

SPECIAL PURPOSE FUNDS

5TH Cent Tourist Development Tax – Fund 1053 Proceeds from the fifth cent of Tourist Development Tax used to be deposited in this fund. An annual interfund transfer to the Convention Center Fund covered approved operating, debt service, and sports related expenses. Since the sports related debt was defeased in FY 99-00, as of FY 00-01 the fifth percent was combined with the first four percent in the Convention Center budget and applied to funding the Convention Center's Phase V expansion project.

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 the 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 the 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.

Administration Center Benefits – Fund 1012 This fund accounts for vending machine sales from County facilities and ticket sales from employee events. Revenues are used for 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 Café profits are no longer a revenue source due to the Orange County Corrections Department discontinuing operation of the O.C. Café.

Aquatic Weed (Non-Tax) Districts – Funds 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 – Funds 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 Waumpi	Lake Charity	Lake Sue	
Bass Lake	Lake Marilyn	Lake Lawne	
Lake Whippoorwill	Asbury Canal	Lake Horseshoe	
Lake Bell	Lake Pickett	Big Sand Lake	

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 County in recreational boating needs as set forth in F.S. Chapter 96-321.

Byrne Memorial Grant– Fund 7959 The source of funds for this grant is Florida Department of Community Affairs Anti-Drug Act funding from the Department of Justice. Funding goes toward local drug prevention programs.

Capital Improvements (1988/1992) – Fund 2317 Capital Improvement Series 1988 bonds provided refunding of Capital Improvements Series 1983 bonds and construction of correctional facilities, County administrative facilities, and the 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 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 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 01-02 and FY 02-03. Specific projects are identified in the Capital Improvements Program (Fund 1023) in this document.

Children and Family Services Board – Fund 0235 This fund was established in FY 95-96 and accounts for donations collected by the Children and Family Services Board. These funds benefit the children of Great Oaks Village or the children in the Family Services Program shelter under the supervision of the Youth & Family Services Division.

Choose Life License Plate – Fund 1270 This fund is being established beginning in FY 01-02 to record revenues collected from the sale of the Choose Life License Plate as permitted by F.S. 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 – 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 the 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 the County.

County 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.

Crime Prevention – Fund 1243 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 (O.B.T.N.I.D.). 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.

Donations – Fund 0234 This fund accounts for donations which Orange County receives from private individuals or organizations.

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 the 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.

Fire Impact Fees – Fund 1046 To distribute costs of growth equitably, the Board of County Commissioners developed the "user pays" philosophy by levying impact fees on new development. Fire Impact Fees help defray capital costs of fire services required by new development.

Gas Tax Revenue 1977 Fund – Fund 2312 This fund provides debt service payments on Gas Tax Revenue Bonds, Series 1977. This bond issue provided a \$7 million road construction program. Revenue pledged to repay the debt is the County Gas Tax. The debt service payment will cease in FY 01-02. Excess revenue is transferred to the Transportation Trust Fund in FY 01-02 and in FY 02-03.

Inmate Commissary Fund – Fund 6600 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.

Intergovernmental Radio Communication Program – Funds 1220-1231 These funds account for surcharges on traffic violations collected by the Clerk of Courts and remitted to the County. Revenue is distributed among participating jurisdictions in Orange County for the purchase of public safety communication equipment.

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.

International Drive Community Redevelopment Area Trust Fund – Fund 1246 This fund accounts for revenue generated from the creation of a Community Redevelopment Area surrounding International Drive. The CRA was initiated to finance the improvement of certain blighted conditions identified in the area, including transportation issues. Area business leaders have identified several projects which may be funded from the International Drive CRA. Due to the timing of the formulation of the Citizen's International Drive CRA Taskforce, these projects are not included in the proposed budget. The Citizen's International Drive CRA Taskforce may request BCC approval at a later date.

International Drive Master Transit and Improvements – Fund 1177 An MSTU has been established along International Drive from Oak Ridge Road to the Orange County-Osceola County boundary. Property is charged 0.1000 mill to fund planning and administrative costs for area-wide improvements.

