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## INTERFUND TRANSFERS

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

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

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

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

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

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

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

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

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

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

## INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Adopted	FY 07 Planned
<b>GENERAL FUND</b>				
<b>Countywide General Fund</b>				
<i>Revenue:</i>				
From State Revenue Sharing	\$16,832,622	\$12,424,370	\$1,725,798	\$1,725,798
From State Revenue Sharing (one-time)	2,442,800	1,500,000	210,828	0
From Civil Traffic Infractions Hearing Officer	50,000	0	0	0
From Service Fees Legal Aid Program Fund	1,333	0	0	0
From Grants Fund	221,461	0	0	0
From Half-Cent Sales Tax - Capital Projects Subfund	3,565,000	0	0	0
From State Revenue Sharing - Capital Projects Subfund	6,500,000	0	0	0
From Half-Cent Sales Tax	0	3,300,000	5,900,000	6,700,000
From Court Facilities & Traffic Hearing Officer Funds	1,175,000	0	0	0
<b>Total Interfund Transfers</b>	<b>30,788,216</b>	<b>17,224,370</b>	<b>7,836,626</b>	<b>8,425,798</b>
<i>Appropriations:</i>				
Detention Deputy Recruitment/Retention Fund	192,000	0	0	0
State Court Innovations Fund	0	1,917,919	1,394,559	1,458,989
Legal Aid Fund	0	675,000	669,812	669,812
Teen Court/Juvenile Diversion Fund	0	0	754,681	806,223
Court-Related Technology Fund	0	2,911,636	1,920,444	1,003,325
ELAPP Operating Millage (rev. avail. for projects)	5,489,659	5,709,794	8,046,490	8,914,811
ELAPP Administration, Management & Restoration Funds	1,236,013	2,085,768	1,712,197	2,050,180
Fine and Forfeiture Fund (1)	6,349,082	0	0	0
Local Criminal Justice Trust Fund (2)	6,670,013	0	0	0
Planning Commission (3)	4,531,157	5,188,919	5,334,158	5,714,666
Law Library (3)	518,336	0	0	0
Civil Service Board (3)	2,137,038	2,397,756	2,591,928	2,709,505
Aging Services Grants Match	472,659	448,471	453,691	453,691
Public Safety Grants Match - Operating	1,851,941	79,881	91,282	97,602
EPC Grants Match	499,000	499,000	497,280	523,062
Head Start Grants Match	3,009,622	3,127,837	3,037,608	3,067,536
Head Start Grants - County Supplement	0	0	1,296,973	1,927,576
Supervisor of Elections Grants Match	25,402	0	0	0
MPO Grants Match	26,463	26,463	26,335	26,335
Health & Social Services Grants Match	4,008,972	5,301,474	4,175,247	4,400,349
Indigent Health Care Services Fund	5,000,000	6,700,000	0	0
Countywide Construction Fund	0	13,850,000	15,960,490	19,588,760
Countywide Major Maintenance & Repair Fund (1X)	0	4,341,672	0	0
Countywide Major Maintenance & Repair Fund	0	2,784,792	4,867,020	5,158,444
Information & Technology Services Project Fund	0	5,141,955	3,112,334	2,344,004
Transportation Trust Fund - Capital (\$10 million alloc.)	4,450,000	2,000,000	2,000,000	2,000,000
Transportation Trust Fund - Capital	0	0	0	2,400,000
Community Liaisons Grants Match	36,090	43,584	1,624	8,204
Public Art Funding	44,341	1,468,421	0	0
<b>Total Interfund Transfers</b>	<b>46,547,788</b>	<b>66,700,342</b>	<b>57,944,153</b>	<b>65,323,074</b>

## INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Adopted	FY 07 Planned
<b>Unincorporated Area General Fund</b>				
<i>Revenue:</i>				
From Half-Cent Sales Tax	56,242,468	61,262,620	70,598,182	70,689,390
From State Revenue Sharing	5,066,000	12,849,808	5,640,684	5,026,676
From Half-Cent Sales Tax - Repair & Renovation Subfund	2,500,000	0	0	0
<b>Total Interfund Transfers</b>	<b>63,808,468</b>	<b>74,112,428</b>	<b>76,238,866</b>	<b>75,716,066</b>
<i>Appropriations:</i>				
Sun City Utility Fund Subsidy	25,815	12,093	0	0
Stormwater Management Project Fund	0	558,000	0	0
Match for Operating/Project Grants	635,000	0	0	0
General Liability Self Insurance Fund	0	0	0	0
Unincorporated Area Construction Fund	0	1,650,000	4,262,000	0
Unincorporated Area Construction Fund - CST	0	2,724,778	8,829,326	9,005,913
Unincorp. Area Major Maintenance & Repair Fund (1X)	0	7,628,837	0	0
Unincorp. Area Major Maintenance & Repair Fund	0	526,937	2,450,329	2,639,324
Catastrophic Disaster Self Insurance Fund	0	0	0	0
Transportation Trust Fund - Operating (\$10 million alloc.)	1,700,000	1,850,000	2,200,000	2,350,000
Transportation Trust Fund - Capital (\$10 million alloc.)	3,350,000	5,650,000	5,300,000	5,150,000
Transportation Trust Fund - Capital (Add'l \$15 million)	0	0	8,535,000	7,600,000
Transportation Trust Fund - Operating (Add'l \$15 million)	0	0	6,465,000	7,400,000
Transportation Trust Fund - O&M Subsidy	12,315,457	15,278,423	10,226,109	11,919,364
Transportation Trust Fund - Capital	1,980,203	150,000	0	0
Land Excavation Operating Fund	107,562	86,904	0	20,023
Public Art Funding	4,800	0	0	0
<b>Total Interfund Transfers</b>	<b>20,118,837</b>	<b>36,115,972</b>	<b>48,267,764</b>	<b>46,084,624</b>

### SPECIAL REVENUE FUNDS

#### Countywide Special Purpose Fund

##### *Revenue:*

From Countywide Project Const. Fund - Public Art	0	0	159,490	178,760
<u>From Countywide General Fund:</u>				
Public Art Fund	44,341	0	0	0
Major Maintenance & Repair Fund	0	7,126,464	4,867,020	5,158,444
Detention Deputy Recruitment/Retention	192,000	0	0	0
County Fine & Forfeiture Fund	6,349,082	0	0	0
Local Govt Criminal Justice Trust Fund	6,670,013	0	0	0
State Court Innovations Fund	0	1,917,919	1,394,559	1,458,989
Legal Aid Fund	0	675,000	669,812	669,812
Teen Court/Juvenile Diversion Fund	0	0	754,681	806,223
Court-Related Technology Fund	0	2,911,636	1,920,444	1,003,325
Indigent Health Care Services	5,000,000	6,700,000	0	0
Information & Technology Svcs. Project Fund	0	5,141,955	3,112,334	2,344,004
From Courthouse Annex Tower Fund (Close Fund)	0	2,665,400	0	0
From Indigent Health Care Sales Surtax Fund	87,693,668	86,663,242	90,438,430	93,366,323
From Law Library Board Fund - State Court Innovations	45,224	0	0	0
From Grants Fund - Teen Court	3,776	0	0	0

## INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Adopted	FY 07 Planned
From Half-Cent Sales Tax (Data Mgmt. Svcs. Fund)	6,695,304	0	0	0
From Half-Cent Sales Tax (CW Major Maint. & Repair Fund)	0	1,500,000	0	0
From State Revenue Sharing (Water Resources Team)	175,968	1,635,693	0	0
<b>Total Interfund Transfers</b>	<b>112,869,376</b>	<b>116,937,309</b>	<b>103,316,770</b>	<b>104,985,880</b>

***Appropriations:***

Countywide General Operating Fund	1,333	0	0	0
Countywide General Fund - Court Fac. & Traffic Hearing Off.	1,175,000	0	0	0
800 MHz Intergovernmental Radio Debt Service	1,170,511	1,115,254	1,149,651	1,140,176
Traffic Surcharge Trust (Close Courthouse Annex Tower Fund)	0	2,665,400	0	0
Courthouse Project Debt Svc Fund	3,100,000	0	0	0
Courthouse Proj. Sinking Fund (Traffic Surcharge Trust Fund)	0	3,209,248	2,335,099	2,537,787
Reimburse General Fund for Court Clerk Services	50,000	0	0	0
Match for Project Grants - Community Liaison Grant	19,482	0	0	0
<u>State Revenue Sharing:</u>				
Countywide General Fund	16,832,622	12,424,370	1,725,798	1,725,798
Countywide General Fund (one-time)	2,442,800	1,500,000	210,828	0
Countywide General Fund - Project Subfund	6,500,000	0	0	0
Unincorporated Area General Fund	5,066,000	12,849,808	5,640,684	5,026,676
Transportation Trust Fund (6-Cent Gas Tax)	0	5,800,000	0	0
Tampa Bay Water Issues	175,968	1,635,693	0	0
<b>Total Interfund Transfers</b>	<b>36,533,716</b>	<b>41,199,773</b>	<b>11,062,060</b>	<b>10,430,437</b>

