

**Nonmajor Governmental Funds
Budgetary Comparison Schedules
For the Year Ended June 30, 2013**

Roads and Bridges Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Other local taxes	\$ 273,000	\$ 273,000	\$ 163,945	\$ (109,055)
State revenue	10,120,000	10,120,000	9,192,666	(927,334)
Federal and local revenue	125,000	125,000	116,256	(8,744)
Charges for services	437,405	537,905	522,276	(15,629)
Fines, fees and permits	53,520	53,520	64,631	11,111
Other revenue	---	---	2,123	2,123
Investment income	150,000	150,000	18,736	(131,264)
Total revenues	<u>11,158,925</u>	<u>11,259,425</u>	<u>10,080,633</u>	<u>(1,178,792)</u>
Expenditures:				
Salaries	4,080,437	3,741,555	3,661,598	79,957
Other compensation	75,272	530,901	39,182	491,719
Fringe benefits	1,631,950	1,515,205	1,414,886	100,319
Salary restriction	(93,067)	(93,067)	---	(93,067)
Supplies and materials	1,374,436	1,550,517	503,373	1,047,144
Services and other expenditures	133,789	141,089	119,513	21,576
Professional and contracted services	186,716	174,400	9,535	164,865
Rent, utilities and maintenance	195,685	267,217	98,671	168,546
Interfund services	1,570,229	1,760,229	1,523,300	236,929
Asset acquisitions	2,785,041	3,676,592	3,388,060	288,532
Total expenditures	<u>11,940,488</u>	<u>13,264,638</u>	<u>10,758,118</u>	<u>2,506,520</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(781,563)</u>	<u>(2,005,213)</u>	<u>(677,485)</u>	<u>1,327,728</u>
Other financing sources (uses):				
Transfers in	9,325	108,341	469,496	361,155
Transfers out	---	(436,528)	(330,067)	106,461
Sale of capital assets	20,000	20,000	5,800	(14,200)
Planned change in fund balance	752,238	2,313,400	---	(2,313,400)
Total other financing sources (uses)	<u>781,563</u>	<u>2,005,213</u>	<u>145,229</u>	<u>(1,859,984)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ (532,256)</u>	<u>\$ (532,256)</u>

**Nonmajor Governmental Funds
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Hotel Motel Taxes Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Other local taxes	\$ 12,500,000	\$ 12,500,000	\$ 13,234,099	\$ 734,099
Investment income	---	---	8,298	8,298
Total revenues	<u>12,500,000</u>	<u>12,500,000</u>	<u>13,242,397</u>	<u>742,397</u>
Expenditures:				
Affiliated organizations	<u>12,450,261</u>	<u>12,450,261</u>	<u>9,950,261</u>	<u>2,500,000</u>
Total expenditures	<u>12,450,261</u>	<u>12,450,261</u>	<u>9,950,261</u>	<u>2,500,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>49,739</u>	<u>49,739</u>	<u>3,292,136</u>	<u>3,242,397</u>
Other financing sources (uses):				
Planned change in fund balance	<u>(49,739)</u>	<u>(49,739)</u>	---	<u>49,739</u>
Total other financing sources (uses)	<u>(49,739)</u>	<u>(49,739)</u>	---	<u>49,739</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 3,292,136</u>	<u>\$ 3,292,136</u>

