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## BUDGET BY FUND

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

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

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

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

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

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

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

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## FUND ACCOUNTING

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

|                        |       |                 |       |                 |       |                 |       |                 |
|------------------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|
| <b>All Fund Types:</b> | FY 04 | \$2,521,092,266 | FY 05 | \$2,950,208,804 | FY 06 | \$3,449,767,724 | FY 07 | \$3,556,983,557 |
|------------------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|

|                            |       |                 |       |                 |       |                 |       |                 |
|----------------------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|
| <b>Governmental Funds:</b> | FY 04 | \$1,820,460,822 | FY 05 | \$1,961,821,458 | FY 06 | \$2,322,462,717 | FY 07 | \$2,360,714,673 |
|----------------------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|

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

|                         |       |               |       |               |       |               |       |                 |
|-------------------------|-------|---------------|-------|---------------|-------|---------------|-------|-----------------|
| A. <b>General Fund:</b> | FY 04 | \$714,782,271 | FY 05 | \$838,864,543 | FY 06 | \$967,794,057 | FY 07 | \$1,003,359,095 |
|-------------------------|-------|---------------|-------|---------------|-------|---------------|-------|-----------------|

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

|                                  |       |               |       |               |       |                 |       |               |
|----------------------------------|-------|---------------|-------|---------------|-------|-----------------|-------|---------------|
| B. <b>Special Revenue Funds:</b> | FY 04 | \$828,449,867 | FY 05 | \$954,707,229 | FY 06 | \$1,016,168,649 | FY 07 | \$995,149,485 |
|----------------------------------|-------|---------------|-------|---------------|-------|-----------------|-------|---------------|

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

|                               |       |              |       |              |       |              |       |              |
|-------------------------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|
| C. <b>Debt Service Funds:</b> | FY 04 | \$41,396,466 | FY 05 | \$79,077,829 | FY 06 | \$74,404,769 | FY 07 | \$76,551,333 |
|-------------------------------|-------|--------------|-------|--------------|-------|--------------|-------|--------------|

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

|                                   |       |               |       |              |       |               |       |               |
|-----------------------------------|-------|---------------|-------|--------------|-------|---------------|-------|---------------|
| D. <b>Capital Projects Funds:</b> | FY 04 | \$235,832,218 | FY 05 | \$89,171,857 | FY 06 | \$264,095,242 | FY 07 | \$285,654,760 |
|-----------------------------------|-------|---------------|-------|--------------|-------|---------------|-------|---------------|

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

|                                |       |               |       |               |       |                 |       |                 |
|--------------------------------|-------|---------------|-------|---------------|-------|-----------------|-------|-----------------|
| <b>Proprietary Fund Types:</b> | FY 04 | \$700,631,444 | FY 05 | \$988,387,346 | FY 06 | \$1,127,305,007 | FY 07 | \$1,196,268,884 |
|--------------------------------|-------|---------------|-------|---------------|-------|-----------------|-------|-----------------|

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

|                             |       |               |       |               |       |               |       |               |
|-----------------------------|-------|---------------|-------|---------------|-------|---------------|-------|---------------|
| A. <b>Enterprise Funds:</b> | FY 04 | \$597,253,836 | FY 05 | \$754,956,315 | FY 06 | \$873,260,221 | FY 07 | \$924,078,518 |
|-----------------------------|-------|---------------|-------|---------------|-------|---------------|-------|---------------|

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

|                                   |       |               |       |               |       |               |       |               |
|-----------------------------------|-------|---------------|-------|---------------|-------|---------------|-------|---------------|
| B. <b>Internal Service Funds:</b> | FY 04 | \$103,377,608 | FY 05 | \$233,431,031 | FY 06 | \$254,044,786 | FY 07 | \$272,190,366 |
|-----------------------------------|-------|---------------|-------|---------------|-------|---------------|-------|---------------|

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

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

## BUDGET SUMMARY BY FUND

| Fund Title                               | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|--|-----------------|------------------|------------------|------------------|
| <b>General Fund</b>                      |                 |                  |                  |                  |
| Countywide General Fund                  | \$451,039,576   | \$535,671,481    | \$601,343,890    | \$621,497,536    |
| Unincorporated Area General Fund         | 263,742,695     | 303,193,062      | 366,450,167      | 381,861,559      |
| Subtotal                                 | 714,782,271     | 838,864,543      | 967,794,057      | 1,003,359,095    |
| <b>Special Revenue Funds</b>             |                 |                  |                  |                  |
| Countywide Special Purpose Revenue Fund  | 181,894,070     | 200,590,519      | 162,582,615      | 163,394,052      |
| Unincorporated Area Special Purpose Fund | 37,809,275      | 50,297,303       | 50,464,119       | 51,602,880       |
| County Blended Component Units Fund      | 8,440,834       | 9,027,762        | 9,476,412        | 10,010,121       |
| Local Housing Assistance Program Fund    | 6,864,410       | 5,859,433        | 6,643,069        | 6,643,069        |
| State Of FI Healthcare Surtax Trust Fund | 87,693,668      | 100,880,455      | 122,186,055      | 135,086,146      |
| Sales Tax Revenue Fund                   | 188,331,961     | 216,139,844      | 239,828,880      | 248,088,702      |
| Intergovernmental Grants                 | 94,233,643      | 91,932,677       | 90,927,291       | 92,270,943       |
| County Transportation Trust Fund         | 126,902,833     | 144,352,703      | 153,738,481      | 155,145,384      |
| Library Tax District Fund                | 44,494,173      | 54,644,089       | 58,900,905       | 64,004,240       |
| Infrastructure Surtax Fixed Project Fund | 51,785,000      | 80,982,444       | 121,420,822      | 68,903,948       |
| Subtotal                                 | 828,449,867     | 954,707,229      | 1,016,168,649    | 995,149,485      |
| <b>Debt Service Funds</b>                |                 |                  |                  |                  |
| Cap Imp Non-Adval Rev Bds Ser 98 Fd      | 1,499,300       | 1,879,481        | 1,871,750        | 1,874,594        |
| Fuel Tax Ref Revenue Bonds Debt Svc Fund | 2,386,221       | 3,567,446        | 3,548,669        | 3,550,575        |
| General Obligation Bonds P&R Sinking Fd  | 1,378,124       | 1,478,508        | 1,511,016        | 1,514,985        |
| ELAPP Limited Adval Tax Bonds Dbt Svc Fd | 5,325,506       | 6,267,675        | 6,279,898        | 6,220,848        |
| Crim Justice Facil Rev Bonds Debt Svc Fd | 10,002,516      | 21,754,820       | 21,670,900       | 21,666,042       |
| Ct Facil Rev Bds 99&05 Debt Svc Fd       | 7,381,432       | 8,698,314        | 2,649,567        | 4,124,848        |
| Cap Imprv Prg Rev Bds 94&96 Debt Svc Fd  | 3,502,421       | 7,583,417        | 7,569,964        | 7,567,552        |
| Cap Improve Nonadval Ref Rev 96A/B Bd Fd | 5,388,384       | 12,127,395       | 12,127,802       | 12,123,854       |
| 2001 Community Investmnt Tx Rev Bonds    | 4,532,562       | 6,628,205        | 6,641,955        | 6,646,788        |
| Series 2004 CIT Revenue Bonds            | 0               | 9,092,568        | 8,988,287        | 8,992,859        |
| 2005 TSA Refunding Non-Adval Rev Bds     | 0               | 0                | 1,544,961        | 2,268,388        |
| Subtotal                                 | 41,396,466      | 79,077,829       | 74,404,769       | 76,551,333       |

## BUDGET SUMMARY BY FUND

| Fund Title                               | FY 04<br>Actual        | FY 05<br>Adopted       | FY 06<br>Adopted       | FY 07<br>Planned       |
|--|------------------------|------------------------|------------------------|------------------------|
| <b>Capital Projects Funds</b>            |                        |                        |                        |                        |
| Countywide Capital Projects Fund         | 0                      | 16,509,421             | 15,960,490             | 19,588,760             |
| Unincorp Area Capital Projects Fund      | 0                      | 9,256,784              | 14,098,326             | 9,005,913              |
| Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd  | 440,967                | 25,000                 | 0                      | 0                      |
| EPC Facility Acquisition/Rehab Fund      | 443,383                | 0                      | 160,000                | 0                      |
| General Oblig Bonds P & R Program Fund   | 45,339                 | 0                      | 0                      | 0                      |
| Enviro Sensitive Lands Tax/Bond Fund     | 14,926,967             | 16,885,281             | 11,949,426             | 12,731,087             |
| Court Facil Non-Bond Construction Fund   | 6,400,742              | (953,629)              | 0                      | 0                      |
| Court Facil Rev Bonds 99 Construction Fd | 3,321,177              | 0                      | 0                      | 0                      |
| Capital Imprv Prog Bonds Series 94/96 Fd | 172,643                | 0                      | 0                      | 0                      |
| Cap Impr Commercial Paper Program Fund   | 138,218,408            | 47,324,000             | 221,927,000            | 244,329,000            |
| Falkenburg Jail Construction Fund        | 466,581                | 125,000                | 0                      | 0                      |
| 2004 Community Investment Tax Rev Bnds   | 71,396,011             | 0                      | 0                      | 0                      |
| Subtotal                                 | 235,832,218            | 89,171,857             | 264,095,242            | 285,654,760            |
| <b>Enterprise Funds</b>                  |                        |                        |                        |                        |
| Solid Waste System Enterprise Fund       | 223,552,875            | 247,205,833            | 290,832,694            | 304,121,139            |
| Water & Wastewater Utility Enterprise Fd | 359,686,792            | 501,714,862            | 576,742,742            | 611,423,602            |
| Cap Impr Commercial Paper Program Fund   | 5,147,423              | 2,720,000              | 2,680,000              | 5,530,000              |
| Recl Water Spcl Assessment Rev Bds 2000  | 436,719                | 509,276                | 438,645                | 437,637                |
| Capacity Assess Special Assess Bds 2000  | 8,430,027              | 2,806,344              | 2,566,140              | 2,566,140              |
| Subtotal                                 | 597,253,836            | 754,956,315            | 873,260,221            | 924,078,518            |
| <b>Internal Service Fund</b>             |                        |                        |                        |                        |
| Fleet Services Fund                      | 22,387,817             | 33,345,266             | 40,825,083             | 41,097,956             |
| County Self Insurance Fund               | 80,989,791             | 200,085,765            | 213,219,703            | 231,092,410            |
| Subtotal                                 | 103,377,608            | 233,431,031            | 254,044,786            | 272,190,366            |
| <b>Total</b>                             | <b>\$2,521,092,266</b> | <b>\$2,950,208,804</b> | <b>\$3,449,767,724</b> | <b>\$3,556,983,557</b> |

## FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles  | FY 04<br>Actual    | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned     |
|---|--------------------|--------------------|--------------------|----------------------|
| <b>GENERAL REVENUE FUND</b>                     |                    |                    |                    |                      |
| <b>Countywide General Fund</b>                  |                    |                    |                    |                      |
| Personal Services                               | \$82,004,892       | \$102,255,287      | \$111,764,986      | \$120,621,396        |
| Operating Expenditure/Expense                   | 37,241,732         | 45,732,358         | 47,518,244         | 47,538,408           |
| Capital Equipment                               | 1,836,629          | 11,196,462         | 16,116,496         | 15,130,669           |
| Capital Projects                                | 3,198,032          | ( 994,000)         | ( 26,329)          | 0                    |
| Grants & Aids                                   | 24,296,603         | 33,405,582         | 51,316,312         | 53,708,810           |
| Transfers                                       | 58,230,960         | 66,700,342         | 57,944,153         | 65,323,074           |
| Budgeted Transfers to Constitutional Officers   | 243,707,040        | 243,906,576        | 269,994,774        | 276,499,532          |
| Reserves & Refunds                              | 523,688            | 33,468,874         | 46,715,254         | 42,675,647           |
| Subtotal  | <u>451,039,576</u> | <u>535,671,481</u> | <u>601,343,890</u> | <u>621,497,536</u>   |
| <b>Unincorporated Area General Fund</b>         |                    |                    |                    |                      |
| Personal Services                               | 99,229,250         | 107,732,255        | 122,294,941        | 136,038,516          |
| Operating Expenditure/Expense                   | 39,772,289         | 39,148,179         | 50,306,456         | 50,866,815           |
| Capital Equipment                               | 1,102,143          | 8,750,484          | 10,920,768         | 9,945,684            |
| Capital Projects                                | 400,700            | 72,000             | 71,200             | 51,200               |
| Grants & Aids                                   | 1,104,403          | 1,144,700          | 2,786,717          | 2,869,617            |
| Transfers                                       | 30,515,357         | 36,115,972         | 48,267,764         | 46,084,624           |
| Budgeted Transfers To Constitutional Officers   | 91,413,076         | 90,956,958         | 100,672,967        | 105,520,744          |
| Reserves & Refunds                              | 205,477            | 19,272,514         | 31,129,354         | 30,484,359           |
| Subtotal  | <u>263,742,695</u> | <u>303,193,062</u> | <u>366,450,167</u> | <u>381,861,559</u>   |
| Total General Revenue Fund                      | <u>714,782,271</u> | <u>838,864,543</u> | <u>967,794,057</u> | <u>1,003,359,095</u> |
| <b>SPECIAL REVENUE FUNDS</b>                    |                    |                    |                    |                      |
| <b>Countywide Special Purpose Revenue Fund</b>  |                    |                    |                    |                      |
| Personal Services                               | 25,039,994         | 12,085,195         | 10,844,464         | 11,605,428           |
| Operating Expenditure/Expense                   | 25,738,077         | 24,445,461         | 18,380,224         | 18,595,729           |
| Capital Equipment                               | 1,216,883          | 3,564,749          | 2,297,065          | 1,140,216            |
| Capital Projects                                | 1,209,510          | 182,000            | 1,547,802          | 1,216,098            |
| Grants & Aids                                   | 88,194,955         | 90,026,019         | 80,347,651         | 80,651,817           |
| Transfers                                       | 36,761,509         | 41,199,773         | 11,616,914         | 10,430,437           |
| Budgeted Transfers to Constitutional Officers   | 3,732,120          | 966,572            | 9,929,312          | 11,414,836           |
| Reserves & Refunds                              | 1,022              | 28,120,750         | 27,619,183         | 28,339,491           |
| Subtotal  | <u>181,894,070</u> | <u>200,590,519</u> | <u>162,582,615</u> | <u>163,394,052</u>   |
| <b>Unincorporated Area Special Purpose Fund</b> |                    |                    |                    |                      |
| Personal Services                               | 10,465,072         | 11,860,870         | 14,190,386         | 15,130,955           |
| Operating Expenditure/Expense                   | 5,342,457          | 17,422,159         | 9,116,782          | 10,405,462           |
| Capital Equipment                               | 267,576            | 78,200             | 706,628            | 10,000               |
| Capital Projects                                | 13,346,676         | 9,643,000          | 5,319,000          | 7,947,000            |
| Grants & Aids                                   | 7,012,850          | 150,000            | 150,000            | 150,000              |
| Transfers                                       | 1,278,508          | 884,938            | 3,104,048          | 1,607,257            |
| Budgeted Transfers to Constitutional Officers   | 94,708             | 102,230            | 108,980            | 111,700              |
| Reserves & Refunds                              | 1,428              | 10,155,906         | 17,768,295         | 16,240,506           |
| Subtotal  | <u>37,809,275</u>  | <u>50,297,303</u>  | <u>50,464,119</u>  | <u>51,602,880</u>    |

## FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles  | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|---|-----------------|------------------|------------------|------------------|
| <b>County Blended Component Units Fund</b>      |                 |                  |                  |                  |
| Personal Services                               | 6,958,121       | 7,678,681        | 8,036,702        | 8,616,510        |
| Operating Expenditure/Expense                   | 1,264,262       | 1,117,337        | 1,172,716        | 1,140,995        |
| Capital Equipment                               | 74,922          | 91,350           | 72,100           | 72,100           |
| Capital Projects                                | 98,305          | 137,063          | 172,889          | 158,661          |
| Reserves & Refunds                              | 45,224          | 3,331            | 22,005           | 21,855           |
| Subtotal  | 8,440,834       | 9,027,762        | 9,476,412        | 10,010,121       |
| <b>Local Housing Assistance Program Fund</b>    |                 |                  |                  |                  |
| Personal Services                               | 195,818         | 215,963          | 357,205          | 382,196          |
| Operating Expenditure/Expense                   | 430,300         | 249,868          | 262,270          | 267,808          |
| Capital Equipment                               | 0               | 0                | 3,000            | 0                |
| Grants & Aids                                   | 5,795,175       | 5,393,602        | 6,020,594        | 5,993,065        |
| Transfers                                       | 443,117         | 0                | 0                | 0                |
| Subtotal  | 6,864,410       | 5,859,433        | 6,643,069        | 6,643,069        |
| <b>State of FI Healthcare Surtax Trust Fund</b> |                 |                  |                  |                  |
| Transfers                                       | 87,693,668      | 86,663,242       | 90,438,430       | 93,366,323       |
| Reserves & Refunds                              | 0               | 14,217,213       | 31,747,625       | 41,719,823       |
| Subtotal  | 87,693,668      | 100,880,455      | 122,186,055      | 135,086,146      |
| <b>Sales Tax Revenue Fund</b>                   |                 |                  |                  |                  |
| Personal Services                               | 41,835          | 47,852           | 106,102          | 113,379          |
| Operating Expenditure/Expense                   | 7,238           | 9,660            | 23,706           | 21,815           |
| Grants & Aids                                   | 61,971,848      | 65,125,912       | 70,646,812       | 71,694,829       |
| Transfers                                       | 125,878,857     | 130,406,402      | 141,610,878      | 146,051,495      |
| Budgeted Transfers to Constitutional Officers   | 123,419         | 202,781          | 149,000          | 152,750          |
| Reserves & Refunds                              | 308,764         | 20,347,237       | 27,292,382       | 30,054,434       |
| Subtotal  | 188,331,961     | 216,139,844      | 239,828,880      | 248,088,702      |
| <b>Intergovernmental Grants</b>                 |                 |                  |                  |                  |
| Personal Services                               | 28,077,172      | 29,078,736       | 29,713,491       | 31,795,601       |
| Operating Expenditure/Expense                   | 25,109,996      | 23,049,436       | 23,664,912       | 23,363,458       |
| Capital Equipment                               | 197,704         | 2,096,207        | 519,880          | 311,739          |
| Capital Projects                                | 3,177,666       | 1,304,980        | 522,000          | 842,000          |
| Grants & Aids                                   | 34,737,348      | 35,698,632       | 36,009,106       | 35,455,513       |
| Transfers                                       | 2,033,939       | 0                | 0                | 0                |
| Reserves & Refunds                              | 899,818         | 704,686          | 497,902          | 502,632          |
| Subtotal  | 94,233,643      | 91,932,677       | 90,927,291       | 92,270,943       |
| <b>County Transportation Trust Fund</b>         |                 |                  |                  |                  |
| Personal Services                               | 28,275,018      | 31,102,358       | 31,685,145       | 33,961,965       |
| Operating Expenditure/Expense                   | 26,939,130      | 27,563,364       | 34,192,899       | 37,222,516       |
| Capital Equipment                               | 538,822         | 182,000          | 488,744          | 68,521           |
| Capital Projects                                | 21,152,648      | 30,113,731       | 32,917,262       | 26,171,902       |
| Grants & Aids                                   | 8,622,250       | 7,159,078        | 5,012,923        | 2,361,262        |
| Transfers                                       | 41,242,020      | 42,394,125       | 44,087,180       | 44,512,298       |
| Budgeted Transfers to Constitutional Officers   | 129,656         | 158,319          | 166,950          | 178,952          |
| Reserves & Refunds                              | 3,289           | 5,679,728        | 5,187,378        | 10,667,968       |
| Subtotal  | 126,902,833     | 144,352,703      | 153,738,481      | 155,145,384      |

## FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles   | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|--|-----------------|------------------|------------------|------------------|
| <b>Library Tax District Fund</b>                   |                 |                  |                  |                  |
| Personal Services                                  | 15,016,030      | 17,199,329       | 18,528,835       | 20,658,419       |
| Operating Expenditure/Expense                      | 7,894,068       | 8,770,174        | 9,444,720        | 9,773,134        |
| Capital Equipment                                  | 5,447,289       | 6,922,914        | 5,547,438        | 5,946,156        |
| Capital Projects                                   | 3,868,110       | 3,823,000        | 3,424,000        | 1,317,000        |
| Grants & Aids                                      | 643,480         | 704,233          | 680,075          | 680,075          |
| Transfers  | 10,706,530      | 6,031,749        | 3,878,694        | 1,791,344        |
| Budgeted Transfers to Constitutional Officers      | 873,282         | 975,003          | 1,181,731        | 1,267,681        |
| Reserves & Refunds                                 | 45,384          | 10,217,687       | 16,215,412       | 22,570,431       |
| Subtotal   | 44,494,173      | 54,644,089       | 58,900,905       | 64,004,240       |
| <b>Infrastructure Surtax Fixed Project Fund</b>    |                 |                  |                  |                  |
| Operating Expenditure/Expense                      | 457,780         | 13,514           | 0                | 0                |
| Capital Equipment                                  | 759,882         | 3,096,000        | 8,896,348        | 3,078,000        |
| Capital Projects                                   | 43,655,904      | 59,777,487       | 91,879,606       | 16,880,000       |
| Grants & Aids                                      | 2,000,000       | 2,260,000        | 6,413,727        | 0                |
| Transfers  | 4,911,434       | 13,602,947       | 12,542,806       | 45,376,095       |
| Reserves & Refunds                                 | 0               | 2,232,496        | 1,688,335        | 3,569,853        |
| Subtotal   | 51,785,000      | 80,982,444       | 121,420,822      | 68,903,948       |
| Total Special Revenue Funds                        | 828,449,867     | 954,707,229      | 1,016,168,649    | 995,149,485      |
| <b>DEBT SERVICE FUNDS</b>                          |                 |                  |                  |                  |
| <b>Cap Imp Non-Adval Rev Bds Ser 98 Fd</b>         |                 |                  |                  |                  |
| Operating Expenditure/Expense                      | 2,500           | 9,756            | 3,000            | 3,000            |
| Debt Service                                       | 1,496,800       | 1,496,100        | 1,494,500        | 1,497,000        |
| Reserves & Refunds                                 | 0               | 373,625          | 374,250          | 374,594          |
| Subtotal   | 1,499,300       | 1,879,481        | 1,871,750        | 1,874,594        |
| <b>Fuel Tax Ref Revenue Bonds Debt Svc Fund</b>    |                 |                  |                  |                  |
| Debt Service                                       | 2,386,221       | 2,390,661        | 2,388,134        | 2,378,340        |
| Reserves & Refunds                                 | 0               | 1,176,785        | 1,160,535        | 1,172,235        |
| Subtotal   | 2,386,221       | 3,567,446        | 3,548,669        | 3,550,575        |
| <b>General Obligation Bonds P&amp;R Sinking Fd</b> |                 |                  |                  |                  |
| Operating Expenditure/Expense                      | 5,000           | 6,237            | 8,000            | 10,000           |
| Debt Service                                       | 1,320,655       | 1,319,565        | 1,326,656        | 1,321,030        |
| Budgeted Transfers to Constitutional Officers      | 50,306          | 49,469           | 66,077           | 67,540           |
| Reserves & Refunds                                 | 2,163           | 103,237          | 110,283          | 116,415          |
| Subtotal   | 1,378,124       | 1,478,508        | 1,511,016        | 1,514,985        |
| <b>ELAPP Limited Adval Tax Bonds Dbt Svc Fd</b>    |                 |                  |                  |                  |
| Operating Expenditure/Expense                      | (5,410)         | 17,920           | 6,500            | 6,500            |
| Debt Service                                       | 5,158,878       | 5,149,459        | 5,153,903        | 5,149,413        |
| Budgeted Transfers to Constitutional Officers      | 163,081         | 171,924          | 206,997          | 208,949          |
| Reserves & Refunds                                 | 8,957           | 928,372          | 912,498          | 855,986          |
| Subtotal   | 5,325,506       | 6,267,675        | 6,279,898        | 6,220,848        |
| <b>Crim Justice Facil Rev Bonds Debt Svc Fd</b>    |                 |                  |                  |                  |
| Operating Expenditure/Expense                      | 5,226           | 15,077           | 4,000            | 4,000            |
| Debt Service                                       | 9,997,290       | 10,000,700       | 9,999,900        | 9,994,500        |
| Reserves & Refunds                                 | 0               | 11,739,043       | 11,667,000       | 11,667,542       |
| Subtotal   | 10,002,516      | 21,754,820       | 21,670,900       | 21,666,042       |

## FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles   | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|--|-----------------|------------------|------------------|------------------|
| <b>Court Facil Rev Bonds 99&amp;05 Debt Service Fd</b> |                 |                  |                  |                  |
| Operating Expenditure/Expense                          | 10,750          | 14,209           | 6,000            | 6,000            |
| Debt Service   | 3,638,022       | 3,083,133        | 1,073,941        | 2,534,097        |
| Transfers  | 3,732,660       | 183,361          | 0                | 0                |
| Reserves & Refunds                                     | 0               | 5,417,611        | 1,569,626        | 1,584,751        |
| Subtotal   | 7,381,432       | 8,698,314        | 2,649,567        | 4,124,848        |
| <b>Cap Improve Prg Rev Bonds 94&amp;96 Debt Svc Fd</b> |                 |                  |                  |                  |
| Operating Expenditure/Expense                          | 12,500          | 14,788           | 7,000            | 7,000            |
| Debt Service   | 3,489,921       | 3,495,910        | 3,490,712        | 3,488,007        |
| Reserves & Refunds                                     | 0               | 4,072,719        | 4,072,252        | 4,072,545        |
| Subtotal   | 3,502,421       | 7,583,417        | 7,569,964        | 7,567,552        |
| <b>Cap Improve Nonadval Ref Rev 96A/B Bd Fd</b>        |                 |                  |                  |                  |
| Operating Expenditure/Expense                          | 3,500           | 4,500            | 4,000            | 4,000            |
| Debt Service   | 5,384,884       | 5,387,620        | 5,389,652        | 5,385,224        |
| Reserves & Refunds                                     | 0               | 6,735,275        | 6,734,150        | 6,734,630        |
| Subtotal   | 5,388,384       | 12,127,395       | 12,127,802       | 12,123,854       |
| <b>2001 Community Investment Tax Rev Funds</b>         |                 |                  |                  |                  |
| Operating Expenditure/Expense                          | 0               | 0                | 4,000            | 4,000            |
| Debt Service   | 4,532,562       | 4,527,762        | 4,534,262        | 4,528,262        |
| Reserves & Refunds                                     | 0               | 2,100,443        | 2,103,693        | 2,114,526        |
| Subtotal   | 4,532,562       | 6,628,205        | 6,641,955        | 6,646,788        |
| <b>Series 2004 CIT Revenue Bonds</b>                   |                 |                  |                  |                  |
| Operating Expenditure/Expense                          | 0               | 0                | 4,000            | 4,000            |
| Debt Service   | 0               | 6,441,331        | 6,340,769        | 6,337,007        |
| Reserves & Refunds                                     | 0               | 2,651,237        | 2,643,518        | 2,651,852        |
| Subtotal   | 0               | 9,092,568        | 8,988,287        | 8,992,859        |
| <b>2005 TSA Refunding Non-Adval Rev Bonds</b>          |                 |                  |                  |                  |
| Debt Service   | 0               | 0                | 594,648          | 1,306,850        |
| Reserves & Refunds                                     | 0               | 0                | 950,313          | 961,538          |
| Subtotal   | 0               | 0                | 1,544,961        | 2,268,388        |
| Total Debt Service Funds                               | 41,396,466      | 79,077,829       | 74,404,769       | 76,551,333       |
| <b>CAPITAL PROJECTS FUNDS</b>                          |                 |                  |                  |                  |
| <b>Countywide Capital Projects Fund</b>                |                 |                  |                  |                  |
| Operating Expenditure/Expense                          | 0               | 0                | 1,545,000        | 0                |
| Capital Equipment                                      | 0               | 514,000          | 136,000          | 1,545,000        |
| Capital Projects                                       | 0               | 14,995,421       | 14,956,329       | 17,865,000       |
| Grants & Aids  | 0               | 1,000,000        | 700,000          | 0                |
| Transfers  | 0               | 0                | 159,490          | 178,760          |
| Reserves & Refunds                                     | 0               | 0                | (1,536,329)      | 0                |
| Subtotal   | 0               | 16,509,421       | 15,960,490       | 19,588,760       |
| <b>Unincorp Area Capital Projects Fund</b>             |                 |                  |                  |                  |
| Operating Expenditure/Expense                          | 0               | 50,000           | 1,007,000        | 0                |
| Capital Equipment                                      | 0               | 0                | 797,574          | 0                |
| Capital Projects                                       | 0               | 3,733,000        | 5,193,759        | 0                |
| Grants & Aids  | 0               | 350,000          | 1,200,000        | 0                |
| Transfers  | 0               | 0                | 30,200           | 0                |
| Reserves & Refunds                                     | 0               | 5,123,784        | 5,869,793        | 9,005,913        |
| Subtotal   | 0               | 9,256,784        | 14,098,326       | 9,005,913        |

## FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles  | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|---|-----------------|------------------|------------------|------------------|
| <b>Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd</b>    |                 |                  |                  |                  |
| Capital Projects                                  | 440,967         | 0                | 0                | 0                |
| Reserves & Refunds                                | 0               | 25,000           | 0                | 0                |
| Subtotal  | 440,967         | 25,000           | 0                | 0                |
| <b>EPC Facility Acquisition/Rehab Fund</b>        |                 |                  |                  |                  |
| Operating Expenditure/Expense                     | 19,135          | 0                | 0                | 0                |
| Capital Equipment                                 | 54,985          | 0                | 160,000          | 0                |
| Capital Projects                                  | 369,263         | 0                | 0                | 0                |
| Subtotal  | 443,383         | 0                | 160,000          | 0                |
| <b>General Oblig Bonds P &amp; R Program Fund</b> |                 |                  |                  |                  |
| Capital Projects                                  | 45,339          | 0                | 0                | 0                |
| Subtotal  | 45,339          | 0                | 0                | 0                |
| <b>Enviro Sensitive Lands Tax/Bond Fund</b>       |                 |                  |                  |                  |
| Personal Services                                 | 839,618         | 1,087,701        | 1,386,700        | 1,548,896        |
| Operating Expenditure/Expense                     | 583,093         | 1,526,998        | 797,521          | 867,260          |
| Capital Equipment                                 | 3,891           | 0                | 315,000          | 286,200          |
| Capital Projects                                  | 302,207         | 6,497,076        | 8,200,490        | 9,052,811        |
| Debt Service                                      | 65              | 0                | 0                | 0                |
| Grants & Aids                                     | 1,719,389       | 0                | 0                | 0                |
| Transfers   | 11,478,704      | 5,882,101        | 573,795          | 713,104          |
| Reserves & Refunds                                | 0               | 1,891,405        | 675,920          | 262,816          |
| Subtotal  | 14,926,967      | 16,885,281       | 11,949,426       | 12,731,087       |
| <b>Court Facil Non-Bond Construction Fund</b>     |                 |                  |                  |                  |
| Operating Expenditure/Expense                     | 972,822         | 0                | 0                | 0                |
| Capital Projects                                  | 5,427,920       | ( 953,629)       | 0                | 0                |
| Subtotal  | 6,400,742       | ( 953,629)       | 0                | 0                |
| <b>Court Facil Rev Bonds 99 Construction Fd</b>   |                 |                  |                  |                  |
| Capital Projects                                  | 3,321,177       | 0                | 0                | 0                |
| Subtotal  | 3,321,177       | 0                | 0                | 0                |
| <b>Capital Imprv Prog Bonds Series 94/96 Fd</b>   |                 |                  |                  |                  |
| Capital Projects                                  | 172,640         | 0                | 0                | 0                |
| Transfers   | 3               | 0                | 0                | 0                |
| Subtotal  | 172,643         | 0                | 0                | 0                |
| <b>Cap Impr Commercial Paper Program Fund</b>     |                 |                  |                  |                  |
| Operating Expenditure/Expense                     | 239,373         | 0                | 0                | 0                |
| Capital Projects                                  | 1,524,000       | 0                | 0                | 0                |
| Debt Service                                      | 104,294,190     | 9,277,000        | 79,815,000       | 112,030,000      |
| Transfers   | 32,160,845      | 36,126,352       | 158,719,621      | 110,146,340      |
| Reserves & Refunds                                | 0               | 1,920,648        | ( 16,607,621)    | 22,152,660       |
| Subtotal  | 138,218,408     | 47,324,000       | 221,927,000      | 244,329,000      |
| <b>Falkenburg Jail Construction Fund</b>          |                 |                  |                  |                  |
| Operating Expenditure/Expense                     | 86,590          | 0                | 0                | 0                |
| Capital Equipment                                 | 219,535         | 0                | 0                | 0                |
| Capital Projects                                  | 160,456         | 0                | 0                | 0                |
| Reserves & Refunds                                | 0               | 125,000          | 0                | 0                |
| Subtotal  | 466,581         | 125,000          | 0                | 0                |

## FUND SUMMARY BY TYPE OF EXPENDITURE

| Titles  | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|---|-----------------|------------------|------------------|------------------|
| <b>2004 Community Investment Tax Revenue Bonds</b>  |                 |                  |                  |                  |
| Operating Expenditure/Expense                       | 1,608,563       | 0                | 0                | 0                |
| Debt Service  | 65,750,000      | 0                | 0                | 0                |
| Transfers   | 4,037,448       | 0                | 0                | 0                |
| Subtotal  | 71,396,011      | 0                | 0                | 0                |
| Total Capital Projects Funds                        | 235,832,218     | 89,171,857       | 264,095,242      | 285,654,760      |
| <b>ENTERPRISE FUNDS</b>                             |                 |                  |                  |                  |
| <b>Solid Waste System Enterprise Fund</b>           |                 |                  |                  |                  |
| Personal Services                                   | 7,682,005       | 8,311,933        | 8,888,303        | 9,585,356        |
| Operating Expenditure/Expense                       | 49,935,267      | 54,438,021       | 57,112,827       | 60,617,307       |
| Capital Equipment                                   | 3,092,036       | 1,971,200        | 2,649,150        | 2,807,936        |
| Capital Projects                                    | 945,711         | 4,018,947        | 53,560,000       | 53,260,000       |
| Debt Service  | 69,651,770      | 12,313,300       | 12,528,606       | 12,545,369       |
| Transfers   | 92,240,977      | 83,114,911       | 85,519,917       | 92,214,551       |
| Reserves & Refunds                                  | 5,109           | 83,037,521       | 70,573,891       | 73,090,620       |
| Subtotal  | 223,552,875     | 247,205,833      | 290,832,694      | 304,121,139      |
| <b>Water &amp; Wastewater Utility Enterprise Fd</b> |                 |                  |                  |                  |
| Personal Services                                   | 32,965,851      | 36,995,641       | 40,826,584       | 44,490,311       |
| Operating Expenditure/Expense                       | 67,683,828      | 72,256,739       | 87,946,171       | 99,260,138       |
| Capital Equipment                                   | 2,997,400       | 2,520,537        | 3,359,889        | 3,119,697        |
| Capital Projects                                    | 19,896,130      | 99,028,432       | 83,972,000       | 110,906,000      |
| Debt Service  | 27,911,825      | 27,962,928       | 27,510,679       | 27,521,187       |
| Transfers   | 207,040,234     | 207,658,466      | 219,862,527      | 218,052,996      |
| Reserves & Refunds                                  | 1,191,524       | 55,292,119       | 113,264,892      | 108,073,273      |
| Subtotal  | 359,686,792     | 501,714,862      | 576,742,742      | 611,423,602      |
| <b>Cap Impr Commercial Paper Program Fund</b>       |                 |                  |                  |                  |
| Debt Service  | 5,147,423       | 2,720,000        | 2,680,000        | 5,530,000        |
| Subtotal  | 5,147,423       | 2,720,000        | 2,680,000        | 5,530,000        |
| <b>Recl Water Spcl Assessment Rev Bds 2000</b>      |                 |                  |                  |                  |
| Operating Expenditure/Expense                       | 6,118           | 9,505            | 11,049           | 11,242           |
| Debt Service  | 430,601         | 432,283          | 427,596          | 426,395          |
| Reserves & Refunds                                  | 0               | 67,488           | 0                | 0                |
| Subtotal  | 436,719         | 509,276          | 438,645          | 437,637          |
| <b>Capacity Assess Special Assess Bds 2000</b>      |                 |                  |                  |                  |
| Operating Expenditure/Expense                       | 33,947          | 69,000           | 10,375           | 10,375           |
| Capital Projects                                    | 5,994,172       | 448,000          | 0                | 0                |
| Debt Service  | 2,401,908       | 2,838,850        | 2,406,548        | 2,404,072        |
| Reserves & Refunds                                  | 0               | (549,506)        | 149,217          | 151,693          |
| Subtotal  | 8,430,027       | 2,806,344        | 2,566,140        | 2,566,140        |
| Total Enterprise Funds                              | 597,253,836     | 754,956,315      | 873,260,221      | 924,078,518      |

