Adopted Budget for FY 09

Hillsborough County Florida

Operations and Funding Guide

Hillsborough County
Florida

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

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

The Budget by Subfund schedule follows next. Subfunds allow County staff to separate, for example, the transportation impact fees collected in each of ten geographic zones, so they may be used exclusively within those zones for the benefit of those who paid the fees. The budget is balanced within each of the subfunds presented, since each subfund has unique sources and uses. Interest is earned, fund balances are estimated, and reserves are established, as needed. Subfunds which are marked with an asterisk are coded as "all years" in the County's financial system. All years budgeting is the method of budgeting and reporting grant and capital project appropriations and expenditures from grant or project inception through the reporting period, as opposed to budgeting and reporting on a fiscal year basis. With all year's budgeting, each year's budget only reflects that specific year's changes in funding.

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

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

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

FUND ACCOUNTING

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

All Fund Types:	FY 06	$2,745,501,315	FY 07	$2,992,415,965	FY 08	$4,046,731,378	FY 09	$4,031,958,664

Governmental Funds: FY 06 $2,019,863,175 FY 07 $2,108,054,064 FY 08 $2,820,073,209 FY 09 $2,646,318,059

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

A. General Fund: FY 06 $871,423,807 FY 07 $962,437,457 FY 08 $1,144,671,398 FY 09 $1,166,310,777
The general fund is the primary operating fund of the County. It is used to account for all financial resources of the general government except those required to be accounted for in other funds.

B. Special Revenue Funds: FY 06 $902,730,060 FY 07 $935,390,736 FY 08 $1,309,030,223 FY 09 $1,318,828,791
Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to specified purposes.

C. Debt Service Funds: FY 06 $143,588,888 FY 07 $91,350,935 FY 08 $89,087,323 FY 09 $110,807,827
Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and other debt related costs.

D. Capital Projects Funds: FY 06 $102,120,420 FY 07 $118,874,936 FY 08 $277,284,265 FY 09 $50,370,664
Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Proprietary Fund Types: FY 06 $722,164,544 FY 07 $872,484,328 FY 08 $1,213,093,821 FY 09 $1,364,496,524

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

A. Enterprise Funds: FY 06 $604,015,944 FY 07 $739,482,005 FY 08 $869,372,702 FY 09 $973,145,108
Enterprise funds are used to account for operations that are financed primarily through user charges, or where the governing body has concluded that the determination of net income is appropriate.

B. Internal Service Funds: FY 06 $118,148,600 FY 07 $133,002,323 FY 08 $343,721,119 FY 09 $391,351,416
Internal service funds are used to account for goods or services provided by one County department to other County departments or agencies on a cost-reimbursement basis.

Agency Fund: FY 06 $3,473,596 FY 07 $11,877,573 FY 08 $13,564,348 FY 09 $21,144,081

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

Source of definitions: Hillsborough County 2007 Comprehensive Annual Financial Report (CAFR).

BUDGET SUMMARY BY FUND

Fund Title		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
General Fund					
Countywide General Fund		$541,745,332	$606,386,249	$691,525,001	$704,555,844
Unincorporated Area General Fund		329,678,475	356,051,208	453,146,397	461,754,933
	Subtotal	871,423,807	962,437,457	1,144,671,398	1,166,310,777
Special Revenue Funds					
Countywide Special Purpose Revenue Fund		137,839,880	119,003,413	218,368,083	252,829,077
Unincorporated Area Special Purpose Fund		40,261,938	31,895,587	38,752,441	28,260,882
County Blended Component Units Fund		9,173,489	9,821,760	9,873,848	9,787,338
Local Housing Assistance Program Fund		11,529,173	13,482,073	8,500,000	8,250,000
State of Fl Healthcare Surtax Trust Fund		75,056,491	80,155,354	197,378,439	180,759,313
Sales Tax Revenue Fund		219,779,657	225,989,096	260,745,425	239,575,707
Intergovernmental Grants		115,169,584	107,462,563	92,477,750	89,993,835
County Transportation Trust Fund		126,781,499	153,759,990	161,123,564	172,952,371
Library Tax District Fund		43,045,128	45,073,534	99,353,548	87,193,403
Infrastructure Surtax Fund		124,093,221	148,747,366	222,457,125	249,226,865
	Subtotal	902,730,060	935,390,736	1,309,030,223	1,318,828,791
Debt Service Funds					
Cap Imp Nonadval Rev 98 &08 Dbt Svc Fd		1,497,150	1,499,650	1,814,723	1,816,579
Fuel Tax Ref Rev Bds Dbt Svc Fd		2,386,648	2,381,061	3,582,686	1,842,834
4th Cent Tourist Dev Tax Fd		0	17,519,762	1,178,090	2,951,285
5th Cent Tourist Dev Tax Fd		0	29,703,300	4,143,883	4,494,617
P&R G.O. Bnds 93/96/02 Dbt Svc Fd		1,386,428	1,377,922	1,569,930	1,504,560
ELAPP Limited Adval Tax Bonds Dbt Svc Fd		5,323,825	5,317,190	6,507,191	6,814,417
Crim Just Cip Ref Rev 93& 03 Dbt Svc Fd		10,003,500	9,998,100	21,669,292	21,666,959
Ct Facil Rev Bds 99&05 Debt Svc Fd		1,079,551	2,541,446	4,118,291	4,154,207
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc		44,683,718	3,251,825	7,085,545	7,046,018
Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd		65,751,789	5,187,706	11,879,633	11,680,239
Cap Impr Commercial Paper Prog Fd		0	397,255	1,654,779	1,218,174
CIT Rev Bds 2001 A & B Dbt Svc Fd		4,537,862	4,531,862	6,651,788	6,734,751
CIT Rev Bds 2004 Dbt Svc Fd		6,344,269	6,337,006	9,007,296	9,040,858
CIT Rev Bds 2007 Dbt Svc Fd		0	0	5,947,205	26,891,323
US 301 Expan Taxable Notes		0	0	0	651,368
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd		594,148	1,306,850	2,276,991	2,299,638
	Subtotal	143,588,888	91,350,935	89,087,323	110,807,827

BUDGET SUMMARY BY FUND

Fund Title		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Capital Projects Funds					
Countywide Capital Projects Fund		19,317,385	10,491,910	9,530,250	42,428,654
Unincorp Area Capital Projects Fund		4,991,219	2,453,225	22,960,084	17,062,892
Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd		192,781	($7,854)	0	0
EPC Facility Acquisition/Rehab Fund		110,047	971,982	0	0
General Oblig Bonds P & R Program Fund		85,221	0	0	0
Enviro Sensitive Lands Tax/Bond Fund		16,020,267	12,595,924	16,981,966	2,799,984
Court Facil Non-Bond Construction Fund		2,125,923	12,898	100,000	100,000
Cap Impr Commercial Paper Program Fund		59,277,577	92,151,853	19,120,004	($12,020,866)
Falkenburg Jail Construction Fund		0	204,998	125,000	0
2007 Community Investment Tax Rev Bnds		0	0	208,466,961	0
	Subtotal	102,120,420	118,874,936	277,284,265	50,370,664
Enterprise Funds					
Solid Waste System Enterprise Fund		170,630,775	243,933,039	270,739,055	297,139,626
Water & Wastewater Utility Enterprise Fd		427,696,048	485,262,333	595,724,647	676,005,482
Cap Impr Commercial Paper Program Fund		2,699,999	4,107,333	2,909,000	0
Recl Water Spcl Assessment Rev Bds 2000		436,338	1,132,756	0	0
Impact Fees Special Asses		2,552,784	5,046,544	0	0
	Subtotal	604,015,944	739,482,005	869,372,702	973,145,108
Internal Service Funds					
Fleet Services Fund		23,142,990	23,798,978	59,477,109	66,279,477
County Self Insurance Fund		95,005,610	109,203,345	284,244,010	325,071,939
	Subtotal	118,148,600	133,002,323	343,721,119	391,351,416
Agency Funds					
Imp Fee Special Assessment Bonds 2006		3,473,499	8,994,789	10,086,863	13,569,944
Transportation Assessment Units Fund		97	868	8,237	9,187
Recl Water Spcl Assessment Rev Bds 2000		0	436,429	503,137	604,293
Impact Fees Special Assess Bd		0	2,445,487	2,966,111	6,960,657
	Subtotal	3,473,596	11,877,573	13,564,348	21,144,081
	Total	$2,745,501,315	$2,992,415,965	$4,046,731,378	$4,031,958,664

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
GENERAL REVENUE FUND				
Countywide General Fund				
Personal Services	$106,997,298	$114,415,482	$120,374,933	$120,709,638
Operating Expenditure/Expense	41,528,751	43,496,836	57,767,659	54,570,585
Capital Equipment	2,187,359	2,054,879	13,454,676	3,397,834
Capital Projects	873,249	866,382	714,000	100,000
Grants & Aids	38,806,205	41,988,846	41,954,067	36,060,495
Transfers	70,297,471	96,758,522	60,766,953	75,330,663
Budgeted Transfers to Constitutional Officers	280,641,923	306,097,738	319,881,211	325,342,579
Reserves & Refunds	413,076	707,564	76,611,502	89,044,050
Subtotal	541,745,332	606,386,249	691,525,001	704,555,844
Unincorporated Area General Fund				
Personal Services	122,329,829	130,342,434	136,197,354	137,773,607
Operating Expenditure/Expense	49,992,539	47,695,728	55,648,976	53,115,768
Capital Equipment	1,535,534	2,020,589	6,219,842	3,574,201
Capital Projects	49,014	290,979	63,200	51,200
Grants & Aids	266,242	3,671,113	5,233,500	1,313,441
Transfers	50,519,816	59,658,646	68,916,520	74,274,502
Budgeted Transfers to Constitutional Officers	104,769,963	112,117,082	114,337,015	117,942,359
Reserves & Refunds	215,538	254,637	66,529,990	73,709,855
Subtotal	329,678,475	356,051,208	453,146,397	461,754,933
Total General Revenue Fund	871,423,807	962,437,457	1,144,671,398	1,166,310,777
SPECIAL REVENUE FUNDS				
Countywide Special Purpose Revenue Fund				
Personal Services	10,365,288	10,661,492	11,809,114	12,280,576
Operating Expenditure/Expense	16,524,437	16,727,397	30,734,881	21,299,903
Capital Equipment	2,385,421	1,434,862	3,058,612	3,100,487
Capital Projects	10,025,026	414,297	1,178,600	963,940
Grants & Aids	83,024,340	79,657,753	108,031,501	124,072,086
Transfers	13,511,655	8,037,087	8,629,463	16,517,904
Budgeted Transfers to Constitutional Officers	2,003,427	2,070,319	1,305,254	1,424,724
Reserves & Refunds	286	206	53,620,658	73,169,457
Subtotal	137,839,880	119,003,413	218,368,083	252,829,077
Unincorporated Area Special Purpose Fund				
Personal Services	13,286,024	13,433,718	11,932,474	10,937,583
Operating Expenditure/Expense	9,566,397	8,809,241	13,709,043	8,578,246
Capital Equipment	702,565	87,243	187,750	31,850
Capital Projects	8,906,493	5,853,198	7,582,000	(285,000)
Grants & Aids	4,540,000	250,994	150,000	150,000
Transfers	3,134,398	3,351,679	1,060,018	1,401,402
Budgeted Transfers to Constitutional Officers	101,039	103,622	106,000	106,500
Reserves & Refunds	25,022	5,892	4,025,156	7,340,301
Subtotal	40,261,938	31,895,587	38,752,441	28,260,882

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Blended Component Units Fund					
Personal Services		7,863,836	8,312,236	8,307,970	8,193,825
Operating Expenditure/Expense		1,024,534	1,091,750	1,220,403	1,224,103
Capital Equipment		67,611	63,821	99,100	82,100
Capital Projects		122,368	142,002	112,000	117,000
Reserves & Refunds		95,140	211,951	134,375	170,310
	Subtotal	9,173,489	9,821,760	9,873,848	9,787,338
Local Housing Assistance Program Fund					
Personal Services		365,867	374,995	610,532	823,093
Operating Expenditure/Expense		158,430	403,975	466,343	474,155
Capital Equipment		2,998	1,150	0	0
Capital Projects		34,495	8,712	0	0
Grants & Aids		10,967,383	12,693,241	7,423,125	6,952,752
	Subtotal	11,529,173	13,482,073	8,500,000	8,250,000
State of Fl Healthcare Surtax Trust Fund					
Transfers		75,056,491	80,155,354	113,828,374	120,999,327
Reserves & Refunds		0	0	83,550,065	59,759,986
	Subtotal	75,056,491	80,155,354	197,378,439	180,759,313
Sales Tax Revenue Fund					
Personal Services		63,960	97,573	194,566	201,924
Operating Expenditure/Expense		10,932	11,180	68,910	38,643
Grants & Aids		74,491,918	70,028,179	71,826,244	66,041,048
Reserves & Refunds		0	0	47,467,375	40,344,939
Transfers		145,057,666	155,688,358	141,034,830	132,794,903
Budgeted Transfers to Constitutional Officers		155,181	163,806	153,500	154,250
	Subtotal	219,779,657	225,989,096	260,745,425	239,575,707
Intergovernmental Grants					
Personal Services		27,783,413	30,300,809	31,923,294	32,864,527
Operating Expenditure/Expense		25,870,303	27,505,381	22,518,050	22,019,127
Capital Equipment		2,126,083	1,298,372	2,702,100	124,495
Capital Projects		1,289,047	1,908,170	0	0
Grants & Aids		39,204,906	41,785,600	34,763,607	34,282,588
Transfers		17,692,405	4,112,182	0	0
Reserves & Refunds		1,203,427	552,049	570,699	703,098
	Subtotal	115,169,584	107,462,563	92,477,750	89,993,835

