

TABLE OF CONTENTS

SPECIAL PURPOSE FUNDS

FUND DESCRIPTIONS	15-3
FOUR-YEAR BUDGET COMPARISON BY FUND	15-9

ORANGE

COUNTY

GOVERNMENT

F L O R I D A

SPECIAL PURPOSE FUNDS

7000-8000 LEVEL GRANT FUNDS – The 7000 level funds indicate that the grant is funded by the Federal Government. The 8000 level indicates that the grant is 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 Ed Byrne Program, the Community Oriented Policing Services (COPS), and the Local Law Enforcement Block Grant (LLEBG). The state grants support programs for children and families, parks, and the improvements of roads, among other programs.

9-1-1 FEE – FUND 1054 Revenue is received from a \$.50 monthly charge per telephone line countywide. Beginning in July of FY 98-99, the state started 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 911 service, equipment, reserves, and reimbursement to other entities taking 911 calls.

ADDITIONAL COURT COSTS – FUND 1028 This fund accounts for additional court costs collected by the Clerk of Courts and remitted to the Comptroller to reimburse Orange County for specific allowable costs of the Public Defender, State Attorney and Medical Examiner Offices. Revenue is collected pursuant to Section 27.3455, Florida Statutes. It is budgeted as an interfund transfer from the Additional Court Costs Fund to the General Fund. This fund is not budgeted for fiscal year 2005 as a result of the implementation of Article V, which became effective July 1, 2004.

ADMINISTRATION CENTER BENEFITS – FUND 1012 This fund accounts for 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. In the past, the majority of the revenue was profit on sales collected from the Orange County Cafeteria (O.C. Café). However, future O.C. Café profits are no longer a revenue source due to the Orange County Corrections Department discontinuing operation of the O.C. Café.

ARTS & CULTURAL TOURISM – FUND 1271 This fund was established in FY 01-02 solely for arts and cultural tourism purposes. The fund is administered by the Arts and Cultural Affairs office, 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 State Statutes for TDT revenues.

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 Holden	Little Lake Fairview	Lake Price
Lake Killarney	Lake Mary	South Lake Fairview	Lake Bell
Lake Waumpi	Lake Charity	Lake Pickett	Lake Sue
Bass Lake	Lake Marilyn	Big Sand Lake	Lake Lawne
Lake Whippoorwill	Asbury Canal	Lake Horseshoe	

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

BOATING IMPROVEMENT – FUND 1250 This improvement program fund accounts for monies the Orange County Parks and Recreation Department receives from the State Department of Environmental Protection. Funds allocated for this program are to support municipalities, as well as the 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 1992 and 1988. 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.

CHOOSE LIFE LICENSE PLATE – FUND 1270 This fund was established in FY 01-02 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 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 result in 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 Convention Center.

COURT FACILITIES CAPITAL FEE – FUND 1240 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. This fund is not budgeted for FY 05 as a result of the implementation of Article V, which became effective July 1, 2004.

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 Planning Division, for crime prevention programs in Orange County.

DELINQUENCY PREVENTION ORD9819 – 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. This fund is not budgeted for FY 05 as a result of the implementation of Article V, which became effective July 1, 2004.

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 provision for payments to drug abuse and related program providers.

DONATIONS – FUND 023X This collection of funds accounts for donations which 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 04, the Orange TV Donations Fund was established to account for operating donations.

GAS TAX REVENUE 1977 FUND – FUND 2312 This fund provided debt service payments on Gas Tax Revenue Bonds, Series 1977. This bond issue provided a \$7 million road construction program. The revenue pledged to repay the debt was the County Gas Tax. Debt service payments were completed in FY 01-02; therefore, this fund was closed-out at the conclusion of FY 01-02.

HISTORICAL MUSEUM FUNDS – FUND 126X This Fund is currently being used to repay the General Fund for loans received during construction of the Historical Museum.

INTERNATIONAL PLANNING/ADMIN MSTU – FUND 1177 This fund accounts for revenue generated from 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.

INTERNATIONAL DRIVE BUS SERVICE – FUND 1178 This fund accounts for revenue generated from 1.0000 mill of property tax levied on properties along International Drive. The MSTU was initiated by the private sector to improve transportation services.

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 moved in order to comply with new accounting procedures.