**FUND SUMMARY BY TYPE OF EXPENDITURE**

| Titles                            | FY 04<br>Actual               | FY 05<br>Adopted              | FY 06<br>Adopted              | FY 07<br>Planned              |
|-----------------------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>INTERNAL SERVICE FUND</b>      |                               |                               |                               |                               |
| <b>Fleet Services Fund</b>        |                               |                               |                               |                               |
| Personal Services                 | 3,907,793                     | 3,867,967                     | 4,239,011                     | 4,549,353                     |
| Operating Expenditure/Expense     | 7,927,666                     | 8,503,045                     | 11,744,239                    | 12,563,963                    |
| Capital Equipment                 | 10,542,179                    | 9,461,410                     | 11,850,169                    | 11,453,682                    |
| Capital Projects                  | 5,463                         | 0                             | 120,000                       | 0                             |
| Reserves & Refunds                | 4,716                         | 11,512,844                    | 12,871,664                    | 12,530,958                    |
| Subtotal                          | <u>22,387,817</u>             | <u>33,345,266</u>             | <u>40,825,083</u>             | <u>41,097,956</u>             |
| <b>County Self Insurance Fund</b> |                               |                               |                               |                               |
| Personal Services                 | 3,129,751                     | 4,418,562                     | 4,086,363                     | 4,316,054                     |
| Operating Expenditure/Expense     | 77,008,721                    | 84,373,055                    | 91,516,482                    | 101,200,817                   |
| Capital Equipment                 | 4,856                         | 0                             | 0                             | 0                             |
| Transfers                         | 835,170                       | 769,523                       | 742,292                       | 920,153                       |
| Reserves & Refunds                | 11,293                        | 110,524,625                   | 116,874,566                   | 124,655,386                   |
| Subtotal                          | <u>80,989,791</u>             | <u>200,085,765</u>            | <u>213,219,703</u>            | <u>231,092,410</u>            |
| Total Internal Service Funds      | <u>103,377,608</u>            | <u>233,431,031</u>            | <u>254,044,786</u>            | <u>272,190,366</u>            |
| <b>Total</b>                      | <b><u>\$2,521,092,266</u></b> | <b><u>\$2,950,208,804</u></b> | <b><u>\$3,449,767,724</u></b> | <b><u>\$3,556,983,557</u></b> |

## COUNTYWIDE GENERAL FUND

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

| Revenues by Source         | FY 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Current Ad Valorem Taxes   | \$347,115,007        | \$399,869,546        | \$447,280,825        | \$483,868,397        |
| Delinq Ad Valorem Taxes    | 2,167,177            | 1,000,000            | 1,500,000            | 1,500,000            |
| Licenses And Permits       | 4,210,906            | 3,948,050            | 4,380,350            | 4,468,258            |
| Intergovernmental Revenue  | 3,548,950            | 3,548,045            | 8,711,859            | 8,968,344            |
| Charges For Services       | 42,570,364           | 49,110,304           | 47,882,107           | 48,440,473           |
| Fines And Forfeits         | 695,603              | 234,275              | 239,625              | 239,625              |
| Miscellaneous Revenues     | 5,007,875            | 6,903,485            | 6,466,442            | 6,485,488            |
| Gross Revenue              | 405,315,882          | 464,613,705          | 516,461,208          | 553,970,585          |
| Interfund Transfers        | 30,788,216           | 17,224,370           | 7,836,626            | 8,425,798            |
| Intrafund Transfers        | 11,683,172           | 0                    | 0                    | 0                    |
| Other                      | 22,405,314           | 13,925,000           | 16,035,000           | 16,030,000           |
| Less 5% Required By Law    | 0                    | ( 23,230,685)        | ( 25,823,061)        | ( 27,698,530)        |
| Fund Balance Begin of Year | 56,898,200           | 63,139,091           | 86,834,117           | 70,769,683           |
|                            | 121,774,902          | 71,057,776           | 84,882,682           | 67,526,951           |
| <b>Total</b>               | <b>\$527,090,784</b> | <b>\$535,671,481</b> | <b>\$601,343,890</b> | <b>\$621,497,536</b> |

| Appropriations by Organization       | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|--------------------------------------|-----------------|------------------|------------------|------------------|
| <b>Board of County Commissioners</b> |                 |                  |                  |                  |
| Board of County Commissioners        | \$1,909,877     | \$2,061,648      | \$2,130,048      | \$2,267,884      |
| County Internal Performance Auditor  | 212,525         | 461,275          | 477,229          | 497,961          |
|                                      | 2,122,402       | 2,522,923        | 2,607,277        | 2,765,845        |
| <b>County Attorney</b>               |                 |                  |                  |                  |
| County Attorney                      | 7,500,687       | 8,397,094        | 9,002,745        | 9,618,583        |

## COUNTYWIDE GENERAL FUND

| Appropriations by Organization                | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|---|-----------------|------------------|------------------|------------------|
| <b>County Administrator</b>                   |                 |                  |                  |                  |
| Administrative Services Section               | 630,514         | 442,398          | 0                | 0                |
| Aging Services Department                     | 9,550,189       | 10,681,365       | 11,732,158       | 12,657,192       |
| Animal Services Department                    | 6,517,054       | 7,084,935        | 7,440,183        | 7,973,216        |
| Children's Services Department                | 11,015,308      | 12,736,565       | 13,051,771       | 13,509,288       |
| Communications Department                     | 1,413,020       | 1,730,575        | 3,545,396        | 3,578,915        |
| Community Liaison Section                     | 632,188         | 696,770          | 759,539          | 810,168          |
| Consumer Protection Agency                    | 716,510         | 1,308,877        | 1,473,637        | 1,566,486        |
| Cooperative Extension Department              | 1,355,315       | 1,599,102        | 1,648,797        | 1,714,495        |
| County Administrator                          | 1,298,260       | 1,499,131        | 3,714,872        | 3,990,442        |
| Debt Management Department                    | 712,981         | 775,384          | 787,352          | 843,182          |
| Economic Development Department               | 1,886,009       | 1,638,277        | 1,726,778        | 1,828,214        |
| Equal Opportunity Administrator               | 147,807         | 174,811          | 180,391          | 192,859          |
| Health and Social Services Department         | 11,779,646      | 12,834,607       | 25,088,595       | 26,686,446       |
| HIPAA Compliance Office                       | 0               | 0                | 532,787          | 550,592          |
| Human Resources Department                    | 2,823,992       | 3,574,625        | 3,444,963        | 3,603,511        |
| Information & Technology Services Dept        | 3,666,755       | 14,992,068       | 17,055,855       | 17,376,147       |
| Management & Budget Department                | 2,441,886       | 2,961,363        | 2,797,879        | 3,002,129        |
| Medical Examiner Department                   | 0               | 3,883,958        | 4,122,357        | 4,601,005        |
| Neighborhood Relations                        | 554,427         | 590,305          | 620,726          | 636,958          |
| Office of Quality Services                    | 331,994         | 341,342          | 0                | 0                |
| Office of Public Affairs                      | 323,725         | 368,061          | 0                | 0                |
| Parks, Recreation and Conservation Department | 11,489,399      | 12,420,874       | 14,670,694       | 15,711,569       |
| Public Safety Department                      | 4,402,892       | 5,206,177        | 5,613,618        | 5,969,325        |
| Public Works Department                       | 2,322,195       | 2,734,532        | 2,761,210        | 2,819,667        |
| Purchasing Department                         | 2,299,469       | 2,511,491        | 2,740,974        | 2,837,303        |
| Real Estate Department                        | 17,910,220      | 20,622,639       | 20,368,404       | 21,639,518       |
|   | 96,221,755      | 123,410,232      | 145,878,936      | 154,098,627      |

## COUNTYWIDE GENERAL FUND

| Appropriations by Organization                  | FY 04<br>Actual             | FY 05<br>Adopted            | FY 06<br>Adopted            | FY 07<br>Planned            |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Elected Officials</b>                        |                             |                             |                             |                             |
| BOCC Judicial Services Cost                     | 1,377,266                   | 165,500                     | 170,000                     | 175,000                     |
| Clerk of Circuit Court                          | 26,532,674                  | 16,135,475                  | 21,491,518                  | 18,185,548                  |
| Property Appraiser                              | 8,687,208                   | 9,281,558                   | 9,758,697                   | 10,240,150                  |
| Public Defender                                 | 0                           | 112,961                     | 116,066                     | 116,193                     |
| Sheriff   | 185,675,062                 | 196,638,147                 | 209,925,687                 | 218,955,261                 |
| State Attorney (Part I)                         | 0                           | 359,198                     | 355,130                     | 358,811                     |
| State Attorney (Part II)                        | 0                           | 2,329,459                   | 2,383,975                   | 2,539,345                   |
| Supervisor of Elections                         | 6,562,654                   | 4,102,221                   | 8,408,471                   | 7,033,936                   |
| Tax Collector                                   | 14,731,757                  | 17,496,893                  | 20,376,933                  | 22,031,496                  |
| Value Adjustment Board                          | 539,189                     | 562,282                     | 373,468                     | 403,141                     |
|   | <u>244,105,810</u>          | <u>247,183,694</u>          | <u>273,359,945</u>          | <u>280,038,881</u>          |
| <b>Judicial Branch (Admin Office of Courts)</b> | <u>6,355,244</u>            | <u>2,238,087</u>            | <u>3,264,762</u>            | <u>2,713,453</u>            |
| <b>Guardian Ad Litem</b>                        | <u>383,531</u>              | <u>442,059</u>              | <u>479,533</u>              | <u>494,193</u>              |
| <b>Boards, Commissions &amp; Agencies</b>       |                             |                             |                             |                             |
| Charter Review Board                            | 0                           | 56,101                      | 0                           | 0                           |
| Environmental Protection Commission             | 7,538,886                   | 8,268,540                   | 9,965,739                   | 10,506,926                  |
| Legislative Delegation                          | 197,569                     | 216,658                     | 229,923                     | 244,107                     |
| Soil & Water Conservation Board                 | 220,651                     | 239,574                     | 255,042                     | 270,282                     |
|   | <u>7,957,106</u>            | <u>8,780,873</u>            | <u>10,450,704</u>           | <u>11,021,315</u>           |
| <b>Non-Departmental Organizations</b>           |                             |                             |                             |                             |
| Capital Improvement Program Projects            | 3,595,516                   | 0                           | (\$1,329)                   | 0                           |
| Major Maintenance & Repair Program              | 4,016,897                   | 0                           | 0                           | 0                           |
| Governmental Agencies                           | 9,121,767                   | 16,712,294                  | 21,139,288                  | 23,070,050                  |
| Non-Departmental Allotments                     | 2,937,523                   | 17,342,901                  | 20,930,219                  | 19,913,744                  |
| Nonprofit Organizations                         | 7,966,690                   | 8,472,108                   | 9,572,403                   | 9,764,124                   |
|   | <u>27,638,393</u>           | <u>42,527,303</u>           | <u>51,640,581</u>           | <u>52,747,918</u>           |
| <b>Non-Expenditure Accounts</b>                 |                             |                             |                             |                             |
| Intrafund Transfers                             | 11,683,172                  | 0                           | 0                           | 0                           |
| Interfund Transfers                             | 46,547,788                  | 66,700,342                  | 57,944,153                  | 65,323,074                  |
| Reserves & Refunds                              | 523,688                     | 33,468,874                  | 46,715,254                  | 42,675,647                  |
|   | <u>58,754,648</u>           | <u>100,169,216</u>          | <u>104,659,407</u>          | <u>107,998,721</u>          |
| <b>Total</b>                                    | <u><u>\$451,039,576</u></u> | <u><u>\$535,671,481</u></u> | <u><u>\$601,343,890</u></u> | <u><u>\$621,497,536</u></u> |

## UNINCORPORATED AREA GENERAL FUND

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

| Revenues by Source          | FY 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|
| Current Ad Valorem Taxes    | \$145,657,040        | \$169,966,549        | \$203,267,372        | \$221,134,574        |
| Delinq Ad Valorem Taxes     | 808,259              | 350,000              | 350,000              | 350,000              |
| Communications Services Tax | 18,110,128           | 15,116,861           | 23,544,870           | 24,015,767           |
| Other Taxes                 | 61,945               | 40,603               | 47,000               | 51,000               |
| Intergovernmental Revenue   | 552,890              | 565,000              | 15,061,708           | 15,781,555           |
| Charges For Services        | 16,632,211           | 15,321,500           | 19,274,780           | 20,840,470           |
| Fines And Forfeits          | 577,656              | 894,223              | 527,750              | 547,775              |
| Miscellaneous Revenues      | 1,870,309            | 2,648,970            | 2,383,227            | 2,397,226            |
| Gross Revenue               | 184,270,438          | 204,903,706          | 264,456,707          | 285,118,367          |
| Interfund Transfers         | 63,808,468           | 74,112,428           | 76,238,866           | 75,716,066           |
| Intrafund Transfers         | 10,396,520           | 0                    | 0                    | 0                    |
| Other                       | 7,816,935            | 5,750,000            | 5,803,000            | 5,803,000            |
| Less 5% Required By Law     | 0                    | ( 10,245,185)        | ( 13,222,836)        | ( 14,255,919)        |
| Fund Balance Begin of Year  | 29,990,791           | 28,672,113           | 33,174,430           | 29,480,045           |
|                             | 112,012,714          | 98,289,356           | 101,993,460          | 96,743,192           |
| <b>Total</b>                | <b>\$296,283,152</b> | <b>\$303,193,062</b> | <b>\$366,450,167</b> | <b>\$381,861,559</b> |

| Appropriations by Organization                | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|---|-----------------|------------------|------------------|------------------|
| <b>County Administrator Organization</b>      |                 |                  |                  |                  |
| Communications Department                     | \$2,673,698     | \$2,794,018      | \$558,397        | \$483,386        |
| Community Liaison Section                     | 0               | 0                | 65,064           | 70,032           |
| Health & Social Services Department           | 0               | 125,584          | 1,000,000        | 1,000,000        |
| Housing and Community Code Enforcement        | 2,971,383       | 4,157,414        | 5,291,822        | 6,330,265        |
| Fire Rescue Department                        | 72,086,414      | 74,219,087       | 92,272,382       | 100,862,810      |
| Real Estate Department                        | 5,569,760       | 5,829,086        | 5,686,176        | 5,024,784        |
| Parks, Recreation and Conservation Department | 26,433,986      | 28,762,482       | 30,880,772       | 34,057,508       |
| Planning & Growth Management Department       | 10,339,177      | 11,231,904       | 13,032,550       | 13,165,234       |
| Public Safety Department                      | 1,461,577       | 1,803,428        | 1,887,251        | 1,985,909        |
| Public Works Department                       | 11,441,822      | 14,776,887       | 17,241,644       | 18,210,934       |
| Sect 8 US Housing Act; Weed & Seed            | 125,521         | 0                | 0                | 0                |
| Water Resource Services Department            | 59,922          | 123,285          | 192,911          | 209,507          |
|   | 133,163,260     | 143,823,175      | 168,043,905      | 181,330,337      |

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## UNINCORPORATED AREA GENERAL FUND

| Appropriations by Organization            | FY 04<br>Actual                 | FY 05<br>Adopted                | FY 06<br>Adopted                | FY 07<br>Planned                |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <b>Elected Officials</b>                  |                                 |                                 |                                 |                                 |
| Property Appraiser                        | 1,372,258                       | 1,495,437                       | 1,609,378                       | 1,688,930                       |
| Sheriff                                   | 87,171,552                      | 86,130,177                      | 94,991,242                      | 99,402,123                      |
| Tax Collector                             | 2,869,266                       | 3,331,344                       | 4,072,347                       | 4,429,691                       |
|   | <u>91,413,076</u>               | <u>90,956,958</u>               | <u>100,672,967</u>              | <u>105,520,744</u>              |
| <br><b>Non-Departmental Organizations</b> |                                 |                                 |                                 |                                 |
| Capital Improvement Projects Program      | 241,559                         | 0                               | 0                               | 0                               |
| Major Maintenance & Repair Program        | 3,496,131                       | 0                               | 0                               | 0                               |
| Non-Departmental Allotments               | 3,774,151                       | 12,150,000                      | 17,396,670                      | 17,497,020                      |
| Nonprofit Organizations                   | 933,684                         | 874,443                         | 874,443                         | 874,443                         |
|   | <u>8,445,525</u>                | <u>13,024,443</u>               | <u>18,271,113</u>               | <u>18,371,463</u>               |
| <br><b>Non-Expenditure Accounts</b>       |                                 |                                 |                                 |                                 |
| Intrafund Transfers                       | 10,396,520                      | 0                               | 0                               | 0                               |
| Interfund Transfers                       | 20,118,837                      | 36,115,972                      | 48,267,764                      | 46,084,624                      |
| Reserves & Refunds                        | 205,477                         | 19,272,514                      | 31,129,354                      | 30,484,359                      |
|   | <u>30,720,834</u>               | <u>55,388,486</u>               | <u>79,397,118</u>               | <u>76,568,983</u>               |
| <br><b>Total</b>                          | <br><u><u>\$263,742,695</u></u> | <br><u><u>\$303,193,062</u></u> | <br><u><u>\$366,450,167</u></u> | <br><u><u>\$381,861,559</u></u> |

## COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

This special revenue fund accounts for all financial transactions associated with restricted revenues which provide services to all residents of Hillsborough County. This special use fund is subdivided into numerous and varied subfunds which have been established to manage and account for revenues and fees which are restricted as to the purposes for which they may be used. Most of these revenues/fees are authorized by State law or by local government ordinance. For example, numerous court 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 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Licenses And Permits       | \$465,107            | \$450,000            | \$605,400            | \$611,208            |
| Intergovernmental Revenue  | 28,697,123           | 27,289,164           | 9,915,781            | 9,982,425            |
| Charges For Services       | 24,109,749           | 13,066,796           | 12,856,484           | 12,853,069           |
| Fines And Forfeits         | 2,971,776            | 645,000              | 2,350,056            | 2,463,176            |
| Miscellaneous Revenues     | 3,968,886            | 5,508,603            | 6,123,972            | 6,090,682            |
| Gross Revenue              | 60,212,641           | 46,959,563           | 31,851,693           | 32,000,560           |
| Interfund Transfers        | 112,869,376          | 116,937,309          | 103,316,770          | 104,985,880          |
| Intrafund Transfers        | 227,793              | 0                    | 554,854              | 0                    |
| Other                      | 507,955              | 65,000               | 61,000               | 61,000               |
| Less 5% Required By Law    | 0                    | ( 910,353)           | 0                    | 0                    |
| Fund Balance Begin of Year | 47,843,093           | 37,539,000           | 26,798,298           | 26,346,612           |
|                            | 161,448,217          | 153,630,956          | 130,730,922          | 131,393,492          |
| <b>Total</b>               | <b>\$221,660,858</b> | <b>\$200,590,519</b> | <b>\$162,582,615</b> | <b>\$163,394,052</b> |

| Appropriations by Organization           | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|--|-----------------|------------------|------------------|------------------|
| <b>County Attorney</b>                   |                 |                  |                  |                  |
| County Attorney                          | \$158,834       | \$240,970        | \$0              | \$0              |
| <b>County Administrator</b>              |                 |                  |                  |                  |
| Animal Services Department               | 157,798         | 204,765          | 394,012          | 386,896          |
| Community Liaison Section                | 170,720         | 213,991          | 218,900          | 222,939          |
| Communications Department                | 3,335           | 0                | 0                | 0                |
| Health and Social Services Department    | 92,172,180      | 93,996,742       | 83,583,483       | 85,061,376       |
| Information & Technology Svcs Department | 14,630,300      | 5,141,955        | 3,112,334        | 2,344,004        |
| Medical Examiner Department              | 3,894,569       | 0                | 0                | 0                |
| Public Safety Department                 | 4,631,027       | 5,541,195        | 6,775,036        | 6,255,630        |
| Public Works Department                  | 7,885           | 2,500            | 7,500            | 7,500            |
| Real Estate Department                   | 12,277          | 0                | 0                | 0                |
| Water Resource Team                      | 338,748         | 451,216          | 0                | 0                |
|  | 116,018,839     | 105,552,364      | 94,091,265       | 94,278,345       |

## COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

| Appropriations by Organization                  | FY 04<br>Actual             | FY 05<br>Adopted            | FY 06<br>Adopted            | FY 07<br>Planned            |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Elected Officials</b>                        |                             |                             |                             |                             |
| BOCC Judicial Services Cost                     | 2,127,694                   | 0                           | 0                           | 0                           |
| Clerk of Circuit Court                          | 20,522                      | 0                           | 0                           | 0                           |
| Public Defender                                 | 1,530,068                   | 730,041                     | 481,937                     | 434,383                     |
| Sheriff   | 1,903,675                   | 966,572                     | 9,929,312                   | 11,414,836                  |
| State Attorney (Part I)                         | 1,082,628                   | 316,000                     | 362,400                     | 389,000                     |
| State Attorney (Part II)                        | 2,121,993                   | 0                           | 0                           | 0                           |
|   | <u>8,786,580</u>            | <u>2,012,613</u>            | <u>10,773,649</u>           | <u>12,238,219</u>           |
| <b>Judicial Branch (Admin Office of Courts)</b> | <u>12,674,374</u>           | <u>6,266,668</u>            | <u>7,363,062</u>            | <u>6,634,513</u>            |
| <b>Boards, Commissions &amp; Agencies</b>       |                             |                             |                             |                             |
| Environmental Protection Commission             | 2,348,828                   | 1,795,454                   | 1,097,272                   | 1,160,623                   |
|   | <u>2,348,828</u>            | <u>1,795,454</u>            | <u>1,097,272</u>            | <u>1,160,623</u>            |
| <b>Non-Departmental Organizations</b>           |                             |                             |                             |                             |
| Capital Improvement Program Projects            | 364,355                     | 1,168,500                   | 312,250                     | 311,980                     |
| Governmental Agencies                           | 210,000                     | 710,000                     | 242,000                     | 242,000                     |
| Major Maintenance & Repair Program              | 0                           | 7,639,964                   | 4,867,020                   | 5,158,444                   |
| Non-Departmental Allotments                     | 3,848,785                   | 4,783,463                   | 3,500,000                   | 3,500,000                   |
| Nonprofit Organizations                         | 720,944                     | 1,100,000                   | 1,100,000                   | 1,100,000                   |
|   | <u>5,144,084</u>            | <u>15,401,927</u>           | <u>10,021,270</u>           | <u>10,312,424</u>           |
| <b>Non-Expenditure Accounts</b>                 |                             |                             |                             |                             |
| Intrafund Transfers                             | 227,793                     | 0                           | 554,854                     | 0                           |
| Interfund Transfers                             | 36,533,716                  | 41,199,773                  | 11,062,060                  | 10,430,437                  |
| Reserves & Refunds                              | 1,022                       | 28,120,750                  | 27,619,183                  | 28,339,491                  |
|   | <u>36,762,531</u>           | <u>69,320,523</u>           | <u>38,491,977</u>           | <u>38,551,781</u>           |
| <b>Total</b>                                    | <u><b>\$181,894,070</b></u> | <u><b>\$200,590,519</b></u> | <u><b>\$162,582,615</b></u> | <u><b>\$163,394,052</b></u> |

## UNINCORPORATED AREA SPECIAL PURPOSE FUND

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

| Revenues by Source         | FY 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Licenses And Permits       | \$13,885,356        | \$13,520,000        | \$16,987,200        | \$17,330,300        |
| Intergovernmental Revenue  | 403,656             | 500,000             | 980,000             | 980,000             |
| Charges For Services       | 1,604,551           | 1,524,659           | 1,634,200           | 1,655,700           |
| Fines And Forfeits         | 355,677             | 148,591             | 145,100             | 148,100             |
| Miscellaneous Revenues     | 11,697,687          | 11,497,831          | 11,961,701          | 12,095,701          |
| Gross Revenue              | 27,946,927          | 27,191,081          | 31,708,201          | 32,209,801          |
| Interfund Transfers        | 4,771,508           | 11,554,356          | 2,706,439           | 2,784,557           |
| Intrafund Transfers        | 348,126             | 698,388             | 1,110,498           | 1,020,707           |
| Other                      | 34,506              | 20,000              | 20,000              | 20,000              |
| Less 5% Required By Law    | 0                   | ( 563,600)          | ( 569,000)          | ( 575,800)          |
| Fund Balance Begin of Year | 15,676,234          | 11,397,078          | 15,487,981          | 16,143,615          |
|                            | 20,830,374          | 23,106,222          | 18,755,918          | 19,393,079          |
| <b>Total</b>               | <b>\$48,777,301</b> | <b>\$50,297,303</b> | <b>\$50,464,119</b> | <b>\$51,602,880</b> |

| Appropriations by Organization                | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|---|-----------------|------------------|------------------|------------------|
| <b>County Administrator Organization</b>      |                 |                  |                  |                  |
| Cooperative Extension Department              | \$43,334        | \$50,773         | \$49,700         | \$49,967         |
| Neighborhood Relations                        | 52,965          | 100,000          | 100,000          | 100,000          |
| Parks, Recreation and Conservation Department | 215,738         | 258,486          | 262,533          | 275,179          |
| Planning & Growth Management                  | 15,012,366      | 17,447,660       | 20,914,351       | 21,384,458       |
| Public Works Department                       | 279,005         | 599,828          | 1,006,093        | 916,302          |
| Water Resource Services Department            | 132,651         | 112,481          | 11,996           | 12,357           |
|   | 15,736,059      | 18,569,228       | 22,344,673       | 22,738,263       |
| <b>Elected Officials</b>                      |                 |                  |                  |                  |
| Tax Collector                                 | 94,708          | 102,230          | 108,980          | 111,700          |
| <b>Boards, Commissions &amp; Agencies</b>     |                 |                  |                  |                  |
| Environmental Protection Commission           | 116,994         | 126,227          | 148,794          | 157,830          |
| <b>Non-Departmental Organizations</b>         |                 |                  |                  |                  |
| Capital Improvement Projects Program          | 13,889,048      | 12,581,300       | 5,385,000        | 7,947,000        |
| Governmental Agencies                         | 6,542,530       | 10,000           | 11,000           | 11,000           |
| Major Maintenance & Repair Program            | 0               | 7,717,474        | 1,443,329        | 2,639,324        |
| Non-Departmental Allotments                   | 150,000         | 150,000          | 150,000          | 150,000          |
|   | 20,581,578      | 20,458,774       | 6,989,329        | 10,747,324       |

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**UNINCORPORATED AREA SPECIAL PURPOSE FUND**

| Appropriations by Organization  | FY 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Non-Expenditure Accounts</b> |                     |                     |                     |                     |
| Interfund Transfers             | 930,382             | 186,550             | 1,993,550           | 586,550             |
| Intrafund Transfers             | 348,126             | 698,388             | 1,110,498           | 1,020,707           |
| Reserves & Refunds              | 1,428               | 10,155,906          | 17,768,295          | 16,240,506          |
|                                 | <u>1,279,936</u>    | <u>11,040,844</u>   | <u>20,872,343</u>   | <u>17,847,763</u>   |
| Total                           | <u>\$37,809,275</u> | <u>\$50,297,303</u> | <u>\$50,464,119</u> | <u>\$51,602,880</u> |

## COUNTY BLENDED COMPONENT UNITS FUND

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

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

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

## LOCAL HOUSING ASSISTANCE PROGRAM FUND

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

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

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

## STATE OF FLORIDA HEALTH CARE SURTAX TRUST FUND

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

| Revenue by Source          | FY 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Discretionary Sales Surtax | \$85,540,856         | \$91,487,710         | \$100,571,207        | \$104,895,769        |
| Miscellaneous Revenues     | 152,925              | 650,000              | 375,000              | 375,000              |
| Gross Revenue              | 85,693,781           | 92,137,710           | 100,946,207          | 105,270,769          |
| Less 5% Required By Law    | 0                    | ( 4,606,886)         | ( 5,047,309)         | ( 5,263,539)         |
| Fund Balance Begin of Year | 18,054,193           | 13,349,631           | 26,287,157           | 35,078,916           |
|                            | 18,054,193           | 8,742,745            | 21,239,848           | 29,815,377           |
| <b>Total</b>               | <b>\$103,747,974</b> | <b>\$100,880,455</b> | <b>\$122,186,055</b> | <b>\$135,086,146</b> |

| Appropriations by Organization  | FY 04<br>Actual     | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|---------------------------------|---------------------|----------------------|----------------------|----------------------|
| <b>Non-Expenditure Accounts</b> |                     |                      |                      |                      |
| Interfund Transfers             | \$87,693,668        | \$86,663,242         | \$90,438,430         | \$93,366,323         |
| Reserves & Refunds              | 0                   | 14,217,213           | 31,747,625           | 41,719,823           |
|                                 | 87,693,668          | 100,880,455          | 122,186,055          | 135,086,146          |
| <b>Total</b>                    | <b>\$87,693,668</b> | <b>\$100,880,455</b> | <b>\$122,186,055</b> | <b>\$135,086,146</b> |

## SALES TAX REVENUE FUND

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

| Revenues by Source         | FY 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Tourist Development Tax    | \$16,728,199         | \$16,666,666         | \$18,814,651         | \$19,401,669         |
| Discretionary Sales Surtax | 85,617,242           | 91,487,710           | 100,571,207          | 104,895,769          |
| Intergovernmental Revenue  | 84,258,742           | 81,041,618           | 92,492,030           | 95,849,284           |
| Miscellaneous Revenues     | 388,255              | 776,000              | 708,400              | 708,400              |
| Gross Revenue              | 186,992,438          | 189,971,994          | 212,586,288          | 220,855,122          |
| Less 5% Required By Law    | 0                    | ( 3,972,081)         | ( 4,540,852)         | ( 4,708,715)         |
| Fund Balance Begin of Year | 32,786,871           | 30,139,931           | 31,783,444           | 31,942,295           |
|                            | 32,786,871           | 26,167,850           | 27,242,592           | 27,233,580           |
| <b>Total</b>               | <b>\$219,779,309</b> | <b>\$216,139,844</b> | <b>\$239,828,880</b> | <b>\$248,088,702</b> |

| Appropriations by Organization           | FY 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|--|----------------------|----------------------|----------------------|----------------------|
| <b>County Administrator Organization</b> |                      |                      |                      |                      |
| Economic Development                     | \$49,073             | \$57,512             | \$129,808            | \$135,194            |
| <b>Elected Officials</b>                 |                      |                      |                      |                      |
| Tax Collector                            | 429,693              | 202,781              | 149,000              | 152,750              |
| <b>Non-Departmental Organizations</b>    |                      |                      |                      |                      |
| Governmental Agencies                    | 52,200,610           | 55,226,634           | 59,540,424           | 60,257,239           |
| Nonprofit Organizations                  | 9,771,238            | 9,899,278            | 11,106,388           | 11,437,590           |
|  | 61,971,848           | 65,125,912           | 70,646,812           | 71,694,829           |
| <b>Non-Expenditure Accounts</b>          |                      |                      |                      |                      |
| Interfund Transfers                      | 125,878,857          | 130,406,402          | 141,610,878          | 146,051,495          |
| Reserves & Refunds                       | 2,490                | 20,347,237           | 27,292,382           | 30,054,434           |
|  | 125,881,347          | 150,753,639          | 168,903,260          | 176,105,929          |
| <b>Total</b>                             | <b>\$188,331,961</b> | <b>\$216,139,844</b> | <b>\$239,828,880</b> | <b>\$248,088,702</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 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|---------------------------|---------------------|---------------------|---------------------|---------------------|
| Intergovernmental Revenue | \$79,183,530        | \$78,004,530        | \$76,817,593        | \$77,197,207        |
| Charges For Services      | 3,673,310           | 3,201,328           | 3,409,852           | 3,425,965           |
| Fines And Forfeits        | 3,866               | 1,025               | 3,042               | 3,042               |
| Miscellaneous Revenues    | 444,084             | 252,405             | 436,032             | 459,642             |
| Gross Revenue             | 83,304,790          | 81,459,288          | 80,666,519          | 81,085,856          |
| Interfund Transfers       | 11,071,566          | 9,768,703           | 9,766,590           | 10,690,905          |
| Intrafund Transfers       | 1,808,024           | 0                   | 0                   | 0                   |
| Other                     | 899,816             | 704,686             | 494,182             | 494,182             |
|                           | 13,779,406          | 10,473,389          | 10,260,772          | 11,185,087          |
| <b>Total</b>              | <b>\$97,084,196</b> | <b>\$91,932,677</b> | <b>\$90,927,291</b> | <b>\$92,270,943</b> |

| Appropriations by Organization                | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|---|-----------------|------------------|------------------|------------------|
| <b>County Administrator Organization</b>      |                 |                  |                  |                  |
| Aging Services Department                     | \$7,586,787     | \$7,809,950      | \$7,394,956      | \$7,434,669      |
| Animal Services Department                    | 15,798          | 0                | 0                | 0                |
| Children's Services Department                | 25,689,892      | 27,521,318       | 28,438,347       | 29,318,470       |
| Community Liaison Section                     | 2,055,814       | 1,429,513        | 1,379,360        | 1,385,940        |
| Cooperative Extension Department              | 56,099          | 58,500           | 54,000           | 56,000           |
| Economic Development Department               | 57,485          | 200,000          | 197,640          | 297,640          |
| Equal Opportunity Administrator               | 104,048         | 192,000          | 192,619          | 199,014          |
| Fire Rescue Department                        | 791,672         | 385,000          | 275,000          | 275,000          |
| Health and Social Services Department         | 23,225,628      | 37,801,968       | 36,635,932       | 36,910,638       |
| Housing & Community Code Enforcement          | 6,216,073       | 8,380,512        | 8,547,362        | 8,116,237        |
| Human Resources Department                    | 10,004          | 0                | 0                | 0                |
| Management & Budget Department                | 738             | 0                | 0                | 0                |
| Medical Examiner                              | 400             | 0                | 0                | 0                |
| Parks, Recreation and Conservation Department | 496,316         | 0                | 0                | 0                |
| Planning & Growth Management Department       | 194,645         | 0                | 0                | 0                |
| Public Safety Department                      | 554,428         | 294,786          | 311,974          | 331,366          |
| Public Works Department                       | 748,633         | 495,274          | 509,998          | 509,998          |
| Real Estate Department                        | 584,484         | 0                | 0                | 0                |
| Sect 8 US Housing Act; Weed & Seed            | 12,905,478      | 0                | 0                | 0                |
| Solid Waste Management Department             | 12,530          | 0                | 0                | 0                |
| Water Resource Services Department            | 19,797          | 221,772          | 45,506           | 45,506           |
| Water Resources Team                          | 277,668         | 0                | 0                | 0                |
|   | 81,604,417      | 84,790,593       | 83,982,694       | 84,880,478       |

## INTERGOVERNMENTAL GRANTS FUND

| Appropriations by Organization                  | FY 04<br>Actual            | FY 05<br>Adopted           | FY 06<br>Adopted           | FY 07<br>Planned           |
|---|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>Elected Officials</b>                        |                            |                            |                            |                            |
| Supervisor Of Elections                         | 107,812                    | 0                          | 0                          | 0                          |
|   | <u>107,812</u>             | <u>0</u>                   | <u>0</u>                   | <u>0</u>                   |
| <b>Judicial Branch (Admin Office of Courts)</b> |                            |                            |                            |                            |
|   | 869,130                    | 241,700                    | 290,116                    | 298,273                    |
| <b>Boards, Commissions &amp; Agencies</b>       |                            |                            |                            |                            |
| Civil Service Board                             | 65                         | 0                          | 0                          | 0                          |
| Environmental Protection Commission             | 4,189,834                  | 4,122,755                  | 4,280,278                  | 4,393,259                  |
| Metropolitan Planning Organization              | 1,599,419                  | 1,070,886                  | 1,108,292                  | 1,108,292                  |
|   | <u>5,789,318</u>           | <u>5,193,641</u>           | <u>5,388,570</u>           | <u>5,501,551</u>           |
| <b>Non-Departmental Organizations</b>           |                            |                            |                            |                            |
| Capital Improvement Projects Program            | 3,093,280                  | 838,450                    | 522,000                    | 842,000                    |
| Nonprofit Organizations                         | 735,747                    | 868,293                    | 740,191                    | 740,191                    |
|   | <u>3,829,027</u>           | <u>1,706,743</u>           | <u>1,262,191</u>           | <u>1,582,191</u>           |
| <b>Non-Expenditure Accounts</b>                 |                            |                            |                            |                            |
| Interfund Transfers                             | 225,915                    | 0                          | 0                          | 0                          |
| Intrafund Transfers                             | 1,808,024                  | 0                          | 0                          | 0                          |
| Reserves & Refunds                              | 0                          | 0                          | 3,720                      | 8,450                      |
|   | <u>2,033,939</u>           | <u>0</u>                   | <u>3,720</u>               | <u>8,450</u>               |
| <b>Total</b>                                    | <b><u>\$94,233,643</u></b> | <b><u>\$91,932,677</u></b> | <b><u>\$90,927,291</u></b> | <b><u>\$92,270,943</u></b> |

## COUNTY TRANSPORTATION TRUST FUND

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

| Revenues by Source         | FY 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Taxes                      | \$30,659,989         | \$30,958,914         | \$32,207,706         | \$32,941,814         |
| Intergovernmental Revenue  | 18,486,216           | 16,631,071           | 17,054,599           | 17,436,431           |
| Charges For Services       | 2,422,109            | 1,970,166            | 2,192,189            | 2,336,653            |
| Fines And Forfeits         | 30                   | 0                    | 0                    | 0                    |
| Miscellaneous Revenues     | 24,390,070           | 22,859,273           | 21,809,725           | 16,722,575           |
| Gross Revenue              | 75,958,414           | 72,419,424           | 73,264,219           | 69,437,473           |
| Interfund Transfers        | 23,854,952           | 30,728,423           | 34,726,109           | 38,819,364           |
| Intrafund Transfers        | 32,802,881           | 33,679,913           | 41,463,443           | 42,040,748           |
| Other                      | 47,238               | 30,000               | 30,000               | 30,000               |
| Less 5% Required By Law    | 0                    | ( 3,260,230)         | ( 3,320,745)         | ( 3,121,979)         |
| Fund Balance Begin of Year | 13,032,056           | 10,755,173           | 7,575,455            | 7,939,778            |
|                            | 69,737,127           | 71,933,279           | 80,474,262           | 85,707,911           |
| <b>Total</b>               | <b>\$145,695,541</b> | <b>\$144,352,703</b> | <b>\$153,738,481</b> | <b>\$155,145,384</b> |

| Appropriations by Organization          | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|---|-----------------|------------------|------------------|------------------|
| <b>County Attorney</b>                  |                 |                  |                  |                  |
| County Attorney                         | \$213,090       | \$251,351        | \$0              | \$0              |
| <b>County Administrator</b>             |                 |                  |                  |                  |
| Communications Department               | 218,095         | 251,038          | 259,405          | 275,511          |
| Planning & Growth Management Department | 659,008         | 714,599          | 953,442          | 993,950          |
| Public Works Department                 | 51,832,645      | 54,728,925       | 62,523,560       | 67,067,489       |
| Real Estate Department                  | 2,660,094       | 2,962,809        | 2,716,545        | 2,863,216        |
|   | 55,369,842      | 58,657,371       | 66,452,952       | 71,200,166       |
| <b>Elected Officials</b>                |                 |                  |                  |                  |
| Tax Collector                           | 129,656         | 158,319          | 166,950          | 178,952          |
| <b>Non-Departmental Organizations</b>   |                 |                  |                  |                  |
| Capital Improvement Projects Program    | 21,322,686      | 30,052,731       | 32,578,262       | 25,971,902       |
| Governmental Agencies                   | 8,622,250       | 7,159,078        | 5,012,923        | 2,361,262        |
| Non-Departmental Allotments             | 0               | 0                | 252,836          | 252,836          |
|   | 29,944,936      | 37,211,809       | 37,844,021       | 28,586,000       |

