	1,377,922	1,569,930	1,532,041
ELAPP Limited Adval Tax Bonds Dbt Svc Fd	5,323,825	5,317,190	6,507,191	6,554,758
Crim Just Cip Ref Rev 93& 03 Dbt Svc Fd	10,003,500	9,998,100	21,669,292	21,712,743
Ct Facil Rev Bds 99&05 Debt Svc Fd	1,079,551	2,541,446	4,118,291	4,474,020
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc	44,683,718	3,251,825	7,085,545	7,086,545
Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd	65,751,789	5,187,706	11,879,633	11,892,847
Cap Impr Commercial Paper Program Fund	0	397,255	1,654,779	1,717,883
CIT Rev Bds 2001 A & B Dbt Svc Fd	4,537,862	4,531,862	6,651,788	6,656,267
CIT Rev Bds 2004 Dbt Svc Fd	6,344,269	6,337,006	9,007,296	9,021,365
CIT Rev Bds 2007 Dbt Svc Fd	0	0	5,947,205	16,301,208
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd	594,148	1,306,850	2,276,991	2,278,244
Subtotal	143,588,888	91,350,935	89,087,323	99,180,631

BUDGET SUMMARY BY FUND

Fund Title	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Capital Projects Funds				
Countywide Capital Projects Fund	19,317,385	10,491,910	9,530,250	33,285,549
Unincorp Area Capital Projects Fund	4,991,219	2,453,225	22,960,084	16,707,984
Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd	192,781	(\$7,854)	0	316
EPC Facility Acquisition/Rehab Fund	110,047	971,982	0	833
General Oblig Bonds P & R Program Fund	85,221	0	0	0
Enviro Sensitive Lands Tax/Bond Fund	16,020,267	12,595,924	16,981,966	6,226,991
Court Facil Non-Bond Construction Fund	2,125,923	12,898	100,000	112,475
Cap Impr Commercial Paper Program Fund	59,277,577	92,151,853	19,120,004	22,474,405
Falkenburg Jail Construction Fund	0	204,998	125,000	125,000
2007 Community Investment Tax Rev Bnds	0	0	208,466,961	0
Subtotal	102,120,420	118,874,936	277,284,265	78,933,553
Enterprise Funds				
Solid Waste System Enterprise Fund	170,630,775	243,933,039	270,739,055	303,953,718
Water & Wastewater Utility Enterprise Fd	427,696,048	485,262,333	595,724,647	607,156,311
Cap Impr Commercial Paper Program Fund	2,699,999	4,107,333	2,909,000	1,520,300
Recl Water Spcl Assessment Rev Bds 2000	436,338	1,132,756	0	0
Impact Fees Special Assessment	2,552,784	5,046,544	0	0
Subtotal	604,015,944	739,482,005	869,372,702	912,630,329
Internal Service Fund				
Fleet Services Fund	23,142,990	23,798,978	59,477,109	65,446,606
County Self Insurance Fund	95,005,610	109,203,345	284,244,010	293,177,417
Subtotal	118,148,600	133,002,323	343,721,119	358,624,023
Non-Commitment Special Assessment Debt				
Impact Fee Special Assessment Bonds 2006	3,473,499	8,994,789	10,086,863	10,319,720
Transportation Assessment Units Fund	97	868	8,237	8,347
Recl Water Spcl Assessment Rev Bds 2000	0	436,429	503,137	543,189
Impact Fees Special Assessment	0	2,445,487	2,966,111	2,926,440
Subtotal	3,473,596	11,877,573	13,564,348	13,797,696
Total	\$2,745,501,315	\$2,992,415,965	\$4,046,731,378	\$3,870,715,766

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
GENERAL REVENUE FUND				
Countywide General Fund				
Personal Services	\$106,997,298	\$114,415,482	\$120,374,933	\$117,305,897
Operating Expenditure/Expense	41,528,751	43,496,836	57,767,659	52,582,308
Capital Equipment	2,187,359	2,054,879	13,454,676	3,484,334
Capital Projects	873,249	866,382	714,000	0
Grants & Aids	38,806,205	41,988,846	41,954,067	31,661,969
Transfers	70,297,471	96,758,522	60,766,953	74,156,879
Budgeted Transfers to Constitutional Officers	280,641,923	306,097,738	319,881,211	325,320,805
Reserves & Refunds	413,076	707,564	76,611,502	75,856,565
Subtotal	<u>541,745,332</u>	<u>606,386,249</u>	<u>691,525,001</u>	<u>680,368,757</u>
Unincorporated Area General Fund				
Personal Services	122,329,829	130,342,434	136,197,354	134,821,176
Operating Expenditure/Expense	49,992,539	47,695,728	55,648,976	52,459,803
Capital Equipment	1,535,534	2,020,589	6,219,842	2,224,201
Capital Projects	49,014	290,979	63,200	51,200
Grants & Aids	266,242	3,671,113	5,233,500	2,098,249
Transfers	50,519,816	59,658,646	68,916,520	74,290,485
Budgeted Transf To Constitution Officers	104,769,963	112,117,082	114,337,015	119,173,230
Reserves & Refunds	215,538	254,637	66,529,990	66,634,918
Subtotal	<u>329,678,475</u>	<u>356,051,208</u>	<u>453,146,397</u>	<u>451,753,262</u>
Total General Revenue Fund	<u>871,423,807</u>	<u>962,437,457</u>	<u>1,144,671,398</u>	<u>1,132,122,019</u>
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
Personal Services	10,365,288	10,661,492	11,809,114	11,891,895
Operating Expenditure/Expense	16,524,437	16,727,397	30,734,881	29,223,183
Capital Equipment	2,385,421	1,434,862	3,058,612	3,180,487
Capital Projects	10,025,026	414,297	1,178,600	895,600
Grants & Aids	83,024,340	79,657,753	108,031,501	123,707,892
Transfers	13,511,655	8,037,087	8,629,463	11,076,306
Budgeted Transfers to Constitutional Officers	2,003,427	2,070,319	1,305,254	1,441,940
Reserves & Refunds	286	206	53,620,658	60,309,981
Subtotal	<u>137,839,880</u>	<u>119,003,413</u>	<u>218,368,083</u>	<u>241,727,284</u>
Unincorporated Area Special Purpose Fund				
Personal Services	13,286,024	13,433,718	11,932,474	10,937,583

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Capital Equipment	67,611	63,821	99,100	82,100
Capital Projects	122,368	142,002	112,000	117,000
Transfers	95,140	211,951	134,375	132,934
Subtotal	9,173,489	9,821,760	9,873,848	9,749,921
Local Housing Assistance Program Fund				
Personal Services	365,867	374,995	610,532	822,726
Operating Expenditure/Expense	158,430	403,975	466,343	461,955
Capital Equipment	2,998	1,150	0	0
Capital Projects	34,495	8,712	0	0
Grants & Aids	10,967,383	12,693,241	7,423,125	6,965,319
Subtotal	11,529,173	13,482,073	8,500,000	8,250,000
State of FI Healthcare Surtax Trust Fund				
Transfers	75,056,491	80,155,354	113,828,374	121,022,822
Reserves & Refunds	0	0	83,550,065	55,171,962
Subtotal	75,056,491	80,155,354	197,378,439	176,194,784
Sales Tax Revenue Fund				
Personal Services	63,960	97,573	194,566	201,924
Operating Expenditure/Expense	10,932	11,180	68,910	38,643
Grants & Aids	74,491,918	70,028,179	71,826,244	67,888,171
Transfers	145,057,666	155,688,358	141,034,830	138,381,050
Budgeted Transfers to Constitutional Officers	155,181	163,806	153,500	154,250
Reserves & Refunds	0	0	47,467,375	36,889,010
Subtotal	219,779,657	225,989,096	260,745,425	243,553,048
Intergovernmental Grants				
Personal Services	27,783,413	30,300,809	31,923,294	33,434,045
Operating Expenditure/Expense	25,870,303	27,505,381	22,518,050	22,397,375
Capital Equipment	2,126,083	1,298,372	2,702,100	124,495
Capital Projects	1,289,047	1,908,170	0	0
Grants & Aids	39,204,906	41,785,600	34,763,607	35,005,966
Transfers	17,692,405	4,112,182	0	0
Reserves & Refunds	1,203,427	552,049	570,699	456,589
Subtotal	115,169,584	107,462,563	92,477,750	91,418,470

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Transportation Trust Fund				
Personal Services	30,263,779	32,696,665	34,315,724	36,191,534
Operating Expenditure/Expense	30,157,308	33,675,852	35,085,060	32,757,644
Capital Equipment	490,418	201,322	0	0
Capital Projects	15,976,430	30,182,906	30,048,000	28,385,104
Grants & Aids	4,656,830	13,420,439	2,526,644	2,234,125
Transfers	45,094,347	43,438,523	44,961,335	44,044,893
Budgeted Transfers to Constitutional Officers	141,475	144,112	166,398	166,398
Reserves & Refunds	912	171	14,020,403	28,870,761
Subtotal	126,781,499	153,759,990	161,123,564	172,650,459
Library Tax District Fund				
Personal Services	17,469,385	19,154,471	20,570,131	21,167,238
Operating Expenditure/Expense	9,000,270	10,728,153	13,499,513	13,786,336
Capital Equipment	6,632,447	5,708,095	8,011,974	5,948,681
Capital Projects	3,153,808	2,419,740	9,172,175	4,311,814
Grants & Aids	690,469	684,220	684,220	530,134
Transfers	4,865,903	4,887,290	12,813,775	5,696,519
Budgeted Transfers to Constitutional Officers	1,135,026	1,343,423	1,447,180	1,410,971
Reserves & Refunds	97,820	148,142	33,154,580	34,148,284
Subtotal	43,045,128	45,073,534	99,353,548	86,999,977
Infrastructure Surtax Fixed Project Fund				
Operating Expenditure/Expense	75,609	40,811	38,000	0
Capital Equipment	2,187,591	1,175,840	5,939,160	1,600,000
Capital Projects	59,602,177	125,722,160	181,822,000	129,349,044
Grants & Aids	10,205,684	4,774	1,823,342	1,000,000
Transfers	52,022,160	21,803,781	17,267,504	128,880,375
Reserves & Refunds	0	0	15,567,119	(47,114,742)
Subtotal	124,093,221	148,747,366	222,457,125	213,714,677
Total Special Revenue Funds	902,730,060	935,390,736	1,309,030,223	1,275,427,515
DEBT SERVICE FUNDS				
Cap Imp Non-Adval Rev 98 Dbt Svc Fd				
Operating Expenditure/Expense	2,650	2,650	5,000	5,000
Debt Service	1,494,500	1,497,000	1,523,375	1,498,625
Reserves & Refunds	0	0	286,348	363,262
Subtotal	1,497,150	1,499,650	1,814,723	1,866,887
Fuel Tax Ref Rev Bds Dbt Svc Fd				
Operating Expenditure/Expense	0	10,461	18,000	20,000
Debt Service	2,386,648	2,370,600	2,374,450	1,382,000
Reserves & Refunds	0	0	1,190,236	1,190,934
Subtotal	2,386,648	2,381,061	3,582,686	2,592,934

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
4th Cent Tourist Dev Tax Dbt Svc Fd				
Operating Expenditure/Expense	0	444,739	10,000	10,000
Debt Service	0	8,728,919	1,168,090	1,151,890
Grants & Aids	0	8,346,104	0	0
Reserves & Refunds	0	0	0	43,400
Subtotal	0	17,519,762	1,178,090	1,205,290
5th Cent Tourist Dev Tax Dbt Svc Fd				
Operating Expenditure/Expense	0	775,537	20,000	20,000
Debt Service	0	28,901,663	3,210,567	3,209,623
Grants & Aids	0	26,100	0	0
Reserves & Refunds	0	0	913,316	1,057,976
Subtotal	0	29,703,300	4,143,883	4,287,599
P&R G.O. Bnds 93/96/02 Dbt Svc Fd				
Operating Expenditure/Expense	8,000	6,350	10,000	12,000
Debt Service	1,326,655	1,321,030	1,324,203	1,319,553
Budgeted Transfers to Constitutional Officers	50,184	48,742	54,952	55,570
Reserves & Refunds	1,589	1,800	180,775	144,918
Subtotal	1,386,428	1,377,922	1,569,930	1,532,041
ELAPP Limited Adval Tax Bonds Dbt Svc Fd				
Operating Expenditure/Expense	0	3,600	9,000	11,000
Debt Service	5,153,903	5,149,413	5,200,650	5,154,690
Budgeted Transfers to Constitutional Officers	163,882	154,919	184,015	186,719
Reserves & Refunds	6,040	9,258	1,113,526	1,202,349
Subtotal	5,323,825	5,317,190	6,507,191	6,554,758
Crim Just CIP Ref Rev 93& 03 Dbt Svc Fd				
Operating Expenditure/Expense	3,600	3,600	4,000	4,000
Debt Service	9,999,900	9,994,500	10,022,750	9,995,500
Reserves & Refunds	0	0	11,642,542	11,713,243
Subtotal	10,003,500	9,998,100	21,669,292	21,712,743
Ct Facil Rev Bds 99&05 Debt Svc Fd				
Operating Expenditure/Expense	5,608	7,350	11,000	12,000
Debt Service	1,073,943	2,534,096	2,532,671	2,533,953
Reserves & Refunds	0	0	1,574,620	1,928,067
Subtotal	1,079,551	2,541,446	4,118,291	4,474,020
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc				
Operating Expenditure/Expense	606,383	6,800	10,200	10,200
Debt Service	43,834,710	3,245,025	3,245,572	3,246,722
Transfers	242,625	0	0	0
Reserves & Refunds	0	0	3,829,773	3,829,623
Subtotal	44,683,718	3,251,825	7,085,545	7,086,545

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd				
Operating Expenditure/Expense	606,954	3,500	8,000	8,000
Debt Service	64,945,921	5,184,206	5,184,231	5,185,606
Transfers	198,914	0	0	0
Reserves & Refunds	0	0	6,687,402	6,699,241
Subtotal	65,751,789	5,187,706	11,879,633	11,892,847
Cap Imp Commercial Paper Program Fund				
Debt Service	0	397,255	1,654,779	1,654,778
Reserves & Refunds	0	0	0	63,105
Subtotal	0	397,255	1,654,779	1,717,883
CIT Rev Bds 2001 A & B Dbt Svc Fund				
Operating Expenditure/Expense	3,600	3,600	17,000	18,000
Debt Service	4,534,262	4,528,262	4,529,262	4,532,062
Reserves & Refunds	0	0	2,105,526	2,106,205
Subtotal	4,537,862	4,531,862	6,651,788	6,656,267
CIT Rev Bds 2004 Dbt Svc Fd				
Operating Expenditure/Expense	3,500	0	5,000	6,000
Debt Service	6,340,769	6,337,006	6,351,444	6,363,756
Reserves & Refunds	0	0	2,650,852	2,651,609
Subtotal	6,344,269	6,337,006	9,007,296	9,021,365
CIT Rev Bds 2007 Dbt Svc Fd				
Operating Expenditure/Expense	0	0	10,000	10,000
Debt Service	0	0	5,937,205	16,276,338
Reserves & Refunds	0	0	0	14,870
Subtotal	0	0	5,947,205	16,301,208
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd				
Operating Expenditure/Expense	(500)	0	5,000	6,000
Debt Service	594,648	1,306,850	1,309,000	1,310,550
Reserves & Refunds	0	0	962,991	961,694
Subtotal	594,148	1,306,850	2,276,991	2,278,244
Total Debt Service Funds	143,588,888	91,350,935	89,087,323	99,180,631
CAPITAL PROJECTS FUNDS				
Countywide Capital Projects Fund				
Operating Expenditure/Expense	1,328,516	1,395,547	(680,800)	(118,100)
Capital Equipment	13,475,304	8,772,157	2,439,284	935,000
Capital Projects	0	4,476	241,835	10,239,000
Grants & Aids	3,240,000	100,000	0	75,000
Transfers	179,840	219,730	22,453	0
Budgeted Transfers to Constitutional Officers	1,093,725	0	0	(93,132)
Reserves & Refunds	0	0	7,507,478	22,247,781
Subtotal	19,317,385	10,491,910	9,530,250	33,285,549

