

OTHER FUNDS SUMMARY



Countywide Summary

Other Funds

This summary lists all Operating funds that are not included in the General Fund. Specific program descriptions and revenue/expenditure details are provided within the Division section listed for each fund. Consolidated Financial Summaries are provided on the following pages for each fund type.

Special Revenue Funds account for the proceeds of specified revenue sources that are legally restricted to expenditures for specifically designated purposes.

<u>Fund</u>	<u>Division</u>	<u>Amount</u>	<u>FTE</u>
Education Fund	Education	\$ 381,288,000	-
Hotel-Motel Tax Fund	Administration and Finance	14,100,000	-
Roads & Bridges Fund	Public Works	10,554,238	91.0
Economic Development Fund	Administration and Finance	3,000,000	-
Mosquito & Rodent Control Fund	Health	3,455,000	47.0
Narcotics Funds	Sheriff	2,141,500	-
Car Rental Tax Fund	Administration and Finance	2,200,000	-
Air Emissions Fees Fund	Health	1,091,250	10.6
Data Processing Fee Funds	Other Elected Officials/Judicial	553,211	-
Stormwater Fees Fund	Public Works	725,000	2.0
Drug Court/DUI Fees & Fines	Judicial	385,000	4.0
Total Special Revenue Funds		\$ 419,493,199	154.6

Grant Funds account for the contribution of assets (usually cash) by one governmental unit or organization to another. Typically, these contributions are from the State and Federal governments for a specific purpose.

<u>Fund</u>	<u>Division</u>	<u>Amount</u>	<u>FTE</u>
Total Grant Funds	Listed within each Division	\$ 114,368,215	545.5

Enterprise Funds account for operations that are financed and operated in a manner similar to that of a private business in that the costs of providing goods or services to the public are financed or recovered primarily through user charges or reimbursement.

<u>Fund</u>	<u>Division</u>	<u>Amount</u>	<u>FTE</u>
Corrections Funds	Corrections	\$ 53,894,250	728.8
Fire Services Fund	Public Works	19,161,000	169.0
Consolidated Codes Enforcement	Planning and Development	9,089,791	116.0
Total Enterprise Funds		\$ 82,145,041	1,013.8

Internal Service Funds are used to account for the revenue and expenditures associated with goods or services provided by one department of county government to other departments on a cost reimbursement basis.

<u>Fund</u>	<u>Division</u>	<u>Amount</u>	<u>FTE</u>
Info Technology Internal Services	Information Technology Services	\$ 4,415,215	5.0
Mail and Print Services	Public Works	3,865,596	13.0
Fleet Services	Public Works	2,461,903	15.0
Total Internal Service Funds		\$ 10,742,714	33.0

Debt Service Funds are used for the repayment of principal and interest on long term debt issuance.

<u>Fund</u>	<u>Division</u>	<u>Amount</u>	<u>FTE</u>
Debt Service Fund	Debt	\$ 163,773,564	-