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## COUNTY TRANSPORTATION TRUST FUND

| Appropriations by Organization  | FY 04<br>Actual             | FY 05<br>Adopted            | FY 06<br>Adopted            | FY 07<br>Planned            |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Non-Expenditure Accounts</b> |                             |                             |                             |                             |
| Interfund Transfers             | 8,439,139                   | 8,714,212                   | 2,623,737                   | 2,471,550                   |
| Intrafund Transfers             | 32,802,881                  | 33,679,913                  | 41,463,443                  | 42,040,748                  |
| Reserves & Refunds              | 3,289                       | 5,679,728                   | 5,187,378                   | 10,667,968                  |
|                                 | <u>41,245,309</u>           | <u>48,073,853</u>           | <u>49,274,558</u>           | <u>55,180,266</u>           |
| <b>Total</b>                    | <b><u>\$126,902,833</u></b> | <b><u>\$144,352,703</u></b> | <b><u>\$153,738,481</u></b> | <b><u>\$155,145,384</u></b> |

## LIBRARY TAX DISTRICT FUND

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

| Revenues by Source         | FY 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Current Ad Valorem Taxes   | \$29,597,039        | \$34,193,974        | \$42,759,818        | \$46,257,572        |
| Delinq Ad Valorem Taxes    | 182,542             | 100,000             | 150,000             | 150,000             |
| Intergovernmental Revenue  | 2,222,657           | 1,787,002           | 1,631,734           | 1,631,734           |
| Charges For Services       | 108,782             | 91,610              | 111,820             | 112,820             |
| Fines And Forfeits         | 319,945             | 413,500             | 411,100             | 441,100             |
| Miscellaneous Revenues     | 744,895             | 832,600             | 737,990             | 737,990             |
| Gross Revenue              | 33,175,860          | 37,418,686          | 45,802,462          | 49,331,216          |
| Intrafund Transfers        | 10,706,530          | 6,031,749           | 3,878,694           | 1,791,344           |
| Other                      | 215,918             | 219,809             | 160,000             | 160,000             |
| Less 5% Required By Law    | 0                   | ( 1,862,651)        | ( 2,290,124)        | ( 2,466,561)        |
| Fund Balance Begin of Year | 18,003,416          | 12,836,496          | 11,349,873          | 15,188,241          |
|                            | 28,925,864          | 17,225,403          | 13,098,443          | 14,673,024          |
| <b>Total</b>               | <b>\$62,101,724</b> | <b>\$54,644,089</b> | <b>\$58,900,905</b> | <b>\$64,004,240</b> |

| Appropriations by Organization           | FY 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>County Administrator Organization</b> |                     |                     |                     |                     |
| Library Services Department              | \$27,595,447        | \$31,687,507        | \$33,772,556        | \$36,596,290        |
| <b>Elected Officials</b>                 |                     |                     |                     |                     |
| Property Appraiser                       | 282,235             | 304,801             | 323,535             | 339,530             |
| Tax Collector                            | 591,047             | 670,202             | 858,196             | 928,151             |
|  | 873,282             | 975,003             | 1,181,731           | 1,267,681           |
| <b>Non-Departmental Organizations</b>    |                     |                     |                     |                     |
| Capital Improvement Projects Program     | 4,633,339           | 5,645,000           | 3,424,000           | 1,317,000           |
| Major Maintenance & Repair Program       | 640,191             | 146,952             | 428,512             | 461,494             |
|  | 5,273,530           | 5,791,952           | 3,852,512           | 1,778,494           |
| <b>Non-Expenditure Accounts</b>          |                     |                     |                     |                     |
| Intrafund Transfers                      | 10,706,530          | 6,031,749           | 3,878,694           | 1,791,344           |
| Reserves & Refunds                       | 45,384              | 10,157,878          | 16,215,412          | 22,570,431          |
|  | 10,751,914          | 16,189,627          | 20,094,106          | 24,361,775          |
| <b>Total</b>                             | <b>\$44,494,173</b> | <b>\$54,644,089</b> | <b>\$58,900,905</b> | <b>\$64,004,240</b> |

## INFRASTRUCTURE SURTAX FIXED PROJECT FUND

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

| Revenues by Source     | FY 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted     | FY 07<br>Planned    |
|------------------------|---------------------|---------------------|----------------------|---------------------|
| Charges For Services   | \$10,958            | \$0                 | \$0                  | \$0                 |
| Miscellaneous Revenues | 1,271,984           | 912,680             | 1,282,418            | 1,082,418           |
| Gross Revenue          | 1,282,942           | 912,680             | 1,282,418            | 1,082,418           |
| Interfund Transfers    | 67,128,499          | 80,069,764          | 120,138,404          | 35,835,870          |
| Intrafund Transfers    | 0                   | 0                   | 0                    | 31,985,660          |
|                        | 67,128,499          | 80,069,764          | 120,138,404          | 67,821,530          |
| <b>Total</b>           | <b>\$68,411,441</b> | <b>\$80,982,444</b> | <b>\$121,420,822</b> | <b>\$68,903,948</b> |

| Appropriations by Organization        | FY 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted     | FY 07<br>Planned    |
|---------------------------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Non-Departmental Organizations</b> |                     |                     |                      |                     |
| Capital Improvement Projects Program  | \$46,873,566        | \$65,147,001        | \$107,275,954        | \$19,958,000        |
| Governmental Agencies                 | 0                   | 0                   | ( 86,273)            | 0                   |
|                                       | 46,873,566          | 65,147,001          | 107,189,681          | 19,958,000          |
| <b>Non-Expenditure Accounts</b>       |                     |                     |                      |                     |
| Interfund Transfers                   | 4,911,434           | 13,602,947          | 12,542,806           | 13,390,435          |
| Intrafund Transfers                   | 0                   | 0                   | 0                    | 31,985,660          |
| Reserves & Refunds                    | 0                   | 2,232,496           | 1,688,335            | 3,569,853           |
|                                       | 4,911,434           | 15,835,443          | 14,231,141           | 48,945,948          |
| <b>Total</b>                          | <b>\$51,785,000</b> | <b>\$80,982,444</b> | <b>\$121,420,822</b> | <b>\$68,903,948</b> |

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

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

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

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

## FUEL TAX REFUNDING REVENUE BONDS DEBT SERVICE FUND

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

| Revenues by Source         | FY 04<br>Actual    | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned   |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues     | \$47,696           | \$75,000           | \$32,000           | \$32,000           |
| Gross Revenue              | 47,696             | 75,000             | 32,000             | 32,000             |
| Interfund Transfers        | 2,249,684          | 2,339,377          | 2,397,827          | 2,346,340          |
| Fund Balance Begin of Year | 1,230,803          | 1,153,069          | 1,118,842          | 1,172,235          |
|                            | 3,480,487          | 3,492,446          | 3,516,669          | 3,518,575          |
| <b>Total</b>               | <b>\$3,528,183</b> | <b>\$3,567,446</b> | <b>\$3,548,669</b> | <b>\$3,550,575</b> |

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

## GENERAL OBLIGATION BONDS PARKS & RECREATION SINKING FUND

This debt service fund accounts for the collection of ad valorem tax revenue levied in the unincorporated area of the County and required for principal and interest payments on 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 04<br>Actual           | FY 05<br>Adopted          | FY 06<br>Adopted          | FY 07<br>Planned          |
|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Current Ad Valorem Taxes    | \$1,309,202               | \$1,336,336               | \$1,413,630               | \$1,435,076               |
| Delinquent Ad Valorem Taxes | 8,631                     | 2,000                     | 5,000                     | 5,000                     |
| Miscellaneous Revenues      | 10,300                    | 16,000                    | 15,000                    | 15,000                    |
| Gross Revenue               | <u>1,328,133</u>          | <u>1,354,336</u>          | <u>1,433,630</u>          | <u>1,455,076</u>          |
| Other                       | 13,400                    | 10,000                    | 10,000                    | 10,000                    |
| Fund Balance Begin of Year  | 235,426                   | 181,888                   | 139,068                   | 122,663                   |
| Less 5% Required By Law     | 0                         | ( 67,716)                 | ( 71,682)                 | ( 72,754)                 |
|                             | <u>248,826</u>            | <u>124,172</u>            | <u>77,386</u>             | <u>59,909</u>             |
| <b>Total</b>                | <b><u>\$1,576,959</u></b> | <b><u>\$1,478,508</u></b> | <b><u>\$1,511,016</u></b> | <b><u>\$1,514,985</u></b> |

| Appropriations by Organization        | FY 04<br>Actual           | FY 05<br>Adopted          | FY 06<br>Adopted          | FY 07<br>Planned          |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>Elected Officials</b>              |                           |                           |                           |                           |
| Property Appraiser                    | \$13,604                  | \$13,388                  | \$12,700                  | \$13,470                  |
| Tax Collector                         | 36,702                    | 36,081                    | 53,377                    | 54,070                    |
|                                       | <u>50,306</u>             | <u>49,469</u>             | <u>66,077</u>             | <u>67,540</u>             |
| <b>Non-Departmental Organizations</b> |                           |                           |                           |                           |
| Debt Service Accounts                 | <u>1,325,655</u>          | <u>1,325,802</u>          | <u>1,334,656</u>          | <u>1,331,030</u>          |
| <b>Non-Expenditure Accounts</b>       |                           |                           |                           |                           |
| Reserves & Refunds                    | <u>2,163</u>              | <u>103,237</u>            | <u>110,283</u>            | <u>116,415</u>            |
| <b>Total</b>                          | <b><u>\$1,378,124</u></b> | <b><u>\$1,478,508</u></b> | <b><u>\$1,511,016</u></b> | <b><u>\$1,514,985</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 04<br>Actual    | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned   |
|----------------------------|--------------------|--------------------|--------------------|--------------------|
| Current Ad Valorem Taxes   | \$5,063,661        | \$5,394,660        | \$5,439,066        | \$5,414,664        |
| Delinq Ad Valorem Taxes    | 38,539             | 12,000             | 40,000             | 40,000             |
| Miscellaneous Revenues     | 47,924             | 112,000            | 72,000             | 72,000             |
| Gross Revenue              | 5,150,124          | 5,518,660          | 5,551,066          | 5,526,664          |
| Other                      | 40,307             | 40,000             | 30,000             | 30,000             |
| Less 5% Required By Law    | 0                  | ( 275,933)         | ( 277,554)         | ( 276,334)         |
| Fund Balance Begin of Year | 1,126,849          | 984,948            | 976,386            | 940,518            |
|                            | 1,167,156          | 749,015            | 728,832            | 694,184            |
| <b>Total</b>               | <b>\$6,317,280</b> | <b>\$6,267,675</b> | <b>\$6,279,898</b> | <b>\$6,220,848</b> |

| Appropriations by Organization        | FY 04<br>Actual    | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned   |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Elected Officials</b>              |                    |                    |                    |                    |
| Property Appraiser                    | \$52,745           | \$52,116           | \$51,052           | \$53,580           |
| Tax Collector                         | 110,336            | 119,808            | 155,945            | 155,369            |
|                                       | 163,081            | 171,924            | 206,997            | 208,949            |
| <b>Non-Departmental Organizations</b> |                    |                    |                    |                    |
| Debt Service Accounts                 | 5,153,468          | 5,167,379          | 5,160,403          | 5,155,913          |
| <b>Non-Expenditure Accounts</b>       |                    |                    |                    |                    |
| Reserves & Refunds                    | 8,957              | 928,372            | 912,498            | 855,986            |
| <b>Total</b>                          | <b>\$5,325,506</b> | <b>\$6,267,675</b> | <b>\$6,279,898</b> | <b>\$6,220,848</b> |

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

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

## COURT FACILITIES 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 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 Surcharge Revenues and the Community Investment Tax. The final maturity date of the refunding bonds is November 1, 2029.

| Revenue by Source          | FY 04<br>Actual     | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned   |
|----------------------------|---------------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues     | \$342,587           | \$200,000          | \$20,000           | \$30,000           |
| Gross Revenue              | 342,587             | 200,000            | 20,000             | 30,000             |
| Interfund Transfers        | 3,100,000           | 3,209,248          | 2,335,099          | 2,537,787          |
| Intrafund Transfers        | 3,732,660           | 183,361            | 0                  | 0                  |
| Fund Balance Begin of Year | 5,572,926           | 5,105,705          | 294,468            | 1,557,061          |
|                            | 12,405,586          | 8,498,314          | 2,629,567          | 4,094,848          |
| <b>Total</b>               | <b>\$12,748,173</b> | <b>\$8,698,314</b> | <b>\$2,649,567</b> | <b>\$4,124,848</b> |

| Appropriations by Organization        | FY 04<br>Actual    | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned   |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Non-Departmental Organizations</b> |                    |                    |                    |                    |
| Debt Service Accounts                 | \$3,648,772        | \$3,097,342        | \$1,079,941        | \$2,540,097        |
| <b>Non-Expenditure Accounts</b>       |                    |                    |                    |                    |
| Intrafund Transfers                   | 3,732,660          | 183,361            | 0                  | 0                  |
| Reserves & Refunds                    | 0                  | 5,417,611          | 1,569,626          | 1,584,751          |
|                                       | 3,732,660          | 5,600,972          | 1,569,626          | 1,584,751          |
| <b>Total</b>                          | <b>\$7,381,432</b> | <b>\$8,698,314</b> | <b>\$2,649,567</b> | <b>\$4,124,848</b> |

## CAPITAL IMPROVEMENT PROGRAM REVENUE BONDS 1994 AND 1996 DEBT SERVICE FUND

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

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

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

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

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

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

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

## 2001 COMMUNITY INVESTMENT TAX REVENUE BONDS

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

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

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

## SERIES 2004 CIT REVENUE BONDS

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

| Revenues by Source     | FY 04<br>Actual | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned   |
|------------------------|-----------------|--------------------|--------------------|--------------------|
| Miscellaneous Revenues | \$0             | \$30,000           | \$32,000           | \$32,000           |
| Gross Revenue          | 0               | 30,000             | 32,000             | 32,000             |
| Interfund Transfers    | 0               | 9,062,568          | 8,956,287          | 8,960,859          |
| <b>Total</b>           | <b>\$0</b>      | <b>\$9,092,568</b> | <b>\$8,988,287</b> | <b>\$8,992,859</b> |

| Appropriations by Organization        | FY 04<br>Actual | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned   |
|---------------------------------------|-----------------|--------------------|--------------------|--------------------|
| <b>Non-Departmental Organizations</b> |                 |                    |                    |                    |
| Debt Service Accounts                 | \$0             | \$6,441,331        | \$6,344,769        | \$6,341,007        |
|                                       | 0               | 6,441,331          | 6,344,769          | 6,341,007          |
| <b>Non-Expenditure Accounts</b>       |                 |                    |                    |                    |
| Reserves & Refunds                    | 0               | 2,651,237          | 2,643,518          | 2,651,852          |
|                                       | 0               | 2,651,237          | 2,643,518          | 2,651,852          |
| <b>Total</b>                          | <b>\$0</b>      | <b>\$9,092,568</b> | <b>\$8,988,287</b> | <b>\$8,992,859</b> |

## 2005 TSA TAMPA BAY ARENA NON-ADVALOREM REFUNDING REVENUE BONDS

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 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted   | FY 07<br>Planned   |
|------------------------|-----------------|------------------|--------------------|--------------------|
| Charges For Services   | \$0             | \$0              | \$50,000           | \$50,000           |
| Gross Revenue          | 0               | 0                | 50,000             | 50,000             |
| Transfers              | 0               | 0                | 1,265,625          | 1,268,075          |
| Fund Bal Begin Of Year | 0               | 0                | 229,336            | 950,313            |
|                        | 0               | 0                | 1,494,961          | 2,218,388          |
| <b>Total</b>           | <b>\$0</b>      | <b>\$0</b>       | <b>\$1,544,961</b> | <b>\$2,268,388</b> |

| Appropriations by Organization        | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted   | FY 07<br>Planned   |
|---------------------------------------|-----------------|------------------|--------------------|--------------------|
| <b>Non-Departmental Organizations</b> |                 |                  |                    |                    |
| Debt Service Accounts                 | \$0             | \$0              | \$594,648          | \$1,306,850        |
| <b>Non-Expenditure Accounts</b>       |                 |                  |                    |                    |
| Reserves & Refunds                    | 0               | 0                | 950,313            | 961,538            |
| <b>Total</b>                          | <b>\$0</b>      | <b>\$0</b>       | <b>\$1,544,961</b> | <b>\$2,268,388</b> |

## COUNTYWIDE CAPITAL PROJECTS FUND

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

| Revenues by Source  | FY 04<br>Actual | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|---------------------|-----------------|---------------------|---------------------|---------------------|
| Interfund Transfers | \$0             | \$16,509,421        | \$15,960,490        | \$19,588,760        |
|                     | 0               | 16,509,421          | 15,960,490          | 19,588,760          |
| <b>Total</b>        | <b>\$0</b>      | <b>\$16,509,421</b> | <b>\$15,960,490</b> | <b>\$19,588,760</b> |

| Appropriations by Organization        | FY 04<br>Actual | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|---------------------------------------|-----------------|---------------------|---------------------|---------------------|
| <b>Non-Departmental Organizations</b> |                 |                     |                     |                     |
| Capital Improvement Program Projects  | \$0             | \$16,509,421        | \$17,337,329        | \$19,410,000        |
| <b>Non-Expenditure Accounts</b>       |                 |                     |                     |                     |
| Reserves & Refunds                    | 0               | 0                   | (1,536,329)         | 0                   |
| Interfund Transfers                   | 0               | 0                   | 159,490             | 178,760             |
|                                       | 0               | 0                   | (1,376,839)         | 178,760             |
| <b>Total</b>                          | <b>\$0</b>      | <b>\$16,509,421</b> | <b>\$15,960,490</b> | <b>\$19,588,760</b> |

