



TABLE OF CONTENTS

SPECIAL PURPOSE FUNDS

FUND DESCRIPTIONS 15-3

FOUR-YEAR BUDGET COMPARISON BY FUND 15-7

ORANGE

COUNTY

GOVERNMENT

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 Community Oriented Policing Services (COPS), and 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 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.

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 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 04-05 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.

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 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 06-07. 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 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 (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 (PAY-AS-YOU-GO) – FUNDS 13XX This group of funds was established to account for payments received under Orange County's Pay-As-You-Go program. 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 ORD. 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 03-04, the Orange TV Donations Fund 0238, was established to account for operating donations. In FY 04-05, 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 98-99, 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 05-06, the state increased the amount Orange County receives from \$.22 to \$.30 for users registered for cellular service within Orange County.

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

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 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.

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.

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 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 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 – 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 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. 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 Sec. 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 0.2000 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.

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 97-98 to FY 06-07, 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.

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 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 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.

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 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 06-07 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, 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 2004-05 Prior Year Actual	FY 2005-06 Budget As of 3/31/06	FY 2006-07 Originally Approved	FY 2006-07 Adopted Budget
7000 LEVEL (FEDERAL) GRANT FUNDS - Fund 7000				
Personal Services	13,469,549	16,565,490	16,247,662	15,937,471
Operating Expenses	34,031,492	53,633,698	28,225,043	28,078,257
Capital Outlay	8,340,514	18,863,286	2,461,617	1,461,617
Grants	3,583,136	7,405,475	4,651,682	4,692,513
Interfund Transfers Out	6,001,512	6,541,394	2,363,622	2,000,000
Reserves	0	3,728,920	0	2,350,000
Fund Total	65,426,203	106,738,263	53,949,626	54,519,858
8000 LEVEL (STATE) GRANT FUNDS - Fund 8000				
Personal Services	3,148,437	5,958,543	4,053,700	4,088,449
Operating Expenses	1,576,335	8,277,027	1,072,374	1,140,507
Capital Outlay	1,556,503	8,647,616	292,302	271,962
Interfund Transfers Out	166,551	866,250	0	0
Reserves	0	3,389,158	0	0
Fund Total	6,447,826	27,138,594	5,418,376	5,500,918
911 FEE - Fund 1054				
Personal Services	388,087	216,031	227,414	230,212
Operating Expenses	3,415,981	1,844,714	1,772,956	1,876,865
Capital Outlay	1,691,270	875,214	200,000	822,368
Principal Retirement	669,638	681,638	751,818	751,818
Interest & Fiscal Charges	35,410	30,628	32,517	32,517
Interfund Transfers Out	0	984,184	0	0
Reserves	0	0	0	0
Fund Total	6,200,386	4,632,409	2,984,705	3,713,780
ADMIN CENTER - BENEFITS FUND - Fund 1012				
Operating Expenses	6,722	14,828	9,250	9,250
Reserves	0	19,000	19,500	19,500
Fund Total	6,722	33,828	28,750	28,750
AQUATIC WEED (NON-TAX) DISTRICTS - Fund 108N				
Operating Expenses	11,934	97,183	92,699	94,499
Interfund Transfers Out	0	0	0	247
Reserves	0	912	912	1,016
Fund Total	11,934	98,095	93,611	95,762
AQUATIC WEED (TAX) DISTRICTS - Fund 106T				
Personal Services	84,845	106,420	112,870	0
Operating Expenses	615,830	3,156,338	2,306,629	3,032,580
Capital Outlay	0	150,224	136,056	101,375
Interest & Fiscal Charges	0	0	0	0
Interfund Transfers Out	0	0	0	0