Lake Conway Water and Navigation Control District – Fund 1095 This budget supports the work of the district in regulating and controlling the alteration of Lake Conway by dredging, filling, pumping or otherwise changing the shoreline and contour. The district was established by special act of the legislature, and millage within the district is limited to two mills. Funds can 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. The millage rate for FY 01-02 is 0.4729 mills.

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 (F.S. 943.25).

Law Enforcement Federal Fund – Fund 1233 This fund accounts for monies the Sheriff's Office receives from drug seizure cases from the U. S. Department of Justice and Drug Enforcement Administration. Funds are used for law enforcement purposes as stated in DAG-71, Policies of the Department of Justice, such as purchases of vehicles and equipment, payment of salaries and overtime for law enforcement officers, and training expenses for law enforcement officers. The Sheriff's Office maintains the accounting for Fund 1233. As of Fiscal Year 01-02 the fund no longer appears on the County's financial system.

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.

Law Enforcement Trust Fund – Fund 1014 The Law Enforcement Trust fund records funds collected by the 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 in FY 01-02 consists of carryover funds and anticipated grant monies.

Municipal Service Districts – Funds 1101-1176, 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

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 County portion is included in the Non-Departmental Expenditures-General Fund budget.

Orange Blossom Trail Corridor MSTU – Fund 1169 This fund was created during FY 1987-88 for the purpose of providing improvements and maintenance to the South Orange Blossom Trail between U.S. Interstate Highway 4 and the Martin Anderson Beeline Expressway. The millage imposed on all property owners within these boundaries is 0.7000 mills for FY 01-02.

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 fiscal years 97-98 through 06-07.

Orange Blossom Trail Neighborhood MSTU – Fund 1170 The OBT Neighborhood MSTU was created during FY 1987-88 to provide funding to partially defray capital and maintenance costs for improvements within the South Orange Blossom Trail geographic area. The millage for FY 01-02 is 0.3000 mills.

Orlando Central Park Drainage MSTU – Fund 1172 This Municipal Service Taxing Unit was established during FY 1987-88 and provides funding for drainage control structures and facilities within the Orlando Central Park Development. A millage rate of 0.2250 mills is budgeted in FY 01-02.

Public Art Fund – Fund 0236 This fund was established in FY 97-98 and accounts for donations which Orange County receives from private individuals or organizations that are to be used for County-wide art purchases.

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 County facilities and communications systems. Non-ad valorem revenues are transferred into this fund to support debt service payments.

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 percent on utility services excluding wastewater and fuel used for agricultural purposes. According to the 2000 State legislative session, communications services will be subject to a uniform statewide tax rate and a local tax to be administered by the Department of Revenue rather than to locally imposed Public Service Tax. The following areas typically receive funding from this revenue:

- | | |
|-----------------------|----------------------------|
| Parks and Recreation | Comptroller (County Audit) |
| Stormwater Management | Health and Family Services |
| Sheriff | Highway Maintenance |
| Human Services | Community Development |

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 capital projects.

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 the 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 01-02 is 2.1234 mills.

Windermere Water and Navigation Control District – Fund 1096 This fund was established by special act of the legislature, and millage within the district is limited to one mill. Funds may be used to regulate and control the alteration of lakes by dredging, filling, pumping or otherwise changing the shoreline land contours, including building and maintaining drainage facilities. Funds are also used to support patrol activities by off-duty police officers and Game and Fresh Water Commission officers in the Butler chain. A 0.1250 mill ad valorem tax is budgeted in FY 01-02.