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Transportation Trust Fund				
Personal Services	30,263,779	32,696,665	34,315,724	36,047,799
Operating Expenditure/Expense	30,157,308	33,675,852	35,085,060	32,868,659
Capital Equipment	490,418	201,322	0	0
Capital Projects	15,976,430	30,182,906	30,048,000	26,984,321
Grants & Aids	4,656,830	13,420,439	2,526,644	2,383,676
Transfers	45,094,347	43,438,523	44,961,335	43,860,421
Budgeted Transfers to Constitutional Officers	141,475	144,112	166,398	166,398
Reserves & Refunds	912	171	14,020,403	30,641,097
Subtotal	126,781,499	153,759,990	161,123,564	172,952,371
Library Tax District Fund				
Personal Services	17,469,385	19,154,471	20,570,131	21,208,876
Operating Expenditure/Expense	9,000,270	10,728,153	13,499,513	13,749,103
Capital Equipment	6,632,447	5,708,095	8,011,974	5,948,681
Capital Projects	3,153,808	2,419,740	9,172,175	4,312,077
Grants & Aids	690,469	684,220	684,220	530,134
Transfers	4,865,903	4,887,290	12,813,775	5,673,336
Budgeted Transfers to Constitutional Officers	1,135,026	1,343,423	1,447,180	1,417,312
Reserves & Refunds	97,820	148,142	33,154,580	34,353,884
Subtotal	43,045,128	45,073,534	99,353,548	87,193,403
Infrastructure Surtax Fund				
Operating Expenditure/Expense	75,609	40,811	38,000	655,000
Capital Equipment	2,187,591	1,175,840	5,939,160	1,680,000
Capital Projects	59,602,177	125,722,160	181,822,000	144,603,755
Debt Service	0	0	0	51,350,000
Grants & Aids	10,205,684	4,774	1,823,342	13,270,000
Transfers	52,022,160	21,803,781	17,267,504	99,736,604
Reserves & Refunds	0	0	15,567,119	(62,068,494)
Subtotal	124,093,221	148,747,366	222,457,125	249,226,865
Total Special Revenue Funds	902,730,060	935,390,736	1,309,030,223	1,318,828,791
DEBT SERVICE FUNDS				
Cap Imp Nonadval Rev 98 &08 Dbt Svc Fd				
Operating Expenditure/Expense	2,650	2,650	5,000	5,000
Debt Service	1,494,500	1,497,000	1,523,375	1,451,863
Reserves & Refunds	0	0	286,348	359,716
Subtotal	1,497,150	1,499,650	1,814,723	1,816,579
Fuel Tax Ref Rev Bds Dbt Svc Fd				
Operating Expenditure/Expense	0	10,461	18,000	20,000
Debt Service	2,386,648	2,370,600	2,374,450	1,382,000
Reserves & Refunds	0	0	1,190,236	440,834
Subtotal	2,386,648	2,381,061	3,582,686	1,842,834

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
4th Cent Tourist Dev Tax Dbt Svc Fd					
Operating Expenditure/Expense		0	444,739	10,000	10,000
Debt Service		0	8,728,919	1,168,090	1,151,890
Grants & Aids		0	8,346,104	0	1,000,000
Reserves & Refunds		0	0	0	789,395
	Subtotal	0	17,519,762	1,178,090	2,951,285
5th Cent Tourist Dev Tax Dbt Svc Fd					
Operating Expenditure/Expense		0	775,537	20,000	20,000
Debt Service		0	28,901,663	3,210,567	3,209,623
Grants & Aids		0	26,100	0	1,000
Reserves & Refunds		0	0	913,316	1,263,994
	Subtotal	0	29,703,300	4,143,883	4,494,617
P&R G.O. Bnds 93/96/02 Dbt Svc Fd					
Operating Expenditure/Expense		8,000	6,350	10,000	12,000
Debt Service		1,326,655	1,321,030	1,324,203	1,319,553
Budgeted Transfers to Constitutional Officers		50,184	48,742	54,952	55,570
Reserves & Refunds		1,589	1,800	180,775	117,437
	Subtotal	1,386,428	1,377,922	1,569,930	1,504,560
ELAPP Limited Adval Tax Bonds Dbt Svc Fd					
Operating Expenditure/Expense		0	3,600	9,000	11,000
Debt Service		5,153,903	5,149,413	5,200,650	5,154,690
Transfers		0	0	0	647,372
Budgeted Transfers to Constitutional Officers		163,882	154,919	184,015	188,983
Reserves & Refunds		6,040	9,258	1,113,526	812,372
	Subtotal	5,323,825	5,317,190	6,507,191	6,814,417
Crim Just CIP Ref Rev 93& 03 Dbt Svc Fd					
Operating Expenditure/Expense		3,600	3,600	4,000	4,000
Debt Service		9,999,900	9,994,500	10,022,750	9,995,500
Reserves & Refunds		0	0	11,642,542	11,667,459
	Subtotal	10,003,500	9,998,100	21,669,292	21,666,959
Ct Facil Rev Bds 99&05 Debt Svc Fd					
Operating Expenditure/Expense		5,608	7,350	11,000	12,000
Debt Service		1,073,943	2,534,096	2,532,671	2,533,953
Reserves & Refunds		0	0	1,574,620	1,608,254
	Subtotal	1,079,551	2,541,446	4,118,291	4,154,207
Cap Imprv Prg Rev Bds 94/96/06 Debt Svc					
Operating Expenditure/Expense		606,383	6,800	10,200	10,200
Debt Service		43,834,710	3,245,025	3,245,572	3,246,722
Transfers		242,625	0	0	0
Reserves & Refunds		0	0	3,829,773	3,789,096
	Subtotal	44,683,718	3,251,825	7,085,545	7,046,018

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Cap Imprv Non-Adv Ref Rev 96&2006 Bd Fd				
Operating Expenditure/Expense	606,954	3,500	8,000	8,000
Debt Service	64,945,921	5,184,206	5,184,231	5,185,606
Transfers	198,914	0	0	0
Reserves & Refunds	0	0	6,687,402	6,486,633
Subtotal	65,751,789	5,187,706	11,879,633	11,680,239
Cap Imp Commercial Paper Program Fund				
Operating Expenditure/Expense	0	0	0	7,500
Debt Service	0	397,255	1,654,779	1,325,500
Reserves & Refunds	0	0	0	(114,826)
Subtotal	0	397,255	1,654,779	1,218,174
2001 Community Investment Tax Rev Fonds				
Operating Expenditure/Expense	3,600	3,600	17,000	18,000
Debt Service	4,534,262	4,528,262	4,529,262	4,532,062
Reserves & Refunds	0	0	2,105,526	2,184,689
Subtotal	4,537,862	4,531,862	6,651,788	6,734,751
CIT Rev Bds 2004 Dbt Svc Fd				
Operating Expenditure/Expense	3,500	0	5,000	6,000
Debt Service	6,340,769	6,337,006	6,351,444	6,363,756
Reserves & Refunds	0	0	2,650,852	2,671,102
Subtotal	6,344,269	6,337,006	9,007,296	9,040,858
CIT Rev Bds 2007 Dbt Svc Fd				
Operating Expenditure/Expense	0	0	10,000	10,000
Debt Service	0	0	5,937,205	16,276,338
Reserves & Refunds	0	0	0	10,604,985
Subtotal	0	0	5,947,205	26,891,323
US 301 Expan Taxable Notes				
Debt Service	0	0	0	651,368
Subtotal	0	0	0	651,368
TSA Non-Adv Ref Rev Bds 05 Dbt Svc Fd				
Operating Expenditure/Expense	(500)	0	5,000	6,000
Debt Service	594,648	1,306,850	1,309,000	1,310,550
Reserves & Refunds	0	0	962,991	983,088
Subtotal	594,148	1,306,850	2,276,991	2,299,638
Total Debt Service Funds	143,588,888	91,350,935	89,087,323	110,807,827

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
CAPITAL PROJECTS FUNDS					
Countywide Capital Projects Fund					
Operating Expenditure/Expense		1,328,516	1,395,547	(680,800)	13,242,875
Capital Equipment		0	4,476	241,835	9,782,105
Capital Projects		13,475,304	8,772,157	2,439,284	16,987,025
Grants & Aids		3,240,000	100,000	0	550,000
Transfers		179,840	219,730	22,453	134,150
Budgeted Transfers to Constitutional Officers		1,093,725	0	0	906,868
Reserves & Refunds		0	0	7,507,478	825,631
	Subtotal	19,317,385	10,491,910	9,530,250	42,428,654
Unincorp Area Capital Projects Fund					
Operating Expenditure/Expense		1,451,549	441,904	885,000	6,000,000
Capital Equipment		523,449	0	1,565,000	1,593,000
Capital Projects		2,797,203	541,449	13,941,000	3,040,000
Grants & Aids		0	1,448,172	0	6,354,908
Transfers		219,018	21,700	62,510	2,658,032
Reserves & Refunds		0	0	6,506,574	(2,583,048)
	Subtotal	4,991,219	2,453,225	22,960,084	17,062,892
Cap Imp Non-Adval Tax Rev Bds Ser 98 Fd					
Capital Projects		192,781	(7,854)	0	0
	Subtotal	192,781	(7,854)	0	0
EPC Facility Acquisition/Rehab Fund					
Operating Expenditure/Expense		1,482	880	0	0
Capital Equipment		2,200	0	0	0
Capital Projects		106,365	971,102	0	0
	Subtotal	110,047	971,982	0	0
General Oblig Bonds P & R Program Fund					
Capital Projects		85,221	0	0	0
	Subtotal	85,221	0	0	0
Enviro Sensitive Lands Tax/Bond Fund					
Personal Services		1,250,113	1,423,067	1,550,920	0
Operating Expenditure/Expense		850,942	878,051	1,384,724	0
Capital Equipment		79,540	447,641	0	0
Capital Projects		8,850,229	9,505,795	12,119,352	572,369
Debt Service		6,250	0	0	0
Grants & Aids		0	1	0	0
Transfers		4,983,193	341,369	853,868	2,227,615
Reserves & Refunds		0	0	1,073,102	0
	Subtotal	16,020,267	12,595,924	16,981,966	2,799,984

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Court Facil Non-Bond Construction Fund				
Operating Expenditure/Expense	48,055	0	0	0
Capital Equipment	0	0	0	34,000
Capital Projects	1,603,416	12,898	300,000	0
Transfers	474,452	0	0	0
Reserves & Refunds	0	0	(200,000)	66,000
Subtotal	2,125,923	12,898	100,000	100,000
Cap Impr Commercial Paper Program Fund				
Operating Expenditure/Expense	27,248	0	0	25,000
Capital Projects	0	7,975,226	0	0
Debt Service	49,842,090	56,159,278	19,685,000	(46,830,695)
Grants & Aids	0	0	0	2,000,000
Transfers	9,408,239	28,017,349	168,513,398	71,043,821
Reserves & Refunds	0	0	(169,078,394)	(38,258,992)
Subtotal	59,277,577	92,151,853	19,120,004	(12,020,866)
Falkenburg Jail Construction Fund				
Capital Equipment	0	42,000	0	0
Capital Projects	0	162,998	0	0
Reserves & Refunds	0	0	125,000	0
Subtotal	0	204,998	125,000	0
2007 Community Investment Tax Rev Bnds				
Operating Expenditure/Expense	0	0	3,500,000	0
Transfers	0	0	10,000	0
Reserves & Refunds	0	0	204,956,961	0
Subtotal	0	0	208,466,961	0
Total Capital Projects Funds	102,120,420	118,874,936	277,284,265	50,370,664
ENTERPRISE FUNDS				
Solid Waste System Enterprise Fund				
Personal Services	8,681,444	9,167,062	9,746,155	10,085,833
Operating Expenditure/Expense	55,496,259	61,681,504	70,297,828	76,980,047
Capital Equipment	1,801,166	1,572,676	2,005,000	851,000
Capital Projects	7,454,182	44,890,517	10,627,780	8,667,034
Debt Service	12,527,005	20,563,725	9,685,933	11,526,651
Transfers	84,605,905	106,001,998	98,577,989	111,387,840
Reserves & Refunds	64,814	55,557	69,798,370	77,641,221
Subtotal	170,630,775	243,933,039	270,739,055	297,139,626

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Water & Wastewater Utility Enterprise Fd				
Personal Services	39,283,494	42,408,674	48,735,603	50,864,308
Operating Expenditure/Expense	80,405,585	93,622,991	105,431,426	104,729,058
Capital Equipment	2,630,542	3,249,708	6,030,020	2,181,399
Capital Projects	44,866,736	79,169,792	65,369,000	85,673,000
Debt Service	31,685,255	27,626,286	27,668,272	27,828,255
Grants & Aids	625,859	410,979	0	0
Transfers	228,040,061	238,713,221	240,265,481	291,454,715
Reserves & Refunds	158,516	60,682	102,224,845	113,274,747
Subtotal	427,696,048	485,262,333	595,724,647	676,005,482
Cap Impr Commercial Paper Program Fund				
Debt Service	2,699,999	4,107,333	2,909,000	0
Subtotal	2,699,999	4,107,333	2,909,000	0
Recl Water Spcl Assessment Rev Bds 2000				
Operating Expenditure/Expense	9,473	0	0	0
Debt Service	426,676	(14,521)	0	0
Transfers	0	1,147,277	0	0
Reserves & Refunds	189	0	0	0
Subtotal	436,338	1,132,756	0	0
Impact Fees Special Asses				
Operating Expenditure/Expense	40,787	0	0	0
Capital Projects	106,275	0	0	0
Debt Service	2,405,441	(92,417)	0	0
Transfers	1	5,138,961	0	0
Reserves & Refunds	280	0	0	0
Subtotal	2,552,784	5,046,544	0	0
Total Enterprise Funds	604,015,944	739,482,005	869,372,702	973,145,108
INTERNAL SERVICE FUND				
Fleet Services Fund				
Personal Services	3,822,140	3,927,799	4,359,493	5,079,941
Operating Expenditure/Expense	10,538,650	11,351,232	12,218,561	13,822,819
Capital Equipment	8,735,570	8,162,778	9,809,810	12,048,699
Capital Projects	46,630	349,699	0	0
Reserves & Refunds	0	7,470	33,089,245	35,328,018
Subtotal	23,142,990	23,798,978	59,477,109	66,279,477
County Self Insurance Fund				
Personal Services	3,001,070	2,950,316	3,898,263	4,163,710
Operating Expenditure/Expense	91,278,471	105,488,624	115,704,844	124,770,523
Capital Equipment	4,610	18,295	0	0
Transfers	710,614	746,110	794,255	945,973
Reserves & Refunds	10,845	0	163,846,648	195,191,733
Subtotal	95,005,610	109,203,345	284,244,010	325,071,939
Total Internal Service Funds	118,148,600	133,002,323	343,721,119	391,351,416

