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**ORANGE**  
  
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**F L O R I D A**

## SPECIAL PURPOSE FUNDS

**7000-8000 LEVEL GRANT FUNDS** The 7000 level grant funds are received from the Federal Government. The 8000 level grants are funded by the State of Florida. Federal grants are awarded from various agencies to support programs such as Head Start, Community Services Block Grant (CSBG), Ryan White/HIV, Community Development Block Grant (CDBG), the Emergency Shelter, and the Section 8 Voucher programs. In addition, the Federal Government provides funding for the Justice Assistance Grant (JAG) programs. JAG replaced the Ed Byrne Formula Grant and the Local Law Enforcement Grant Program. The state grants support programs for children and families, parks, environmental programs and the improvements of roads, among other programs.

**9-1-1 FEE – FUND 1054** Revenue is received from a countywide \$0.50 monthly charge per telephone line. Expenditures include administration of Orange County's wire-line service, equipment, capital equipment, and reimbursement to other entities taking 911 calls. Fund 1058 E-9-1-1 for wireless phones will be combined into Fund 1054 effective FY 2008-09.

**ADMINISTRATION CENTER BENEFITS – FUND 1012** This fund accounts for vending machine sales from Orange County Corrections. Revenues are used for Orange County sponsored events and other programs, which benefit Orange County employees.

**AQUATIC WEED (NON-TAX) DISTRICTS – FUND 108N - FUNDS include 1074, 1083-1091** These budgets represent those aquatic weed control districts that are funded by contributions. Districts included are:

Big Lake Fairview	Lake Maitland/Minnehaha
Lake Buchanan	Lake Silver
Lake Jennie Jewel	Miscellaneous Orange County Lakes

**AQUATIC WEED (TAXING) DISTRICTS – FUND 106T - FUNDS include 1061-1073, 1075-1080** Orange County levies a tax millage to cover weed control on special taxing districts surrounding the following lakes:

Bass Lake	Lake Jean	Lake Price
Big Sand Lake	Lake Jessamine	Little Lake Fairview
Lake Holden	Lake Mary	South Lake Fairview
Lake Irma	Lake Pickett	

Specific millage rates are shown in the Budget in Brief section of this document.

**ARTS & CULTURAL TOURISM – FUND 1271** This fund was established in FY 2001-02 solely for arts and cultural tourism purposes. The fund is administered by the Office of Arts and Cultural Affairs, and receives its funding based on fund availability of up to 3% of the first four cents of actual Tourist Development Tax (TDT) receipts. Use of these funds is restricted by Florida Statutes from TDT revenues.

**BOATING IMPROVEMENT – FUND 1250** This improvement program fund accounts for monies that the Orange County Parks and Recreation Division receives from the State Department of Environmental Protection. Funds allocated for this program are to support municipalities, as well as Orange County in recreational boating needs as set forth in Florida Statutes Chapter 96-321.

**CAPITAL IMPROVEMENTS (1988/1992/1998) – FUND 2317** Capital Improvement Series 1998 bonds provided certain refunding of Capital Improvement Revenue Bonds, Series 1988 and 1992. The series 1988 bonds provided refunding of Series 1983 bonds and construction of correctional facilities, county administrative facilities, and the Orange County Public Works complex. A portion of these bonds was refunded in 1992 and additional debt was incurred to fund stormwater management projects, public safety facilities, and other general capital expenditures. This fund accounts for the bonds' debt requirements. Pledged revenue to support debt payments is the guaranteed entitlement from the County Revenue Sharing Trust Fund. Excess funds are transferred to the General Fund for Orange County operations.

**CAPITAL PROJECTS FUND – FUND 1023** The Capital Projects Fund provides major infrastructure improvements throughout Orange County, as determined by the Board of County Commissioners (BCC), by approval of the Capital Improvement Program. In FY 1985-86, the BCC approved up to one-half mill of ad valorem tax as the revenue source for this fund. The millage rate has been modified over the years as other funding sources fluctuate. A millage rate of 0.2250 mills is budgeted in FY 2008-09. Specific projects are identified in the Capital Improvements Program (Fund 1023) in this document.

**CHOOSE LIFE LICENSE PLATE – FUND 1270** This fund was established in FY 2001-02 to record revenues collected from the sale of the Choose Life License Plate as permitted by Florida Statutes 320.08058. The funds will be distributed to not-for-profit agencies, which provide counseling services and meet the physical needs of pregnant women who are committed to placing their children for adoption.

**COMMERCIAL PAPER PROJECTS – FUND 3355** Commercial paper is variable rate debt, consisting of short-term promissory notes, which mature between one (1) and 270 days. The flexibility of commercial paper allows Orange County to issue increasing amounts of debt as needed for projects, and to pay back the debt when funds are available. Commercial paper notes are payable solely from legally available non-ad valorem revenues. No commercial paper projects are budgeted for FY 2008-09. Please refer to the Capital Improvements section of this book for a list of specific projects.