SPECIAL REVENUE FUNDS

	FY 1999-00 Actual Expend.	FY 2000-01 Budget as of 3/31/01	FY 2001-02 Adopted Budget	FY 2002-03 Approved Budget
'88 CAP IMPROVE CONSTRUCTION - FUND 3353				
Capital Improvement	0	108,853	0	0
Subtotal	0	108,853	0	0
5TH-CT TOURIST DEV TAXES - FUND 1053				
Interfund Transfers	61,215,320	0	0	0
Subtotal	61,215,320	0	0	0
92 CAPITAL IMPROVEMENT CAPPROJ - FUND 3356				
Capital Improvement	22,384	63,202	0	0
Subtotal	22,384	63,202	0	0
ADDITIONAL COURT COSTS - FUND 1028				
Interfund Transfers	1,494,445	1,463,000	1,491,500	1,491,500
Subtotal	1,494,445	1,463,000	1,491,500	1,491,500
ADMIN CTR-BENEFITS FUND - FUND 1012				
Operating Expenses	3,355	18,000	15,200	15,200
Reserves	0	35,779	32,169	32,225
Subtotal	3,355	53,779	47,369	47,425
ANIMAL SERVICES TRUST FUND - FUND 1048				
Operating Expenses	1,368	1,400	10,832	10,832
Grants	1,500	1,200	1,500	1,500
Reserves	0	10,832	7,582	2,100
Subtotal	2,868	13,432	19,914	14,432
AQUATIC WEED (NON_TAX) DISTRICT - FUND 1074, 1083-1091				
Operating Expenses	11,983	43,338	44,004	45,604
Reserves	0	3,024	3,178	3,228
Subtotal	11,983	46,362	47,182	48,832
AQUATIC WEED (TAX) DISTRICT - FUND 1061-1073, 1075-1080				
Operating Expenses	409,045	1,462,847	1,410,681	1,437,914
Capital Outlay	0	318,222	273,258	256,552

	FY 1999-00 Actual Expend.	FY 2000-01 Budget as of 3/31/01	FY 2001-02 Adopted Budget	FY 2002-03 Approved Budget
Interest and Fiscal Charges	2,013	1,079	1,079	1,079
Non-Operating	11,955	9,798	9,798	9,798
Reserves	0	99,222	162,604	164,209
Subtotal	423,013	1,891,168	1,857,420	1,869,552

BOATING IMPROVEMENT PROGRAM - FUND 1250

Capital Outlay	0	283,934	500,000	500,000
Grants	57,020	707,117	675,750	580,500
Interfund Transfers	65,000	0	0	0
Reserves	0	269,621	0	0
Subtotal	122,020	1,260,672	1,175,750	1,080,500

CAPITAL IMPROV 1975 - FUND 2311

Principal Retirement	255,000	0	0	0
Interest and Fiscal Charges	17,438	0	0	0
Interfund Transfers	209,550	0	0	0
Subtotal	481,988	0	0	0

CAPITAL IMPROVEMENT 88/92/98 - FUND 2317

Principal Retirement	2,286,683	1,600,000	1,360,000	1,300,000
Interest and Fiscal Charges	2,899,078	3,700,000	3,840,000	3,890,000
Interfund Transfers	19,200,000	29,400,000	26,573,500	20,344,500
Reserves	0	9,538,846	5,200,000	5,200,000
Subtotal	24,385,761	44,238,846	36,973,500	30,734,500

CHOOSE LIFE LIC PLATE - FUND 1270

Grants	0	0	14,000	15,000
Subtotal	0	0	14,000	15,000

COM AREA CRYSTAL CREEK-221 - FUND 1217

Operating Expenses	0	13,648	14,873	15,603
Reserves	0	111	165	123
Subtotal	0	13,759	15,038	15,726

COMMERCIAL PAPER PROJECTS - FUND 3355

Capital Improvement	28,053,109	20,210,477	45,838,166	43,213,795
Interest and Fiscal Charges	0	27,256	15,600	15,600
Interfund Transfers	0	43	0	0
Subtotal	28,053,109	20,237,776	45,853,766	43,229,395

