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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 \$.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.

**ADMINISTRATION CENTER BENEFITS – FUND 1012** This fund accounts for concession revenue, vending machine sales from Orange County facilities, and ticket sales from employee events. 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:

|                     |                          |
|---------------------|--------------------------|
| Lake Jennie Jewel   | Lake Silver              |
| Lake Buchanan       | Lake Maitland/Minnehaha  |
| Isle of Catalina    | Big Lake Fairview        |
| Lake Rowena         | Misc Orange County Lakes |
| Misc Maitland 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:

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

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.

**ARTS & CULTURAL TOURISM - CAPITAL FACILITIES FUND 1281** This fund was established in FY 2004-05 solely for arts and cultural tourism capital facilities purposes. The fund is administered by the Office of Arts and Cultural Affairs, and receives its funding as a portion of the approved funding available 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 for TDT revenues. This fund will be combined with Fund 1271 starting in FY 2007-08.

**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, by approval of the Capital Improvement Program. In FY 1985-86, the Board 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 2007-08. 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. Please refer to the Capital Improvements section of this book for a list of specific projects (Fund 3355).

**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. 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 the 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 13XX** 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. Revenues received in these funds must be used for the improvement of the roadway segments that they were specifically designated for. 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. 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 \$.50 monthly charge from which Orange County receives \$.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 \$.22 to \$.30 for users registered for cellular service within Orange County. In FY 2006-07, the state increased the amount Orange County receives from \$.30 to \$.34 or 67% of revenue.

**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.

**INTERNATIONAL DRIVE BUS SERVICE – FUND 1178** This fund accounts for revenue generated from 0.8448 mill of property tax levied on properties along International Drive. The MSTU was initiated by the private sector to improve transportation services.

**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. There is a 0.1000 mill cap on this tax. 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.

**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 - 1231** These funds account for surcharges on traffic violations collected by the Clerk of Courts and remitted to Orange County. Revenue is distributed among participating jurisdictions in Orange County for the purchase of public safety communication equipment.

**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 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 – FUNDS 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. 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.

**MUNICIPAL SERVICE DISTRICTS – FUNDS 1101-1176, 1169, 1170, 1172, & 1180-1214** 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 a 0.1654 mill 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.

**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, 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 | Health and Family Services           |
| Sheriff               | Highway Maintenance                  |

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.

**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 2007-08 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. The 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 as tree replacement fees 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 2005-06<br>Prior Year<br>Actual | FY 2006-07<br>Budget<br>at 3/31/07 | FY 2007-08<br>Adopted<br>Budget |
|---|------------------------------------|------------------------------------|---------------------------------|
| <b>7000 LEVEL (FEDERAL) GRANT FUNDS - Fund 7000</b> |                                    |                                    |                                 |
| Personal Services                                   | 13,575,993                         | 18,038,701                         | 17,140,376                      |
| Operating Expenses                                  | 30,865,053                         | 55,388,189                         | 27,358,958                      |
| Capital Outlay                                      | 13,458,293                         | 19,553,226                         | 4,007,434                       |
| Grants  | 4,262,306                          | 6,932,371                          | 4,827,305                       |
| Interfund Transfers Out                             | 2,066,029                          | 4,149,761                          | 1,616,320                       |
| Reserves  | 0                                  | 4,891,119                          | 600,000                         |
| Fund Total  | 64,227,674                         | 108,953,367                        | 55,550,393                      |
| <b>8000 LEVEL (STATE) GRANT FUNDS - Fund 8000</b>   |                                    |                                    |                                 |
| Personal Services                                   | 3,359,128                          | 7,041,794                          | 4,581,837                       |
| Operating Expenses                                  | 1,594,888                          | 8,696,431                          | 1,373,261                       |
| Capital Outlay                                      | 8,799,361                          | 27,055,997                         | 492,202                         |
| Reserves  | 0                                  | 3,114,158                          | 0                               |
| Fund Total  | 13,753,376                         | 45,908,380                         | 6,447,300                       |
| <b>911 FEE - Fund 1054</b>                          |                                    |                                    |                                 |
| Personal Services                                   | 201,746                            | 230,891                            | 222,200                         |
| Operating Expenses                                  | 1,892,654                          | 1,869,243                          | 3,043,496                       |
| Capital Outlay                                      | 39,535                             | 949,616                            | 1,263,412                       |
| Principal Retirement                                | 681,638                            | 751,818                            | 764,000                         |
| Interest & Fiscal Charges                           | 32,429                             | 32,517                             | 16,000                          |
| Interfund Transfers Out                             | 984,184                            | 0                                  | 0                               |
| Fund Total  | 3,832,187                          | 3,834,085                          | 5,309,108                       |
| <b>ADMIN CENTER BENEFITS FUND - Fund 1012</b>       |                                    |                                    |                                 |
| Operating Expenses                                  | 6,964                              | 13,000                             | 37,937                          |
| Reserves  | 0                                  | 19,500                             | 0                               |
| Fund Total  | 6,964                              | 32,500                             | 37,937                          |
| <b>AQUATIC WEED (NON-TAX) DISTRICTS - Fund 108N</b> |                                    |                                    |                                 |
| Operating Expenses                                  | 2,654                              | 105,581                            | 77,262                          |
| Interfund Transfers Out                             | 0                                  | 247                                | 0                               |
| Reserves  | 0                                  | 1,016                              | 1,282                           |
| Fund Total  | 2,654                              | 106,844                            | 78,544                          |
| <b>AQUATIC WEED (TAX) DISTRICTS - Fund 106T</b>     |                                    |                                    |                                 |
| Personal Services                                   | 103,646                            | 0                                  | 0                               |
| Operating Expenses                                  | 717,325                            | 3,220,218                          | 1,720,592                       |
| Capital Outlay                                      | 0                                  | 100,375                            | 37,713                          |
| Reserves  | 0                                  | 295,691                            | 2,072,059                       |
| Fund Total  | 820,971                            | 3,616,284                          | 3,830,364                       |