## UNINCORPORATED AREA CAPITAL PROJECTS FUND

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

| Revenues by Source          | FY 04<br>Actual | FY 05<br>Adopted   | FY 06<br>Adopted    | FY 07<br>Planned   |
|-----------------------------|-----------------|--------------------|---------------------|--------------------|
| Communications Services Tax | \$0             | \$5,038,954        | \$0                 | \$0                |
| Miscellaneous Revenues      | 0               | 100,000            | 0                   | 0                  |
| Gross Revenue               | 0               | 5,138,954          | 0                   | 0                  |
| Interfund Transfers         | 0               | 4,374,778          | 14,098,326          | 9,005,913          |
| Less 5% Required by Law     | 0               | (256,948)          | 0                   | 0                  |
|                             | 0               | 4,117,830          | 14,098,326          | 9,005,913          |
| <b>Total</b>                | <b>\$0</b>      | <b>\$9,256,784</b> | <b>\$14,098,326</b> | <b>\$9,005,913</b> |

| Appropriations by Organization        | FY 04<br>Actual | FY 05<br>Adopted   | FY 06<br>Adopted    | FY 07<br>Planned   |
|---------------------------------------|-----------------|--------------------|---------------------|--------------------|
| <b>County Administrator</b>           |                 |                    |                     |                    |
| Fire Rescue Department                | \$0             | \$0                | \$202,200           | \$0                |
| <b>Non-Departmental Organizations</b> |                 |                    |                     |                    |
| Capital Improvement Program Projects  | 0               | 4,133,000          | 7,996,133           | 0                  |
| <b>Non-Expenditure Accounts</b>       |                 |                    |                     |                    |
| Interfund Transfers                   | 0               | 0                  | 30,200              | 0                  |
| Reserves & Refunds                    | 0               | 5,123,784          | 5,869,793           | 9,005,913          |
|                                       | 0               | 5,123,784          | 5,899,993           | 9,005,913          |
| <b>Total</b>                          | <b>\$0</b>      | <b>\$9,256,784</b> | <b>\$14,098,326</b> | <b>\$9,005,913</b> |

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

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

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

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

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## EPC FACILITY ACQUISITION/REHAB FUND

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

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

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

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## GENERAL OBLIGATION BONDS PARKS & RECREATION PROGRAM FUND

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

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

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

## ENVIRONMENTALLY SENSITIVE LANDS TAX/BOND FUND

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

| Revenues by Source         | FY 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Charges For Services       | \$94,432            | \$0                 | \$0                 | \$0                 |
| Miscellaneous Revenues     | 2,274,380           | 1,061,639           | 377,072             | 377,072             |
| Gross Revenue              | 2,368,812           | 1,061,639           | 377,072             | 377,072             |
| Interfund Transfers        | 6,726,350           | 7,795,562           | 9,758,687           | 10,964,991          |
| Intrafund Transfers        | 11,463,704          | 5,882,101           | 573,795             | 713,104             |
| Fund Balance Begin of Year | 6,722,848           | 2,145,979           | 1,239,872           | 675,920             |
|                            | 24,912,902          | 15,823,642          | 11,572,354          | 12,354,015          |
| <b>Total</b>               | <b>\$27,281,714</b> | <b>\$16,885,281</b> | <b>\$11,949,426</b> | <b>\$12,731,087</b> |

| Appropriations by Organization                | FY 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|---|---------------------|---------------------|---------------------|---------------------|
| <b>County Administrator Organization</b>      |                     |                     |                     |                     |
| Parks, Recreation and Conservation Department | \$1,205,759         | \$2,427,224         | \$2,370,008         | \$2,541,033         |
| Real Estate Department                        | 254,167             | 295,475             | 283,213             | 299,323             |
|   | 1,459,926           | 2,722,699           | 2,653,221           | 2,840,356           |
| <b>Non-Departmental Organizations</b>         |                     |                     |                     |                     |
| Capital Improvement Projects Program          | 1,988,272           | 6,389,076           | 8,046,490           | 8,914,811           |
| Debt Service Accounts                         | 65                  | 0                   | 0                   | 0                   |
|   | 1,988,337           | 6,389,076           | 8,046,490           | 8,914,811           |
| <b>Non-Expenditure Accounts</b>               |                     |                     |                     |                     |
| Intrafund Transfers                           | 11,463,704          | 5,882,101           | 573,795             | 713,104             |
| Interfund Transfers                           | 15,000              | 0                   | 0                   | 0                   |
| Reserves & Refunds                            | 0                   | 1,891,405           | 675,920             | 262,816             |
|   | 11,478,704          | 7,773,506           | 1,249,715           | 975,920             |
| <b>Total</b>                                  | <b>\$14,926,967</b> | <b>\$16,885,281</b> | <b>\$11,949,426</b> | <b>\$12,731,087</b> |

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## COURT FACILITY NON-BOND CONSTRUCTION FUND

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

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

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

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## COURT FACILITY REVENUE BONDS 1999 CONSTRUCTION FUND

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

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

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

**CAPITAL IMPROVEMENT PROGRAM BONDS SERIES 1994/1996 FUND**

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

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

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

## CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

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

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

| Appropriations by Organization        | FY 04<br>Actual      | FY 05<br>Adopted    | FY 06<br>Adopted     | FY 07<br>Planned     |
|---------------------------------------|----------------------|---------------------|----------------------|----------------------|
| <b>Non-Departmental Organizations</b> |                      |                     |                      |                      |
| Capital Improvement Program Projects  | \$1,524,000          | \$0                 | \$0                  | \$0                  |
| Debt Service Accounts                 | 104,533,563          | 9,277,000           | 79,815,000           | 112,030,000          |
|                                       | 106,057,563          | 9,277,000           | 79,815,000           | 112,030,000          |
| <b>Non-Expenditure Accounts</b>       |                      |                     |                      |                      |
| Interfund Transfers                   | 32,160,845           | 36,126,352          | 158,719,621          | 110,146,340          |
| Reserves & Refunds                    | 0                    | 1,920,648           | ( 16,607,621)        | 22,152,660           |
|                                       | 32,160,845           | 38,047,000          | 142,112,000          | 132,299,000          |
| <b>Total</b>                          | <b>\$138,218,408</b> | <b>\$47,324,000</b> | <b>\$221,927,000</b> | <b>\$244,329,000</b> |

## FALKENBURG JAIL CONSTRUCTION FUND

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

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

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

## 2004 COMMUNITY INVESTMENT TAX REVENUE BONDS

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

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

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

## SOLID WASTE SYSTEM ENTERPRISE FUND

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

| Revenues by Source         | FY 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Intergovernmental Revenue  | \$118,686            | \$0                  | \$0                  | \$0                  |
| Charges For Services       | 73,581,374           | 77,359,360           | 81,818,608           | 85,236,106           |
| Fines And Forfeits         | 30                   | 0                    | 0                    | 0                    |
| Miscellaneous Revenues     | 2,161,983            | 2,646,526            | 3,110,164            | 3,202,047            |
| Gross Revenue              | 75,862,073           | 80,005,886           | 84,928,772           | 88,438,153           |
| Interfund Transfers        | 0                    | 0                    | 52,055,000           | 51,500,000           |
| Intrafund Transfers        | 92,240,977           | 83,114,911           | 85,519,917           | 92,214,551           |
| Other                      | 38,344,948           | 0                    | 0                    | 0                    |
| Less 5% Required by Law    | 0                    | ( 1,898,482)         | ( 1,969,273)         | ( 2,047,691)         |
| Fund Balance Begin of Year | 90,958,516           | 85,983,518           | 70,298,278           | 74,016,126           |
|                            | 221,544,441          | 167,199,947          | 205,903,922          | 215,682,986          |
| <b>Total</b>               | <b>\$297,406,514</b> | <b>\$247,205,833</b> | <b>\$290,832,694</b> | <b>\$304,121,139</b> |

| Appropriations by Organization           | FY 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|--|----------------------|----------------------|----------------------|----------------------|
| <b>County Administrator Organization</b> |                      |                      |                      |                      |
| Solid Waste Management Department        | \$60,397,917         | \$64,706,945         | \$68,646,280         | \$72,426,599         |
| <b>Non-Departmental Organizations</b>    |                      |                      |                      |                      |
| Capital Improvement Projects Program     | 887,427              | 4,018,947            | 53,560,000           | 53,840,000           |
| Debt Service Accounts                    | 70,021,445           | 12,327,509           | 12,532,606           | 12,549,369           |
|  | 70,908,872           | 16,346,456           | 66,092,606           | 66,389,369           |
| <b>Non-Expenditure Accounts</b>          |                      |                      |                      |                      |
| Intrafund Transfers                      | 92,240,977           | 83,114,911           | 85,519,917           | 92,214,551           |
| Reserves & Refunds                       | 5,109                | 83,037,521           | 70,573,891           | 73,090,620           |
|  | 92,246,086           | 166,152,432          | 156,093,808          | 165,305,171          |
| <b>Total</b>                             | <b>\$223,552,875</b> | <b>\$247,205,833</b> | <b>\$290,832,694</b> | <b>\$304,121,139</b> |

## WATER & WASTEWATER UTILITY ENTERPRISE FUND

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

| Revenues by Source         | FY 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Licenses and Permits       | \$25,075             | \$0                  | \$30,000             | \$30,000             |
| Intergovernmental Revenue  | 95,019               | 0                    | 0                    | 0                    |
| Charges For Services       | 163,725,322          | 157,648,626          | 173,850,854          | 178,424,105          |
| Fines And Forfeits         | 71,734               | 50,610               | 78,200               | 80,700               |
| Miscellaneous Revenues     | 29,907,291           | 29,072,004           | 28,993,551           | 32,125,026           |
| Gross Revenue              | 193,824,441          | 186,771,240          | 202,952,605          | 210,659,831          |
| Interfund Transfers        | 105,094              | 0                    | 32,147,000           | 72,199,000           |
| Intrafund Transfers        | 207,040,234          | 207,603,023          | 219,862,527          | 218,052,996          |
| Other                      | 38,827               | 24,118               | 38,399               | 39,299               |
| Less 5% Required by Law    | 0                    | ( 413,249)           | ( 516,521)           | ( 606,548)           |
| Fund Balance Begin of Year | 122,681,135          | 107,729,730          | 122,258,732          | 111,079,024          |
|                            | 329,865,290          | 314,943,622          | 373,790,137          | 400,763,771          |
| <b>Total</b>               | <b>\$523,689,731</b> | <b>\$501,714,862</b> | <b>\$576,742,742</b> | <b>\$611,423,602</b> |

| Appropriations by Organization           | FY 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|--|----------------------|----------------------|----------------------|----------------------|
| <b>County Administrator Organization</b> |                      |                      |                      |                      |
| Planning & Growth Management Department  | \$392,693            | \$361,457            | \$536,738            | \$525,318            |
| Real Estate Department                   | 195,262              | 254,955              | 359,527              | 358,986              |
| Water Resource Services Department       | 103,053,959          | 114,263,505          | 128,616,129          | 143,357,592          |
|  | 103,641,914          | 114,879,917          | 129,512,394          | 144,241,896          |
| <b>Non-Departmental Organizations</b>    |                      |                      |                      |                      |
| Capital Improvement Projects Program     | 19,892,295           | 95,912,432           | 86,544,000           | 113,486,000          |
| Debt Service Accounts                    | 27,920,825           | 27,971,928           | 27,558,929           | 27,569,437           |
|  | 47,813,120           | 123,884,360          | 114,102,929          | 141,055,437          |
| <b>Non-Expenditure Accounts</b>          |                      |                      |                      |                      |
| Interfund Transfers                      | 0                    | 55,443               | 0                    | 0                    |
| Intrafund Transfers                      | 207,040,234          | 207,603,023          | 219,862,527          | 218,052,996          |
| Reserves & Refunds                       | 1,191,524            | 55,292,119           | 113,264,892          | 108,073,273          |
|  | 208,231,758          | 262,950,585          | 333,127,419          | 326,126,269          |
| <b>Total</b>                             | <b>\$359,686,792</b> | <b>\$501,714,862</b> | <b>\$576,742,742</b> | <b>\$611,423,602</b> |

## CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

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

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

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

## RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

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

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

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

## CAPACITY ASSESSMENT SPECIAL ASSESSMENT BONDS 2000

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

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

| Appropriations by Organization        | FY 04<br>Actual    | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned   |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|
| <b>County Administrator</b>           |                    |                    |                    |                    |
| Water Resource Services Department    | \$33,947           | \$69,000           | \$0                | \$0                |
| <b>Non-Departmental Organizations</b> |                    |                    |                    |                    |
| Capital Improvement Projects Program  | 5,994,172          | 448,000            | 0                  | 0                  |
| Debt Service Accounts                 | 2,401,908          | 2,838,850          | 2,416,923          | 2,414,448          |
|                                       | 8,396,080          | 3,286,850          | 2,416,923          | 2,414,448          |
| <b>Non-Expenditure Accounts</b>       |                    |                    |                    |                    |
| Reserves & Refunds                    | 0                  | ( 549,506)         | 149,217            | 151,692            |
|                                       | 0                  | ( 549,506)         | 149,217            | 151,692            |
| <b>Total</b>                          | <b>\$8,430,027</b> | <b>\$2,806,344</b> | <b>\$2,566,140</b> | <b>\$2,566,140</b> |

## FLEET SERVICES FUND

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

| Revenues by Source         | FY 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|----------------------------|---------------------|---------------------|---------------------|---------------------|
| Charges For Services       | \$19,378,125        | \$19,587,245        | \$27,068,497        | \$26,746,775        |
| Miscellaneous Revenues     | 1,902,368           | 1,954,935           | 1,373,767           | 1,479,517           |
| Gross Revenue              | 21,280,493          | 21,542,180          | 28,442,264          | 28,226,292          |
| Fund Balance Begin of Year | 14,410,047          | 11,803,086          | 12,382,819          | 12,871,664          |
| <b>Total</b>               | <b>\$35,690,540</b> | <b>\$33,345,266</b> | <b>\$40,825,083</b> | <b>\$41,097,956</b> |

| Appropriations by Organization           | FY 04<br>Actual     | FY 05<br>Adopted    | FY 06<br>Adopted    | FY 07<br>Planned    |
|--|---------------------|---------------------|---------------------|---------------------|
| <b>County Administrator Organization</b> |                     |                     |                     |                     |
| Fleet Management Department              | \$22,383,101        | \$21,832,422        | \$27,953,419        | \$28,566,998        |
| <b>Non-Expenditure Accounts</b>          |                     |                     |                     |                     |
| Reserves & Refunds                       | 4,716               | 11,512,844          | 12,871,664          | 12,530,958          |
| <b>Total</b>                             | <b>\$22,387,817</b> | <b>\$33,345,266</b> | <b>\$40,825,083</b> | <b>\$41,097,956</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 04<br>Actual      | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| Intergovernmental Revenue  | \$146,059            | \$350,000            | \$300,000            | \$300,000            |
| Charges For Services       | 85,447,958           | 89,380,627           | 99,302,503           | 110,306,905          |
| Miscellaneous Revenues     | 2,775,712            | 4,019,252            | 2,740,756            | 2,740,756            |
| Gross Revenue              | 88,369,729           | 93,749,879           | 102,343,259          | 113,347,661          |
| Intrafund Transfers        | 835,170              | 769,523              | 742,292              | 920,153              |
| Fund Balance Begin of Year | 97,485,341           | 105,566,363          | 110,134,152          | 116,824,596          |
|                            | 98,320,511           | 106,335,886          | 110,876,444          | 117,744,749          |
| <b>Total</b>               | <b>\$186,690,240</b> | <b>\$200,085,765</b> | <b>\$213,219,703</b> | <b>\$231,092,410</b> |

| Appropriations by Organization        | FY 04<br>Actual     | FY 05<br>Adopted     | FY 06<br>Adopted     | FY 07<br>Planned     |
|---------------------------------------|---------------------|----------------------|----------------------|----------------------|
| <b>County Administrator</b>           |                     |                      |                      |                      |
| Human Resources Department            | \$1,189,565         | \$1,641,584          | \$1,886,314          | \$1,977,605          |
| <b>Non-Departmental Organizations</b> |                     |                      |                      |                      |
| Non-Departmental Allotments           | 78,953,763          | 87,150,033           | 93,716,531           | 103,539,266          |
| <b>Non-Expenditure Accounts</b>       |                     |                      |                      |                      |
| Intrafund Transfers                   | 835,170             | 769,523              | 742,292              | 920,153              |
| Reserves & Refunds                    | 11,293              | 110,524,625          | 116,874,566          | 124,655,386          |
|                                       | 846,463             | 111,294,148          | 117,616,858          | 125,575,539          |
| <b>Total</b>                          | <b>\$80,989,791</b> | <b>\$200,085,765</b> | <b>\$213,219,703</b> | <b>\$231,092,410</b> |