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 Citizen's I-Drive CRA Taskforce identifies projects eligible for CRA funding and presents them to the Board of County Commissioners for approval.

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.

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 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.

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

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.

MEDIATION PROGRAM – FUND 1051 This program was started in FY 91-92 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. This fund is not budgeted for FY 05 as a result of the implementation of Article V, which became effective July 1, 2004.

MISCELLANEOUS CONSTRUCTION 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 85-86, 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 portion of public service tax is normally transferred into this fund. A millage rate of 0.2500 mills is budgeted in FY 04-05. Specific projects are identified in the Capital Improvements Program (Fund 1023) in this document.

MSTU DEBT SERVICE – 24XX The purpose of these funds are to provide upfront financing for subdivisions (Lake Sherwood Hills – Fund 2402 and Rio Pinar Woods – Fund 2401) to build walls around their perimeter. Funds are repaid over a six-year period.

MUNICIPAL SERVICE DISTRICTS – FUNDS 1101-1176, 1180-1214, 1169, 1170 & 1172 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 |

Funds 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 0.2000 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. The Orange County portion is included in the Non-Departmental Expenditures-General Fund budget.

ORANGE BLOSSOM TRAIL NEIGHBORHOOD IMPROVEMENT DISTRICT – FUND 1243 Although this district is permitted to assess ad valorem and special assessments as approved through referendum, the district's only currently specified source of revenue is an interfund transfer from the Crime Prevention Fund (Fund 1242) as available up to \$125,000 per year for FY 97-98 through FY 06-07.

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 09-10.

PUBLIC SERVICE TAX 03 Capital PROJ – FUND 3363 The Public Service Tax 03 Fund is bond funds used to finance Growth Management 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 October 1, 1991. Rates are 10% on electricity, gas and water service; and 4 cents per gallon on fuel oil. Effective FY 01-02, 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.

PUBLIC SERVICE TAX 1995 CAPITAL PROJECTS FUND – FUND 3359 Proceeds from the Series 1995 Public Service Tax bond issue were deposited in this fund for environmental land purchases and to cover Parks & Recreation Division capital projects.

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 33rd Street Correctional Complex and certain capital improvements of Orange County.

SALES TAX CAPITAL PROJECTS – FUND 3361 This fund previously was used for certain capital improvement projects for Orange County. There is no budget for FY 04 or FY 05.

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 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 FY04-05 is 2.1234 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, by persons paying a fine for any criminal violation. Revenue is used for the operation and maintenance of Teen Court. Moneys may not be used for those amenities, which are ancillary to the Teen Court program (e.g., judges, clerk, courthouse facilities, and staff).

WATER AND NAVIGATIONS FUNDS – FUND 109W 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 2002-03 Prior Year Actual	FY 2003-04 Budget As of 3/31/04	FY 2004-05 Originally Approved	FY 2004-05 Adopted Budget
7000 LEVEL (FEDERAL) GRANT FUNDS - Fund 7000				
Personal Services	12,427,820	16,887,252	15,693,684	15,297,286
Operating Expenses	34,358,934	52,806,312	25,943,925	25,020,019
Capital Outlay	6,554,658	17,362,272	6,266,254	5,353,762
Grants	1,663,492	8,523,003	6,079,113	6,349,660
Non Operating	690	23,091	450	450
Interfund Transfers Out	885,479	16,612,803	2,898,219	2,898,219
Reserves	0	6,836,768	0	1,050,000
Fund Total	55,891,072	119,051,501	56,881,645	55,969,396
8000 LEVEL (STATE) GRANT FUNDS - Fund 8000				
Personal Services	3,353,626	5,641,659	3,640,397	3,917,442
Operating Expenses	2,332,334	3,950,745	1,360,371	1,379,050
Capital Outlay	740,209	5,900,989	2,752,183	4,796,996
Interfund Transfers Out	2,726,039	4,624,314	248,467	248,467
Reserves	0	4,139,158	0	0
Fund Total	9,152,209	24,256,865	8,001,418	10,341,955
911 FEE - Fund 1054				
Personal Services	363,870	387,198	404,111	400,372
Operating Expenses	3,483,652	2,721,748	3,913,997	3,913,947
Capital Outlay	405,218	479,239	430,200	430,200
Principal Retirement	1,009,675	1,009,674	367,356	367,356
Interest & Fiscal Charges	97,575	97,575	36,845	36,845
Non Operating	0	82	145	145
Reserves	0	247,054	249,084	114,120
Fund Total	5,359,990	4,942,570	5,401,738	5,262,985
ADDITIONAL COURT COSTS - Fund 1028				
Interfund Transfers Out	1,491,500	1,092,061	0	0
Fund Total	1,491,500	1,092,061	0	0
ADMIN CTR-BENEFITS FUND - Fund 1012				
Operating Expenses	7,441	9,025	9,025	9,025
Reserves	0	27,599	20,725	20,725
Fund Total	7,441	36,624	29,750	29,750
ARTS & CULTURAL TOURISM - Fund 1271				
Operating Expenses	-3,000	3,800	3,690	3,690
Grants	327,582	1,195,121	530,655	585,263
Reserves	0	0	0	530,000
Fund Total	324,582	1,198,921	534,345	1,118,953