	FY 1999-00 Actual Expend.	FY 2000-01 Budget as of 3/31/01	FY 2001-02 Adopted Budget	FY 2002-03 Approved Budget
CONSERVATION TRUST FUND - FUND 1026				
Capital Improvement	1,964,765	598,411	1,724,347	1,023,000
Reserves	0	0	114,000	128,000
Subtotal	1,964,765	598,411	1,838,347	1,151,000

CONSERVATION TRUST-CC MITIGTN - FUND 1263

Capital Improvement	0	7,585,729	7,542,232	1,845,264
Subtotal	0	7,585,729	7,542,232	1,845,264

COURT FACILITIES CAPITAL FEE - FUND 1240

Operating Expenses	108,705	23,052	90,400	89,400
Capital Outlay	211,381	475,614	410,200	411,200
Reserves	0	359,179	220,950	42,974
Subtotal	320,086	857,845	721,550	543,574

CRIME PREVENTION-ORD98-01 - FUND 1242

Operating Expenses	0	413,196	0	0
Interfund Transfers	247,487	175,000	125,000	125,000
Reserves	0	3,801	672,100	328,600
Subtotal	247,487	591,997	797,100	453,600

DELINQUENCY PREVENTION ORD9819 - FUND 1245

Operating Expenses	0	29,469	29,100	29,100
Capital Outlay	0	40,142	29,586	29,586
Reserves	0	13,775	0	0
Subtotal	0	83,386	58,686	58,686

DRUG ABUSE TRUST FUND - FUND 1027

Grants	187,500	272,012	250,000	250,000
Reserves	0	0	26,000	26,000
Subtotal	187,500	272,012	276,000	276,000

GAS TAX REVENUE 1977 - FUND 2312

Principal Retirement	470,000	478,000	530,000	0
Interest and Fiscal Charges	82,500	79,000	30,000	0
Interfund Transfers	3,471,236	4,492,000	4,548,120	4,560,120
Reserves	0	571,680	0	0
Subtotal	4,023,736	5,620,680	5,108,120	4,560,120

	FY 1999-00 Actual Expend.	FY 2000-01 Budget as of 3/31/01	FY 2001-02 Adopted Budget	FY 2002-03 Approved Budget
GRANTS FUNDS - FUND 6660 TO 9999				
Personal Services	13,400,390	15,033,022	12,635,521	13,544,662
Operating Expenses	27,593,490	55,615,068	17,728,227	17,665,124
Capital Outlay	379,825	3,906,344	241,275	206,200
Capital Improvement	4,971,460	9,648,279	3,500,000	3,613,000
Grants	27,381	1,930,802	0	0
Interfund Transfers	2,527,716	6,734,462	78,260	78,260
Subtotal	48,900,262	92,867,977	34,183,283	35,107,246

HIST MUS/CAP CONTRIB - FUND 1262

Capital Improvement	1,008,731	0	0	0
Interfund Transfers	0	217,151	1,613,410	0
Subtotal	1,008,731	217,151	1,613,410	0

HIST MUS/CITY-ORLANDO - FUND 1261

Capital Improvement	1,463,018	100,001	40,625	0
Interfund Transfers	0	866,045	18,000	0
Subtotal	1,463,018	966,046	58,625	0

HIST MUS/DDB - FUND 1260

Capital Improvement	1,870,105	543,510	406,223	0
Interfund Transfers	0	1,800,055	1,275,217	0
Subtotal	1,870,105	2,343,565	1,681,440	0

HOA RET POND STONEBRIDGE-422 - FUND 1216

Operating Expenses	0	19,495	23,203	24,308
Reserves	0	3,628	16,750	20,164
Subtotal	0	23,123	39,953	44,472

HOA RET POND WEKIVA CLUB-421 - FUND 1215

Operating Expenses	0	7,673	9,285	9,740
Reserves	0	592	370	1,416
Subtotal	0	8,265	9,655	11,156

I-DRIVE BUS SERVICE MSTU - FUND 1178

Operating Expenses	2,150,020	2,386,457	2,939,961	3,037,470
Subtotal	2,150,020	2,386,457	2,939,961	3,037,470