**Unincorporated Area Special Purpose Fund**

***Revenue:***

From Unincorporated Area Construction Fund	0	0	30,200	0
From CIT Series 2004 Project Fund	1,229,681	0	0	0
From Impact Fee Funds for Administration	253,650	241,585	225,910	125,210
From Commercial Paper Note Issuances - Debt	0	0	0	0
From Commercial Paper Note Issuances - Projects	3,150,000	0	0	0
From Half-Cent Sales Tax (Major Maint. & Repair Fund)	0	2,500,000	0	0
<u>From Unincorporated Area General Fund:</u>				
Unincorporated Area General Fund Project Fund	4,800	0	0	0
Unincorp. Area Major Maint. & Repair Fund	0	8,155,774	2,450,329	2,639,324
Land Excavation Operation/Inspection	107,562	86,904	0	20,023
Stormwater Management Project Fund	0	558,000	0	0
Sun City Utility Fund	25,815	12,093	0	0
<b>Total Interfund Transfers</b>	<b>4,771,508</b>	<b>11,554,356</b>	<b>2,706,439</b>	<b>2,784,557</b>

***Appropriations:***

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

## INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Adopted	FY 07 Planned
<b>Blended Component Units Fund</b>				
<i>Revenue:</i>				
<b>Interfund Transfers</b>				
<u>From Countywide General Fund:</u>				
Civil Service Board	2,137,038	2,397,756	2,591,928	2,709,505
Law Library Board	288,416	0	0	0
Law Library Board (Rent Supplement)	229,920	0	0	0
City/County Planning Commission	4,531,157	5,188,919	5,334,158	5,714,666
<b>Total Interfund Transfers</b>	<b>7,186,531</b>	<b>7,586,675</b>	<b>7,926,086</b>	<b>8,424,171</b>
<i>Appropriations:</i>				
State Court Innovations Fund	45,224	0	0	0
<b>Total Interfund Transfers</b>	<b>45,224</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>State Health Care Surtax Trust Fund</b>				
<i>Appropriations:</i>				
Indigent Health Care Services Fund	87,693,668	86,663,242	90,438,430	93,366,323
<b>Total Interfund Transfers</b>	<b>87,693,668</b>	<b>86,663,242</b>	<b>90,438,430</b>	<b>93,366,323</b>
<b>Sales Tax Revenue Fund</b>				
<i>Appropriations:</i>				
Data Management Services Fund	6,695,304	0	0	0
<u>Countywide General Fund:</u>				
Countywide General Fund - Operating	0	3,300,000	5,900,000	6,700,000
Countywide General Fund - Project Subfund	3,565,000	0	0	0
<u>Unincorporated Area General Fund:</u>				
Unincorporated Area General Fund - Oper. Subfund	56,242,468	61,262,620	70,598,182	70,689,390
Unincorporated Area General Fund - R3M Subfund	2,500,000	0	0	0
Countywide Major Maintenance & Repair Fund	0	1,500,000	0	0
Unincorp. Area Major Maintenance & Repair Fund	0	2,500,000	0	0
Countywide Capital Projects Fund	0	1,191,000	0	0
Infrastructure Surtax Proj. Fd; FY 03 - 08 (non-financed)	39,289,887	42,517,283	45,780,783	49,388,530
Criminal Justice Facilities Debt Svc Fund	9,176,132	9,825,713	9,599,452	9,569,042
CIP Revenue Refunding Bonds '96 Sinking Fund	2,130,165	2,033,865	2,101,198	2,082,624
MOSI/County Center Debt Svc Fund	4,938,232	4,941,871	5,029,104	5,015,704
Capital Improvement Series 98 Bonds Debt Svc Fd.	1,341,669	1,334,050	1,336,534	1,338,130
TSA Refunding Non-Ad Valorem Bonds Debt Svc. Fd.	0	0	1,265,625	1,268,075
<b>Total Interfund Transfers</b>	<b>125,878,857</b>	<b>130,406,402</b>	<b>141,610,878</b>	<b>146,051,495</b>
<b>Intergovernmental Grants Fund</b>				
<i>Revenue:</i>				
From Countywide General Fund	8,180,149	9,526,710	9,580,040	10,504,355
From Countywide General Fund - FEMA Match	1,750,000	0	0	0
From Unincorporated Area General Fund	500,000	0	0	0
From Unincorporated Area General Fund - FEMA Match	135,000	0	0	0
From Stormwater Management Project Fund	241,003	186,550	186,550	186,550
From Stormwater Management Operating Fund	32,632	0	0	0

## INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Adopted	FY 07 Planned
From ELAPP Site Management & Restoration	15,000	0	0	0
From Park Impact Fee Fund	183,400	0	0	0
From CIT Project Fund (Phase I)	14,900	0	0	0
From Teen Court Fund	19,482	0	0	0
From Utility System Operation & Maint. Fund	0	55,443	0	0
<b>Total Interfund Transfers</b>	<b>11,071,566</b>	<b>9,768,703</b>	<b>9,766,590</b>	<b>10,690,905</b>

**Appropriations:**

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

**County Transportation Trust Fund**

**Revenue:**

From Countywide General Fund (Capital)	0	0	0	2,400,000
From Countywide General Fund - Cap. (\$10 million alloc.) *	4,450,000	2,000,000	2,000,000	2,000,000
From Unincorp. Area General Fd - Oper. (\$10 million alloc.) *	1,700,000	1,850,000	2,200,000	2,350,000
From Unincorp. Area General Fd - Cap. (\$10 million alloc.) *	3,350,000	5,650,000	5,300,000	5,150,000
From Unincorp. Area General Fd - Cap. (Add'l \$15 million)	0	0	8,535,000	7,600,000
From Unincorp. Area General Fd - Oper. (Add'l \$15 million)			6,465,000	7,400,000
From Unincorp. Area General Fund (O&M Subsidy)	12,315,457	15,278,423	10,226,109	11,919,364
From Unincorp. Area General Fund (Capital)	1,980,203	150,000	0	0
From State Revenue Sharing	0	5,800,000	0	0
From CIT Project Fund (Phase II)	59,292	0	0	0
<b>Total Interfund Transfers</b>	<b>23,854,952</b>	<b>30,728,423</b>	<b>34,726,109</b>	<b>38,819,364</b>

**Appropriations:**

Impact Fees/Capital Program Administration Fund	253,650	241,585	225,910	125,210
Fuel Tax Revenue Bonds Debt Svc Fund	2,249,684	2,339,377	2,397,827	2,346,340
Commercial Paper Quarterly Note Issuances	5,935,805	6,133,250	0	0
<b>Total Interfund Transfers</b>	<b>8,439,139</b>	<b>8,714,212</b>	<b>2,623,737</b>	<b>2,471,550</b>

**Infrastructure Surtax Fixed Project Fund**

**Revenue:**

From Local Govt. Infrastructure Surtax	39,289,887	42,517,283	45,780,783	49,388,530
From CIT Series 2004 Project Fund	2,807,767	0	0	0
From CP Quarterly Note Issuances	25,030,845	0	25,450,000	17,600,000
From CP Allocated Credit Capacity	0	37,552,481	48,907,621	(31,152,660)
<b>Total Interfund Transfers</b>	<b>67,128,499</b>	<b>80,069,764</b>	<b>120,138,404</b>	<b>35,835,870</b>

**Appropriations:**

Match for Project Grants	14,242	0	0	0
Match for Transportation Trust Fund Project Grants	59,292	0	0	0
Match for Water/Wastewater Project Grants	105,094	0	0	0

## INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Adopted	FY 07 Planned
CIT Series 2001A & Series 2001B Bonds	4,404,321	4,540,379	4,497,448	4,498,095
CIT Series 2004 Sinking Fund	0	9,062,568	6,295,358	6,317,340
CP Quarterly Note Issuances	328,485	0	1,750,000	2,575,000
<b>Total Interfund Transfers</b>	<b>4,911,434</b>	<b>13,602,947</b>	<b>12,542,806</b>	<b>13,390,435</b>