## Special Purpose Fund Report

|  | FY 2005-06<br>Prior Year<br>Actual | FY 2006-07<br>Budget<br>at 3/31/07 | FY 2007-08<br>Adopted<br>Budget |
|--|------------------------------------|------------------------------------|---------------------------------|
| <b>ARTS AND CULTURAL TOURISM - Fund 1271</b>           |                                    |                                    |                                 |
| Operating Expenses                                     | 77,687                             | 150,048                            | 199,182                         |
| Grants   | 915,150                            | 1,681,564                          | 5,126,006                       |
| Reserves   | 0                                  | 1,499,270                          | 1,678,594                       |
| Fund Total   | 992,837                            | 3,330,882                          | 7,003,782                       |
| <b>ARTS AND CULTURAL TOURISM - CAPITAL - Fund 1281</b> |                                    |                                    |                                 |
| Operating Expenses                                     | 61,054                             | 120,266                            | 0                               |
| Grants   | 183,752                            | 2,792,917                          | 0                               |
| Interfund Transfers Out                                | 0                                  | 0                                  | 2,030,000                       |
| Fund Total   | 244,806                            | 2,913,183                          | 2,030,000                       |
| <b>BOATING IMPROVEMENT PROGRAM - Fund 1250</b>         |                                    |                                    |                                 |
| Operating Expenses                                     | 6,850                              | 0                                  | 10,000                          |
| Capital Outlay   | 33,890                             | 655,772                            | 1,200,000                       |
| Grants   | 0                                  | 500,000                            | 100,000                         |
| Reserves   | 0                                  | 771,499                            | 659,709                         |
| Fund Total   | 40,740                             | 1,927,271                          | 1,969,709                       |
| <b>CAPITAL IMPROVEMENT 88/92/98 - Fund 2317</b>        |                                    |                                    |                                 |
| Principal Retirement                                   | 1,052,750                          | 1,020,000                          | 1,003,000                       |
| Interest & Fiscal Charges                              | 3,187,189                          | 3,240,000                          | 3,265,000                       |
| Interfund Transfers Out                                | 27,432,500                         | 30,428,205                         | 17,778,240                      |
| Reserves   | 0                                  | 5,405,190                          | 11,495,000                      |
| Fund Total   | 31,672,439                         | 40,093,395                         | 33,541,240                      |
| <b>CAPITAL PROJECTS FUND - Fund 1023</b>               |                                    |                                    |                                 |
| Operating Expenses                                     | 7,779,044                          | 22,051,354                         | 41,902,904                      |
| Capital Outlay   | 33,022,195                         | 67,736,443                         | 67,471,760                      |
| Reserves   | 0                                  | 22,048,763                         | 43,966,545                      |
| Fund Total   | 40,801,240                         | 111,836,560                        | 153,341,209                     |
| <b>CHOOSE LIFE FEES - Fund 1270</b>                    |                                    |                                    |                                 |
| Grants   | 20,692                             | 78,484                             | 69,871                          |
| Fund Total   | 20,692                             | 78,484                             | 69,871                          |
| <b>COMMERCIAL PAPER PROJECTS - Fund 3355</b>           |                                    |                                    |                                 |
| Operating Expenses                                     | 1,324,426                          | 94,355                             | 0                               |
| Capital Outlay   | 6,234,846                          | 25,718,816                         | 50,127,000                      |
| Fund Total   | 7,559,272                          | 25,813,171                         | 50,127,000                      |

