### Financial Outlook Statement
**FY 1986-87 and 1987-88**
**General Revenue and Working Capital Funds**
(Millions of Dollars)

<table>
<thead>
<tr>
<th>Date</th>
<th>12/17/86</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time</td>
<td>16:24</td>
</tr>
</tbody>
</table>

#### Funds Available 1986-87

<table>
<thead>
<tr>
<th>Description</th>
<th>General Revenue Fund</th>
<th>Working Capital Fund</th>
<th>Total Funds</th>
<th>Recurring Funds</th>
<th>Non Recurring Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Forward from 1985-86</td>
<td>165.9</td>
<td>131.1</td>
<td>317.0</td>
<td>0.0</td>
<td>317.0</td>
</tr>
<tr>
<td>Estimated Revenues (A)</td>
<td>7525.0</td>
<td>.0</td>
<td>7525.0</td>
<td>7537.3</td>
<td>12.3</td>
</tr>
<tr>
<td>Midyear Reversions</td>
<td>18.0</td>
<td>.0</td>
<td>18.0</td>
<td>.0</td>
<td>18.0</td>
</tr>
<tr>
<td>Fixed Capital Outlay Reversions</td>
<td>3.0</td>
<td>.0</td>
<td>3.0</td>
<td>.0</td>
<td>3.0</td>
</tr>
<tr>
<td>Working Capital Fund Interest</td>
<td>.0</td>
<td>6.8</td>
<td>6.8</td>
<td>.0</td>
<td>6.8</td>
</tr>
<tr>
<td>Transfer to Working Capital Fund</td>
<td>185.9</td>
<td>185.9</td>
<td>0</td>
<td>.0</td>
<td>.0</td>
</tr>
<tr>
<td>Transfer from Working Capital Fund</td>
<td>202.4</td>
<td>202.4</td>
<td>0</td>
<td>.0</td>
<td>.0</td>
</tr>
<tr>
<td>Cancellation of Warrants</td>
<td>1.3</td>
<td>.0</td>
<td>1.3</td>
<td>.0</td>
<td>1.3</td>
</tr>
<tr>
<td>Trust Fund Transfers (HB 1381)</td>
<td>3.0</td>
<td>.0</td>
<td>3.0</td>
<td>.0</td>
<td>3.0</td>
</tr>
<tr>
<td><strong>Total 86-87 Funds Available</strong></td>
<td>$ 7752.7</td>
<td>$ 121.4</td>
<td>$ 7874.1</td>
<td>$ 7537.3</td>
<td>$ 336.8</td>
</tr>
</tbody>
</table>

#### Estimated Expenditures 1986-87

<table>
<thead>
<tr>
<th>Description</th>
<th>General Revenue Fund</th>
<th>Working Capital Fund</th>
<th>Total Funds</th>
<th>Recurring Funds</th>
<th>Non Recurring Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operations</td>
<td>3894.0</td>
<td>.0</td>
<td>3894.0</td>
<td>3764.3</td>
<td>129.7</td>
</tr>
<tr>
<td>Aid to Local Government</td>
<td>3751.1</td>
<td>.0</td>
<td>3751.1</td>
<td>3727.2</td>
<td>23.9</td>
</tr>
<tr>
<td>Fixed Capital Outlay</td>
<td>107.6</td>
<td>.0</td>
<td>107.6</td>
<td>.0</td>
<td>107.6</td>
</tr>
<tr>
<td>Beach Restoration Match Guarantee</td>
<td>.0</td>
<td>6.0</td>
<td>6.0</td>
<td>.0</td>
<td>6.0</td>
</tr>
<tr>
<td>Base Student Allocation Guarantee</td>
<td>.0</td>
<td>10.0</td>
<td>10.0</td>
<td>.0</td>
<td>10.0</td>
</tr>
<tr>
<td><strong>Total 86-87 Expenditures</strong></td>
<td>$ 7752.7</td>
<td>$ 16.0</td>
<td>$ 7768.7</td>
<td>$ 7491.5</td>
<td>$ 277.2</td>
</tr>
</tbody>
</table>

#### Reserves Available (B)

<table>
<thead>
<tr>
<th>Description</th>
<th>General Revenue Fund</th>
<th>Working Capital Fund</th>
<th>Total Funds</th>
<th>Recurring Funds</th>
<th>Non Recurring Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>.0</td>
<td>.0</td>
<td>.0</td>
<td>.0</td>
<td>.0</td>
</tr>
<tr>
<td><strong>Unencumbered Reserves</strong></td>
<td>$ 0</td>
<td>$ 105.4</td>
<td>$ 105.4</td>
<td>$ 45.8</td>
<td>$ 59.6</td>
</tr>
</tbody>
</table>

