

---

## BUDGET BY FUND

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

Next follows the Budget Summary by Fund schedule which shows budget figures for each fund within its respective fund type. The next schedule is the Fund Summary By Type of Expenditure which reflects data by characters of expense entitled Personal Services, Operating Expenditure/Expense, Capital Equipment, Capital Projects, Debt Service, and Grants and Aids. The character of expense entitled *Other Uses* is not shown in the aggregate but rather as a breakdown into objects classified as Transfers, Budgeted Transfers to Constitutional Officers, and Reserves & Refunds. The schedules that follow provide, by fund, an explanation of the purpose of the fund and a four-year comparison of revenues and appropriations. Revenues are presented according to classifications set by the State of Florida and appropriations are presented by major organization. Each table presents FY 08 actuals, FY 09 adopted, FY 10 recommended, and FY 11 planned budgets.

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

asterisk are coded as "all years" in the County's financial system. All years budgeting is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. With all year's budgeting, each year's budget only reflects that specific year's changes in 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 08, FY 09, FY 10, and FY 11:

**All Fund Types:**                      FY 08    \$3,331,662,258      FY 09    \$4,031,958,664      FY 10    \$3,468,154,476      FY 11    \$3,775,305,067

**Governmental Funds:**              FY 08    \$2,334,068,063      FY 09    \$2,646,318,059      FY 10    \$2,300,098,924      FY 11    \$2,559,819,205

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

A. **General Fund:**                      FY 08    \$980,182,515              FY 09    \$1,166,310,777              FY 10    \$1,021,255,106              FY 11    \$994,932,625

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

B. **Special Revenue Funds:** FY 08    \$1,131,126,443              FY 09    \$1,318,828,791              FY 10    \$1,221,096,827              FY 11    \$1,477,040,150

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

C. **Debt Service Funds:**              FY 08    \$90,401,334              FY 09    \$110,807,827              FY 10    \$193,988,477              FY 11    \$80,459,596

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

D. **Capital Projects Funds:** FY 08    \$132,357,771              FY 09    \$50,370,664              FY 10    (\$136,241,486)              FY 11    \$7,386,834

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

**Proprietary Fund Types:**              FY 08    \$985,712,145              FY 09    \$1,364,496,524              FY 10    \$1,155,049,235              FY 11    \$1,202,531,974

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

A. **Enterprise Funds:**                      FY 08    \$843,263,613              FY 09    \$973,145,108              FY 10    \$784,323,078              FY 11    \$848,118,107

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

B. **Internal Service Funds:** FY 08    \$142,448,532              FY 09    \$391,351,416              FY 10    \$370,726,157              FY 11    \$354,413,867

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 08    \$11,882,050              FY 09    \$21,144,081              FY 10    \$13,006,317              FY 11    \$12,953,888

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 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>GENERAL FUND</b>				
Countywide General Fund	\$602,037,446	\$704,555,844	\$615,788,411	\$589,726,347
Unincorporated Area General Fund	378,145,069	461,754,933	405,466,695	405,206,278
Subtotal	980,182,515	1,166,310,777	1,021,255,106	994,932,625
<b>SPECIAL REVENUE FUNDS</b>				
Countywide Special Purpose Revenue Fund	162,095,386	252,829,077	235,224,650	247,809,161
Unincorporated Area Special Purpose Fund	23,509,070	28,260,882	24,096,660	19,751,078
County Blended Component Units Fund	9,163,575	9,787,338	8,833,950	8,120,751
Local Housing Assistance Program Fund	6,362,439	8,250,000	0	0
State OF FL Healthcare Surtax Trust Fund	105,013,698	180,759,313	177,622,679	181,547,984
Sales Tax Revenue Fund	205,714,623	239,575,707	213,103,506	214,256,127
Intergovernmental Grants	106,477,163	89,993,835	92,425,019	90,791,849
County Transportation Trust Fund	195,343,627	172,952,371	142,138,382	129,110,677
Library Tax District Fund	61,183,503	87,193,403	76,336,917	78,760,846
Infrastructure Surtax Fund	256,263,359	249,226,865	251,315,064	506,891,677
Subtotal	1,131,126,443	1,318,828,791	1,221,096,827	1,477,040,150
<b>DEBT SERVICE FUNDS</b>				
Cap Imp Nonadval Rev 98 &08 Dbt Svc Fd	20,797,891	1,816,579	1,802,973	1,801,027
Fuel Tax Ref Rev Bds Dbt Svc Fd	2,380,415	1,842,834	1,826,550	1,646,951
4th Cent Tourist Dev Tax Fd	5,998,537	2,951,285	2,518,322	1,970,385
5th Cent Tourist Dev Tax Fd	12,191,211	4,494,617	3,927,126	2,386,882
P&R G.O. Bnds 93/96/02 Dbt Svc Fd	1,372,035	1,504,560	1,522,729	1,518,930
ELAPP Limited Adval Tax Bonds Dbt Svc Fd	5,307,248	6,814,417	5,901,071	5,359,621
Crim Just CIP Ref Rev 93& 03 Dbt Svc Fd	10,008,000	21,666,959	68,655,681	0
Ct Facil Rev Bds 99&05 Debt Svc Fd	2,539,071	4,154,207	4,168,974	4,182,833
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc	3,246,425	7,046,018	7,037,888	7,074,647
Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd	5,186,731	11,680,239	50,330,957	8,011,077
Cap Impr Commercial Paper Prog Fd	1,284,627	1,218,174	651,500	659,000
CIT Rev Bds 2001 A & B Dbt Svc Fd	4,533,012	6,734,751	6,679,820	6,690,154
CIT Rev Bds 2004 Dbt Svc Fd	6,352,944	9,040,858	9,061,875	9,079,130
CIT Rev Bds 2007 Dbt Svc Fd	4,685,744	26,891,323	27,063,592	27,229,489
US 301 Expan Taxable Notes	3,204,693	651,368	530,151	530,150
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd	1,312,750	2,299,638	2,309,268	2,319,320
Subtotal	90,401,334	110,807,827	193,988,477	80,459,596

## BUDGET SUMMARY BY FUND

Fund Title	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>CAPITAL PROJECTS FUNDS</b>				
Countywide Capital Projects Fund	14,381,510	42,428,654	(3,326,434)	0
Unincorp Area Capital Projects Fund	3,769,051	17,062,892	11,636,911	9,969,571
Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd	482,129	0	0	0
EPC Facility Acquisition/Rehab Fund	104,756	0	6,000	6,000
General Oblig Bonds P & R Program Fund	17,624	0	0	0
Enviro Sensitive Lands Tax/Bond Fund	25,436,957	2,799,984	700,000	700,000
Court Facil Non-Bond Construction Fund	1,018,313	100,000	87,500	87,500
Cap Impr Commercial Paper Program Fund	83,279,865	( 12,020,866)	( 145,345,463)	(\$3,376,237)
Falkenburg Jail Construction Fund	3,867,566	0	0	0
Subtotal	132,357,771	50,370,664	(136,241,486)	7,386,834
<b>ENTERPRISE FUNDS</b>				
Solid Waste System Enterprise Fund	247,425,205	297,139,626	324,108,083	329,928,478
Water & Wastewater Utility Enterprise Fd	593,041,643	676,005,482	460,214,995	518,189,629
Cap Impr Commercial Paper Program Fund	2,796,765	0	0	0
Subtotal	843,263,613	973,145,108	784,323,078	848,118,107
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Services Fund	27,176,789	66,279,477	66,429,907	70,076,988
County Self Insurance Fund	115,271,743	325,071,939	304,296,250	284,336,879
Subtotal	142,448,532	391,351,416	370,726,157	354,413,867
<b>AGENCY FUNDS</b>				
Imp Fee Special Assessment Bonds 2006	9,007,017	13,569,944	9,782,221	9,749,137
Transportation Assessment Units Fund	343	9,187	8,653	8,552
Recl Water Spcl Assessment Rev Bds 2000	433,182	604,293	493,483	490,096
Impact Fees Special Assess Bd	2,441,508	6,960,657	2,721,960	2,706,103
Subtotal	11,882,050	21,144,081	13,006,317	12,953,888
<b>Total</b>	<b>\$3,331,662,258</b>	<b>\$4,031,958,664</b>	<b>\$3,468,154,476</b>	<b>\$3,775,305,067</b>

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>GENERAL REVENUE FUND</b>				
<b>Countywide General Fund</b>				
Personal Services	\$116,254,481	\$120,709,638	\$89,237,401	\$83,037,808
Operating Expenditure/Expense	46,583,455	54,570,585	44,442,274	33,239,729
Capital Equipment	2,221,162	3,397,834	1,807,277	1,716,638
Capital Projects	665,397	100,000	377,554	195,413
Grants & Aids	33,918,450	36,060,495	29,333,587	25,562,494
Transfers	84,891,429	75,330,663	39,830,388	31,085,862
Budgeted Transfers to Constitutional Officers	317,202,704	325,342,579	317,765,880	323,290,666
Reserves & Refunds	300,368	89,044,050	92,994,050	91,597,737
Subtotal	602,037,446	704,555,844	615,788,411	589,726,347
<b>Unincorporated Area General Fund</b>				
Personal Services	132,499,037	137,773,607	125,231,126	125,063,438
Operating Expenditure/Expense	43,433,369	53,115,768	47,533,544	46,850,812
Capital Equipment	842,052	3,574,201	1,064,121	1,045,456
Capital Projects	132,658	51,200	62,400	62,400
Grants & Aids	3,272,090	1,313,441	3,070,402	3,065,044
Transfers	83,919,491	74,274,502	34,252,763	31,643,500
Budgeted Transfers to Constitutional Officers	113,804,898	117,942,359	114,487,618	116,207,006
Reserves & Refunds	241,474	73,709,855	79,764,721	81,268,622
Subtotal	378,145,069	461,754,933	405,466,695	405,206,278
Total General Revenue Fund	980,182,515	1,166,310,777	1,021,255,106	994,932,625
<b>SPECIAL REVENUE FUNDS</b>				
<b>Countywide Special Purpose Revenue Fund</b>				
Personal Services	11,060,121	12,280,576	11,452,813	11,034,833
Operating Expenditure/Expense	20,876,881	21,299,903	24,085,841	23,145,476
Capital Equipment	2,615,561	3,100,487	1,062,739	955,210
Capital Projects	291,636	963,940	460,400	60,400
Grants & Aids	114,619,002	124,072,086	127,689,896	138,218,583
Transfers	10,728,931	16,517,904	11,127,526	11,179,784
Budgeted Transfers to Constitutional Officers	1,903,254	1,424,724	1,098,055	1,121,547
Reserves & Refunds	0	73,169,457	58,247,380	62,093,328
Subtotal	162,095,386	252,829,077	235,224,650	247,809,161
<b>Unincorporated Area Special Purpose Fund</b>				
Personal Services	10,678,673	10,937,583	7,397,166	7,475,977
Operating Expenditure/Expense	7,591,022	8,578,246	7,642,601	7,504,407
Capital Equipment	427,213	31,850	0	0
Capital Projects	2,692,354	(285,000)	3,933,063	115,660
Grants & Aids	156,855	150,000	150,000	150,000
Transfers	1,853,265	1,401,402	949,830	953,990
Budgeted Transfers to Constitutional Officers	107,671	106,500	106,500	106,500
Reserves & Refunds	2,017	7,340,301	3,917,500	3,444,544
Subtotal	23,509,070	28,260,882	24,096,660	19,751,078

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Blended Component Units Fund</b>				
Personal Services	7,816,910	8,193,825	7,035,190	6,350,933
Operating Expenditure/Expense	1,049,489	1,224,103	1,471,099	1,439,857
Capital Equipment	78,288	82,100	85,100	82,100
Capital Projects	114,668	117,000	120,000	125,000
Reserves & Refunds	104,220	170,310	122,561	122,861
Subtotal	9,163,575	9,787,338	8,833,950	8,120,751
<b>Local Housing Assistance Program Fund</b>				
Personal Services	466,256	823,093	0	0
Operating Expenditure/Expense	363,115	474,155	0	0
Grants & Aids	5,533,068	6,952,752	0	0
Subtotal	6,362,439	8,250,000	0	0
<b>State of FI Healthcare Surtax Trust Fund</b>				
Transfers	105,013,698	120,999,327	125,190,502	135,659,559
Reserves & Refunds	0	59,759,986	52,432,177	45,888,425
Subtotal	105,013,698	180,759,313	177,622,679	181,547,984
<b>Sales Tax Revenue Fund</b>				
Personal Services	192,382	201,924	192,597	195,578
Operating Expenditure/Expense	22,296	38,643	51,136	51,142
Grants & Aids	67,657,164	66,041,048	57,461,044	59,746,665
Reserves & Refunds	0	40,344,939	28,322,871	31,290,103
Transfers	137,683,070	132,794,903	126,923,583	122,818,114
Budgeted Transfers to Constitutional Officers	159,711	154,250	152,275	154,525
Subtotal	205,714,623	239,575,707	213,103,506	214,256,127
<b>Intergovernmental Grants</b>				
Personal Services	30,438,879	32,864,527	31,787,333	32,274,895
Operating Expenditure/Expense	26,148,946	22,019,127	24,233,740	23,049,500
Capital Equipment	1,772,332	124,495	239,353	280,453
Capital Projects	1,602,550	0	101,800	81,000
Grants & Aids	39,572,341	34,282,588	35,175,350	34,216,510
Transfers	6,297,953	0	287,695	407,450
Reserves & Refunds	644,162	703,098	599,748	482,041
Subtotal	106,477,163	89,993,835	92,425,019	90,791,849