## Special Purpose Fund Report

|  | FY 2005-06<br>Prior Year<br>Actual | FY 2006-07<br>Budget<br>at 3/31/07 | FY 2007-08<br>Adopted<br>Budget |
|--|------------------------------------|------------------------------------|---------------------------------|
| <b>CONSERVATION TRUST - MITIGATION - Fund 1263</b> |                                    |                                    |                                 |
| Capital Outlay                                     | 0                                  | 39,018                             | 42,358                          |
| Reserves   | 0                                  | 3,315                              | 0                               |
| Fund Total   | 0                                  | 42,333                             | 42,358                          |
| <b>CONSERVATION TRUST FUND - Fund 1026</b>         |                                    |                                    |                                 |
| Operating Expenses                                 | 440,220                            | 6,170                              | 0                               |
| Capital Outlay                                     | 97,361                             | 1,821,736                          | 540,220                         |
| Interfund Transfers Out                            | 677,724                            | 0                                  | 0                               |
| Reserves   | 0                                  | 851,931                            | 2,144,311                       |
| Fund Total   | 1,215,305                          | 2,679,837                          | 2,684,531                       |
| <b>COURT FACILITIES CAPITAL FEE - Fund 1240</b>    |                                    |                                    |                                 |
| Operating Expenses                                 | 60,761                             | 39,700                             | 0                               |
| Capital Outlay                                     | 56,764                             | 24,018                             | 2,700                           |
| Fund Total   | 117,525                            | 63,718                             | 2,700                           |
| <b>COURT FEE FUNDS - Fund 124X</b>                 |                                    |                                    |                                 |
| Personal Services                                  | 1,873,685                          | 2,168,799                          | 2,629,110                       |
| Operating Expenses                                 | 3,628,806                          | 3,951,283                          | 8,945,365                       |
| Capital Outlay                                     | 1,019,672                          | 3,626,756                          | 1,983,100                       |
| Principal Retirement                               | 500,000                            | 2,000,000                          | 0                               |
| Interest & Fiscal Charges                          | 44,798                             | 5,134                              | 0                               |
| Grants   | 1,187,468                          | 1,317,238                          | 1,424,724                       |
| Interfund Transfers Out                            | 37,683                             | 85,257                             | 0                               |
| Reserves   | 0                                  | 6,840,013                          | 4,869,037                       |
| Fund Total   | 8,292,114                          | 19,994,480                         | 19,851,336                      |
| <b>CRIME PREVENTION-ORD 98-01 - Fund 1242</b>      |                                    |                                    |                                 |
| Personal Services                                  | 0                                  | 25,000                             | 50,000                          |
| Operating Expenses                                 | 291,751                            | 1,006,310                          | 948,000                         |
| Capital Outlay                                     | 3,027                              | 50,000                             | 0                               |
| Interfund Transfers Out                            | 122,985                            | 125,000                            | 125,000                         |
| Fund Total   | 417,763                            | 1,206,310                          | 1,123,000                       |
| <b>DEFICIENT SEGMENT FUNDS - Fund 130X</b>         |                                    |                                    |                                 |
| Operating Expenses                                 | 182,200                            | 6,050,999                          | 0                               |
| Capital Outlay                                     | 2,000,000                          | 372,469                            | 0                               |
| Reserves   | 0                                  | 12,621,424                         | 18,268,858                      |
| Fund Total   | 2,182,200                          | 19,044,892                         | 18,268,858                      |