**CONSERVATION TRUST – FUND 1026** This fund accounts for revenue received as compensation for development determined to cause an adverse impact upon conservation areas. The fund may be used only for purchase, improvement, creation, restoration, and replacement of natural habitat within Orange County.

**CONSERVATION TRUST – CC MITIGATION – FUND 1263** This fund is similar in usage to Fund 1026 (Conservation Trust), but is accounted for in a separate fund in order to comply with legal and accounting restrictions. This fund is used to keep track of mitigation payments from the Orange County Convention Center.

**COURT FACILITIES CAPITAL FEE – FUND 1240** These funds are used for the purchase of capital equipment items for use within circuit and county court facilities. Fees are collected for each civil action suit or proceeding in the circuit court in Orange County. As a result of Article 7, this fee is no longer collected and the residual balance is being spent down.

**COURT FEE FUNDS – FUNDS 1247, 1248, 1251-1254** These funds have been established following the implementation of Revision 7 to Article V of the State's constitution, effective July 1, 2004. Fund 1247 created under the Glitch Bill (Senate Bill 2962) established a \$4 per page increase in recording fees to fund the court-related information technology (IT) needs of the state attorneys, public defenders, and clerk of the courts. The \$2 Court Technology Fee is Orange County's portion of the \$4 fee increase. Fund 1248 is a \$15 surcharge for any civil or criminal traffic infractions to fund state court facilities. Fund 1251-1254 is an additional court cost of \$65 for any felony, misdemeanor, or criminal traffic offense to be allocated as follows: 25% to fund innovations to supplement state funding for the elements of the state court system identified and county funding for local requirements; 25% to assist counties in providing legal aid programs; 25% to fund personnel and legal materials for the public as part of a law library; and, 25% to support juvenile programs.

**CRIME PREVENTION – FUND 1242** The Orange County Safe Neighborhood Crime Prevention Fund was created on January 13, 1999 by ordinance #98-01. This fund generates revenue from the imposition of fines collected from area arrests. Section 7 of the ordinance allocates the first \$125,000 to the Orange Blossom Trail Local Government Neighborhood Improvement District (OBTNID). The remainder of the fund is to be used by other designated neighborhood improvement districts, under the control of the Neighborhood Services Division, for crime prevention programs in Orange County.

**DEFICIENT SEGMENT (PROPORTIONATE FAIR SHARE) – FUNDS 130X** This group of funds was established to account for payments received under Orange County's Proportionate Fair Share program (previously the Pay-As-You-Go system). Per the guidelines of this program, entities wishing to develop land in areas that have no current room for capacity expansion, due to roadway deficiencies, may gain Concurrency Management approval by paying a fee that will be used in future projects to correct the deficiencies. The fees are determined on an individual basis according to the formula outlined in Orange County Ordinance No. 30-622 or separate agreement. Revenues received in these funds must be used for the improvement of the roadway segments that they were specifically designated. Each individual fund within this grouping represents a specific roadway segment.

**DELINQUENCY PREVENTION ORDINANCE 98-19 – FUND 1245** Funds are restricted solely for the purpose of implementation and operation of the Juvenile Assessment Center and suspension programs. Fees are collected for each felony or misdemeanor, civil traffic offense or handicapped parking violation under state law, or a violation of any municipal or county ordinance if the violation constitutes a misdemeanor under state law. As a result of Article 7, this fee is no longer collected and the residual balance is being spent down.

**DONATIONS – FUND 023X** This group of funds accounts for donations that Orange County receives from private individuals or organizations, and primarily consists of the Children and Family Services Board Fund – Fund 0235, the Public Art Fund – Fund 0236, and the Donations Fund – Fund 0234. In FY 2003-04, the Orange TV Donations Fund 0238, was established to account for operating donations. In FY 2004-05, Employee Recognition Fund 0239 was established by a donation to be used for employee recognition.

**DRAINAGE BASIN – FUNDS 1273 – 1280** These funds are established to provide a mechanism to allow permit applicants to contribute funds towards mitigation requirements for projects that require a state or federal permit in a specific drainage basin. The eight (8) drainage basin funds are: 1273 St. Johns, 1274 Econ River, 1275 Lake Hart, 1276 Boggy Creek, 1277 Reedy Creek, 1278 Shingle Creek, 1279 Wekiva River, and 1280 Lake Apopka. Revenue received into these funds will be used for the purchase and maintenance of environmentally sensitive lands.

**DRIVER EDUCATION SAFETY TRUST FUND – FUND 1272** This fund is authorized by Section 318.1215 of the Florida Statutes, known as the Dori Slosberg Driver Education Safety Act. The fund accounts for revenue generated from a \$3 fee added to civil traffic penalties. Fees are collected by Orange County and remitted to the Orange County School Board for use in funding direct educational expenses of driver education programs.

