

# **OTHER FUNDS SUMMARY**



## **FY16 ADOPTED BUDGET**

## 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>Sources/Uses</u>	<u>FTE</u>
Education Fund	Education	391,288,000	-
Hotel-Motel Tax Fund	Administration and Finance	17,069,452	-
Roads & Bridges Fund	Public Works	11,277,332	91.0
Economic Development Fund	Administration and Finance	3,000,000	-
Mosquito & Rodent Control Fund	Health	4,060,069	47.0
Sheriff Narcotics Funds	Sheriff	3,808,056	-
Car Rental Tax Fund	Administration and Finance	2,200,000	-
Air Emissions Fees Fund	Health	1,227,959	10.6
Data Processing Fee Funds	Other Elected Officials/Judicial	788,807	-
Stormwater Fees Fund	Public Works	1,193,881	2.0
Drug Court/DUI Fees & Fines	Judicial	650,558	5.0
<b>Total Special Revenue Funds</b>		<b>\$ 436,564,113</b>	<b>155.6</b>

**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>Sources/Uses</u>	<u>FTE</u>
Total Grant Funds	Listed within each Division	<b>\$ 111,204,967</b>	<b>526.5</b>

**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>Sources/Uses</u>	<u>FTE</u>
Corrections Funds	Corrections	62,124,736	693.3
Fire Services Fund	Public Works	19,114,508	169.0
Consolidated Codes Enforcement	Planning and Development	10,926,450	116.0
<b>Total Enterprise Funds</b>		<b>\$ 92,165,694</b>	<b>978.3</b>

**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>Sources/Uses</u>	<u>FTE</u>
Info Technology Internal Services	Information Technology Services	4,527,419	5.0
Fleet Vehicle Replacement	Public Works	271,400	-
Fleet Services	Public Works	3,912,275	15.0
<b>Total Internal Service Funds</b>		<b>\$ 8,711,094</b>	<b>20.0</b>

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

<u>Fund</u>	<u>Division</u>	<u>Sources/Uses</u>	<u>FTE</u>
Debt Service Fund	Debt	<b>\$ 171,564,066</b>	-