## Special Purpose Fund Report

|  | FY 2005-06<br>Prior Year<br>Actual | FY 2006-07<br>Budget<br>at 3/31/07 | FY 2007-08<br>Adopted<br>Budget |
|--|------------------------------------|------------------------------------|---------------------------------|
| <b>DELINQUENCY PREVENTION ORD 9819 - Fund 1245</b> |                                    |                                    |                                 |
| Operating Expenses                                 | 8,165                              | 10,400                             | 10,743                          |
| Fund Total   | <u>8,165</u>                       | <u>10,400</u>                      | <u>10,743</u>                   |
| <b>DONATIONS FUNDS - Fund 023X</b>                 |                                    |                                    |                                 |
| Personal Services                                  | 35,693                             | 51,000                             | 0                               |
| Operating Expenses                                 | 269,828                            | 862,418                            | 673,198                         |
| Capital Outlay                                     | 35,639                             | 163,906                            | 140,250                         |
| Grants   | 0                                  | 1,557                              | 0                               |
| Fund Total   | <u>341,160</u>                     | <u>1,078,881</u>                   | <u>813,448</u>                  |
| <b>DRAINAGE BASIN BUDGETS - Fund 127X</b>          |                                    |                                    |                                 |
| Capital Outlay                                     | 0                                  | 89,187                             | 64,488                          |
| Fund Total   | <u>0</u>                           | <u>89,187</u>                      | <u>64,488</u>                   |
| <b>DRIVER EDUCATION SAFETY - Fund 1272</b>         |                                    |                                    |                                 |
| Operating Expenses                                 | 0                                  | 1,557,687                          | 944,950                         |
| Fund Total   | <u>0</u>                           | <u>1,557,687</u>                   | <u>944,950</u>                  |
| <b>DRUG ABUSE TRUST FUND - Fund 1027</b>           |                                    |                                    |                                 |
| Operating Expenses                                 | 131,848                            | 123,966                            | 172,628                         |
| Grants   | 250,000                            | 250,000                            | 250,000                         |
| Fund Total   | <u>381,848</u>                     | <u>373,966</u>                     | <u>422,628</u>                  |
| <b>E-911 FEES - Fund 1058</b>                      |                                    |                                    |                                 |
| Personal Services                                  | 196,710                            | 212,691                            | 222,360                         |
| Operating Expenses                                 | 1,437,008                          | 3,012,395                          | 4,603,304                       |
| Capital Outlay                                     | 43,894                             | 2,205,769                          | 2,840,743                       |
| Principal Retirement                               | 384,181                            | 285,172                            | 250,000                         |
| Interest & Fiscal Charges                          | 52,264                             | 39,743                             | 23,000                          |
| Fund Total   | <u>2,114,056</u>                   | <u>5,755,770</u>                   | <u>7,939,407</u>                |
| <b>HISTORICAL MUSEUM FUNDS - Fund 126X</b>         |                                    |                                    |                                 |
| Interfund Transfers Out                            | 51,197                             | 327                                | 1,000                           |
| Fund Total   | <u>51,197</u>                      | <u>327</u>                         | <u>1,000</u>                    |
| <b>I-DRIVE BUS SERVICE MSTU - Fund 1178</b>        |                                    |                                    |                                 |
| Operating Expenses                                 | 2,869,414                          | 3,437,558                          | 3,198,701                       |
| Fund Total   | <u>2,869,414</u>                   | <u>3,437,558</u>                   | <u>3,198,701</u>                |

