### FINANCIAL OUTLOOK STATEMENT AS OF FEBRUARY 28, 1986
**FY 1985-86 AND 1986-87**
**GENERAL REVENUE AND WORKING CAPITAL FUNDS**
**(MILLIONS OF DOLLARS)**

<table>
<thead>
<tr>
<th>Date</th>
<th>General Revenue Fund</th>
<th>Working Capital Fund</th>
<th>Total All Funds</th>
<th>Recurring Funds</th>
<th>Non Recurring Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>03/06/86</td>
<td>112.8</td>
<td>119.8</td>
<td>232.6</td>
<td>.0</td>
<td>232.6</td>
</tr>
<tr>
<td>09:09</td>
<td>6836.5</td>
<td>6836.5</td>
<td>6844.3</td>
<td>7.8–</td>
<td>-</td>
</tr>
</tbody>
</table>

#### FUNDS AVAILABLE 1985-86

- **Balance Forward from 1984-85**: 112.8
- **Estimated Revenues (A)**: 6836.5
- **Midyear Reversions**: 25.0
- **Fixed Capital Outlay Reversions**: 3.0
- **Working Capital Fund Interest**: 8.5
- **Cancellation of Warrants**: 7
- **Transfer to Working Capital Fund**: 112.8
- **Broward City Tax Roll Decision (B)**: 24.0
- **Criminal Justice Sales Tax Adjustment**: 14.4
- **Housing Finance Agency Loan Repayment**: 1.5
- **Trust Fund Transfer**: 1.6
- **Adjusted to Revenues (SB 1031)**: 1.6

#### TOTAL 85-86 FUNDS AVAILABLE

- **$6874.7**
- **$242.6**
- **$7117.3**

### EFFECTIVE APPROPRIATIONS 1985-86

- **Operations**: 3373.1
- **Aid to Local Government**: 3389.8
- **Fixed Capital Outlay**: 64.1
- **Special Bills**: 41.0
- **Base Student Allocation Guarantee**: 10.0

#### TOTAL 85-86 EXPENDITURES

- **$6868.0**
- **$16.0**
- **$6884.0**

### RESERVES AVAILABLE

- **$6.7**
- **$226.6**
- **$233.3**

### UNENCUMBERED RESERVES

- **$6.7**
- **$226.6**
- **$233.3**

### FUNDS AVAILABLE 1986-87

- **Balance Forward from 85-86**: 6.7
- **Estimated Revenues (A)**: 7225.1
- **Midyear Revisions**: 10.0
- **Unused Appropriations**: 50.4
- **Fixed Capital Outlay Reversions**: 3.0
- **Working Capital Fund Interest**: 16.0
- **Transfer to Working Capital Fund**: 6.7
- **Cancellation of Warrants**: 0.7
- **Adjusted to Revenues (SB 1031)**: 4.6

#### TOTAL 86-87 FUNDS AVAILABLE

- **$7284.6**
- **$249.3**
- **$7533.9**

### SPENDING BASE FROM 1985-86

- **Operations**: 3301.2
- **Aid to Local Government**: 3383.1
- **Other**: 40.5

#### Appropriations Base

- **$6724.8**
- **$6724.8**

### RESERVES AVAILABLE

- **$559.8**
- **$249.3**
- **$809.1**

### OBLIGATIONS AND ENCUMBRANCES

- **None**: .0

### GROWTH MONEY AVAILABLE

- **$559.8**
- **$249.3**
- **$809.1**
(A) THESE ESTIMATES CONTAIN REVENUES THAT ARE SUBJECT TO LITIGATION. THE AMOUNTS IN MILLIONS OF DOLLARS ARE AS FOLLOWS:

<table>
<thead>
<tr>
<th></th>
<th>1985-86</th>
<th>1986-87</th>
<th>1986-87</th>
</tr>
</thead>
<tbody>
<tr>
<td>MEDICAL-HOSPITAL FEES/COUNTY REIMB.</td>
<td>2.4</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>SERVICE CHARGES/CONSTITUTIONAL GAS TAX</td>
<td>14.6</td>
<td>7.5</td>
<td>0.3</td>
</tr>
<tr>
<td>SERVICE CHARGES/AVIATION FUEL</td>
<td>1.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$18.0</strong></td>
<td><strong>$7.5</strong></td>
<td><strong>$0.3</strong></td>
</tr>
</tbody>
</table>

(B) THIS REVENUE IS DUE TO THE STATE FROM BROWARD COUNTY. THE STATE CONTESTED THE COUNTY'S 1980-81 AD VALOREM TAX ROLL, WHICH IS USED FOR DETERMINATION OF THE REQUIRED LOCAL EFFORT FOR SCHOOL FUNDING. A COURT RULING IN THE STATE'S FAVOR REQUIRES THE COUNTY TO REPLACE THE FUNDING THAT WOULD HAVE RESULTED HAD THE TAX ROLL BEEN PROPERLY ASSESSED.