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Unincorp Area Capital Projects Fund				
Operating Expenditure/Expense	1,451,549	441,904	885,000	0
Capital Equipment	523,449	0	1,565,000	1,593,000
Capital Projects	2,797,203	541,449	13,941,000	3,131,810
Grants & Aids	0	1,448,172	0	0
Transfers	219,018	21,700	62,510	968,277
Reserves & Refunds	0	0	6,506,574	11,014,897
Subtotal	4,991,219	2,453,225	22,960,084	16,707,984
Cap Imp Non-Adval Tax Rev Bds Svc 98 Fd				
Capital Projects	192,781	(7,854)	0	0
Reserves & Refunds	0	0	0	316
Subtotal	192,781	(7,854)	0	316
EPC Facility Acquisition/Rehab Fund				
Operating Expenditure/Expense	1,482	880	0	0
Capital Equipment	2,200	0	0	0
Capital Projects	106,365	971,102	0	0
Reserves & Refunds	0	0	0	833
Subtotal	110,047	971,982	0	833
General Oblig Bonds P & R Program Fund				
Capital Projects	85,221	0	0	0
Subtotal	85,221	0	0	0
Enviro Sensitive Lands Tax/Bond Fund				
Personal Services	1,250,113	1,423,067	1,550,920	1,616,565
Operating Expenditure/Expense	850,942	878,051	1,384,724	2,066,449
Capital Equipment	79,540	447,641	0	0
Capital Projects	8,850,229	9,505,795	12,119,352	100,000
Debt Service	6,250	0	0	0
Grants & Aids	0	1	0	0
Transfers	4,983,193	341,369	853,868	1,921,306
Reserves & Refunds	0	0	1,073,102	522,671
Subtotal	16,020,267	12,595,924	16,981,966	6,226,991
Court Facil Non-Bond Construction Fund				
Operating Expenditure/Expense	48,055	0	0	0
Capital Equipment	0	0	0	34,000
Capital Projects	1,603,416	12,898	300,000	0
Transfers	474,452	0	0	0
Reserves & Refunds	0	0	(200,000)	78,475
Subtotal	2,125,923	12,898	100,000	112,475

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Cap Impr Commercial Paper Program Fund				
Operating Expenditure/Expense	27,248	0	0	0
Capital Projects	0	7,975,226	0	0
Debt Service	49,842,090	56,159,278	19,685,000	900,000
Transfers	9,408,239	28,017,349	168,513,398	21,574,405
Reserves & Refunds	0	0	(169,078,394)	0
Subtotal	59,277,577	92,151,853	19,120,004	22,474,405
Falkenburg Jail Construction Fund				
Capital Equipment	0	42,000	0	0
Capital Projects	0	162,998	0	0
Reserves & Refunds	0	0	125,000	125,000
Subtotal	0	204,998	125,000	125,000
2007 Community Investment Tax Rev Bnds				
Operating Expenditure/Expense	0	0	3,500,000	0
Transfers	0	0	10,000	10,000
Reserves & Refunds	0	0	204,956,961	(10,000)
Subtotal	0	0	208,466,961	0
Total Capital Projects Funds	102,120,420	118,874,936	277,284,265	78,933,553
ENTERPRISE FUNDS				
Solid Waste System Enterprise Fund				
Personal Services	8,681,444	9,167,062	9,746,155	10,085,833
Operating Expenditure/Expense	55,496,259	61,681,504	70,297,828	77,994,570
Capital Equipment	1,801,166	1,572,676	2,005,000	851,000
Capital Projects	7,454,182	44,890,517	10,627,780	8,667,034
Debt Service	12,527,005	20,563,725	9,685,933	11,952,067
Transfers	84,605,905	106,001,998	98,577,989	116,119,279
Reserves & Refunds	64,814	55,557	69,798,370	78,283,935
Subtotal	170,630,775	243,933,039	270,739,055	303,953,718
Water & Wastewater Utility Enterprise Fd				
Personal Services	39,283,494	42,408,674	48,735,603	50,864,306
Operating Expenditure/Expense	80,405,585	93,622,991	105,431,426	104,721,498
Capital Equipment	2,630,542	3,249,708	6,030,020	2,181,399
Capital Projects	44,866,736	79,169,792	65,369,000	85,673,000
Debt Service	31,685,255	27,626,286	27,668,272	27,665,788
Grants & Aids	625,859	410,979	0	0
Transfers	228,040,061	238,713,221	240,265,481	220,734,184
Reserves & Refunds	158,516	60,682	102,224,845	115,316,136
Subtotal	427,696,048	485,262,333	595,724,647	607,156,311
Cap Impr Commercial Paper Program Fund				
Debt Service	2,699,999	4,107,333	2,909,000	1,520,300
Subtotal	2,699,999	4,107,333	2,909,000	1,520,300

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Recl Water Spcl Assessment Rev Bds 2000				
Operating Expenditure/Expense	9,473	0	0	0
Debt Service	426,676	(14,521)	0	0
Transfers	0	1,147,277	0	0
Reserves & Refunds	189	0	0	0
Subtotal	436,338	1,132,756	0	0
Impact Fees Special Assessment				
Operating Expenditure/Expense	40,787	0	0	0
Capital Projects	106,275	0	0	0
Debt Service	2,405,441	(92,417)	0	0
Transfers	1	5,138,961	0	0
Reserves & Refunds	280	0	0	0
Subtotal	2,552,784	5,046,544	0	0
Total Enterprise Funds	604,015,944	739,482,005	869,372,702	912,630,329
INTERNAL SERVICE FUND				
Fleet Services Fund				
Personal Services	3,822,140	3,927,799	4,359,493	4,626,550
Operating Expenditure/Expense	10,538,650	11,351,232	12,218,561	12,671,470
Capital Equipment	8,735,570	8,162,778	9,809,810	9,650,699
Capital Projects	46,630	349,699	0	0
Reserves & Refunds	0	7,470	33,089,245	38,497,887
Subtotal	23,142,990	23,798,978	59,477,109	65,446,606
County Self Insurance Fund				
Personal Services	3,001,070	2,950,316	3,898,263	4,163,710
Operating Expenditure/Expense	91,278,471	105,488,624	115,704,844	124,770,523
Capital Equipment	4,610	18,295	0	0
Transfers	710,614	746,110	794,255	945,973
Reserves & Refunds	10,845	0	163,846,648	163,297,211
Subtotal	95,005,610	109,203,345	284,244,010	293,177,417
Total Internal Service Funds	118,148,600	133,002,323	343,721,119	358,624,023
AGENCY FUNDS				
Impact Fee Special Assessment Bonds 2006				
Operating Expenditure/Expense	1,816,419	102,327	203,352	202,848
Debt Service	1,657,080	8,892,125	8,892,125	8,893,000
Reserves & Refunds	0	337	991,386	1,223,872
Subtotal	3,473,499	8,994,789	10,086,863	10,319,720
Transportation Assessment Units Fund				
Operating Expenditure/Expense	97	868	1,078	1,078
Reserves & Refunds	0	0	7,159	7,269
Subtotal	97	868	8,237	8,347

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Recl Water Spcl Assessment Rev Bds 2000				
Operating Expenditure/Expense	0	9,905	9,213	13,427
Debt Service	0	426,395	424,534	426,994
Reserves & Refunds	0	129	69,390	102,768
Subtotal	<u>0</u>	<u>436,429</u>	<u>503,137</u>	<u>543,189</u>
Impact Fees Special Assessment				
Operating Expenditure/Expense	0	41,414	59,527	59,827
Debt Service	0	2,404,073	2,408,038	2,403,484
Reserves & Refunds	0	0	498,546	463,129
Subtotal	<u>0</u>	<u>2,445,487</u>	<u>2,966,111</u>	<u>2,926,440</u>
Total Agency Funds	<u>3,473,596</u>	<u>11,877,573</u>	<u>13,564,348</u>	<u>13,797,696</u>
Total	<u>\$2,745,501,315</u>	<u>\$2,992,415,965</u>	<u>\$4,046,731,378</u>	<u>\$3,870,715,766</u>

COUNTYWIDE GENERAL FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Current Ad Valorem Taxes	\$429,587,394	\$492,625,204	\$504,645,807	\$475,011,483
Delinq Ad Valorem Taxes	1,237,956	1,188,989	1,500,000	1,300,000
Local Business Tax	0	0	0	1,284,366
Licenses And Permits	4,422,063	4,341,166	3,232,710	2,407,184
Intergovernmental Revenue	9,434,164	9,270,318	7,065,378	6,306,765
Charges For Services	45,048,034	45,465,809	49,041,457	58,341,256
Fines And Forfeits	62,251	182,488	37,609	43,059
Miscellaneous Revenues	18,374,760	16,919,831	13,799,672	14,870,491
Gross Revenue	508,166,622	569,993,805	579,322,633	559,564,604
Interfund Transfers	8,421,155	11,249,780	8,953,899	10,936,721
Other	38,464,514	40,196,980	24,647,043	27,058,000
Less 5% Required By Law	0	0	(28,949,120)	(29,309,196)
Fund Balance Begin of Year	87,512,578	103,981,397	107,550,546	112,118,628
	134,398,247	155,428,157	112,202,368	120,804,153
Total	\$642,564,869	\$725,421,962	\$691,525,001	\$680,368,757

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Board of County Commissioners				
Board of County Commissioners	\$2,000,267	\$2,104,780	\$2,260,511	\$2,248,753
County Internal Performance Auditor	372,529	412,589	475,081	491,806
	2,372,796	2,517,369	2,735,592	2,740,559
County Attorney				
County Attorney	8,926,075	9,509,380	9,702,400	9,673,653

COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator				
Aging Services Department	10,327,158	12,037,010	11,987,853	11,205,103
Animal Services Department	7,333,989	7,722,821	8,232,248	8,149,651
Children's Services Department	12,458,074	13,598,293	13,189,759	12,343,765
Communications Department	2,951,214	3,120,064	3,327,376	3,415,513
Community Liaison Section	747,429	786,094	762,568	784,528
Consumer Protection Agency	1,438,141	1,522,116	1,515,854	1,490,498
County Administrator	3,290,797	3,683,115	3,758,954	4,440,408
Debt Management Department	826,059	847,429	899,499	791,106
Economic Development Department	1,594,670	1,843,884	1,797,523	1,566,115
Emergency Dispatch Center	0	190,693	197,930	252,169
Emergency Management	0	1,067,996	1,184,672	971,284
Equal Opportunity Administrator	173,527	184,250	195,946	138,218
Extension Department	1,484,839	1,585,549	1,652,853	1,627,117
Health and Social Services Department	12,909,865	12,726,794	17,244,439	16,597,446
HIPAA Compliance Office	430,442	251,106	326,244	277,883
Human Resources Department	2,901,741	3,061,454	3,555,611	2,853,922
Information & Technology Services Dept	16,222,119	17,113,513	17,662,874	17,707,147
Management & Budget Department	2,522,415	2,468,737	2,811,644	2,770,262
Medical Examiner Department	4,049,543	4,582,255	4,867,969	5,073,451
Neighborhood Relations	589,077	626,255	594,617	730
Parks, Recreation and Conservation Department	13,396,783	14,586,444	16,569,984	16,760,147
Procurement Services	2,585,794	2,613,902	2,699,554	2,719,205
Public Safety Department	5,342,125	0	0	0
Public Works Department	2,439,805	3,018,436	2,759,163	2,956,202
Real Estate Department	19,933,221	21,344,588	25,346,291	23,508,168
Security Services Agency	0	4,093,501	4,578,303	4,553,931
	125,948,827	134,676,299	147,719,728	142,953,969

COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Elected Officials				
BOCC Judicial Services Cost	167,812	0	0	0
Clerk of Circuit Court	21,710,616	25,466,359	20,745,007	19,008,055
Property Appraiser	9,790,462	9,615,770	9,667,731	10,151,117
Public Defender	116,055	131,059	116,358	124,995
Sheriff	223,413,382	242,428,544	252,307,481	265,793,353
State Attorney (Part I)	377,725	337,687	525,498	477,620
State Attorney (Part II)	2,354,514	2,470,314	2,546,579	2,181,711
Supervisor of Elections	7,608,471	7,267,681	12,782,923	6,699,071
Tax Collector	18,050,999	20,916,651	23,975,586	23,274,756
Value Adjustment Board	371,894	402,244	402,483	394,453
	<u>283,961,930</u>	<u>309,036,309</u>	<u>323,069,646</u>	<u>328,105,131</u>
Judicial Branch (Admin Office of Courts)	3,107,463	2,667,587	2,744,829	2,759,669
Guardian Ad Litem	469,237	571,060	637,619	597,318
Boards, Commissions & Agencies				
Charter Review Board	3,096	0	0	0
Environmental Protection Commission	10,035,871	10,460,901	10,058,236	9,616,955
Legislative Delegation	218,159	273,303	244,837	237,034
Soil & Water Conservation Board	244,409	225,507	238,022	251,785
	<u>10,501,535</u>	<u>10,959,711</u>	<u>10,541,095</u>	<u>10,105,774</u>
Non-Departmental Organizations				
Capital Improvement Program Projects	808,667	684,127	0	0
Major Maintenance & Repair Program	1,248,239	83,973	0	0
Governmental Agencies	20,585,187	24,706,407	27,047,070	17,851,533
Non-Departmental Allotments	4,095,129	4,027,681	21,841,593	8,141,988
Nonprofit Organizations	9,009,700	9,480,260	8,106,974	7,425,719
	<u>35,746,922</u>	<u>38,982,448</u>	<u>56,995,637</u>	<u>33,419,240</u>
Non-Expenditure Accounts				
Interfund Transfers	70,297,471	96,758,522	60,766,953	74,156,879
Reserves & Refunds	413,076	707,564	76,611,502	75,856,565
	<u>70,710,547</u>	<u>97,466,086</u>	<u>137,378,455</u>	<u>150,013,444</u>
Total	<u><u>\$541,745,332</u></u>	<u><u>\$606,386,249</u></u>	<u><u>\$691,525,001</u></u>	<u><u>\$680,368,757</u></u>