**DRUG ABUSE TRUST – FUND 1027** This fund accounts for portions of DUI fines and drug-related misdemeanor fines collected by the Clerk of Courts and remitted to Orange County. Revenue is used for drug abuse treatment or education programs according to the provisions of Orange County Ordinance No.'s 89-5, 89-6, and 90-4. Approved budgets normally include a provision for payments to drug abuse and related program providers.

**E9-1-1 FEE – FUND 1058** In July of FY 1998-99, the state began charging cellular phone users a \$0.50 monthly charge from which Orange County receives \$0.22 for users registered for cellular service within Orange County. Expenditures include administration of Orange County's wireless service, equipment, reserves, and reimbursement to other entities taking 911 calls. In FY 2005-06, the state increased the amount Orange County receives from \$0.22 to \$0.30 for users registered for cellular service within Orange County.

In FY 2006-07, the state increased the amount Orange County receives from \$0.30 to \$0.34 or 67% of revenue. The revenues attributable to this fund are budgeted in Fund1054 effective FY 2008-09.

**ENERGY, EFFICIENCY, RENEWABLE ENERGY & CONSERVATION FUND – FUND 1060** This fund is used to finance carbon offsets such as energy efficiency, renewable energy and energy conservation projects within Orange County.

**HISTORICAL MUSEUM FUNDS – FUND 126X** This fund is used to repay the General Fund for loans received during construction of the Orange County History Center. This fund is not budgeted for FY 2008-09.

**INTERNATIONAL DRIVE BUS SERVICE – FUND 1178** This fund accounts for revenue generated from an ad valorem tax levied on properties along International Drive. The MSTU was initiated by the private sector to improve transportation services. The millage rate for FY 2008-09 is 0.8448 mills.

**INTERNATIONAL PLANNING/ADMIN MSTU – FUND 1177** This fund accounts for revenue generated from an ad valorem tax on tangible and real property within the MSTU. Proceeds may be used for planning and designing public transit services, paying expenses of the improvement district, promotion activities, and funding other facilities and services to benefit residents and taxpayers of the MSTU. The millage rate for FY 2008-09 is 0.0872 mills.

**INMATE COMMISSARY FUND – FUND 1660** This fund is authorized by Section 951.23 of the Florida Statutes. It is funded by profits earned in the operation of an inmate canteen or commissary. Profits shall be used for overall inmate welfare. Purchases from the fund are recommended by the Inmate Commissary Fund Committee and are reviewed by the officer-in-charge (Corrections Department Director), who shall have final authority on expenditures. This fund is operated as a budgeted, expendable trust fund. This fund was previously reported as Fund 6600, but has been modified in order to comply with new accounting procedures.

**INTERGOVERNMENTAL RADIO COMMUNICATION PROGRAM – FUNDS 1220 & 1234** These funds account for surcharges on traffic violations collected by the Clerk of Courts and remitted to Orange County. Revenue was previously distributed among participating jurisdictions in Orange County for the purchase of public safety communication equipment. In FY 2008-09, revenue is being used to help pay for a Radio System Conversion Capital Improvement Project.

**INTERNATIONAL DRIVE COMMUNITY REDEVELOPMENT AREA TRUST FUND – FUND 1246** This fund accounts for revenue generated from the creation of a Community Redevelopment Area (CRA) surrounding International Drive. The CRA was initiated to finance the improvement of certain blighted conditions identified in the area, including transportation issues. The Citizens I-Drive CRA Taskforce identifies projects eligible for CRA funding and presents them to the Board of County Commissioners for approval.

**LAW ENFORCEMENT TRUST FUND – FUND 1014** The Law Enforcement Trust Fund records funds collected by the Orange County Sheriff under the Florida Contraband Forfeiture Act (Florida Statutes 932.704). This act enables the Sheriff, with concurrence of the Board of County Commissioners, to spend funds forfeited from illegal activities.

**LAW ENFORCEMENT EDUCATION FUNDS – FUNDS 1015 & 1016** These funds provide training funds for Sheriff's deputies and correctional officers in such areas as seminars, firearms, etc. Revenue is generated from court costs assessed against individuals convicted for the violation of a state penal or criminal statute, or convicted of violation of a municipal or county ordinance (Florida Statutes 943.25).

**LAW ENFORCEMENT IMPACT FEES – FUND 1035** To distribute costs of growth equitably, the Board of County Commissioners developed the "user pays" philosophy by levying impact fees on new development. Law Enforcement Impact Fees help defray capital costs of additional law enforcement services required by new development.

**LOCAL HOUSING ASSISTANCE – FUND 1232** The SHIP (State Housing Initiatives Partnership) program funds established a dedicated source to be used by state and local governments to stimulate the construction of affordable housing. Funding was provided from a portion of documentary stamps. Revenue consists of carryover funds and anticipated grant monies.

**MEDIATION PROGRAM – FUND 1051** This program was started in FY 1991-92 to alleviate the heavy caseload of the County Court by using volunteer mediators to resolve small claims cases. Revenue comes from a service charge on County Civil Court proceedings. As a result of Article 7, this fee is no longer collected and the residual balance is being spent down.