#### Funds Available 1987-88

<table>
<thead>
<tr>
<th>Description</th>
<th>General Revenue Fund</th>
<th>Working Capital Fund</th>
<th>Total Funds</th>
<th>Recurring Funds</th>
<th>Non Recurring Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Forward from 86-87</td>
<td>.0</td>
<td>105.4</td>
<td>105.4</td>
<td>.0</td>
<td>105.4</td>
</tr>
<tr>
<td>Estimated Revenues (A)</td>
<td>7984.8</td>
<td>.0</td>
<td>7984.8</td>
<td>8000.2</td>
<td>15.4</td>
</tr>
<tr>
<td>Midyear Reversions</td>
<td>10.0</td>
<td>.0</td>
<td>10.0</td>
<td>.0</td>
<td>10.0</td>
</tr>
<tr>
<td>Fixed Capital Outlay Reversions</td>
<td>3.0</td>
<td>.0</td>
<td>3.0</td>
<td>.0</td>
<td>3.0</td>
</tr>
<tr>
<td>Unused Appropriations (C)</td>
<td>48.5</td>
<td>10.0</td>
<td>58.5</td>
<td>.0</td>
<td>58.5</td>
</tr>
<tr>
<td>Broward County Tax Roll Decision (D)</td>
<td>24.0</td>
<td>.0</td>
<td>24.0</td>
<td>.0</td>
<td>24.0</td>
</tr>
<tr>
<td>Working Capital Fund Interest</td>
<td>.0</td>
<td>5.7</td>
<td>5.7</td>
<td>.0</td>
<td>5.7</td>
</tr>
<tr>
<td>Cancellation of Warrants</td>
<td>1.3</td>
<td>.0</td>
<td>1.3</td>
<td>.0</td>
<td>1.3</td>
</tr>
<tr>
<td><strong>Total 86-87 Funds Available</strong></td>
<td>$ 8071.6</td>
<td>$ 121.1</td>
<td>$ 8192.7</td>
<td>$ 8000.2</td>
<td>$ 192.5</td>
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</tbody>
</table>

#### Appropriation Base 1986-87

<table>
<thead>
<tr>
<th>Description</th>
<th>General Revenue Fund</th>
<th>Working Capital Fund</th>
<th>Total Funds</th>
<th>Recurring Funds</th>
<th>Non Recurring Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operations</td>
<td>3764.3</td>
<td>.0</td>
<td>3764.3</td>
<td>3764.3</td>
<td>.0</td>
</tr>
<tr>
<td>Aid to Local Government</td>
<td>3727.2</td>
<td>.0</td>
<td>3727.2</td>
<td>3727.2</td>
<td>.0</td>
</tr>
<tr>
<td>Other (E)</td>
<td>5.8</td>
<td>.0</td>
<td>5.8</td>
<td>5.8</td>
<td>0.0</td>
</tr>
<tr>
<td><strong>Appropriation Base from 86-87</strong></td>
<td>$ 7497.3</td>
<td>$ .0</td>
<td>$ 7497.3</td>
<td>$ 7497.3</td>
<td>$ 0.0</td>
</tr>
</tbody>
</table>

#### Reserves Available

<table>
<thead>
<tr>
<th>Description</th>
<th>General Revenue Fund</th>
<th>Working Capital Fund</th>
<th>Total Funds</th>
<th>Recurring Funds</th>
<th>Non Recurring Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Reserves Available</strong></td>
<td>$ 574.3</td>
<td>$ 121.1</td>
<td>$ 695.4</td>
<td>$ 502.9</td>
<td>$ 192.5</td>
</tr>
</tbody>
</table>

#### Sales Tax Exemption Sunset Services

<table>
<thead>
<tr>
<th>Description</th>
<th>General Revenue Fund</th>
<th>Working Capital Fund</th>
<th>Total Funds</th>
<th>Recurring Funds</th>
<th>Non Recurring Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Potential Reserve Funds</td>
<td>$ 1471.3</td>
<td>$ 121.1</td>
<td>$ 1592.4</td>
<td>$ 1399.9</td>
<td>$ 192.5</td>
</tr>
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</table>
(A) THESE ESTIMATES CONTAIN REVENUES THAT ARE SUBJECT TO LITIGATION. THE AMOUNTS ARE AS FOLLOWS-

FY 86-87 $7.2 MILLION NONRECURRING FROM 1984-85 CONSTITUTIONAL GAS TAX COLLECTIONS SERVICE CHARGES.
$7.5 MILLION NONRECURRING FROM 1986-87 CONSTITUTIONAL GAS TAX COLLECTIONS SERVICE CHARGES.
$7.8 MILLION RECURRING FROM 1986-87 CONSTITUTIONAL GAS TAX COLLECTIONS SERVICE CHARGES.
FY 87-88 $8.1 MILLION RECURRING FROM 1987-88 CONSTITUTIONAL GAS TAX COLLECTIONS SERVICE CHARGES.

(B) A CONTINGENCY APPROPRIATION OF $30,000,000 FROM THE WORKING CAPITAL FUND WAS MADE IN SECTION 39 OF HOUSE BILL 1381 FOR THE PURPOSE OF OFFSETTING SIGNIFICANT REDUCTIONS IN FEDERAL FUNDS, PROVIDING SUFFICIENT REVENUES WILL BE AVAILABLE TO FULLY FUND THE GENERAL APPROPRIATIONS ACT AS CERTIFIED BY THE REVENUE ESTIMATING CONFERENCE.

(C) UNUSED APPROPRIATIONS WERE REDUCED BY $7.7 MILLION TO REFLECT A REDIRECTION OF FUNDS BY ADMINISTRATION COMMISSION ACTION WHICH WOULD HAVE OTHERWISE BEEN UNSPENT (12/16/86).

(D) THIS REVENUE IS DUE THE STATE FROM BROWARD COUNTY. THE STATE CONTENDED THE COUNTY'S AD VALOREM TAX ROLL FOR FY 1980-81 AS TOO LOW, RESULTING IN INADEQUATE REQUIRED LOCAL EFFORT. THE FINAL TAX ROLL HAS BEEN DETERMINED AND FUNDS IN THE AMOUNT OF $20.4 MILLION ARE BEING WITHOUT FROM THE COUNTY'S FEPP ALLOCATIONS FOR NOVEMBER AND DECEMBER. ADDITIONAL FUNDS ARE EXPECTED TO BE WITHHELD.

(E) 1987-88 SUPPLEMENTAL APPROPRIATIONS OF $4,850,000 TO THE DEPARTMENT OF COMMUNITY AFFAIRS AND $550,000 TO THE DEPARTMENT OF GENERAL SERVICES WERE MADE IN HB 1405.