Special Purpose Fund Report

	FY 2002-03 Prior Year Actual	FY 2003-04 Budget As of 3/31/04	FY 2004-05 Originally Approved	FY 2004-05 Adopted Budget
AQUATIC WEED (NON-TAX) DISTRICTS - Fund 108N				
Operating Expenses	983	90,760	85,541	98,010
Reserves	0	902	3,611	2,370
Fund Total	983	91,662	89,152	100,380
AQUATIC WEED (TAX) DISTRICTS - Fund 106T				
Personal Services	0	39,456	84,096	78,262
Operating Expenses	251,200	2,449,008	2,284,073	2,509,581
Capital Outlay	0	170,034	188,231	385,338
Interest & Fiscal Charges	0	0	0	5,094
Interfund Transfers Out	0	0	25,000	25,000
Reserves	0	272,305	152,584	737,516
Fund Total	251,200	2,930,803	2,733,984	3,740,791
BOATING IMPROVEMENT PROGRAM - Fund 1250				
Capital Outlay	0	749,070	515,778	515,778
Grants	129,970	600,000	600,000	600,000
Reserves	0	0	0	347,846
Fund Total	129,970	1,349,070	1,115,778	1,463,624
CAPITAL IMPROVEMENT 88/92/98 - Fund 2317				
Principal Retirement	1,189,163	1,136,000	1,095,000	1,095,000
Interest & Fiscal Charges	3,050,121	3,104,000	3,150,000	3,160,000
Payment to Escrow Agent	78,889	0	0	0
Interfund Transfers Out	21,701,500	26,299,819	20,664,995	19,767,995
Reserves	0	2,500,160	2,500,000	2,500,000
Fund Total	26,019,674	33,039,979	27,409,995	26,522,995
CHOOSE LIFE FEES - Fund 1270				
Grants	35,124	54,641	34,881	57,596
Fund Total	35,124	54,641	34,881	57,596
COMMERCIAL PAPER PROJECTS - Fund 3355				
Operating Expenses	363,887	0	31,000	31,000
Capital Outlay	5,835,897	0	12,342,844	12,342,844
Reserves	0	0	0	1
Fund Total	6,199,784	0	12,373,844	12,373,845
CONSERVATION TRUST FUND - Fund 1026				
Capital Outlay	600,000	2,943,969	100,000	700,000
Reserves	0	588,629	657,000	2,036,811
Fund Total	600,000	3,532,598	757,000	2,736,811