## BUDGET BY SUBFUND\*

|  | FY 04<br>Actual    | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned     |
|--|--------------------|--------------------|--------------------|----------------------|
| <b>01 GENERAL FUND</b>                             |                    |                    |                    |                      |
| <b>001 COUNTYWIDE GENERAL FUND</b>                 |                    |                    |                    |                      |
| 001 Countywide General Operating Fund              | \$438,676,067      | \$535,671,481      | \$601,343,890      | \$621,497,536        |
| 002 Capital Project Fund*                          | 3,639,857          | 0                  | 0                  | 0                    |
| 003 Major Maintenance & Repair Project Fund*       | 5,056,897          | 0                  | 0                  | 0                    |
| 004 ITS Project Fund*                              | 3,666,755          | 0                  | 0                  | 0                    |
|  | 451,039,576        | 535,671,481        | 601,343,890        | 621,497,536          |
| <b>003 UNINCORPORATED AREA GENERAL FUND</b>        |                    |                    |                    |                      |
| 001 Unincorp Area General Operating Fund           | 255,929,205        | 303,193,062        | 366,450,167        | 381,861,559          |
| 002 Unincorp Area General Project Fd*              | 246,359            | 0                  | 0                  | 0                    |
| 003 Major Maintenance & Repair Project Fund*       | 7,567,131          | 0                  | 0                  | 0                    |
|  | 263,742,695        | 303,193,062        | 366,450,167        | 381,861,559          |
| <b>Total General Fund</b>                          | <b>714,782,271</b> | <b>838,864,543</b> | <b>967,794,057</b> | <b>1,003,359,095</b> |
| <br>   |                    |                    |                    |                      |
| <b>10 SPECIAL REVENUE FUNDS</b>                    |                    |                    |                    |                      |
| <b>002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND</b> |                    |                    |                    |                      |
| 602 Public Art Prog Countywide Fund Ord89-32*      | 75,187             | 10,500             | 159,490            | 178,760              |
| 606 Cw Major Maintenance & Repair Project Fund     | 0                  | 8,626,464          | 4,867,020          | 5,158,444            |
| 702 Crim Just Education/Training Fund FS943.14     | 640,000            | 1,008,548          | 1,433,606          | 1,847,770            |
| 703 Crim Just Training Trust Fund R95-077          | 265,707            | 234,331            | 474,276            | 482,276              |
| 705 County Boat Registration Fee Fund Ord90-13     | 386,504            | 977,260            | 929,103            | 849,603              |
| 706 Detention Deputy Recruitmnt/Retention Fd*      | 79,527             | 31,500             | 0                  | 0                    |
| 707 Teen Court Fund FS938.17/Ord 97-15             | 292,214            | 96,177             | 28,356             | 28,533               |
| 709 Federal Usms/Dept Just Asset Forfeit Fund      | 0                  | 1,732,762          | 1,916,967          | 2,017,967            |
| 710 County Fine & Forfeiture Fund FS142.01         | 9,155,458          | 0                  | 0                  | 0                    |
| 712 Cty Lcl Alcohol/Drug Trust Fund FS 938.13      | 75,916             | 122,159            | 192,414            | 137,114              |
| 713 Drug Abuse Alternate Source Fund R91-0223      | 22,906             | 134,249            | 259,255            | 244,655              |
| 714 800Mhz Intrgv Radio Comm Sys Fund FS318.21     | 1,170,511          | 2,252,147          | 2,577,245          | 2,772,317            |
| 715 Fla Contraband Forfeit Fund FS932.703/704      | 537,968            | 1,642,748          | 1,525,951          | 1,633,834            |
| 716 Lcl Govt Crim Just Trust Fund FS27.3455        | 8,692,440          | 0                  | 0                  | 0                    |
| 717 Service Fees Legal Aid Prog Fund Ord89-20      | 722,277            | 0                  | 0                  | 0                    |
| 718 Drug Abuse Tr Fund FS938.21/Ord 97-16          | 71,898             | 308,299            | 338,134            | 346,534              |
| 719 Federal Treasury Asset Forfeiture Fund         | 0                  | 126,722            | 140,500            | 144,500              |
| 720 Court Improvement Fd Ord 82-07 & 86-17*        | 137,269            | 0                  | 0                  | 0                    |
| 721 Court Facilities Fund Ord87-23                 | 3,411,992          | 1,173,581          | 439,914            | 448,369              |
| 722 Mediation-Arbitration Trust Fund               | 592,471            | 827,323            | 66,660             | 67,990               |
| 723 County Civil Mediation Trust Fund              | 358,307            | 135,659            | 9,720              | 9,915                |
| 724 Family Mediation Trust Fund                    | 0                  | 73,312             | 16,539             | 16,869               |
| 725 Civil Traf Inf Hearing Off Tr Fund Ao92-11     | 1,166,592          | 523,094            | 43,450             | 44,320               |
| 726 General Master (Disso Marriage) Trust Fund     | 637,365            | 204,460            | 13,150             | 13,410               |
| 727 Court Technology Trust Fund Ord93-02           | 323,658            | 90,316             | 143,600            | 146,475              |
| 728 Probate Guardianship & Trust Trust Fund        | 148,761            | 49,802             | 4,435              | 4,520                |
| 729 Spcl Master Animal Ctrl Fee Fund               | 4,272              | 12,562             | 15,795             | 17,045               |
| 730 Cir Ct Mediation Administrative Fee Fund       | 60,268             | 74,832             | 1,520              | 1,550                |
| 731 Spcl Master Water Use Restrict Fee Fund        | 17,298             | 57,008             | 44,790             | 47,890               |

**BUDGET BY SUBFUND\***

|  | FY 04<br>Actual | FY 05<br>Adopted | FY 06<br>Adopted | FY 07<br>Planned |
|--|-----------------|------------------|------------------|------------------|
| <b>002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND (continued)</b> |                 |                  |                  |                  |
| 732 Family Administrative Fee Fnd S-2000-073                   | 54,050          | 183,477          | 2,850            | 2,910            |
| 733 Child Custody Investigation Fee Ao94-181                   | 48,662          | 302,865          | 2,700            | 2,750            |
| 734 Courthouse Annex Tower Fund                                | 3,100,000       | 2,665,400        | 0                | 0                |
| 735 Cnty Ct Court-Ordered Mediation Ao99-06                    | 0               | 59,469           | 2,370            | 2,420            |
| 736 Children'S Advocacy Centr Fnd S-1999-081                   | 0               | 17,257           | 17,640           | 19,140           |
| 737 Public Guardian Trust Fund Ord 99-24                       | 12,000          | 26,221           | 3,000            | 0                |
| 738 Project Hope FS796.07(6)                                   | 0               | 0                | 70,532           | 105,415          |
| 742 State Court Innov(Ord 04-33;939.185 FS)                    | 0               | 2,342,919        | 1,826,947        | 1,891,377        |
| 743 Legal Aid Fund (Ord 04-33;939.185 F.S.)                    | 45,262          | 1,100,000        | 1,100,000        | 1,100,000        |
| 744 Teen Ct/Juv Divrs Fund(Ord04-33;939.185FS)                 | 45,262          | 425,000          | 1,184,869        | 1,236,411        |
| 745 Court-Related Technology Fund (Art.V.)                     | 0               | 5,111,636        | 5,948,926        | 5,112,377        |
| 746 Traf Surcharge Tr Fund FS318.18/Ord04-26                   | 0               | 5,835,400        | 5,454,494        | 5,689,160        |
| 747 Crime Prev/Safe Neighborhds FS775.083(2)                   | 0               | 610,000          | 871,334          | 1,401,724        |
| 748 Slosberg Driver Ed Safety FS 318.1215                      | 0               | 500,000          | 0                | 0                |
| 749 Child Supprt Incent Fd-SS Act Title IV-D                   | 0               | 0                | 22,000           | 22,000           |
| 904 Emer Mgt Facil Plns Rev Fund Fac 9G-20.004                 | 0               | 25,698           | 27,739           | 30,889           |
| 905 Lcl Air Poll Ctrl Tag Fee Tr Fund FS320.03                 | 762,944         | 1,233,807        | 1,329,364        | 1,389,906        |
| 907 Indigent Health Care Svcs FS212.055 Fund                   | 95,693,702      | 97,496,742       | 95,783,483       | 98,711,376       |
| 908 Gardinier Settlement Dep/Epc Fund                          | 437,000         | 843,234          | 476,094          | 486,094          |
| 909 Pollution Recovery Fund Lf84-446                           | 565,585         | 2,347,569        | 1,337,437        | 1,485,276        |
| 910 Pollution Recovery Project Fund                            | 6,480           | 0                | 0                | 0                |
| 911 State Revenue Sharing Fund                                 | 31,017,390      | 37,403,266       | 14,139,858       | 13,315,022       |
| 915 911 Emer Tel Sys-Land Ln Ord86-14/87-25                    | 4,622,408       | 12,415,396       | 10,421,946       | 8,581,111        |
| 916 911 Emer Tel Sys-Wireless 365.173FS                        | 0               | 0                | 2,481,081        | 2,563,275        |
| 925 Fl Boating Improv Prog Fund-FS328.72(15)*                  | 218,773         | 300,000          | 315,000          | 315,000          |
| 969 Jt County-City Cecile Wagnon Will Fund                     | 0               | 85,561           | 83,159           | 85,659           |
| 971 Animal Cont Spay/Neuter Inc Pymt Prog                      | 156,616         | 685,243          | 910,599          | 832,810          |
| 972 Animal Services Contributions Fund                         | 1,182           | 16,819           | 14,969           | 7,286            |
| 992 ITS Project Fund   | 0               | 5,141,955        | 3,112,334        | 2,344,004        |
| 993 Data Management Services Fund                              | 14,630,322      | 0                | 0                | 0                |
| 994 Tampa Bay Water Issues Addl Support Fund                   | 1,429,666       | 2,889,770        | 0                | 0                |
|  | 181,894,070     | 200,590,519      | 162,582,615      | 163,394,052      |
| <b>004 UNINCORPORATED AREA SPECIAL PURPOSE FUND</b>            |                 |                  |                  |                  |
| 602 Public Art Program MSTU Fd Ord89-32*                       | 0               | 1,575            | 30,200           | 0                |
| 610 UA Major Maintenance & Repair Project Fund                 | 0               | 10,655,774       | 2,450,329        | 2,639,324        |
| 620 Parks Impact Fee (Nw Zone) Fund*                           | 1,962,439       | 950,000          | 820,000          | 820,000          |
| 621 Parks Impact Fee (Ne Zone) Fund*                           | 547,730         | 406,600          | 433,750          | 433,750          |
| 622 Parks Impact Fee (Cent Zone) Fund*                         | 641,737         | 1,269,675        | 1,170,000        | 1,170,000        |
| 623 Parks Impact Fee (S Zone) Fund*                            | 284,274         | 253,650          | 605,000          | 605,000          |
| 626 School Site Ded Prog Nw Imp Assess Tr Fund                 | 0               | 7,107            | 6,890            | 7,090            |
| 628 School Site Ded Prog Cent Imp Asses TrFund                 | 0               | 0                | 0                | 0                |
| 630 Fire Service Impact Fee (Nw Zone) Fund*                    | 643,757         | 209,000          | 144,000          | 144,000          |
| 631 Fire Service Impact (Ne Zone) Fund*                        | 1,330           | 96,425           | 115,000          | 115,000          |
| 632 Fire Service Impact Fee (Cent Zone) Fund*                  | 76,231          | 197,350          | 238,500          | 238,500          |
| 633 Fire Service Impact Fee (S Zone) Fund*                     | 1,330           | 86,450           | 229,000          | 229,000          |
| 636 School Site Impact Fee Fund                                | 6,577,713       | 3,582,595        | 6,329,337        | 8,559,137        |

**BUDGET BY SUBFUND\***

|   | FY 04<br>Actual    | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned   |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>004 UNINCORPORATED AREA SPECIAL PURPOSE FUND (continued)</b> |                    |                    |                    |                    |
| 641 Impact Fees Administration                                  | 451,654            | 534,966            | 524,536            | 366,491            |
| 892 Environmental Restoration Project Fund*                     | 148,077            | 253,500            | 300,000            | 300,000            |
| 893 Local Habitat Mitigation Bank Fund*                         | 0                  | 31,500             | 25,000             | 25,000             |
| 900 Building Services Division (Pgm) Fund                       | 14,124,928         | 21,867,170         | 27,375,696         | 26,101,162         |
| 908 Land Excavatin Opr/Inspect Sec.8.01.03Ldc                   | 166,061            | 183,628            | 162,571            | 141,583            |
| 913 Water Conservation Trust Fund Ord91-27*                     | 125,006            | 896,014            | 612,936            | 587,240            |
| 922 Tax Dist On Severance Phos Rock FS211.31                    | 752,750            | 2,570,912          | 2,751,431          | 2,941,251          |
| 924 Stormwater Mgmt Proj Fd Ord 89-27*                          | 10,941,643         | 5,617,750          | 5,133,850          | 5,263,050          |
| 925 Stormwater Mgmt Operating Fund Ord 89-27                    | 311,636            | 599,828            | 1,006,093          | 916,302            |
| 988 Sun City Utility Operating/Project Fund                     | 50,979             | 25,834             | 0                  | 0                  |
|   | <u>37,809,275</u>  | <u>50,297,303</u>  | <u>50,464,119</u>  | <u>51,602,880</u>  |
| <b>006 COUNTY BLENDED COMPONENT UNITS FUND</b>                  |                    |                    |                    |                    |
| 001 Civil Service Board Fund                                    | 2,295,082          | 2,572,858          | 2,776,756          | 2,903,574          |
| 002 Law Library Board Fund-Ord 01-16,Sec7                       | 563,600            | 455,754            | 463,988            | 464,688            |
| 006 City County Planning Commission Fund                        | 5,579,207          | 5,960,419          | 6,178,263          | 6,584,604          |
| 903 Law Library Sales/Svcs Ord 01-16,Sec8                       | 2,945              | 38,731             | 57,405             | 57,255             |
|   | <u>8,440,834</u>   | <u>9,027,762</u>   | <u>9,476,412</u>   | <u>10,010,121</u>  |
| <b>008 LOCAL HOUSING ASSISTANCE PROGRAM FUND</b>                |                    |                    |                    |                    |
| 001 Operating Fund  | 626,118            | 0                  | 0                  | 0                  |
| 200 S.H.I.P. Program*   | 6,238,292          | 5,859,433          | 6,643,069          | 6,643,069          |
|   | <u>6,864,410</u>   | <u>5,859,433</u>   | <u>6,643,069</u>   | <u>6,643,069</u>   |
| <b>009 STATE OF FL HEALTHCARE SURTAX TRUST FUND</b>             |                    |                    |                    |                    |
| 001 Indigent Health Care & Trauma Center Fund                   | 87,693,668         | 100,880,455        | 122,186,055        | 135,086,146        |
| <b>010 SALES TAX REVENUE FUND</b>                               |                    |                    |                    |                    |
| 010 Half-Cent Sales Tax/Bonds Revenue Fund                      | 84,647,653         | 94,787,787         | 107,028,781        | 108,495,508        |
| 020 Prof Sports Franchise Facil Sales Tax Fund                  | 2,003,545          | 2,175,652          | 2,174,148          | 2,174,548          |
| 030 3% Tourist Dev Tax Trust Fund                               | 10,054,620         | 12,045,533         | 13,852,943         | 14,250,748         |
| 040 1% Addl (4Th Ct) Tourist Tax Fund Ord90-03                  | 2,795,685          | 7,701,431          | 9,256,955          | 10,586,574         |
| 050 1% Addl (5Th Ct) Tourist Tax Fund Ord94-13                  | 3,213,217          | 7,941,731          | 6,944,846          | 7,685,555          |
| 090 Lcl Govt Infrastructure Surtax Fund                         | 85,617,241         | 91,487,710         | 100,571,207        | 104,895,769        |
|   | <u>188,331,961</u> | <u>216,139,844</u> | <u>239,828,880</u> | <u>248,088,702</u> |
| <b>012 INTERGOVERNMENTAL GRANTS</b>                             |                    |                    |                    |                    |
| 100 Operating Grants Fund*                                      | 83,892,769         | 84,508,376         | 83,543,117         | 84,886,769         |
| 200 Project Grants Fund*  | 10,340,874         | 7,424,301          | 7,384,174          | 7,384,174          |
|   | <u>94,233,643</u>  | <u>91,932,677</u>  | <u>90,927,291</u>  | <u>92,270,943</u>  |
| <b>013 COUNTY TRANSPORTATION TRUST FUND</b>                     |                    |                    |                    |                    |
| 001 Operating Fund  | 50,249,984         | 55,808,651         | 62,184,400         | 65,776,091         |
| 002 Proj Fund (1St Local Option 6Ct Fuel Tx)*                   | 27,957,337         | 28,882,519         | 24,136,552         | 24,686,649         |
| 005 Street Lighting Non-Ad Val Assessment Fund                  | 6,582,303          | 10,483,999         | 11,202,142         | 11,929,836         |
| 100 Operating Grants Fund*                                      | 329,065            | 0                  | 0                  | 0                  |
| 200 Project Grants Fund*  | 2,254,574          | 246,750            | 0                  | 0                  |
| 937 Rd Network Imp Prog Imp Asses Zone 8*                       | 5,669              | 0                  | 0                  | 0                  |
| 938 Rd Network Imp Prog Imp Asses Zone 9*                       | 8,979              | 0                  | 0                  | 0                  |
| 940 Ninth-Cent Fuel Tax Fund*                                   | 4,884,243          | 4,595,221          | 4,691,136          | 4,797,593          |

**BUDGET BY SUBFUND\***

|   | FY 04<br>Actual    | FY 05<br>Adopted   | FY 06<br>Adopted     | FY 07<br>Planned   |
|---|--------------------|--------------------|----------------------|--------------------|
| <b>013 COUNTY TRANSPORTATION TRUST FUND (continued)</b> |                    |                    |                      |                    |
| 970 Road Network Impact Fee (Zone 01) Fund*             | 44,713             | 9,500              | 6,500                | 2,484,250          |
| 971 Road Network Impact Fee (Zone 02) Fund*             | 17,424             | 207,147            | 361,000              | 361,000            |
| 972 Road Network Impact Fee (Zone 03) Fund*             | 1,425              | 82,721             | 71,250               | 71,250             |
| 973 Road Network Impact Fee (Zone 04) Fund*             | 577,041            | 2,376,900          | 2,470,000            | 2,375,000          |
| 974 Road Network Impact Fee (Zone 05) Fund*             | 36,121             | 107,530            | 109,250              | 109,250            |
| 975 Road Network Impact Fee (Zone 06) Fund*             | 191,319            | 189,596            | 167,675              | 167,675            |
| 976 Road Network Impact Fee (Zone 07) Fund*             | 198,562            | 3,494,575          | 3,467,500            | 147,250            |
| 977 Road Network Impact Fee (Zone 08) Fund*             | 3,103,381          | 998,260            | 950,000              | 38,000             |
| 978 Road Network Impact Fee (Zone 09) Fund*             | 3,207,368          | 1,045,855          | 1,130,500            | 47,500             |
| 979 Road Network Impact Fee (Zone 10) Fund*             | 361,926            | 1,110,550          | 926,250              | 926,250            |
| 980 Citrus Pk Cmnty Dev Dist Pledged Rev Fd*            | 3,852,232          | 3,823,750          | 2,470,000            | 0                  |
| 989 Constitutional Fuel Tax Fund*                       | 9,683,658          | 10,802,727         | 11,048,518           | 11,295,009         |
| 990 County Fuel Tax (7Th Cent) Fund                     | 4,918,697          | 5,603,664          | 5,458,849            | 5,775,763          |
| 991 Local Transp Ninth Cent Fuel Tax Fund               | 6,533,021          | 6,662,788          | 6,801,959            | 6,957,018          |
| 992 Ad Valorem Tax Transp Fund*                         | 1,903,791          | 7,820,000          | 15,885,000           | 17,200,000         |
| 993 Transit System Aid Fund                             | 0                  | 0                  | 200,000              | 0                  |
|   | <b>126,902,833</b> | <b>144,352,703</b> | <b>153,738,481</b>   | <b>155,145,384</b> |
| <b>014 LIBRARY TAX DISTRICT FUND</b>                    |                    |                    |                      |                    |
| 001 Library Tax Dist Operating Fund                     | 38,621,923         | 48,386,866         | 55,022,211           | 62,212,896         |
| 002 Library Tax District Project Fund*                  | 4,071,199          | 5,445,000          | 3,424,000            | 1,317,000          |
| 003 Major Maintenance & Repair Project Fund*            | 640,191            | 346,952            | 428,512              | 461,494            |
| 100 Operating Grants Fund*                              | 34,800             | 463,171            | 0                    | 0                  |
| 200 Project Grants Fund*                                | 1,120,930          | 0                  | 0                    | 0                  |
| 602 Public Art Prog Library Dist Fd Ord89-32*           | 5,130              | 2,100              | 26,182               | 12,850             |
|   | <b>44,494,173</b>  | <b>54,644,089</b>  | <b>58,900,905</b>    | <b>64,004,240</b>  |
| <b>030 INFRASTRUCTURE SURTAX FIXED PROJECT FUND</b>     |                    |                    |                      |                    |
| 002 Project Fund (Entitlement One 1997-2003)*           | 8,839,134          | 500,000            | 800,000              | 600,000            |
| 003 Financed Proj Subfund (PH II 2003-2008)*            | 31,559,561         | 37,557,481         | 67,792,621           | 18,433,000         |
| 004 Non-Financed Proj Subfd(PH II 2003-2008)*           | 11,386,305         | 42,924,963         | 46,263,201           | 49,870,948         |
| 005 Project Subfd (Ph III)*                             | 0                  | 0                  | 6,565,000            | 0                  |
|   | <b>51,785,000</b>  | <b>80,982,444</b>  | <b>121,420,822</b>   | <b>68,903,948</b>  |
| <b>Total Special Revenue Funds</b>                      | <b>828,449,867</b> | <b>954,707,229</b> | <b>1,016,168,649</b> | <b>995,149,485</b> |
| <b>20 DEBT SERVICE FUNDS</b>                            |                    |                    |                      |                    |
| <b>011 CAP IMP NON-ADVAL REV BDS SER 98 FD</b>          |                    |                    |                      |                    |
| 000 Sinking Fund Cap Imp 98 Rev Bds                     | 1,499,300          | 1,879,481          | 1,871,750            | 1,874,594          |
| <b>013 FUEL TAX REF REVENUE BONDS DEBT SVC FUND</b>     |                    |                    |                      |                    |
| 001 Taxable Series 1998 Sinking Fund                    | 2,386,221          | 3,567,446          | 3,548,669            | 3,550,575          |
| <b>024 GENERAL OBLIGATION BONDS P&amp;R SINKING FD</b>  |                    |                    |                      |                    |
| 000 Parks G.O. Bonds '93/'96/'02 Bonds                  | 1,378,124          | 1,478,508          | 1,511,016            | 1,514,985          |
| <b>029 ELAPP LIMITED ADVAL TAX BONDS DBT SVC FD</b>     |                    |                    |                      |                    |
| 000 ELAPP Ltd Adval Tx Bds Sinking Fund                 | 5,325,506          | 6,267,675          | 6,279,898            | 6,220,848          |