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Transportation Trust Fund</b>				
Personal Services	32,984,688	36,047,799	34,125,030	34,571,651
Operating Expenditure/Expense	36,946,933	32,868,659	34,976,711	35,171,831
Capital Equipment	79,112	0	200,000	0
Capital Projects	29,473,474	26,984,321	21,182,331	6,492,000
Grants & Aids	47,719,332	2,383,676	548,722	2,089,047
Transfers	47,992,311	43,860,421	62,258,634	41,127,861
Budgeted Transfers to Constitutional Officers	147,316	166,398	166,398	166,398
Reserves & Refunds	461	30,641,097	(11,319,444)	9,491,889
Subtotal	195,343,627	172,952,371	142,138,382	129,110,677
<b>Library Tax District Fund</b>				
Personal Services	18,995,851	21,208,876	19,491,986	20,142,427
Operating Expenditure/Expense	13,360,978	13,749,103	14,651,749	15,315,471
Capital Equipment	4,333,016	5,948,681	3,991,282	5,305,882
Capital Projects	9,083,485	4,312,077	(740,005)	5,039,995
Grants & Aids	712,934	530,134	425,067	425,067
Transfers	13,320,340	5,673,336	407,692	6,642,511
Budgeted Transfers to Constitutional Officers	1,331,878	1,417,312	1,220,300	1,151,547
Reserves & Refunds	45,021	34,353,884	36,888,846	24,737,946
Subtotal	61,183,503	87,193,403	76,336,917	78,760,846
<b>Infrastructure Surtax Fund</b>				
Operating Expenditure/Expense	1,949,642	655,000	655,000	655,000
Capital Equipment	2,830,779	1,680,000	(3,925,000)	678,000
Capital Projects	108,197,239	144,603,755	(61,034,135)	26,409,228
Debt Service	0	51,350,000	204,000,000	408,000,000
Grants & Aids	1,912,520	13,270,000	(4,000,000)	0
Transfers	141,373,179	99,736,604	100,932,516	65,325,677
Budgeted Transfers to Constitutional Officers	0	0	2,700,000	2,700,000
Reserves & Refunds	0	(62,068,494)	11,986,683	3,123,772
Subtotal	256,263,359	249,226,865	251,315,064	506,891,677
Total Special Revenue Funds	1,131,126,443	1,318,828,791	1,221,096,827	1,477,040,150
<b>DEBT SERVICE FUNDS</b>				
<b>Cap Imp Nonadval Rev 98 &amp; 08 Dbt Svc Fd</b>				
Operating Expenditure/Expense	340,428	5,000	5,000	5,000
Debt Service	20,457,463	1,451,863	1,438,863	1,436,438
Reserves & Refunds	0	359,716	359,110	359,589
Subtotal	20,797,891	1,816,579	1,802,973	1,801,027
<b>Fuel Tax Ref Rev Bds Dbt Svc Fd</b>				
Operating Expenditure/Expense	9,089	20,000	10,000	10,000
Debt Service	2,371,326	1,382,000	1,373,250	1,379,450
Reserves & Refunds	0	440,834	443,300	257,501
Subtotal	2,380,415	1,842,834	1,826,550	1,646,951

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>4th Cent Tourist Dev Tax Dbt Svc Fd</b>				
Operating Expenditure/Expense	3,750	10,000	5,000	5,000
Debt Service	1,168,090	1,151,890	1,150,390	1,153,190
Grants & Aids	4,826,697	1,000,000	561,937	0
Reserves & Refunds	0	789,395	800,995	812,195
Subtotal	5,998,537	2,951,285	2,518,322	1,970,385
<b>5th Cent Tourist Dev Tax Dbt Svc Fd</b>				
Operating Expenditure/Expense	7,500	20,000	10,000	10,000
Debt Service	3,210,567	3,209,623	3,334,832	1,164,588
Grants & Aids	8,973,144	1,000	0	0
Reserves & Refunds	0	1,263,994	582,294	1,212,294
Subtotal	12,191,211	4,494,617	3,927,126	2,386,882
<b>P&amp;R G.O. BNDS 93/96/02 Dbt Svc Fd</b>				
Operating Expenditure/Expense	0	12,000	5,000	5,000
Debt Service	1,324,203	1,319,553	1,328,113	1,324,313
Budgeted Transfers to Constitutional Officers	47,015	55,570	58,500	58,500
Reserves & Refunds	817	117,437	131,116	131,117
Subtotal	1,372,035	1,504,560	1,522,729	1,518,930
<b>ELAPP Limited Adval Tax Bonds Dbt Svc Fd</b>				
Operating Expenditure/Expense	6,500	11,000	10,000	10,000
Debt Service	5,150,650	5,154,690	5,152,088	5,160,638
Transfers	0	647,372	0	0
Budgeted Transfers to Constitutional Officers	146,873	188,983	173,554	167,569
Reserves & Refunds	3,225	812,372	565,429	21,414
Subtotal	5,307,248	6,814,417	5,901,071	5,359,621
<b>Crim Just CIP Ref Rev 93&amp; 03 Dbt Svc Fd</b>				
Operating Expenditure/Expense	4,000	4,000	55,000	0
Debt Service	10,004,000	9,995,500	56,933,265	0
Reserves & Refunds	0	11,667,459	11,667,416	0
Subtotal	10,008,000	21,666,959	68,655,681	0
<b>Ct Facil Rev Bds 99&amp;05 Debt Svc Fd</b>				
Operating Expenditure/Expense	6,400	12,000	5,300	5,300
Debt Service	2,532,671	2,533,953	2,538,096	2,531,696
Reserves & Refunds	0	1,608,254	1,625,578	1,645,837
Subtotal	2,539,071	4,154,207	4,168,974	4,182,833
<b>Cap Imprv Prg Rev Bds 94/96/06 Debt Svc</b>				
Operating Expenditure/Expense	3,000	10,200	5,000	5,000
Debt Service	3,243,425	3,246,722	3,242,825	3,279,625
Reserves & Refunds	0	3,789,096	3,790,063	3,790,022
Subtotal	3,246,425	7,046,018	7,037,888	7,074,647

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Cap Imprv Non-Adv Ref Rev 96&amp;2006 Bd Fd</b>				
Operating Expenditure/Expense	3,000	8,000	55,000	5,000
Debt Service	5,183,731	5,185,606	43,790,674	1,520,744
Reserves & Refunds	0	6,486,633	6,485,283	6,485,333
Subtotal	5,186,731	11,680,239	50,330,957	8,011,077
<b>Cap Imp Commercial Paper Program Fund</b>				
Operating Expenditure/Expense	3,750	7,500	(2,500)	5,000
Debt Service	1,280,877	1,325,500	654,000	654,000
Reserves & Refunds	0	(114,826)	0	0
Subtotal	1,284,627	1,218,174	651,500	659,000
<b>2001 Community Investment Tax Rev Fonds</b>				
Operating Expenditure/Expense	3,750	18,000	10,000	10,000
Debt Service	4,529,262	4,532,062	4,531,462	4,532,462
Reserves & Refunds	0	2,184,689	2,138,358	2,147,692
Subtotal	4,533,012	6,734,751	6,679,820	6,690,154
<b>CIT Rev Bds 2004 Dbt Svc Fd</b>				
Operating Expenditure/Expense	1,500	6,000	5,000	5,000
Debt Service	6,351,444	6,363,756	6,382,544	6,394,544
Reserves & Refunds	0	2,671,102	2,674,331	2,679,586
Subtotal	6,352,944	9,040,858	9,061,875	9,079,130
<b>CIT Rev Bds 2007 Dbt Svc Fd</b>				
Operating Expenditure/Expense	0	10,000	5,000	5,000
Debt Service	4,685,744	16,276,338	16,270,588	16,256,588
Reserves & Refunds	0	10,604,985	10,788,004	10,967,901
Subtotal	4,685,744	26,891,323	27,063,592	27,229,489
<b>US 301 Expan Taxable Notes</b>				
Debt Service	3,204,693	651,368	353,110	353,110
Reserves & Refunds	0	0	177,041	177,040
Subtotal	3,204,693	651,368	530,151	530,150
<b>TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd</b>				
Operating Expenditure/Expense	3,750	6,000	5,000	5,000
Debt Service	1,309,000	1,310,550	1,311,178	1,311,205
Reserves & Refunds	0	983,088	993,090	1,003,115
Subtotal	1,312,750	2,299,638	2,309,268	2,319,320
Total Debt Service Funds	90,401,334	110,807,827	193,988,477	80,459,596

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>CAPITAL PROJECTS FUNDS</b>				
<b>Countywide Capital Projects Fund</b>				
Operating Expenditure/Expense	1,318,043	13,242,875	(1,630,000)	(800,000)
Capital Equipment	493,902	9,782,105	5,480,236	0
Capital Projects	11,923,331	16,987,025	(363,309)	0
Grants & Aids	424,268	550,000	500,000	0
Transfers	221,966	134,150	786,434	800,000
Budgeted Transfers to Constitutional Officers	0	906,868	0	0
Reserves & Refunds	0	825,631	(8,099,795)	0
Subtotal	14,381,510	42,428,654	(3,326,434)	0
<b>Unincorp Area Capital Projects Fund</b>				
Operating Expenditure/Expense	1,392,989	6,000,000	0	0
Capital Equipment	273,815	1,593,000	7,210,684	1,400,000
Capital Projects	1,595,109	3,040,000	(5,379,963)	0
Grants & Aids	240,313	6,354,908	(1,195,110)	0
Transfers	266,825	2,658,032	20,667,073	9,969,571
Reserves & Refunds	0	(2,583,048)	(9,665,773)	(1,400,000)
Subtotal	3,769,051	17,062,892	11,636,911	9,969,571
<b>Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd</b>				
Capital Projects	476,389	0	0	0
Transfers	5,740	0	0	0
Subtotal	482,129	0	0	0
<b>EPC Facility Acquisition/Rehab Fund</b>				
Operating Expenditure/Expense	7,964	0	0	0
Capital Projects	96,792	0	0	0
Reserves & Refunds	0	0	6,000	6,000
Subtotal	104,756	0	6,000	6,000
<b>General Oblig Bonds P &amp; R Program Fund</b>				
Capital Projects	(500)	0	0	0
Transfers	18,124	0	0	0
Subtotal	17,624	0	0	0
<b>Enviro Sensitive Lands Tax/Bond Fund</b>				
PERSONAL SERVICES	1,443,475	0	0	0
Operating Expenditure/Expense	1,151,052	0	0	0
Capital Equipment	46,678	0	0	0
Capital Projects	21,899,927	572,369	(10,000,000)	0
Transfers	895,825	2,227,615	10,000,000	0
Reserves & Refunds	0	0	700,000	700,000
Subtotal	25,436,957	2,799,984	700,000	700,000

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Court Facil Non-Bond Construction Fund</b>				
Capital Equipment	1,357	34,000	0	0
Capital Projects	1,016,956	0	0	0
Reserves & Refunds	0	66,000	87,500	87,500
Subtotal	1,018,313	100,000	87,500	87,500
<b>Cap Impr Commercial Paper Program Fund</b>				
Operating Expenditure/Expense	0	25,000	(10,000)	0
Debt Service	64,806,035	(46,830,695)	(2,622,356)	6,258,750
Grants & Aids	18,449,056	2,000,000	4,000,000	0
Transfers	24,774	71,043,821	(146,713,107)	(9,634,987)
Reserves & Refunds	0	(38,258,992)	0	0
Subtotal	83,279,865	(12,020,866)	(145,345,463)	(3,376,237)
<b>Falkenburg Jail Construction Fund</b>				
Capital Projects	3,867,566	0	0	0
Subtotal	3,867,566	0	0	0
Total Capital Projects Funds	132,357,771	50,370,664	(136,241,486)	7,386,834
<b>ENTERPRISE FUNDS</b>				
<b>Solid Waste System Enterprise Fund</b>				
Personal Services	9,165,043	10,085,833	9,917,010	10,054,730
Operating Expenditure/Expense	61,969,579	76,980,047	78,980,383	83,807,548
Capital Equipment	2,580,591	851,000	2,413,000	1,694,046
Capital Projects	66,681,104	8,667,034	24,226,626	31,780,000
Debt Service	9,661,246	11,526,651	9,026,150	7,034,550
Transfers	97,352,067	111,387,840	124,681,452	110,424,145
Reserves & Refunds	15,575	77,641,221	74,863,462	85,133,459
Subtotal	247,425,205	297,139,626	324,108,083	329,928,478
<b>Water &amp; Wastewater Utility Enterprise Fd</b>				
Personal Services	45,523,502	50,864,308	46,374,811	47,233,302
Operating Expenditure/Expense	102,317,975	104,729,058	100,416,157	105,631,250
Capital Equipment	4,862,407	2,181,399	2,205,589	1,518,326
Capital Projects	181,150,660	85,673,000	49,444,742	42,625,000
Debt Service	27,620,365	27,828,255	21,031,106	21,018,280
Grants & Aids	316,366	0	0	0
Transfers	231,249,401	291,454,715	198,871,753	225,160,930
Reserves & Refunds	967	113,274,747	41,870,837	75,002,541
Subtotal	593,041,643	676,005,482	460,214,995	518,189,629
<b>Cap Impr Commercial Paper Program Fund</b>				
Debt Service	2,767,359	0	0	0
Transfers	29,406	0	0	0
Subtotal	2,796,765	0	0	0
Total Enterprise Funds	843,263,613	973,145,108	784,323,078	848,118,107

## FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>INTERNAL SERVICE FUND</b>				
<b>Fleet Services Fund</b>				
Personal Services	4,188,341	5,079,941	4,682,861	4,626,510
Operating Expenditure/Expense	13,588,263	13,822,819	13,750,860	14,272,228
Capital Equipment	9,151,535	12,048,699	12,818,428	13,834,322
Capital Projects	103,809	0	0	0
Transfers	144,841	0	0	0
Reserves & Refunds	0	35,328,018	35,177,758	37,343,928
Subtotal	27,176,789	66,279,477	66,429,907	70,076,988
<b>County Self Insurance Fund</b>				
Personal Services	2,860,116	4,163,710	3,468,422	3,541,031
Operating Expenditure/Expense	111,600,259	124,770,523	93,527,175	96,993,029
Transfers	794,255	945,973	32,099,005	840,000
Reserves & Refunds	17,113	195,191,733	175,201,648	182,962,819
Subtotal	115,271,743	325,071,939	304,296,250	284,336,879
Total Internal Service Funds	142,448,532	391,351,416	370,726,157	354,413,867
<b>AGENCY FUNDS</b>				
<b>Imp Fee Special Assessment Bonds 2006</b>				
Operating Expenditure/Expense	112,104	202,848	422,653	422,653
Debt Service	8,895,250	8,893,000	8,894,875	8,895,250
Transfers	0	3,698,201	0	0
Reserves & Refunds	(337)	775,895	464,693	431,234
Subtotal	9,007,017	13,569,944	9,782,221	9,749,137
<b>Transportation Assessment Units Fund</b>				
Operating Expenditure/Expense	343	1,078	434	434
Reserves & Refunds	0	8,109	8,219	8,118
Subtotal	343	9,187	8,653	8,552
<b>Recl Water Spcl Assessment Rev Bds 2000</b>				
Operating Expenditure/Expense	8,648	13,427	25,654	25,654
Debt Service	424,534	426,994	428,680	424,474
Transfers	0	81,936	0	0
Reserves & Refunds	0	81,936	39,149	39,968
Subtotal	433,182	604,293	493,483	490,096
<b>Impact Fees Special Assess Bd</b>				
Operating Expenditure/Expense	33,470	59,827	119,291	119,291
Debt Service	2,408,038	2,403,484	2,405,030	2,407,321
Transfers	0	4,149,865	0	0
Reserves & Refunds	0	347,481	197,639	179,491
Subtotal	2,441,508	6,960,657	2,721,960	2,706,103
Total Agency Funds	11,882,050	21,144,081	13,006,317	12,953,888
<b>Total</b>	<b>3,331,662,258</b>	<b>4,031,958,664</b>	<b>3,477,002,769</b>	<b>3,784,811,610</b>