Special Purpose Fund Report

	FY 2004-05 Prior Year Actual	FY 2005-06 Budget As of 3/31/06	FY 2006-07 Originally Approved	FY 2006-07 Adopted Budget
AQUATIC WEED (TAX) DISTRICTS - Fund 106T				
Reserves	0	253,465	251,551	252,648
Fund Total	700,675	3,666,447	2,807,106	3,386,603
ARTS AND CULTURAL TOURISM - Fund 1271				
Operating Expenses	0	144,000	150,000	150,048
Grants	586,600	1,203,426	1,854,020	1,415,547
Reserves	0	1,798,350	0	1,499,270
Fund Total	586,600	3,145,776	2,004,020	3,064,865
ARTS AND CULTURAL TOURISM - CAPITAL - Fund 1281				
Operating Expenses	0	80,000	80,000	120,266
Grants	0	923,325	923,325	1,942,359
Fund Total	0	1,003,325	1,003,325	2,062,625
BOATING IMPROVEMENT PROGRAM - Fund 1250				
Capital Outlay	0	700,000	500,000	500,000
Grants	0	800,000	500,000	500,000
Reserves	0	208,769	180,500	728,979
Fund Total	0	1,708,769	1,180,500	1,728,979
CAPITAL IMPROVEMENT 88/92/98 - Fund 2317				
Principal Retirement	1,090,681	1,060,000	1,020,000	1,020,000
Interest & Fiscal Charges	3,147,233	3,200,000	3,240,000	3,240,000
Interfund Transfers Out	19,767,995	27,432,500	24,376,450	26,928,205
Reserves	0	5,037,243	2,500,000	5,091,500
Fund Total	24,005,909	36,729,743	31,136,450	36,279,705
CAPITAL PROJECTS FUND - Fund 1023				
Operating Expenses	5,962,045	10,916,512	1,853,500	10,876,000
Capital Outlay	23,699,715	55,224,009	11,834,002	64,194,960
Reserves	0	11,062,309	31,100,426	29,445,402
Fund Total	29,661,760	77,202,830	44,787,928	104,516,362
CHOOSE LIFE FEES - Fund 1270				
Grants	38,157	60,858	47,632	47,632
Fund Total	38,157	60,858	47,632	47,632
COMMERCIAL PAPER PROJECTS - Fund 3355				
Operating Expenses	43,796	188,642	0	0
Capital Outlay	4,618,121	10,183,515	0	10,009,160

Special Purpose Fund Report

	FY 2004-05 Prior Year Actual	FY 2005-06 Budget As of 3/31/06	FY 2006-07 Originally Approved	FY 2006-07 Adopted Budget
COMMERCIAL PAPER PROJECTS - Fund 3355				
Reserves	0	14,773	0	0
Fund Total	4,661,917	10,386,930	0	10,009,160
CONSERVATION TRUST FUND - Fund 1026				
Capital Outlay	64,953	735,047	100,000	1,190,220
Interfund Transfers Out	0	1,117,944	0	0
Reserves	0	1,795,353	3,571,969	1,741,124
Fund Total	64,953	3,648,344	3,671,969	2,931,344
CONSERVATION TRUST-CC MITIGTN - Fund 1263				
Capital Outlay	0	39,018	0	0
Reserves	0	1,489	2,613	2,613
Fund Total	0	40,507	2,613	2,613
COURT FACILITIES CAPITAL FEE - Fund 1240				
Operating Expenses	129,405	30,170	0	0
Capital Outlay	200,243	137,078	0	105,909
Fund Total	329,648	167,248	0	105,909
COURT FEE FUNDS - Fund 124X				
Personal Services	1,715,289	1,947,542	2,052,270	2,072,680
Operating Expenses	2,320,319	3,943,804	2,721,051	3,329,964
Capital Outlay	511,606	1,918,463	944,140	2,014,196
Principal Retirement	0	500,000	500,000	1,950,000
Interest & Fiscal Charges	0	50,000	50,000	50,000
Grants	1,059,040	1,187,469	1,254,538	1,317,238
Interfund Transfers Out	233,417	37,684	0	0
Reserves	0	4,802,383	7,647,138	7,278,348
Fund Total	5,839,671	14,387,345	15,169,137	18,012,426
CRIME PREVENTION-ORD 98-01 - Fund 1242				
Personal Services	0	25,000	25,000	25,000
Operating Expenses	201,502	966,097	719,500	897,928
Capital Outlay	0	1,000	0	0
Interfund Transfers Out	125,000	123,685	125,000	125,000
Fund Total	326,502	1,115,782	869,500	1,047,928
DEFERRED SEGMENT FUNDS - Fund 130X				
Capital Outlay	0	2,000,000	0	0
Reserves	0	8,257,950	4,215,292	14,718,945
Fund Total	0	10,257,950	4,215,292	14,718,945