# Prime Accounts Summary

# Special Revenue Fund

Acct	Description	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Amended	FY16 Adopted
40 - Property Taxes		(341,359,961)	(341,416,693)	(363,926,777)	(361,890,000)	(370,189,000)
41 - Other Local Taxes		(34,269,556)	(35,131,158)	(36,800,279)	(35,898,000)	(38,479,000)
43 - Intergovernmental Revenues-State of		(9,206,425)	(9,192,666)	(9,287,263)	(9,620,000)	(9,375,000)
44 - Intergovernmental Revenues-Federal &		(8,978,678)	(1,624,829)	(86,611)	(3,025,000)	(3,000,000)
45 - Charges for Services		(3,702,066)	(649,836)	(932,731)	(831,339)	(892,848)
46 - Fines, Fees & Permits		(5,482,230)	(6,185,529)	(6,161,730)	(6,311,417)	(6,416,100)
47 - Other Revenue		(2,430,812)	(2,284,681)	(1,333,908)	(1,850,000)	(1,880,000)
48 - Investment Income		(75,955)	(75,091)	(71,876)	(71,449)	(64,450)
<b>Revenue</b>		<b>(405,505,684)</b>	<b>(396,560,485)</b>	<b>(418,601,175)</b>	<b>(419,497,205)</b>	<b>(430,296,398)</b>
51 - Salaries-Regular Pay		7,259,695	6,497,311	6,523,373	7,063,251	7,271,198
52 - Salaries-Other Compensation		262,036	146,798	410,120	643,574	724,426
55 - Fringe Benefits		2,584,612	2,421,151	2,650,085	2,750,155	2,539,824
56 - Vacancy Savings		0	0	0	(118,067)	(118,067)
Salaries & Fringe Benefits		10,106,343	9,065,261	9,583,578	10,338,913	10,417,382
60 - Supplies & Materials		4,553,447	1,022,151	1,296,155	2,607,589	2,693,210
64 - Services & Other Expenses		858,728	671,345	800,157	1,296,820	1,129,426
66 - Professional & Contracted Services		454,305	451,977	1,050,726	1,408,152	1,367,772
67 - Rent, Utilities & Maintenance		654,292	714,145	694,568	899,852	836,335
68 - Interfund Services		1,389,324	2,374,432	2,311,117	2,595,843	2,830,305
70 - Capital Asset Acquisitions		2,142,808	6,795,813	2,467,246	4,557,811	3,055,198
Operating & Maintenance		10,052,904	12,029,864	8,619,970	13,366,067	11,912,246
89 - Affiliated Organizations		373,766,862	379,800,068	399,884,104	402,369,892	413,557,452
Affiliated Organizations		373,766,862	379,800,068	399,884,104	402,369,892	413,557,452
94 - Other Sources & Uses		(36,453)	(5,800)	(82,684)	(20,000)	(20,000)
Other Financing Sources		(36,453)	(5,800)	(82,684)	(20,000)	(20,000)
<b>Expenditures</b>		<b>393,889,656</b>	<b>400,889,393</b>	<b>418,004,968</b>	<b>426,054,873</b>	<b>435,867,079</b>
99 - Planned Use of Fund Balances		0	0	0	(5,982,339)	(6,235,138)
Planned Fund Balance Change		0	0	0	(5,982,339)	(6,235,138)
<b>Planned Fund Balance Change</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(5,982,339)</b>	<b>(6,235,138)</b>
96 - Operating Transfers In		(154,622)	(1,668,295)	0	(1,837,009)	0
Operating Transfers In		(154,622)	(1,668,295)	0	(1,837,009)	0
98 - Operating Transfers Out		3,659,136	377,864	555,421	1,261,680	664,457
Operating Transfers Out		3,659,136	377,864	555,421	1,261,680	664,457
<b>Net Transfers</b>		<b>3,504,514</b>	<b>(1,290,431)</b>	<b>555,421</b>	<b>(575,329)</b>	<b>664,457</b>
<b>SUMMARY TOTAL</b>		<b>(8,111,514)</b>	<b>3,038,478</b>	<b>(40,786)</b>	<b>0</b>	<b>0</b>