### DEBT SERVICE FUNDS

#### Revenue:

From Half-Cent Sales Tax	15,644,881	16,281,572	16,150,573	16,106,830
From 800Mhz Intergovt Radio System	1,170,511	1,115,254	1,149,651	1,140,176
From Courthouse Annex Tower Fund	3,100,000	0	0	0
From 4th Cent Tourist Dev. Tax	1,941,317	1,853,927	1,915,715	1,898,670
From Traffic Surcharge Trust Fund	0	3,209,248	2,335,099	2,537,787
From 5th Cent Tourist Dev. Tax	0	0	1,265,625	1,268,075
From County Fuel Tax	2,249,684	2,339,377	2,397,827	2,346,340
From CIT Project Fund (Phase II)	4,404,321	13,602,947	10,792,806	10,815,435
From Cap. Imp. Refunding Rev. Bonds 1996 Const.	2	0	0	0
From Cap. Imp. Rev. Bonds 1994 Const. Fund	1	0	0	0
<b>Total Interfund Transfers</b>	<b>28,510,717</b>	<b>38,402,325</b>	<b>36,007,296</b>	<b>36,113,313</b>

### CAPITAL PROJECTS FUNDS

#### Revenue:

From Countywide General Fund (ELAPP)	6,725,672	7,795,562	9,758,687	10,964,991
From Countywide General Fund (CW Capital Proj. Fund)	0	13,850,000	15,960,490	19,588,760
From Countywide General Fund Capital Proj. Fund (Art)	0	1,468,421	0	0
From Unincorp. Area General Fund (MSTU Cap. Proj. Fund)	0	4,374,778	13,091,326	9,005,913
From Unincorp. Area Major Maint. & Repair Proj. Fund	0	0	1,007,000	0
From Half-Cent Sales Tax	0	1,191,000	0	0
From Grant Funds	678	0	0	0
Capital Improvement Commercial Paper Program Fund:				
From CIT Phase II Financed Project Fund	328,486	0	1,750,000	2,575,000
From Constitutional Gas Tax Fund	5,935,805	6,133,250	0	0
From Stormwater Management Project Fund	472,692	0	0	0
From Park Impact Fee Funds	0	0	800,000	400,000
From CP Quarterly Note Issuances	3,980,000	0	160,000	0
From CP Allocated Credit Capacity	0	(1,426,129)	0	0
<b>Total Interfund Transfers</b>	<b>17,443,333</b>	<b>33,386,882</b>	<b>42,527,503</b>	<b>42,534,664</b>

#### Appropriations:

Public Art Program Countywide Fund	0	0	159,490	178,760
Public Art Program Unincorporated Area General Fund	0	0	30,200	0
Grant Match - ELAPP	15,000	0	0	0
CIP Refunding Rev. Bonds '96 Sinking Fund	3	0	0	0
Capital Imp. Commercial Paper Program Fund:				
Stormwater Management Project Fund	3,150,000	0	0	0
CIT Phase II Financed Project Fund	25,030,845	37,552,481	67,792,621	(13,552,660)
CIT Phase III Project Fund	0	0	6,565,000	0
Central Energy Plant Phase II Const Fund	3,980,000	0	0	0

## INTERFUND TRANSFERS

Description	FY 04 Actual	FY 05 Adopted	FY 06 Adopted	FY 07 Planned
Court Facilities Project Fund	0	(1,426,129)	0	0
EPC Sabal Park Facility Project Fund	0	0	160,000	0
Solid Waste Financed Project Fund	0	0	52,055,000	51,500,000
Water/Wastewater Capacity Assmt Unit Proj Fund	0	0	0	37,425,000
Water/Wastewater Utility System Financed Proj. Fund	0	0	32,147,000	34,774,000
2004 Community Investment Tax Rev. Bonds:				
Stormwater Management Project Fund	1,229,681	0	0	0
CIT Phase II Financed Project Fund	2,807,767	0	0	0
<b>Total Interfund Transfers</b>	<b>36,213,296</b>	<b>36,126,352</b>	<b>158,909,311</b>	<b>110,325,100</b>

### ENTERPRISE FUNDS

#### Solid Waste Utility Enterprise Fund

*Revenue:*

From CP Allocated Credit Capacity	0	0	52,055,000	51,500,000
<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>52,055,000</b>	<b>51,500,000</b>

#### Water & Wastewater Utility Enterprise Fund

*Revenue:*

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

*Appropriations:*

#### Utility System Operation & Maint. Fund

Grant Match - Byrne Grant CL2507	0	55,443	0	0
<b>Total Interfund Transfers</b>	<b>0</b>	<b>55,443</b>	<b>0</b>	<b>0</b>

**Notes:**

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