UNINCORPORATED AREA GENERAL FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Current Ad Valorem Taxes	\$195,152,776	\$232,230,458	\$238,682,439	\$223,163,627
Delinq Ad Valorem Taxes	308,884	326,374	200,000	200,000
Communications Services Tax	23,579,615	27,236,349	28,520,675	28,320,747
Other Taxes	54,645	62,428	55,800	0
Licenses And Permits	3,360	9,040	60,000	68,333
Intergovernmental Revenue	17,184,251	16,773,953	17,097,637	16,191,949
Charges For Services	21,544,129	19,712,327	22,521,132	19,532,121
Fines And Forfeits	3,756,841	2,334,326	2,600,200	1,945,658
Miscellaneous Revenues	6,416,253	9,907,638	6,699,503	7,479,345
Gross Revenue	268,000,754	308,592,893	316,437,386	296,901,780
Interfund Transfers	79,417,184	71,233,163	61,126,581	64,782,314
Intrafund Transfers	0	50,000	0	0
Other	15,138,894	14,053,975	10,043,000	10,003,000
Less 5% Required By Law	0	0	(15,821,869)	(15,212,272)
Fund Balance Begin of Year	33,684,581	67,125,625	81,361,299	95,278,440
	128,240,659	152,462,763	136,709,011	154,851,482
Total	\$396,241,413	\$461,055,656	\$453,146,397	\$451,753,262

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator Organization				
Affordable Housing Office	\$0	\$275,930	\$189,098	\$376,792
Code Enforcement Dept	0	5,687,158	5,499,145	6,015,553
Communications Department	516,176	555,901	580,575	504,887
Community Liaison Section	45,895	71,755	0	0
Emergency Dispatch Center	0	1,722,417	2,084,387	2,052,416
Health & Social Services Department	0	847,695	1,000,000	1,000,000
Housing and Community Code Enforcement	4,857,603	(\$236)	0	0
Fire Rescue Department	95,423,244	102,559,893	111,877,079	113,950,962
Real Estate Department	5,520,869	4,635,335	4,692,917	4,909,147
Parks, Recreation and Conservation Department	29,629,928	31,203,017	32,057,473	29,777,890
Planning & Growth Management Department	12,665,470	13,283,173	12,072,885	12,566,662
Public Safety Department	1,806,377	0	0	0
Public Works Department	16,093,897	17,089,934	15,730,660	14,397,885
Water Resource Services	87,798	83,683	186,900	145,300
	166,647,257	178,015,655	185,971,119	185,697,494

UNINCORPORATED AREA GENERAL FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Elected Officials				
Property Appraiser	1,610,365	1,740,798	1,772,712	1,861,348
Sheriff	99,341,101	105,886,034	107,648,916	112,706,872
Tax Collector	3,818,497	4,490,250	4,915,387	4,605,010
	<u>104,769,963</u>	<u>112,117,082</u>	<u>114,337,015</u>	<u>119,173,230</u>
Non-Departmental Organizations				
Capital Improvement Projects Program	92,373	15,700	0	0
Major Maintenance & Repair Program	188,657	(\$6,100)	0	0
Non-Departmental Allotments	6,370,428	5,121,145	17,141,753	5,957,135
Nonprofit Organizations	874,443	874,443	250,000	0
	<u>7,525,901</u>	<u>6,005,188</u>	<u>17,391,753</u>	<u>5,957,135</u>
Non-Expenditure Accounts				
Interfund Transfers	50,519,816	59,608,646	68,916,520	74,290,485
Intrafund Transfers	0	50,000	0	0
Reserves & Refunds	215,538	254,637	66,529,990	66,634,918
	<u>50,735,354</u>	<u>59,913,283</u>	<u>135,446,510</u>	<u>140,925,403</u>
Total	<u>\$329,678,475</u>	<u>\$356,051,208</u>	<u>\$453,146,397</u>	<u>\$451,753,262</u>

COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Licenses And Permits	\$627,931	\$609,929	\$593,516	\$573,930
Intergovernmental Revenue	11,109,509	11,132,304	11,284,725	14,773,206
Charges For Services	14,985,773	13,666,482	13,697,313	9,598,922
Fines And Forfeits	2,896,940	2,626,976	2,447,730	2,508,220
Miscellaneous Revenues	13,432,261	12,643,196	10,271,638	17,385,477
Gross Revenue	43,052,414	40,678,887	38,294,922	44,839,755
Interfund Transfers	90,073,506	95,335,816	134,235,423	148,819,228
Intrafund Transfers	674,854	1,087,532	0	0
Other	2,026,626	1,799,058	1,113,000	335,000
Less 5% Required By Law	0	0	(119,500)	(413,430)
Fund Balance Begin of Year	30,900,358	38,319,090	44,844,238	48,146,731
	123,675,344	136,541,496	180,073,161	196,887,529
Total	\$166,727,758	\$177,220,383	\$218,368,083	\$241,727,284

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator				
Animal Services Department	\$257,550	\$302,635	\$408,485	\$377,239
Community Liaison Section	134,395	123,661	211,595	91,112
Emergency Dispatch Center	0	278,331	414,697	433,856
Health and Social Services Department	84,091,503	82,441,694	115,890,207	124,592,028
Information & Technology Svcs Department	3,586,802	8,385,146	11,391,367	11,310,877
Parks, Recreation & Conservation Department	0	10,028	40,001	85,708
Public Safety Department	5,628,212	0	0	0
Public Works Department	2,902	3,178	8,667	8,705
Real Estate Department	10,388	696	0	0
	93,711,752	91,545,369	128,365,019	136,899,525

COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Elected Officials				
Public Defender	640,903	715,819	844,271	893,706
Sheriff	2,003,427	1,967,535	1,305,254	1,441,940
State Attorney (Part I)	299,696	418,176	1,416,888	829,854
	<u>2,944,026</u>	<u>3,101,530</u>	<u>3,566,413</u>	<u>3,165,500</u>
Judicial Branch (Admin Office of Courts)	7,099,073	6,289,351	7,316,952	7,311,260
Boards, Commissions & Agencies				
Environmental Protection Commission	1,634,616	1,359,159	1,202,383	1,271,099
Non-Departmental Organizations				
Capital Improvement Program Projects	9,716,701	362,097	196,000	0
Governmental Agencies	1,803,781	263,192	230,000	8,830,000
Major Maintenance & Repair Program	2,851,190	3,405,981	7,641,195	5,200,888
Non-Departmental Allotments	3,500,000	3,506,241	6,500,000	6,562,725
Nonprofit Organizations	1,066,800	1,133,200	1,100,000	1,100,000
	<u>18,938,472</u>	<u>8,670,711</u>	<u>15,667,195</u>	<u>21,693,613</u>
Non-Expenditure Accounts				
Intrafund Transfers	674,854	1,087,532	0	0
Interfund Transfers	12,836,801	6,949,555	8,629,463	11,076,306
Reserves & Refunds	286	206	53,620,658	60,309,981
	<u>13,511,941</u>	<u>8,037,293</u>	<u>62,250,121</u>	<u>71,386,287</u>
Total	<u><u>\$137,839,880</u></u>	<u><u>\$119,003,413</u></u>	<u><u>\$218,368,083</u></u>	<u><u>\$241,727,284</u></u>

UNINCORPORATED AREA SPECIAL PURPOSE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Local Business Tax	\$0	\$0	\$0	\$329,867
Licenses And Permits	14,655,437	10,056,411	14,596,153	10,624,592
Intergovernmental Revenue	522,301	790,961	650,000	550,000
Charges For Services	2,122,706	1,973,441	2,349,217	3,863,664
Fines And Forfeits	135,841	294,865	290,500	307,266
Miscellaneous Revenues	9,988,272	9,299,017	10,245,856	7,585,457
Gross Revenue	27,424,557	22,414,695	28,131,726	23,260,846
Interfund Transfers	3,555,251	4,230,299	5,528,578	3,193,416
Intrafund Transfers	832,834	1,123,917	873,468	859,944
Other	43,609	49,472	43,860	44,737
Less 5% Required By Law	0	0	(416,700)	(379,249)
Fund Balance Begin of Year	18,244,959	11,234,905	4,591,509	4,189,201
	22,676,653	16,638,593	10,620,715	7,908,049
Total	\$50,101,210	\$39,053,288	\$38,752,441	\$31,168,895

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator Organization				
Cooperative Extension Department	\$23,076	\$41,471	\$60,683	\$57,996
County Administrator	0	0	0	100,000
Fire Rescue Department	264,975	35,008	0	0
Neighborhood Relations	17,500	26,758	100,000	0
Parks, Recreation and Conservation Department	218,768	211,200	287,788	297,307
Planning & Growth Management	19,027,612	18,164,404	18,342,497	15,037,519
Public Works Department	758,946	763,462	824,884	837,008
Water Department	128,798	13,229	252,803	252,803
	20,439,675	19,255,532	19,868,655	16,582,633
Elected Officials				
Tax Collector	101,039	103,622	106,000	106,500
Boards, Commissions & Agencies				
Environmental Protection Commission	140,741	149,772	148,137	154,096

UNINCORPORATED AREA SPECIAL PURPOSE FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Capital Improvement Projects Program	8,955,771	6,598,707	8,142,000	4,576,000
Governmental Agencies	4,392,944	0	0	0
Major Maintenance & Repair Program	2,922,348	2,280,383	5,252,475	2,826,933
Non-Departmental Allotments	150,000	150,000	150,000	150,000
	<u>16,421,063</u>	<u>9,029,090</u>	<u>13,544,475</u>	<u>7,552,933</u>
Non-Expenditure Accounts				
Interfund Transfers	2,301,564	2,227,762	186,550	186,550
Intrafund Transfers	832,834	1,123,917	873,468	859,944
Reserves & Refunds	25,022	5,892	4,025,156	5,726,239
	<u>3,159,420</u>	<u>3,357,571</u>	<u>5,085,174</u>	<u>6,772,733</u>
Total	<u><u>\$40,261,938</u></u>	<u><u>\$31,895,587</u></u>	<u><u>\$38,752,441</u></u>	<u><u>\$31,168,895</u></u>

COUNTY BLENDED COMPONENT UNITS FUND

This fund was established in FY 98 to account for the revenues and expenditures of the Hillsborough County Civil Service Board, Law Library Board, and the Hillsborough County City-County Planning Commission. These component units meet the criteria for blended presentation in accordance with GASB Statement Number 14 and are budgeted in a manner similar to that of the primary government itself.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Local Business Tax	\$0	\$0	\$0	\$35,000
Licenses And Permits	36,362	34,580	35,000	0
Charges For Services	1,817,294	1,905,463	1,863,891	1,735,500
Fines And Forfeits	0	30	0	0
Miscellaneous Revenues	93,686	11,039	8,000	8,167
Gross Revenue	1,947,342	1,951,112	1,906,891	1,778,667
Interfund Transfers	7,287,078	7,839,067	7,966,957	7,971,254
Fund Balance Begin of Year	12,161	73,089	0	0
	7,299,239	7,912,156	7,966,957	7,971,254
Total	\$9,246,581	\$9,863,268	\$9,873,848	\$9,749,921

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Boards, Commissions & Agencies				
Civil Service Board	\$2,514,548	\$2,851,293	\$3,193,686	\$3,353,371
Law Library	435,049	456,643	486,025	482,192
Planning Commission	6,128,752	6,301,873	6,059,762	5,781,424
	9,078,349	9,609,809	9,739,473	9,616,987
Non-Expenditure Accounts				
Interfund Transfers	95,140	211,951	134,375	132,934
Reserves & Refunds	0	0	0	0
	95,140	211,951	134,375	132,934
Total	\$9,173,489	\$9,821,760	\$9,873,848	\$9,749,921

LOCAL HOUSING ASSISTANCE PROGRAM FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Intergovernmental Revenue	\$7,436,478	\$1,125,480	\$7,500,000	\$7,500,000
Charges For Services	2,886,130	(70,271)	0	0
Miscellaneous Revenues	954,917	2,173,258	1,000,000	750,000
Gross Revenue	11,277,525	3,228,467	8,500,000	8,250,000
Total	\$11,277,525	\$3,228,467	\$8,500,000	\$8,250,000

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator Organization				
Affordable Housing Office	\$0	\$833,931	\$8,427,876	\$8,176,974
Housing and Community Code Enforcement	11,529,173	12,645,570	0	0
Health and Social Services Department	0	2,572	72,124	73,026
	11,529,173	13,482,073	8,500,000	8,250,000
Total	\$11,529,173	\$13,482,073	\$8,500,000	\$8,250,000

STATE OF FLORIDA HEALTH CARE SURTAX TRUST FUND

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

Revenue by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Discretionary Sales Surtax	\$107,057,180	\$104,881,571	\$108,203,434	\$103,117,861
Miscellaneous Revenues	2,382,507	4,734,577	2,000,000	3,857,751
Gross Revenue	109,439,687	109,616,148	110,203,434	106,975,612
Less 5% Required By Law	0	0	(5,510,172)	(5,330,893)
Fund Balance Begin of Year	32,096,773	66,479,968	92,685,177	74,550,065
	32,096,773	66,479,968	87,175,005	69,219,172
Total	\$141,536,460	\$176,096,116	\$197,378,439	\$176,194,784

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Expenditure Accounts				
Interfund Transfers	\$75,056,491	\$80,155,354	\$113,828,374	\$121,022,822
Reserves & Refunds	0	0	83,550,065	55,171,962
	75,056,491	80,155,354	197,378,439	176,194,784
Total	\$75,056,491	\$80,155,354	\$197,378,439	\$176,194,784

SALES TAX REVENUE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Tourist Development Tax	\$20,690,941	\$21,840,869	\$23,205,600	\$24,409,970
Discretionary Sales Surtax	107,126,448	104,914,647	108,203,434	103,117,861
Intergovernmental Revenue	96,754,261	92,713,570	96,086,756	91,195,786
Miscellaneous Revenues	1,300,589	1,598,595	1,178,200	1,037,364
Gross Revenue	225,872,239	221,067,681	228,673,990	219,760,981
Less 5% Required By Law	0	0	(5,922,868)	(10,884,131)
Fund Balance Begin of Year	34,291,465	40,384,031	37,994,303	34,676,198
	34,291,465	40,384,031	32,071,435	23,792,067
Total	\$260,163,704	\$261,451,712	\$260,745,425	\$243,553,048

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator Organization				
Economic Development	\$74,892	\$108,753	\$263,476	\$240,567
Elected Officials				
Tax Collector	155,181	163,806	153,500	154,250
Non-Departmental Organizations				
Governmental Agencies	62,534,200	57,456,033	58,151,244	53,413,171
Nonprofit Organizations	11,957,718	12,572,146	13,675,000	14,475,000
	74,491,918	70,028,179	71,826,244	67,888,171
Non-Expenditure Accounts				
Interfund Transfers	145,057,666	155,688,358	141,034,830	138,381,050
Reserves & Refunds	0	0	47,467,375	36,889,010
	145,057,666	155,688,358	188,502,205	175,270,060
Total	\$219,779,657	\$225,989,096	\$260,745,425	\$243,553,048