FUND SUMMARY BY TYPE OF EXPENDITURE

Titles	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
AGENCY FUNDS				
Imp Fee Special Assessment Bonds 2006				
Operating Expenditure/Expense	1,816,419	102,327	203,352	202,848
Debt Service	1,657,080	8,892,125	8,892,125	8,893,000
Transfers	0	0	0	3,698,201
Reserves & Refunds	0	337	991,386	775,895
Subtotal	3,473,499	8,994,789	10,086,863	13,569,944
Transportation Assessment Units Fund				
Operating Expenditure/Expense	97	868	1,078	1,078
Reserves & Refunds	0	0	7,159	8,109
Subtotal	97	868	8,237	9,187
Recl Water Spcl Assessment Rev Bds 2000				
Operating Expenditure/Expense	0	9,905	9,213	13,427
Debt Service	0	426,395	424,534	426,994
Transfers	0	0	0	81,936
Reserves & Refunds	0	129	69,390	81,936
Subtotal	0	436,429	503,137	604,293
Impact Fees Special Assess Bd				
Operating Expenditure/Expense	0	41,414	59,527	59,827
Debt Service	0	2,404,073	2,408,038	2,403,484
Transfers	0	0	0	4,149,865
Reserves & Refunds	0	0	498,546	347,481
Subtotal	0	2,445,487	2,966,111	6,960,657
Total Agency Funds	3,473,596	11,877,573	13,564,348	21,144,081
Total	$2,745,501,315	$2,992,415,965	$4,046,731,378	$4,031,958,664

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. All restricted revenues and expenditures are reflected in the Countywide Special Purpose Revenue Fund. This separation provides a better picture of the use of unrestricted and restricted County funds.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Current Ad Valorem Taxes	$429,587,394	$492,625,204	$504,645,807	$480,731,070
Delinq Ad Valorem Taxes	1,237,956	1,188,989	1,500,000	1,300,000
Local Business Tax	0	0	0	1,284,366
Licenses And Permits	4,422,063	4,341,166	3,232,710	2,407,184
Intergovernmental Revenue	9,434,164	9,270,318	7,065,378	5,714,033
Charges For Services	45,048,034	45,465,809	49,041,457	58,361,304
Fines And Forfeits	62,251	182,488	37,609	43,059
Miscellaneous Revenues	18,374,760	16,919,831	13,799,672	13,885,644
Gross Revenue	508,166,622	569,993,805	579,322,633	563,726,660
Interfund Transfers	8,421,155	11,249,780	8,953,899	15,038,139
Other	38,464,514	40,196,980	24,647,043	32,053,941
Less 5% Required By Law	0	0	(28,949,120)	(29,562,131)
Fund Balance Begin of Year	87,512,578	103,981,397	107,550,546	123,299,235
	134,398,247	155,428,157	112,202,368	140,829,184
Total	$642,564,869	$725,421,962	$691,525,001	$704,555,844

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Board of County Commissioners				
Board of County Commissioners	$2,000,267	$2,104,780	$2,260,511	$2,293,377
County Internal Performance Auditor	372,529	412,589	475,081	491,806
	2,372,796	2,517,369	2,735,592	2,785,183
County Attorney				
County Attorney	8,926,075	9,509,380	9,702,400	9,673,653

COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator				
Aging Services Department	10,327,158	12,037,010	11,987,853	12,123,443
Animal Services Department	7,333,989	7,722,821	8,232,248	8,149,651
Children's Services Department	12,458,074	13,598,293	13,189,759	12,731,545
Communications Department	2,951,214	3,120,064	3,327,376	2,880,833
Community Liaison Section	747,429	786,094	762,568	784,528
Consumer Protection & Professional Responsibility	1,438,141	1,522,116	1,515,854	1,505,576
County Administrator	3,290,797	3,683,115	3,758,954	4,191,893
Debt Management Department	826,059	847,429	899,499	791,106
Economic Development Department	1,594,670	1,843,884	1,797,523	1,710,068
Emergency Dispatch Center	0	190,693	197,930	252,169
Emergency Management	0	1,067,996	1,184,672	971,284
Equal Opportunity Administrator	173,527	184,250	195,946	138,218
Extension	1,484,839	1,585,549	1,652,853	1,627,117
Health and Social Services Department	12,909,865	12,726,794	17,244,439	18,300,294
HIPAA Compliance Office	430,442	251,106	326,244	277,883
Human Resources Department	2,901,741	3,061,454	3,555,611	2,957,376
Information & Technology Services Dept	16,222,119	17,113,513	17,662,874	17,707,147
Management & Budget Department	2,522,415	2,468,737	2,811,644	2,770,262
Medical Examiner Department	4,049,543	4,582,255	4,867,969	5,073,451
Neighborhood Relations	589,077	626,255	594,617	0
Parks, Recreation and Conservation Department	13,396,783	14,586,444	16,569,984	19,994,205
Procurement Services	2,585,794	2,613,902	2,699,554	2,719,205
Public Safety Department	5,342,125	0	0	0
Public Works Department	2,439,805	3,018,436	2,759,163	2,956,202
Real Estate Department	19,933,221	21,344,588	25,346,291	23,797,483
Security Services Agency	0	4,093,501	4,578,303	4,888,113
	125,948,827	134,676,299	147,719,728	149,299,052

COUNTYWIDE GENERAL FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Elected Officials				
BOCC Judicial Services Cost	167,812	0	0	0
Clerk of Circuit Court	21,710,616	25,466,359	20,745,007	19,868,557
Property Appraiser	9,790,462	9,615,770	9,667,731	9,844,859
Public Defender	116,055	131,059	116,358	124,995
Sheriff	223,413,382	242,428,544	252,307,481	264,593,353
State Attorney (Part I)	377,725	337,687	525,498	477,620
State Attorney (Part II)	2,354,514	2,470,314	2,546,579	2,575,746
Supervisor of Elections	7,608,471	7,267,681	12,782,923	6,699,071
Tax Collector	18,050,999	20,916,651	23,975,586	23,875,362
Value Adjustment Board	371,894	402,244	402,483	461,377
	283,961,930	309,036,309	323,069,646	328,520,940
Judicial Branch (Admin Office of Courts)	3,107,463	2,667,587	2,744,829	2,759,669
Guardian Ad Litem	469,237	571,060	637,619	602,284
Boards, Commissions & Agencies				
Charter Review Board	3,096	0	0	0
Environmental Protection Commission	10,035,871	10,460,901	10,058,236	9,702,825
Legislative Delegation	218,159	273,303	244,837	237,034
Soil & Water Conservation Board	244,409	225,507	238,022	251,785
	10,501,535	10,959,711	10,541,095	10,191,644
Non-Departmental Organizations				
Capital Improvement Program Projects	808,667	684,127	0	0
Major Maintenance & Repair Program	1,248,239	83,973	0	0
Governmental Agencies	20,585,187	24,706,407	27,047,070	20,241,039
Non-Departmental Allotments	4,095,129	4,027,681	21,841,593	8,261,128
Nonprofit Organizations	9,009,700	9,480,260	8,106,974	7,846,539
	35,746,922	38,982,448	56,995,637	36,348,706
Non-Expenditure Accounts				
Interfund Transfers	70,297,471	96,758,522	60,766,953	75,330,663
Reserves & Refunds	413,076	707,564	76,611,502	89,044,050
	70,710,547	97,466,086	137,378,455	164,374,713
Total	$541,745,332	$606,386,249	$691,525,001	$704,555,844

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. All restricted revenues and expenditures are reflected in the Unincorporated Area Special Purpose Revenue Fund. This separation provides a better picture of the use of unrestricted and restricted County funds for unincorporated area services.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Current Ad Valorem Taxes	$195,152,776	$232,230,458	$238,682,439	$222,864,951
Delinq Ad Valorem Taxes	308,884	326,374	200,000	200,000
Communications Services Tax	23,579,615	27,236,349	28,520,675	28,320,747
Other Taxes	54,645	62,428	55,800	0
Licenses And Permits	3,360	9,040	60,000	68,333
Intergovernmental Revenue	17,184,251	16,773,953	17,097,637	16,191,949
Charges For Services	21,544,129	19,712,327	22,521,132	23,059,121
Fines And Forfeits	3,756,841	2,334,326	2,600,200	1,945,658
Miscellaneous Revenues	6,416,253	9,907,638	6,699,503	6,765,664
Gross Revenue	268,000,754	308,592,893	316,437,386	299,416,423
Interfund Transfers	79,417,184	71,233,163	61,126,581	64,453,105
Other	15,138,894	14,103,975	10,043,000	11,003,000
Less 5% Required By Law	0	0	(15,821,869)	(15,470,972)
Fund Balance Begin of Year	33,684,581	67,125,625	81,361,299	102,353,377
	128,240,659	152,462,763	136,709,011	162,338,510
Total	$396,241,413	$461,055,656	$453,146,397	$461,754,933

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator Organization				
Affordable Housing Office	$0	$275,930	$189,098	$376,792
Code Enforcement Dept	0	5,687,158	5,499,145	6,015,553
Communications Department	516,176	555,901	580,575	464,010
Community Liaison Section	45,895	71,755	0	0
Emergency Dispatch Center	0	1,722,417	2,084,387	2,052,416
Health & Social Services Department	0	847,695	1,000,000	0
Housing and Community Code Enforcement	4,857,603	($236)	0	0
Fire Rescue Department	95,423,244	102,559,893	111,877,079	115,894,332
Real Estate Department	5,520,869	4,635,335	4,692,917	5,051,148
Parks, Recreation and Conservation Department	29,629,928	31,203,017	32,057,473	33,425,884
Planning & Growth Management Department	12,665,470	13,283,173	12,072,885	12,566,662
Public Safety Department	1,806,377	0	0	0
Public Works Department	16,093,897	17,089,934	15,730,660	14,383,985
Water Resource Services	87,798	83,683	186,900	145,300
Subtotal	166,647,257	178,015,655	185,971,119	190,376,082

UNINCORPORATED AREA GENERAL FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Elected Officials				
Property Appraiser	1,610,365	1,740,798	1,772,712	1,735,431
Sheriff	99,341,101	105,886,034	107,648,916	111,606,872
Tax Collector	3,818,497	4,490,250	4,915,387	4,600,056
	104,769,963	112,117,082	114,337,015	117,942,359
Non-Departmental Organizations				
Capital Improvement Projects Program	92,373	15,700	0	0
Major Maintenance & Repair Program	188,657	($6,100)	0	0
Non-Departmental Allotments	6,370,428	5,121,145	17,141,753	5,452,135
Nonprofit Organizations	874,443	874,443	250,000	0
	7,525,901	6,005,188	17,391,753	5,452,135
Non-Expenditure Accounts				
Interfund Transfers	50,519,816	59,608,646	68,916,520	74,274,502
Intrafund Transfers	0	50,000	0	0
Reserves & Refunds	215,538	254,637	66,529,990	73,709,855
	50,735,354	59,913,283	135,446,510	147,984,357
Total	$329,678,475	$356,051,208	$453,146,397	$461,754,933

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 as the 9-1-1 emergency telephone system and the Animal Services spay/neuter program. In some cases, these restricted funds are supplemented by unrestricted revenues from the General Fund in order to provide for enhanced programs.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Licenses And Permits	$627,931	$609,929	$593,516	$755,591
Intergovernmental Revenue	11,109,509	11,132,304	11,284,725	14,773,206
Charges For Services	14,985,773	13,666,482	13,697,313	8,798,922
Fines And Forfeits	2,896,940	2,626,976	2,447,730	2,508,220
Miscellaneous Revenues	13,432,261	12,643,196	10,271,638	17,190,999
Gross Revenue	43,052,414	40,678,887	38,294,922	44,026,938
Interfund Transfers	90,073,506	95,335,816	134,235,423	147,855,448
Intrafund Transfers	674,854	1,087,532	0	0
Other	2,026,626	1,799,058	1,113,000	335,000
Less 5% Required By Law	0	0	(119,500)	(413,430)
Fund Balance Begin of Year	30,900,358	38,319,090	44,844,238	61,025,121
	123,675,344	136,541,496	180,073,161	208,802,139
Total	$166,727,758	$177,220,383	$218,368,083	$252,829,077

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator				
Animal Services Department	$257,550	$302,635	$408,485	$377,239
Communications Department	0	0	0	150,000
Community Liaison Section	134,395	123,661	211,595	168,449
Emergency Dispatch Center	0	278,331	414,697	433,856
Health and Social Services Department	84,091,503	82,441,694	115,890,207	124,568,533
Information & Technology Svcs Department	3,586,802	8,385,146	11,391,367	11,310,877
Parks, Recreation & Conservation Department	0	10,028	40,001	85,708
Public Safety Department	5,628,212	0	0	0
Public Works Department	2,902	3,178	8,667	0
Real Estate Department	10,388	696	0	0
	93,711,752	91,545,369	128,365,019	137,094,662

COUNTYWIDE SPECIAL PURPOSE REVENUE FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Elected Officials				
Public Defender	640,903	715,819	844,271	989,900
Sheriff	2,003,427	1,967,535	1,305,254	1,441,940
State Attorney (Part I)	299,696	418,176	1,416,888	829,854
	2,944,026	3,101,530	3,566,413	3,261,694
Judicial Branch (Admin Office of Courts)	7,099,073	6,289,351	7,316,952	7,977,260
Boards, Commissions & Agencies				
Environmental Protection Commission	1,634,616	1,359,159	1,202,383	1,277,319
Non-Departmental Organizations				
Capital Improvement Program Projects	9,716,701	362,097	196,000	($28,876)
Governmental Agencies	1,803,781	263,192	230,000	8,848,000
Major Maintenance & Repair Program	2,851,190	3,405,981	7,641,195	5,398,932
Non-Departmental Allotments	3,500,000	3,506,241	6,500,000	($1,787,275)
Nonprofit Organizations	1,066,800	1,133,200	1,100,000	1,100,000
	18,938,472	8,670,711	15,667,195	13,530,781
Non-Expenditure Accounts				
Intrafund Transfers	674,854	1,087,532	0	0
Interfund Transfers	12,836,801	6,949,555	8,629,463	16,517,904
Reserves & Refunds	286	206	53,620,658	73,169,457
	13,511,941	8,037,293	62,250,121	89,687,361
Total	$137,839,880	$119,003,413	$218,368,083	$252,829,077