# Prime Accounts Summary

## Grant Funds

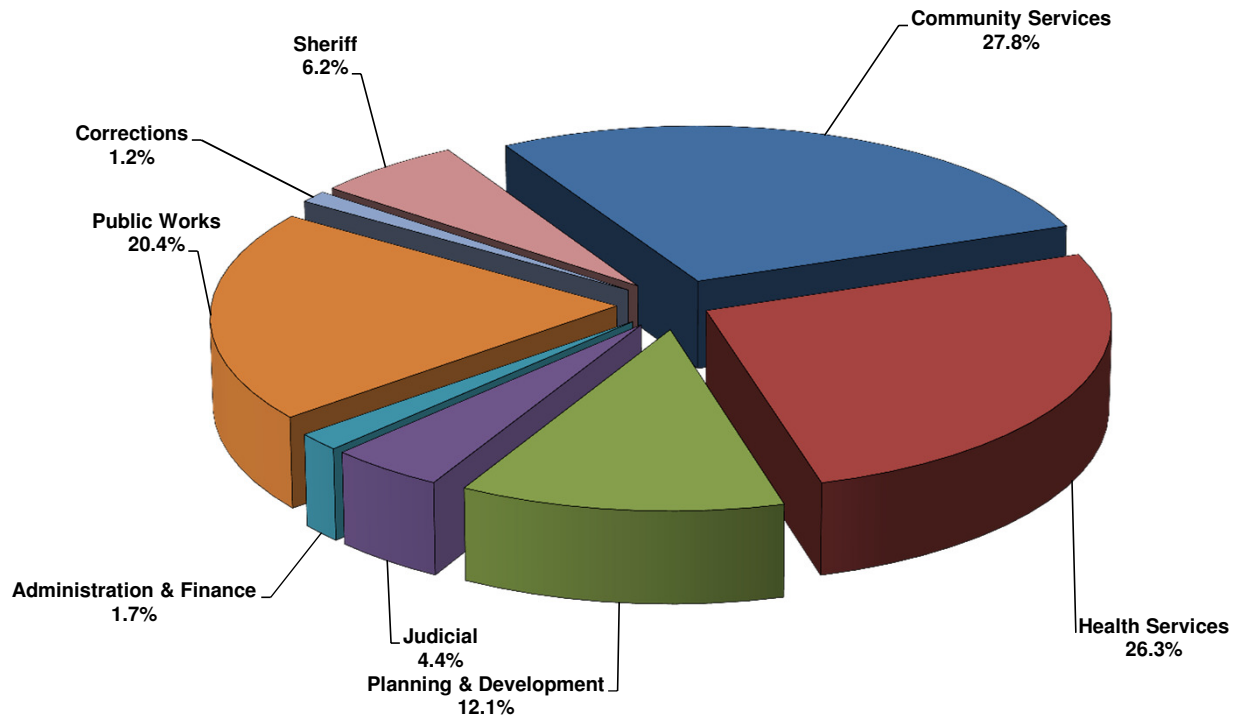
Acct	Description	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Amended	FY16 Adopted
43 - Intergovernmental Revenues-State of		(62,406,547)	(62,425,068)	(53,851,810)	(81,719,873)	(69,949,996)
44 - Intergovernmental Revenues-Federal &		(46,183,203)	(51,185,464)	(41,760,918)	(44,883,139)	(32,148,576)
45 - Charges for Services		(1,385,965)	(1,293,826)	(1,354,708)	(1,625,617)	(1,598,623)
46 - Fines, Fees & Permits		(202,620)	(235,201)	(181,624)	(543,833)	(582,937)
47 - Other Revenue		(861,791)	(13,499,852)	(7,251,848)	(2,443,413)	(1,558,347)
48 - Investment Income		(88,151)	(102,805)	(101,193)	(40,000)	(45,300)
<b>Revenue</b>		<b>(111,128,278)</b>	<b>(128,742,217)</b>	<b>(104,502,101)</b>	<b>(131,255,876)</b>	<b>(105,883,779)</b>
51 - Salaries-Regular Pay		34,527,376	32,799,993	31,685,849	26,617,371	24,920,747
52 - Salaries-Other Compensation		1,332,916	1,076,154	987,304	1,023,413	807,699
55 - Fringe Benefits		12,989,423	13,170,882	13,767,395	10,455,633	9,299,972
56 - Vacancy Savings		0	0	0	(1,519,909)	(818,010)
Salaries & Fringe Benefits		48,849,715	47,047,028	46,440,548	36,576,508	34,210,407
60 - Supplies & Materials		4,664,491	4,435,822	3,386,009	4,138,895	3,964,542
64 - Services & Other Expenses		16,061,053	26,459,650	20,310,437	21,260,809	15,761,747
66 - Professional & Contracted Services		28,420,031	28,008,888	26,401,341	32,354,247	25,143,232
67 - Rent, Utilities & Maintenance		2,203,728	2,311,193	2,029,631	1,919,288	1,264,734
68 - Interfund Services		2,656,556	2,934,615	2,834,357	3,275,332	3,055,800
70 - Capital Asset Acquisitions		3,715,954	2,361,193	5,235,262	36,366,570	26,493,667
Operating & Maintenance		57,721,813	66,511,361	60,197,037	99,315,141	75,683,720
94 - Other Sources & Uses		(55,824)	(7,494)	(10,451)	(315,320)	(129,000)
Other Financing Sources		(55,824)	(7,494)	(10,451)	(315,320)	(129,000)
<b>Expenditures</b>		<b>106,515,704</b>	<b>113,550,895</b>	<b>106,627,135</b>	<b>135,576,329</b>	<b>109,765,128</b>
99 - Planned Use of Fund Balances		0	0	0	(644,912)	(699,865)
Planned Fund Balance Change		0	0	0	(644,912)	(699,865)
<b>Planned Fund Balance Change</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(644,912)</b>	<b>(699,865)</b>
96 - Operating Transfers In		(4,599,644)	(10,479,524)	(12,095,300)	(11,740,107)	(4,489,543)
Operating Transfers In		(4,599,644)	(10,479,524)	(12,095,300)	(11,740,107)	(4,489,543)
98 - Operating Transfers Out		3,024,073	5,532,399	4,005,284	8,064,566	1,308,059
Operating Transfers Out		3,024,073	5,532,399	4,005,284	8,064,566	1,308,059
<b>Net Transfers</b>		<b>(1,575,571)</b>	<b>(4,947,126)</b>	<b>(8,090,016)</b>	<b>(3,675,541)</b>	<b>(3,181,484)</b>
<b>SUMMARY TOTAL</b>		<b>(6,188,144)</b>	<b>(20,138,447)</b>	<b>(5,964,982)</b>	<b>0</b>	<b>0</b>

