



SPECIAL REVENUE FUNDS

Special Revenue Funds account for resources legally restricted for a specified purpose or to segregate expenditures incurred for specific activities. These funds are reported on the modified accrual basis. Other restricted resources are accounted for in trusts, debt service or capital project funds.

Veterans Relief – Established to provide housing, food and medical costs for indigent veterans. Financing is provided by a specific annual property tax as mandated under State of Washington R.C.W. 73.08.080.

Law Enforcement – Accounts for voter approved increase in regular tax levy to be expended solely for criminal law enforcement in accordance with R.C.W. 84.55.050 and County Resolution No. R87-78S.

Geographical Information System (GIS) – Provides geographical information used to perform a variety of activities related to property assessment, planning, public works, voter registration, health and emergency services, and other activities. Funding is provided by all benefiting county departments and municipalities.

Auditor's Maintenance And Operation – Accounts for a surcharge collected on recording fees authorized by R.C.W. 36.22.170. Revenue must be used solely for installation and maintenance of an improved system for copying, preserving and indexing documents recorded in the county.

Criminal Justice – Accounts for state grants restricted to criminal justice system use.

Vehicle License Fee – Accounts for a vehicle license fee collected on each vehicle license purchased in *Pierce County*. Proceeds from this revenue source are used to fund needed transportation improvements which currently cannot be financed through other road related revenues and grants.

Conservation Futures – Accounts for the acquisition of open space, habitat areas, wetlands, farm, agricultural, and timberlands for their protection and conservation. Funding is provided by an allocation of the property tax levy as authorized by R.C.W. 84.34.230.

Wellness Program – Established to promote positive lifestyle choices among county employees and their families, to stabilize the cost of insurance programs, increase productivity and performance, lower industrial accident rates, reduce stress and enhance the quality of life. Funding is provided from balances in the medical reserve stabilization account.

Arts Commission – Creates and implements programs which provide arts services to county residents. The Arts Commission also administers and implements the county's Percent for Art Ordinance and assists the Executive and County Council in the development of cultural policy. Funding is provided from *General Fund*, grants and donations.

Dispute Resolution Center – Established by Ordinance 93-4 to provide mediation services for citizens of *Pierce County*. Funding is provided by a surcharge collected on civil and small claims filings in county courts.

County Fair – Accounts for the maintenance and operation of the county fair. Financing is provided by user fees supplemented by allocations from State of Washington State Fair Fund and *Pierce County General Fund*.



Social Services – Administers the county’s mental health, developmental disabilities and chemical dependence programs and coordinates the services mandated under the Older Americans Act. Funding is provided by a property tax levy of two and one-half cents per thousand dollars of assessed value, and by federal and state grants.

Marine Services – Accounts for that portion of vessel registration fees, which are collected by the State of Washington and allocated to counties with, approved boating safety programs.

Drug Investigation – Established by Resolution No. 20494 to administer funds for investigation and apprehension of persons criminally involved in illegal sale, possession or distribution of controlled substances. Funding is provided from monies and property seized in narcotics and drug abuse cases.

Real Estate Excise Tax River Improvement – Accounts for 28% of the excise tax proceeds allowed under R.C.W. 82.46 on the sale of real property in unincorporated *Pierce County*. The revenue provided is used in the unincorporated areas of the county for river improvements in accordance with Ordinance No. 91-55.

911 System – Accounts for operation of the public safety emergency communication system which allows citizens to access police, fire, medical and aid or ambulance from virtually any telephone in the county. The emergency communication system is funded by an excise tax levied on telephone lines.

Antiprofitteering Revolving – Established in accordance with R.C.W. 9A.82.110 to investigate and prosecute criminal profiteering. Funding is provided from forfeitures of real and/or personal property judgements and penalties assessed against persons engaged in criminal profiteering.

Housing Repair Program – Administers programs funded by federal grants to provide financial and technical assistance to eligible low-income clients for repair or rehabilitation of their housing. Down payment assistance to first time homebuyers and technical assistance to local nonprofit organizations with housing development is also provided.

Community Development –Administers programs designed to improve the quality of life for socially and economically disadvantage people and encourage and foster community development throughout Pierce County.