## COUNTYWIDE GENERAL FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Current Ad Valorem Taxes	\$483,851,672	\$480,731,070	\$418,236,030	\$381,431,260
Delinq Ad Valorem Taxes	2,241,481	1,300,000	1,200,000	1,200,000
Local Business Tax	0	1,284,366	1,536,273	1,596,273
Permits & Fees	4,086,676	2,407,184	640,248	631,633
Intergovernmental Revenue	6,137,151	5,714,033	5,531,856	5,866,870
Charges for Services	48,333,365	58,361,304	57,641,252	58,241,748
Fines and Forfeits	261,215	43,059	75,508	58,012
Miscellaneous Revenues	11,555,381	13,885,644	9,908,759	9,015,925
Gross Revenue	556,466,941	563,726,660	494,769,926	458,041,721
Interfund Transfers	10,496,090	15,038,139	14,538,604	23,459,153
Other	31,684,142	32,053,941	23,220,000	22,070,000
Less 5% Required By Law	0	(29,562,131)	(24,736,251)	(22,930,236)
Fund Balance Begin of Year	119,803,884	123,299,235	107,996,132	109,085,709
Subtotal	161,984,116	140,829,184	121,018,485	131,684,626
<b>Total</b>	<b>\$718,451,057</b>	<b>\$704,555,844</b>	<b>\$615,788,411</b>	<b>\$589,726,347</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Board of County Commissioners</b>				
Board of County Commissioners	\$2,173,854	\$2,293,377	\$2,223,218	\$2,261,493
County Internal Performance Auditor	487,200	491,806	264,222	227,775
	2,661,054	2,785,183	2,487,440	2,489,268
<b>County Attorney</b>				
County Attorney	9,629,844	9,673,653	7,738,923	7,738,923

**COUNTYWIDE GENERAL FUND**

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Administrator</b>				
Aging Services Department	11,265,822	12,123,443	9,412,849	5,636,710
Animal Services Department	7,760,371	8,149,651	6,513,825	5,396,241
Children's Services Department	12,162,842	12,731,545	10,255,186	9,416,011
Communications Department	3,379,814	2,880,833	1,967,139	1,995,810
Community Liaison Section	722,378	784,528	625,310	641,909
Consumer Protection & Professional Responsibility	1,460,941	1,505,576	0	0
County Administrator	3,484,772	4,191,893	2,179,265	2,211,778
Debt Management Department	902,293	791,106	705,791	649,788
Economic Development Department	1,719,851	1,710,068	1,427,260	1,201,734
Emergency Dispatch Center	169,071	252,169	173,141	176,654
Emergency Management	1,008,136	971,284	792,755	796,495
Equal Opportunity Administrator	193,629	138,218	55,552	56,858
Extension	1,459,832	1,627,117	1,192,198	988,550
Health and Social Services Department	16,632,542	18,300,294	15,284,765	14,607,104
HIPAA Compliance Office	240,566	277,883	223,246	224,044
Human Resources Department	2,923,493	2,957,376	2,389,820	2,420,379
Information & Technology Services Dept	17,580,845	17,707,147	13,592,651	13,618,634
Management & Budget Department	2,651,354	2,770,262	2,004,986	2,067,399
Medical Examiner Department	4,579,407	5,073,451	3,978,337	3,931,762
Neighborhood Relations	505,122	0	0	0
Parks, Recreation and Conservation Department	15,169,891	19,994,205	13,142,325	9,639,559
Procurement Services	2,601,105	2,719,205	2,090,148	2,122,319
Public Works Department	2,588,000	2,956,202	2,327,249	2,319,664
Real Estate Department	22,973,381	23,797,483	18,409,599	18,937,826
Security Services Agency	4,358,124	4,888,113	3,868,531	3,976,767
	<b>138,493,582</b>	<b>149,299,052</b>	<b>112,611,928</b>	<b>103,033,995</b>

**COUNTYWIDE GENERAL FUND**

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Elected Officials</b>				
Clerk of Circuit Court	20,745,007	19,868,557	17,971,963	18,192,918
Property Appraiser	9,668,358	9,844,859	9,844,859	9,844,859
Public Defender	116,344	124,995	124,469	124,702
Sheriff	252,230,481	264,593,353	260,358,765	266,731,536
State Attorney (Part I)	421,533	477,620	479,660	480,262
State Attorney (Part II)	2,514,655	2,575,746	0	0
Supervisor of Elections	12,791,517	6,699,071	8,848,293	9,506,543
Tax Collector	21,364,858	23,875,362	19,989,249	18,255,351
Value Adjustment Board	402,448	461,377	752,751	759,459
	<u>320,255,201</u>	<u>328,520,940</u>	<u>318,370,009</u>	<u>323,895,630</u>
<b>Judicial Branch (Admin Office of Courts)</b>				
Guardian Ad Litem	2,573,083	2,759,669	2,512,953	2,531,914
	544,842	602,284	228,642	231,746
<b>Boards, Commissions &amp; Agencies</b>				
Charter Review Board	0	0	9,500	0
Environmental Protection Commission	10,024,066	9,702,825	7,762,260	6,306,836
Legislative Delegation	190,492	237,034	179,452	86,977
Soil & Water Conservation Board	237,716	251,785	231,992	235,330
	<u>10,452,274</u>	<u>10,191,644</u>	<u>8,183,204</u>	<u>6,629,143</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	11,290	0	(13,566)	0
Major Maintenance & Repair Program	(\$24,261)	0	(17,739)	0
Governmental Agencies	18,506,704	20,241,039	17,661,949	16,753,966
Non-Departmental Allotments	5,236,133	8,261,128	7,061,363	(174,257)
Nonprofit Organizations	8,505,903	7,846,539	6,138,867	3,912,420
	<u>32,235,769</u>	<u>36,348,706</u>	<u>30,830,874</u>	<u>20,492,129</u>
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	84,891,429	75,330,663	39,830,388	31,085,862
Reserves & Refunds	300,368	89,044,050	92,994,050	91,597,737
	<u>85,191,797</u>	<u>164,374,713</u>	<u>132,824,438</u>	<u>122,683,599</u>
<b>Total</b>	<b><u>\$602,037,446</u></b>	<b><u>\$704,555,844</u></b>	<b><u>\$615,788,411</u></b>	<b><u>\$589,726,347</u></b>

## UNINCORPORATED AREA GENERAL FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Current Ad Valorem Taxes	\$229,066,378	\$222,864,951	\$191,106,695	\$171,900,472
Delinq Ad Valorem Taxes	675,570	200,000	200,000	200,000
Communications Services Tax	27,706,846	28,320,747	27,526,591	27,984,762
Other Taxes	40,949	0	0	0
Permits & Fees	6,910	68,333	46,480	46,480
Intergovernmental Revenue	15,496,371	16,191,949	13,593,816	14,617,628
Charges for Services	17,971,926	23,059,121	18,326,879	18,545,258
Fines and Forfeits	2,080,439	1,945,658	1,832,392	1,838,458
Miscellaneous Revenue	7,995,388	6,765,664	5,449,224	4,526,585
Gross Revenue	301,040,777	299,416,423	258,082,077	239,659,643
Interfund Transfers	61,193,918	64,453,105	49,838,771	67,189,791
Other	18,453,575	11,003,000	16,010,000	15,910,000
Less 5% Required By Law	0	(15,470,972)	(12,938,532)	(12,027,535)
Fund Balance Begin of Year	105,009,098	102,353,377	94,474,379	94,474,379
Subtotal	184,656,591	162,338,510	147,384,618	165,546,635
<b>Total</b>	<b>\$485,697,368</b>	<b>\$461,754,933</b>	<b>\$405,466,695</b>	<b>\$405,206,278</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Administrator Organization</b>				
Affordable Housing Office	\$227,105	\$376,792	\$1,189,585	\$1,189,891
Code Enforcement Dept	5,320,637	6,015,553	3,986,851	4,067,359
Communications Department	586,193	464,010	351,079	347,461
Emergency Dispatch Center	1,853,312	2,052,416	1,733,361	1,764,782
Health & Social Services Department	804,751	0	0	0
Fire Rescue Department	106,458,776	115,894,332	114,381,026	116,537,631
Real Estate Department	4,171,098	5,051,148	3,425,818	2,726,762
Parks, Recreation and Conservation Department	30,192,660	33,425,884	27,426,640	27,687,042
Planning & Growth Management Department	11,490,393	12,566,662	10,024,911	9,407,750
Public Works Department	15,578,739	14,383,985	11,794,793	10,185,537
Water Resource Services	78,616	145,300	140,000	140,000
	176,762,280	190,376,082	174,454,064	174,054,215

## UNINCORPORATED AREA GENERAL FUND

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Property Appraiser	1,772,543	1,735,431	1,735,431	1,735,431
Sheriff	107,648,916	111,606,872	108,788,315	110,891,828
Tax Collector	4,383,439	4,600,056	3,963,872	3,579,747
	<u>113,804,898</u>	<u>117,942,359</u>	<u>114,487,618</u>	<u>116,207,006</u>
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	27,455	0	0	0
Major Maintenance & Repair Program	0	0	0	0
Non-Departmental Allotments	3,066,601	5,452,135	2,507,529	2,032,935
Nonprofit Organizations	322,870	0	0	0
	<u>3,416,926</u>	<u>5,452,135</u>	<u>2,507,529</u>	<u>2,032,935</u>
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	83,919,491	74,274,502	34,252,763	31,643,500
Reserves & Refunds	241,474	73,709,855	79,764,721	81,268,622
	<u>84,160,965</u>	<u>147,984,357</u>	<u>114,017,484</u>	<u>112,912,122</u>
<b>Total</b>	<b><u>\$378,145,069</u></b>	<b><u>\$461,754,933</u></b>	<b><u>\$405,466,695</u></b>	<b><u>\$405,206,278</u></b>

## COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Permits & Fees	\$626,147	\$755,591	\$6,601,000	\$6,601,000
Intergovernmental Revenue	14,708,630	14,773,206	15,481,984	15,790,339
Charges for Services	8,417,973	8,798,922	7,385,697	7,606,339
Fines and Forfeits	2,517,321	2,508,220	1,541,353	1,576,374
Miscellaneous Revenues	18,610,982	17,190,999	15,925,236	8,669,211
Gross Revenue	44,881,053	44,026,938	46,935,270	40,243,263
Interfund Transfers	138,027,176	147,855,448	139,395,446	155,162,979
Intrafund Transfers	531,610	0	0	0
Other	894,859	335,000	264,900	264,900
Less 5% Required By Law	0	(413,430)	(515,083)	(516,374)
Fund Balance Begin of Year	54,446,876	61,025,121	49,144,117	52,654,393
Subtotal	193,900,521	208,802,139	188,289,380	207,565,898
Total	<b>\$238,781,574</b>	<b>\$252,829,077</b>	<b>\$235,224,650</b>	<b>\$247,809,161</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Administrator</b>				
9-1-1 Agency	\$0	\$0	\$6,334,885	\$6,346,836
Animal Services Department	318,222	377,239	408,309	408,367
Communications Department	0	150,000	0	0
Community Liaison Section	31,533	168,449	273,995	321,618
Emergency Dispatch Center	316,651	433,856	365,571	343,559
Health and Social Services Department	107,427,291	124,568,533	128,762,408	138,973,203
Information & Technology Svcs Department	9,434,297	11,310,877	0	0
Parks, Recreation & Conservation Department	57,731	85,708	79,021	80,231
Public Works Department	0	0	0	5,734
Real Estate Department	345	0	0	0
	117,586,070	137,094,662	136,224,189	146,479,548

**COUNTYWIDE SPECIAL PURPOSE REVENUE FUND**

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Elected Officials</b>				
Clerk of Circuit Court	15,000	0	0	0
Public Defender	936,941	989,900	989,900	989,900
Sheriff	1,888,254	1,441,940	1,098,055	1,121,547
State Attorney (Part I)	1,372,361	829,854	904,854	880,404
	<hr/> 4,212,556	<hr/> 3,261,694	<hr/> 2,992,809	<hr/> 2,991,851
<b>Judicial Branch (Admin Office of Courts)</b>	7,282,521	7,977,260	7,464,897	6,440,759
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	1,686,585	1,277,319	1,186,501	1,196,341
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	93,985	(28,876)	0	0
Governmental Agencies	11,815,960	8,848,000	8,732,267	8,732,267
Major Maintenance & Repair Program	4,006,072	5,398,932	4,742,698	4,234,912
Non-Departmental Allotments	3,582,706	(1,787,275)	3,562,853	3,562,853
Nonprofit Organizations	1,100,000	1,100,000	1,100,000	1,100,000
	<hr/> 20,598,723	<hr/> 13,530,781	<hr/> 18,137,818	<hr/> 17,630,032
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	531,610	0	0	0
Interfund Transfers	10,197,321	16,517,904	11,127,526	11,179,784
Reserves & Refunds	0	73,169,457	58,090,910	61,890,846
	<hr/> 10,728,931	<hr/> 89,687,361	<hr/> 69,218,436	<hr/> 73,070,630
<b>Total</b>	<hr/> <b>\$162,095,386</b>	<hr/> <b>\$252,829,077</b>	<hr/> <b>\$235,224,650</b>	<hr/> <b>\$247,809,161</b>