	FY 1999-00 Actual Expend.	FY 2000-01 Budget as of 3/31/01	FY 2001-02 Adopted Budget	FY 2002-03 Approved Budget
I-DRIVE PLANNING/ADMIN MSTU - FUND 1177				
Operating Expenses	413,813	438,934	510,332	528,653
Subtotal	413,813	438,934	510,332	528,653

INTERGOVERNMENTAL RADIO COMM. PROGRAM - FUND 1220 TO 1231

Operating Expenses	911,404	3,628,116	3,471,601	2,922,953
Capital Outlay	0	23,143	0	0
Reserves	0	330,283	438,902	432,502
Subtotal	911,404	3,981,542	3,910,503	3,355,455

INTERNATIONAL DRIVE CRA - FUND 1246

Operating Expenses	0	23,750	24,000	24,000
Interfund Transfers	1,081,923	0	0	0
Reserves	0	1,641,617	4,589,841	5,154,563
Subtotal	1,081,923	1,665,367	4,613,841	5,178,563

JAIL/MISC BLDG CONSTRUCTION - FUND 3351

Capital Improvement	0	4,155	0	0
Subtotal	0	4,155	0	0

LAW ENFORCE EDUC-CORRECTIONS - FUND 1015

Operating Expenses	212,036	244,258	204,488	210,698
Capital Outlay	9,207	7,914	2,500	2,500
Subtotal	221,243	252,172	206,988	213,198

LAW ENFORCE/CONFIS PROP - FUND 1014

Operating Expenses	214,267	390,947	390,947	390,947
Capital Outlay	49,375	100,000	100,000	100,000
Subtotal	263,642	490,947	490,947	490,947

LAW ENFORCE/EDUC SHERIFF - FUND 1016

Operating Expenses	146,339	217,285	217,285	217,285
Capital Outlay	0	10,000	10,000	10,000
Subtotal	146,339	227,285	227,285	227,285

LAW ENFORCEMENT IMPACT FEES - FUND 1035 TO 1039

Operating Expenses	17,918	49,000	49,000	49,000
Capital Outlay	1,828,951	5,714,907	4,323,588	5,714,907

	FY 1999-00 Actual Expend.	FY 2000-01 Budget as of 3/31/01	FY 2001-02 Adopted Budget	FY 2002-03 Approved Budget
Capital Improvement	74,621	0	1,391,319	0
Subtotal	1,921,491	5,763,907	5,763,907	5,763,907

LAW ENFORCEMENT-FEDERAL FUNDS - FUND 1233

Operating Expenses	129,668	850,000	0	0
Reserves	0	8,551	0	0
Subtotal	129,668	858,551	0	0

LOCAL HOUSING ASST (SHIP) - FUND 1232

Personal Services	168,367	125,625	270,141	283,928
Operating Expenses	763,757	767,966	917,569	917,579
Capital Outlay	0	0	6,400	1,700
Grants	4,166,934	15,609,225	10,856,674	11,848,210
Subtotal	5,099,058	16,502,816	12,050,784	13,051,417

LAKE SHERWOOD HILLS - FUND 2402

Operating Expenses	0	0	367	367
Principal Retirement	0	0	11,597	13,567
Interest and Fiscal Charges	0	0	6,300	4,300
Reserves	0	0	7,880	7,910
Subtotal	0	0	26,144	26,144

MANDATORY REFUSE COLLECTION - FUND 1006

Personal Services	108,952	144,812	132,631	139,180
Operating Expenses	21,464,106	22,530,268	22,221,913	22,236,949
Capital Outlay	1,922	2,700	20,500	2,700
Reserves	0	9,767,351	9,707,506	10,455,777
Subtotal	21,574,980	32,445,131	32,082,550	32,834,606

MEDIATION/ARBITRATION TRUST - FUND 1051

Personal Services	218,513	242,307	215,828	228,896
Operating Expenses	32,592	52,323	35,366	33,022
Capital Outlay	529	515	100	100
Reserves	0	18,784	0	0
Subtotal	251,635	313,929	251,294	262,018

