

**SUMMARY OF CHANGES IN FUND BALANCES  
FISCAL YEARS 2002/2003 - 2004/2005**

	Actual 2002/2003	Revised 2003/2004	Adopted 2004/2005
<b><u>GENERAL FUND</u></b>			
<b>FUND BALANCE, BEGINNING</b>	28,655,034	25,502,923	17,757,637
<b>REVENUES</b>			
TAXES	194,552,236	210,152,571	223,091,316
LICENSES & PERMITS	2,010,372	2,009,500	2,259,500
INTERGOVERNMENTAL	112,529,615	111,235,381	116,460,146
CHARGES FOR SERVICES	23,749,724	22,143,581	23,647,981
FINES AND FORFEITS	4,110,813	3,623,836	3,884,094
INTEREST	1,015,230	1,035,000	1,040,000
MISCELLANEOUS	2,884,495	2,361,727	1,669,545
<b>TOTAL REVENUES</b>	<b>340,852,485</b>	<b>352,561,596</b>	<b>372,052,582</b>
<b>EXPENDITURES</b>			
COMMUNITY & ECONOMIC DEVELOPMENT	(11,585,342)	(13,198,861)	(15,248,671)
COUNTY ADMINISTRATION	(41,021,125)	(50,656,459)	(53,339,398)
JUSTICE & LAW ENFORCEMENT	(164,271,224)	(173,430,367)	(184,127,850)
MEDICAL SERVICES	(72,633,886)	(73,972,301)	(96,563,112)
PUBLIC WORKS	(19,405,009)	(20,835,732)	(22,823,598)
<b>TOTAL EXPENDITURES</b>	<b>(308,916,586)</b>	<b>(332,093,720)</b>	<b>(372,102,629)</b>
<b>OTHER ADJUSTMENTS</b>	(1,792,247)	0	0
<b>NET OPERATING TRANSFERS</b>	(27,799,331)	(32,570,799)	(4,707,590)
<b>FUND BALANCE, ENDING</b>	<b>30,999,355</b>	<b>13,400,000</b>	<b>13,000,000</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>			
<b>FUND BALANCE, BEGINNING</b>	61,130,866	35,444,307	28,862,539
<b>REVENUES</b>			
TAXES	24,657,123	26,893,899	29,007,160
SPECIAL ASSESSMENT	723,161	0	0
LICENSES & PERMITS	4,076,826	4,671,212	4,355,286
INTERGOVERNMENTAL	125,819,691	139,372,642	141,025,068
CHARGES FOR SERVICES	7,453,592	8,030,883	8,618,680
FINES AND FORFEITS	936,435	806,705	872,993
INTEREST	1,418,520	1,078,172	663,322
MISCELLANEOUS	9,327,263	7,227,342	9,105,680
MEMO REVENUE	187,112	0	0
<b>TOTAL REVENUES</b>	<b>174,599,723</b>	<b>188,080,855</b>	<b>193,648,189</b>
<b>EXPENDITURES</b>			
COMMUNITY & ECONOMIC DEVELOPMENT	(42,230,445)	(44,295,128)	(42,258,224)
COUNTY ADMINISTRATION	(1,878,890)	(6,531,273)	(4,163,877)
JUSTICE & LAW ENFORCEMENT	(43,453,382)	(56,391,207)	(58,224,359)
MEDICAL SERVICES	(18,119,725)	(22,496,516)	(24,017,798)
PUBLIC WORKS	(43,953,353)	(54,025,485)	(57,472,477)
<b>TOTAL EXPENDITURES</b>	<b>(149,635,795)</b>	<b>(183,739,609)</b>	<b>(186,136,735)</b>
<b>OTHER ADJUSTMENTS</b>	(3,276,407)	0	0
<b>NET OPERATING TRANSFERS</b>	(40,508,056)	(22,920,930)	(19,690,616)
<b>FUND BALANCE, ENDING</b>	<b>42,310,331</b>	<b>16,864,623</b>	<b>16,683,377</b>