**BUDGET BY SUBFUND\***

|   | FY 04<br>Actual   | FY 05<br>Adopted  | FY 06<br>Adopted  | FY 07<br>Planned  |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>036 CRIM JUSTICE FACIL REV BONDS DEBT SVC FD</b>       |                   |                   |                   |                   |
| 000 Crim Just Facil Rev Bds Sinking Fund                  | 10,002,516        | 11,753,570        | 11,669,650        | 11,664,792        |
| 001 Crim Just Facil Rev Bds Reserve Acct                  | 0                 | 10,001,250        | 10,001,250        | 10,001,250        |
|   | <u>10,002,516</u> | <u>21,754,820</u> | <u>21,670,900</u> | <u>21,666,042</u> |
| <b>037 COURT FACIL REV BONDS 99 DEBT SERVICE FD</b>       |                   |                   |                   |                   |
| 001 Courthouse Project Revenue Fund Acct                  | 3,732,660         | 183,361           | 0                 | 0                 |
| 002 Courthouse Project Sinking Fund Acct                  | 3,648,772         | 4,729,528         | 2,649,567         | 4,124,848         |
| 003 Courthouse Proj Invested Sinking Fund Acct            | 0                 | 3,785,425         | 0                 | 0                 |
|   | <u>7,381,432</u>  | <u>8,698,314</u>  | <u>2,649,567</u>  | <u>4,124,848</u>  |
| <b>038 CAP IMPROVE PRG REV BONDS 94 DEBT SVC FD</b>       |                   |                   |                   |                   |
| 004 CIP Ref Rev Bds Series 96 Sinking Fund                | 3,502,421         | 4,092,167         | 4,078,714         | 4,076,302         |
| 005 CIP Ref Rev Bds Series 96 Reserve Fund                | 0                 | 3,491,250         | 3,491,250         | 3,491,250         |
|   | <u>3,502,421</u>  | <u>7,583,417</u>  | <u>7,569,964</u>  | <u>7,567,552</u>  |
| <b>039 CAP IMPROVE NONADVAL REF REV 96A/B BD FD</b>       |                   |                   |                   |                   |
| 001 MOSI/Cnty Ctr Ref Rev Bds 96A/B Debt Svc              | 5,388,384         | 6,739,175         | 6,739,582         | 6,735,634         |
| 002 MOSI/Cnty Ctr Ref Rev Bds 96A/B Reserve               | 0                 | 5,388,220         | 5,388,220         | 5,388,220         |
|   | <u>5,388,384</u>  | <u>12,127,395</u> | <u>12,127,802</u> | <u>12,123,854</u> |
| <b>049 2001 COMMUNITY INVESTMNT TX REV BONDS</b>          |                   |                   |                   |                   |
| 001 CIT Series 2001A And Series 2001B                     | 4,532,562         | 6,628,205         | 6,641,955         | 6,646,788         |
| <b>050 SERIES 2004 CIT REVENUE BONDS</b>                  |                   |                   |                   |                   |
| 001 CIT Series 2004 Sinking Fund                          | 0                 | 9,092,568         | 8,988,287         | 8,992,859         |
| <b>055 2005 TSA REFUNDING NON-ADVAL REV BDS</b>           |                   |                   |                   |                   |
| 001 2005 TSA Refunding Non-Advalorem Rev Bonds Debt Sv Fd | 0                 | 0                 | 1,544,961         | 2,268,388         |
| <b>Total Debt Service Funds</b>                           | <u>41,396,466</u> | <u>79,077,829</u> | <u>74,404,769</u> | <u>76,551,333</u> |
| <br><b>30 CAPITAL PROJECTS FUNDS</b>                      |                   |                   |                   |                   |
| <b>002 COUNTYWIDE CAPITAL PROJECTS FUND</b>               |                   |                   |                   |                   |
| 604 Countywide Construction Fund*                         | 0                 | 16,509,421        | 15,960,490        | 19,588,760        |
| <b>004 UNINCORP AREA CAPITAL PROJECTS FUND</b>            |                   |                   |                   |                   |
| 608 Unincorp Area Construction Fund*                      | 0                 | 9,256,784         | 14,098,326        | 9,005,913         |
| <b>011 CAP IMP NON-ADVAL TAX REV BDS SER 98 FD</b>        |                   |                   |                   |                   |
| 002 Cap Imp Non-Adv Tx Rev Bds 98 Proj Fund*              | 440,967           | 25,000            | 0                 | 0                 |
| <b>016 EPC FACILITY ACQUISITION/REHAB FUND</b>            |                   |                   |                   |                   |
| 002 EPC Sabal Park Facility Project Fund*                 | 443,383           | 0                 | 160,000           | 0                 |
| <b>024 GENERAL OBLIG BONDS P &amp; R PROGRAM FUND</b>     |                   |                   |                   |                   |
| 003 P&R Unincorporated Area Series 1996 Bds*              | 45,339            | 0                 | 0                 | 0                 |
| <b>029 ENVIRO SENSITIVE LANDS TAX/BOND FUND</b>           |                   |                   |                   |                   |
| 000 Site Acquisition & Administration Acct                | 11,717,871        | 7,918,550         | 1,382,928         | 1,125,243         |
| 001 ELAPP Site Management & Restoration Acct              | 1,220,759         | 2,577,655         | 2,520,008         | 2,691,033         |
| 002 ELAPP Projects (Non-Bond) Fund                        | 101,579           | 6,389,076         | 8,046,490         | 8,914,811         |
| 005 Limited Ad Val Tax Bonds (1992) Proj Fd*              | 1,788,610         | 0                 | 0                 | 0                 |
| 006 Limited Ad Val Tax Bonds (1994) Proj Fd*              | 98,148            | 0                 | 0                 | 0                 |
|   | <u>14,926,967</u> | <u>16,885,281</u> | <u>11,949,426</u> | <u>12,731,087</u> |

**BUDGET BY SUBFUND\***

|   | FY 04<br>Actual           | FY 05<br>Adopted         | FY 06<br>Adopted          | FY 07<br>Planned          |
|---|---------------------------|--------------------------|---------------------------|---------------------------|
| <b>034 COURT FACIL NON-BOND CONSTRUCTION FUND</b>   |                           |                          |                           |                           |
| 002 Court Facil Imprvmt Non-Bond Proj Fund          | 620,362                   | (953,629)                | 0                         | 0                         |
| 003 Central Energy Plant Ph II Const                | 5,780,380                 | 0                        | 0                         | 0                         |
|   | <u>6,400,742</u>          | <u>(953,629)</u>         | <u>0</u>                  | <u>0</u>                  |
| <b>035 COURT FACIL REV BONDS 99 CONSTRUCTION FD</b> |                           |                          |                           |                           |
| 002 Court Facil Imprvmt Bond Proj Fund*             | 3,321,177                 | 0                        | 0                         | 0                         |
| <b>038 CAPITAL IMPRV PROG BONDS SERIES 94/96 FD</b> |                           |                          |                           |                           |
| 002 Cap Imp Refunding Rev Bds 1996 Const Fund*      | 72,642                    | 0                        | 0                         | 0                         |
| 003 Cap Imp Revenue Bds 1994 Const Fund*            | 100,001                   | 0                        | 0                         | 0                         |
|   | <u>172,643</u>            | <u>0</u>                 | <u>0</u>                  | <u>0</u>                  |
| <b>044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND</b>   |                           |                          |                           |                           |
| 001 CP Quarterly Note Issuances*                    | 138,218,408               | 9,277,000                | 105,425,000               | 129,630,000               |
| 002 CP Allocated Credit Capacity*                   | 0                         | 38,047,000               | 116,502,000               | 114,699,000               |
|   | <u>138,218,408</u>        | <u>47,324,000</u>        | <u>221,927,000</u>        | <u>244,329,000</u>        |
| <b>048 FALKENBURG JAIL CONSTRUCTION FUND</b>        |                           |                          |                           |                           |
| 002 Jail Expansn Capital Proj (Series 2001A)*       | 466,581                   | 125,000                  | 0                         | 0                         |
| <b>050 2004 COMMUNITY INVESTMENT TAX REV BNDS</b>   |                           |                          |                           |                           |
| 002 CIT Series 2004 Project Fund*                   | 71,396,011                | 0                        | 0                         | 0                         |
| <b>Total Capital Projects Funds</b>                 | <u><b>235,832,218</b></u> | <u><b>89,171,857</b></u> | <u><b>264,095,242</b></u> | <u><b>285,654,760</b></u> |

**40 ENTERPRISE FUNDS**

|   |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>032 SOLID WASTE SYSTEM ENTERPRISE FUND</b>           |                    |                    |                    |                    |
| 001 SW & RR System Operating/Maintenance Fund           | 55,686,244         | 71,294,978         | 75,132,859         | 79,117,530         |
| 003 SW & RR System Revenue Fund                         | 73,171,921         | 79,658,118         | 83,938,430         | 89,755,051         |
| 004 SW & RR System Renewal/Replacement Fund             | 2,810,260          | 12,090,227         | 12,843,927         | 12,862,463         |
| 005 SW & RR System Capital Improvement Fund*            | 887,427            | 4,018,947          | 1,505,000          | 2,340,000          |
| 017 SW/RR Sys (Fin Assur) Nw Closed Lf Fund             | 73,000             | 584,000            | 511,000            | 438,000            |
| 019 SW/RR Sys (Fin Assur/Gasb) Lf Closure Fund          | 0                  | 25,784,367         | 27,247,397         | 27,935,286         |
| 024 SW/RR Sys Closed L/F Maintenance Fund               | 1,749,559          | 2,120,005          | 2,002,501          | 2,348,852          |
| 027 SW & RR System Debt Service Fund                    | 73,845,315         | 23,911,289         | 13,671,788         | 13,389,384         |
| 028 SW & RR System Debt Svc Reserve Fund                | 12,572,295         | 12,580,638         | 3,832,211          | 3,832,211          |
| 029 SW & RR System General Purpose Fund                 | 2,605,000          | 12,838,864         | 15,672,191         | 18,175,672         |
| 041 Taylor Road Landfill Superfund Site Fund            | 33,168             | 40,500             | 46,500             | 46,500             |
| 043 Lf Closure Fund-Phase II (Cell 7) Gasb              | 0                  | 283,900            | 373,890            | 380,190            |
| 049 SW & RR System Rate Stabilization Fund              | 0                  | 2,000,000          | 2,000,000          | 2,000,000          |
| 058 Financed Proj Subfund                               | 0                  | 0                  | 52,055,000         | 51,500,000         |
| 100 Operating Grants Fund*                              | 118,686            | 0                  | 0                  | 0                  |
|   | <u>223,552,875</u> | <u>247,205,833</u> | <u>290,832,694</u> | <u>304,121,139</u> |
| <b>040 WATER &amp; WASTEWATER UTILITY ENTERPRISE FD</b> |                    |                    |                    |                    |
| 001 Utility Sys Operating & Maintenance Acct            | 101,199,815        | 122,769,572        | 139,473,583        | 154,543,871        |
| 002 Utility Sys Rev Bds Debt Service Acct               | 27,920,825         | 35,125,695         | 34,730,081         | 34,877,256         |
| 003 Utility Sys General Revenue Acct                    | 169,322,973        | 176,494,636        | 207,346,039        | 200,888,809        |
| 005 Util Sys Capacity Fees Gen Oper Acct                | 12,701,441         | 15,762,110         | 16,265,996         | 17,538,516         |
| 007 Utility Sys Renewal & Replacement Acct*             | 32,229,984         | 9,503,082          | 10,265,287         | 10,560,230         |
| 010 Utility Sys Gen Rev Cap Exp Acct*                   | 8,302,698          | 44,363,320         | 45,000,000         | 26,900,000         |
| 011 Water Projects Account*                             | 70,017             | 0                  | 0                  | 0                  |

**BUDGET BY SUBFUND\***

|  | FY 04<br>Actual    | FY 05<br>Adopted   | FY 06<br>Adopted   | FY 07<br>Planned   |
|--|--------------------|--------------------|--------------------|--------------------|
| <b><i>040 WATER &amp; WASTEWATER UTILITY ENTERPRISE FD (continued)</i></b> |                    |                    |                    |                    |
| 012 Wastewater Projects Account*   | 413,839            | 0                  | 0                  | 0                  |
| 013 Recl Water Capital Charge Fund R96-072*                                | 441,419            | 0                  | 0                  | 0                  |
| 041 Cone Ranch Special Projects Fund                                       | 20,669             | 1,580,476          | 1,796,509          | 1,840,509          |
| 042 Utility Sys Water Conservation Fund                                    | 257,007            | 1,504,945          | 0                  | 0                  |
| 045 Long Term Sys Capital Rehab/Replcmnt Fund                              | 0                  | 6,479,400          | 0                  | 0                  |
| 046 Revenue Account Rate Stabilization Fund                                | 0                  | 78,134,892         | 76,654,356         | 76,654,356         |
| 050 Reclaimed Water Impvmt Unit Assessmnt Fund                             | 8,638              | 2,612,328          | 3,228,323          | 3,845,835          |
| 051 Reclaimed Water Impvmt Unit Project Fund*                              | 403,677            | 0                  | 0                  | 0                  |
| 052 Capacity Assessment Unit Fund Ord 96-07                                | 6,067,607          | 7,350,653          | 9,793,193          | 11,526,039         |
| 053 Capacity Assessment Unit Project Fund                                  | 0                  | 0                  | 0                  | 37,425,000         |
| 054 Infrastructure Assessment Unit Fund 99-08                              | 72                 | 33,753             | 42,375             | 49,181             |
| 055 Infrastructure Assessmnt Unit Project Fund                             | 19,464             | 0                  | 0                  | 0                  |
| 057 Utility Sys Financed Project Fund                                      | 0                  | 0                  | 32,147,000         | 34,774,000         |
| 200 Project Grants Fund*   | 306,647            | 0                  | 0                  | 0                  |
|  | <b>359,686,792</b> | <b>501,714,862</b> | <b>576,742,742</b> | <b>611,423,602</b> |
| <b><i>044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND</i></b>                   |                    |                    |                    |                    |
| 001 CP Quarterly Note Issuances*   | 5,147,423          | 2,720,000          | 2,680,000          | 5,530,000          |
| <b><i>046 RECL WATER SPCL ASSESSMENT REV BDS 2000</i></b>                  |                    |                    |                    |                    |
| 002 Rev/Sinking Fund Rw Spcl Assmnt 00 Rev Bds*                            | 436,719            | 509,276            | 438,645            | 437,637            |
| <b><i>047 CAPACITY ASSESS SPECIAL ASSESS BDS 2000</i></b>                  |                    |                    |                    |                    |
| 001 Cau Spcl Assmnt Bds 2000 Project Fund*                                 | 5,994,172          | 0                  | 0                  | 0                  |
| 002 Rev/Sinking Fund Cau Spcl Assmnt 2000 Bds*                             | 2,435,855          | 2,806,344          | 2,566,140          | 2,566,140          |
|  | <b>8,430,027</b>   | <b>2,806,344</b>   | <b>2,566,140</b>   | <b>2,566,140</b>   |
| <b>Total Enterprise Funds</b>  | <b>597,253,836</b> | <b>754,956,315</b> | <b>873,260,221</b> | <b>924,078,518</b> |

**BUDGET BY SUBFUND\***

|   | FY 04<br>Actual               | FY 05<br>Adopted              | FY 06<br>Adopted              | FY 07<br>Planned              |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| <b>50 INTERNAL SERVICE FUNDS</b>          |                               |                               |                               |                               |
| <i>066 FLEET SERVICES FUND</i>            |                               |                               |                               |                               |
| 001 Operating Fund                        | 11,861,988                    | 14,582,466                    | 20,510,945                    | 19,917,368                    |
| 003 Lease Back Program Fund               | 10,525,829                    | 18,762,800                    | 20,314,138                    | 21,180,588                    |
|   | <u>22,387,817</u>             | <u>33,345,266</u>             | <u>40,825,083</u>             | <u>41,097,956</u>             |
| <i>067 COUNTY SELF INSURANCE FUND</i>     |                               |                               |                               |                               |
| 000 Insurance Program Administration Fund | 805,110                       | 1,133,928                     | 1,184,591                     | 1,239,068                     |
| 001 Workers Compensation Insurance Fund   | 7,137,888                     | 61,120,271                    | 52,343,375                    | 57,719,044                    |
| 002 General Liability Insurance Fund      | 7,690,502                     | 19,877,686                    | 26,833,368                    | 26,903,671                    |
| 003 Catastrophic Disaster Insurance Fund  | 0                             | 30,966,163                    | 35,184,641                    | 36,084,641                    |
| 004 Employee Group Health Insurance Fund  | 65,356,291                    | 86,987,717                    | 97,673,728                    | 109,145,986                   |
|   | <u>80,989,791</u>             | <u>200,085,765</u>            | <u>213,219,703</u>            | <u>231,092,410</u>            |
| <b>Total Internal Service Funds</b>       | <u><b>103,377,608</b></u>     | <u><b>233,431,031</b></u>     | <u><b>254,044,786</b></u>     | <u><b>272,190,366</b></u>     |
| <b>Grand Total</b>                        | <u><b>\$2,521,092,266</b></u> | <u><b>\$2,950,208,804</b></u> | <u><b>\$3,449,767,724</b></u> | <u><b>\$3,556,983,557</b></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.