MISC CONSTRUCTION PROJECTS - FUND 1023

Capital Improvement	30,260,981	55,002,942	53,117,335	39,187,745
Interfund Transfers	0	849,762	0	0
Reserves	0	24,948,701	19,735,837	8,693,942
Subtotal	30,260,981	80,801,405	72,853,172	47,881,687

	FY 1999-00 Actual Expend.	FY 2000-01 Budget as of 3/31/01	FY 2001-02 Adopted Budget	FY 2002-03 Approved Budget
MUNICIPAL SERVICE FUNDS - FUND 1101-1176, 1180-1214				
Personal Services	1,152,000	1,364,809	1,404,724	1,475,593
Operating Expenses	7,309,775	8,805,545	8,582,089	9,232,862
Capital Outlay	462,075	576,738	508,548	558,804
Interfund Transfers	516,765	826,078	144,704	114,572
Reserves	0	3,948,923	3,696,608	3,323,827
Subtotal	9,440,615	15,522,093	14,336,673	14,705,658

NORTH I-DRIVE IMPROVEMT MSTU - FUND 1179

Operating Expenses	109,823	122,455	131,895	138,213
Subtotal	109,823	122,455	131,895	138,213

OBT COMM REDEV AREA TRUST FUND - FUND 1025

Operating Expenses	0	1,175	2,000	2,000
Principal Retirement	0	0	225,000	150,000
Interest and Fiscal Charges	27,068	66,435	30,000	5,000
Reserves	0	12,700	22,007	72,138
Subtotal	27,068	80,310	279,007	229,138

ORANGE BLOSSOM TRAIL NID 90-24 - FUND 1243

Operating Expenses	244,421	165,000	120,000	120,000
Capital Outlay	5,578	5,000	5,000	5,000
Grants	0	5,000	0	0
Subtotal	249,999	175,000	125,000	125,000

OFF BUDGET FUND 1 - FUND XXX1

Personal Services	14,624,886	16,370,312	33,136,227	36,291,157
Operating Expenses	-8,958,239	-9,990,566	-18,692,134	-19,628,770
Capital Outlay	1,729,090	536,104	2,442,107	814,127
Subtotal	7,395,737	6,915,850	16,886,200	17,476,514

PUBLIC FACILITIES 1994 - FUND 2316

Principal Retirement	2,615,000	2,850,000	2,900,000	2,990,000
Interest and Fiscal Charges	1,795,604	1,750,000	1,531,000	1,381,000
Reserves	0	4,497,273	4,826,000	5,074,000
Subtotal	4,410,604	9,097,273	9,257,000	9,445,000

PUBLIC FACILITIES 94 CAP PROJ - FUND 3358

	FY 1999-00 Actual Expend.	FY 2000-01 Budget as of 3/31/01	FY 2001-02 Adopted Budget	FY 2002-03 Approved Budget
Capital Improvement	45,523	790,807	0	0
Subtotal	45,523	790,807	0	0

PUBLIC SERVICE TAX 1995 - FUND 2319

Operating Expenses	144,523	500,000	500,000	500,000
Principal Retirement	845,000	932,500	940,000	990,000
Interest and Fiscal Charges	1,954,418	2,000,000	1,870,000	1,820,000
Interfund Transfers	63,964,404	69,300,000	65,167,000	66,632,950
Reserves	0	584,533	3,000,000	3,000,000
Subtotal	66,908,345	73,317,033	71,477,000	72,942,950

PUBLIC SERVICE TAX 95 CAP PROJ - FUND 3359

Capital Improvement	6,685,167	3,055,623	1,815,783	0
Subtotal	6,685,167	3,055,623	1,815,783	0