Special Purpose Fund Report

	FY 2002-03 Prior Year Actual	FY 2003-04 Budget As of 3/31/04	FY 2004-05 Originally Approved	FY 2004-05 Adopted Budget
CONSERVATION TRUST-CC MITIGTN - Fund 1263				
Capital Outlay	113,894	138,398	0	138,398
Reserves	0	3,307,550	0	39,059
Fund Total	113,894	3,445,948	0	177,457
COURT FACILITIES CAPITAL FEE - Fund 1240				
Operating Expenses	120,253	78,544	0	0
Capital Outlay	236,164	398,993	0	0
Reserves	0	343,181	0	0
Fund Total	356,417	820,718	0	0
COURT IMPROVEMENT FUND - Fund 1244				
Capital Outlay	0	19,517	0	19,972
Fund Total	0	19,517	0	19,972
CRIME PREVENTION-ORD98-01 - Fund 1242				
Operating Expenses	177,337	785,524	726,000	543,554
Capital Outlay	1,585	265,582	303,000	203,000
Interfund Transfers Out	124,939	125,000	125,000	125,000
Reserves	0	0	150,000	150,000
Fund Total	303,861	1,176,106	1,304,000	1,021,554
COURT FEE FUNDS - Fund 124X				
Personal Services	0	0	0	1,688,431
Operating Expenses	0	0	0	2,306,401
Capital Outlay	0	0	0	1,255,144
Grants	0	0	0	1,119,508
Interfund Transfers Out	0	0	0	1,583,663
Reserves	0	0	0	57,062
Fund Total	0	0	0	8,010,209
DELINQUENCY PREVENTION ORD9819 - Fund 1245				
Operating Expenses	43,324	76,887	68,000	40,941
Capital Outlay	3,225	42,949	60,699	26,738
Fund Total	46,549	119,836	128,699	67,679
DRUG ABUSE TRUST FUND - Fund 1027				
Operating Expenses	0	0	0	238,116
Grants	250,000	250,000	250,000	250,000
Reserves	0	45,747	30,334	30,334
Fund Total	250,000	295,747	280,334	518,450

Special Purpose Fund Report

	FY 2002-03 Prior Year Actual	FY 2003-04 Budget As of 3/31/04	FY 2004-05 Originally Approved	FY 2004-05 Adopted Budget
DONATIONS FUNDS - Fund 023X				
Personal Services	34,032	37,678	37,678	37,678
Operating Expenses	263,667	523,463	458,814	473,865
Capital Outlay	6,143	172,197	54,000	55,310
Grants	0	64,573	50,000	50,000
Reserves	0	76,250	32,125	75,250
Fund Total	303,842	874,161	632,617	692,103
HISTORICAL MUSEUM FUNDS - Fund 126X				
Interfund Transfers Out	1,325	117	0	197,850
Fund Total	1,325	117	0	197,850
I-DRIVE BUS SERVICE MSTU - Fund 1178				
Operating Expenses	2,800,519	2,767,518	2,878,262	2,822,106
Fund Total	2,800,519	2,767,518	2,878,262	2,822,106
I-DRIVE PLANNING/ADMIN MSTU - Fund 1177				
Operating Expenses	497,806	488,764	508,039	502,473
Fund Total	497,806	488,764	508,039	502,473
INMATE COMMISSARY FUND - Fund 1660				
Personal Services	0	58,164	58,656	59,228
Operating Expenses	559,235	1,436,053	1,554,232	1,163,402
Capital Outlay	0	374,635	211,860	211,860
Grants	0	27,666	0	0
Fund Total	559,235	1,896,518	1,824,748	1,434,490
INTERNATIONAL DRIVE CRA - Fund 1246				
Operating Expenses	175	1,513	1,552	1,552
Capital Outlay	2,148,613	2,689,388	0	0
Interfund Transfers Out	1,479,563	773,279	1,500,000	1,436,770
Reserves	0	1,878,672	3,744,448	1,997,218
Fund Total	3,628,351	5,342,852	5,246,000	3,435,540
INTERGOV. RADIO COMM. FUNDS - Fund 122R				
Operating Expenses	1,644,027	433,973	356,000	226,500
Capital Outlay	4,770,000	1,602,397	435,424	435,424
Principal Retirement	0	1,368,977	749,948	749,948
Interest & Fiscal Charges	0	149,989	119,992	119,992
Non Operating	65,186	52,800	54,884	54,884
Reserves	0	300,000	300,000	300,001
Fund Total	6,479,213	3,908,136	2,016,248	1,886,749