UNINCORPORATED AREA SPECIAL PURPOSE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Local Business Tax	$0	$0	$0	$329,867
Licenses And Permits	14,655,437	10,056,411	14,596,153	10,624,592
Intergovernmental Revenue	522,301	790,961	650,000	1,000,000
Charges For Services	2,122,706	1,973,441	2,349,217	3,863,664
Fines And Forfeits	135,841	294,865	290,500	307,266
Miscellaneous Revenues	9,988,272	9,299,017	10,245,856	7,510,840
Gross Revenue	27,424,557	22,414,695	28,131,726	23,636,229
InterfundTransfers	3,555,251	4,230,299	5,528,578	(1,828,018)
IntrafundTransfers	832,834	1,123,917	873,468	859,944
Other	43,609	49,472	43,860	44,737
Less 5% Required By Law	0	0	(416,700)	(379,249)
Fund Balance Begin of Year	18,244,959	11,234,905	4,591,509	5,927,239
	22,676,653	16,638,593	10,620,715	4,624,653
Total	$50,101,210	$39,053,288	$38,752,441	$28,260,882

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

UNINCORPORATED AREA SPECIAL PURPOSE FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Capital Improvement Projects Program	8,955,771	6,598,707	8,142,000	($285,000)
Governmental Agencies	4,392,944	0	0	0
Major Maintenance & Repair Program	2,922,348	2,280,383	5,252,475	2,810,950
Non-Departmental Allotments	150,000	150,000	150,000	150,000
	16,421,063	9,029,090	13,544,475	2,675,950
Non-Expenditure Accounts				
Interfund Transfers	2,301,564	2,227,762	186,550	541,458
Intrafund Transfers	832,834	1,123,917	873,468	859,944
Reserves & Refunds	25,022	5,892	4,025,156	7,340,301
	3,159,420	3,357,571	5,085,174	8,741,703
Total	$40,261,938	$31,895,587	$38,752,441	$28,260,882

COUNTY BLENDED COMPONENT UNITS FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Local Business Tax	$0	$0	$0	$35,000
Licenses And Permits	36,362	34,580	35,000	0
Charges For Services	1,817,294	1,905,463	1,863,891	1,735,500
Fines And Forfeits	0	30	0	0
Miscellaneous Revenues	93,686	11,039	8,000	8,000
Gross Revenue	1,947,342	1,951,112	1,906,891	1,778,500
Interfund Transfers	7,287,078	7,839,067	7,966,957	7,971,254
Fund Balance Begin of Year	12,161	73,089	0	37,584
	7,299,239	7,912,156	7,966,957	8,008,838
Total	$9,246,581	$9,863,268	$9,873,848	$9,787,338

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Boards, Commissions & Agencies				
Civil Service Board	$2,514,548	$2,851,293	$3,193,686	$3,353,371
Law Library	435,049	456,643	486,025	482,233
Planning Commission	6,128,752	6,301,873	6,059,762	5,781,424
	9,078,349	9,609,809	9,739,473	9,617,028
Non-Expenditure Accounts				
Interfund Transfers	95,140	211,951	134,375	132,934
Reserves & Refunds	0	0	0	37,376
	95,140	211,951	134,375	170,310
Total	$9,173,489	$9,821,760	$9,873,848	$9,787,338

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. This fund contains only one active subfund which is budgeted on an "all years" basis. 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 or unneeded funds being subtracted from the budget.

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

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator Organization				
Affordable Housing Office	$0	$833,931	$8,427,876	$8,176,607
Housing and Community Code Enforcement	11,529,173	12,645,570	0	0
Health and Social Services Department	0	2,572	72,124	73,393
	11,529,173	13,482,073	8,500,000	8,250,000
Total	$11,529,173	$13,482,073	$8,500,000	$8,250,000

STATE OF FLORIDA HEALTH CARE SURTAX TRUST FUND

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

Revenue by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Discretionary Sales Surtax	$107,057,180	$104,881,571	$108,203,434	$98,825,524
Miscellaneous Revenues	2,382,507	4,734,577	2,000,000	3,500,000
Gross Revenue	109,439,687	109,616,148	110,203,434	102,325,524
Less 5% Required By Law	0	0	(5,510,172)	(5,116,276)
Fund Balance Begin of Year	32,096,773	66,479,968	92,685,177	83,550,065
	32,096,773	66,479,968	87,175,005	78,433,789
Total	$141,536,460	$176,096,116	$197,378,439	$180,759,313

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Expenditure Accounts				
Interfund Transfers	$75,056,491	$80,155,354	$113,828,374	$120,999,327
Reserves & Refunds	0	0	83,550,065	59,759,986
	75,056,491	80,155,354	197,378,439	180,759,313
Total	$75,056,491	$80,155,354	$197,378,439	$180,759,313

SALES TAX REVENUE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Tourist Development Tax	$20,690,941	$21,840,869	$23,205,600	$24,409,970
Discretionary Sales Surtax	107,126,448	104,914,647	108,203,434	98,825,524
Intergovernmental Revenue	96,754,261	92,713,570	96,086,756	87,951,432
Miscellaneous Revenues	1,300,589	1,598,595	1,178,200	958,200
Gross Revenue	225,872,239	221,067,681	228,673,990	212,145,126
Less 5% Required By Law	0	0	(5,922,868)	(10,507,247)
Fund Balance Begin of Year	34,291,465	40,384,031	37,994,303	37,937,828
	34,291,465	40,384,031	32,071,435	27,430,581
Total	$260,163,704	$261,451,712	$260,745,425	$239,575,707

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator Organization				
Economic Development	$74,892	$108,753	$263,476	$240,567
Elected Officials				
Tax Collector	155,181	163,806	153,500	154,250
Non-Departmental Organizations				
Governmental Agencies	62,534,200	57,456,033	58,151,244	51,566,048
Nonprofit Organizations	11,957,718	12,572,146	13,675,000	14,475,000
	74,491,918	70,028,179	71,826,244	66,041,048
Non-Expenditure Accounts				
Interfund Transfers	145,057,666	155,688,358	141,034,830	132,794,903
Reserves & Refunds	0	0	47,467,375	40,344,939
	145,057,666	155,688,358	188,502,205	173,139,842
Total	$219,779,657	$225,989,096	$260,745,425	$239,575,707

INTERGOVERNMENTAL GRANTS FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Intergovernmental Revenue	$93,251,162	$88,451,374	$83,897,420	$80,860,077
Charges For Services	5,870,915	3,961,263	2,197,143	2,375,303
Fines And Forfeits	18,337	150	5,000	5,000
Miscellaneous Revenues	822,566	6,761,878	922,762	1,053,200
Gross Revenue	99,962,980	99,174,665	87,022,325	84,293,580
Interfund Transfers	13,489,324	11,974,181	4,884,726	4,948,268
Intrafund Transfers	9,001,545	1,237,602	0	0
Other	1,203,427	552,049	570,699	751,987
	23,694,296	13,763,832	5,455,425	5,700,255
Total	$123,657,276	$112,938,497	$92,477,750	$89,993,835

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Attorney				
County Attorney	$3,266	$2,014	$0	$0
County Administrator Organization				
Affordable Housing Office	0	2,519,723	6,835,213	7,219,624
Aging Services Department	8,070,997	8,601,720	7,572,921	7,781,290
Children's Services Department	26,218,458	28,817,966	30,069,189	31,110,750
Code Enforcement Dept	0	2,083,823	1,324,514	718,254
Community Liaison Section	2,051,855	1,808,874	1,910,675	496,336
Economic Development Department	333,767	332,163	292,359	325,656
Emergency Management	0	346,467	315,990	306,996
Equal Opportunity Administrator	118,409	123,732	105,036	174,909
Extension	83,830	109,430	100,000	102,450
Fire Rescue Department	4,695,684	845,695	360,180	331,027
Health and Social Services Department	38,937,550	36,907,591	32,968,508	33,777,491
Housing & Community Code Enforcement	5,981,842	10,401,703	0	0
Information Technology Services Department	0	311	0	0
Management and Budget Department	0	1	0	0
Medical Examiner Department	0	3,100	0	0
Parks, Recreation and Conservation Department	689,848	129,151	102,033	156,858
Planning & Growth Management Department	102,494	49,491	0	0
Public Safety Department	425,916	252,346	0	0
Public Works Department	796,696	427,506	509,998	460,329
Real Estate Department	125,936	76,401	50,000	0
Solid Waste Management Department	16,956	0	0	0
Water Resource Services	194,326	6,588	0	0
Water Resources Team	85,737	59,227	0	0
	88,930,301	93,903,009	82,516,616	82,961,970

INTERGOVERNMENTAL GRANTS FUND

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Elected Officials				
Supervisor Of Elections	332,382	15,281	2,522,519	0
Judicial Branch (Admin Office of Courts)	570,213	338,170	566,720	538,025
Boards, Commissions & Agencies				
Environmental Protection Commission	4,395,676	4,385,984	4,611,132	4,216,600
Metropolitan Planning Organization	1,306,551	2,117,683	1,596,810	1,635,198
	5,702,227	6,503,667	6,207,942	5,851,798
Non-Departmental Organizations				
Capital Improvement Projects Program	1,229,782	1,902,659	0	0
Non-Departmental Allotments	0	13,875	0	0
Nonprofit Organizations	709,008	671,706	663,953	642,042
	1,938,790	2,588,240	663,953	642,042
Non-Expenditure Accounts				
Interfund Transfers	8,690,860	2,874,580	0	0
Intrafund Transfers	9,001,545	1,237,602	0	0
	17,692,405	4,112,182	0	0
Total	$115,169,584	$107,462,563	$92,477,750	$89,993,835

COUNTY TRANSPORTATION TRUST FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Taxes	$32,666,271	$32,626,343	$33,577,943	$32,135,177
Intergovernmental Revenue	18,179,447	24,900,905	17,600,776	16,712,946
Charges For Services	3,164,799	3,028,820	2,443,739	1,915,000
Miscellaneous Revenues	30,010,424	34,753,363	21,180,929	17,938,838
Gross Revenue	84,020,941	95,309,431	74,803,387	68,701,961
Interfund Transfers	31,324,274	40,181,512	38,696,253	56,643,824
Intrafund Transfers	42,471,364	41,017,093	42,436,008	42,586,807
Other	61,831	68,803	62,220	63,464
Less 5% Required By Law	0	0	(3,212,756)	(3,316,481)
Fund Balance Begin of Year	8,922,450	13,386,127	8,338,452	8,272,796
	82,779,919	94,653,535	86,320,177	104,250,410
Total	$166,800,860	$189,962,966	$161,123,564	$172,952,371

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Attorney				
County Attorney	$0	$0	$0	($149,064)
County Administrator				
Communications Department	255,299	275,587	287,639	0
Planning & Growth Management Department	1,014,090	1,066,160	852,276	883,950
Public Works Department	56,767,277	62,257,141	65,020,723	65,207,086
Real Estate Department	2,489,386	2,687,736	2,993,997	3,168,686
	60,526,052	66,286,624	69,154,635	69,259,722
Elected Officials				
Tax Collector	141,475	144,112	166,398	166,398
Non-Departmental Organizations				
Capital Improvement Projects Program	17,939,047	40,383,464	29,848,000	26,933,872
Debt Service Accounts	0	0	0	4,000
Governmental Agencies	2,826,830	3,252,846	2,526,644	2,234,125
Non-Departmental Allotments	252,836	254,250	446,149	1,800
	21,018,713	43,890,560	32,820,793	29,173,797
Non-Expenditure Accounts				
Interfund Transfers	2,622,983	2,421,431	2,525,327	1,273,614
Intrafund Transfers	42,471,364	41,017,092	42,436,008	42,586,807
Reserves & Refunds	912	171	14,020,403	30,641,097
	45,095,259	43,438,694	58,981,738	74,501,518
Total	$126,781,499	$153,759,990	$161,123,564	$172,952,371

LIBRARY TAX DISTRICT FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Current Ad Valorem Taxes	$41,098,935	$50,164,454	$51,245,865	$44,784,523
Delinq Ad Valorem Taxes	104,127	108,441	157,053	166,382
Intergovernmental Revenue	2,258,180	1,653,604	1,538,468	1,446,048
Charges For Services	127,495	158,221	359,016	240,513
Fines And Forfeits	449,147	491,864	479,600	516,600
Miscellaneous Revenues	1,978,875	3,059,110	1,917,745	2,142,745
Gross Revenue	46,016,759	55,635,694	55,697,747	49,296,811
Intrafund Transfers	4,865,903	4,887,290	12,813,775	5,673,336
Other	426,239	563,024	401,250	457,500
Less 5% Required By Law	0	0	(2,784,712)	(2,381,089)
Fund Balance Begin of Year	11,720,231	19,672,941	33,225,488	34,146,845
	17,012,373	25,123,255	43,655,801	37,896,592
Total	$63,029,132	$80,758,949	$99,353,548	$87,193,403

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator Organization				
Library Services Department	$32,804,392	$35,438,610	$39,215,388	$40,097,322
Elected Officials				
Property Appraiser	323,734	366,565	382,871	402,014
Tax Collector	811,292	976,858	1,064,309	1,015,298
	1,135,026	1,343,423	1,447,180	1,417,312
Non-Departmental Organizations				
Capital Improvement Projects Program	3,924,480	2,954,597	12,196,000	5,183,263
Major Maintenance & Repair Program	278,356	383,447	526,625	468,286
	4,202,836	3,338,044	12,722,625	5,651,549
Non-Expenditure Accounts				
Intrafund Transfers	4,865,903	4,887,290	12,813,775	5,673,336
Reserves & Refunds	36,971	66,167	33,154,580	34,353,884
	4,902,874	4,953,457	45,968,355	40,027,220
Total	$43,045,128	$45,073,534	$99,353,548	$87,193,403

INFRASTRUCTURE SURTAX FIXED PROJECT FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$6,309,987	$2,039,948	$1,342,202	$4,816,501
Gross Revenue	6,309,987	2,039,948	1,342,202	4,816,501
Interfund Transfers	57,900,477	75,803,557	221,114,923	120,667,362
Intrafund Transfers	30,596,704	615,837	0	73,743,002
Other	0	0	0	50,000,000
	88,497,181	76,419,394	221,114,923	244,410,364
Total	$94,807,168	$78,459,342	$222,457,125	$249,226,865