## UNINCORPORATED AREA SPECIAL PURPOSE FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Local Business Tax	\$0	\$329,867	\$970,938	\$970,938
Permits& Fees	11,205,352	10,624,592	13,361,073	9,148,573
Intergovernmental Revenue	1,260,497	1,000,000	1,000,000	1,000,000
Charges for Services	3,531,603	3,863,664	2,025,517	2,025,517
Fines and Forfeits	466,440	307,266	426,920	426,920
Miscellaneous Revenues	7,783,218	7,510,840	804,233	799,512
Gross Revenue	24,247,110	23,636,229	18,588,681	14,371,460
InterfundTransfers	6,136,970	(1,828,018)	(624,980)	(2,033,124)
IntrafundTransfers	778,158	859,944	949,830	953,990
Other	51,663	44,737	0	0
Less 5% Required By Law	0	( 379,249)	( 350,240)	( 350,629)
Fund Balance Begin of Year	5,658,430	5,927,239	5,533,369	6,809,381
Subtotal	12,625,221	4,624,653	5,507,979	5,379,618
<b>Total</b>	<b>\$36,872,331</b>	<b>\$28,260,882</b>	<b>\$24,096,660</b>	<b>\$19,751,078</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Administrator Organization</b>				
Cooperative Extension Department	\$33,719	\$57,996	\$ 51,066	\$ 55,224
County Administrator	0	100,000	100,000	100,000
Fire Rescue Department	374,920	0	0	0
Neighborhood Relations	42,779	0	0	0
Parks, Recreation and Conservation Department	263,498	297,307	804,443	807,684
Planning & Growth Management	14,627,424	15,037,519	10,083,420	10,192,895
Public Works Department	742,238	837,008	930,516	934,439
Water Department	290,155	252,803	456,395	451,895
	16,374,733	16,582,633	12,425,840	12,542,137
<b>Elected Officials</b>				
Tax Collector	107,671	106,500	106,500	106,500
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	145,415	154,096	150,159	151,286

## UNINCORPORATED AREA SPECIAL PURPOSE FUND

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	2,805,766	(285,000)	3,933,063	115,660
Governmental Agencies	6,855	0	0	0
Major Maintenance & Repair Program	2,063,348	2,810,950	2,463,768	2,286,961
Non-Departmental Allotments	150,000	150,000	150,000	150,000
	5,025,969	2,675,950	6,546,831	2,552,621
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	1,075,107	541,458	0	0
Intrafund Transfers	778,158	859,944	949,830	953,990
Reserves & Refunds	2,017	7,340,301	3,917,500	3,444,544
	1,855,282	8,741,703	4,867,330	4,398,534
<b>Total</b>	<b>\$23,509,070</b>	<b>\$28,260,882</b>	<b>\$24,096,660</b>	<b>\$19,751,078</b>

## COUNTY BLENDED COMPONENT UNITS FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Local Business Tax	\$0	\$35,000	\$35,000	\$35,000
Permits and Fees	35,207	0	0	0
Charges for Services	1,736,175	1,735,500	1,421,794	1,444,683
Miscellaneous Revenues	11,527	8,000	2,000	2,000
Gross Revenue	1,782,909	1,778,500	1,458,794	1,481,683
Interfund Transfers	7,377,755	7,971,254	7,340,339	6,609,701
Fund Balance Begin of Year	41,500	37,584	34,817	29,367
Subtotal	7,419,255	8,008,838	7,375,156	6,639,068
<b>Total</b>	<b>\$9,202,164</b>	<b>\$9,787,338</b>	<b>\$8,833,950</b>	<b>\$8,120,751</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Boards, Commissions &amp; Agencies</b>				
Civil Service Board	\$2,686,254	\$3,353,371	\$3,443,600	\$3,443,600
Law Library	475,257	482,233	467,550	477,689
Planning Commission	5,897,844	5,781,424	4,800,239	4,076,601
	9,059,355	9,617,028	8,711,389	7,997,890
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	104,220	132,934	91,694	98,494
Reserves & Refunds	0	37,376	30,867	24,367
	104,220	170,310	122,561	122,861
<b>Total</b>	<b>\$9,163,575</b>	<b>\$9,787,338</b>	<b>\$8,833,950</b>	<b>\$8,120,751</b>

## LOCAL HOUSING ASSISTANCE PROGRAM FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Intergovernmental Revenue	\$7,568,824	\$7,500,000	\$0	\$0
Charges for Services	(13,504)	0	0	0
Fines and Forfeits	250	0	0	0
Miscellaneous Revenues	556,920	750,000	0	0
Gross Revenue	8,112,490	8,250,000	0	0
<b>Total</b>	<b>\$8,112,490</b>	<b>\$8,250,000</b>	<b>\$0</b>	<b>\$0</b>

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

## STATE OF FLORIDA HEALTH CARE SURTAX TRUST FUND

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

Revenue by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Discretionary Sales Surtax	\$98,346,083	\$98,825,524	\$87,121,576	\$91,853,476
Miscellaneous Revenues	3,444,928	3,500,000	2,700,000	2,100,000
Gross Revenue	101,791,011	102,325,524	89,821,576	93,953,476
Less 5% Required By Law	0	(5,116,276)	(4,491,079)	(4,697,674)
Fund Balance Begin of Year	95,940,761	83,550,065	92,292,182	92,292,182
Subtotal	95,940,761	78,433,789	87,801,103	87,594,508
Total	<b>\$197,731,772</b>	<b>\$180,759,313</b>	<b>\$177,622,679</b>	<b>\$181,547,984</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	\$105,013,698	\$120,999,327	\$125,190,502	\$135,659,559
Reserves & Refunds	0	59,759,986	52,432,177	45,888,425
	105,013,698	180,759,313	177,622,679	181,547,984
Total	<b>\$105,013,698</b>	<b>\$180,759,313</b>	<b>\$177,622,679</b>	<b>\$181,547,984</b>

## SALES TAX REVENUE FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Reccommended	FY 11 Planned
Tourist Development Tax	\$21,294,991	\$24,409,970	\$19,950,000	\$20,450,000
Discretionary Sales Surtax	98,386,405	98,825,524	87,121,576	91,853,476
Intergovernmental Revenue	85,996,794	87,951,432	77,696,630	81,979,308
Miscellaneous Revenues	1,410,776	958,200	451,192	400,266
Gross Revenue	207,088,966	212,145,126	185,219,398	194,683,050
Less 5% Required By Law	0	(10,507,247)	(9,172,632)	(9,645,476)
Fund Balance Begin of Year	35,462,609	37,937,828	37,056,740	29,218,553
Subtotal	35,462,609	27,430,581	27,884,108	19,573,077
<b>Total</b>	<b>\$242,551,575</b>	<b>\$239,575,707</b>	<b>\$213,103,506</b>	<b>\$214,256,127</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Reccommended	FY 11 Planned
<b>County Administrator Organization</b>				
Economic Development	\$214,678	\$240,567	\$243,733	\$246,720
<b>Elected Officials</b>				
Tax Collector	159,711	154,250	152,275	154,525
<b>Non-Departmental Organizations</b>				
Governmental Agencies	53,698,503	51,566,048	46,602,044	48,597,665
Nonprofit Organizations	13,958,661	14,475,000	10,859,000	11,149,000
	67,657,164	66,041,048	57,461,044	59,746,665
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	137,683,070	132,794,903	126,923,583	122,818,114
Reserves & Refunds	0	40,344,939	28,322,871	31,290,103
	137,683,070	173,139,842	155,246,454	154,108,217
<b>Total</b>	<b>\$205,714,623</b>	<b>\$239,575,707</b>	<b>\$213,103,506</b>	<b>\$214,256,127</b>

## INTERGOVERNMENTAL GRANTS FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Intergovernmental Revenue	\$85,949,364	\$80,860,077	\$84,035,575	\$83,064,914
Charges for Services	2,647,366	2,375,303	1,234,563	1,234,562
Fines and Forfeits	875	5,000	3,650	3,650
Miscellaneous Revenues	1,765,082	1,053,200	1,015,513	580,892
Gross Revenue	90,362,687	84,293,580	86,289,301	84,884,018
Interfund Transfers	5,336,124	4,948,268	4,760,063	4,748,394
Intrafund Transfers	4,695,451	0	287,695	407,450
Other	644,162	751,987	1,087,960	751,987
Subtotal	10,675,737	5,700,255	6,135,718	5,907,831
<b>Total</b>	<b>\$101,038,424</b>	<b>\$89,993,835</b>	<b>\$92,425,019</b>	<b>\$90,791,849</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Attorney</b>				
County Attorney	\$12,393	\$0	\$0	\$0
<b>County Administrator Organization</b>				
Affordable Housing Office	3,564,731	7,219,624	7,173,469	6,758,022
Aging Services Department	9,007,867	7,781,290	8,090,816	7,831,507
Animal Services Department	40,495	0	0	0
Children's Services Department	29,959,045	31,110,750	32,589,607	32,625,423
Code Enforcement Dept	1,268,473	718,254	293,656	297,738
Community Liaison Section	1,945,628	496,336	1,232,048	541,410
Economic Development Department	307,652	325,656	259,176	259,176
Emergency Dispatch	1,500	0	0	0
Emergency Management	425,861	306,996	334,474	334,854
Equal Opportunity Administrator	122,250	174,909	63,434	64,245
Extension	102,959	102,450	108,000	108,000
Fire Rescue Department	1,873,804	331,027	335,228	335,228
Health and Social Services Department	34,411,687	33,777,491	33,705,106	33,930,200
Housing & Community Code Enforcement	6,129,258	0	0	0
Medical Examiner Department	105,000	0	0	0
Parks, Recreation and Conservation Department	285,734	156,858	149,783	149,783
Planning & Growth Management Department	207,296	0	0	0
Public Safety Department	64,053	0	0	0
Public Works Department	334,911	460,329	653,521	641,123
Real Estate Department	1,680	0	0	0
Solid Waste Management Department	2,050	0	0	0
Water Resources Team	3,781	0	0	0
	90,165,715	82,961,970	84,988,318	83,876,709

## INTERGOVERNMENTAL GRANTS FUND

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Elected Officials</b>				
Supervisor of Elections	112,506	0	0	0
<b>Judicial Branch (Admin Office of Courts)</b>	848,641	538,025	220,934	221,342
<b>Boards, Commissions &amp; Agencies</b>				
Environmental Protection Commission	4,399,621	4,216,600	4,236,507	4,273,506
Metropolitan Planning Organization	2,082,844	1,635,198	2,191,806	1,630,126
	6,482,465	5,851,798	6,428,313	5,903,632
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	1,932,634	0	0	0
Nonprofit Organizations	624,856	642,042	652,662	652,662
	2,557,490	642,042	652,662	652,662
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	0	(152,903)	(269,946)
Interfund Transfers	1,602,502	0	0	0
Intrafund Transfers	4,695,451	0	287,695	407,450
	6,297,953	0	134,792	137,504
<b>Total</b>	<b>\$106,477,163</b>	<b>\$89,993,835</b>	<b>\$92,425,019</b>	<b>\$90,791,849</b>

## COUNTY TRANSPORTATION TRUST FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Taxes	\$31,534,653	\$32,135,177	\$31,401,814	\$32,057,405
Permits & Fees	0	0	12,740,704	13,242,940
Intergovernmental Revenue	17,045,868	16,712,946	14,926,988	15,319,728
Charges for Services	2,272,398	1,915,000	1,910,000	4,410,000
Miscellaneous Revenues	39,666,571	17,938,838	3,881,268	2,477,892
Gross Revenue	90,519,490	68,701,961	64,860,774	67,507,965
Interfund Transfers	45,713,128	56,643,824	27,321,126	19,356,484
Intrafund Transfers	42,682,909	42,586,807	38,426,326	39,497,392
Other	12,585,462	63,464	(\$436,536)	63,464
Less 5% Required By Law	0	(3,316,481)	(3,760,811)	(3,825,238)
Fund Balance Begin of Year	10,967,743	8,272,796	15,727,503	6,510,610
Subtotal	111,949,242	104,250,410	77,277,608	61,602,712
<b>Total</b>	<b>\$202,468,732</b>	<b>\$172,952,371</b>	<b>\$142,138,382</b>	<b>\$129,110,677</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Attorney</b>				
County Attorney	\$0	(\$149,064)	\$0	\$0
<b>County Administrator</b>				
Communications Department	286,387	0	0	0
Planning & Growth Management Department	1,018,819	883,950	715,332	742,935
Public Works Department	62,396,975	65,207,086	65,665,558	66,207,486
Real Estate Department	2,819,628	3,168,686	2,955,953	2,991,261
	66,521,809	69,259,722	69,336,843	69,941,682
<b>Elected Officials</b>				
Tax Collector	147,316	166,398	166,398	166,398
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	76,461,540	26,933,872	19,645,429	6,292,000
Debt Service Accounts	60,192	4,000	0	0
Governmental Agencies	3,712,200	2,234,125	2,048,722	2,089,047
Non-Departmental Allotments	447,798	1,800	1,800	1,800
	80,681,730	29,173,797	21,695,951	8,382,847
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	5,309,402	1,273,614	23,832,308	1,630,469
Intrafund Transfers	42,682,909	42,586,807	38,426,326	39,497,392
Reserves & Refunds	461	30,641,097	(11,319,444)	9,491,889
	47,992,772	74,501,518	50,939,190	50,619,750
<b>Total</b>	<b>\$195,343,627</b>	<b>\$172,952,371</b>	<b>\$142,138,382</b>	<b>\$129,110,677</b>