**MSBU DEBT SERVICE – FUNDS 24XX & FUND 1450** The purpose of funds 24XX are to provide upfront financing for subdivisions (Lake Sherwood Hills – Fund 2402 and Rio Pinar Woods – Fund 2401) to construct perimeter walls. Funds are collected by way of an annual assessment paid by each homeowner for a repayment of the financing over a six-year period. Fund 1450 was established to be used exclusively for the acquisition, construction, and maintenance of the Lakeside adequate public facilities in accordance with Section 30-714 of Orange County Code. Fund 2403 was established to be used exclusively for the acquisition, construction, and maintenance of Magnolia Springs adequate public facilities in accordance with Section 30-714 of Orange County Code. Fund 2404 was established to be used exclusively for the acquisition, construction, and maintenance of Sand Lake Hills adequate public facilities in accordance with Section 30-714 of Orange County Code.

**MUNICIPAL SERVICE DISTRICTS – FUNDS 1101-1176, 1169, 1170, 1172, & 1180-1216, 1218, 1219** Municipal Service Taxing Units have been established to generate funding for the following purposes:

Common Area Maintenance	Maintenance of Retention Ponds
Water Management	Plaza International
Maintenance of Non-Paved Roads	Street Lights
Sewage System	Maintenance of Drainage Improvements

Fund 1169 provides funding for improvements and maintenance to the South Orange Blossom Trail (OBT) between U.S. Interstate Highway 4 and the Martin Anderson Beeline Expressway. Fund 1170 provides funding to partially defray capital and maintenance costs for improvements within the South OBT geographical area. Fund 1172 provides funding for drainage control structures within the Orlando Central Park Development.

**NORTH INTERNATIONAL DRIVE IMPROVEMENT – FUND 1179** This fund accounts for revenue generated from an ad valorem tax levy on properties along the northern section of International Drive. Funds will be used to improve internal circulation of traffic, streetscape design, and pedestrian movement. The millage rate for FY 2008-09 is 0.1654 mills.

**ORANGE BLOSSOM TRAIL (OBT) COMMUNITY REDEVELOPMENT AGENCY – FUND 1025** This agency was established by Orange County for the purpose of planning and implementing projects to revitalize the community along Orange Blossom Trail. Funds are generated from ad valorem tax increment financing in the OBT-CRA area. Both Orange County and the City of Orlando remit incremental ad valorem tax revenue to the Community Redevelopment Agency.

**ORANGE BLOSSOM TRAIL NEIGHBORHOOD IMPROVEMENT DISTRICT – FUND 1243** This district is permitted to assess ad valorem and special assessments as approved through referendum. From inception in FY 1997-98, the districts only source of revenue has come from an interfund transfer from the Crime Prevention Fund (Fund 1242) as available up to \$125,000 per year.

**POLLUTANT STORAGE TANK – FUND 1059** This fund was established for the purpose of collecting fees associated with violation of state and county laws and regulations regarding the use and maintenance of above and below ground storage tanks. All fees assessed and collected shall be used for staffing, education, program development, and program implementation of the Pollutant Storage Tank Program.

**PUBLIC FACILITIES (1994) – FUND 2316** The Public Facilities (1994) fund accounts for debt repayment of Public Facilities Revenue and Refunding Bonds, Series 1994. These bonds were used for construction of, and improvements to, various Orange County facilities and communications systems. Non-ad valorem revenues are transferred into this fund to support debt service payments. Due to a partial refunding of the Public Facilities bonds (in connection with the issuance of Public Service Tax bonds in 2003) debt service payments will not resume from this fund until FY 2009-10.

**PUBLIC SERVICE TAX 03 CAPITAL PROJ – FUND 3363** The Public Service Tax 03 Fund accounts for bond proceeds used to finance the Growth Management Department and Parks & Recreation Division projects including the purchase of environmentally sensitive lands.

**PUBLIC SERVICE TAX DEBT SERVICE FUND – FUND 2319** The Public Service Utility Tax is authorized for charter counties in Florida Statute 166.231. It was adopted by the Board of County Commissioners on August 6, 1991, and became effective on October 1, 1991. Rates are 10% on electricity, bottled gas and water service, and 4 cents per gallon on fuel oil. Effective FY 2001-02, communication services became subject to a uniform statewide tax rate and a local tax administered by the Department of Revenue, rather than to a locally imposed public service tax. The following areas typically receive funding from this revenue:

Parks and Recreation	Community and Environmental Services
Stormwater Management	Highway Maintenance
Sheriff	

Expenditures for individual departments are shown on various budget pages.

**SALES TAX 02 CAPITAL PROJECTS – FUND 3362** Proceeds from the Series 2002B Sales Tax Revenue Refunding Bond issue were deposited in this fund for design and construction of the 33<sup>rd</sup> Street Correctional Complex and certain capital improvements of Orange County. This fund is not budgeted in FY 2008-09.