INTERGOVERNMENTAL GRANTS FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Intergovernmental Revenue	\$93,251,162	\$88,451,374	\$83,897,420	\$82,319,729
Charges For Services	5,870,915	3,961,263	2,197,143	2,366,835
Fines And Forfeits	18,337	150	5,000	5,000
Miscellaneous Revenues	822,566	6,761,878	922,762	1,035,937
Gross Revenue	99,962,980	99,174,665	87,022,325	85,727,501
Interfund Transfers	13,489,324	11,974,181	4,884,726	4,938,982
Intrafund Transfers	9,001,545	1,237,602	0	0
Other	1,203,427	552,049	570,699	751,987
	23,694,296	13,763,832	5,455,425	5,690,969
Total	\$123,657,276	\$112,938,497	\$92,477,750	\$91,418,470

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Attorney				
County Attorney	\$3,266	\$2,014	\$0	\$0
County Administrator Organization				
Affordable Housing Office	0	2,519,723	6,835,213	7,254,714
Aging Services Department	8,070,997	8,601,720	7,572,921	7,808,640
Children's Services Department	26,218,458	28,817,966	30,069,189	31,110,750
Code Enforcement Department	0	2,083,823	1,324,514	718,254
Community Liaison Section	2,051,855	1,808,874	1,910,675	1,252,513
Cooperative Extension Department	83,830	109,430	100,000	102,450
Economic Development Department	333,767	332,163	292,359	290,955
Emergency Management	0	346,467	315,990	288,423
Equal Opportunity Administrator	118,409	123,732	105,036	174,909
Fire Rescue Department	4,695,684	845,695	360,180	331,027
Health and Social Services Department	38,937,550	36,907,591	32,968,508	33,777,102
Housing & Community Code Enforcement	5,981,842	10,401,703	0	0
Information & Technology Services Department	0	311	0	0
Management & Budget Department	0	1	0	0
Medical Examiner Department	0	3,100	0	0
Parks, Recreation and Conservation Department	689,848	129,151	102,033	156,858
Planning & Growth Management Department	102,494	49,491	0	0
Public Safety Department	425,916	252,346	0	0
Public Works Department	796,696	427,506	509,998	524,041
Real Estate Department	125,936	76,401	50,000	0
Solid Waste Management Department	16,956	0	0	0
Water Resource Services	194,326	6,588	0	0
Water Resources Team	85,737	59,227	0	0
	88,930,301	93,903,009	82,516,616	83,790,636

INTERGOVERNMENTAL GRANTS FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Elected Officials				
Supervisor Of Elections	332,382	15,281	2,522,519	0
Judicial Branch (Admin Office of Courts)	570,213	338,170	566,720	569,525
Boards, Commissions & Agencies				
Environmental Protection Commission	4,395,676	4,385,984	4,611,132	4,781,069
Metropolitan Planning Organization	1,306,551	2,117,683	1,596,810	1,635,198
	<u>5,702,227</u>	<u>6,503,667</u>	<u>6,207,942</u>	<u>6,416,267</u>
Non-Departmental Organizations				
Capital Improvement Projects Program	1,229,782	1,902,659	0	0
Non-Departmental Allotments	0	13,875	0	0
Nonprofit Organizations	709,008	671,706	663,953	642,042
	<u>1,938,790</u>	<u>2,588,240</u>	<u>663,953</u>	<u>642,042</u>
Non-Expenditure Accounts				
Interfund Transfers	8,690,860	2,874,580	0	0
Intrafund Transfers	9,001,545	1,237,602	0	0
	<u>17,692,405</u>	<u>4,112,182</u>	<u>0</u>	<u>0</u>
Total	<u><u>\$115,169,584</u></u>	<u><u>\$107,462,563</u></u>	<u><u>\$92,477,750</u></u>	<u><u>\$91,418,470</u></u>

COUNTY TRANSPORTATION TRUST FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Taxes	\$32,666,271	\$32,626,343	\$33,577,943	\$32,135,177
Intergovernmental Revenue	18,179,447	24,900,905	17,600,776	16,712,946
Charges For Services	3,164,799	3,028,820	2,443,739	1,845,000
Miscellaneous Revenues	30,010,424	34,753,363	21,180,929	18,143,743
Gross Revenue	84,020,941	95,309,431	74,803,387	68,836,866
Interfund Transfers	31,324,274	40,181,512	38,696,253	56,643,824
Intrafund Transfers	42,471,364	41,017,093	42,436,008	42,586,807
Other	61,831	68,803	62,220	63,464
Less 5% Required By Law	0	0	(3,212,756)	(3,311,241)
Fund Balance Begin of Year	8,922,450	13,386,127	8,338,452	7,830,739
	82,779,919	94,653,535	86,320,177	103,813,593
Total	\$166,800,860	\$189,962,966	\$161,123,564	\$172,650,459

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator				
Communications Department	\$255,299	\$275,587	\$287,639	\$48,787
Planning & Growth Management Department	1,014,090	1,066,160	852,276	883,950
Public Works Department	56,767,277	62,257,141	65,020,723	65,047,755
Real Estate Department	2,489,386	2,687,736	2,993,997	3,168,686
	60,526,052	66,286,624	69,154,635	69,149,178
Elected Officials				
Tax Collector	141,475	144,112	166,398	166,398
Non-Departmental Organizations				
Capital Improvement Projects Program	17,939,047	40,383,464	29,848,000	28,185,104
Governmental Agencies	2,826,830	3,252,846	2,526,644	2,234,125
Non-Departmental Allotments	252,836	254,250	446,149	0
	21,018,713	43,890,560	32,820,793	30,419,229
Non-Expenditure Accounts				
Interfund Transfers	2,622,983	2,421,431	2,525,327	1,458,086
Intrafund Transfers	42,471,364	41,017,092	42,436,008	42,586,807
Reserves & Refunds	912	171	14,020,403	28,870,761
	45,095,259	43,438,694	58,981,738	72,915,654
Total	\$126,781,499	\$153,759,990	\$161,123,564	\$172,650,459

LIBRARY TAX DISTRICT FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Current Ad Valorem Taxes	\$41,098,935	\$50,164,454	\$51,245,865	\$44,327,337
Delinq Ad Valorem Taxes	104,127	108,441	157,053	166,382
Intergovernmental Revenue	2,258,180	1,653,604	1,538,468	1,446,048
Charges For Services	127,495	158,221	359,016	240,513
Fines And Forfeits	449,147	491,864	479,600	516,600
Miscellaneous Revenues	1,978,875	3,059,110	1,917,745	2,368,782
Gross Revenue	46,016,759	55,635,694	55,697,747	49,065,662
Intrafund Transfers	4,865,903	4,887,290	12,813,775	5,696,519
Other	426,239	563,024	401,250	457,500
Less 5% Required By Law	0	0	(2,784,712)	(2,366,549)
Fund Balance Begin of Year	11,720,231	19,672,941	33,225,488	34,146,845
	17,012,373	25,123,255	43,655,801	37,934,315
Total	\$63,029,132	\$80,758,949	\$99,353,548	\$86,999,977

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator Organization				
Library Services Department	\$32,804,392	\$35,438,610	\$39,215,388	\$40,055,684
Elected Officials				
Property Appraiser	323,734	366,565	382,871	402,014
Tax Collector	811,292	976,858	1,064,309	1,008,957
	1,135,026	1,343,423	1,447,180	1,410,971
Non-Departmental Organizations				
Capital Improvement Projects Program	3,924,480	2,954,597	12,196,000	5,183,000
Major Maintenance & Repair Program	278,356	383,447	526,625	505,519
	4,202,836	3,338,044	12,722,625	5,688,519
Non-Expenditure Accounts				
Intrafund Transfers	4,865,903	4,887,290	12,813,775	5,696,519
Reserves & Refunds	36,971	66,167	33,154,580	34,148,284
	4,902,874	4,953,457	45,968,355	39,844,803
Total	\$43,045,128	\$45,073,534	\$99,353,548	\$86,999,977

INFRASTRUCTURE SURTAX FIXED PROJECT FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$6,309,987	\$2,039,948	\$1,342,202	\$1,792,235
Gross Revenue	6,309,987	2,039,948	1,342,202	1,792,235
Interfund Transfers	57,900,477	75,803,557	221,114,923	68,368,580
Intrafund Transfers	30,596,704	615,837	0	101,023,000
Other	0	0	0	42,530,862
	88,497,181	76,419,394	221,114,923	211,922,442
Total	\$94,807,168	\$78,459,342	\$222,457,125	\$213,714,677

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Capital Improvement Projects Program	\$72,071,061	\$126,943,585	\$189,622,502	\$131,949,044
Non-Expenditure Accounts				
Interfund Transfers	21,425,456	21,187,944	17,267,504	27,857,375
Intrafund Transfers	30,596,704	615,837	0	101,023,000
Reserves & Refunds	0	0	15,567,119	(47,114,742)
	124,093,221	148,747,366	222,457,125	213,714,677
Total	\$124,093,221	\$148,747,366	\$222,457,125	\$213,714,677

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

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$98,622	\$169,235	\$161,808	\$163,722
Gross Revenue	98,622	169,235	161,808	163,722
Interfund Transfers	1,342,442	1,401,376	1,341,567	1,336,817
Fund Balance Begin of Year	367,438	311,348	311,348	366,348
	1,709,880	1,712,724	1,652,915	1,703,165
Total	\$1,808,502	\$1,881,959	\$1,814,723	\$1,866,887

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$1,497,150	\$1,499,650	\$1,528,375	\$1,503,625
Non-Expenditure Accounts				
Reserves & Revenues	0	0	286,348	363,262
Total	\$1,497,150	\$1,499,650	\$1,814,723	\$1,866,887

FUEL TAX REFUNDING REVENUE BONDS DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$46,416	\$87,602	\$44,000	\$48,698
Gross Revenue	46,416	87,602	44,000	48,698
Interfund Transfers	2,397,073	2,352,436	2,368,480	1,350,000
Fund Balance Begin of Year	1,113,282	1,170,122	1,170,206	1,194,236
	3,510,355	3,522,558	3,538,686	2,544,236
Total	\$3,556,771	\$3,610,160	\$3,582,686	\$2,592,934

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$2,386,648	\$2,381,061	\$2,392,450	\$1,402,000
Non-Expenditure Accounts				
Reserves & Refunds	0	0	1,190,236	1,190,934
Total	\$2,386,648	\$2,381,061	\$3,582,686	\$2,592,934

4TH CENT TOURIST DEVELOPMENT TAX DEBT SERVICE FUND

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

Revenues by Source		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues		\$0	\$362,955	\$150,000	\$193,400
	Gross Revenue	0	362,955	150,000	193,400
Interfund Transfers		0	23,484,618	1,028,090	1,011,890
	Total	\$0	\$23,847,573	\$1,178,090	\$1,205,290

Appropriations by Organization		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations					
Debt Service Accounts		\$0	\$9,173,658	\$1,178,090	\$1,161,890
Governmental Agencies		0	8,346,104	0	0
		0	17,519,762	1,178,090	1,161,890
Non-Expenditure Accounts					
Reserves & Refunds		0	0	0	43,400
	Total	\$0	\$17,519,762	\$1,178,090	\$1,205,290

5TH CENT TOURIST DEVELOPMENT TAX DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$0	\$406,378	\$70,000	\$214,660
Gross Revenue	0	406,378	70,000	214,660
Interfund Transfers	0	3,066,630	3,501,567	3,500,623
Other	0	34,510,032	0	0
Fund Bal Begin Of Year	0	0	572,316	572,316
	0	37,576,662	4,073,883	4,072,939
Total	\$0	\$37,983,040	\$4,143,883	\$4,287,599

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$0	\$29,677,200	\$3,230,567	\$3,229,623
Governmental Agencies	0	26,100	0	0
	\$0	\$29,703,300	\$3,230,567	\$3,229,623
Non-Expenditure Accounts				
Reserves & Refunds	0	0	913,316	1,057,976
Total	\$0	\$29,703,300	\$4,143,883	\$4,287,599

PARKS & RECREATION GENERAL OBLIGATION BONDS 1993/1996/2002 DEBT SERVICE FUND

This debt service fund accounts for the collection of ad valorem tax revenue levied in the unincorporated area of the County and required for principal and interest payments on general obligation bonds issued by the County to fund acquisition of land and construction of park facilities in the unincorporated area. Bonds were issued in 1993 and 1996 in the principal amount of \$10,000,000 each. The County is obligated to levy millage in an amount sufficient to pay annual debt service, but the millage is not included in the calculation of the constitutional 10 mill limitation on the annual millage levy. Both the Series 1993 and 1996 bonds were refunded by the \$18,540,000 Series 2002 bonds. The maturity date of the Series 2002 bonds is July 1, 2025.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Current Ad Valorem Taxes	\$1,357,167	\$1,329,527	\$1,412,839	\$1,387,282
Delinquent Ad Valorem Taxes	2,446	2,336	5,000	2,000
Miscellaneous Revenues	28,921	35,856	15,000	23,911
Gross Revenue	1,388,534	1,367,719	1,432,839	1,413,193
Other	16,772	17,980	12,175	12,375
Fund Balance Begin of Year	147,400	166,276	196,558	177,606
Less 5% Required By Law	0	0	(71,642)	(71,133)
	164,172	184,256	137,091	118,848
Total	\$1,552,706	\$1,551,975	\$1,569,930	\$1,532,041

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Elected Officials				
Property Appraiser	\$12,708	\$12,099	\$12,708	\$13,326
Tax Collector	37,476	36,643	42,244	42,244
	50,184	48,742	54,952	55,570
Non-Departmental Organizations				
Debt Service Accounts	1,334,655	1,327,380	1,334,203	1,331,553
Non-Expenditure Accounts				
Reserves & Refunds	1,589	1,800	180,775	144,918
Total	\$1,386,428	\$1,377,922	\$1,569,930	\$1,532,041

ELAPP LIMITED AD VALOREM TAX BONDS DEBT SERVICE FUND

This debt service fund accounts for the collection of ad valorem tax revenue required principal and interest payments on general obligation bonds issued by the County to finance the acquisition, management, and restoration of environmentally sensitive lands. The County was authorized by voter referendum to levy millage in an amount sufficient to pay annual debt service, not to exceed one-fourth (0.25) of one mill. Bonds were issued in 1992 in the principal amount of \$45,000,000 and in 1994 in the principal amount of \$17,990,000. The Series 1992 bonds were partially refunded by the \$28,190,000 Series 1998 bonds. The Series 1994 bonds were refunded by the \$10,105,000 Series 2003 bonds. The final maturity date of the 1998 and 2003 bonds is July 1, 2011.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Current Ad Valorem Taxes	\$5,225,593	\$5,052,197	\$5,317,199	\$5,443,560
Delinq Ad Valorem Taxes	18,675	15,129	25,000	15,000
Miscellaneous Revenues	178,466	222,149	147,000	163,606
Gross Revenue	<u>5,422,734</u>	<u>5,289,475</u>	<u>5,489,199</u>	<u>5,622,166</u>
Other	51,096	53,583	52,185	54,185
Less 5% Required By Law	0	0	(274,539)	(283,037)
Fund Balance Begin of Year	1,008,440	1,158,444	1,240,346	1,161,444
	<u>1,059,536</u>	<u>1,212,027</u>	<u>1,017,992</u>	<u>932,592</u>
Total	<u>\$6,482,270</u>	<u>\$6,501,502</u>	<u>\$6,507,191</u>	<u>\$6,554,758</u>