## LIBRARY TAX DISTRICT FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Current Ad Valorem Taxes	\$49,153,535	\$44,784,523	\$38,944,696	\$35,507,061
Delinq Ad Valorem Taxes	215,869	166,382	120,000	120,000
Intergovernmental Revenue	1,862,613	1,446,048	1,072,821	1,072,821
Charges for ServiceS	219,166	240,513	266,590	266,640
Fines and Forfeits	775,770	516,600	805,300	806,300
Miscellaneous Revenues	2,356,252	2,142,745	1,696,156	1,428,440
Gross Revenue	54,583,205	49,296,811	42,905,563	39,201,262
Intrafund Transfers	13,320,340	5,673,336	407,692	6,642,511
Other	477,374	457,500	1,021,845	730,091
Less 5% Required By Law	0	(2,381,089)	(2,145,028)	(1,959,863)
Fund Balance Begin of Year	34,146,845	34,146,845	34,146,845	34,146,845
Subtotal	47,944,559	37,896,592	33,431,354	39,559,584
<b>Total</b>	<b>\$102,527,764</b>	<b>\$87,193,403</b>	<b>\$76,336,917</b>	<b>\$78,760,846</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Administrator Organization</b>				
Library Services Department	\$36,481,795	\$40,097,322	\$38,172,387	\$39,536,331
<b>Elected Officials</b>				
Property Appraiser	382,891	402,014	402,014	402,014
Tax Collector	948,987	1,015,298	818,286	749,533
	1,331,878	1,417,312	1,220,300	1,151,547
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	9,418,822	5,183,263	(760,000)	6,320,000
Major Maintenance & Repair Program	600,647	468,286	407,692	372,511
	10,019,469	5,651,549	(352,308)	6,692,511
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	13,320,340	5,673,336	407,692	6,642,511
Reserves & Refunds	30,021	34,353,884	36,888,846	24,737,946
	13,350,361	40,027,220	37,296,538	31,380,457
<b>Total</b>	<b>\$61,183,503</b>	<b>\$87,193,403</b>	<b>\$76,336,917</b>	<b>\$78,760,846</b>

## INFRASTRUCTURE SURTAX FIXED PROJECT FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Miscellaneous Revenues	\$4,688,788	\$4,816,501	\$3,942,000	\$3,312,000
Gross Revenue	4,688,788	4,816,501	3,942,000	3,312,000
Interfund Transfers	46,682,239	120,667,362	(\$96,626,936)	35,579,677
Intrafund Transfers	106,800,000	73,743,002	74,000,000	38,000,000
Other	251,539,137	50,000,000	270,000,000	430,000,000
Subtotal	405,021,376	244,410,364	247,373,064	503,579,677
Total	<b>\$409,710,164</b>	<b>\$249,226,865</b>	<b>\$251,315,064</b>	<b>\$506,891,677</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	\$113,400,635	\$160,203,755	(\$65,609,135)	\$30,437,228
Debt Service Accounts	1,489,545	51,355,000	204,005,000	408,005,000
	114,890,180	211,558,755	138,395,865	438,442,228
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	34,573,179	25,993,602	26,932,516	27,325,677
Intrafund Transfers	106,800,000	73,743,002	74,000,000	38,000,000
Reserves & Refunds	0	(62,068,494)	11,986,683	3,123,772
	141,373,179	37,668,110	112,919,199	68,449,449
Total	<b>\$256,263,359</b>	<b>\$249,226,865</b>	<b>\$251,315,064</b>	<b>\$506,891,677</b>

## CAPITAL IMPROVEMENT NON-AD VALOREM REVENUE BONDS SERIES 1998 & 2008 DEBT SERVICE FUND

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

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

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

## FUEL TAX REFUNDING REVENUE BONDS DEBT SERVICE FUND

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

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

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

## 4TH CENT TOURIST DEVELOPMENT TAX DEBT SERVICE FUND

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

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

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

## 5TH CENT TOURIST DEVELOPMENT TAX DEBT SERVICE FUND

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

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

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

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

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Taxes	\$1,360,317	\$1,321,511	\$1,442,265	\$1,438,110
Miscellaneous Revenues	26,002	21,000	6,959	7,114
Gross Revenue	<u>1,386,319</u>	<u>1,342,511</u>	<u>1,449,224</u>	<u>1,445,224</u>
Other	36,010	12,375	14,850	14,850
Less 5% Required By Law	0	(67,744)	(72,461)	(72,261)
Fund Balance Begin of Year	174,053	217,418	131,116	131,117
Subtotal	<u>210,063</u>	<u>162,049</u>	<u>73,505</u>	<u>73,706</u>
<b>Total</b>	<b><u>\$1,596,382</u></b>	<b><u>\$1,504,560</u></b>	<b><u>\$1,522,729</u></b>	<b><u>\$1,518,930</u></b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Elected Officials</b>				
Property Appraiser	10,127	13,326	13,500	13,500
Tax Collector	36,888	42,244	45,000	45,000
	<u>47,015</u>	<u>55,570</u>	<u>58,500</u>	<u>58,500</u>
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	1,324,203	1,331,553	1,333,113	1,329,313
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	817	117,437	131,116	131,117
	<u>817</u>	<u>117,437</u>	<u>131,116</u>	<u>131,117</u>
<b>Total</b>	<b><u>\$1,372,035</u></b>	<b><u>\$1,504,560</u></b>	<b><u>\$1,522,729</u></b>	<b><u>\$1,518,930</u></b>

## ELAPP LIMITED AD VALOREM TAX BONDS DEBT SERVICE FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Current Ad Valorem Taxes	\$5,100,203	\$5,069,905	\$5,285,648	\$4,986,507
Delinq Ad Valorem Taxes	24,235	15,000	0	0
Miscellaneous Revenues	147,016	132,000	33,039	28,276
Gross Revenue	5,271,454	5,216,905	5,318,687	5,014,783
Other	52,679	701,557	45,946	45,577
Less 5% Required By Law	0	(260,495)	(265,934)	(250,739)
Fund Balance Begin of Year	1,184,310	1,156,450	802,372	550,000
Subtotal	1,236,989	1,597,512	582,384	344,838
<b>Total</b>	<b>\$6,508,443</b>	<b>\$6,814,417</b>	<b>\$5,901,071</b>	<b>\$5,359,621</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Elected Officials</b>				
Property Appraiser	\$38,562	\$52,914	\$42,914	\$42,914
Tax Collector	108,311	136,069	130,640	124,655
	146,873	188,983	173,554	167,569
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	5,157,150	5,165,690	5,162,088	5,170,638
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	0	647,372	0	0
Reserves & Refunds	3,225	812,372	565,429	21,414
	3,225	1,459,744	565,429	21,414
<b>Total</b>	<b>\$5,307,248</b>	<b>\$6,814,417</b>	<b>\$5,901,071</b>	<b>\$5,359,621</b>

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

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Miscellaneous Revenues	\$484,149	\$587,008	\$146,934	\$0
Gross Revenue	484,149	587,008	146,934	0
Interfund Transfers	9,313,793	9,161,543	56,848,636	0
Less 5% Required by Law	0	0	(7,347)	0
Fund Balance Begin of Year	12,015,414	11,918,408	11,667,458	0
Subtotal	21,329,207	21,079,951	68,508,747	0
<b>Total</b>	<b>\$21,813,356</b>	<b>\$21,666,959</b>	<b>\$68,655,681</b>	<b>\$0</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$10,008,000	\$9,999,500	\$56,988,265	\$0
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	11,667,459	11,667,416	0
<b>Total</b>	<b>\$10,008,000</b>	<b>\$21,666,959</b>	<b>\$68,655,681</b>	<b>\$0</b>

**COURT FACILITIES REVENUE BONDS 1999/2005 DEBT SERVICE FUND**

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

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

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

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

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

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

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

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

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Miscellaneous Revenues	\$401,410	\$395,000	\$74,144	\$55,875
Gross Revenues	401,410	395,000	74,144	55,875
Interfund Transfers	4,796,731	4,636,291	43,771,297	1,470,767
Less 5% Required by Law	0	0	(1,117)	(848)
Fund Balance Begin of Year	6,627,875	6,648,948	6,486,633	6,485,283
Subtotal	11,424,606	11,285,239	50,256,813	7,955,202
<b>Total</b>	<b>\$11,826,016</b>	<b>\$11,680,239</b>	<b>\$50,330,957</b>	<b>\$8,011,077</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$5,186,731	\$5,193,606	\$43,845,674	\$1,525,744
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	6,486,633	6,485,283	6,485,333
<b>Total</b>	<b>\$5,186,731</b>	<b>\$11,680,239</b>	<b>\$50,330,957</b>	<b>\$8,011,077</b>

**CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM DEBT SERVICE FUND**

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

Revenues by Source		FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Miscellaneous Revenues		\$660,622	\$500,000	\$110,500	\$109,000
	Gross Revenue	660,622	500,000	110,500	109,000
Interfund Transfers		1,340,683	718,174	541,000	550,000
	<b>Total</b>	<b>\$2,001,305</b>	<b>\$1,218,174</b>	<b>\$651,500</b>	<b>\$659,000</b>

Appropriations by Organization		FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Non-Departmental Organizations</b>					
Debt Service Accounts		\$1,284,627	\$1,333,000	\$651,500	\$659,000
<b>Non-Expenditure Accounts</b>					
Reserves & Refunds		0	(114,826)	0	0
	<b>Total</b>	<b>\$1,284,627</b>	<b>\$1,218,174</b>	<b>\$651,500</b>	<b>\$659,000</b>

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

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

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

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

## COMMUNITY INVESTMENT TAX REVENUE BONDS 2004 DEBT SERVICE FUND

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

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

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

## COMMUNITY INVESTMENT TAX REVENUE BONDS 2007 DEBT SERVICE FUND

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

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

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

## US 301 EXPANSION TAXABLE NOTES

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Miscellaneous Revenues	\$0	\$0	\$1,030	\$773
Gross Revenue	0	0	1030	773
Interfund Transfers	3,204,693	651,368	528,811	352,377
Less 5% Required by Law	0	0	(51)	(39)
Fund Bal Begin of Year	0	0	361	177,039
Subtotal	3,204,693	651,368	529,121	529,377
Total	<b>\$3,204,693</b>	<b>\$651,368</b>	<b>\$530,151</b>	<b>\$530,150</b>

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

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

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

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

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

## COUNTYWIDE CAPITAL PROJECTS FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Intergovernmental Revenue	\$0	\$3,320,000	(\$3,340,000)	\$0
Gross Revenue	0	3,320,000	(3,340,000)	0
Interfund Transfers	\$15,273,910	\$39,108,654	\$13,566	\$0
<b>Total</b>	<b>\$15,273,910</b>	<b>\$42,428,654</b>	<b>(\$3,326,434)</b>	<b>\$0</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	\$14,159,544	\$41,468,873	\$3,986,927	(\$800,000)
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	825,631	(8,099,795)	0
Interfund Transfers	221,966	134,150	786,434	800,000
	221,966	959,781	(7,313,361)	800,000
<b>Total</b>	<b>\$14,381,510</b>	<b>\$42,428,654</b>	<b>(\$3,326,434)</b>	<b>\$0</b>

## UNINCORPORATED AREA CAPITAL PROJECTS FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Interfund Transfers	\$24,935,144	\$17,062,892	\$11,636,911	\$9,969,571
<b>Total</b>	<b>\$24,935,144</b>	<b>\$17,062,892</b>	<b>\$11,636,911</b>	<b>\$9,969,571</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Administrator</b>				
Fire Rescue Department	\$140,000	\$0	\$0	\$0
<b>Non-Departmental Organizations</b>				
Capital Improvement Program Projects	3,362,226	16,987,908	635,611	1,400,000
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	266,825	2,658,032	20,667,073	9,969,571
Reserves & Refunds	0	(2,583,048)	(9,665,773)	(1,400,000)
	266,825	74,984	11,001,300	8,569,571
<b>Total</b>	<b>\$3,769,051</b>	<b>\$17,062,892</b>	<b>\$11,636,911</b>	<b>\$9,969,571</b>

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

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Miscellaneous Revenues	\$8,382	\$0	\$0	\$0
Gross Revenue	8,382	0	0	0
<b>Total</b>	<b>\$8,382</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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

## EPC FACILITY ACQUISITION/REHABILITATION FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Miscellaneous Revenues	\$11,589	\$0	\$6,000	\$6,000
Gross Revenue	11,589	0	6,000	6,000
<b>Total</b>	<b>\$11,589</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$6,000</b>

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

**GENERAL OBLIGATION BONDS PARKS & RECREATION PROGRAM FUND**

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Miscellaneous Revenues	\$84	\$0	\$0	\$0
Gross Revenue	84	0	0	0
<b>Total</b>	<b>\$84</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	(\$500)	\$0	\$0	\$0
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	18,124	0	0	0
<b>Total</b>	<b>\$17,624</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**ENVIRONMENTALLY SENSITIVE LANDS TAX/BOND FUND**

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Adopted
Miscellaneous Revenues	\$1,095,924	\$750,000	\$700,000	\$700,000
Gross Revenue	1,095,924	750,000	700,000	700,000
Interfund Transfers	12,786,641	0	0	0
Intrafund Transfers	853,868	0	0	0
Fund Balance Begin of Year	2,603,933	2,049,984	0	0
Subtotal	16,244,442	2,049,984	0	0
<b>Total</b>	<b>\$17,340,366</b>	<b>\$2,799,984</b>	<b>\$700,000</b>	<b>\$700,000</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Adopted	FY 11 Adopted
<b>County Administrator Organization</b>				
Parks, Recreation and Conservation Department	\$2,438,380	\$0	\$0	\$0
Real Estate Department	334,568	0	0	0
	2,772,948	0	0	0
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	21,768,184	572,369	(10,000,000)	0
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	853,868	0	0	0
Interfund Transfers	41,957	2,227,615	10,000,000	0
Reserves & Refunds	0	0	700,000	700,000
	895,825	2,227,615	10,700,000	700,000
<b>Total</b>	<b>\$25,436,957</b>	<b>\$2,799,984</b>	<b>\$700,000</b>	<b>\$700,000</b>

## COURT FACILITY NON-BOND CONSTRUCTION FUND

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

Revenue by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Miscellaneous Revenues	\$131,218	\$100,000	\$87,500	\$87,500
Gross Revenue	131,218	100,000	87,500	87,500
Total	<u>\$131,218</u>	<u>\$100,000</u>	<u>\$87,500</u>	<u>\$87,500</u>