**SALES TAX TRUST FUND – FUND 2314** The Sales Tax Trust fund accounts for debt service funding requirements for sales tax revenue bond issues. Through interfund transfers, sales tax funding also supports general government operations and transportation related projects and operations. The source of revenue is the Half-Cent Local Government Sales Tax.

**SCHOOL IMPACT FEE – FUND 1040** School impact fees are collected by Orange County and remitted to the Orange County School Board for capital improvement costs of school buildings and other structures related to public education.

**SPECIAL TAX EQUALIZATION MSTU – FUND 1005** The Special Tax Equalization budget reflects the costs of County services charged to the Municipal Service Taxing Unit (MSTU), which encompasses the unincorporated area of Orange County. The formula for calculating these costs is outlined in the Budget in Brief section of this document. Revenue is derived from ad valorem taxes and the

public services tax. Revenue is recorded in this fund and transferred to the General Fund. The millage rate for FY 2008-09 is 1.8043 mills.

**TEEN COURT – FUND 1241** This fund accounts for fines collected by the Clerk of Courts and remitted to Orange County from persons convicted of violating a criminal statute or an ordinance, or by persons paying a fine for any criminal violation. Revenue is used for the operation and maintenance of Teen Court. Monies may not be used for those amenities, which are ancillary to the Teen Court program (e.g., judges, clerk, courthouse facilities, and staff). No new revenue is being collected per Article V, Revision 7. However, the remaining balance in this fund will be budgeted annually until the balance is exhausted.

**TM-ECON MITIGATION BANK – FUND 1057** This fund was created in order to establish the TM-Econ Mitigation Bank Trust Fund for the sole purpose of providing financial assurances for the construction, implementation, and monitoring of phase IV of the TM-Econ Mitigation Bank. Orange County provided the initial funding by way of an interfund transfer from the Conservation Trust fund.

**TREE REPLACEMENT TRUST FUND – FUND 1029** This fund was created to receive all funds collected for tree replacement and mitigation fees. These funds will primarily be used for the purchase of trees for planting at a publicly owned and operated site or other community enhancement project. These funds can also be used for the purchase of landscape materials or equipment, or the funding of educational programs that promote, enhance or implement tree replacement goals.

**WATER AND NAVIGATIONS FUNDS – FUNDS 1095 LAKE CONWAY AND 1096 LAKE WINDERMERE** These funds were established by a special act of the legislature, and millages within the districts are limited. Funds may be used to regulate and control the alteration of lakes by dredging, filling, pumping or otherwise changing the shoreline and contour. Funds can also be used to build, construct, erect, or maintain drainage facilities, and to regulate watercraft using the lake. Capital outlay includes funds for continuing stormwater projects.

## Special Purpose Fund Report

	FY 2006-07 Prior Year Actual	FY 2007-08 Budget as of 3/31/08	FY 2008-09 Adopted Budget
<b>7000 LEVEL (FEDERAL) GRANT FUNDS - Fund 7000</b>			
Personal Services	14,278,345	16,739,001	15,839,598
Operating Expenses	30,297,503	51,523,227	29,315,977
Capital Outlay	10,957,026	12,579,649	1,811,135
Grants	3,824,461	9,041,193	4,370,630
Interfund Transfers Out	2,176,428	3,975,563	2,019,281
Reserves	0	6,312,522	438,259
Fund Total	61,533,763	100,171,155	53,794,880
<b>8000 LEVEL (STATE) GRANT FUNDS - Fund 8000</b>			
Personal Services	3,947,546	7,310,956	4,242,582
Operating Expenses	3,075,772	6,462,813	1,463,647
Capital Outlay	11,826,854	22,659,960	285,763
Grants	0	1,900,000	311,404
Fund Total	18,850,172	38,333,729	6,303,396
<b>911 FEE - Fund 1054</b>			
Personal Services	216,064	222,333	447,489
Operating Expenses	2,049,381	3,426,457	7,644,636
Capital Outlay	10,284	1,301,264	5,276,045
Principal Retirement	167,684	764,000	539,651
Interest & Fiscal Charges	23,866	16,000	53,542
Fund Total	2,467,279	5,730,054	13,961,363
<b>ADMIN CENTER BENEFITS FUND - Fund 1012</b>			
Operating Expenses	2,400	33,112	28,300
Fund Total	2,400	33,112	28,300
<b>AQUATIC WEED (NON-TAX) DISTRICTS - Fund 108N</b>			
Operating Expenses	35,388	83,410	61,895
Interfund Transfers Out	244	0	0
Reserves	0	3,901	4,419
Fund Total	35,632	87,311	66,314
<b>AQUATIC WEED (TAX) DISTRICTS - Fund 106T</b>			
Operating Expenses	409,567	2,030,589	2,123,153
Capital Outlay	0	37,713	13,200
Reserves	0	2,074,059	1,906,276
Fund Total	409,567	4,142,361	4,042,629
<b>ARTS AND CULTURAL TOURISM FUNDS - Fund 1271</b>			
Operating Expenses	192,423	326,412	304,867
Grants	2,657,850	4,426,006	3,232,258