**Grant Sources and Uses by Division  
Countywide Summary**

**All Funds**

<u>DIVISION (1)</u>	FY16 SOURCES OF FUNDS			FY16 USES OF FUNDS			NET OPERATIONS	
	REVENUE	TRANSFERS IN	FUND BALANCE	EXPENDITURES	TRANSFERS OUT	FUND BALANCE	NET TOTAL	% of Total
Community Services	(30,759,507)	(128,676)	-	30,888,183	-	-	-	27.8%
Health Services	(26,808,240)	(2,439,860)	(9,090)	28,217,391	1,039,800	-	-	26.3%
Planning & Development	(15,777,540)	2,668,450	(401,000)	13,510,091	-	-	-	12.1%
Judicial	(4,523,681)	(322,142)	-	4,744,215	101,608	-	-	4.4%
Administration & Finance	(1,854,621)	-	(26,055)	1,880,676	-	-	-	1.7%
Public Works	(18,641,505)	(3,764,465)	(266,500)	22,634,520	35,170	2,780	-	20.4%
Corrections	(788,357)	(502,850)	-	1,291,207	-	-	-	1.2%
Sheriff	(6,859,327)	-	-	6,727,846	131,481	-	-	6.2%
<b>TOTAL GRANT FUNDS</b>	<b>(106,012,779)</b>	<b>(4,489,543)</b>	<b>(702,645)</b>	<b>109,894,128</b>	<b>1,308,059</b>	<b>2,780</b>	<b>-</b>	<b>100.0%</b>