Special Purpose Fund Report

	FY 2002-03 Prior Year Actual	FY 2003-04 Budget As of 3/31/04	FY 2004-05 Originally Approved	FY 2004-05 Adopted Budget
LAW ENFORCE EDUC-CORRECTIONS - Fund 1015				
Operating Expenses	154,009	466,528	339,550	339,550
Capital Outlay	0	120,000	16,000	16,000
Fund Total	<u>154,009</u>	<u>586,528</u>	<u>355,550</u>	<u>355,550</u>
LAW ENFORCE/CONFIS PROP - Fund 1014				
Operating Expenses	135,008	173,884	210,000	310,000
Capital Outlay	100,000	100,000	100,000	133,116
Fund Total	<u>235,008</u>	<u>273,884</u>	<u>310,000</u>	<u>443,116</u>
LAW ENFORCE/EDUC SHERIFF - Fund 1016				
Operating Expenses	103,373	515,586	220,000	711,069
Capital Outlay	0	46,760	10,000	10,000
Fund Total	<u>103,373</u>	<u>562,346</u>	<u>230,000</u>	<u>721,069</u>
LOCAL HOUSING ASST (SHIP) - Fund 1232				
Personal Services	250,100	254,254	262,822	261,566
Operating Expenses	1,503,899	17,885,185	12,238,541	20,728,013
Capital Outlay	2,019	4,000	0	0
Grants	4,777,905	739,829	0	0
Non Operating	4,533	5,500	500	500
Interfund Transfers Out	0	40,000	42,000	0
Fund Total	<u>6,538,455</u>	<u>18,928,768</u>	<u>12,543,863</u>	<u>20,990,079</u>
LAW ENFORCEMENT IMPACT FEES - Fund 103L				
Operating Expenses	2,421	31,000	31,000	31,000
Capital Outlay	763,175	4,452,639	1,969,000	5,625,431
Fund Total	<u>765,596</u>	<u>4,483,639</u>	<u>2,000,000</u>	<u>5,656,431</u>
MEDIATION/ARBITRATION TRUST - Fund 1051				
Personal Services	205,540	151,188	0	0
Operating Expenses	34,600	92,075	0	20,700
Capital Outlay	0	75	0	0
Fund Total	<u>240,140</u>	<u>243,338</u>	<u>0</u>	<u>20,700</u>
MISC CONSTRUCTION PROJECTS - Fund 1023				
Operating Expenses	8,197,490	9,919,386	1,806,120	3,235,947
Capital Outlay	16,698,690	47,310,457	30,663,781	39,569,587
Grants	0	500,000	0	0
Reserves	0	12,663,566	6,167,232	7,862,433
Fund Total	<u>24,896,180</u>	<u>70,393,409</u>	<u>38,637,133</u>	<u>50,667,967</u>

Special Purpose Fund Report

	FY 2002-03 Prior Year Actual	FY 2003-04 Budget As of 3/31/04	FY 2004-05 Originally Approved	FY 2004-05 Adopted Budget
MSTU DEBT SERVICE - Fund 24XX				
Operating Expenses	411	423	423	3,151
Principal Retirement	24,744	72,166	26,235	153,789
Interest & Fiscal Charges	9,165	9,100	9,100	72,200
Non Operating	6	816	1,014	3,523
Reserves	0	19,252	0	235,309
Fund Total	34,326	101,757	36,772	467,972
MUNICIPAL SERVICE FUNDS - Fund 110M				
Personal Services	1,332,600	1,245,974	1,307,712	1,254,737
Operating Expenses	8,879,110	10,124,887	10,199,058	11,412,411
Capital Outlay	172,973	593,350	413,000	413,000
Interest & Fiscal Charges	0	0	0	5,000
Non Operating	1,626	7,292	7,227	9,080
Interfund Transfers Out	186,572	252,249	143,676	235,258
Reserves	0	3,001,569	3,122,869	4,230,850
Fund Total	10,572,881	15,225,321	15,193,542	17,560,336
NORTH I-DRIVE IMPROVEMT MSTU - Fund 1179				
Operating Expenses	126,408	113,995	115,270	114,251
Fund Total	126,408	113,995	115,270	114,251
OBT COMM REDEV AREA TRUST FUND - Fund 1025				
Operating Expenses	68,344	231,415	269,556	300,000
Principal Retirement	100,000	0	0	0
Interest & Fiscal Charges	1,585	0	0	0
Reserves	0	40,793	0	12,729
Fund Total	169,930	272,208	269,556	312,729
ORANGE BLOSSOM TRAIL NID 90-24 - Fund 1243				
Personal Services	0	5,280	5,280	5,280
Operating Expenses	124,967	119,720	119,720	119,720
Fund Total	124,967	125,000	125,000	125,000
PUBLIC FACILITIES 1994 - Fund 2316				
Principal Retirement	2,985,000	3,145,000	3,315,000	0
Interest & Fiscal Charges	1,376,565	1,221,000	1,051,000	0
Payment to Escrow Agent	0	2,010	0	0
Reserves	0	4,829,866	5,617,000	4,937,000
Fund Total	4,361,565	9,197,876	9,983,000	4,937,000
PUBLIC SERVICE TAX 03 CAP PROJ - Fund 3363				
Operating Expenses	0	370,000	0	630,000