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

## CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

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

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

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

## FALKENBURG JAIL CONSTRUCTION FUND

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

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

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

## SOLID WASTE SYSTEM ENTERPRISE FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Intergovernmental Revenue	\$22,295	\$0	\$0	\$0
Charges for Services	91,874,345	104,772,253	107,508,431	112,425,318
Fines and Forfeits	30	0	0	0
Miscellaneous Revenues	9,286,616	5,819,937	1,597,228	1,624,362
Gross Revenue	101,183,286	110,592,190	109,105,659	114,049,680
Intrafund Transfers	97,352,067	111,387,840	124,681,452	110,424,145
Other	7,048	6,800,000	20,072,714	26,000,000
Less 5% Required by Law	0	(2,694,000)	(2,891,598)	(3,107,738)
Fund Balance Begin of Year	71,678,429	71,053,596	73,139,856	82,562,391
Subtotal	169,037,544	186,547,436	215,002,424	215,878,798
<b>Total</b>	<b>\$270,220,830</b>	<b>\$297,139,626</b>	<b>\$324,108,083</b>	<b>\$329,928,478</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Administrator Organization</b>				
Solid Waste Management Department	\$73,729,249	\$87,911,880	\$91,303,393	\$94,679,324
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	66,664,403	8,667,034	24,226,626	32,650,000
Debt Service Accounts	9,668,496	11,531,651	9,033,150	7,041,550
	76,332,899	20,198,685	33,259,776	39,691,550
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	97,352,067	111,387,840	124,681,452	110,424,145
Reserves & Refunds	10,990	77,641,221	74,863,462	85,133,459
	97,363,057	189,029,061	199,544,914	195,557,604
<b>Total</b>	<b>\$247,425,205</b>	<b>\$297,139,626</b>	<b>\$324,108,083</b>	<b>\$329,928,478</b>

## WATER & WASTEWATER UTILITY ENTERPRISE FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Licenses and Permits	\$48,135	\$36,500	\$10,492,225	\$10,731,372
Intergovernmental Revenue	(472,790)	0	0	0
Charges for Services	180,430,612	183,969,016	183,421,114	192,765,656
Fines and Forfeits	86,054	76,500	80,000	80,000
Miscellaneous Revenues	27,279,553	32,264,131	8,969,715	8,694,201
Gross Revenue	207,371,564	216,346,147	202,963,054	212,271,229
Interfund Transfers	0	0	2,822,266	0
Intrafund Transfers	229,887,105	291,454,715	198,871,753	225,160,930
Other	12,870	52,385,692	12,000	18,204,508
Less 5% Required by Law	0	(415,138)	(10,147,554)	(10,610,967)
Fund Balance Begin of Year	121,770,283	116,234,066	65,693,476	73,163,929
Subtotal	351,670,258	459,659,335	257,251,941	305,918,400
Total	<b>\$559,041,822</b>	<b>\$676,005,482</b>	<b>\$460,214,995</b>	<b>\$518,189,629</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Administrator Organization</b>				
Planning & Growth Management Department	\$513,128	\$404,167	\$238,093	\$241,164
Real Estate Department	427,121	460,973	178,158	180,149
Water Resource Services	151,865,394	156,856,375	148,565,306	153,946,565
	152,805,643	157,721,515	148,981,557	154,367,878
<b>Non-Departmental Organizations</b>				
Capital Improvement Projects Program	181,354,398	85,673,000	49,444,742	42,625,000
Debt Service Accounts	27,631,234	27,881,505	21,046,106	21,033,280
	208,985,632	113,554,505	70,490,848	63,658,280
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	1,362,296	0	0	0
Intrafund Transfers	229,887,105	291,454,715	198,871,753	225,160,930
Reserves & Refunds	967	113,274,747	41,870,837	75,002,541
	231,250,368	404,729,462	240,742,590	300,163,471
Total	<b>\$593,041,643</b>	<b>\$676,005,482</b>	<b>\$460,214,995</b>	<b>\$518,189,629</b>

## CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Miscellaneous Revenues	\$428	\$0	\$0	\$0
Gross Revenue	428	0	0	0
Interfund Transfers	1,362,296	0	0	0
Other	1,405,406	0	0	0
Subtotal	2,767,702	0	0	0
Total	<b>\$2,768,130</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$2,767,359	\$0	\$0	\$0
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	29,406	0	0	0
Total	<b>\$2,796,765</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FLEET SERVICES FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Charges for Services	\$27,880,031	\$33,310,049	\$32,049,570	\$32,849,375
Miscellaneous Revenues	2,752,627	1,721,811	2,041,406	2,061,955
Gross Revenue	30,632,658	35,031,860	34,090,976	34,911,330
Interfund Transfers	969,730	0	377,095	0
Other				
Fund Balance Begin of Year	25,181,888	31,247,617	31,961,836	35,165,658
Subtotal	26,151,618	31,247,617	32,338,931	35,165,658
<b>Total</b>	<b>\$56,784,276</b>	<b>\$66,279,477</b>	<b>\$66,429,907</b>	<b>\$70,076,988</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Administrator Organization</b>				
Fleet Management Department	\$27,031,948	\$30,951,459	\$31,252,149	\$32,733,060
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	35,328,018	35,177,758	37,343,928
Interfund Transfers	144,841	0	0	0
	144,841	35,328,018	35,177,758	37,343,928
<b>Total</b>	<b>\$27,176,789</b>	<b>\$66,279,477</b>	<b>\$66,429,907</b>	<b>\$70,076,988</b>

## COUNTY SELF INSURANCE FUND

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

Revenues by Source	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
Intergovernmental Revenue	(\$34,118)	\$300,000	\$300,000	\$300,000
Charges For Services	117,839,659	131,392,969	92,846,702	102,744,330
Fines And Forfeits	44	0	0	0
Miscellaneous Revenues	10,444,020	9,259,637	5,205,344	4,710,901
Gross Revenue	128,249,605	140,952,606	98,352,046	107,755,231
Interfund Transfers	29,404,225	0	0	0
Intrafund Transfers	794,255	945,973	640,000	840,000
Fund Balance Begin of Year	149,718,912	183,173,360	205,304,204	175,741,648
Subtotal	179,917,392	184,119,333	205,944,204	176,581,648
<b>Total</b>	<b>\$308,166,997</b>	<b>\$325,071,939</b>	<b>\$304,296,250</b>	<b>\$284,336,879</b>

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>County Administrator</b>				
Human Resources Department	\$1,358,086	\$1,895,808	\$1,724,749	\$1,747,411
<b>Non-Departmental Organizations</b>				
Non-Departmental Allotments	113,102,289	127,038,425	95,270,848	98,786,649
<b>Non-Expenditure Accounts</b>				
Interfund Transfers	0	0	31,459,005	0
Intrafund Transfers	794,255	945,973	640,000	840,000
Reserves & Refunds	17,113	195,191,733	175,201,648	182,962,819
	811,368	196,137,706	207,300,653	183,802,819
<b>Total</b>	<b>\$115,271,743</b>	<b>\$325,071,939</b>	<b>\$304,296,250</b>	<b>\$284,336,879</b>

**IMPACT FEE SPECIAL ASSESSMENT BONDS 2006**

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

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

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

## 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 Adopted
Permits & Fees	\$0	\$0	\$8,671	\$8,671
Miscellaneous Revenues	9,752	9,671	437	331
Gross Revenue	9,752	9,671	9,108	9,002
Less 5% Required By Law	0	(484)	(455)	(450)
<b>Total</b>	<b>\$9,752</b>	<b>\$9,187</b>	<b>\$8,653</b>	<b>\$8,552</b>

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$343	\$1,078	\$434	\$434
<b>Non-Expenditure Accounts</b>				
Reserves & Refunds	0	8,109	8,219	8,118
<b>Total</b>	<b>\$343</b>	<b>\$9,187</b>	<b>\$8,653</b>	<b>\$8,552</b>

## RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

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

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

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

## IMPACT FEES SPECIAL ASSESSMENT BONDS

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

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

Appropriations by Organization	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>Non-Departmental Organizations</b>				
Debt Service Accounts	\$2,441,508	\$2,463,311	\$2,524,321	\$2,526,612
<b>Non-Expenditure Accounts</b>				
Intrafund Transfers	0	4,149,865	0	0
Reserves & Refunds	0	347,481	197,639	179,491
Total	0	4,497,346	197,639	179,491
<b>Total</b>	<b>\$2,441,508</b>	<b>\$6,960,657</b>	<b>\$2,721,960</b>	<b>\$2,706,103</b>

**BUDGET BY SUBFUND\***

Fund	Subfund Title	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>01 GENERAL FUND</b>					
<b>001 COUNTYWIDE GENERAL FUND</b>					
001	Countywide General Operating Fd	\$598,335,548	\$704,555,844	\$615,788,411	\$589,726,347
002	Capital Project Fund*	2,822,950	0	0	0
003	Major Maintenance & Repair Project Fund	878,948	0	0	0
		<u>602,037,446</u>	<u>704,555,844</u>	<u>615,788,411</u>	<u>589,726,347</u>
<b>003 UNINCORPORATED AREA GENERAL FUND</b>					
001	Unincorp Area General Operating Fd	377,568,929	461,754,933	405,466,695	405,206,278
002	Unincorp Area General Project Fd*	324,243	0	0	0
003	Major Maintenance & Repair Project Fund*	251,897	0	0	0
		<u>378,145,069</u>	<u>461,754,933</u>	<u>405,466,695</u>	<u>405,206,278</u>
	<b>Total General Funds</b>	<b>980,182,515</b>	<b>1,166,310,777</b>	<b>1,021,255,106</b>	<b>994,932,625</b>
<b>10 SPECIAL REVENUE FUNDS</b>					
<b>002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND</b>					
602	Public Art Prog Countywide Fund Ord89-32*	2,128	155,150	19,000	19,000
606	Cw Major Maintenance & Repair Project Fd*	5,549,304	5,398,932	4,742,698	4,234,912
636	School Site Impact Fee Fd (10/05-10/06)	2,397,880	0	0	0
637	School Site Impact Fee Fd (11/06- )	1,636,738	14,421,892	5,837,750	5,837,750
638	School Impact Fee Interest Fd (11/06- )	0	598,030	214,651	214,651
702	Crim Just Education/Training Fd(Various)	0	4,954,727	4,987,342	5,512,088
703	Crim Just Training Trust Fd R95-077	20,000	753,025	808,041	860,941
705	County Boat Registration Fee Fd Ord08-32	395,704	704,793	968,691	983,653
706	Deten Deputy Recruit/Reten Fd(Clsd)*	15,408	25,848	0	0
707	Teen Ct Fd Fs938.17/Ord 97-15(Clsd)	0	26,017	0	0
709	Federal USMS/Dept Just Asset Forfeit Fd	0	3,501,466	3,932,621	4,142,621
712	Cty Lcl Alcohol/Drug Trust Fd FS 938.13	0	84,275	156,470	202,482
713	Drug Abuse Alternate Source Fd R91-0223	20,344	217,263	280,814	243,964
714	800Mhz Intrgv Radio Comm Sys Fd FS 318.21	1,002,429	4,631,458	4,559,479	4,638,761
715	Fla Contraband Forfeit Fd FS 932.703/704	992,906	2,158,171	1,574,349	1,495,823
718	Drug Abuse Tr Fd FS 938.21/Ord 97-16	11,189	373,367	370,497	366,215
719	Federal Treasury Asset Forfeiture Fund	0	204,011	290,411	297,411
721	Court Facilities Fund Ord87-23(Clsd)	0	602,688	0	0
722	Mediation-Arbitration Trust Fd(Clsd)	0	27,488	0	0
723	County Civil Mediation Trust Fd(Clsd)	0	6,159	0	0
724	Family Mediation Trust Fund	0	108,203	0	0
725	Civil Traf Inf Hrng Off Fd Ao92-11(Clsd)	14,456	259	0	0
726	General Master (Disso Marriage) Fd(Clsd)	0	25,171	0	0
727	Ct Tech Trust Fd Ord93-02(Clsd)	0	162,366	0	0
728	Probate Guardianship & Trust Trust Fd(Clsd)	0	26,929	0	0
729	Spcl Master Animal Ctrl Fee Fd(Clsd)	0	21,283	0	0
730	Cir Ct Mediation Admin Fee Fd(Clsd)	0	69,353	0	0
731	Spcl Mstr Wtr Use Restrict Fee Fd(Clsd)	0	55,817	0	0
735	Cnty Ct Ct-Ord Mediatn S-1999-006(Clsd)	0	50,159	0	0
736	Children'S Advocacy Ctr Fd(AO 99-081)	0	26,506	5,464	7,964
737	Public Guardn Trust Fd Ord 99-24(Clsd)	0	5,970	0	0