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<b><u>DEBT SERVICE FUND</u></b>			
<b>FUND BALANCE, BEGINNING</b>	5,964,000	6,789,611	1,824,045
<b>REVENUES</b>			
TAXES	39,166,195	41,848,311	45,149,416
SPECIAL ASSESSMENT	299,984	563,704	606,177
INTERGOVERNMENTAL	6,928	4,800	4,800
INTEREST	486,505	416,800	304,200
TOTAL REVENUES	39,959,612	42,833,615	46,064,593
<b>EXPENDITURES</b>			
COUNTY ADMINISTRATION	(57,323,693)	(62,377,508)	(62,048,033)
TOTAL EXPENDITURES	(57,323,693)	(62,377,508)	(62,048,033)
<b>OTHER ADJUSTMENTS</b>	(881,256)	0	0
<b>NET OPERATING TRANSFERS</b>	15,359,337	16,938,413	16,028,418
<b>FUND BALANCE, ENDING</b>	3,078,000	4,184,131	1,869,023
<b><u>CAPITAL PROJECTS FUNDS</u></b>			
<b>FUND BALANCE, BEGINNING</b>	46,984,827	93,239,984	51,397,885
<b>REVENUES</b>			
INTERGOVERNMENTAL	4,642,120	19,038,552	18,887,581
CHARGES FOR SERVICES	3,682,652	3,140,130	2,492,520
INTEREST	1,242,315	6,000,000	2,000,000
MISCELLANEOUS	1,344,173	1,307,911	63,755
TOTAL REVENUES	10,911,260	29,486,593	23,443,856
<b>EXPENDITURES</b>			
PUBLIC WORKS	(97,309,889)	(106,176,988)	(132,118,337)
TOTAL EXPENDITURES	(97,309,889)	(106,176,988)	(132,118,337)
<b>BOND PROCEEDS</b>	84,399,389	0	96,000,000
<b>NET OPERATING TRANSFERS</b>	37,807,517	23,228,908	11,171,248
<b>FUND BALANCE, ENDING</b>	82,793,104	39,778,497	49,894,652
<b><u>ENTERPRISE FUNDS</u></b>			
<b>NET ASSETS, BEGINNING</b>	(7,489,056)	20,325,398	261,342
<b>REVENUES</b>			
LICENSES & PERMITS	5,598,922	6,757,339	7,467,181
INTERGOVERNMENTAL	3,469,598	5,803,859	6,117,064
CHARGES FOR SERVICES	276,339,420	325,858,073	324,838,873
FINES AND FORFEITS	76,385	112,788	58,800
INTEREST	1,729,322	1,015,900	635,967
MISCELLANEOUS	(2,597,287)	(7,192,102)	1,829,199
MEMO REVENUE	12,473,664	20,000,000	20,000,000
TOTAL REVENUES	297,090,024	352,355,857	360,947,084

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<b>EXPENDITURES</b>			
MEDICAL SERVICES	(215,768,295)	(248,469,840)	(242,678,167)
PUBLIC WORKS	(84,677,322)	(94,268,800)	(102,637,645)
TOTAL EXPENDITURES	(300,445,617)	(342,738,640)	(345,315,812)
<b>OTHER SOURCES OF FUNDING</b>	4,106,616	0	9,700,000
<b>NET OPERATING TRANSFERS</b>	(17,978,643)	15,117,358	(3,000,000)
<b>NET ASSETS, ENDING</b>	(24,716,676)	45,059,973	22,592,614

**THE FOLLOWING IS PROVIDED FOR INFORMATIONAL PURPOSES ONLY**

**INTERNAL SERVICE FUNDS**

<b>NET ASSETS, BEGINNING</b>	18,019,479	15,131,912	13,245,567
<b>REVENUES</b>			
INTERGOVERNMENTAL	95,297	41,000	39,800
CHARGES FOR SERVICES	28,691,832	30,408,366	31,450,070
INTEREST	730,294	872,000	542,500
MISCELLANEOUS	736,296	659,177	684,546
MEMO REVENUE	196,983	0	0
TOTAL REVENUES	30,450,702	31,980,543	32,716,916
<b>EXPENDITURES</b>			
COUNTY ADMINISTRATION	(15,835,647)	(20,078,156)	(20,709,825)
PUBLIC WORKS	(13,038,149)	(13,981,082)	(13,814,661)
TOTAL EXPENDITURES	(28,873,796)	(34,059,238)	(34,524,486)
<b>OTHER ADJUSTMENTS</b>	(4,666,513)	0	0
<b>NET OPERATING TRANSFERS</b>	202,040	192,350	198,540
<b>NET ASSETS, ENDING</b>	15,131,912	13,245,567	11,636,537

Note: For this summary, the fiscal years are not comparable as to fund balance. Fiscal year 2002/03 data is actual; fiscal year 2003/04 uses budgeted data including projections developed before June 30, 2003; fiscal year 2004/05 uses budgeted data including projections developed before June 30, 2004.