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Capital Improvement Projects Program	$72,071,061	$126,943,585	$189,622,502	$160,203,755
Debt Service Accounts	0	0	0	51,355,000
	72,071,061	126,943,585	189,622,502	211,558,755
Non-Expenditure Accounts				
Interfund Transfers	21,425,456	21,187,944	17,267,504	25,993,602
Intrafund Transfers	30,596,704	615,837	0	73,743,002
Reserves & Refunds	0	0	15,567,119	(62,068,494)
	52,022,160	21,803,781	32,834,623	37,668,110
Total	$124,093,221	$148,747,366	$222,457,125	$249,226,865

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 the Series 2008 Capital Improvement Non-Ad Valorem Refunding Revenue Bonds (Warehouse and Sheriff's Facilities Project) that were issued in the amount of $19,195,000 on May 5, 2008. The Series 2008 Bonds are payable solely from and secured by a lien upon and pledge of the available non-ad valorem revenues budgeted and appropriated by the County.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$98,622	$169,235	$161,808	$161,906
Gross Revenue	98,622	169,235	161,808	161,906
Interfund Transfers	1,342,442	1,401,376	1,341,567	1,326,181
Fund Balance Begin of Year	367,438	311,348	311,348	328,492
	1,709,880	1,712,724	1,652,915	1,654,673
Total	$1,808,502	$1,881,959	$1,814,723	$1,816,579

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$1,497,150	$1,499,650	$1,528,375	$1,456,863
Non-Expenditure Accounts				
Reserves & Revenues	0	0	286,348	359,716
Total	$1,497,150	$1,499,650	$1,814,723	$1,816,579

FUEL TAX REFUNDING REVENUE BONDS DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$46,416	$87,602	$44,000	$45,000
Gross Revenue	46,416	87,602	44,000	45,000
Interfund Transfers	2,397,073	2,352,436	2,368,480	514,160
Fund Balance Begin of Year	1,113,282	1,170,122	1,170,206	1,283,674
	3,510,355	3,522,558	3,538,686	1,797,834
Total	$3,556,771	$3,610,160	$3,582,686	$1,842,834

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$2,386,648	$2,381,061	$2,392,450	$1,402,000
Non-Expenditure Accounts				
Reserves & Refunds	0	0	1,190,236	440,834
Total	$2,386,648	$2,381,061	$3,582,686	$1,842,834

4TH CENT TOURIST DEVELOPMENT TAX DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$0	$362,955	$150,000	$175,000
Gross Revenue	0	362,955	150,000	175,000
Interfund Transfers	0	23,484,618	1,028,090	2,776,285
Total	$0	$23,847,573	$1,178,090	$2,951,285

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$0	$9,173,658	$1,178,090	$1,161,890
Governmental Agencies	0	8,346,104	0	1,000,000
	0	17,519,762	1,178,090	2,161,890
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	789,395
Total	$0	$17,519,762	$1,178,090	$2,951,285

5TH CENT TOURIST DEVELOPMENT TAX DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$0	$406,378	$70,000	$213,000
Gross Revenue	0	406,378	70,000	213,000
Interfund Transfers	0	3,066,630	3,501,567	3,226,050
Other	0	34,510,032	0	0
Fund Bal Begin Of Year	0	0	572,316	1,055,567
	0	37,576,662	4,073,883	4,281,617
Total	$0	$37,983,040	$4,143,883	$4,494,617

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$0	$29,677,200	$3,230,567	$3,229,623
Governmental Agencies	0	26,100	0	1,000
	0	29,703,300	3,230,567	3,230,623
Non-Expenditure Accounts				
Reserves & Refunds	0	0	913,316	1,263,994
Total	$0	$29,703,300	$4,143,883	$4,494,617

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

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Taxes	$1,359,613	$1,331,863	$1,417,839	$1,321,511
Miscellaneous Revenues	28,921	35,856	15,000	21,000
Gross Revenue	1,388,534	1,367,719	1,432,839	1,342,511
Other	16,772	17,980	12,175	12,375
Less 5% Required By Law	0	0	(71,642)	(67,744)
Fund Balance Begin of Year	147,400	166,276	196,558	217,418
	164,172	184,256	137,091	162,049
Total	$1,552,706	$1,551,975	$1,569,930	$1,504,560

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Elected Officials				
Property Appraiser	12,708	12,099	12,708	13,326
Tax Collector	37,476	36,643	42,244	42,244
	50,184	48,742	54,952	55,570
Non-Departmental Organizations				
Debt Service Accounts	1,334,655	1,327,380	1,334,203	1,331,553
Non-Expenditure Accounts				
Reserves & Refunds	1,589	1,800	180,775	117,437
	1,589	1,800	180,775	117,437
Total	$1,386,428	$1,377,922	$1,569,930	$1,504,560

ELAPP LIMITED AD VALOREM TAX BONDS DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Current Ad Valorem Taxes	$5,225,593	$5,052,197	$5,317,199	$5,069,905
Delinq Ad Valorem Taxes	18,675	15,129	25,000	15,000
Miscellaneous Revenues	178,466	222,149	147,000	132,000
Gross Revenue	5,422,734	5,289,475	5,489,199	5,216,905
Other	51,096	53,583	52,185	701,557
Less 5% Required By Law	0	0	(274,539)	(260,495)
Fund Balance Begin of Year	1,008,440	1,158,444	1,240,346	1,156,450
	1,059,536	1,212,027	1,017,992	1,597,512
Total	$6,482,270	$6,501,502	$6,507,191	$6,814,417

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Elected Officials				
Property Appraiser	$51,083	$46,593	$51,083	$52,914
Tax Collector	112,799	108,326	132,932	136,069
	163,882	154,919	184,015	188,983
Non-Departmental Organizations				
Debt Service Accounts	5,153,903	5,153,013	5,209,650	5,165,690
Non-Expenditure Accounts				
Intrafund Transfers	0	0	0	647,372
Reserves & Refunds	6,040	9,258	1,113,526	812,372
	6,040	9,258	1,113,526	1,459,744
Total	$5,323,825	$5,317,190	$6,507,191	$6,814,417

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

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$654,161	$797,471	$595,000	$587,008
Gross Revenue	654,161	797,471	595,000	587,008
Interfund Transfers	9,515,000	9,417,112	9,313,793	9,161,543
Fund Balance Begin of Year	11,633,273	11,798,930	11,760,499	11,918,408
	21,148,273	21,216,042	21,074,292	21,079,951
Total	$21,802,434	$22,013,513	$21,669,292	$21,666,959

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$10,003,500	$9,998,100	$10,026,750	$9,999,500
Non-Expenditure Accounts				
Reserves & Refunds	0	0	11,642,542	11,667,459
Total	$10,003,500	$9,998,100	$21,669,292	$21,666,959

COURT FACILITIES REVENUE BONDS 1999/2005 DEBT SERVICE FUND

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

Revenue by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$69,548	$120,858	$65,000	$65,000
Gross Revenue	69,548	120,858	65,000	65,000
Interfund Transfers	3,449,765	2,496,948	2,450,522	1,280,746
Fund Balance Begin of Year	294,634	2,734,396	1,602,769	2,808,461
	3,744,399	5,231,344	4,053,291	4,089,207
Total	$3,813,947	$5,352,202	$4,118,291	$4,154,207

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$1,079,551	$2,541,446	$2,543,671	$2,545,953
Non-Expenditure Accounts				
Reserves & Refunds	0	0	1,574,620	1,608,254
Total	$1,079,551	$2,541,446	$4,118,291	$4,154,207

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

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Charges For Services	$82,995	$99,823	$70,000	$70,000
Miscellaneous Revenues	530,387	347,342	260,750	260,750
Gross Revenues	613,382	447,165	330,750	330,750
Interfund Transfers	3,206,087	2,860,117	2,831,720	2,832,720
Intrafund Transfers	242,625	0	0	0
Other	40,486,691	0	0	0
Fund Balance Begin of Year	4,058,013	3,923,075	3,923,075	3,882,548
	47,993,416	6,783,192	6,754,795	6,715,268
Total	$48,606,798	$7,230,357	$7,085,545	$7,046,018

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$44,441,093	$3,251,825	$3,255,772	$3,256,922
Non-Expenditure Accounts				
Intrafund Transfers	242,625	0	0	0
Reserves & Refunds	0	0	3,829,773	3,789,096
	242,625	0	3,829,773	3,789,096
Total	$44,683,718	$3,251,825	$7,085,545	$7,046,018

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

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$445,884	$475,156	$395,000	$395,000
Gross Revenues	445,884	475,156	395,000	395,000
Interfund Transfers	5,387,051	4,652,525	4,796,731	4,636,291
Intrafund Transfers	198,914	0	0	0
Other	59,691,095	0	0	0
Fund Balance Begin of Year	6,716,751	6,687,902	6,687,902	6,648,948
	71,993,811	11,340,427	11,484,633	11,285,239
Total	$72,439,695	$11,815,583	$11,879,633	$11,680,239

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$65,552,875	$5,187,706	$5,192,231	$5,193,606
Non-Expenditure Accounts				
Intrafund Transfers	198,914	0	0	0
Reserves & Refunds	0	0	6,687,402	6,486,633
	198,914	0	6,687,402	6,486,633
Total	$65,751,789	$5,187,706	$11,879,633	$11,680,239

CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$0	$435,902	$338,870	$500,000
Gross Revenue	0	435,902	338,870	500,000
Interfund Transfers	0	379,704	1,315,909	718,174
Total	$0	$815,606	$1,654,779	$1,218,174

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$0	$397,255	$1,654,779	$1,333,000
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	(114,826)
Total	$0	$397,255	$1,654,779	$1,218,174

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

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$66,471	$80,753	$50,000	$70,000
Gross Revenue	66,471	80,753	50,000	70,000
Interfund Transfers	4,495,769	4,480,226	4,476,226	4,496,431
Fund Balance Begin of Year	2,101,186	2,125,562	2,125,562	2,168,320
	6,596,955	6,605,788	6,601,788	6,664,751
Total	$6,663,426	$6,686,541	$6,651,788	$6,734,751

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$4,537,862	$4,531,862	$4,546,262	$4,550,062
Non-Expenditure Accounts				
Reserves & Refunds	0	0	2,105,526	2,184,689
Total	$4,537,862	$4,531,862	$6,651,788	$6,734,751

COMMUNITY INVESTMENT TAX REVENUE BONDS 2004 DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$86,207	$106,315	$80,000	$80,000
Gross Revenue	86,207	106,315	80,000	80,000
Interfund Transfers	8,956,287	8,960,859	8,927,296	8,960,858
Total	$9,042,494	$9,067,174	$9,007,296	$9,040,858

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$6,344,269	$6,337,006	$6,356,444	$6,369,756
Non-Expenditure Accounts				
Reserves & Refunds	0	0	2,650,852	2,671,102
Total	$6,344,269	$6,337,006	$9,007,296	$9,040,858

COMMUNITY INVESTMENT TAX REVENUE BONDS 2007 DEBT SERVICE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$0	$0	$0	$116,484
Gross Revenue	0	0	0	116,484
Interfund Transfers				
Fund Balance Begin of Year	0	0	5,947,205	26,774,839
Total	$0	$0	$5,947,205	$26,891,323

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$0	$0	$5,947,205	$16,286,338
Non-Expenditure Accounts				
Reserves & Refunds	0	0	0	10,604,985
Total	$0	$0	$5,947,205	$26,891,323

US 301 EXPANSION TAXABLE NOTES

This debt service fund accounts for the payment of principal and interest on taxable notes issued to partially fund the design, acquisition and construction of approximately 6.11 miles of highway U.S.301 between CR 672 and Gibsonton Drive. These notes are secured by letters of credit from developers and ultimately will be repaid by assessments on developer properties. The county and a community development district intend to provide permanent financing through transportation improvement revenue bonds during fiscal 2009. The county is only a conduit to this portion of the US301 financing.

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Interfund Transfers	$0	$0	$0	$651,368
Total	$0	$0	$0	$651,368

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$0	$0	$0	$651,368
Total	$0	$0	$0	$651,368

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

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Charges For Services	$347,698	$343,899	$300,000	$300,000
Miscellaneous Revenues	47,275	31,108	17,453	15,000
Gross Revenue	394,973	375,007	317,453	315,000
Interfund Transfers	892,000	976,110	918,347	974,498
Fund Bal Begin Of Year	348,366	1,041,191	1,041,191	1,010,140
	1,240,366	2,017,301	1,959,538	1,984,638
Total	$1,635,339	$2,392,308	$2,276,991	$2,299,638

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$594,148	$1,306,850	$1,314,000	$1,316,550
Non-Expenditure Accounts				
Reserves & Refunds	0	0	962,991	983,088
Total	$594,148	$1,306,850	$2,276,991	$2,299,638

COUNTYWIDE CAPITAL PROJECTS FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Intergovernmental Revenue	$0	$0	$0	$3,320,000
Gross Revenue	0	0	0	3,320,000
Interfund Transfers	$24,840,461	$26,367,160	$9,530,250	$39,108,654
Total	$24,840,461	$26,367,160	$9,530,250	$42,428,654

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Capital Improvement Program Projects	$19,137,545	$10,272,180	$2,000,319	$41,468,873
Non-Expenditure Accounts				
Reserves & Refunds	0	0	7,507,478	825,631
Interfund Transfers	179,840	219,730	22,453	134,150
	179,840	219,730	7,529,931	959,781
Total	$19,317,385	$10,491,910	$9,530,250	$42,428,654

UNINCORPORATED AREA CAPITAL PROJECTS FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Interfund Transfers	$14,848,326	$12,718,736	$22,960,084	$17,062,892
Total	$14,848,326	$12,718,736	$22,960,084	$17,062,892

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator				
Fire Rescue Department	$61,551	$0	$0	$0
Non-Departmental Organizations				
Capital Improvement Program Projects	4,710,650	2,431,525	16,391,000	16,987,908
Non-Expenditure Accounts				
Interfund Transfers	219,018	21,700	62,510	2,658,032
Reserves & Refunds	0	0	6,506,574	(2,583,048)
	219,018	21,700	6,569,084	74,984
Total	$4,991,219	$2,453,225	$22,960,084	$17,062,892

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

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

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

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Capital Improvement Projects Program	$192,781	($7,854)	$0	$0
Total	$192,781	($7,854)	$0	$0