Flood Property Acquisition – Established to account for disaster relief grant funds designated for hazard mitigation from the February 1996 floods. This project was completed during 1999 and the fund was closed.

Emergency Management Grants – Established to account for grants awarded to *Pierce County* for administration and oversight of an approved Project Impact-Disaster Resistant Community Initiative. This is a national program to reduce the effects of disasters in local communities.

Endangered Species Act – In response to the Endangered Species Act a fund is established to track programs and grants that are not associated with any County department’s “normal” operations.

Roads – Provides maintenance and operation of the public roads of *Pierce County*.

Paths And Trails – Established in accordance with R.C.W. 47.30 To finance construction and maintenance of paths and trails within the right-of-way of county roads. Funding is provided by 0.5% of gas tax revenue.



Surface Water Management – Accounts for surface water and storm drainage service charges for the development and construction of storm and surface water management facilities within *Pierce County* as authorized by Ordinance No. 87.205.

Treasurer's Operation And Maintenance – Accounts for seizure and sale of personal property and foreclosure of real property for nonpayment of taxes. Funding is provided by fees collected on delinquent accounts. Pursuant to State of Washington R.C.W. 84.56.020, the fund is excluded from the annual budget.

Community Action Agency – Provided social services to seniors and low-income citizens. Funding is provided by federal and state grants.

Stadium And Convention Facilities – Accounts for a special excise tax of two percent on the sale of or charge made for furnishing lodging by a hotel, motel, or trailer camp. Use of these funds is restricted to acquiring, constructing or operating stadium facilities and convention centers.



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 1999

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	<u>Veterans Relief</u>	<u>Law Enforcement</u>	<u>Geographical Information System</u>	<u>Auditor's Maintenance And Operation</u>	<u>Criminal Justice</u>
ASSETS					
Cash and Cash Equivalents	\$ 90,509	\$ 1,233,016	\$ 962,309	\$ 673,865	\$ 1,548,641
Cash And Investments With Trustee	-	-	-	-	-
Investments, At Amortized Cost	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Taxes Receivable, Delinquent	25,872	459,999	-	-	-
Accounts Receivable	-	-	21,679	647	-
Accrued Interest Receivable	-	-	-	-	-
Due From Other Funds	-	-	760,068	70,071	-
Due From Other Governments	-	2,684	-	-	-
TOTAL ASSETS	<u>\$ 116,381</u>	<u>\$ 1,695,699</u>	<u>\$ 1,744,056</u>	<u>\$ 744,583</u>	<u>\$ 1,548,641</u>
 LIABILITIES AND FUND BALANCES					
Liabilities					
Vouchers And Accounts Payable	\$ 14,116	\$ 80,670	\$ 244,678	\$ 179,310	\$ 77,868
Due To Other Funds	914	64,446	4,399	66,364	62,550
Due To Other Governments	-	-	-	-	-
Accrued Wages And Benefits Payable	2,268	69,857	17,605	216	492
Deferred Revenue	25,872	459,999	-	-	25,492
Interfund Loans Payable	-	-	-	-	-
Working Capital Advance From State	-	-	-	-	-
Total Liabilities	<u>43,170</u>	<u>674,972</u>	<u>266,682</u>	<u>245,890</u>	<u>166,402</u>
 Fund Balances					
Unreserved Fund Balances:					
Designated In 2000 Appropriations	5,120	196,320	372,510	200,000	586,120
Undesignated	68,091	824,407	1,104,864	298,693	796,119
Total Fund Balances	<u>73,211</u>	<u>1,020,727</u>	<u>1,477,374</u>	<u>498,693</u>	<u>1,382,239</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 116,381</u>	<u>\$ 1,695,699</u>	<u>\$ 1,744,056</u>	<u>\$ 744,583</u>	<u>\$ 1,548,641</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 1999