## Special Purpose Fund Report

	FY 2006-07 Prior Year Actual	FY 2007-08 Budget as of 3/31/08	FY 2008-09 Adopted Budget
<b>ARTS AND CULTURAL TOURISM FUNDS - Fund 1271</b>			
Interfund Transfers Out	0	2,360,092	0
Reserves	0	1,578,646	1,687,673
Fund Total	2,850,273	8,691,156	5,224,798
<b>BOATING IMPROVEMENT PROGRAM - Fund 1250</b>			
Operating Expenses	14,701	10,000	0
Capital Outlay	65,399	1,337,507	1,861,500
Grants	0	100,000	0
Reserves	0	704,280	0
Fund Total	80,101	2,151,787	1,861,500
<b>CAPITAL IMPROVEMENT 88/92/98 - Fund 2317</b>			
Principal Retirement	1,013,186	1,003,000	3,080,000
Interest & Fiscal Charges	3,223,403	3,265,000	1,330,000
Interfund Transfers Out	30,428,205	17,778,240	28,785,735
Reserves	0	12,587,235	6,535,000
Fund Total	34,664,794	34,633,475	39,730,735
<b>CAPITAL PROJECTS FUND - Fund 1023</b>			
Operating Expenses	6,478,858	50,737,920	2,270,406
Capital Outlay	36,124,685	87,352,210	78,336,571
Reserves	0	26,759,946	139,343,494
Fund Total	42,603,543	164,850,076	219,950,471
<b>CHOOSE LIFE FEES - Fund 1270</b>			
Grants	60,000	70,424	49,500
Fund Total	60,000	70,424	49,500
<b>COMMERCIAL PAPER PROJECTS - Fund 3355</b>			
Operating Expenses	2,833	0	0
Capital Outlay	20,001,411	50,128,926	0
Fund Total	20,004,244	50,128,926	0
<b>CONSERVATION TRUST - MITIGATION - Fund 1263</b>			
Capital Outlay	0	44,810	42,383
Fund Total	0	44,810	42,383
<b>CONSERVATION TRUST FUND - Fund 1026</b>			
Operating Expenses	71,170	1,741,000	200,000
Capital Outlay	121,623	619,821	640,220

## Special Purpose Fund Report

	FY 2006-07 Prior Year Actual	FY 2007-08 Budget as of 3/31/08	FY 2008-09 Adopted Budget
<b>CONSERVATION TRUST FUND - Fund 1026</b>			
Reserves	0	1,319,286	2,209,390
Fund Total	192,793	3,680,107	3,049,610
<b>COURT FACILITIES CAPITAL FEE - Fund 1240</b>			
Operating Expenses	57,040	0	0
Capital Outlay	3,250	820	0
Fund Total	60,290	820	0
<b>COURT FEE FUNDS - Fund 124X</b>			
Personal Services	2,067,626	2,630,110	2,492,351
Operating Expenses	3,157,076	8,991,208	7,672,860
Capital Outlay	2,016,616	4,362,102	1,437,990
Principal Retirement	2,000,000	0	0
Interest & Fiscal Charges	5,134	0	0
Grants	1,278,380	1,424,724	1,433,024
Interfund Transfers Out	85,257	64,704	168,669
Reserves	0	2,843,111	1,921,700
Fund Total	10,610,089	20,315,959	15,126,594
<b>CRIME PREVENTION-ORD 98-01 - Fund 1242</b>			
Personal Services	0	50,000	0
Operating Expenses	251,016	1,184,931	1,220,321
Interfund Transfers Out	125,000	125,000	125,000
Fund Total	376,016	1,359,931	1,345,321
<b>DEFICIENT SEGMENT FUNDS - Fund 130X</b>			
Operating Expenses	6,161,129	590,694	0
Capital Outlay	1,154,922	5,279,994	0
Reserves	0	16,797,158	17,716,996
Fund Total	7,316,051	22,667,846	17,716,996
<b>DELINQUENCY PREVENTION ORD 9819 - Fund 1245</b>			
Operating Expenses	0	10,333	5,762
Fund Total	0	10,333	5,762
<b>DONATIONS FUNDS - Fund 023X</b>			
Personal Services	0	0	35,000
Operating Expenses	297,134	1,032,000	999,471
Capital Outlay	170,450	84,053	57,053
Grants	0	0	3,051
Fund Total	467,584	1,116,053	1,094,575