EPC FACILITY ACQUISITION/REHABILITATION FUND

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

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

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Capital Improvement Program Projects	$110,047	$971,982	$0	$0
Total	$110,047	$971,982	$0	$0

GENERAL OBLIGATION BONDS PARKS & RECREATION PROGRAM FUND

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

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

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

ENVIRONMENTALLY SENSITIVE LANDS TAX/BOND FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$10,116,147	$7,601,409	$784,500	$750,000
Gross Revenue	10,116,147	7,601,409	784,500	750,000
Interfund Transfers	9,771,887	13,034,047	12,786,623	0
Intrafund Transfers	1,374,514	341,369	853,868	0
Fund Balance Begin of Year	1,640,680	2,227,147	2,556,975	2,049,984
	12,787,081	15,602,563	16,197,466	2,049,984
Total	$22,903,228	$23,203,972	$16,981,966	$2,799,984

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator Organization				
Parks, Recreation and Conservation Department	$1,984,967	$2,572,464	$2,746,291	$0
Real Estate Department	262,067	304,759	344,353	0
	2,247,034	2,877,223	3,090,644	0
Non-Departmental Organizations				
Capital Improvement Projects Program	8,783,790	9,377,332	11,964,352	572,369
Debt Service Accounts	6,250	0	0	0
	8,790,040	9,377,332	11,964,352	572,369
Non-Expenditure Accounts				
Intrafund Transfers	1,374,514	341,369	853,868	0
Interfund Transfers	3,608,679	0	0	2,227,615
Reserves & Refunds	0	0	1,073,102	0
	4,983,193	341,369	1,926,970	2,227,615
Total	$16,020,267	$12,595,924	$16,981,966	$2,799,984

COURT FACILITY NON-BOND CONSTRUCTION FUND

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

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

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Capital Improvement Projects Program	$1,651,471	$12,898	$300,000	$34,000
Non-Expenditure Accounts				
Interfund Transfers	474,452	0	0	0
Reserves & Refunds	0	0	(200,000)	66,000
	474,452	0	(200,000)	66,000
Total	$2,125,923	$12,898	$100,000	$100,000

CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$236,184	$34,439	$0	($626)
Gross Revenue	236,184	34,439	0	(626)
Interfund Transfers	15,944,952	27,736,137	625,000	(822,069)
Intrafund Transfers	0	454,097	0	0
Other	33,755,000	80,575,000	18,495,004	(11,198,171)
	49,699,952	108,765,234	19,120,004	(12,020,240)
Total	$49,936,136	$108,799,673	$19,120,004	($12,020,866)

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Capital Improvement Program Projects	$0	$7,975,226	$0	$0
Debt Service Accounts	49,869,338	56,159,278	19,685,000	(46,805,695)
Governmental Agencies	0	0	0	2,000,000
	49,869,338	64,134,504	19,685,000	(44,805,695)
Non-Expenditure Accounts				
Interfund Transfers	9,408,239	27,563,251	168,513,398	71,043,821
Intrafund Transfers	0	454,098	0	0
Reserves & Refunds	0	0	(169,078,394)	(38,258,992)
	9,408,239	28,017,349	(564,996)	32,784,829
Total	$59,277,577	$92,151,853	$19,120,004	($12,020,866)

*The majority of the Other Non-Revenue sources are short-term note proceeds or the reduction of the Commercial Paper budget.

FALKENBURG JAIL CONSTRUCTION FUND

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

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

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

2007 COMMUNITY INVESTEMENT TAX REVENUE BONDS

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

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

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

SOLID WASTE SYSTEM ENTERPRISE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Intergovernmental Revenue	$62,542	$79,698	$0	$0
Charges For Services	81,697,282	84,148,169	96,589,876	104,772,253
Fines And Forfeits	0	55	0	0
Miscellaneous Revenues	5,073,016	11,712,687	11,967,378	5,819,937
Gross Revenue	86,832,840	95,940,609	108,557,254	110,592,190
Intrafund Transfers	84,605,905	106,001,998	98,577,989	111,387,840
Other	132,596	160,709,801	0	6,800,000
Less 5% Required by Law	0	0	(2,407,598)	(2,694,000)
Fund Balance Begin of Year	74,521,872	81,302,697	66,011,410	71,053,596
	159,260,373	348,014,496	162,181,801	186,547,436
Total	$246,093,213	$443,955,105	$270,739,055	$297,139,626

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator Organization				
Solid Waste Management Department	$66,108,255	$69,789,692	$82,019,983	$87,911,880
Non-Departmental Organizations				
Capital Improvement Projects Program	7,359,497	44,703,407	10,627,780	8,667,034
Debt Service Accounts	12,530,505	23,427,746	9,714,933	11,531,651
	19,890,002	68,131,153	20,342,713	20,198,685
Non-Expenditure Accounts				
Intrafund Transfers	84,605,905	106,001,998	98,577,989	111,387,840
Reserves & Refunds	26,613	10,196	69,798,370	77,641,221
	84,632,518	106,012,194	168,376,359	189,029,061
Total	$170,630,775	$243,933,039	$270,739,055	$297,139,626

WATER & WASTEWATER UTILITY ENTERPRISE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Licenses and Permits	$34,589	$53,450	$47,350	$36,500
Intergovernmental Revenue	1,645,923	740,971	0	0
Charges For Services	188,032,655	188,168,682	189,580,753	183,969,016
Fines And Forfeits	60,999	73,980	77,000	76,500
Miscellaneous Revenues	45,435,374	43,816,716	41,165,200	32,264,131
Gross Revenue	235,209,540	232,853,799	230,870,303	216,346,147
Interfund Transfers	50,383	0	0	0
Intrafund Transfers	228,040,061	237,265,346	240,265,481	291,454,715
Other	97,620,955	1,636	6,592,108	52,385,692
Less 5% Required by Law	0	0	(291,956)	(415,138)
Fund Balance Begin of Year	122,849,288	136,037,276	118,288,711	116,234,066
	448,560,687	373,304,258	364,854,344	459,659,335
Total	$683,770,227	$606,158,057	$595,724,647	$676,005,482

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator Organization				
Planning & Growth Management Department	$493,273	$552,629	$594,776	$404,167
Real Estate Department	325,323	340,213	440,918	460,973
Water Resource Services	121,863,486	138,389,953	159,108,605	156,856,375
	122,682,082	139,282,795	160,144,299	157,721,515
Non-Departmental Organizations				
Capital Improvement Projects Program	45,122,107	79,570,041	65,369,000	85,673,000
Debt Service Accounts	31,693,282	27,635,594	27,721,022	27,881,505
	76,815,389	107,205,635	93,090,022	113,554,505
Non-Expenditure Accounts				
Interfund Transfers	0	1,447,875	0	0
Intrafund Transfers	228,040,061	237,265,346	240,265,481	291,454,715
Reserves & Refunds	158,516	60,682	102,224,845	113,274,747
	228,198,577	238,773,903	342,490,326	404,729,462
Total	$427,696,048	$485,262,333	$595,724,647	$676,005,482

CAPITAL IMPROVEMENT COMMERCIAL PAPER PROGRAM FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$24	$2,072	$0	$0
Gross Revenue	24	2,072	0	0
Interfund Transfers	0	0	1,447,875	0
Other	2,700,000	4,133,875	1,461,125	0
	2,700,000	4,133,875	2,909,000	0
Total	$2,700,024	$4,135,947	$2,909,000	$0

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$2,699,999	$4,107,333	$2,909,000	$0
Total	$2,699,999	$4,107,333	$2,909,000	$0

RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

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

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

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

IMPACT FEES SPECIAL ASSESSMENT BONDS 2000

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

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

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

FLEET SERVICES FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Charges For Services	$25,117,211	$25,597,142	$30,571,642	$33,310,049
Miscellaneous Revenues	2,265,301	2,750,844	2,533,112	1,721,811
Gross Revenue	27,382,512	28,347,986	33,104,754	35,031,860
Interfund Transfers	0	3,268,017	969,730	0
Other				
Fund Balance Begin of Year	13,372,241	17,500,242	25,402,625	31,247,617
	13,372,241	20,768,259	26,372,355	31,247,617
Total	$40,754,753	$49,116,245	$59,477,109	$66,279,477

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator Organization				
Fleet Management Department	$23,142,990	$23,791,508	$26,387,864	$30,951,459
Non-Expenditure Accounts				
Reserves & Refunds	0	7,470	33,089,245	35,328,018
Total	$23,142,990	$23,798,978	$59,477,109	$66,279,477

COUNTY SELF INSURANCE FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Intergovernmental Revenue	$478,464	$888,548	$300,000	$300,000
Charges For Services	100,660,072	111,152,851	120,021,313	131,392,969
Fines And Forfeits	40	50	0	0
Miscellaneous Revenues	8,585,744	13,476,987	8,692,349	9,259,637
Gross Revenue	109,724,320	125,518,436	129,013,662	140,952,606
Interfund Transfers	6,537,423	9,804,050	6,000,000	0
Intrafund Transfers	710,614	746,110	794,255	945,973
Other	71	0	0	0
Fund Balance Begin of Year	117,002,132	124,856,925	148,436,093	183,173,360
	124,250,240	135,407,085	155,230,348	184,119,333
Total	$233,974,560	$260,925,521	$284,244,010	$325,071,939

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
County Administrator				
Human Resources Department	$1,409,504	$1,561,864	$1,957,440	$1,895,808
Non-Departmental Organizations				
Non-Departmental Allotments	92,874,647	106,895,371	117,645,667	127,038,425
Non-Expenditure Accounts				
Intrafund Transfers	710,614	746,110	794,255	945,973
Reserves & Refunds	10,845	0	163,846,648	195,191,733
	721,459	746,110	164,640,903	196,137,706
Total	$95,005,610	$109,203,345	$284,244,010	$325,071,939

IMPACT FEE SPECIAL ASSESSMENT BONDS 2006

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$591,753	$10,520,619	$10,586,493	$10,376,939
Gross Revenue	591,753	10,520,619	10,586,493	10,376,939
Intrafund Transfers	0	0	0	3,698,201
Other	12,350,965	0	0	0
Less 5% Required by Law	0	0	(499,630)	(505,196)
	12,350,965	0	(499,630)	3,193,005
Total	$12,942,718	$10,520,619	$10,086,863	$13,569,944

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$3,473,499	$8,994,452	$9,095,477	$9,095,848
Non-Expenditure Accounts				
Intrafund Transfers	0	0	0	3,698,201
Reserves & Refunds	0	337	991,386	775,895
	0	337	991,386	4,474,096
Total	$3,473,499	$8,994,789	$10,086,863	$13,569,944

TRANSPORTATION ASSESSMENT UNITS FUND

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$9,411	$10,065	$8,671	$9,671
Gross Revenue	9,411	10,065	8,671	9,671
Less 5% Required By Law	0	0	(434)	(484)
Total	$9,411	$10,065	$8,237	$9,187

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$97	$868	$1,078	$1,078
Non-Expenditure Accounts				
Reserves & Refunds	0	0	7,159	8,109
Total	$97	$868	$8,237	$9,187

RECLAIMED WATER SPECIAL ASSESSMENT REVENUE BONDS 2000

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$0	$566,193	$526,171	$549,850
Gross Revenue	0	566,193	526,171	549,850
Interfund Transfers	0	1,147,277	0	0
Intrafund Transfers	0	0	0	81,936
Less 5% Required by Law	0	0	(23,034)	(27,493)
Subtotal	0	1,147,277	(23,034)	54,443
Total	$0	$1,713,470	$503,137	$604,293

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$0	$436,300	$433,747	$440,421
Non-Expenditure Accounts				
Intrafund Transfers	0	0	0	81,936
Reserves & Refunds	0	129	69,390	81,936
	0	129	69,390	163,872
Total	$0	$436,429	$503,137	$604,293

IMPACT FEES SPECIAL ASSESSMENT BONDS

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

Revenues by Source	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Miscellaneous Revenues	$0	$3,064,151	$3,121,830	$2,958,729
Gross Revenue	0	3,064,151	3,121,830	2,958,729
Interfund Transfers	0	5,138,961	0	0
Intrafund Transfers	0	0	0	4,149,865
Less 5% Required by Law	0	0	(155,719)	(147,937)
Subtotal	0	5,138,961	(155,719)	4,001,928
Total	$0	$8,203,112	$2,966,111	$6,960,657

Appropriations by Organization	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
Non-Departmental Organizations				
Debt Service Accounts	$0	$2,445,487	$2,467,565	$2,463,311
Non-Expenditure Accounts				
Intrafund Transfers	0	0	0	4,149,865
Reserves & Refunds	0	0	498,546	347,481
	0	0	498,546	4,497,346
Total	$0	$2,445,487	$2,966,111	$6,960,657