**Nonmajor Governmental Funds
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Sheriff Forfeitures Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Charges for services	\$ 212,000	\$ 212,000	\$ 123,164	\$ (88,836)
Fines, fees and permits	38,000	38,000	48,085	10,085
Other revenue	2,500,000	2,575,000	1,707,603	(867,397)
Investment income	45,000	45,000	20,342	(24,658)
Total revenues	<u>2,795,000</u>	<u>2,870,000</u>	<u>1,899,194</u>	<u>(970,806)</u>
Expenditures:				
Other compensation	470,000	470,000	---	470,000
Supplies and materials	450,000	455,500	243,948	211,552
Services and other expenditures	379,800	357,700	276,170	81,530
Professional and contracted services	440,000	470,100	193,096	277,004
Rent, utilities and maintenance	487,156	584,816	475,548	109,268
Interfund services	370,000	370,000	343,492	26,508
Asset acquisitions	2,153,433	3,614,212	3,189,670	424,542
Total expenditures	<u>4,750,389</u>	<u>6,322,328</u>	<u>4,721,924</u>	<u>1,600,404</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,955,389)</u>	<u>(3,452,328)</u>	<u>(2,822,730)</u>	<u>629,598</u>
Other financing sources (uses):				
Transfers in	---	---	54,522	54,522
Planned change in fund balance	1,955,389	3,452,328	---	(3,452,328)
Total other financing sources (uses)	<u>1,955,389</u>	<u>3,452,328</u>	<u>54,522</u>	<u>(3,397,806)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ (2,768,208)</u>	<u>\$ (2,768,208)</u>

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Data Processing Fees Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Federal and local revenue	\$ ---	\$ ---	\$ 30,000	\$ 30,000
Charges for services	40,000	46,500	3,621	(42,879)
Fines, fees and permits	530,617	530,617	606,748	76,131
Investment income	2,749	2,749	1,702	(1,047)
Total revenues	573,366	579,866	642,071	62,205
Expenditures:				
Supplies and materials	56,850	85,815	47,990	37,825
Services and other expenditures	172,768	433,227	228,406	204,821
Professional and contracted services	68,485	138,981	---	138,981
Rent, utilities and maintenance	120,000	117,988	91,007	26,981
Interfund services	---	38,000	38,000	---
Asset acquisitions	155,263	71,882	19,556	52,326
Total expenditures	573,366	885,893	424,959	460,934
Excess (deficiency) of revenues over (under) expenditures	---	(306,027)	217,112	523,139
Other financing sources (uses):				
Planned change in fund balance	---	306,027	---	(306,027)
Total other financing sources (uses)	---	306,027	---	(306,027)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ ---	\$ ---	\$ 217,112	\$ 217,112

Car Rental Tax Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Other local taxes	\$ 2,200,000	\$ 2,200,000	\$ 1,861,807	\$ (338,193)
Total revenues	2,200,000	2,200,000	1,861,807	(338,193)
Expenditures:				
Affiliated organizations	2,200,000	2,200,000	1,861,807	338,193
Total expenditures	2,200,000	2,200,000	1,861,807	338,193
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ ---	\$ ---	\$ ---	\$ ---

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Health Services Restricted Fees Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Charges for services	\$ 750	\$ 750	\$ 331	\$ (419)
Fines, fees and permits	4,542,874	4,542,874	4,313,763	(229,111)
Other revenue	---	---	249	249
Investment income	22,500	22,500	5,466	(17,034)
Total revenues	4,566,124	4,566,124	4,319,809	(246,315)
Expenditures:				
Salaries	2,876,916	2,869,963	2,563,385	306,578
Other compensation	104,500	107,700	107,617	83
Fringe benefits	1,053,541	1,057,297	901,724	155,573
Salary restriction	(91,801)	(146,801)	---	(146,801)
Supplies and materials	196,355	238,352	206,828	31,524
Services and other expenditures	45,150	47,750	35,421	12,329
Professional and contracted services	185,300	183,785	32,886	150,899
Rent, utilities and maintenance	41,280	43,580	43,519	61
Interfund services	387,700	443,700	366,505	77,195
Asset acquisitions	170,128	120,128	111,524	8,604
Total expenditures	4,969,069	4,965,454	4,369,409	596,045
Excess (deficiency) of revenues over (under) expenditures	(402,945)	(399,330)	(49,600)	349,730
Other financing sources (uses):				
Transfers out	(494,963)	(498,578)	(31,984)	466,594
Planned change in fund balance	897,908	897,908	---	(897,908)
Total other financing sources (uses)	402,945	399,330	(31,984)	(431,314)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ ---	\$ ---	\$ (81,584)	\$ (81,584)