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Elected Officials				
Property Appraiser	\$51,083	\$46,593	\$51,083	\$52,914
Tax Collector	112,799	108,326	132,932	133,805
	<u>163,882</u>	<u>154,919</u>	<u>184,015</u>	<u>186,719</u>
Non-Departmental Organizations				
Debt Service Accounts	5,153,903	5,153,013	5,209,650	5,165,690
Non-Expenditure Accounts				
Reserves & Refunds	6,040	9,258	1,113,526	1,202,349
Total	<u>\$5,323,825</u>	<u>\$5,317,190</u>	<u>\$6,507,191</u>	<u>\$6,554,758</u>

CRIMINAL JUSTICE CAPITAL IMPROVEMENT PROGRAM REFUNDING REVENUE 1993/2003 BONDS DEBT SERVICE FUND

This debt service fund accounts for the payment of interest and principal on the Series 2003 bonds issued to refund the Series 1993 bonds, which were issued to refund the Series 1986 Criminal Justice Bonds. The Series 1986 bonds were issued to fund construction of criminal justice facilities and to fund the relocation of County departments from the Jail East Site. These bonds are payable from the proceeds of the Local Government Half-Cent Sales Tax. The final maturity date of the refunding bonds is August 1, 2016.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$654,161	\$797,471	\$595,000	\$590,701
Gross Revenue	654,161	797,471	595,000	590,701
Interfund Transfers	9,515,000	9,417,112	9,313,793	9,161,543
Fund Balance Begin of Year	11,633,273	11,798,930	11,760,499	11,960,499
	21,148,273	21,216,042	21,074,292	21,122,042
Total	\$21,802,434	\$22,013,513	\$21,669,292	\$21,712,743

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$10,003,500	\$9,998,100	\$10,026,750	\$9,999,500
Non-Expenditure Accounts				
Reserves & Refunds	0	0	11,642,542	11,713,243
Total	\$10,003,500	\$9,998,100	\$21,669,292	\$21,712,743

COURT FACILITIES REVENUE BONDS 1999/2005 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on the Series 2005 bonds issued to refund the Series 1999 Court Facilities Revenue Bonds issued to finance the acquisition, construction, equipping and renovation of capital improvements to the court system facilities of the County. This debt is secured by Court Surcharges Revenues and the Community Investment Tax. The final maturity date of the refunding bonds is November 1, 2029.

Revenue by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$69,548	\$120,858	\$65,000	\$71,855
Gross Revenue	69,548	120,858	65,000	71,855
Interfund Transfers	3,449,765	2,496,948	2,450,522	2,799,396
Fund Balance Begin of Year	294,634	2,734,396	1,602,769	1,602,769
	3,744,399	5,231,344	4,053,291	4,402,165
Total	\$3,813,947	\$5,352,202	\$4,118,291	\$4,474,020

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$1,079,551	\$2,541,446	\$2,543,671	\$2,545,953
Non-Expenditure Accounts				
Reserves & Refunds	0	0	1,574,620	1,928,067
Total	\$1,079,551	\$2,541,446	\$4,118,291	\$4,474,020

CAPITAL IMPROVEMENT PROGRAM REVENUE BONDS 1994/1996/2006 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on the Series 1996 CIP Refunding Revenue Bonds issued to refund the outstanding Series 1994 CIP revenue bonds. The refunded bonds were issued to finance the acquisition of the 800 MHz Radio Communications System, the acquisition, construction and equipping of a training facility for the New York Yankees, and for other capital projects. The Series 1996 bonds were refunded in May 2006 by the CIP Refunding Revenue Bonds, Series 2006. The Series 2006 bonds are secured by the Local Government Half-Cent Sales Tax. Final maturity of the Series 2006 bonds is in 2024.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Charges For Services	\$82,995	\$99,823	\$70,000	\$70,000
Miscellaneous Revenues	530,387	347,342	260,750	274,787
Gross Revenues	613,382	447,165	330,750	344,787
Interfund Transfers	3,206,087	2,860,117	2,831,720	2,832,720
Intrafund Transfers	242,625	0	0	0
Other	40,486,691	0	0	0
Fund Balance Begin of Year	4,058,013	3,923,075	3,923,075	3,909,038
	47,993,416	6,783,192	6,754,795	6,741,758
Total	\$48,606,798	\$7,230,357	\$7,085,545	\$7,086,545

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$44,441,093	\$3,251,825	\$3,255,772	\$3,256,922
Non-Expenditure Accounts				
Intrafund Transfers	242,625	0	0	0
Reserves & Refunds	0	0	3,829,773	3,829,623
	242,625	0	3,829,773	3,829,623
Total	\$44,683,718	\$3,251,825	\$7,085,545	\$7,086,545

CAPITAL IMPROVEMENT NON-AD VALOREM REFUNDING REVENUE 1996/2006 BONDS DEBT SERVICE FUND

This debt service fund accounts for payment of principal and interest on bonds issued to refund the outstanding Capital Improvement Non-Ad Valorem Revenue Bonds (Museum of Science and Industry Project) and the Capital Improvement Non-Ad Valorem Revenue Bonds (County Center Project). These bonds were issued in two series: the \$20,490,000 Series 1996 A bonds (MOSI Project) and the \$56,445,000 Series 1996 B Bonds (County Center Project). The Series 1996 bonds were refunded in April 2006 by the Capital Improvement Non-Ad Valorem Refunding Revenue Bonds, Series 2006. The Series 2006 bonds are secured by a covenant to annually budget and appropriate legally available non-ad valorem revenue of the County. The Series 2006 bonds will mature in 2022.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$445,884	\$475,156	\$395,000	\$406,839
Gross Revenues	445,884	475,156	395,000	406,839
Interfund Transfers	5,387,051	4,652,525	4,796,731	4,798,106
Intrafund Transfers	198,914	0	0	0
Other	59,691,095	0	0	0
Fund Balance Begin of Year	6,716,751	6,687,902	6,687,902	6,687,902
	71,993,811	11,340,427	11,484,633	11,486,008
Total	\$72,439,695	\$11,815,583	\$11,879,633	\$11,892,847

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$65,552,875	\$5,187,706	\$5,192,231	\$5,193,606
Non-Expenditure Accounts				
Intrafund Transfers	198,914	0	0	0
Reserves & Refunds	0	0	6,687,402	6,699,241
	198,914	0	6,687,402	6,699,241
Total	\$65,751,789	\$5,187,706	\$11,879,633	\$11,892,847

CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM DEBT SERVICE FUND

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

Revenues by Source		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues		\$0	\$435,902	\$338,870	\$63,105
	Gross Revenue	0	435,902	338,870	63,105
Interfund Transfers		0	379,704	1,315,909	1,654,778
	Total	\$0	\$815,606	\$1,654,779	\$1,717,883

Appropriations by Organization		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations					
Debt Service Accounts		\$0	\$397,255	\$1,654,779	\$1,654,778
Non-Expenditure Accounts					
Reserves & Refunds		0	0	0	63,105
	Total	\$0	\$397,255	\$1,654,779	\$1,717,883

COMMUNITY INVESTMENT TAX REVENUE BONDS 2001 A&B DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$66,471	\$80,753	\$50,000	\$51,679
Gross Revenue	66,471	80,753	50,000	51,679
Interfund Transfers	4,495,769	4,480,226	4,476,226	4,479,026
Fund Balance Begin of Year	2,101,186	2,125,562	2,125,562	2,125,562
	6,596,955	6,605,788	6,601,788	6,604,588
Total	<u>\$6,663,426</u>	<u>\$6,686,541</u>	<u>\$6,651,788</u>	<u>\$6,656,267</u>

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$4,537,862	\$4,531,862	\$4,546,262	\$4,550,062
Non-Expenditure Accounts				
Reserves & Refunds	0	0	2,105,526	2,106,205
Total	<u>\$4,537,862</u>	<u>\$4,531,862</u>	<u>\$6,651,788</u>	<u>\$6,656,267</u>

COMMUNITY INVESTMENT TAX REVENUE BONDS 2004 DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$86,207	\$106,315	\$80,000	\$81,757
Gross Revenue	86,207	106,315	80,000	81,757
Interfund Transfers	8,956,287	8,960,859	8,927,296	8,939,608
Total	\$9,042,494	\$9,067,174	\$9,007,296	\$9,021,365

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$6,344,269	\$6,337,006	\$6,356,444	\$6,369,756
Non-Expenditure Accounts				
Reserves & Refunds	0	0	2,650,852	2,651,609
Total	\$6,344,269	\$6,337,006	\$9,007,296	\$9,021,365

COMMUNITY INVESTMENT TAX REVENUE BONDS 2007 DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$0	\$0	\$0	\$54,870
Gross Revenues	0	0	0	54,870
Transfers	0	0	5,947,205	16,246,338
Total	\$0	\$0	\$5,947,205	\$16,301,208

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$0	\$0	\$5,947,205	\$16,286,338
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	14,870
Total	\$0	\$0	\$5,947,205	\$16,301,208

TSA TAMPA BAY ARENA NON-AD VALOREM REFUNDING REVENUE BONDS 2005 DEBT SERVICE FUND

This debt service fund accounts for the payment of principal and interest on the Series 2005 Bonds, issued to refund the TSA Taxable Special Purpose Florida Surcharge Loan Revenue Bonds, Series 1995. The refunded bonds were originally issued to fund a portion of the acquisition, construction and equipping of the St. Pete Times Forum. The bonds are secured by the County's legally available non-ad valorem revenue. The final maturity date of the bonds is October 1, 2026.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Charges For Services	\$347,698	\$343,899	\$300,000	\$300,000
Miscellaneous Revenues	47,275	31,108	17,453	17,156
Gross Revenue	<u>394,973</u>	<u>375,007</u>	<u>317,453</u>	<u>317,156</u>
Interfund Transfers	892,000	976,110	918,347	919,897
Fund Bal Begin Of Year	348,366	1,041,191	1,041,191	1,041,191
	<u>1,240,366</u>	<u>2,017,301</u>	<u>1,959,538</u>	<u>1,961,088</u>
Total	<u><u>\$1,635,339</u></u>	<u><u>\$2,392,308</u></u>	<u><u>\$2,276,991</u></u>	<u><u>\$2,278,244</u></u>

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$594,148	\$1,306,850	\$1,314,000	\$1,316,550
Non-Expenditure Accounts				
Reserves & Refunds	0	0	962,991	961,694
Total	<u><u>\$594,148</u></u>	<u><u>\$1,306,850</u></u>	<u><u>\$2,276,991</u></u>	<u><u>\$2,278,244</u></u>

COUNTYWIDE CAPITAL PROJECTS FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Intergovernmental Revenue	\$0	\$0	\$0	\$3,320,000
Gross Revenue	0	0	0	3,320,000
Interfund Transfers	24,840,461	26,367,160	9,530,250	29,965,549
Total	\$24,840,461	\$26,367,160	\$9,530,250	\$33,285,549

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Capital Improvement Program Projects	\$19,137,545	\$10,272,180	\$2,000,319	\$11,037,768
Non-Expenditure Accounts				
Reserves & Refunds	0	0	7,507,478	22,247,781
Interfund Transfers	179,840	219,730	22,453	0
	179,840	219,730	7,529,931	22,247,781
Total	\$19,317,385	\$10,491,910	\$9,530,250	\$33,285,549

UNINCORPORATED AREA CAPITAL PROJECTS FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Interfund Transfers	\$14,848,326	\$12,718,736	\$22,960,084	\$16,707,984
Total	\$14,848,326	\$12,718,736	\$22,960,084	\$16,707,984

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator				
Fire Rescue Department	\$61,551	\$0	\$0	\$0
Non-Departmental Organizations				
Capital Improvement Program Projects	4,710,650	2,431,525	16,391,000	4,724,810
Non-Expenditure Accounts				
Interfund Transfers	219,018	21,700	62,510	968,277
Reserves & Refunds	0	0	6,506,574	11,014,897
Total	\$4,991,219	\$2,453,225	\$22,960,084	\$16,707,984

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

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$22,395	\$24,464	\$0	\$316
Gross Revenue	22,395	24,464	0	316
Total	\$22,395	\$24,464	\$0	\$316

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Capital Improvement Projects Program	\$192,781	(\$7,854)	\$0	\$0
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	316
Total	\$192,781	(\$7,854)	\$0	\$316

EPC FACILITY ACQUISITION/REHABILITATION FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	(\$71)	\$39,535	\$0	\$833
Gross Revenue	(71)	39,535	0	833
Interfund Transfers	143,879	1,232,851	0	0
Subtotal	143,879	1,232,851	0	0
Total	\$143,808	\$1,272,386	\$0	\$833

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Capital Improvement Program Projects	\$110,047	\$971,982	\$0	\$0
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	833
Total	\$110,047	\$971,982	\$0	\$833

GENERAL OBLIGATION BONDS PARKS & RECREATION PROGRAM FUND

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

Revenues by Source		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues		\$1,513	\$970	\$0	\$0
	Gross Revenue	1,513	970	0	0
Interfund Transfers		37,500	0	0	0
	Total	\$39,013	\$970	\$0	\$0

Appropriations by Organization		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental					
Capital Improvement Projects Program		\$85,221	\$0	\$0	\$0
	Total	\$85,221	\$0	\$0	\$0

ENVIRONMENTALLY SENSITIVE LANDS TAX/BOND FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$10,116,147	\$7,601,409	\$784,500	\$897,645
Gross Revenue	10,116,147	7,601,409	784,500	897,645
Interfund Transfers	9,771,887	13,034,047	12,786,623	1,554,172
Intrafund Transfers	1,374,514	341,369	853,868	1,921,306
Fund Balance Begin of Year	1,640,680	2,227,147	2,556,975	1,853,868
	<u>12,787,081</u>	<u>15,602,563</u>	<u>16,197,466</u>	<u>5,329,346</u>
Total	<u>\$22,903,228</u>	<u>\$23,203,972</u>	<u>\$16,981,966</u>	<u>\$6,226,991</u>

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator Organization				
Parks, Recreation and Conservation Department	\$1,984,967	\$2,572,464	\$2,746,291	\$3,425,081
Real Estate Department	262,067	304,759	344,353	357,933
	<u>2,247,034</u>	<u>2,877,223</u>	<u>3,090,644</u>	<u>3,783,014</u>
Non-Departmental Organizations				
Capital Improvement Projects Program	8,783,790	9,377,332	11,964,352	0
Debt Service Accounts	6,250	0	0	0
	<u>8,790,040</u>	<u>9,377,332</u>	<u>11,964,352</u>	<u>0</u>
Non-Expenditure Accounts				
Intrafund Transfers	1,374,514	341,369	853,868	1,921,306
Interfund Transfers	3,608,679	0	0	0
Reserves & Refunds	0	0	1,073,102	522,671
	<u>4,983,193</u>	<u>341,369</u>	<u>1,926,970</u>	<u>2,443,977</u>
Total	<u>\$16,020,267</u>	<u>\$12,595,924</u>	<u>\$16,981,966</u>	<u>\$6,226,991</u>

COURT FACILITY NON-BOND CONSTRUCTION FUND

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

Revenue by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$190,715	\$220,603	\$100,000	\$112,475
Gross Revenue	190,715	220,603	100,000	112,475
Interfund Transfers	2,170,138	110,207	0	0
Total	\$2,360,853	\$330,810	\$100,000	\$112,475

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Capital Improvement Projects Program	\$1,651,471	\$12,898	\$300,000	\$34,000
Non-Expenditure Accounts				
Interfund Transfers	474,452	0	0	0
Reserves & Refunds	0	0	(200,000)	78,475
	474,452	0	(200,000)	78,475
Total	\$2,125,923	\$12,898	\$100,000	\$112,475

CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$236,184	\$34,439	\$0	(\$626)
Gross Revenue	236,184	34,439	0	(626)
Interfund Transfers	15,944,952	27,736,137	625,000	900,626
Intrafund Transfers	0	454,097	0	0
Other	33,755,000	80,575,000	18,495,004	21,574,405
	49,699,952	108,765,234	19,120,004	22,475,031
Total	\$49,936,136	\$108,799,673	\$19,120,004	\$22,474,405

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Capital Improvement Program Projects	\$0	\$7,975,226	\$0	\$0
Debt Service Accounts	49,869,338	56,159,278	19,685,000	900,000
	49,869,338	64,134,504	19,685,000	900,000
Non-Expenditure Accounts				
Interfund Transfers	9,408,239	27,563,251	168,513,398	21,574,405
Intrafund Transfers	0	454,098	0	0
Reserves & Refunds	0	0	(169,078,394)	0
	9,408,239	28,017,349	(564,996)	21,574,405
Total	\$59,277,577	\$92,151,853	\$19,120,004	\$22,474,405

*The majority of the Other Non-Revenue sources is short-term note proceeds.