RECYCLING PROGRAM - FUND 1047

Personal Services	100,862	192,827	207,048	217,434
Operating Expenses	2,759,000	2,996,367	2,923,461	2,876,494
Capital Outlay	1,922	2,700	0	1,200
Capital Improvement	0	0	1,000,000	2,000,000
Reserves	0	8,595,777	7,955,716	6,177,447
Subtotal	2,861,783	11,787,671	12,086,225	11,272,575

RISK MANAGEMENT PROGRAM - FUND 5510

Personal Services	6,987,124	24,865,185	30,344,301	32,617,921
Operating Expenses	6,552,567	26,615,935	25,323,440	27,216,460
Capital Outlay	2,866	44,909	19,880	12,590
Non-Operating	16,714	0	0	0
Reserves	0	4,290,951	3,956,799	1,538,741
Subtotal	13,559,271	55,816,980	59,644,420	61,385,712

RIO PINAR - FUND 2401

Operating Expenses	0	0	467	467
Principal Retirement	0	0	19,352	22,752
Interest and Fiscal Charges	0	0	10,600	7,200
Reserves	0	0	13,550	13,550
Subtotal	0	0	43,969	43,969

SALES TAX 93 CAPITAL PROJ - FUND 3357

Capital Improvement	13,153	278,981	0	0
Subtotal	13,153	278,981	0	0

	FY 1999-00 Actual Expend.	FY 2000-01 Budget as of 3/31/01	FY 2001-02 Adopted Budget	FY 2002-03 Approved Budget
SALES TAX 98 CAPITAL PROJ - FUND 3361				
Capital Improvement	7,903,600	1,109,638	1,736,900	0
Subtotal	7,903,600	1,109,638	1,736,900	0

SALES TAX TRUST FUND - FUND 2314

Principal Retirement	8,820,000	24,045,000	6,420,000	6,700,000
Interest and Fiscal Charges	15,325,023	14,335,000	28,313,000	24,963,000
Interfund Transfers	71,434,020	78,595,000	98,403,000	97,089,000
Reserves	0	28,330,122	22,000,000	22,000,000
Subtotal	95,579,043	145,305,122	155,136,000	150,752,000

SCHOOL IMPACT FEES - FUND 1040

Operating Expenses	22,018,918	39,710,250	38,550,000	39,550,000
Interfund Transfers	496,834	605,000	650,000	670,000
Subtotal	22,515,752	40,315,250	39,200,000	40,220,000

SPECIAL TAX MSTU - FUND 1005

Operating Expenses	0	543,014	0	0
Interfund Transfers	78,700,000	85,450,814	96,044,010	91,303,510
Reserves	0	164,894	312,825	585,000
Subtotal	78,700,000	86,158,722	96,356,835	91,888,510

TEEN COURT - FUND 1241

Personal Services	54,716	109,717	117,183	122,747
Operating Expenses	25,334	80,466	85,027	86,707
Capital Outlay	0	15,100	37,100	15,553
Reserves	0	869,542	1,230,722	1,364,311
Subtotal	80,050	1,074,825	1,470,032	1,589,318

WATER AND NAVIGATION FUNDS - FUND 1095 AND 1096

Personal Services	34,783	43,413	42,154	44,273
Operating Expenses	467,235	1,199,806	883,374	625,545
Capital Outlay	0	431,000	431,000	402,500
Reserves	0	0	105,099	120,022
Subtotal	502,018	1,674,219	1,461,627	1,192,340

WALL MSTU - LAKE SHE - FUND 1402

Capital Improvement	0	0	68,200	0
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	FY 1999-00 Actual Expend.	FY 2000-01 Budget as of 3/31/01	FY 2001-02 Adopted Budget	FY 2002-03 Approved Budget
Subtotal	0	0	68,200	0
WALL MSTU - RIO PINAR - FUND 1401				
Capital Improvement	0	0	81,300	0
Subtotal	0	0	81,300	0
Grand Total	<u>\$ 557,615,685</u>	<u>\$ 780,157,486</u>	<u>\$ 758,945,614</u>	<u>\$ 708,856,227</u>