## Special Purpose Fund Report

|   | FY 2005-06<br>Prior Year<br>Actual | FY 2006-07<br>Budget<br>at 3/31/07 | FY 2007-08<br>Adopted<br>Budget |
|---|------------------------------------|------------------------------------|---------------------------------|
| <b>I-DRIVE PLANNING/ADMIN MSTU - Fund 1177</b>      |                                    |                                    |                                 |
| Operating Expenses                                  | 516,803                            | 626,369                            | 586,391                         |
| Fund Total  | 516,803                            | 626,369                            | 586,391                         |
| <b>INMATE COMMISSARY FUND - Fund 1660</b>           |                                    |                                    |                                 |
| Personal Services                                   | 71,876                             | 79,729                             | 81,936                          |
| Operating Expenses                                  | 842,265                            | 1,398,403                          | 1,521,189                       |
| Capital Outlay                                      | 4,484                              | 10,100                             | 10,000                          |
| Fund Total  | 918,624                            | 1,488,232                          | 1,613,125                       |
| <b>INTERGOV. RADIO COMM. FUNDS - Fund 122R</b>      |                                    |                                    |                                 |
| Operating Expenses                                  | 310,567                            | 1,483,643                          | 2,461,760                       |
| Capital Outlay                                      | 418,007                            | 564,937                            | 487,600                         |
| Principal Retirement                                | 749,947                            | 749,950                            | 750,000                         |
| Interest & Fiscal Charges                           | 81,650                             | 119,990                            | 32,000                          |
| Reserves  | 0                                  | 1,569,556                          | 1,769,556                       |
| Fund Total  | 1,560,171                          | 4,488,076                          | 5,500,916                       |
| <b>INTERNATIONAL DRIVE CRA - Fund 1246</b>          |                                    |                                    |                                 |
| Operating Expenses                                  | 85,949                             | 45,772                             | 1,537                           |
| Capital Outlay                                      | 659,969                            | 6,019,291                          | 16,381,430                      |
| Reserves  | 0                                  | 9,974,148                          | 2,734,107                       |
| Fund Total  | 745,918                            | 16,039,211                         | 19,117,074                      |
| <b>LAW ENFORCEMENT CONFIS. PROP - Fund 1014</b>     |                                    |                                    |                                 |
| Operating Expenses                                  | 69,191                             | 671,262                            | 939,960                         |
| Capital Outlay                                      | 65,635                             | 0                                  | 0                               |
| Fund Total  | 134,826                            | 671,262                            | 939,960                         |
| <b>LAW ENFORCEMENT EDUC - SHERIFF - Fund 1016</b>   |                                    |                                    |                                 |
| Operating Expenses                                  | 223,122                            | 1,069,982                          | 1,099,167                       |
| Fund Total  | 223,122                            | 1,069,982                          | 1,099,167                       |
| <b>LAW ENFORCEMENT EDUC-CORRECTIONS - Fund 1015</b> |                                    |                                    |                                 |
| Operating Expenses                                  | 232,083                            | 920,562                            | 1,102,868                       |
| Capital Outlay                                      | 0                                  | 16,000                             | 16,000                          |
| Fund Total  | 232,083                            | 936,562                            | 1,118,868                       |