FALKENBURG JAIL CONSTRUCTION FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$161,735	\$213,325	\$125,000	\$125,000
Gross Revenue	161,735	213,325	125,000	125,000
Interfund Transfers	0	272,988	0	0
Total	\$161,735	\$486,313	\$125,000	\$125,000

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Expenditures				
Capital Improvement Program Projects	\$0	\$204,998	\$0	\$0
Non-Expenditure Accounts				
Reserves & Refunds	0	0	125,000	125,000
Total	\$0	\$204,998	\$125,000	\$125,000

2007 COMMUNITY INVESTMENT TAX REVENUE BONDS

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

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

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$0	\$0	\$3,500,000	\$0
Non-Expenditure Accounts				
Interfund Transfers	0	0	10,000	10,000
Reserves & Refunds	0	0	204,956,961	(10,000)
	0	0	204,966,961	0
Total	\$0	\$0	\$208,466,961	\$0

SOLID WASTE SYSTEM ENTERPRISE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Intergovernmental Revenue	\$62,542	\$79,698	\$0	\$0
Charges For Services	81,697,282	84,148,169	96,589,876	105,517,347
Fines And Forfeits	0	55	0	0
Miscellaneous Revenues	5,073,016	11,712,687	11,967,378	7,786,938
Gross Revenue	86,832,840	95,940,609	108,557,254	113,304,285
Intrafund Transfers	84,605,905	106,001,998	98,577,989	116,119,279
Other	132,596	160,709,801	0	7,142,000
Less 5% Required by Law	0	0	(2,407,598)	(2,668,109)
Fund Balance Begin of Year	74,521,872	81,302,697	66,011,410	70,056,263
	159,260,373	348,014,496	162,181,801	190,649,433
Total	\$246,093,213	\$443,955,105	\$270,739,055	\$303,953,718

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator Organization				
Solid Waste Management Department	\$66,108,255	\$69,789,692	\$82,019,983	\$88,926,403
Non-Departmental Organizations				
Capital Improvement Projects Program	7,359,497	44,703,407	10,627,780	8,667,034
Debt Service Accounts	12,530,505	23,427,746	9,714,933	11,957,067
	19,890,002	68,131,153	20,342,713	20,624,101
Non-Expenditure Accounts				
Intrafund Transfers	84,605,905	106,001,998	98,577,989	116,119,279
Reserves & Refunds	26,613	10,196	69,798,370	78,283,935
	84,632,518	106,012,194	168,376,359	194,403,214
Total	\$170,630,775	\$243,933,039	\$270,739,055	\$303,953,718

WATER & WASTEWATER UTILITY ENTERPRISE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Licenses and Permits	\$34,589	\$53,450	\$47,350	\$36,500
Intergovernmental Revenue	1,645,923	740,971	0	0
Charges For Services	188,032,655	188,168,682	189,580,753	183,963,175
Fines And Forfeits	60,999	73,980	77,000	76,500
Miscellaneous Revenues	45,435,374	43,816,716	41,165,200	34,511,061
Gross Revenue	235,209,540	232,853,799	230,870,303	218,587,236
Interfund Transfers	50,383	0	0	0
Intrafund Transfers	228,040,061	237,265,346	240,265,481	220,734,184
Other	97,620,955	1,636	6,592,108	52,378,132
Less 5% Required by Law	0	0	(291,956)	(415,138)
Fund Balance Begin of Year	122,849,288	136,037,276	118,288,711	115,871,897
	448,560,687	373,304,258	364,854,344	388,569,075
Total	\$683,770,227	\$606,158,057	\$595,724,647	\$607,156,311

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator Organization				
Planning & Growth Management Department	\$493,273	\$552,629	\$594,776	\$404,607
Real Estate Department	325,323	340,213	440,918	460,973
Water Resource Services	121,863,486	138,389,953	159,108,605	156,848,373
	122,682,082	139,282,795	160,144,299	157,713,953
Non-Departmental Organizations				
Capital Improvement Projects Program	45,122,107	79,570,041	65,369,000	85,673,000
Debt Service Accounts	31,693,282	27,635,594	27,721,022	27,719,038
	76,815,389	107,205,635	93,090,022	113,392,038
Non-Expenditure Accounts				
Interfund Transfers	0	1,447,875	0	0
Intrafund Transfers	228,040,061	237,265,346	240,265,481	220,734,184
Reserves & Refunds	158,516	60,682	102,224,845	115,316,136
	228,198,577	238,773,903	342,490,326	336,050,320
Total	\$427,696,048	\$485,262,333	\$595,724,647	\$607,156,311

CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$24	\$2,072	\$0	\$0
Gross Revenue	24	2,072	0	0
Interfund Transfers	0	1,447,875	0	0
Other	2,700,000	2,686,000	2,909,000	1,520,300
	2,700,000	4,133,875	2,909,000	1,520,300
Total	\$2,700,024	\$4,135,947	\$2,909,000	\$1,520,300

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$2,699,999	\$4,107,333	\$2,909,000	\$1,520,300
Total	\$2,699,999	\$4,107,333	\$2,909,000	\$1,520,300

RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$551,101	\$0	\$0	\$0
Gross Revenue	551,101	0	0	0
Total	\$551,101	\$0	\$0	\$0

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$436,149	(\$14,521)	\$0	\$0
Non-Expenditure Accounts				
Interfund Transfers	0	1,147,277	0	0
Reserves & Refunds	189	0	0	0
	189	1,147,277	0	0
Total	\$436,338	\$1,132,756	\$0	\$0

CAPACITY ASSESSMENT SPECIAL ASSESSMENT BONDS 2000

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$2,971,648	\$0	\$0	\$0
Gross Revenue	2,971,648	0	0	0
Intrafund Transfers	1	0	0	0
Total	\$2,971,649	\$0	\$0	\$0

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator				
Water Resource Services	\$30,412	\$0	\$0	\$0
Non-Departmental Organizations				
Capital Improvement Projects Program	106,275	0	0	0
Debt Service Accounts	2,415,816	(92,417)	0	0
	2,522,091	(92,417)	0	0
Non-Expenditure Accounts				
Interfund Transfers	0	5,138,961	0	0
Intrafund Transfers	1	0	0	0
Reserves & Refunds	280	0	0	0
	281	5,138,961	0	0
Total	\$2,552,784	\$5,046,544	\$0	\$0

FLEET SERVICES FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Charges For Services	\$25,117,211	\$25,597,142	\$30,571,642	\$31,733,965
Miscellaneous Revenues	2,265,301	2,750,844	2,533,112	2,465,024
Gross Revenue	27,382,512	28,347,986	33,104,754	34,198,989
Transfers	0	3,268,017	969,730	0
Fund Balance Begin of Year	13,372,241	17,500,242	25,402,625	31,247,617
	13,372,241	20,768,259	26,372,355	31,247,617
Total	\$40,754,753	\$49,116,245	\$59,477,109	\$65,446,606

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator Organization				
Fleet Management Department	\$23,142,990	\$23,791,508	\$26,387,864	\$26,948,719
Non-Expenditure Accounts				
Reserves & Refunds	0	7,470	33,089,245	38,497,887
Total	\$23,142,990	\$23,798,978	\$59,477,109	\$65,446,606

COUNTY SELF INSURANCE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Intergovernmental Revenue	\$478,464	\$888,548	\$300,000	\$300,000
Charges For Services	100,660,072	111,152,851	120,021,313	131,392,969
Fines And Forfeits	40	50	0	0
Miscellaneous Revenues	8,585,744	13,476,987	8,692,349	9,215,534
Gross Revenue	109,724,320	125,518,436	129,013,662	140,908,503
Interfund Transfers	6,537,423	9,804,050	6,000,000	0
Intrafund Transfers	710,614	746,110	794,255	945,973
Other	71	0	0	0
Fund Balance Begin of Year	117,002,132	124,856,925	148,436,093	151,322,941
	124,250,240	135,407,085	155,230,348	152,268,914
Total	\$233,974,560	\$260,925,521	\$284,244,010	\$293,177,417

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
County Administrator				
Human Resources Department	\$1,409,504	\$1,561,864	\$1,957,440	\$1,895,808
Non-Departmental Organizations				
Non-Departmental Allotments	92,874,647	106,895,371	117,645,667	127,038,425
Non-Expenditure Accounts				
Intrafund Transfers	710,614	746,110	794,255	945,973
Reserves & Refunds	10,845	0	163,846,648	163,297,211
	721,459	746,110	164,640,903	164,243,184
Total	\$95,005,610	\$109,203,345	\$284,244,010	\$293,177,417

IMPACT FEE SPECIAL ASSESSMENT BONDS 2006

This agency fund accounts for the collection of special assessment revenues collected and required for principal and interest payments on Capacity Assessment Revenue Bonds, Series 2006 issued to fund future and wastewater system capacity expansion, and they are not part of the County's general obligations and are secured solely by a pledge of the non-ad valorem capacity assessment revenues and carry back-up pledge of Utility System revenues.

Revenues by Source		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues		\$591,753	\$10,520,619	\$10,586,493	\$10,860,689
	Gross Revenue	591,753	10,520,619	10,586,493	10,860,689
Other		12,350,965	0	0	0
Less 5% Required by Law		0	0	(499,630)	(540,969)
		12,350,965	0	(499,630)	(540,969)
Total		\$12,942,718	\$10,520,619	\$10,086,863	\$10,319,720

Appropriations by Organization		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations					
Debt Service Accounts		\$3,473,499	\$8,994,452	\$9,095,477	\$9,095,848
Non-Expenditure Accounts					
Reserves & Refunds		0	337	991,386	1,223,872
Total		\$3,473,499	\$8,994,789	\$10,086,863	\$10,319,720

TRANSPORTATION ASSESSMENT UNITS FUND

This fund accounts for non-ad valorem special assessment revenue from the time payment of transportation impact fee program. The revenues can be used to fund the cost of transportation capital improvements in the zone from which they were collected.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$9,411	\$10,065	\$8,671	\$8,781
Gross Revenue	9,411	10,065	8,671	8,781
Less 5% Required By Law	0	0	(434)	(434)
Total	\$9,411	\$10,065	\$8,237	\$8,347

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$97	\$868	\$1,078	\$1,078
Non-Expenditure Accounts				
Reserves & Refunds	0	0	7,159	7,269
Total	\$97	\$868	\$8,237	\$8,347

RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

This agency fund accounts for the collection of special assessment revenues collected and required for principal and interest payments on Reclaimed Water Special Assessment Revenue Bonds, Series 2000 issued to redeem outstanding Commercial Paper Notes to construct reclaimed water distribution systems and to fund future reclaimed water projects. The 2000 bonds are not part of the County's general obligations and are secured solely by a pledge of the non-ad valorem special assessment revenues from Reclaimed Water Improvement Units.

Revenues by Source		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues		\$0	\$566,193	\$526,171	\$571,532
	Gross Revenue	0	566,193	526,171	571,532
Transfers		0	1,147,277	0	0
Less 5% Required by Law		0	0	(23,034)	(28,343)
	Subtotal	0	1,147,277	(23,034)	(28,343)
	Total	\$0	\$1,713,470	\$503,137	\$543,189

Appropriations by Organization		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations					
Debt Service Accounts		\$0	\$436,300	\$433,747	\$440,421
Non-Expenditure Accounts					
Reserves & Refunds		0	129	69,390	102,768
	Total	\$0	\$436,429	\$503,137	\$543,189

IMPACT FEES SPECIAL ASSESSMENT BONDS

This agency fund accounts for the collection of special assessment revenues collected and required for principal and interest payments on Capacity Assessment Special Assessment Bonds, Series 2000 issued to fund future water and wastewater system capacity expansion. The 2000 bonds are not part of the County's general obligations and are secured solely by a pledge of non-ad valorem capacity assessment revenue and carry no back-up pledge of Utility System revenues.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Miscellaneous Revenues	\$0	\$3,064,151	\$3,121,830	\$3,079,316
Gross Revenue	0	3,064,151	3,121,830	3,079,316
Transfers	0	5,138,961	0	0
Less 5% Required by Law	0	0	(155,719)	(152,876)
	0	5,138,961	(155,719)	(152,876)
Total	\$0	\$8,203,112	\$2,966,111	\$2,926,440

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
Non-Departmental Organizations				
Debt Service Accounts	\$0	\$2,445,487	\$2,467,565	\$2,463,311
Non-Expenditure Accounts				
Reserves & Refunds	0	0	498,546	463,129
Total	\$0	\$2,445,487	\$2,966,111	\$2,926,440