**BUDGET BY SUBFUND\***

<b>Fund</b>	<b>Subfund Title</b>	<b>FY 08 Actual</b>	<b>FY 09 Adopted</b>	<b>FY 10 Recommended</b>	<b>FY 11 Planned</b>
738	Drug Ct Prog Admin Fd FS 796.07(6)	0	118,894	161,718	165,718
742	State Court Innov(Ord 04-33;939.185 FS)	1,628,702	1,967,756	1,640,511	609,677
<b>002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND (continued)</b>					
743	Legal Aid Fd (Ord 04-33;939.185 F.S.)	1,100,000	1,100,000	1,100,000	1,100,000
744	Teen Ct/Juv Divrs Fd(Ord04-33;939.185FS)	1,207,147	1,169,337	1,155,015	1,178,579
745	Court-Related Tech Fd FS 28.24(12)(E)1	7,468,866	7,537,092	7,267,654	7,264,597
746	Traf Surcharge Tr Fd FS 318.18/Ord04-26	2,450,522	8,064,288	9,972,586	10,781,314
747	Crime Prev/Safe Neighborhds FS 775.083(2)	0	3,681,906	3,635,226	3,967,634
749	Child Supprt Incent Fd-Ss Act Title Iv-D	15,000	99,043	143,302	169,302
750	Florida Dept Of Juvenile Justice Fd	7,685,105	8,662,725	8,494,120	8,494,120
904	Emer Mgt Facil Plns Rev Fd Fac 9G-20.004	0	34,220	40,253	43,153
905	Lcl Air Poll Ctrl Tag Fee Tr Fd FS 320.03	973,602	1,277,946	1,250,151	1,302,425
907	Indigent Health Care Svcs FS 212.055 Fund	110,927,291	128,068,533	132,262,408	142,473,203
908	Gardinier Settlement Dep/EPC Fund	14,853	146,660	9,162	9,662
909	Pollution Recovery Fund Lf84-446	730,489	1,633,255	1,380,768	1,520,765
910	Pollution Recovery Project Fund*	499,251	0	0	0
911	State Revenue Sharing Fund	5,127,474	25,538,157	16,388,215	16,768,215
915	911 Emer Tel Sys-Land Ln Ord86-14/87-25	4,410,525	8,082,804	0	0
916	911 Emer Tel Sys-Wireless 365.173FS	1,916,994	9,339,822	0	0
917	911 Emer Tel Sys-Combined365.173(2)(C)FS	0	0	20,097,924	21,534,761
925	Fl Boating Improv Prog Fd-FS 328.72(15)*	119,447	345,000	282,800	282,800
969	Jt County-City Cecile Wagnon Will Fund	0	93,461	98,139	101,139
971	Animal Cont Spay/Neuter Inc Pymt Prog	302,477	1,085,204	1,019,609	896,300
972	Animal Services Contributions Fund	15,745	46,269	76,811	87,561
992	ITS Project Fund*	3,443,410	5,339,929	0	0
		<b>162,095,386</b>	<b>252,829,077</b>	<b>235,224,650</b>	<b>247,809,161</b>
<b>004 UNINCORPORATED AREA SPECIAL PURPOSE FUND</b>					
602	Public Art Program MSTU Fd Ord89-32*	0	58,549	4,500	4,500
610	Ua Major Maintenance & Repair Project Fd*	2,891,572	2,810,950	2,463,768	2,286,961
620	Parks Impact Fee (NW Zone) Fund*	351,853	319,200	104,500	104,500
621	Parks Impact Fee (NE Zone) Fund*	7,225	226,100	199,500	199,500
622	Parks Impact Fee (Cent Zone) Fund*	18,591	374,300	551,000	551,000
623	Parks Impact Fee (S Zone) Fund*	27,272	318,250	263,150	263,150
626	School Site Ded Prog NW Imp Assess Tr Fd	6,855	0	0	0
628	School Site Ded Prog Cent Imp Asses Trfd	104	0	0	0
630	Fire Service Impact Fee (NW Zone) Fund*	1,064	57,488	23,085	23,085
631	Fire Service Impact (NE Zone) Fund*	83,264	61,750	47,025	59,315
632	Fire Service Impact Fee (Cent Zone) Fund*	81,095	149,361	133,000	133,000
633	Fire Service Impact Fee (S Zone) Fund*	377,580	90,725	38,000	33,098
641	Impact Fees Administration	356,670	435,172	280,448	230,316
892	Environmental Restoration Project Fund*	42,779	300,000	479,630	479,630
893	Local Habitat Mitigation Bank Fund*	8,149	30,000	30,000	30,000
900	Bld Svc Div(Pgm) Fd:Ord05-12/Fs553.80(7)	13,851,627	17,719,028	14,072,380	14,072,380
908	Land Excavatn Opr/Inspect Sec.8.01.03Ldc	126,819	167,044	80,797	85,215
913	Water Conserv Trust Fd Ord03-7 As Amnded	324,104	1,335,267	1,535,608	1,906,722
922	Tax Dist On Severance Phos Rock FS 211.31	844,702	2,423,140	2,254,453	1,828,307

**BUDGET BY SUBFUND\***

<b>Fund</b>	<b>Subfund Title</b>	<b>FY 08 Actual</b>	<b>FY 09 Adopted</b>	<b>FY 10 Recommended</b>	<b>FY 11 Planned</b>
924	Stormwater Mgmt Proj Fd Ord 89-27*	3,365,507	547,550	605,300	(3,474,040)
925	Stormwater Mgmt Operating Fd Ord 89-27	742,238	837,008	930,516	934,439
		<b>23,509,070</b>	<b>28,260,882</b>	<b>24,096,660</b>	<b>19,751,078</b>
<b>006 COUNTY BLENDED COMPONENT UNITS FUND</b>					
001	Civil Service Board Fund	2,686,254	3,353,371	3,443,600	3,443,600
002	Law Library Board Fd-Ord 01-16,Sec7	555,132	589,217	531,294	546,183
006	City-Cnty Planning Com Fd-Ch97-351L.O.F.	5,897,844	5,781,424	4,800,239	4,076,601
903	Law Library Sales/Svcs Ord 01-16,Sec8	24,345	63,326	58,817	54,367
		<b>9,163,575</b>	<b>9,787,338</b>	<b>8,833,950</b>	<b>8,120,751</b>
<b>008 LOCAL HOUSING ASSISTANCE PROGRAM FUND</b>					
200	S.H.I.P. Program*	6,362,439	8,250,000	0	0
<b>009 STATE OF FL HEALTHCARE SURTAX TRUST FUND</b>					
001	Indigent Health Care & Trauma Center Fd	105,013,698	180,759,313	177,622,679	181,547,984
<b>010 SALES TAX REVENUE FUND</b>					
010	Half-Cent Sales Tax/Bonds Revenue Fund	82,427,115	106,493,226	90,881,391	85,393,358
020	Prof Sports Franchise Facil Sales Tax Fd	1,994,337	2,203,796	2,210,750	2,169,481
030	3% Tourist Dev Tax Trust Fund	12,769,166	19,075,651	18,081,510	18,971,160
040	1% Addl (4Th Ct) Tourist Tax Fd Ord90-03	4,343,123	9,825,564	11,180,020	12,202,494
050	1% Addl (5Th Ct) Tourist Tax Fd Ord94-13	5,794,477	8,092,223	7,979,100	8,253,256
090	Lcl Govt Infrastructure Surtax Fund	98,386,405	93,885,247	82,770,735	87,266,378
		<b>205,714,623</b>	<b>239,575,707</b>	<b>213,103,506</b>	<b>214,256,127</b>
<b>012 INTERGOVERNMENTAL GRANTS</b>					
100	Operating Grants Fund*	96,526,400	83,416,633	86,542,909	84,909,739
200	Project Grants Fund*	9,909,050	6,577,202	5,882,110	5,882,110
400	Disaster Event Subfund*	41,713	0	0	0
		<b>106,477,163</b>	<b>89,993,835</b>	<b>92,425,019</b>	<b>90,791,849</b>
<b>013 COUNTY TRANSPORTATION TRUST FUND</b>					
001	Operating Fund	58,278,846	67,277,584	69,113,067	62,966,502
002	Proj Fund (1St Local Option 6Ct Fuel Tx)*	31,860,593	23,920,050	23,483,408	23,973,598
005	Street Lighting Non-Ad Val Assessment Fd	8,414,240	10,295,859	11,463,742	11,275,137
200	Project Grants Fund*	8,853,498	0	0	0
300	Developer/Private Fd Transp Proj*	44,144,210	222,000	298,034	10,798
940	Ninth-Cent Fuel Tx Project Fd*	5,204,502	4,639,991	4,557,361	4,649,657
970	Road Network Impact Fee (Zone 01) Fund*	729,339	1,080,000	358,150	349,362
971	Road Network Impact Fee (Zone 02) Fund*	5,669	275,500	213,750	196,862
972	Road Network Impact Fee (Zone 03) Fund*	1,251	57,000	37,050	31,587
973	Road Network Impact Fee (Zone 04) Fund*	431,116	1,298,296	1,444,000	1,396,500
974	Road Network Impact Fee (Zone 05) Fund*	181,795	125,500	116,660	115,662
975	Road Network Impact Fee (Zone 06) Fund*	104,987	146,452	33,345	34,034
976	Road Network Impact Fee (Zone 07) Fund*	544,184	1,495,000	840,750	750,025
977	Road Network Impact Fee (Zone 08) Fund*	4,586,518	675,000	992,750	970,900
978	Road Network Impact Fee (Zone 09) Fund*	2,075,091	1,150,000	693,500	663,812
979	Road Network Impact Fee (Zone 10) Fund*	2,430,924	720,572	541,500	529,625
989	Constitutional Fuel Tax Fund*	10,518,523	11,051,821	10,096,284	10,290,796

**BUDGET BY SUBFUND\***

<b>Fund</b>	<b>Subfund Title</b>	<b>FY 08 Actual</b>	<b>FY 09 Adopted</b>	<b>FY 10 Recommended</b>	<b>FY 11 Planned</b>
990	County Fuel Tax (7Th Cent) Fund	4,402,202	5,087,831	4,308,080	4,421,358
991	Local Transp Ninth Cent Fuel Tax Fund	6,714,712	6,612,915	6,351,841	6,484,462
<b>013 COUNTY TRANSPORTATION TRUST FUND (continued)</b>					
992	Ad Valorem Tax Transp Fund*	5,861,427	36,621,000	7,195,110	0
993	Transit System Aid Fund	0	200,000	0	0
		<b>195,343,627</b>	<b>172,952,371</b>	<b>142,138,382</b>	<b>129,110,677</b>
<b>014 LIBRARY TAX DISTRICT FUND</b>					
001	Library Tax Dist Operating Fund	50,641,319	81,516,567	75,924,225	72,114,335
002	Library Tax District Project Fund*	9,141,780	5,191,000	0	6,270,000
003	Major Maintenance & Repair Project Fund*	600,647	468,286	407,692	372,511
100	Operating Grants Fund*	30,000	0	0	0
200	Project Grants Fund*	766,757	0	0	0
602	Public Art Prog Library Dist Fd Ord89-32*	3,000	17,550	5,000	4,000
		<b>61,183,503</b>	<b>87,193,403</b>	<b>76,336,917</b>	<b>78,760,846</b>
<b>030 INFRASTRUCTURE SURTAX FUND</b>					
002	Project Fund (Entitlement One 1997-2003)*	14,583,824	1,000,000	700,000	70,000
003	Financed Proj Subfund (Ph II 2003-2008)*	72,037,167	(1,841,081)	(27,445,505)	92,000
005	Proj Subfd(Ph Iii Feb08-Sept16)*	57,998,192	84,299,946	38,211,167	65,574,677
006	CIT Proj Fd-Transportation Task Force*	3,348,631	108,428,000	(37,300,598)	5,000
010	Series 2007 CIT Rev Bds Proj Fd*	58,295,545	5,990,000	3,150,000	3,150,000
044	Commercial Paper Notes Fd II*	50,000,000	51,350,000	274,000,000	438,000,000
		<b>256,263,359</b>	<b>249,226,865</b>	<b>251,315,064</b>	<b>506,891,677</b>
<b>Total Special Revenue Funds</b>		<b>1,131,126,443</b>	<b>1,318,828,791</b>	<b>1,221,096,827</b>	<b>1,477,040,150</b>
<b>20 DEBT SERVICE FUNDS</b>					
<b>011 CAP IMP NONADVAL REV 98 &amp;08 DBT SVC FD</b>					
000	Whse/Shrf Nonad Rev Ref 08 Bds Sk Fd	20,797,891	1,816,579	1,802,973	1,801,027
<b>013 FUEL TAX REF REV BDS DBT SVC FD</b>					
001	Fuel Tx Ref Rev 98 Sk Fd (Taxable)	2,380,415	1,842,834	1,826,550	1,646,951
<b>021 4TH CENT TOURIST DEV TAX FD</b>					
001	4th Ct TDT 06 Ref Rev Bds Sk Fd	5,998,537	2,951,285	2,518,322	1,970,385
<b>022 5TH CENT TOURIST DEV TAX FD</b>					
001	5th Ct Tdt 06A Ref Rev Bds Sk Fd	1,168,338	1,756,882	1,751,882	2,381,882
002	5th Ct Tdt 06B Ref Rev Bds Sk Fd	11,022,873	2,737,735	2,175,244	5,000
		<b>12,191,211</b>	<b>4,494,617</b>	<b>3,927,126</b>	<b>2,386,882</b>
<b>024 P&amp;R G.O. BNDS 93/96/02 DBT SVC FD</b>					
000	P&R G.O. Ref Bnds 2002 Sk Fd	1,372,035	1,504,560	1,522,729	1,518,930
<b>029 ELAPP LIMITED ADVAL TAX BONDS DBT SVC FD</b>					
000	ELAPP Ltd Adval Tx Bds 98& 03 Sk Fd	5,307,248	6,167,045	5,901,071	5,359,621
001	ELAPP Advl Tx Bd 98&03 Rsv Fd	0	647,372	0	0
		<b>5,307,248</b>	<b>6,814,417</b>	<b>5,901,071</b>	<b>5,359,621</b>
<b>036 CRIM JUST CIP REF REV 93&amp; 03 DBT SVC FD</b>					