## Special Purpose Fund Report

|   | FY 2005-06<br>Prior Year<br>Actual | FY 2006-07<br>Budget<br>at 3/31/07 | FY 2007-08<br>Adopted<br>Budget |
|---|------------------------------------|------------------------------------|---------------------------------|
| <b>LAW ENFORCEMENT IMPACT FEES - Fund 103L</b>    |                                    |                                    |                                 |
| Operating Expenses                                | 58,243                             | 75,000                             | 140,000                         |
| Capital Outlay                                    | 580,336                            | 8,704,236                          | 8,519,793                       |
| Reserves  | 0                                  | 44,614                             | 408,000                         |
| Fund Total  | 638,580                            | 8,823,850                          | 9,067,793                       |
| <b>LOCAL HOUSING ASSTNCE (SHIP) - Fund 1232</b>   |                                    |                                    |                                 |
| Personal Services                                 | 409,600                            | 237,066                            | 491,381                         |
| Operating Expenses                                | 6,591,693                          | 38,973,029                         | 35,650,721                      |
| Capital Outlay                                    | 0                                  | 37,654                             | 72,400                          |
| Grants  | 0                                  | 1,800,000                          | 2,500,000                       |
| Fund Total  | 7,001,293                          | 41,047,749                         | 38,714,502                      |
| <b>MSBU DEBT SERVICE - Fund 24XX</b>              |                                    |                                    |                                 |
| Operating Expenses                                | 3,917                              | 17,166                             | 19,373                          |
| Principal Retirement                              | 196,633                            | 233,763                            | 243,273                         |
| Interest & Fiscal Charges                         | 38,143                             | 28,820                             | 22,600                          |
| Reserves  | 0                                  | 168,646                            | 174,564                         |
| Fund Total  | 238,693                            | 448,395                            | 459,810                         |
| <b>MEDIATION / ARBITRATION TRUST - Fund 1051</b>  |                                    |                                    |                                 |
| Operating Expenses                                | 4,191                              | 10,269                             | 7,000                           |
| Fund Total  | 4,191                              | 10,269                             | 7,000                           |
| <b>MUNICIPAL SERVICE FUNDS - Fund 110M</b>        |                                    |                                    |                                 |
| Personal Services                                 | 1,106,847                          | 1,426,676                          | 1,483,218                       |
| Operating Expenses                                | 12,206,253                         | 15,643,456                         | 15,375,855                      |
| Capital Outlay                                    | 238,230                            | 184,576                            | 40,000                          |
| Interest & Fiscal Charges                         | 0                                  | 1,500                              | 0                               |
| Interfund Transfers Out                           | 137,451                            | 214,325                            | 352,041                         |
| Reserves  | 0                                  | 3,778,864                          | 6,364,674                       |
| Fund Total  | 13,688,781                         | 21,249,397                         | 23,615,788                      |
| <b>NORTH I-DRIVE IMPROVEMENT MSTU - Fund 1179</b> |                                    |                                    |                                 |
| Operating Expenses                                | 120,408                            | 144,946                            | 132,425                         |
| Fund Total  | 120,408                            | 144,946                            | 132,425                         |
| <b>OBT COMM REDEV AREA TRUST FUND - Fund 1025</b> |                                    |                                    |                                 |
| Operating Expenses                                | 334,496                            | 815,281                            | 1,023,459                       |
| Reserves  | 0                                  | 83,969                             | 0                               |
| Fund Total  | 334,496                            | 899,250                            | 1,023,459                       |

## Special Purpose Fund Report

|   | FY 2005-06<br>Prior Year<br>Actual | FY 2006-07<br>Budget<br>at 3/31/07 | FY 2007-08<br>Adopted<br>Budget |
|---|------------------------------------|------------------------------------|---------------------------------|
| <b>ORANGE BLOSSOM TRAIL NID 90-24 - Fund 1243</b> |                                    |                                    |                                 |
| Personal Services                                 | 0                                  | 5,280                              | 5,280                           |
| Operating Expenses                                | 134,615                            | 119,720                            | 119,720                         |
| Capital Outlay                                    | 1,185                              | 0                                  | 0                               |
| Fund Total  | 135,800                            | 125,000                            | 125,000                         |
| <b>POLLUTANT STORAGE TANK - Fund 1059</b>         |                                    |                                    |                                 |
| Operating Expenses                                | 0                                  | 0                                  | 19,350                          |
| Capital Outlay                                    | 0                                  | 0                                  | 3,600                           |
| Fund Total  | 0                                  | 0                                  | 22,950                          |
| <b>PUBLIC FACILITIES 1994 - Fund 2316</b>         |                                    |                                    |                                 |
| Interest & Fiscal Charges                         | 2,470                              | 5,000                              | 5,000                           |
| Reserves  | 0                                  | 4,736,005                          | 4,978,005                       |
| Fund Total  | 2,470                              | 4,741,005                          | 4,983,005                       |
| <b>PUBLIC SERVICE TAX 03 CAP PROJ - Fund 3363</b> |                                    |                                    |                                 |
| Operating Expenses                                | 0                                  | 5,000                              | 0                               |
| Capital Outlay                                    | 15,380,741                         | 3,455,175                          | 145,196                         |
| Fund Total  | 15,380,741                         | 3,460,175                          | 145,196                         |
| <b>PUBLIC SERVICE TAX 1995 - Fund 2319</b>        |                                    |                                    |                                 |
| Operating Expenses                                | 115,699                            | 189,308                            | 57,454                          |
| Principal Retirement                              | 7,950,000                          | 8,350,000                          | 8,760,000                       |
| Interest & Fiscal Charges                         | 4,659,719                          | 4,280,000                          | 3,865,000                       |
| Interfund Transfers Out                           | 63,529,897                         | 73,205,082                         | 64,594,687                      |
| Reserves  | 0                                  | 28,712,143                         | 45,959,202                      |
| Fund Total  | 76,255,315                         | 114,736,533                        | 123,236,343                     |
| <b>SALES TAX CAPITAL PROJECTS - Fund 3362</b>     |                                    |                                    |                                 |
| Capital Outlay                                    | 2,764,162                          | 171,250                            | 0                               |
| Fund Total  | 2,764,162                          | 171,250                            | 0                               |
| <b>SALES TAX TRUST FUND - Fund 2314</b>           |                                    |                                    |                                 |
| Principal Retirement                              | 10,240,000                         | 12,295,000                         | 26,935,000                      |
| Interest & Fiscal Charges                         | 17,909,175                         | 16,245,000                         | 15,908,610                      |
| Payment to Escrow Agent                           | 48,678,022                         | 0                                  | 0                               |
| Interfund Transfers Out                           | 100,168,939                        | 126,860,516                        | 74,000,000                      |
| Reserves  | 0                                  | 38,315,838                         | 43,812,143                      |
| Fund Total  | 176,996,137                        | 193,716,354                        | 160,655,753                     |