BUDGET BY SUBFUND*

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
01 GENERAL FUND				
001 COUNTYWIDE GENERAL FUND				
001 Countywide General Operating Fd	\$538,583,528	\$605,618,149	\$691,525,001	\$680,368,757
002 Capital Project Fund*	851,117	684,127	0	0
003 Major Maintenance & Repair Project Fund*	2,310,687	83,973	0	0
	<u>541,745,332</u>	<u>606,386,249</u>	<u>691,525,001</u>	<u>680,368,757</u>
003 UNINCORPORATED AREA GENERAL FUND				
001 Unincorp Area General Operating Fd	329,115,829	355,996,608	453,146,397	451,753,262
002 Unincorp Area General Project Fd*	142,373	15,700	0	0
003 Major Maintenance & Repair Project Fund*	420,273	38,900	0	0
	<u>329,678,475</u>	<u>356,051,208</u>	<u>453,146,397</u>	<u>451,753,262</u>
Total General Fund	<u>871,423,807</u>	<u>962,437,457</u>	<u>1,144,671,398</u>	<u>1,132,122,019</u>
 10 SPECIAL REVENUE FUNDS				
002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND				
602 Public Art Prog Countywide Fund Ord89-32*	166,880	337,041	43,453	22,516
606 CW Major Maintenance & Repair Project Fd	5,517,589	6,236,838	7,641,195	5,200,888
636 School Site Impact Fee Fd (1/93-10/06)	1,561,781	5,700	2,347,859	2,347,859
637 School Site Impact Fee Fd (11/06-)	0	152,929	4,359,721	9,421,892
638 School Impact Fee Interest Fd (11/06-)	0	0	134,030	265,202
702 Crim Just Education/Training Fd(Various)	461,634	80,000	4,226,981	4,964,810
703 Crim Just Training Trust Fd R95-077	0	0	678,025	755,142
705 County Boat Registration Fee Fd Ord90-13	490,824	437,206	691,253	524,455
706 Detention Deputy Recruitmnt/Retention Fd*	1,105,613	115,446	14,000	8,637
707 Teen Court Fund FS938.17/Ord 97-15	21,624	0	25,572	26,549
708 Sheriff's Child Protect/Trng Facility Fd*	7,984,186	0	0	0
709 Federal USMS/Dept Just Asset Forfeit Fd	86,000	0	3,241,466	3,511,687
712 Cty Lcl Alcohol/Drug Trust Fd FS 938.13	140,872	36,062	176,213	84,668
713 Drug Abuse Alternate Source Fd R91-0223	57,517	51,949	222,183	217,870
714 800MHz Intrgv Radio Comm Sys Fd FS318.21	1,116,000	1,012,675	3,845,589	4,024,254
715 Fla Contraband Forfeit Fd FS932.703/704	519,112	830,236	2,451,077	2,162,726
718 Drug Abuse Tr Fd FS938.21/Ord 97-16	0	35,650	384,168	374,420
719 Federal Treasury Asset Forfeiture Fund	0	0	198,011	204,538
721 Court Facilities Fund Ord87-23	180,782	0	597,826	624,610
722 Mediation-Arbitration Trust Fund	32,741	0	27,554	28,965
723 County Civil Mediation Trust Fund	0	0	6,052	6,270
724 Family Mediation Trust Fund	2,042	0	95,493	99,813
725 Civil Traf Inf Hearing Off Tr Fd Ao92-11	37,950	0	14,830	15,524
726 General Master (Disso Marriage) Trust Fd	26,514	0	24,995	26,070
727 Court Technology Trust Fund Ord93-02	0	0	160,969	167,950
728 Probate Guardianship & Trust Trust Fund	1,954	0	26,848	28,028
729 Spcl Master Animal Ctrl Fee Fd	0	0	21,271	22,434
730 Cir Ct Mediation Administrative Fee Fund	36,752	0	68,864	72,069
731 Spcl Master Water Use Restrict Fee Fund	0	0	55,153	57,568
732 Family Administrative Fee Fnd S-2000-073	5,893	84	84	84
733 Child Custody Investigation Fee Ao94-181	20,066	60	160	160
735 Cnty Ct Court-Ordered Mediata S-1999-006	0	0	49,728	51,876
736 Children'S Advocacy Centr Fnd S-1999-081	0	0	24,040	26,915

BUDGET BY SUBFUND*

	FY 06	FY 07	FY 08	FY 09
	Actual	Actual	Adopted	Recommended
002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND (continued)				
737 Public Guardian Trust Fund Ord 99-24	1,800	0	5,815	5,983
738 Drug Ct Prog Admin Fd FS796.07(6)	0	0	102,459	119,176
742 State Court Innov(Ord 04-33:939.185 FS)	1,524,464	1,519,893	1,634,546	1,686,906
743 Legal Aid Fd (Ord 04-33:939.185 F.S.)	1,066,800	1,133,200	1,100,000	1,100,649
744 Teen Ct/Juv Divrs Fd(Ord04-33:939.185FS)	1,126,637	1,266,030	1,145,571	1,170,155
745 Court-Related Technology Fd (Art.V.)	5,775,134	5,512,722	7,451,750	6,904,898
746 Traf Surcharge Tr Fd FS318.18/Ord04-26	3,449,765	2,470,655	7,809,566	8,078,604
747 Crime Prev/Safe Neighborhds FS775.083(2)	0	0	2,876,275	3,689,578
749 Child Supprt Incent Fd-Ss Act Title Iv-D	0	0	76,543	99,253
750 Florida Dept Of Juvenile Justice Fd	0	0	0	8,662,725
904 Emer Mgt Facil Plns Rev Fd Fac 9G-20.004	0	0	33,220	34,320
905 Lcl Air Poll Ctrl Tag Fee Tr Fd FS320.03	852,523	930,634	1,253,578	1,279,117
907 Indigent Health Care Svcs FS212.055 Fund	87,591,503	85,941,694	119,390,207	128,092,028
908 Gardinier Settlement Dep/Epc Fund	348,147	46,553	134,660	147,398
909 Pollution Recovery Fund Lf84-446	260,479	1,334,777	1,431,359	1,640,895
910 Pollution Recovery Project Fund	293,467	134,583	0	0
911 State Revenue Sharing Fund	5,966,000	379,704	16,097,666	16,296,592
915 911 Emer Tel Sys-Land Ln Ord86-14/87-25	4,545,151	4,048,458	9,201,413	8,099,537
916 911 Emer Tel Sys-Wireless 365.173FS	1,574,151	1,909,481	7,286,203	9,354,940
925 Fl Boating Improv Prog Fd-FS328.72(15)*	45,181	28,729	345,000	350,190
969 Jt County-City Cecile Wagnon Will Fund	0	0	90,461	93,736
971 Animal Cont Spay/Neuter Inc Pymt Prog	248,880	300,359	1,099,053	1,087,808
972 Animal Services Contributions Fund	8,670	2,286	40,571	46,418
992 ITS Project Fund	3,586,802	2,711,779	7,907,504	8,339,929
	137,839,880	119,003,413	218,368,083	241,727,284
004 UNINCORPORATED AREA SPECIAL PURPOSE FUND				
602 Public Art Program MSTU Fd Ord89-32*	0	0	65,510	3,553
610 UA Major Maintenance & Repair Project Fd	4,210,413	3,594,383	5,252,475	2,826,933
620 Parks Impact Fee (Nw Zone) Fund*	236,155	544,205	402,750	325,401
621 Parks Impact Fee (Ne Zone) Fund*	1,370,542	473,627	448,750	229,368
622 Parks Impact Fee (Cent Zone) Fund*	724,020	183,953	1,005,000	393,125
623 Parks Impact Fee (S Zone) Fund*	162,629	32,422	665,000	329,609
626 School Site Ded Prog Nw Imp Assess Tr Fd	0	0	6,678	6,678
628 School Site Ded Prog Cent Imp Asses Tr Fd	0	0	104	104
630 Fire Service Impact Fee (Nw Zone) Fund*	1,177,883	3,580	56,200	57,488
631 Fire Service Impact (Ne Zone) Fund*	85,493	80,277	101,500	61,750
632 Fire Service Impact Fee (Cent Zone) Fund*	43,044	9,117	206,000	149,361
633 Fire Service Impact Fee (S Zone) Fund*	165,544	61,100	168,000	90,725
636 School Site Impact Fee Fund	4,582,308	0	0	0
641 Impact Fees Administration	256,140	341,066	509,933	435,863
892 Environmental Restoration Project Fund*	81,910	26,758	489,000	310,467
893 Local Habitat Mitigation Bank Fund*	0	0	30,000	33,261
900 Building Services Division (Pgm) Fund	18,282,936	17,451,637	20,864,542	17,730,618
908 Land Excavatn Opr/Inspect Sec.8.01.03Ldc	130,584	96,802	157,179	167,019
913 Water Conserv Trust Fd Ord03-7 As Amnded*	151,874	54,700	544,107	574,121
922 Tax Dist On Severance Phos Rock FS211.31	1,303,126	786,116	1,318,869	994,242
924 Stormwater Mgmt Proj Fd Ord 89-27*	6,524,348	7,091,789	5,635,960	5,612,201

BUDGET BY SUBFUND*

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
004 UNINCORPORATED AREA SPECIAL PURPOSE FUND (continued)				
925 Stormwater Mgmt Operating Fd Ord 89-27	772,989	1,064,055	824,884	837,008
	<u>40,261,938</u>	<u>31,895,587</u>	<u>38,752,441</u>	<u>31,168,895</u>
006 COUNTY BLENDED COMPONENT UNITS FUND				
001 Civil Service Board Fund	2,514,548	2,851,293	3,193,686	3,353,371
002 Law Library Board Fd-Ord 01-16,Sec7	530,209	647,579	596,000	589,176
006 City County Planning Commission Fund	6,128,752	6,301,873	6,059,762	5,781,424
903 Law Library Sales/Svcs Ord 01-16,Sec8	(20)	21,015	24,400	25,950
	<u>9,173,489</u>	<u>9,821,760</u>	<u>9,873,848</u>	<u>9,749,921</u>
008 LOCAL HOUSING ASSISTANCE PROGRAM FUND				
200 S.H.I.P. Program*	11,529,173	13,482,073	8,500,000	8,250,000
009 STATE OF FL HEALTHCARE SURTAX TRUST FUND				
001 Indigent Health Care & Trauma Center Fd	75,056,491	80,155,354	197,378,439	176,194,784
010 SALES TAX REVENUE FUND				
010 Half-Cent Sales Tax/Bonds Revenue Fund	92,930,262	95,226,799	114,954,116	106,548,201
020 Prof Sports Franchise Facil Sales Tax Fd	2,005,000	2,000,004	2,006,204	2,006,851
030 3% Tourist Dev Tax Trust Fund	12,125,719	12,779,183	17,853,085	19,089,997
040 1% Addl (4th Ct) Tourist Tax Fd Ord90-03	2,681,163	6,992,961	9,771,493	9,837,812
050 1% Addl (5th Ct) Tourist Tax Fd Ord94-13	2,911,064	4,075,501	7,956,093	8,107,202
090 Lcl Govt Infrastructure Surtax Fund	107,126,449	104,914,648	108,204,434	97,962,985
	<u>219,779,657</u>	<u>225,989,096</u>	<u>260,745,425</u>	<u>243,553,048</u>
012 INTERGOVERNMENTAL GRANTS				
100 Operating Grants Fund*	90,956,973	92,262,540	85,760,152	84,841,268
200 Project Grants Fund*	24,195,592	15,102,837	6,717,598	6,577,202
400 Disaster Event Subfund*	17,019	97,186	0	0
	<u>115,169,584</u>	<u>107,462,563</u>	<u>92,477,750</u>	<u>91,418,470</u>
013 COUNTY TRANSPORTATION TRUST FUND				
001 Operating Fund	52,785,480	63,592,077	67,434,114	67,385,494
002 Proj Fund (1St Local Option 6Ct Fuel Tx)*	25,483,604	26,661,311	25,067,083	23,920,050
005 Street Lighting Non-Ad Val Assessment Fd	7,906,459	7,462,330	10,867,945	10,154,320
200 Project Grants Fund*	1,824,985	7,918,857	0	0
300 Developer/County Funded Transp Proj	44,226	(1,140,705)	0	46,412
931 Rd Network Imp Prog Imp Asses Zone 2*	14,615	0	0	0
934 Rd Network Imp Prog Imp Asses Zone 5*	2,900	0	0	0
940 Ninth-Cent Fuel Tx Project Fd*	2,074,369	8,250,365	5,120,826	4,640,101
970 Road Network Impact Fee (Zone 01) Fund*	126,917	803,883	1,661,253	1,087,192
971 Road Network Impact Fee (Zone 02) Fund*	30,797	304,838	290,709	284,359
972 Road Network Impact Fee (Zone 03) Fund*	1,235	1,235	88,896	59,116
973 Road Network Impact Fee (Zone 04) Fund*	463,530	1,526,013	1,301,950	1,367,442
974 Road Network Impact Fee (Zone 05) Fund*	13,481	487,938	151,834	130,316
975 Road Network Impact Fee (Zone 06) Fund*	311,905	211,517	146,452	146,676
976 Road Network Impact Fee (Zone 07) Fund*	676,012	1,487,633	3,012,862	1,547,657
977 Road Network Impact Fee (Zone 08) Fund*	848,277	970,050	1,131,950	699,700
978 Road Network Impact Fee (Zone 09) Fund*	141,155	1,621,613	1,877,510	1,174,569
979 Road Network Impact Fee (Zone 10) Fund*	986,955	1,109,177	687,572	703,833
980 Citrus Pk Cmnty Dev Dist Pledged Rev Fd*	303,842	0	0	0
989 Constitutional Fuel Tax Fund*	13,747,922	13,332,912	11,714,908	11,085,088
990 County Fuel Tax (7Th Cent) Fund	4,950,098	4,963,049	4,871,775	4,646,474