Prime Accounts Summary

Special Revenue Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Adopted
40 -	Property Taxes	(344,434,028)	(341,359,961)	(341,416,693)	(358,390,000)	(361,890,000)
41 -	Other Local Taxes	(21,536,285)	(34,269,556)	(35,131,158)	(42,047,432)	(35,898,000)
43 -	Intergovernmental Revenues-State of	(20,350,763)	(9,206,425)	(9,192,666)	(10,120,000)	(9,620,000)
44 -	Intergovernmental Revenues-Federal &	(43,544)	(8,978,678)	(1,624,829)	(3,125,000)	(3,025,000)
45 -	Charges for Services	(2,958,117)	(3,702,066)	(649,836)	(906,862)	(827,333)
46 -	Fines, Fees & Permits	(6,591,668)	(5,482,230)	(6,185,529)	(6,253,937)	(6,311,417)
47 -	Other Revenue	(2,195,161)	(2,430,812)	(2,284,681)	(2,108,000)	(1,850,000)
48 -	Investment Income	(77,035)	(75,955)	(75,091)	(79,449)	(71,449)
	Revenue	(398,186,602)	(405,505,684)	(396,560,485)	(423,030,680)	(419,493,199)
51 -	Salaries-Regular Pay	7,246,619	7,259,695	6,497,311	7,108,473	7,124,609
52 -	Salaries-Other Compensation	202,898	262,036	146,798	728,704	215,996
55 -	Fringe Benefits	2,268,436	2,584,612	2,421,151	2,911,188	2,766,375
56 -	Salary Restriction	0	0	0	(143,067)	(118,067)
	Salaries & Fringe Benefits	9,717,953	10,106,343	9,065,261	10,605,298	9,988,913
60 -	Supplies & Materials	4,163,988	4,553,447	1,022,151	2,719,195	2,596,497
64 -	Services & Other Expenses	578,509	858,728	671,345	1,071,526	1,144,867
66 -	Professional & Contracted Services	396,994	454,305	451,977	1,969,292	1,252,687
67 -	Rent, Utilities & Maintenance	663,852	654,292	714,145	950,494	918,797
68 -	Interfund Services	1,867,608	1,389,324	2,374,432	2,583,246	2,545,968
70 -	Capital Asset Acquisitions	3,359,183	2,142,808	6,795,813	4,582,758	3,781,356
	Operating & Maintenance	11,030,134	10,052,904	12,029,864	13,876,511	12,240,172
89 -	Affiliated Organizations	378,868,538	373,766,862	379,800,068	403,149,775	400,569,892
	Affiliated Organizations	378,868,538	373,766,862	379,800,068	403,149,775	400,569,892
94 -	Other Sources & Uses	(37,618)	(36,453)	(5,800)	(20,000)	(20,000)
	Other Financing Sources	(37,618)	(36,453)	(5,800)	(20,000)	(20,000)
	Expenditures	399,579,007	393,889,656	400,889,393	427,611,584	422,778,978
99 -	Planned Use of Fund Balances	0	0	0	(5,507,059)	(4,055,485)
	Planned Fund Balance Change	0	0	0	(5,507,059)	(4,055,485)
	Planned Fund Balance Change	0	0	0	(5,507,059)	(4,055,485)
96 -	Operating Transfers In	(663,249)	(154,622)	(1,668,295)	(37,009)	(37,009)
	Operating Transfers In	(663,249)	(154,622)	(1,668,295)	(37,009)	(37,009)
98 -	Operating Transfers Out	9,228,658	3,659,136	377,864	963,163	806,715
	Operating Transfers Out	9,228,658	3,659,136	377,864	963,163	806,715
	Net Transfers	8,565,409	3,504,514	(1,290,431)	926,154	769,706
	SUMMARY TOTAL	9,957,813	(8,111,514)	3,038,478	0	0