Special Purpose Fund Report

	FY 2002-03 Prior Year Actual	FY 2003-04 Budget As of 3/31/04	FY 2004-05 Originally Approved	FY 2004-05 Adopted Budget
PUBLIC SERVICE TAX 03 CAP PROJ - Fund 3363				
Capital Outlay	0	23,800,000	0	20,400,000
Interest & Fiscal Charges	0	1,409,210	0	0
Reserves	0	930,000	0	0
Fund Total	0	26,509,210	0	21,030,000

PUBLIC SERVICE TAX 1995 - Fund 2319				
Operating Expenses	209,213	210,000	210,000	210,000
Principal Retirement	985,000	21,119,794	1,100,000	7,640,000
Interest & Fiscal Charges	1,812,840	5,217,632	3,710,000	5,000,000
Payment to Escrow Agent	0	67,762,500	0	0
Interfund Transfers Out	69,114,487	81,735,722	75,207,000	52,783,197
Reserves	0	9,411,103	0	23,641,592
Fund Total	72,121,540	185,456,751	80,227,000	89,274,789

PUBLIC SERVICE TAX 95 CAP PROJ - Fund 3359				
Capital Outlay	1,866,286	0	0	0
Fund Total	1,866,286	0	0	0

SALES TAX 02 CAPITAL PROJ - Fund 3362				
Operating Expenses	68,861	83,993	31,000	31,000
Capital Outlay	6,628,994	23,115,648	16,646,407	16,646,407
Principal Retirement	64,536,000	0	0	0
Interest & Fiscal Charges	502,637	0	0	0
Reserves	0	19,379,738	9,533,233	9,533,233
Fund Total	71,736,492	42,579,379	26,210,640	26,210,640

SALES TAX CAPITAL PROJ - Fund 3361				
Capital Outlay	75,768	0	0	0
Fund Total	75,768	0	0	0

SALES TAX TRUST FUND - Fund 2314				
Principal Retirement	9,175,000	7,945,000	12,225,000	10,654,891
Interest & Fiscal Charges	17,161,413	17,368,764	18,130,000	17,480,000
Payment to Escrow Agent	178,819,464	293,294	0	0
Interfund Transfers Out	85,000,431	79,831,867	78,915,188	76,800,000
Reserves	0	37,242,919	23,500,000	40,638,297
Fund Total	290,156,307	142,681,844	132,770,188	145,573,188

SCHOOL IMPACT FEES - Fund 1040				
Operating Expenses	30,332,799	39,780,000	40,235,000	40,235,000

Special Purpose Fund Report

	FY 2002-03 Prior Year Actual	FY 2003-04 Budget As of 3/31/04	FY 2004-05 Originally Approved	FY 2004-05 Adopted Budget
SCHOOL IMPACT FEES - Fund 1040				
Interfund Transfers Out	592,572	690,000	710,000	710,000
Fund Total	30,925,371	40,470,000	40,945,000	40,945,000
SPECIAL TAX MSTU - Fund 1005				
Interfund Transfers Out	102,744,510	98,665,256	101,832,568	104,430,141
Fund Total	102,744,510	98,665,256	101,832,568	104,430,141
TEEN COURT - Fund 1241				
Personal Services	166,481	193,314	0	282,218
Operating Expenses	38,603	168,493	0	141,939
Capital Outlay	5,879	14,471	0	43,052
Reserves	0	1,984,376	0	1,816,484
Fund Total	210,963	2,360,654	0	2,283,693
TREE REPLACEMENT TRUST - Fund 1029				
Operating Expenses	0	67,878	0	0
Fund Total	0	67,878	0	0
WATER AND NAVIGATION FUNDS - Fund 109W				
Personal Services	35,739	43,775	45,902	79,193
Operating Expenses	543,278	1,468,696	1,097,858	1,098,380
Capital Outlay	0	211,500	211,500	211,500
Interfund Transfers Out	0	25,000	25,000	25,000
Reserves	0	186,337	482,104	924,535
Fund Total	579,017	1,935,308	1,862,364	2,338,608