BUDGET BY SUBFUND*

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
013 COUNTY TRANSPORTATION TRUST FUND (continued)				
991 Local Transp Ninth Cent Fuel Tax Fund	7,023,537	6,988,861	7,195,925	6,612,955
992 Ad Valorem Tax Transp Fund*	7,019,198	6,457,036	18,500,000	36,758,705
993 Transit System Aid Fund	0	750,000	0	200,000
	<u>126,781,499</u>	<u>153,759,990</u>	<u>161,123,564</u>	<u>172,650,459</u>
014 LIBRARY TAX DISTRICT FUND				
001 Library Tax Dist Operating Fund	37,642,763	41,526,020	86,536,273	81,299,417
002 Library Tax District Project Fund*	3,470,142	2,779,209	12,196,000	5,191,000
003 Major Maintenance & Repair Project Fund*	458,356	383,447	526,625	505,519
100 Operating Grants Fund*	516,138	82,012	0	0
200 Project Grants Fund*	929,729	266,643	0	0
602 Public Art Prog Library Dist Fd Ord89-32*	28,000	36,203	94,650	4,041
	<u>43,045,128</u>	<u>45,073,534</u>	<u>99,353,548</u>	<u>86,999,977</u>
030 INFRASTRUCTURE SURTAX FIXED PROJECT FUND				
002 Project Fund (Entitlement One 1997-2003)*	4,589,654	9,007,784	1,250,000	1,097,387
003 Financed Proj Subfund (Ph II 2003-2008)*	52,672,812	100,702,965	17,437,712	39,545
004 Non-Financed Proj Subfd(Ph II 2003-2008)*	52,119,550	615,837	0	0
005 Proj Subfd(Ph III Feb08-Sept16)*	14,711,205	38,420,780	203,769,413	68,368,580
006 CIT Proj Fd-Transportation Task Force	0	0		101,062,472
010 Series 2007 Cit Rev Bds Proj Fd	0	0		615,831
044 Commercial Paper Notes Fd II	0	0		42,530,862
	<u>124,093,221</u>	<u>148,747,366</u>	<u>222,457,125</u>	<u>213,714,677</u>
Total Special Revenue Funds	<u>902,730,060</u>	<u>935,390,736</u>	<u>1,309,030,223</u>	<u>1,275,427,515</u>
20 DEBT SERVICE FUNDS				
011 CAP IMP NON-ADVAL REV 98 DBT SVC FD				
000 Whse/Sheriff Non-Adv Rev Bds 98 Sk Fd	1,497,150	1,499,650	1,814,723	1,866,887
013 FUEL TAX REF REV BDS DBT SVC FD				
001 Fuel Tx Ref Rev 98 Sk Fd (Taxable)	2,386,648	2,381,061	3,582,686	2,592,934
021 4TH CENT TOURIST DEV TAX DEBT SVC FD				
001 4th Ct Tdt 06 Ref Rev Bds Sk Fd	0	17,519,762	1,178,090	1,205,290
022 5TH CENT TOURIST DEV TAX DEBT SVC FD				
001 5th Ct Tdt 06A Ref Rev Bds Sk Fd	0	27,967,877	1,746,904	1,741,749
002 5th Ct Tdt 06B Ref Rev Bds Sk Fd	0	1,735,423	2,396,979	2,545,850
	<u>0</u>	<u>29,703,300</u>	<u>4,143,883</u>	<u>4,287,599</u>
024 P&R G.O. BNDS 93/96/02 DBT SVC FD				
000 P&R G.O. Ref Bnds 2002 Sk Fd	1,386,428	1,377,922	1,569,930	1,532,041
029 ELAPP LIMITED ADVAL TAX BONDS DBT SVC FD				
000 ELAPP Ltd Adval Tx Bds 98& 03 Sk Fd	5,323,825	5,317,190	6,507,191	6,554,758
036 CRIM JUST CIP REF REV 93& 03 DBT SVC FD				
000 Jr Lien Cip Ref Rev 03 Bds Sk Fd	10,003,500	9,998,100	11,668,042	11,711,493
001 Jr Lien Cip Ref Rev 03 Bds Rsv Fd	0	0	10,001,250	10,001,250
	<u>10,003,500</u>	<u>9,998,100</u>	<u>21,669,292</u>	<u>21,712,743</u>
037 CT FACIL REV BDS 99&05 DEBT SVC FD				
002 Ct Facil Ref Rev 05 Bds Sk Fd	1,079,551	2,541,446	4,118,291	4,474,020
038 CAP IMPRV PRG REV BDS 94/96/06 DEBT SVC				
004 CIP Ref Rev Bds Series 06 Sk Fd	44,441,093	3,251,825	3,836,920	3,837,920
005 CIP Ref Rev Bds 96 Rsv Fd	242,625	0	3,248,625	3,248,625
	<u>44,683,718</u>	<u>3,251,825</u>	<u>7,085,545</u>	<u>7,086,545</u>

BUDGET BY SUBFUND*

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
039 CAP IMPRV NON-ADV REF REV 96&2006 BD FD				
001 MOSI/Cnty Ctr Ref Rev Bds 2006 Sk Fd	65,552,875	5,187,706	6,690,327	6,703,541
002 MOSI/Cnty Ctr Ref Rev Bds 96A/B Rsv Fd	198,914	0	5,189,306	5,189,306
	<u>65,751,789</u>	<u>5,187,706</u>	<u>11,879,633</u>	<u>11,892,847</u>
044 CAP IMPR COMMERCIAL PAPER PROG FD				
003 M2Gen Project Revenue/Sinking Fund*	0	397,255	1,654,779	1,717,883
049 CIT REV BDS 2001 A & B DBT SVC FD				
001 Jail/Stirmwtr Cit Rev Bds 01 A/B Sk Fd	4,537,862	4,531,862	6,651,788	6,656,267
050 CIT REV BDS 2004 DBT SVC FD				
001 CIT Rev Bds 2004 Sk Fd	6,344,269	6,337,006	9,007,296	9,021,365
051 CIT REV BDS 2007 DBT SVC FD				
001 CIT Rev Bds 2007 Sk Fd	0	0	5,947,205	16,301,208
055 TSA NON-ADV REF REV BDS 05 DBT SVC FD				
001 Arena Non-Ad Ref Rev Bds 05 Sk Fd	594,148	1,306,850	2,276,991	2,278,244
Total Debt Service Funds	<u>143,588,888</u>	<u>91,350,935</u>	<u>89,087,323</u>	<u>99,180,631</u>
30 CAPITAL PROJECTS FUNDS				
002 COUNTYWIDE CAPITAL PROJECTS FUND				
604 Countywide Construction Fd*	19,317,385	10,491,910	9,530,250	33,285,549
004 UNINCORP AREA CAPITAL PROJECTS FUND				
608 Unincorp Area Construction Fd*	4,991,219	2,453,225	22,960,084	16,707,984
011 CAP IMP NON-ADVAL TAX REV BDS SER 98 FD				
002 Cap Imp Non-Adv Tx Rev Bds 98 Proj Fd*	192,781	(7,854)	0	316
016 EPC FACILITY ACQUISITION/REHAB FUND				
002 EPC Sabal Park Facility Project Fund*	110,047	971,982	0	833
024 GENERAL OBLIG BONDS P & R PROGRAM FUND				
003 P&R Unincorporated Area Series 1996 Bds*	85,221	0	0	0
029 ENVIRO SENSITIVE LANDS TAX/BOND FUND				
000 Site Acquisition & Administration Acct	835,862	646,128	2,202,727	2,716,477
001 ELAPP Site Management & Restoration Acct	2,785,686	2,572,464	2,814,887	3,510,514
002 ELAPP Projects (Non-Bond) Fund	12,392,469	8,764,020	11,964,352	0
006 Limited Ad Val Tax Bonds (1994) Proj Fd*	6,250	613,312	0	0
	<u>16,020,267</u>	<u>12,595,924</u>	<u>16,981,966</u>	<u>6,226,991</u>
034 COURT FACIL NON-BOND CONSTRUCTION FUND				
002 Court Facil Imprvmt Non-Bond Proj Fund	82,949	12,898	100,000	112,149
003 Central Energy Plant Ph II Const	2,042,974	0	0	326
	<u>2,125,923</u>	<u>12,898</u>	<u>100,000</u>	<u>112,475</u>
044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND				
001 CP Quarterly Note Issuances*	59,277,577	92,151,853	46,670,004	650,000
002 Allocated Debt Capacity Fund*	0	0	(27,550,000)	21,824,405
	<u>59,277,577</u>	<u>92,151,853</u>	<u>19,120,004</u>	<u>22,474,405</u>
048 FALKENBURG JAIL CONSTRUCTION FUND				
002 Jail Expansn Cap Proj (CIT Series 2001A)*	0	204,998	125,000	125,000
051 2007 COMMUNITY INVESTMENT TAX REV BNDS				
002 CIT Series 2007 Project Fund*	0	0	208,466,961	0
Total Capital Projects Funds	<u>102,120,420</u>	<u>118,874,936</u>	<u>277,284,265</u>	<u>78,933,553</u>

BUDGET BY SUBFUND*

	FY 06	FY 07	FY 08	FY 09
	Actual	Actual	Adopted	Recommended
40 ENTERPRISE FUNDS				
032 SOLID WASTE SYSTEM ENTERPRISE FUND				
001 SW & RR System Operating/Maintenance Fd	62,442,155	66,547,985	90,255,236	98,619,645
003 SW & RR System Revenue Fund	82,989,617	91,085,451	98,489,989	107,788,619
004 SW & RR System Renewal/Replacement Fund	1,769,628	1,617,118	11,953,000	10,846,000
005 SW & RR System Capital Improvement Fund*	4,599,338	1,161,170	0	0
017 SW/RR Sys (Fin Assur) Nw Closed Lf Fund	73,000	73,000	365,000	292,000
019 SW/RR Sys (Fin Assur/Gasb) Lf Closure Fd	0	0	31,921,596	33,641,445
024 SW/RR Sys Closed L/F Maintenance Fund	1,761,339	1,464,912	2,276,107	2,328,904
027 SW & RR System Debt Service Fund	12,530,505	14,695,720	10,533,606	14,140,543
028 SW & RR System Debt Svc Reserve Fund	0	3,832,212	0	0
029 SW & RR System General Purpose Fund	1,569,901	11,021,531	8,256,425	9,938,199
041 Taylor Road Landfill Superfund Site Fund	34,390	34,618	81,736	81,736
043 Lf Closure Fd-Phase II (Cell 7) GASB	0	0	1,087,922	1,666,064
044 CP Quarterly Note Issuances	0	0	0	7,142,000
049 SW & RR System Rate Stabilization Fd	0	0	2,966,887	7,312,317
058 Financed& County-Funded Project Fd	2,760,159	3,587,297	5,722,884	(8,729,772)
059 Series 2006A Rev Bds Proj Fd (Amt)*	0	43,499,180	5,649,121	1,387,864
060 Series 2006B Rev Bds Proj Fd(Non-Amt)*	0	5,187,786	1,179,546	506,154
064 Commercial Paper Financed Prj Fd	0	0	0	16,992,000
100 Operating Grants Fund*	100,743	125,059	0	0
	<u>170,630,775</u>	<u>243,933,039</u>	<u>270,739,055</u>	<u>303,953,718</u>
001 Utility Sys Operating & Maintenance Acct	119,597,976	135,166,193	170,482,161	169,106,151
002 Utility Sys Rev Bds Debt Service Acct	27,469,842	27,635,594	35,217,226	34,722,154
003 Utility Sys General Revenue Acct	185,715,273	223,347,903	225,073,385	217,368,945
005 Util Sys Capacity Fees Gen Oper Acct	20,949,463	11,817,768	14,790,964	13,568,524
007 Utility Sys Renewal & Replacement Acct*	11,833,097	17,455,436	14,252,838	12,826,846
010 Utility Sys Gen Rev Cap Exp Acct*	9,746,505	27,716,517	40,808,490	22,021,000
011 Water Projects Account*	392,646	2,939,109	198,171	63,867
012 Wastewater Projects Account*	1,393,598	1,296,910	503,206	223,961
041 Cone Ranch Special Projects Fund	14,197	87,919	2,242,093	0
042 Utility Sys Water Conservation Fund	40,978	0	0	0
044 Cp Quarterly Note Issuances*	4,223,440	0	0	0
045 Long Term Sys Capital Rehab/Replcmnt Fd	16,433,604	10,525,214	0	0
046 Revenue Account Rate Stabilization Fund	0	0	76,654,356	76,654,356
050 Reclaimed Water Impvmt Unit Assessmnt Fd	2,075,237	1,255,221	1,465,991	900,914
051 Reclaimed Water Impvmt Unit Project Fd*	133,451	317,365	36,400	36,400
052 Capacity Assessment Unit Fund Ord 96-07	10,119,955	2,576,512	4,891,116	7,146,206
054 Infrastructure Assessment Unit Fd 99-08	68	63	57,592	68,832
055 Infrastructure Assessmnt Unit Project Fd	0	0	600	0
056 2006 CAU Special Assess Bds Proj Fd	14,015,097	20,753,416	2,493,950	140,623
057 Utility Sys Financed Project Fd	0	0	6,556,108	52,307,532
200 Project Grants Fund*	3,541,621	2,371,193	0	0
	<u>427,696,048</u>	<u>485,262,333</u>	<u>595,724,647</u>	<u>607,156,311</u>
044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND				
001 CP Quarterly Note Issuances*	2,699,999	4,107,333	2,909,000	1,520,300

BUDGET BY SUBFUND*

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Recommended
046 RECL WATER SPCL ASSESSMENT REV BDS 2000				
002 Rev/Sinking Fd Rw Spcl Assmnt 00 Rev Bds*	436,338	703,437	0	0
003 Reserve Fd RW Spcl Assmnt 00 Rev Bds	0	429,319	0	0
	<u>436,338</u>	<u>1,132,756</u>	<u>0</u>	<u>0</u>
047 IMPACT FEES SPECIAL ASSESS BDS 2000				
001 CAU Spcl Assmnt Bds 2000 Project Fd*	106,278	0	0	0
002 Rev/Sinking Fd CAU Spcl Assmnt 2000 Bds*	2,446,506	2,638,506	0	0
003 Rsv Fd Imp Fee Spcl Assessmnt	0	2,408,038	0	0
	<u>2,552,784</u>	<u>5,046,544</u>	<u>0</u>	<u>0</u>
Total Enterprise Funds	<u>604,015,944</u>	<u>739,482,005</u>	<u>869,372,702</u>	<u>912,630,329</u>
50 INTERNAL SERVICE FUNDS				
066 FLEET SERVICES FUND				
001 Operating Fund	14,457,407	15,795,281	21,710,227	21,781,397
003 Lease Back Program Fund	8,685,583	8,003,697	37,766,882	43,665,209
	<u>23,142,990</u>	<u>23,798,978</u>	<u>59,477,109</u>	<u>65,446,606</u>
067 COUNTY SELF INSURANCE FUND				
000 Insurance Program Administration Fund	822,860	786,756	1,179,391	1,220,931
001 Workers Compensation Insurance Fund	7,512,338	9,199,312	57,153,103	57,610,716
002 General Liability Insurance Fund	8,875,048	10,297,432	34,356,892	30,740,262
003 Catastrophic Disaster Recovery Fund	0	0	62,836,199	58,184,839
004 Employee Group Health Insurance Fund	77,795,364	88,919,845	122,195,136	132,289,888
005 OPEB/Retiree Health Insur Fd	0	0	6,437,204	13,044,696
006 Tax Coll Opeb/Retiree Health Ins Fd	0	0	86,085	86,085
	<u>95,005,610</u>	<u>109,203,345</u>	<u>284,244,010</u>	<u>293,177,417</u>
Total Internal Service Funds	<u>118,148,600</u>	<u>133,002,323</u>	<u>343,721,119</u>	<u>358,624,023</u>
65 AGENCY FUNDS				
040 IMPACT FEE SPECIAL ASSESSMENT BONDS 2006				
002 Imp Fee Spcl Assmnt Rev/Sinking 06 Fd	3,473,499	8,994,789	10,086,863	10,319,720
044 TRANSPORTATION ASSESSMENT UNITS FUND				
002 TAU Spcl Assmnt Rev/Sinking Fund	97	868	8,237	8,347
046 RECL WATER SPCL ASSESSMENT REV BDS 2000				
002 Rev/Sinking Fd Rw Spcl Assmnt 00 Rev Bds*	0	436,429	503,137	543,189
047 IMPACT FEES SPECIAL ASSESSMENT BONDS				
002 Rev/Sinking Fd Imp Fee Spcl Assmnt 2000*	0	2,445,487	2,966,111	2,926,440
Total Agency Funds	<u>3,473,596</u>	<u>11,877,573</u>	<u>13,564,348</u>	<u>13,797,696</u>
Grand Total	<u>\$2,745,501,315</u>	<u>\$2,992,415,965</u>	<u>\$4,046,731,378</u>	<u>\$3,870,715,766</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.