BUDGET BY SUBFUND*

		FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
01	GENERAL FUND				
001	*COUNTYWIDE GENERAL FUND*				
FND	FUND TITLE				
001	Countywide General Operating Fd	$538,583,528	$605,618,149	$691,525,001	$704,555,844
002	Capital Project Fund*	851,117	684,127	0	0
003	Major Maintenance & Repair Project Fund*	2,310,687	83,973	0	0
		541,745,332	606,386,249	691,525,001	704,555,844
003	*UNINCORPORATED AREA GENERAL FUND*				
001	Unincorp Area General Operating Fd	329,115,829	355,996,608	453,146,397	461,754,933
002	Unincorp Area General Project Fd*	142,373	15,700	0	0
003	Major Maintenance & Repair Project Fund*	420,273	38,900	0	0
		329,678,475	356,051,208	453,146,397	461,754,933
	Total General Funds	871,423,807	962,437,457	1,144,671,398	1,166,310,777
10	SPECIAL REVENUE FUNDS				
002	*COUNTYWIDE SPECIAL PURPOSE REVENUE FUND*				
602	Public Art Prog Countywide Fund Ord 89-32*	166,880	337,041	43,453	155,150
606	CW Major Maintenance & Repair Project Fd*	5,517,589	6,236,838	7,641,195	5,398,932
636	School Site Impact Fee Fd (1/93-10/06)	1,561,781	5,700	2,347,859	0
637	School Site Impact Fee Fd (11/06-)	0	152,929	4,359,721	14,421,892
638	School Impact Fee Interest Fd (11/06-)	0	0	134,030	598,030
702	Crim Just Education/Training Fd(Various)	461,634	80,000	4,226,981	4,954,727
703	Crim Just Training Trust Fd R95-077	0	0	678,025	753,025
705	County Boat Registration Fee Fd Ord90-13	490,824	437,206	691,253	704,793
706	Detention Deputy Recruitmnt/Retention Fd*	1,105,613	115,446	14,000	25,848
707	Teen Court Fund F.S.938.17/Ord 97-15	21,624	0	25,572	26,017
708	Sheriff's Child Protect/Trng Facility Fd*	7,984,186	0	0	0
709	Federal USMS/Dept Just Asset Forfeit Fd	86,000	0	3,241,466	3,501,466
712	Cty Lcl Alcohol/Drug Trust Fd F.S. 938.13	140,872	36,062	176,213	84,275
713	Drug Abuse Alternate Source Fd R91-0223	57,517	51,949	222,183	217,263
714	800Mhz Intrgv Radio Comm Sys Fd F.S.318.21	1,116,000	1,012,675	3,845,589	4,631,458
715	Fla Contraband Forfeit Fd F.S.932.703/704	519,112	830,236	2,451,077	2,158,171
718	Drug Abuse Tr Fd F.S.938.21/Ord 97-16	0	35,650	384,168	373,367
719	Federal Treasury Asset Forfeiture Fund	0	0	198,011	204,011
721	Court Facilities Fund Ord87-23	180,782	0	597,826	602,688
722	Mediation-Arbitration Trust Fund	32,741	0	27,554	27,488
723	County Civil Mediation Trust Fund	0	0	6,052	6,159
724	Family Mediation Trust Fund	2,042	0	95,493	108,203
725	Civil Traf Inf Hearing Off Tr Fd AO 92-11	37,950	0	14,830	259
726	General Master (Disso Marriage) Trust Fd	26,514	0	24,995	25,171
727	Court Technology Trust Fund Ord93-02	0	0	160,969	162,366
728	Probate Guardianship & Trust Trust Fund	1,954	0	26,848	26,929
729	Spcl Master Animal Ctrl Fee Fd	0	0	21,271	21,283
730	Cir Ct Mediation Administrative Fee Fund	36,752	0	68,864	69,353
731	Spcl Master Water Use Restrict Fee Fund	0	0	55,153	55,817
732	Family Administrative Fee Fnd S-2000-073	5,893	84	84	0
733	Child Custody Investigation Fee AO 94-181	20,066	60	160	0

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
735 Cnty Ct Court-Ordered Mediatn S-1999-006	0	0	49,728	50,159
736 Children's Advocacy Centr Fnd S-1999-081	0	0	24,040	26,506
002 COUNTYWIDE SPECIAL PURPOSE REVENUE FUND (continued)				
737 Public Guardian Trust Fund Ord 99-24	1,800	0	5,815	5,970
738 Drug Ct Prog Admin Fd F.S.796.07(6)	0	0	102,459	118,894
742 State Court Innov(Ord 04-33;939.185 F.S.)	1,524,464	1,519,893	1,634,546	1,967,756
743 Legal Aid Fd (Ord 04-33;939.185 F.S.)	1,066,800	1,133,200	1,100,000	1,100,000
744 Teen Ct/Juv Divrs Fd(Ord04-33;939.185F.S.)	1,126,637	1,266,030	1,145,571	1,169,337
745 Court-Related Tech Fd F.S.28.24(12)(E)1	5,775,134	5,512,722	7,451,750	7,537,092
746 Traf Surcharge Tr Fd F.S.318.18/Ord04-26	3,449,765	2,470,655	7,809,566	8,064,288
747 Crime Prev/Safe Neighborhds F.S.775.083(2)	0	0	2,876,275	3,681,906
749 Child Supprt Incent Fd-Ss Act Title Iv-D	0	0	76,543	99,043
750 Florida Dept Of Juvenile Justice Fd	0	0	0	8,662,725
904 Emer Mgt Facil Plns Rev Fd Fac 9G-20.004	0	0	33,220	34,220
905 Lcl Air Poll Ctrl Tag Fee Tr Fd F.S.320.03	852,523	930,634	1,253,578	1,277,946
907 Indigent Health Care Svcs F.S.212.055 Fund	87,591,503	85,941,694	119,390,207	128,068,533
908 Gardinier Settlement Dep/EPC Fund	348,147	46,553	134,660	146,660
909 Pollution Recovery Fund Lf 84-446	260,479	1,334,777	1,431,359	1,633,255
910 Pollution Recovery Project Fund*	293,467	134,583	0	0
911 State Revenue Sharing Fund	5,966,000	379,704	16,097,666	25,538,157
915 911 Emer Tel Sys-Land Ln Ord86-14/87-25	4,545,151	4,048,458	9,201,413	8,082,804
916 911 Emer Tel Sys-Wireless 365.173F.S.	1,574,151	1,909,481	7,286,203	9,339,822
925 Fl Boating Improv Prog Fd-F.S.328.72(15)*	45,181	28,729	345,000	345,000
969 Jt County-City Cecile Wagnon Will Fund	0	0	90,461	93,461
971 Animal Cont Spay/Neuter Inc Pymt Prog	248,880	300,359	1,099,053	1,085,204
972 Animal Services Contributions Fund	8,670	2,286	40,571	46,269
992 ITS Project Fund*	3,586,802	2,711,779	7,907,504	5,339,929
	137,839,880	119,003,413	218,368,083	252,829,077
004 UNINCORPORATED AREA SPECIAL PURPOSE FUND				
602 Public Art Program MSTU Fd Ord89-32*	0	0	65,510	58,549
610 UA Major Maintenance & Repair Project Fd*	4,210,413	3,594,383	5,252,475	2,810,950
620 Parks Impact Fee (NW Zone) Fund*	236,155	544,205	402,750	319,200
621 Parks Impact Fee (NE Zone) Fund*	1,370,542	473,627	448,750	226,100
622 Parks Impact Fee (Cent Zone) Fund*	724,020	183,953	1,005,000	374,300
623 Parks Impact Fee (S Zone) Fund*	162,629	32,422	665,000	318,250
626 School Site Ded Prog Nw Imp Assess Tr Fd	0	0	6,678	0
628 School Site Ded Prog Cent Imp Asses Trfd	0	0	104	0
630 Fire Service Impact Fee (NW Zone) Fund*	1,177,883	3,580	56,200	57,488
631 Fire Service Impact (NE Zone) Fund*	85,493	80,277	101,500	61,750
632 Fire Service Impact Fee (Cent Zone) Fund*	43,044	9,117	206,000	149,361
633 Fire Service Impact Fee (S Zone) Fund*	165,544	61,100	168,000	90,725
636 School Site Impact Fee Fund	4,582,308	0	0	0
641 Impact Fees Administration	256,140	341,066	509,933	435,172
892 Environmental Restoration Project Fund*	81,910	26,758	489,000	300,000
893 Local Habitat Mitigation Bank Fund*	0	0	30,000	30,000
900 Bld Svc Div(Pgm) Fd:Ord05-12/F.S.553.80(7)	18,282,936	17,451,637	20,864,542	17,719,028
908 Land Excavatn Opr/Inspect Sec.8.01.03Ldc	130,584	96,802	157,179	167,044
913 Water Conserv Trust Fd Ord03-7 As Amnded	151,874	54,700	544,107	1,335,267

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
922 Tax Dist On Severance Phos Rock F.S.211.31	1,303,126	786,116	1,318,869	2,423,140
924 Stormwater Mgmt Proj Fd Ord 89-27*	6,524,348	7,091,789	5,635,960	547,550
925 Stormwater Mgmt Operating Fd Ord 89-27	772,989	1,064,055	824,884	837,008
	40,261,938	31,895,587	38,752,441	28,260,882
006 COUNTY BLENDED COMPONENT UNITS FUND				
001 Civil Service Board Fund	2,514,548	2,851,293	3,193,686	3,353,371
002 Law Library Board Fd-Ord 01-16,Sec7	530,209	647,579	596,000	589,217
006 City County Planning Commission Fund	6,128,752	6,301,873	6,059,762	5,781,424
903 Law Library Sales/Svcs Ord 01-16,Sec8	(20)	21,015	24,400	63,326
	9,173,489	9,821,760	9,873,848	9,787,338
008 LOCAL HOUSING ASSISTANCE PROGRAM FUND				
200 S.H.I.P. Program*	11,529,173	13,482,073	8,500,000	8,250,000
009 STATE OF FL HEALTHCARE SURTAX TRUST FUND				
001 Indigent Health Care & Trauma Center Fd	75,056,491	80,155,354	197,378,439	180,759,313
010 SALES TAX REVENUE FUND				
010 Half-Cent Sales Tax/Bonds Revenue Fund	92,930,262	95,226,799	114,954,116	106,493,226
020 Prof Sports Franchise Facil Sales Tax Fd	2,005,000	2,000,004	2,006,204	2,203,796
030 3% Tourist Dev Tax Trust Fund	12,125,719	12,779,183	17,853,085	19,075,651
040 1% Addl (4Th Ct) Tourist Tax Fd Ord 90-03	2,681,163	6,992,961	9,771,493	9,825,564
050 1% Addl (5Th Ct) Tourist Tax Fd Ord 94-13	2,911,064	4,075,501	7,956,093	8,092,223
090 Lcl Govt Infrastructure Surtax Fund	107,126,449	104,914,648	108,204,434	93,885,247
	219,779,657	225,989,096	260,745,425	239,575,707
012 INTERGOVERNMENTAL GRANTS				
100 Operating Grants Fund*	90,956,973	92,262,540	85,760,152	83,416,633
200 Project Grants Fund*	24,195,592	15,102,837	6,717,598	6,577,202
400 Disaster Event Subfund*	17,019	97,186	0	0
	115,169,584	107,462,563	92,477,750	89,993,835
013 COUNTY TRANSPORTATION TRUST FUND				
001 Operating Fund	52,785,480	63,592,077	67,434,114	67,277,584
002 Proj Fund (1St Local Option 6Ct Fuel Tx)*	25,483,604	26,661,311	25,067,083	23,920,050
005 Street Lighting Non-Ad Val Assessment Fd	7,906,459	7,462,330	10,867,945	10,295,859
200 Project Grants Fund*	1,824,985	7,918,857	0	0
300 Developer/County Funded Transp Proj*	44,226	(1,140,705)	0	222,000
931 Rd Network Imp Prog Imp Asses Zone 2*	14,615	0	0	0
934 Rd Network Imp Prog Imp Asses Zone 5*	2,900	0	0	0
940 Ninth-Cent Fuel Tx Project Fd*	2,074,369	8,250,365	5,120,826	4,639,991
970 Road Network Impact Fee (Zone 01) Fund*	126,917	803,883	1,661,253	1,080,000
971 Road Network Impact Fee (Zone 02) Fund*	30,797	304,838	290,709	275,500
972 Road Network Impact Fee (Zone 03) Fund*	1,235	1,235	88,896	57,000
973 Road Network Impact Fee (Zone 04) Fund*	463,530	1,526,013	1,301,950	1,298,296
974 Road Network Impact Fee (Zone 05) Fund*	13,481	487,938	151,834	125,500
975 Road Network Impact Fee (Zone 06) Fund*	311,905	211,517	146,452	146,452
976 Road Network Impact Fee (Zone 07) Fund*	676,012	1,487,633	3,012,862	1,495,000
977 Road Network Impact Fee (Zone 08) Fund*	848,277	970,050	1,131,950	675,000
978 Road Network Impact Fee (Zone 09) Fund*	141,155	1,621,613	1,877,510	1,150,000
979 Road Network Impact Fee (Zone 10) Fund*	986,955	1,109,177	687,572	720,572
980 Citrus Pk Cmnty Dev Dist Pledged Rev Fd*	303,842	0	0	0
989 Constitutional Fuel Tax Fund*	13,747,922	13,332,912	11,714,908	11,051,821

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
990 County Fuel Tax (7th Cent) Fund	4,950,098	4,963,049	4,871,775	5,087,831
991 Local Transp Ninth Cent Fuel Tax Fund	7,023,537	6,988,861	7,195,925	6,612,915
992 Ad Valorem Tax Transp Fund*	7,019,198	6,457,036	18,500,000	36,621,000
993 Transit System Aid Fund	0	750,000	0	200,000
	126,781,499	153,759,990	161,123,564	172,952,371
014 LIBRARY TAX DISTRICT FUND				
001 Library Tax Dist Operating Fund	37,642,763	41,526,020	86,536,273	81,516,567
002 Library Tax District Project Fund*	3,470,142	2,779,209	12,196,000	5,191,000
003 Major Maintenance & Repair Project Fund*	458,356	383,447	526,625	468,286
100 Operating Grants Fund*	516,138	82,012	0	0
200 Project Grants Fund*	929,729	266,643	0	0
602 Public Art Prog Library Dist Fd Ord 89-32*	28,000	36,203	94,650	17,550
	43,045,128	45,073,534	99,353,548	87,193,403
030 INFRASTRUCTURE SURTAX FUND				
002 Project Fund (Entitlement One 1997-2003)*	4,589,654	9,007,784	1,250,000	1,000,000
003 Financed Proj Subfund (Ph II 2003-2008)*	52,672,812	100,702,965	17,437,712	(1,841,081)
004 Non-Financed Proj Subfd(Ph II 2003-2008)*	52,119,550	615,837	0	0
005 Proj Subfd(Ph III Feb08-Sept16)*	14,711,205	38,420,780	203,769,413	84,299,946
006 CIT Proj Fd-Transportation Task Force*	0	0	0	108,428,000
010 Series 2007 CIT Rev Bds Proj Fd*	0	0	0	5,990,000
044 Commercial Paper Notes Fd II*	0	0	0	51,350,000
	124,093,221	148,747,366	222,457,125	249,226,865
Total Special Revenue Funds	902,730,060	935,390,736	1,309,030,223	1,318,828,791
20 DEBT SERVICE FUNDS				
011 CAP IMP NONADVAL REV 98 &08 DBT SVC FD				
000 Whse/Shrf Nonad Rev Ref 08 Bds Sk Fd	1,497,150	1,499,650	1,814,723	1,816,579
013 FUEL TAX REF REV BDS DBT SVC FD				
001 Fuel Tx Ref Rev 98 Sk Fd (Taxable)	2,386,648	2,381,061	3,582,686	1,842,834
021 4TH CENT TOURIST DEV TAX FD				
001 4th Ct Tdt 06 Ref Rev Bds Sk Fd	0	17,519,762	1,178,090	2,951,285
022 5TH CENT TOURIST DEV TAX FD				
001 5th Ct Tdt 06A Ref Rev Bds Sk Fd	0	27,967,877	1,746,904	1,756,882
002 5th Ct Tdt 06B Ref Rev Bds Sk Fd	0	1,735,423	2,396,979	2,737,735
	0	29,703,300	4,143,883	4,494,617
024 P&R G.O. BNDS 93/96/02 DBT SVC FD				
000 P&R G.O. Ref Bnds 2002 Sk Fd	1,386,428	1,377,922	1,569,930	1,504,560
029 ELAPP LIMITED ADVAL TAX BONDS DBT SVC FD				
000 ELAPP Ltd Adval Tx Bds 98& 03 Sk Fd	5,323,825	5,317,190	6,507,191	6,167,045
001 ELAPP Advl Tx Bd 98&03 Rsv Fd	0	0	0	647,372
	5,323,825	5,317,190	6,507,191	6,814,417
036 CRIM JUST CIP REF REV 93& 03 DBT SVC FD				
000 Jr Lien CIP Ref Rev 03 Bds Sk Fd	10,003,500	9,998,100	11,668,042	11,665,709
001 Jr Lien CIP Ref Rev 03 Bds Rsv Fd	0	0	10,001,250	10,001,250
	10,003,500	9,998,100	21,669,292	21,666,959
037 CT FACIL REV BDS 99&05 DEBT SVC FD				
002 Ct Facil Ref Rev 05 Bds Sk Fd	1,079,551	2,541,446	4,118,291	4,154,207