Special Purpose Fund Report

	FY 2004-05 Prior Year Actual	FY 2005-06 Budget As of 3/31/06	FY 2006-07 Originally Approved	FY 2006-07 Adopted Budget
DELINQUENCY PREVENTION ORD9819 - Fund 1245				
Operating Expenses	24,969	17,756	0	18,560
Capital Outlay	9,859	0	0	0
Fund Total	34,828	17,756	0	18,560
DONATIONS FUNDS - Fund 023X				
Personal Services	46,504	37,680	37,680	35,000
Operating Expenses	246,271	744,927	466,514	855,618
Capital Outlay	38,547	55,956	52,300	50,425
Grants	0	10,776	18,500	18,500
Reserves	0	51,800	54,340	0
Fund Total	331,321	901,139	629,334	959,543
DRUG ABUSE TRUST FUND - Fund 1027				
Operating Expenses	71,107	264,539	80,627	627
Grants	250,000	250,000	250,000	250,000
Fund Total	321,107	514,539	330,627	250,627
DRAINAGE BASIN BUDGETS - Fund 127X				
Operating Expenses	0	38,279	38,676	0
Capital Outlay	0	38,271	38,674	77,350
Fund Total	0	76,550	77,350	77,350
DRIVER EDUCATION SAFETY - Fund 1272				
Operating Expenses	0	829,328	574,750	708,377
Fund Total	0	829,328	574,750	708,377
E-911 FEES - Fund 1058				
Personal Services	0	197,930	209,435	212,267
Operating Expenses	0	405,291	799,195	1,581,441
Capital Outlay	0	1,564,684	575,000	3,995,443
Principal Retirement	0	315,352	285,172	285,172
Interest & Fiscal Charges	0	81,632	39,743	39,743
Fund Total	0	2,564,889	1,908,545	6,114,066
HISTORICAL MUSEUM FUNDS - Fund 126X				
Capital Outlay	0	0	0	0
Interfund Transfers Out	102,236	95,338	0	245
Fund Total	102,236	95,338	0	245

Special Purpose Fund Report

	FY 2004-05 Prior Year Actual	FY 2005-06 Budget As of 3/31/06	FY 2006-07 Originally Approved	FY 2006-07 Adopted Budget
I-DRIVE BUS SERVICE MSTU - Fund 1178				
Operating Expenses	2,836,149	2,869,980	3,023,797	3,312,322
Fund Total	2,836,149	2,869,980	3,023,797	3,312,322
I-DRIVE PLANNING/ADMIN MSTU - Fund 1177				
Operating Expenses	504,339	517,049	541,968	610,253
Fund Total	504,339	517,049	541,968	610,253
INMATE COMMISSARY FUND - Fund 1660				
Personal Services	69,071	74,324	78,531	79,007
Operating Expenses	752,854	1,457,933	1,262,781	1,167,790
Capital Outlay	5,535	10,100	10,100	10,100
Fund Total	827,460	1,542,357	1,351,412	1,256,897
INTERNATIONAL DRIVE CRA - Fund 1246				
Operating Expenses	130,474	114,185	3,857	719
Capital Outlay	722,587	2,335,259	0	5,850,000
Interfund Transfers Out	0	0	0	0
Reserves	0	6,901,827	12,240,628	8,263,921
Fund Total	853,061	9,351,271	12,244,485	14,114,640
INTERGOV. RADIO COMM. FUNDS - Fund 122R				
Operating Expenses	181,442	1,914,105	1,708,803	1,708,803
Capital Outlay	618,185	625,586	50,000	50,000
Principal Retirement	749,947	749,950	749,950	749,950
Interest & Fiscal Charges	106,774	119,990	119,990	119,990
Reserves	0	636,300	400,000	1,507,581
Fund Total	1,656,348	4,045,931	3,028,743	4,136,324
LAW ENFORCEMENT CONFIS. PROP - Fund 1014				
Operating Expenses	139,252	276,780	295,786	615,996
Capital Outlay	81,512	100,000	0	0
Fund Total	220,764	376,780	295,786	615,996
LAW ENFORCEMENT IMPACT FEES - Fund 103L				
Operating Expenses	15,471	75,000	70,000	70,000
Capital Outlay	617,452	5,847,399	6,671,526	7,281,656
Fund Total	632,923	5,922,399	6,741,526	7,351,656
LAW ENFORCEMENT EDUC-CORRECTIONS - Fund 1015				
Operating Expenses	204,073	625,502	534,569	720,524