## Special Purpose Fund Report

|  | FY 2005-06<br>Prior Year<br>Actual | FY 2006-07<br>Budget<br>at 3/31/07 | FY 2007-08<br>Adopted<br>Budget |
|--|------------------------------------|------------------------------------|---------------------------------|
| <b>SCHOOL IMPACT FEES - Fund 1040</b>          |                                    |                                    |                                 |
| Operating Expenses                             | 90,859,966                         | 145,688,500                        | 94,585,000                      |
| Interfund Transfers Out                        | 1,621,253                          | 3,129,000                          | 700,000                         |
| Fund Total                                     | <u>92,481,219</u>                  | <u>148,817,500</u>                 | <u>95,285,000</u>               |
| <b>SPECIAL TAX MSTU - Fund 1005</b>            |                                    |                                    |                                 |
| Interfund Transfers Out                        | 112,120,758                        | 119,225,271                        | 131,483,542                     |
| Reserves                                       | 0                                  | 1,653,168                          | 5,000,000                       |
| Fund Total                                     | <u>112,120,758</u>                 | <u>120,878,439</u>                 | <u>136,483,542</u>              |
| <b>TM-ECON MITIG BANK PHASE IV - Fund 1057</b> |                                    |                                    |                                 |
| Reserves                                       | 0                                  | 692,571                            | 1,377,513                       |
| Fund Total                                     | <u>0</u>                           | <u>692,571</u>                     | <u>1,377,513</u>                |
| <b>TEEN COURT - Fund 1241</b>                  |                                    |                                    |                                 |
| Personal Services                              | 284,530                            | 503,645                            | 514,511                         |
| Operating Expenses                             | 33,257                             | 180,673                            | 176,838                         |
| Capital Outlay                                 | 1,032                              | 3,000                              | 0                               |
| Reserves                                       | 0                                  | 1,171,216                          | 788,572                         |
| Fund Total                                     | <u>318,820</u>                     | <u>1,858,534</u>                   | <u>1,479,921</u>                |
| <b>TREE REPLACEMENT TRUST - Fund 1029</b>      |                                    |                                    |                                 |
| Operating Expenses                             | 0                                  | 789,441                            | 1,723,172                       |
| Fund Total                                     | <u>0</u>                           | <u>789,441</u>                     | <u>1,723,172</u>                |
| <b>WATER AND NAVIGATION FUNDS - Fund 109W</b>  |                                    |                                    |                                 |
| Personal Services                              | 59,139                             | 0                                  | 0                               |
| Operating Expenses                             | 941,952                            | 2,137,618                          | 1,946,905                       |
| Capital Outlay                                 | 0                                  | 230,000                            | 816,223                         |
| Reserves                                       | 0                                  | 1,654,931                          | 1,405,578                       |
| Fund Total                                     | <u>1,001,091</u>                   | <u>4,022,549</u>                   | <u>4,168,706</u>                |