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Storm Water Fees Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Federal and local revenue	\$ ---	\$ 100,000	\$ ---	\$ (100,000)
Charges for services	---	---	443	443
Fines, fees and permits	730,000	730,000	741,276	11,276
Other revenue	---	5,000	---	(5,000)
Investment income	---	---	3,946	3,946
Total revenues	<u>730,000</u>	<u>835,000</u>	<u>745,665</u>	<u>(89,335)</u>
Expenditures:				
Salaries	133,184	133,184	124,754	8,430
Fringe benefits	45,807	45,807	40,306	5,501
Supplies and materials	26,281	26,781	19,902	6,879
Services and other expenditures	21,935	23,935	11,533	12,402
Professional and contracted services	144,832	628,721	162,213	466,508
Rent, utilities and maintenance	8,800	8,800	3,854	4,946
Interfund services	134,700	134,200	102,696	31,504
Asset acquisitions	447,469	381,082	87,003	294,079
Total expenditures	<u>963,008</u>	<u>1,382,510</u>	<u>552,261</u>	<u>830,249</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(233,008)</u>	<u>(547,510)</u>	<u>193,404</u>	<u>740,914</u>
Other financing sources (uses):				
Transfers in	---	200,000	200,000	---
Transfers out	(15,813)	(15,813)	(15,813)	---
Planned change in fund balance	248,821	363,323	---	(363,323)
Total other financing sources (uses)	<u>233,008</u>	<u>547,510</u>	<u>184,187</u>	<u>(363,323)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 377,591</u>	<u>\$ 377,591</u>

**Nonmajor Governmental Funds
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Economic Development Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Federal and local revenue	\$ 13,000,000	\$ 13,000,000	\$ 1,478,573	\$ (11,521,427)
Other revenue	---	---	574,707	574,707
Investment income	---	---	13,331	13,331
Total revenues	13,000,000	13,000,000	2,066,611	(10,933,389)
Expenditures:				
Affiliated organizations	9,000,000	9,000,000	6,700,000	2,300,000
Total expenditures	9,000,000	9,000,000	6,700,000	2,300,000
Excess (deficiency) of revenues over (under) expenditures	4,000,000	4,000,000	(4,633,389)	(8,633,389)
Other financing sources (uses):				
Planned change in fund balance	(4,000,000)	(4,000,000)	---	4,000,000
Total other financing sources (uses)	(4,000,000)	(4,000,000)	---	4,000,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	\$ ---	\$ ---	\$ (4,633,389)	\$ (4,633,389)

**Nonmajor Governmental Funds
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Courts Restricted Fees Special Revenue Fund

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		
Revenues:				
Fines, fees and permits	\$ 490,000	\$ 490,000	\$ 411,027	\$ (78,973)
Investment income	---	---	3,272	3,272
Total revenues	<u>490,000</u>	<u>490,000</u>	<u>414,299</u>	<u>(75,701)</u>
Expenditures:				
Salaries	143,852	148,806	147,574	1,232
Other compensation	1,651	1,651	---	1,651
Fringe benefits	66,476	67,806	64,235	3,571
Supplies and materials	749	751	113	638
Services and other expenditures	6,500	6,500	304	6,196
Professional and contracted services	269,522	261,501	54,247	207,254
Rent, utilities and maintenance	---	1,735	1,544	191
Interfund services	1,250	1,250	439	811
Total expenditures	<u>490,000</u>	<u>490,000</u>	<u>268,456</u>	<u>221,544</u>
Excess (deficiency) of revenues over (under) expenditures	<u>---</u>	<u>---</u>	<u>145,843</u>	<u>145,843</u>
Other financing sources (uses):				
Transfers in	44,585	977,814	944,277	(33,537)
Transfers out	(44,585)	(44,585)	---	44,585
Planned change in fund balance	---	(933,229)	---	933,229
Total other financing sources (uses)	<u>---</u>	<u>---</u>	<u>944,277</u>	<u>944,277</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>\$ ---</u>	<u>\$ ---</u>	<u>\$ 1,090,120</u>	<u>\$ 1,090,120</u>