Special Purpose Fund Report

	FY 2004-05 Prior Year Actual	FY 2005-06 Budget As of 3/31/06	FY 2006-07 Originally Approved	FY 2006-07 Adopted Budget
LAW ENFORCEMENT EDUC-CORRECTIONS - Fund 1015				
Capital Outlay	0	20,000	16,000	16,000
Fund Total	204,073	645,502	550,569	736,524
LAW ENFORCEMENT EDUC-SHERIFF - Fund 1016				
Operating Expenses	309,361	746,255	796,999	1,011,747
Fund Total	309,361	746,255	796,999	1,011,747
LOCAL HOUSING ASST (SHIP) - Fund 1232				
Personal Services	314,412	370,295	388,519	234,867
Operating Expenses	5,655,046	33,014,886	35,499,475	40,207,975
Capital Outlay	0	13,000	11,000	37,654
Grants	26,987	3,300,000	1,800,000	1,800,000
Fund Total	5,996,445	36,698,181	37,698,994	42,280,496
MEDIATION/ARBITRATION TRUST - Fund 1051				
Operating Expenses	5,816	13,449	0	10,529
Fund Total	5,816	13,449	0	10,529
MSBU DEBT SERVICE - Fund 24XX				
Operating Expenses	2,729	5,318	5,118	17,166
Principal Retirement	37,400	367,750	204,095	221,125
Interest & Fiscal Charges	11,819	41,000	38,000	28,820
Reserves	0	106,750	92,940	169,646
Fund Total	51,948	520,818	340,153	436,757
MUNICIPAL SERVICE FUNDS - Fund 110M				
Personal Services	1,142,463	1,310,660	1,396,545	1,405,988
Operating Expenses	10,024,763	12,727,544	13,033,428	15,136,889
Capital Outlay	227,361	410,402	156,000	156,000
Interest & Fiscal Charges	0	5,000	0	1,500
Interfund Transfers Out	50,836	276,177	121,950	209,568
Reserves	0	4,234,613	4,054,954	3,562,864
Fund Total	11,445,424	18,964,396	18,762,877	20,472,809
NORTH I-DRIVE IMPROVEMENT MSTU - Fund 1179				
Operating Expenses	114,025	120,511	124,719	139,702
Fund Total	114,025	120,511	124,719	139,702