**BUDGET BY SUBFUND\***

<b>Fund</b>	<b>Subfund Title</b>	<b>FY 08 Actual</b>	<b>FY 09 Adopted</b>	<b>FY 10 Recommended</b>	<b>FY 11 Planned</b>
000	Jr Lien CIP Ref Rev 03 Bds Sk Fd	10,008,000	11,665,709	11,668,416	0
001	Jr Lien CIP Ref Rev 03 Bds Rsv Fd	0	10,001,250	10,001,250	0
005	Jr Lien CIP Ref Rev 03 Bds (Escr)	0	0	46,986,015	0
		<u>10,008,000</u>	<u>21,666,959</u>	<u>68,655,681</u>	<u>0</u>
<b>037 CT FACIL REV BDS 99&amp;05 DEBT SVC FD</b>					
002	Ct Facil Ref Rev 05 Bds Sk Fd	2,539,071	4,154,207	4,168,974	4,182,833
<b>038 CAP IMPRV PRG REV BDS 94/96/06 DEBT SVC</b>					
004	CIP Ref Rev Bds Series 06 Sk Fd	3,246,425	3,797,393	3,789,263	3,826,022
005	CIP Ref Rev Bds 06 Rsv Fd	0	3,248,625	3,248,625	3,248,625
		<u>3,246,425</u>	<u>7,046,018</u>	<u>7,037,888</u>	<u>7,074,647</u>
<b>039 CAP IMPRV NON-ADV REF REV 96&amp;2006 BD FD</b>					
001	MOSI/Cnty Ctr Ref Rev Bds 2006 Sk Fd	5,186,731	6,490,933	6,490,283	2,821,771
002	MOSI/Cnty Ctr Ref Rev Bds 06 Rsv Fd	0	5,189,306	5,189,306	5,189,306
003	CIP Non-Ad Val Ref Rev Bnds 2006	0	0	38,651,368	0
		<u>5,186,731</u>	<u>11,680,239</u>	<u>50,330,957</u>	<u>8,011,077</u>
<b>044 CAP IMPR COMMERCIAL PAPER PROG FD</b>					
003	M2Gen Project Revenue/Sinking Fund*	1,284,627	1,218,174	651,500	659,000
<b>049 CIT REV BDS 2001 A &amp; B DBT SVC FD</b>					
001	Jail/Stmwrtr CIT Rev Bds 01 A/B Sk Fd	4,533,012	6,734,751	6,679,820	6,690,154
<b>050 CIT REV BDS 2004 DBT SVC FD</b>					
001	CIT Rev Bds 2004 Sk Fd	6,352,944	9,040,858	9,061,875	9,079,130
<b>051 CIT REV BDS 2007 DBT SVC FD</b>					
001	CIT Rev Bds 2007 Sk Fd	4,685,744	26,891,323	27,063,592	27,229,489
<b>052 US 301 EXPAN TAXABLE NOTES</b>					
001	US 301 Tx Note Series 08A Sk Fd(Suntrust)	0	209,200	340,181	340,180
002	US 301 Tx Note Series 08B Sk Fd(Suntrust)	3,204,693	442,168	189,970	189,970
		<u>3,204,693</u>	<u>651,368</u>	<u>530,151</u>	<u>530,150</u>
<b>055 TSA NON-ADV REF REV BDS 05 DBT SVC FD</b>					
001	Arena Non-Ad Ref Rev Bds 05 Sk Fd	1,312,750	2,299,638	2,309,268	2,319,320
	<b>Total Debt Service Funds</b>	<b><u>90,401,334</u></b>	<b><u>110,807,827</u></b>	<b><u>193,988,477</u></b>	<b><u>80,459,596</u></b>
<b>30 CAPITAL PROJECTS FUNDS</b>					
<b>002 COUNTYWIDE CAPITAL PROJECTS FUND</b>					
604	Countywide Construction Fd*	14,381,510	42,428,654	(3,326,434)	0
<b>004 UNINCORP AREA CAPITAL PROJECTS FUND</b>					
608	Unincorp Area Construction Fd*	3,769,051	17,062,892	11,636,911	9,969,571
<b>011 CAP IMP NON-ADVAL TAX REV BDS SER 98 FD</b>					
002	Cap Imp Non-Adv Tx Rev Bds 98 Proj Fd*	482,129	0	0	0

**BUDGET BY SUBFUND\***

Fund	Subfund Title	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>016 EPC FACILITY ACQUISITION/REHAB FUND</b>					
002	EPC Sabal Park Facility Project Fund*	104,756	0	6,000	6,000
<b>024 GENERAL OBLIG BONDS P &amp; R PROGRAM FUND</b>					
003	P&R Unincorporated Area Series 1996 Bds*	17,624	0	0	0
<b>029 ENVIRO SENSITIVE LANDS TAX/BOND FUND</b>					
000	Site Acquisition & Administration Acct	1,188,436	1,832,419	0	0
001	ELAPP Site Management & Restoration Acct	2,438,380	217,565	0	0
002	ELAPP Projects (Non-Bond) Fund*	21,810,141	750,000	700,000	700,000
		<u>25,436,957</u>	<u>2,799,984</u>	<u>700,000</u>	<u>700,000</u>
<b>034 COURT FACIL NON-BOND CONSTRUCTION FUND</b>					
002	Court Facil Imprvmt Non-Bond Proj Fund*	1,016,956	100,000	85,000	85,000
003	Central Energy Plant Ph II Const*	1,357	0	2,500	2,500
		<u>1,018,313</u>	<u>100,000</u>	<u>87,500</u>	<u>87,500</u>
<b>044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND</b>					
001	Commercial Paper Note Issuance Fund I*	83,279,865	(89,255,695)	(5,817,360)	6,258,750
002	Allocated Debt Capacity Fund*	0	77,234,829	(139,528,103)	(9,634,987)
		<u>83,279,865</u>	<u>(12,020,866)</u>	<u>(145,345,463)</u>	<u>(3,376,237)</u>
<b>048 FALKENBURG JAIL CONSTRUCTION FUND</b>					
002	Jail Expansn Cap Proj (CIT Series 2001A)*	3,867,566	0	0	0
	<b>Total Capital Projects Funds</b>	<u>132,357,771</u>	<u>50,370,664</u>	<u>(136,241,486)</u>	<u>7,386,834</u>
<b>40 ENTERPRISE FUNDS</b>					
<b>032 SOLID WASTE SYSTEM ENTERPRISE FUND</b>					
001	SW & RR System Operating/Maintenance Fd	69,542,051	97,298,710	94,856,010	91,889,802
003	SW & RR System Revenue Fund	93,018,974	104,622,211	105,608,452	110,351,145
004	SW & RR System Renewal/Replacement Fund	2,532,010	10,846,000	12,390,000	10,824,046
005	SW & RR System Capital Improvement Fund*	1,054,401	0	0	0
017	SW/RR Sys (Fin Assur) Nw Closed Lf Fund	73,000	292,000	219,000	146,000
019	SW/RR Sys (Fin Assur/Gasb) Lf Closure Fd	0	33,547,096	33,951,783	34,704,004
024	SW/RR Sys Closed L/F Maintenance Fund	1,601,290	2,635,316	2,343,373	2,256,982
027	SW & RR System Debt Service Fund	9,668,496	12,483,831	9,612,362	7,699,513
029	SW & RR System General Purpose Fund	3,853,698	8,805,227	20,151,847	31,665,460
041	Taylor Road Landfill Superfund Site Fund	27,018	81,736	65,335	66,301
043	Lf Closure Fd-Phase Ii (Cell 7) Gasb	0	1,450,195	1,448,131	1,963,435
044	CP Quarterly Note Issuances*	0	6,800,000	19,000,000	0
049	SW & RR System Rate Stabilization Fd	0	8,671,525	3,716,887	4,466,887
058	Electric Generation Project Fd*	4,331,304	(8,749,340)	1,744,903	7,894,903
059	Series 2006A Rev Bds Proj Fd (Amt)*	58,465,404	165,840	0	0
060	Series 2006B Rev Bds Proj Fd(Non-Amt)*	3,230,679	1,189,279	0	0
062	Debt Capacity 2009 Project Fund*	0	0	0	26,000,000
064	Commercial Paper Financed Proj Fd*	0	17,000,000	19,000,000	0
100	Operating Grants Fund*	26,880	0	0	0
		<u>247,425,205</u>	<u>297,139,626</u>	<u>324,108,083</u>	<u>329,928,478</u>
<b>040 WATER &amp; WASTEWATER UTILITY ENTERPRISE FD</b>					

---

**BUDGET BY SUBFUND\***

<b>Fund</b>	<b>Subfund Title</b>	<b>FY 08 Actual</b>	<b>FY 09 Adopted</b>	<b>FY 10 Recommended</b>	<b>FY 11 Planned</b>
001	Utility Sys Operating & Maintenance Acct	141,535,656	169,113,713	147,301,161	152,714,082
002	Utility Sys Rev Bds Debt Service Acct	27,631,234	32,482,040	24,575,166	24,562,096
003	Utility Sys General Revenue Acct	215,989,270	216,343,991	184,173,887	192,826,395
005	Util Sys Impact Fees Gen Oper Acct	8,162,830	12,914,342	8,964,080	9,183,764
007	Utility Sys Renewal & Replacement Acct*	21,743,515	12,826,846	12,451,600	13,280,824
010	Utility Sys Gen Rev Cap Exp Acct*	94,343,773	36,086,437	24,808,850	24,623,939
011	Water Projects Account*	1,081,218	45,000	0	0
012	Wastewater Projects Account*	1,852,483	180,000	0	0

**BUDGET BY SUBFUND\***

Fund	Subfund Title	FY 08 Actual	FY 09 Adopted	FY 10 Recommended	FY 11 Planned
<b>040</b>	<b><i>WATER &amp; WASTEWATER UTILITY ENTERPRISE FD (continued)</i></b>				
041	Cone Ranch Special Projects Fund	1,977,761	0	0	0
044	CP Quarterly Note Issuances*	0	58,904,000	0	18,192,508
045	Long Term Sys Capital Rehab/Replcmnt Fd*	7,341,105	0	0	0
046	Revenue Account Rate Stabilization Fund	0	76,654,356	47,101,745	55,456,618
050	Reclaimed Water Impvmt Unit Assessmnt Fd	1,369,543	898,889	1,620,867	710,845
051	Reclaimed Water Impvmt Unit Project Fd*	506,640	36,400	1,582,721	484,871
052	Impact Fees Assessmnt Unit Fd Ord96-07	4,883,266	7,135,722	7,558,274	7,877,751
054	Infrastructure Assessment Unit Fd 99-08	62	68,654	76,644	83,428
055	Infrastructure Assessmnt Unit Project Fd*	1,009	0	0	0
056	2006 Imp Fee Special Assess Bds Proj*	66,767,859	0	0	0
057	Utility Sys Financed Project Fd*	0	52,315,092	0	18,192,508
200	Project Grants Fund*	(2,145,581)	0	0	0
		<u>593,041,643</u>	<u>676,005,482</u>	<u>460,214,995</u>	<u>518,189,629</u>
<b>044</b>	<b><i>CAP IMPR COMMERCIAL PAPER PROGRAM FUND</i></b>				
001	Commercial Paper Note Issuance Fund*	2,796,765	0	0	0
	<b>Total Enterprise Funds</b>	<b><u>843,263,613</u></b>	<b><u>973,145,108</u></b>	<b><u>784,323,078</u></b>	<b><u>848,118,107</u></b>
<b>50</b>	<b><i>INTERNAL SERVICE FUND</i></b>				
<b>066</b>	<b><i>FLEET SERVICES FUND</i></b>				
001	Operating Fund	18,048,654	21,770,233	19,629,770	20,315,173
003	Lease Back Program Fund	9,128,135	44,509,244	46,800,137	49,761,815
		<u>27,176,789</u>	<u>66,279,477</u>	<u>66,429,907</u>	<u>70,076,988</u>
<b>067</b>	<b><i>COUNTY SELF INSURANCE FUND</i></b>				
000	Insurance Program Administration Fund	736,609	1,219,782	1,050,309	1,004,248
001	Workers Compensation Insurance Fund	8,281,769	57,432,895	68,135,703	38,180,357
002	General Liability Insurance Fund	9,674,378	30,681,656	33,094,848	34,100,649
003	Catastrophic Disaster Recovery Fund	0	90,442,198	92,294,084	94,394,084
004	Employee Group Health Insurance Fund	96,578,987	132,172,354	91,593,388	93,703,830
005	OPEB/Retiree Health Insur Fd	0	9,051,769	15,943,073	20,660,681
006	Tax Coll OPEB/Retiree Health Ins Fd	0	86,085	177,245	265,430
007	Sheriff OPEB/Retiree Health Ins Fd	0	3,985,200	2,007,600	2,027,600
		<u>115,271,743</u>	<u>325,071,939</u>	<u>304,296,250</u>	<u>284,336,879</u>
	<b>Total Internal Service Funds</b>	<b><u>142,448,532</u></b>	<b><u>391,351,416</u></b>	<b><u>370,726,157</u></b>	<b><u>354,413,867</u></b>
<b>65</b>	<b><i>AGENCY FUNDS</i></b>				
<b>040</b>	<b><i>IMP FEE SPECIAL ASSESSMENT BONDS 2006</i></b>				
002	Imp Fee Spcl Assmnt Rev/Sinking 06 Fd*	9,007,017	9,871,743	9,782,221	9,749,137
003	Imp Fee Spcl Assmnt 06 Reserve Fd*	0	3,698,201	0	0
		<u>9,007,017</u>	<u>13,569,944</u>	<u>9,782,221</u>	<u>9,749,137</u>
<b>044</b>	<b><i>TRANSPORTATION ASSESSMENT UNITS FUND</i></b>				
002	TAU Spcl Assmnt Rev/Sinking Fund*	343	9,187	8,653	8,552

**BUDGET BY SUBFUND\***

<b>Fund</b>	<b>Subfund Title</b>	<b>FY 08 Actual</b>	<b>FY 09 Adopted</b>	<b>FY 10 Recommended</b>	<b>FY 11 Planned</b>
<i>046</i>	<i>RECL WATER SPCL ASSESSMENT REV BDS 2000</i>				
002	Rev/Sinking Fd Rw Spcl Assmnt 00 Rev Bds*	433,182	522,357	493,483	490,096
003	Reserve Fd Rw Spcl Assmnt 00 Rev Bds*	0	81,936	0	0
		<u>433,182</u>	<u>604,293</u>	<u>493,483</u>	<u>490,096</u>
<i>047</i>	<i>IMPACT FEES SPECIAL ASSESS BD</i>				
002	Rev/Sking Fd Imp Fee Spcl Assmnt 2000*	2,441,508	2,810,792	2,721,960	2,706,103
003	Reserve Fd Cau Spcl Assmnt 2000 Bds*	0	4,149,865	0	0
		<u>2,441,508</u>	<u>6,960,657</u>	<u>2,721,960</u>	<u>2,706,103</u>
	<b>Total Agency Funds</b>	<u><b>11,882,050</b></u>	<u><b>21,144,081</b></u>	<u><b>13,006,317</b></u>	<u><b>12,953,888</b></u>
	<b>Total</b>	<u><u><b>\$3,331,662,258</b></u></u>	<u><u><b>\$4,031,958,664</b></u></u>	<u><u><b>\$3,468,154,476</b></u></u>	<u><u><b>\$3,775,305,067</b></u></u>

\* Subfunds marked with an asterisk are budgeted as "all years" funds. All years budgeting is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. As a result, each year's budget only reflects that year's changes in funding, such as additional funds being added to a project budget or unneeded funds being subtracted from the budget.