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
038 CAP IMPRV PRG REV BDS 94/96/06 DEBT SVC				
004 CIP Ref Rev Bds Series 06 Sk Fd	44,441,093	3,251,825	3,836,920	3,797,393
005 CIP Ref Rev Bds 06 Rsv Fd	242,625	0	3,248,625	3,248,625
	44,683,718	3,251,825	7,085,545	7,046,018
039 CAP IMPRV NON-ADV REF REV 96&2006 BD FD				
001 MOSI/Cnty Ctr Ref Rev Bds 2006 Sk Fd	65,552,875	5,187,706	6,690,327	6,490,933
002 MOSI/Cnty Ctr Ref Rev Bds 06 Rsv Fd	198,914	0	5,189,306	5,189,306
	65,751,789	5,187,706	11,879,633	11,680,239
044 CAP IMPR COMMERCIAL PAPER PROG FD				
003 M2Gen Project Revenue/Sinking Fund*	0	397,255	1,654,779	1,218,174
049 CIT REV BDS 2001 A & B DBT SVC FD				
001 Jail/Strmwtr CIT Rev Bds 01 A/B Sk Fd	4,537,862	4,531,862	6,651,788	6,734,751
050 CIT REV BDS 2004 DBT SVC FD				
001 CIT Rev Bds 2004 Sk Fd	6,344,269	6,337,006	9,007,296	9,040,858
051 CIT REV BDS 2007 DBT SVC FD				
001 CIT Rev Bds 2007 Sk Fd	0	0	5,947,205	26,891,323
052 US 301 EXPAN TAXABLE NOTES				
001 US 301 Tx Note Series 08A Sk Fd(Suntrust)	0	0	0	209,200
002 US 301 Tx Note Series 08B Sk Fd(Suntrust)	0	0	0	442,168
	0	0	0	651,368
055 TSA NON-ADV REF REV BDS 05 DBT SVC FD				
001 Arena Non-Ad Ref Rev Bds 05 Sk Fd	594,148	1,306,850	2,276,991	2,299,638
Total Debt Service Funds	143,588,888	91,350,935	89,087,323	110,807,827
30 CAPITAL PROJECTS FUNDS				
002 COUNTYWIDE CAPITAL PROJECTS FUND				
604 Countywide Construction Fd*	19,317,385	10,491,910	9,530,250	42,428,654
004 UNINCORP AREA CAPITAL PROJECTS FUND				
608 Unincorp Area Construction Fd*	4,991,219	2,453,225	22,960,084	17,062,892
011 CAP IMP NON-ADVAL TAX REV BDS SER 98 FD				
002 Cap Imp Non-Adv Tx Rev Bds 98 Proj Fd*	192,781	(7,854)	0	0
016 EPC FACILITY ACQUISITION/REHAB FUND				
002 EPC Sabal Park Facility Project Fund*	110,047	971,982	0	0
024 GENERAL OBLIG BONDS P & R PROGRAM FUND				
003 P&R Unincorporated Area Series 1996 Bds*	85,221	0	0	0
029 ENVIRO SENSITIVE LANDS TAX/BOND FUND				
000 Site Acquisition & Administration Acct	835,862	646,128	2,202,727	1,832,419
001 ELAPP Site Management & Restoration Acct	2,785,686	2,572,464	2,814,887	217,565
002 ELAPP Projects (Non-Bond) Fund*	12,392,469	8,764,020	11,964,352	750,000
005 Limited Ad Val Tax Bonds (1992) Proj Fd	0	0	0	0
006 Limited Ad Val Tax Bonds (1994) Proj Fd*	6,250	613,312	0	0
	16,020,267	12,595,924	16,981,966	2,799,984
034 COURT FACIL NON-BOND CONSTRUCTION FUND				
002 Court Facil Imprvmt Non-Bond Proj Fund*	82,949	12,898	100,000	100,000
003 Central Energy Plant Ph II Const*	2,042,974	0	0	0
	2,125,923	12,898	100,000	100,000

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND				
001 Commercial Paper Note Issuance Fund I*	59,277,577	92,151,853	46,670,004	(89,255,695)
002 Allocated Debt Capacity Fund*	0	0	(27,550,000)	77,234,829
	59,277,577	92,151,853	19,120,004	(12,020,866)
048 FALKENBURG JAIL CONSTRUCTION FUND				
002 Jail Expansn Cap Proj (Cit Series 2001A)*	0	204,998	125,000	0
051 2007 COMMUNITY INVESTMENT TAX REV BNDS				
002 CIT Series 2007 Project Fund*	0	0	208,466,961	0
Total Capital Projects Funds	102,120,420	118,874,936	277,284,265	50,370,664
40 ENTERPRISE FUNDS				
032 SOLID WASTE SYSTEM ENTERPRISE FUND				
001 SW & RR System Operating/Maintenance Fd	62,442,155	66,547,985	90,255,236	97,298,710
003 SW & RR System Revenue Fund	82,989,617	91,085,451	98,489,989	104,622,211
004 SW & RR System Renewal/Replacement Fund	1,769,628	1,617,118	11,953,000	10,846,000
005 SW & RR System Capital Improvement Fund*	4,599,338	1,161,170	0	0
017 SW/RR Sys (Fin Assur) Nw Closed Lf Fund	73,000	73,000	365,000	292,000
019 SW/RR Sys (Fin Assur/Gasb) Lf Closure Fd	0	0	31,921,596	33,547,096
024 SW/RR Sys Closed L/F Maintenance Fund	1,761,339	1,464,912	2,276,107	2,635,316
027 SW & RR System Debt Service Fund	12,530,505	14,695,720	10,533,606	12,483,831
028 SW & RR System Debt Svc Reserve Fund	0	3,832,212	0	0
029 SW & RR System General Purpose Fund	1,569,901	11,021,531	8,256,425	8,805,227
041 Taylor Road Landfill Superfund Site Fund	34,390	34,618	81,736	81,736
043 Lf Closure Fd-Phase Ii (Cell 7) GASB	0	0	1,087,922	1,450,195
044 CP Quarterly Note Issuances*	0	0	0	6,800,000
049 SW & RR System Rate Stabilization Fd	0	0	2,966,887	8,671,525
058 Electric Generation Project Fd*	2,760,159	3,587,297	5,722,884	(8,749,340)
059 Series 2006A Rev Bds Proj Fd (Amt)*	0	43,499,180	5,649,121	165,840
060 Series 2006B Rev Bds Proj Fd(Non-Amt)*	0	5,187,786	1,179,546	1,189,279
064 Commercial Paper Financed Proj Fd*	0	0	0	17,000,000
100 Operating Grants Fund*	100,743	125,059	0	0
	170,630,775	243,933,039	270,739,055	297,139,626
040 WATER & WASTEWATER UTILITY ENTERPRISE FD				
001 Utility Sys Operating & Maintenance Acct	119,597,976	135,166,193	170,482,161	169,113,713
002 Utility Sys Rev Bds Debt Service Acct	27,469,842	27,635,594	35,217,226	32,482,040
003 Utility Sys General Revenue Acct	185,715,273	223,347,903	225,073,385	216,343,991
005 Util Sys Impact Fees Gen Oper Acct	20,949,463	11,817,768	14,790,964	12,914,342
007 Utility Sys Renewal & Replacement Acct*	11,833,097	17,455,436	14,252,838	12,826,846
010 Utility Sys Gen Rev Cap Exp Acct*	9,746,505	27,716,517	40,808,490	36,086,437
011 Water Projects Account*	392,646	2,939,109	198,171	45,000
012 Wastewater Projects Account*	1,393,598	1,296,910	503,206	180,000
041 Cone Ranch Special Projects Fund	14,197	87,919	2,242,093	0
042 Utility Sys Water Conservation Fund	40,978	0	0	0
044 CP Quarterly Note Issuances*	4,223,440	0	0	58,904,000
045 Long Term Sys Capital Rehab/Replcmnt Fd*	16,433,604	10,525,214	0	0
046 Revenue Account Rate Stabilization Fund	0	0	76,654,356	76,654,356
050 Reclaimed Water Impvmt Unit Assessmnt Fd	2,075,237	1,255,221	1,465,991	898,889
051 Reclaimed Water Impvmt Unit Project Fd*	133,451	317,365	36,400	36,400

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
052 Impact Fees Assessmnt Unit Fd Ord96-07	10,119,955	2,576,512	4,891,116	7,135,722
054 Infrastructure Assessment Unit Fd 99-08	68	63	57,592	68,654
055 Infrastructure Assessmnt Unit Project Fd*	0	0	600	0
056 2006 Imp Fee Special Assess Bds Proj*	14,015,097	20,753,416	2,493,950	0
057 Utility Sys Financed Project Fd*	0	0	6,556,108	52,315,092
200 Project Grants Fund*	3,541,621	2,371,193	0	0
	427,696,048	485,262,333	595,724,647	676,005,482
044 CAP IMPR COMMERCIAL PAPER PROGRAM FUND				
001 Commercial Paper Note Issuance Fund*	2,699,999	4,107,333	2,909,000	0
046 RECL WATER SPCL ASSESSMENT REV BDS 2000				
002 Rev/Sinking Fd Rw Spcl Assmnt 00 Rev Bds*	436,338	703,437	0	0
003 Reserve Fd Rw Spcl Assmnt 00 Rev Bds*	0	429,319	0	0
	436,338	1,132,756	0	0
047 IMPACT FEES SPECIAL ASSES				
001 Imp Fee Spcl Assmnt Bds 2000 Project*	106,278	0	0	0
002 Rev/Sking Fd Imp Fee Spcl Assmnt 00 Bd*	2,446,506	2,638,506	0	0
003 Rsv Fd Imp Fee Spcl Assessmnt Bds 20*	0	2,408,038	0	0
	2,552,784	5,046,544	0	0
Total Enterprise Funds	604,015,944	739,482,005	869,372,702	973,145,108
50 INTERNAL SERVICE FUNDS				
066 FLEET SERVICES FUND				
001 Operating Fund	14,457,407	15,795,281	21,710,227	21,770,233
003 Lease Back Program Fund	8,685,583	8,003,697	37,766,882	44,509,244
	23,142,990	23,798,978	59,477,109	66,279,477
067 COUNTY SELF INSURANCE FUND				
000 Insurance Program Administration Fund	822,860	786,756	1,179,391	1,219,782
001 Workers Compensation Insurance Fund	7,512,338	9,199,312	57,153,103	57,432,895
002 General Liability Insurance Fund	8,875,048	10,297,432	34,356,892	30,681,656
003 Catastrophic Disaster Recovery Fund	0	0	62,836,199	90,442,198
004 Employee Group Health Insurance Fund	77,795,364	88,919,845	122,195,136	132,172,354
005 Opeb/Retiree Health Insur Fd	0	0	6,437,204	9,051,769
006 Tax Coll Opeb/Retiree Health Ins Fd	0	0	86,085	86,085
007 Sheriff Opeb/Retiree Health Ins Fd	0	0	0	3,985,200
	95,005,610	109,203,345	284,244,010	325,071,939
Total Internal Service Funds	118,148,600	133,002,323	343,721,119	391,351,416
65 AGENCY FUNDS				
040 IMP FEE SPECIAL ASSESSMENT BONDS 2006				
002 Imp Fee Spcl Assmnt Rev/Sinking 06 Fd*	3,473,499	8,994,789	10,086,863	9,871,743
003 Imp Fee Spcl Assmnt 06 Reserve Fd*	0	0	0	3,698,201
	3,473,499	8,994,789	10,086,863	13,569,944
044 TRANSPORTATION ASSESSMENT UNITS FUND				
002 TAU Spcl Assmnt Rev/Sinking Fund*	97	868	8,237	9,187

BUDGET BY SUBFUND*

	FY 06 Actual	FY 07 Actual	FY 08 Adopted	FY 09 Adopted
046 RECL WATER SPCL ASSESSMENT REV BDS 2000				
002 Rev/Sinking Fd Rw Spcl Assmnt 00 Rev Bds*	0	436,429	503,137	522,357
003 Reserve Fd Rw Spcl Assmnt 00 Rev Bds*	0	0	0	81,936
	0	436,429	503,137	604,293
047 IMPACT FEES SPECIAL ASSESS BD				
002 Rev/Sking Fd Imp Fee Spcl Assmnt 2000*	0	2,445,487	2,966,111	2,810,792
003 Reserve Fd CAU Spcl Assmnt 2000 Bds*	0	0	0	4,149,865
	0	2,445,487	2,966,111	6,960,657
Total Agency Funds	3,473,596	11,877,573	13,564,348	21,144,081
Grand Total	$2,745,501,315	$2,992,415,965	$4,046,731,378	$4,031,958,664

* 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.