Special Purpose Fund Report

	FY 2004-05 Prior Year Actual	FY 2005-06 Budget As of 3/31/06	FY 2006-07 Originally Approved	FY 2006-07 Adopted Budget
OBT COMM REDEV AREA TRUST FUND - Fund 1025				
Operating Expenses	269,105	437,671	549,211	757,707
Fund Total	269,105	437,671	549,211	757,707
ORANGE BLOSSOM TRAIL NID 90-24 - Fund 1243				
Personal Services	0	5,280	5,280	5,280
Operating Expenses	124,948	129,335	119,720	119,720
Capital Outlay	0	1,185	0	0
Fund Total	124,948	135,800	125,000	125,000
PUBLIC FACILITIES 1994 - Fund 2316				
Interest & Fiscal Charges	2,207	5,000	5,000	5,000
Reserves	0	4,507,945	4,579,880	4,640,445
Fund Total	2,207	4,512,945	4,584,880	4,645,445
PUBLIC SERVICE TAX 03 CAP PROJ - Fund 3363				
Capital Outlay	5,171,643	18,537,226	0	3,267,922
Reserves	0	0	0	140,295
Fund Total	5,171,643	18,537,226	0	3,408,217
PUBLIC SERVICE TAX 1995 - Fund 2319				
Operating Expenses	0	210,000	210,000	189,308
Principal Retirement	7,630,000	7,955,000	8,350,000	8,350,000
Interest & Fiscal Charges	4,982,824	4,675,000	4,280,000	4,280,000
Interfund Transfers Out	52,783,197	63,529,897	64,971,497	73,205,082
Reserves	0	27,181,631	28,011,103	28,035,822
Fund Total	65,396,021	103,551,528	105,822,600	114,060,212
SALES TAX 02 CAPITAL PROJ - Fund 3362				
Operating Expenses	1,530	17,071	0	0
Capital Outlay	16,877,661	2,747,091	0	171,250
Non Operating	0	0	0	0
Fund Total	16,879,191	2,764,162	0	171,250
SALES TAX TRUST FUND - Fund 2314				
Principal Retirement	10,505,000	10,640,000	11,580,000	12,320,000
Interest & Fiscal Charges	17,438,319	18,394,778	16,855,000	16,220,000
Payment to Escrow Agent	0	48,678,023	0	0
Interfund Transfers Out	76,925,000	100,168,939	87,845,050	126,860,516
Reserves	0	40,645,621	41,200,000	38,525,517
Fund Total	104,868,319	218,527,361	157,480,050	193,926,033

Special Purpose Fund Report

	FY 2004-05 Prior Year Actual	FY 2005-06 Budget As of 3/31/06	FY 2006-07 Originally Approved	FY 2006-07 Adopted Budget
SCHOOL IMPACT FEES - Fund 1040				
Operating Expenses	50,550,730	78,680,000	94,340,000	145,688,500
Interfund Transfers Out	978,436	1,500,000	1,800,000	3,129,000
Fund Total	<u>51,529,166</u>	<u>80,180,000</u>	<u>96,140,000</u>	<u>148,817,500</u>
SPECIAL TAX MSTU - Fund 1005				
Interfund Transfers Out	104,430,141	112,120,758	117,783,579	119,225,271
Reserves	0	798,234	0	0
Fund Total	<u>104,430,141</u>	<u>112,918,992</u>	<u>117,783,579</u>	<u>119,225,271</u>
TEEN COURT - Fund 1241				
Personal Services	265,394	296,128	314,372	505,980
Operating Expenses	44,759	140,083	142,444	172,783
Capital Outlay	4,002	6,000	0	0
Reserves	0	1,582,903	962,095	1,197,114
Fund Total	<u>314,155</u>	<u>2,025,114</u>	<u>1,418,911</u>	<u>1,875,877</u>
TM-ECON MITIG. BANK PHASE IV - Fund 1057				
Operating Expenses	0	200,000	0	0
Capital Outlay	0	309,776	0	0
Reserves	0	677,724	0	685,042
Fund Total	<u>0</u>	<u>1,187,500</u>	<u>0</u>	<u>685,042</u>
TREE REPLACEMENT TRUST - Fund 1029				
Operating Expenses	0	181,760	148,820	163,452
Fund Total	<u>0</u>	<u>181,760</u>	<u>148,820</u>	<u>163,452</u>
WATER AND NAVIGATION FUNDS - Fund 109W				
Personal Services	35,914	52,475	55,665	0
Operating Expenses	616,955	2,302,147	2,590,977	1,977,404
Capital Outlay	0	230,000	230,000	230,000
Interfund Transfers Out	0	0	0	0
Reserves	0	688,280	1,182,976	1,652,002
Fund Total	<u>652,869</u>	<u>3,272,902</u>	<u>4,059,618</u>	<u>3,859,406</u>

ORANGE

COUNTY

GOVERNMENT

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