## Special Purpose Fund Report

	FY 2006-07 Prior Year Actual	FY 2007-08 Budget as of 3/31/08	FY 2008-09 Adopted Budget
<b>DRAINAGE BASIN BUDGETS - Fund 127X</b>			
Capital Outlay	0	64,490	51,923
Fund Total	0	64,490	51,923
<b>DRIVER EDUCATION SAFETY - Fund 1272</b>			
Operating Expenses	1,557,687	863,395	771,400
Fund Total	1,557,687	863,395	771,400
<b>DRUG ABUSE TRUST FUND - Fund 1027</b>			
Operating Expenses	0	208,936	95,650
Grants	250,000	250,000	250,000
Fund Total	250,000	458,936	345,650
<b>E-911 FEES - Fund 1058</b>			
Personal Services	209,035	222,602	0
Operating Expenses	1,838,079	5,313,885	0
Capital Outlay	124,903	2,676,899	0
Principal Retirement	222,279	250,000	0
Interest & Fiscal Charges	31,636	23,000	0
Interfund Transfers Out	0	0	4,200,000
Fund Total	2,425,932	8,486,386	4,200,000
<b>ENERGY CONSERVATION &amp; RENEWABLE - Fund 1060</b>			
Operating Expenses	0	0	102,177
Fund Total	0	0	102,177
<b>HISTORICAL MUSEUM FUNDS - Fund 126X</b>			
Interfund Transfers Out	327	60	0
Fund Total	327	60	0
<b>I-DRIVE BUS SERVICE MSTU - Fund 1178</b>			
Operating Expenses	3,434,186	3,239,768	3,510,780
Fund Total	3,434,186	3,239,768	3,510,780
<b>I-DRIVE PLANNING/ADMIN MSTU - Fund 1177</b>			
Operating Expenses	625,602	588,358	1,787,167
Fund Total	625,602	588,358	1,787,167
<b>INMATE COMMISSARY FUND - Fund 1660</b>			
Personal Services	76,412	81,978	83,992
Operating Expenses	739,181	1,764,832	1,929,758

## Special Purpose Fund Report

	FY 2006-07 Prior Year Actual	FY 2007-08 Budget as of 3/31/08	FY 2008-09 Adopted Budget
<b>INMATE COMMISSARY FUND - Fund 1660</b>			
Capital Outlay	10,326	20,326	0
Fund Total	825,919	1,867,136	2,013,750
<b>INTERGOV. RADIO COMM. FUNDS - Fund 122R</b>			
Operating Expenses	147,231	2,571,185	2,051,623
Capital Outlay	389,017	555,755	3,573,681
Principal Retirement	749,947	750,000	375,000
Interest & Fiscal Charges	56,527	32,000	6,520
Reserves	0	1,769,556	0
Fund Total	1,342,722	5,678,496	6,006,824
<b>INTERNATIONAL DRIVE CRA - Fund 1246</b>			
Operating Expenses	21,276	1,537	560
Capital Outlay	1,777,203	16,633,679	13,600,670
Reserves	0	6,941,718	3,546,181
Fund Total	1,798,478	23,576,934	17,147,411
<b>LAW ENFORCEMENT CONFIS. PROP - Fund 1014</b>			
Operating Expenses	372,639	1,022,361	1,120,225
Fund Total	372,639	1,022,361	1,120,225
<b>LAW ENFORCEMENT EDUC - SHERIFF - Fund 1016</b>			
Operating Expenses	327,743	1,240,760	1,312,488
Fund Total	327,743	1,240,760	1,312,488
<b>LAW ENFORCEMENT EDUC-CORRECTIONS - Fund 1015</b>			
Operating Expenses	209,911	1,211,290	1,436,593
Capital Outlay	0	16,000	75,000
Fund Total	209,911	1,227,290	1,511,593
<b>LAW ENFORCEMENT IMPACT FEES - Fund 1035</b>			
Operating Expenses	9,282	140,000	140,000
Capital Outlay	685,194	8,368,454	6,305,700
Fund Total	694,476	8,508,454	6,445,700
<b>LOCAL HOUSING ASSTNCE (SHIP) - Fund 1232</b>			
Personal Services	404,208	491,508	603,959
Operating Expenses	7,848,425	34,397,954	33,884,198
Capital Outlay	0	95,595	1,500