**FY16 Uses by Fund**



**28% 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	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Amended	FY16 Adopted
43 - Intergovernmental Revenues-State of		(46,090,770)	(49,738,970)	(52,049,333)	(52,277,000)	(50,305,716)
44 - Intergovernmental Revenues-Federal &		(2,847,277)	(2,247,254)	(1,587,753)	(2,490,000)	(2,370,000)
45 - Charges for Services		(1,369,558)	(1,426,970)	(1,600,774)	(1,651,750)	(1,260,958)
46 - Fines, Fees & Permits		(25,555,746)	(25,728,404)	(26,292,394)	(25,640,791)	(26,062,000)
47 - Other Revenue		(4,618)	(66,242)	(35,869)	(54,500)	(31,000)
48 - Investment Income		(34,027)	(34,989)	(48,675)	(31,000)	(46,000)
<b>Revenue</b>		<b>(75,901,996)</b>	<b>(79,242,829)</b>	<b>(81,614,799)</b>	<b>(82,145,041)</b>	<b>(80,075,674)</b>
51 - Salaries-Regular Pay		37,483,639	38,950,849	38,719,803	44,864,262	44,513,121
52 - Salaries-Other Compensation		6,403,289	5,844,316	5,381,175	4,272,399	4,623,054
55 - Fringe Benefits		15,019,187	17,099,410	16,866,389	19,107,866	16,995,395
56 - Vacancy Savings		0	0	0	(3,726,110)	(4,168,463)
Salaries & Fringe Benefits		58,906,114	61,894,576	60,967,366	64,518,416	61,963,107
60 - Supplies & Materials		5,947,588	5,801,176	5,521,831	6,380,500	3,045,682
64 - Services & Other Expenses		643,620	485,226	432,032	789,796	677,575
66 - Professional & Contracted Services		10,126,111	10,330,856	9,372,635	9,570,740	13,327,150
67 - Rent, Utilities & Maintenance		2,822,685	2,910,120	2,947,221	3,201,362	3,246,450
68 - Interfund Services		4,475,211	4,407,913	5,293,457	5,229,624	5,723,566
70 - Capital Asset Acquisitions		1,659,239	1,350,744	746,637	6,094,973	3,246,000
79 - Depreciation Expense		(131,731)	211,208	818,960	0	0
Operating & Maintenance		25,542,722	25,497,243	25,132,772	31,266,995	29,266,423
80 - Debt Service Expenditure		34,556	17,072	9,104	73,395	72,395
Debt Services		34,556	17,072	9,104	73,395	72,395
95 - Contingencies & Restrictions		0	0	0	0	(200,000)
Contingencies & Restrictions		0	0	0	0	(200,000)
94 - Other Sources & Uses		(25,915)	(486,104)	(19,726)	(1,593,419)	(55,000)
Other Financing Sources		(25,915)	(486,104)	(19,726)	(1,593,419)	(55,000)
<b>Expenditures</b>		<b>84,457,477</b>	<b>86,922,786</b>	<b>86,089,517</b>	<b>94,265,387</b>	<b>91,046,924</b>
99 - Planned Use of Fund Balances		0	0	0	(2,803,949)	(1,441,289)
Planned Fund Balance Change		0	0	0	(2,803,949)	(1,441,289)
<b>Planned Fund Balance Change</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>(2,803,949)</b>	<b>(1,441,289)</b>
96 - Operating Transfers In		(10,312,247)	(9,759,086)	(7,682,717)	(10,500,000)	(10,400,000)
Operating Transfers In		(10,312,247)	(9,759,086)	(7,682,717)	(10,500,000)	(10,400,000)
98 - Operating Transfers Out		503,331	391,809	408,932	1,183,603	870,039
Operating Transfers Out		503,331	391,809	408,932	1,183,603	870,039
<b>Net Transfers</b>		<b>(9,808,916)</b>	<b>(9,367,277)</b>	<b>(7,273,786)</b>	<b>(9,316,397)</b>	<b>(9,529,961)</b>
<b>SUMMARY TOTAL</b>		<b>(1,253,435)</b>	<b>(1,687,320)</b>	<b>(2,799,068)</b>	<b>0</b>	<b>0</b>

# Prime Accounts Summary

## Internal Service Fund

Acct	Description	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Amended	FY16 Adopted
45 -	Charges for Services	(6,895,381)	(9,922,869)	(9,976,336)	(10,983,553)	(8,711,094)
47 -	Other Revenue	0	0	(2,247)	0	0
	<b>Revenue</b>	<b>(6,895,381)</b>	<b>(9,922,869)</b>	<b>(9,978,582)</b>	<b>(10,983,553)</b>	<b>(8,711,094)</b>
51 -	Salaries-Regular Pay	770,555	1,459,827	1,300,695	1,532,752	1,103,072
52 -	Salaries-Other Compensation	14,329	10,040	13,018	17,892	22,166
55 -	Fringe Benefits	303,443	655,386	559,395	623,654	386,903
56 -	Vacancy Savings	0	0	0	(50,000)	(50,000)
	Salaries & Fringe Benefits	1,088,328	2,125,254	1,873,108	2,124,297	1,462,141
60 -	Supplies & Materials	692,567	3,352,228	2,451,190	3,160,141	3,121,868
64 -	Services & Other Expenses	1,280,165	1,366,581	1,431,249	1,961,264	419,050
66 -	Professional & Contracted Services	0	166,010	76,235	167,705	188,705
67 -	Rent, Utilities & Maintenance	3,219,716	2,758,455	3,159,787	3,598,238	3,188,050
68 -	Interfund Services	26,069	46,339	158,309	76,160	35,880
70 -	Capital Asset Acquisitions	185,330	115,755	149,578	1,381,411	295,400
79 -	Depreciation Expense	1,586	82,809	18,261	0	0
	Operating & Maintenance	5,405,433	7,888,177	7,444,608	10,344,919	7,248,953
94 -	Other Sources & Uses	(1,726)	(136,466)	(7,098)	0	0
	Other Financing Sources	(1,726)	(136,466)	(7,098)	0	0
	<b>Expenditures</b>	<b>6,492,034</b>	<b>9,876,965</b>	<b>9,310,618</b>	<b>12,469,216</b>	<b>8,711,094</b>
99 -	Planned Use of Fund Balances	0	0	0	(1,485,663)	0
	Planned Fund Balance Change	0	0	0	(1,485,663)	0
	<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,485,663)</b>	<b>0</b>
96 -	Operating Transfers In	0	0	(2,000,000)	0	0
	Operating Transfers In	0	0	(2,000,000)	0	0
	<b>Net Transfers</b>	<b>0</b>	<b>0</b>	<b>(2,000,000)</b>	<b>0</b>	<b>0</b>
	<b>SUMMARY TOTAL</b>	<b>(403,347)</b>	<b>(45,904)</b>	<b>(2,667,964)</b>	<b>0</b>	<b>0</b>