Prime Accounts Summary

Grant Funds

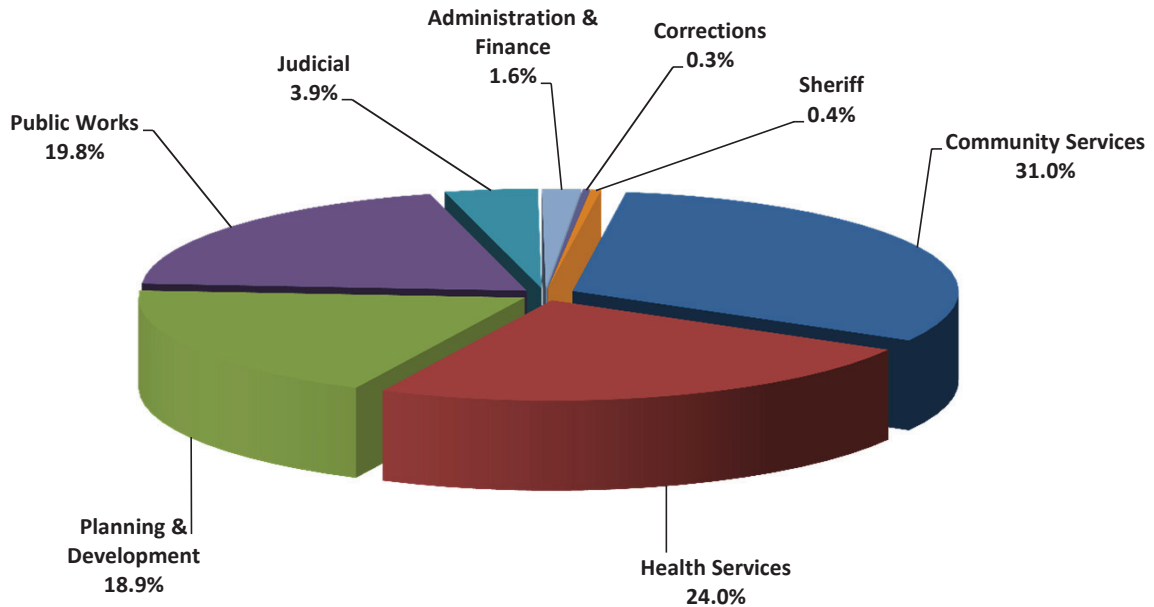
Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Adopted
43 - Intergovernmental Revenues-State of		(65,972,982)	(62,406,547)	(62,425,068)	(85,232,122)	(78,205,191)
44 - Intergovernmental Revenues-Federal &		(51,256,459)	(46,183,203)	(51,185,464)	(76,065,241)	(32,340,728)
45 - Charges for Services		(1,954,181)	(1,385,965)	(1,293,826)	(1,581,518)	(1,625,617)
46 - Fines, Fees & Permits		(297,364)	(202,620)	(235,201)	(372,724)	(543,833)
47 - Other Revenue		(1,018,941)	(861,791)	(13,499,852)	(1,953,578)	(1,612,846)
48 - Investment Income		(83,345)	(88,151)	(102,805)	(40,000)	(40,000)
Revenue		(120,583,271)	(111,128,278)	(128,742,217)	(165,245,183)	(114,368,215)
51 - Salaries-Regular Pay		36,111,835	34,527,376	32,799,993	38,888,531	25,688,702
52 - Salaries-Other Compensation		660,553	1,332,916	1,076,154	708,660	492,137
55 - Fringe Benefits		11,921,925	12,989,423	13,170,882	16,802,222	10,178,100
56 - Salary Restriction		0	0	0	(1,590,527)	(794,311)
Salaries & Fringe Benefits		48,694,313	48,849,715	47,047,028	54,808,885	35,564,627
60 - Supplies & Materials		4,541,306	4,664,491	4,435,822	8,929,557	2,917,143
64 - Services & Other Expenses		29,759,645	16,061,053	26,459,650	23,503,078	20,138,558
66 - Professional & Contracted Services		25,758,573	28,420,031	28,008,888	49,022,435	29,501,714
67 - Rent, Utilities & Maintenance		2,269,074	2,203,728	2,311,193	3,524,848	1,608,445
68 - Interfund Services		2,630,381	2,656,556	2,934,615	3,415,588	2,801,509
70 - Capital Asset Acquisitions		7,384,311	3,715,954	2,361,193	26,459,452	25,365,202
Operating & Maintenance		72,343,290	57,721,813	66,511,361	114,854,958	82,332,571
94 - Other Sources & Uses		(13,697)	(55,824)	(7,494)	(415,320)	(315,320)
Other Financing Sources		(13,697)	(55,824)	(7,494)	(415,320)	(315,320)
Expenditures		121,023,906	106,515,704	113,550,895	169,248,523	117,581,878
99 - Planned Use of Fund Balances		0	0	0	(763,887)	(618,437)
Planned Fund Balance Change		0	0	0	(763,887)	(618,437)
Planned Fund Balance Change		0	0	0	(763,887)	(618,437)
96 - Operating Transfers In		(4,654,220)	(4,599,644)	(10,479,524)	(10,488,504)	(9,734,719)
Operating Transfers In		(4,654,220)	(4,599,644)	(10,479,524)	(10,488,504)	(9,734,719)
98 - Operating Transfers Out		1,872,194	3,024,073	5,532,399	7,249,051	7,139,493
Operating Transfers Out		1,872,194	3,024,073	5,532,399	7,249,051	7,139,493
Net Transfers		(2,782,026)	(1,575,571)	(4,947,126)	(3,239,453)	(2,595,226)
SUMMARY TOTAL		(2,341,391)	(6,188,144)	(20,138,447)	0	0