## Special Purpose Fund Report

	FY 2006-07 Prior Year Actual	FY 2007-08 Budget as of 3/31/08	FY 2008-09 Adopted Budget
<b>LOCAL HOUSING ASSTNCE (SHIP) - Fund 1232</b>			
Grants	60,500	2,500,000	61,000
Fund Total	8,313,133	37,485,057	34,550,657
<b>MSBU DEBT SERVICE - Fund 24XX</b>			
Operating Expenses	1,996	19,201	2,886
Principal Retirement	154,246	243,273	218,345
Interest & Fiscal Charges	27,149	22,600	16,350
Interfund Transfers Out	0	0	846
Reserves	0	183,051	182,512
Fund Total	183,390	468,125	420,939
<b>MEDIATION / ARBITRATION TRUST - Fund 1051</b>			
Operating Expenses	6,389	3,822	1,057
Fund Total	6,389	3,822	1,057
<b>MUNICIPAL SERVICE FUNDS - Fund 110M</b>			
Personal Services	1,214,591	1,484,306	1,516,651
Operating Expenses	12,517,154	15,901,430	16,272,200
Capital Outlay	100,096	158,071	135,000
Interfund Transfers Out	189,051	346,738	349,165
Reserves	0	7,253,711	7,325,563
Fund Total	14,020,892	25,144,256	25,598,579
<b>NORTH I-DRIVE IMPROVEMENT MSTU - Fund 1179</b>			
Operating Expenses	144,692	134,670	140,670
Fund Total	144,692	134,670	140,670
<b>OC CRA TRUST FUND (OBT) - Fund 1025</b>			
Operating Expenses	560,512	1,003,684	1,289,485
Capital Outlay	0	70,000	0
Fund Total	560,512	1,073,684	1,289,485
<b>ORANGE BLOSSOM TRAIL NID 90-24 - Fund 1243</b>			
Personal Services	0	5,280	5,280
Operating Expenses	124,961	119,775	119,720
Fund Total	124,961	125,055	125,000
<b>POLLUTANT STORAGE TANK - Fund 1059</b>			
Operating Expenses	0	19,011	19,515

## Special Purpose Fund Report

	FY 2006-07 Prior Year Actual	FY 2007-08 Budget as of 3/31/08	FY 2008-09 Adopted Budget
<b>POLLUTANT STORAGE TANK - Fund 1059</b>			
Capital Outlay	0	3,600	3,600
Fund Total	0	22,611	23,115
<b>PUBLIC FACILITIES 1994 - Fund 2316</b>			
Interest & Fiscal Charges	2,200	5,000	5,000
Interfund Transfers Out	0	717,237	128,500
Reserves	0	4,355,000	4,355,000
Fund Total	2,200	5,077,237	4,488,500
<b>PUBLIC SERVICE TAX 03 CAP PROJ - Fund 3363</b>			
Operating Expenses	7,215	0	0
Capital Outlay	3,433,409	125,392	0
Fund Total	3,440,624	125,392	0
<b>PUBLIC SERVICE TAX 1995 - Fund 2319</b>			
Operating Expenses	189,308	57,454	57,454
Principal Retirement	8,345,000	8,760,000	9,215,000
Interest & Fiscal Charges	4,264,044	3,865,000	3,427,000
Interfund Transfers Out	73,205,082	64,594,687	87,712,680
Reserves	0	48,027,220	36,498,386
Fund Total	86,003,434	125,304,361	136,910,520
<b>SALES TAX CAPITAL PROJECTS - Fund 3362</b>			
Capital Outlay	107,335	0	0
Fund Total	107,335	0	0
<b>SALES TAX TRUST FUND - Fund 2314</b>			
Principal Retirement	9,305,000	26,935,000	17,410,000
Interest & Fiscal Charges	16,347,873	15,908,610	15,590,000
Interfund Transfers Out	114,816,000	86,169,950	101,432,977
Reserves	0	45,087,421	40,412,998
Fund Total	140,468,873	174,100,981	174,845,975
<b>SCHOOL IMPACT FEES - Fund 1040</b>			
Operating Expenses	45,953,153	94,585,000	84,890,000
Interfund Transfers Out	788,195	700,000	800,000
Fund Total	46,741,348	95,285,000	85,690,000
<b>SPECIAL TAX MSTU - Fund 1005</b>			
Interfund Transfers Out	119,225,271	131,483,542	135,171,993

## Special Purpose Fund Report

	FY 2006-07 Prior Year Actual	FY 2007-08 Budget as of 3/31/08	FY 2008-09 Adopted Budget
<b>SPECIAL TAX MSTU - Fund 1005</b>			
Reserves	0	5,916,022	5,000,000
Fund Total	<u>119,225,271</u>	<u>137,399,564</u>	<u>140,171,993</u>
<b>TM-ECON MITIG BANK PHASE IV - Fund 1057</b>			
Reserves	0	1,390,908	1,377,513
Fund Total	<u>0</u>	<u>1,390,908</u>	<u>1,377,513</u>
<b>TEEN COURT - Fund 1241</b>			
Personal Services	380,010	514,691	535,177
Operating Expenses	54,111	178,130	173,970
Capital Outlay	2,871	5,000	0
Reserves	0	809,245	279,493
Fund Total	<u>436,992</u>	<u>1,507,066</u>	<u>988,640</u>
<b>TREE REPLACEMENT TRUST - Fund 1029</b>			
Operating Expenses	58,350	1,653,714	1,934,255
Fund Total	<u>58,350</u>	<u>1,653,714</u>	<u>1,934,255</u>
<b>WATER AND NAVIGATION FUNDS - Fund 109W</b>			
Operating Expenses	511,193	2,631,103	2,111,536
Capital Outlay	10,609	816,223	270,000
Reserves	0	1,815,663	2,823,170
Fund Total	<u>521,801</u>	<u>5,262,989</u>	<u>5,204,706</u>

**ORANGE**  
  
**COUNTY**  

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**GOVERNMENT**  

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