# Prime Accounts Summary

## Debt Service Fund

Acct	Description	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Amended	FY16 Adopted
40 -	Property Taxes	(137,757,438)	(137,625,912)	(138,029,247)	(132,704,000)	(135,626,000)
41 -	Other Local Taxes	(25,076,111)	(29,209,204)	(35,195,484)	(28,579,000)	(31,389,000)
43 -	Intergovernmental Revenues-State of	0	0	(67,436)	0	0
44 -	Intergovernmental Revenues-Federal &	(1,304,602)	(1,304,602)	(1,204,036)	(1,218,514)	(1,218,514)
45 -	Charges for Services	(233,000)	(156,625)	(225,749)	(225,750)	(225,750)
47 -	Other Revenue	(744,636)	(742,827)	(717,739)	(753,000)	(563,000)
48 -	Investment Income	(442,668)	(822,927)	(1,058,206)	(293,300)	(293,300)
	<b>Revenue</b>	<b>(165,558,455)</b>	<b>(169,862,097)</b>	<b>(176,497,897)</b>	<b>(163,773,564)</b>	<b>(169,315,564)</b>
64 -	Services & Other Expenses	276,850	302,450	271,500	400,000	400,000
66 -	Professional & Contracted Services	126,484	142,502	141,625	283,823	278,723
	Operating & Maintenance	403,334	444,952	413,125	683,823	678,723
80 -	Debt Service Expenditure	169,605,109	174,302,871	167,300,827	164,719,142	158,261,674
	Debt Services	169,605,109	174,302,871	167,300,827	164,719,142	158,261,674
94 -	Other Sources & Uses	5,642,283	0	0	17,827,758	0
	Other Financing Sources	5,642,283	0	0	17,827,758	0
	<b>Expenditures</b>	<b>175,650,726</b>	<b>174,747,823</b>	<b>167,713,952</b>	<b>183,230,723</b>	<b>158,940,397</b>
99 -	Planned Use of Fund Balances	0	0	0	(23,716,657)	5,943,669
	Planned Fund Balance Change	0	0	0	(23,716,657)	5,943,669
	<b>Planned Fund Balance Change</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(23,716,657)</b>	<b>5,943,669</b>
96 -	Operating Transfers In	(264,716)	(5,381,981)	0	(2,248,502)	(2,248,502)
	Operating Transfers In	(264,716)	(5,381,981)	0	(2,248,502)	(2,248,502)
98 -	Operating Transfers Out	6,916,000	6,800,000	6,280,000	6,508,000	6,680,000
	Operating Transfers Out	6,916,000	6,800,000	6,280,000	6,508,000	6,680,000
	<b>Net Transfers</b>	<b>6,651,284</b>	<b>1,418,019</b>	<b>6,280,000</b>	<b>4,259,498</b>	<b>4,431,498</b>
	<b>SUMMARY TOTAL</b>	<b>16,743,555</b>	<b>6,303,745</b>	<b>(2,503,945)</b>	<b>0</b>	<b>0</b>