**Grant Revenue and Expenditures by Division
Countywide Summary**

All Funds

DIVISION (1)	FY15 REVENUE	FY15 EXPENDITURES	FY15 TRANSFERS	FY15 USE OF FUND BALANCE	NET	% of Total Revenue
Community Services	(35,429,800)	35,558,476	(128,676)	-	-	31.0%
Health Services	(27,431,152)	28,643,900	(1,204,748)	(8,000)	-	24.0%
Planning & Development	(21,664,081)	17,770,639	4,294,442	(401,000)	-	18.9%
Judicial	(4,459,823)	4,684,541	(224,718)	-	-	3.9%
Administration & Finance	(1,871,482)	2,039,439	(17,957)	(150,000)	-	1.6%
Public Works	(22,660,014)	28,011,474	(5,292,023)	(59,437)	-	19.8%
Corrections	(350,605)	541,696	(191,091)	-	-	0.3%
Sheriff	(501,258)	331,713	169,545	-	-	0.4%
TOTAL GRANT FUNDS	(114,368,215)	117,581,878	(2,595,226)	(618,437)	-	100.0%

FY15 Grant Fund Revenue by Division



Over 30% of all grants received by the county are related to Community Service programs.

(1) Information Technology Services & Elected Officials do not have grant funding

Prime Accounts Summary

Enterprise Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Adopted
43 - Intergovernmental Revenues-State of		(46,931,152)	(46,090,770)	(49,738,970)	(50,759,300)	(52,277,000)
44 - Intergovernmental Revenues-Federal &		(3,332,187)	(2,847,277)	(2,247,254)	(3,493,396)	(2,490,000)
45 - Charges for Services		(1,384,235)	(1,369,558)	(1,426,970)	(1,656,686)	(1,651,750)
46 - Fines, Fees & Permits		(24,838,800)	(25,555,746)	(25,728,404)	(25,760,000)	(25,640,791)
47 - Other Revenue		(9,863)	(4,618)	(66,242)	(95,000)	(54,500)
48 - Investment Income		(22,978)	(34,027)	(34,989)	(6,000)	(31,000)
Revenue		(76,519,216)	(75,901,996)	(79,242,829)	(81,770,382)	(82,145,041)
51 - Salaries-Regular Pay		38,964,756	37,483,639	38,950,849	43,539,290	44,855,510
52 - Salaries-Other Compensation		6,336,044	6,403,289	5,844,316	4,205,135	4,258,674
55 - Fringe Benefits		15,346,817	15,019,187	17,099,410	19,747,885	19,130,342
56 - Salary Restriction		0	0	0	(3,533,024)	(3,726,110)
Salaries & Fringe Benefits		60,647,616	58,906,114	61,894,576	63,959,286	64,518,416
60 - Supplies & Materials		5,885,284	5,947,588	5,801,176	6,344,823	6,379,185
64 - Services & Other Expenses		724,882	643,620	485,226	527,999	565,896
66 - Professional & Contracted Services		9,699,827	10,126,111	10,330,856	10,868,440	9,545,645
67 - Rent, Utilities & Maintenance		2,990,727	2,822,685	2,910,120	3,123,842	3,437,547
68 - Interfund Services		5,089,021	4,475,211	4,407,913	5,611,851	5,218,689
70 - Capital Asset Acquisitions		1,259,464	1,659,239	1,350,744	1,495,380	4,255,269
79 - Depreciation Expense		362,525	(131,731)	211,208	0	0
Operating & Maintenance		26,011,730	25,542,722	25,497,243	27,972,335	29,402,231
80 - Debt Service Expenditure		65,924	34,556	17,072	213,384	73,395
Debt Services		65,924	34,556	17,072	213,384	73,395
94 - Other Sources & Uses		(13,352)	(25,915)	(486,104)	(55,000)	(55,000)
Other Financing Sources		(13,352)	(25,915)	(486,104)	(55,000)	(55,000)
Expenditures		86,711,918	84,457,477	86,922,786	92,090,006	93,939,042
99 - Planned Use of Fund Balances		0	0	0	(447,145)	(1,843,009)
Planned Fund Balance Change		0	0	0	(447,145)	(1,843,009)
Planned Fund Balance Change		0	0	0	(447,145)	(1,843,009)
96 - Operating Transfers In		(10,899,308)	(10,312,247)	(9,759,086)	(10,500,000)	(10,500,000)
Operating Transfers In		(10,899,308)	(10,312,247)	(9,759,086)	(10,500,000)	(10,500,000)
98 - Operating Transfers Out		341,524	503,331	391,809	627,521	549,008
Operating Transfers Out		341,524	503,331	391,809	627,521	549,008
Net Transfers		(10,557,785)	(9,808,916)	(9,367,277)	(9,872,479)	(9,950,992)
SUMMARY TOTAL		(365,083)	(1,253,435)	(1,687,320)	0	0

