

BUDGET SUMMARY

The financial activities of the County are recorded in separate funds. Each fund is considered a separate accounting entity. The operations of each fund are accounted for within a set of self-balancing accounts that include assets, liabilities, fund equity, revenues, and expenditures, or expenses, as necessary. The various funds are as follows: **General Fund** - The general operating fund of the Board. **Special Revenue Funds** - Funds used to account for special assessments and specific governmental revenue sources. **Debt Service Funds** - Funds used to record the funding and payment of principal and interest on debt reported in the General Long-Term Debt Account Group. **Capital Projects Funds** - These funds are used to account for the acquisition or construction of major capital facilities other than those financed by the Proprietary Funds. **Enterprise Fund** - To report operations that provide services financed primarily by user charges. An example of an enterprise fund is the Solid Waste Operations Fund. **Internal Service Funds** - To account for goods or services provided by various departments to other departments of the Board on a cost-reimbursement basis.

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total Budget
Estimated Revenues							
Taxes:	Millage Per \$1,000						
General Fund	3.61						
Fine and Forfeiture	4.95						
Fire MSTU	1.29						
Primary Care MSTU	0.06						
Delinquent							
Other Taxes	150,000	165,000					
Licenses and Fees	17,750	7,138,600	5,643,231	11,739,289	1,209,560		
Intergovernmental Revenue	2,932,210						
Fines and Forfeiture	1,353,257	21,044,729					
Interest and Investments		2,745,488		275,000			
Micellaneous	702,000	547,058		1,520,000	830,177	35,000	
Charges for Services	44,997	1,456,137		282,000	17,800		
Less 5% Statutory Reduction	759,100	3,970,823			6,006,750		
Debt Proceeds	(1,830,295)	(4,414,846)	(282,162)	(690,814)	(403,214)	(1,750)	
Excess Fees				1,119,000			
Interdepartmental Billing	75,000	384,000					
Fund Balance Retained Earnings						4,062,690	
<i>Subtotal: Estimated Revenues</i>	\$34,850,602	\$90,469,968	\$6,095,036	\$40,661,636	\$8,683,052	\$6,688,382	\$187,448,676
Transfers <u>From</u> Other Funds	\$2,766,264	\$10,801,829	\$7,137,751	\$4,291,365			\$24,997,209
Total Estimated Revenues	\$37,616,866	\$101,271,797	\$13,232,787	\$44,953,001	\$8,683,052	\$6,688,382	\$212,445,885
Estimated Expenditures							
General Government	19,720,907	1,832,043		1,708,750	38,927	210,742	\$23,511,369
Public Safety	250,000	48,533,622		2,550,000			\$51,333,622
Physical Environment	1,441,810	5,024,861		1,268,617	7,853,293		\$15,588,581
Transportation		7,067,198		37,562,939			\$44,630,137
Economic Environment	743,429	2,468,135					\$3,211,564
Human Services	3,234,877	4,304,735		186,600			\$7,726,212
Cultural / Recreation	5,195,182	1,667,642		1,525,341	500,000		\$8,888,165
Debt Service			13,137,787				\$13,137,787
Other Non-Operating		120,916			16,910	3,957,108	\$4,094,934
Court Related Expenditures	1,431,555	7,792,907					\$9,224,462
<i>Subtotal: Estimated Expenditures</i>	\$32,017,760	\$78,812,059	\$13,137,787	\$44,802,247	\$8,409,130	\$4,167,850	\$181,346,833
Reserves	974,005	2,145,382	95,000	93,002	273,922	2,520,532	\$6,101,843
Transfer <u>To</u> Other Funds	4,625,101	20,314,356		57,752			\$24,997,209
Total Est. Expenditures & Reserves	\$37,616,866	\$101,271,797	\$13,232,787	\$44,953,001	\$8,683,052	\$6,688,382	\$212,445,885