Prime Accounts Summary

Internal Service Fund

Acct	Description	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Adopted
45 -	Charges for Services	(6,728,270)	(6,895,381)	(9,922,869)	(11,367,824)	(10,742,714)
	Revenue	(6,728,270)	(6,895,381)	(9,922,869)	(11,367,824)	(10,742,714)
51 -	Salaries-Regular Pay	698,303	770,555	1,459,827	1,377,515	1,531,666
52 -	Salaries-Other Compensation	12,252	14,329	10,040	17,892	17,892
55 -	Fringe Benefits	333,619	303,443	655,386	634,046	624,739
56 -	Salary Restriction	0	0	0	(99,668)	(50,000)
	Salaries & Fringe Benefits	1,044,174	1,088,328	2,125,254	1,929,784	2,124,297
60 -	Supplies & Materials	522,258	692,567	3,352,228	3,496,907	3,551,971
64 -	Services & Other Expenses	1,431,360	1,280,165	1,366,581	1,922,280	1,699,595
66 -	Professional & Contracted Services	0	0	166,010	123,830	163,830
67 -	Rent, Utilities & Maintenance	2,846,256	3,219,716	2,758,455	3,651,182	3,180,183
68 -	Interfund Services	13,174	26,069	46,339	186,662	64,660
70 -	Capital Asset Acquisitions	113,862	185,330	115,755	170,000	71,000
79 -	Depreciation Expense	68,421	1,586	82,809	0	0
	Operating & Maintenance	4,995,331	5,405,433	7,888,177	9,550,862	8,731,239
94 -	Other Sources & Uses	0	(1,726)	(136,466)	0	0
	Other Financing Sources	0	(1,726)	(136,466)	0	0
	Expenditures	6,039,505	6,492,034	9,876,965	11,480,646	10,855,536
99 -	Planned Use of Fund Balances	0	0	0	(112,822)	(112,822)
	Planned Fund Balance Change	0	0	0	(112,822)	(112,822)
	Planned Fund Balance Change	0	0	0	(112,822)	(112,822)
SUMMARY TOTAL		(688,765)	(403,347)	(45,904)	0	0