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<u>Vehicle License Fee</u>	<u>Conservation Futures</u>	<u>Wellness Program</u>	<u>Arts Commission</u>	<u>Dispute Resolution Center</u>	<u>County Fair</u>	<u>Social Services</u>
\$ 1,257,931	\$ 528,511	\$ 10,368	\$ 161,495	\$ 18,491	\$ 24,960	\$ 3,903,370
-	-	-	-	-	-	-
-	4,000,000	-	-	-	100,000	15,397,160
-	-	-	-	-	-	-
-	127,134	-	-	-	-	46,128
-	-	-	-	-	-	897,635
-	12,395	-	-	-	67	48,686
-	-	55,000	-	-	-	77,882
-	-	-	-	-	-	6,049,854
<u>\$ 1,257,931</u>	<u>\$ 4,668,040</u>	<u>\$ 65,368</u>	<u>\$ 161,495</u>	<u>\$ 18,491</u>	<u>\$ 125,027</u>	<u>\$ 26,420,715</u>
\$ -	\$ 468	\$ 1,774	\$ 27,149	\$ 4	\$ 2,706	\$ 5,731,150
-	304	217	1,151	77	3	264,510
-	-	-	-	-	-	-
-	534	860	516	-	-	112,767
-	127,134	-	3,000	-	-	46,128
-	-	-	-	-	-	-
-	-	-	-	-	-	4,376,971
-	<u>128,440</u>	<u>2,851</u>	<u>31,816</u>	<u>81</u>	<u>2,709</u>	<u>10,531,526</u>
300,000	-	-	-	-	15,140	4,079,580
<u>957,931</u>	<u>4,539,600</u>	<u>62,517</u>	<u>129,679</u>	<u>18,410</u>	<u>107,178</u>	<u>11,809,609</u>
<u>1,257,931</u>	<u>4,539,600</u>	<u>62,517</u>	<u>129,679</u>	<u>18,410</u>	<u>122,318</u>	<u>15,889,189</u>
<u>\$ 1,257,931</u>	<u>\$ 4,668,040</u>	<u>\$ 65,368</u>	<u>\$ 161,495</u>	<u>\$ 18,491</u>	<u>\$ 125,027</u>	<u>\$ 26,420,715</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 1999

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	<u>Marine Services</u>	<u>Drug Investigation</u>	<u>Real Estate Excise Tax River Improvement</u>	<u>911 System</u>	<u>Anti- Profiteering Revolving</u>
ASSETS					
Cash and Cash Equivalents	\$ 259,980	\$ 157,207	\$ 2,414,560	\$ 638,384	\$ 36,512
Cash And Investments With Trustee	-	-	-	-	-
Investments, At Amortized Cost	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Taxes Receivable, Delinquent	-	-	-	-	-
Accounts Receivable	-	969	-	408,026	-
Accrued Interest Receivable	-	-	-	-	-
Due From Other Funds	-	310	-	4,670	-
Due From Other Governments	-	35,953	102,444	-	-
TOTAL ASSETS	<u>\$ 259,980</u>	<u>\$ 194,439</u>	<u>\$ 2,517,004</u>	<u>\$ 1,051,080</u>	<u>\$ 36,512</u>
 LIABILITIES AND FUND BALANCES					
Liabilities					
Vouchers And Accounts Payable	\$ 42,536	\$ 12,981	\$ 47,886	\$ 42,176	\$ 2
Due To Other Funds	123	316	1,687	16,954	-
Due To Other Governments	-	-	-	-	-
Accrued Wages And Benefits Payable	225	1,681	6,809	4,220	-
Deferred Revenue	-	-	55,626	-	-
Interfund Loans Payable	-	-	-	-	-
Working Capital Advance From State	-	-	-	-	-
Total Liabilities	<u>42,884</u>	<u>14,978</u>	<u>112,008</u>	<u>63,350</u>	<u>2</u>
 Fund Balances					
Unreserved Fund Balances:					
Designated In 2000 Appropriations	20,000	32,730	617,930	161,740	-
Undesignated	197,096	146,731	1,787,066	825,990	36,510
Total Fund Balances	<u>217,096</u>	<u>179,461</u>	<u>2,404,996</u>	<u>987,730</u>	<u>36,510</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 259,980</u>	<u>\$ 194,439</u>	<u>\$ 2,517,004</u>	<u>\$ 1,051,080</u>	<u>\$ 36,512</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 1999

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<u>Housing Repair Program</u>	<u>Community Development</u>	<u>Flood Property Acquisition</u>	<u>Emergency Management Grants</u>	<u>Endangered Species Act</u>	<u>Roads</u>	<u>Paths And Trails</u>
\$ 4,327	\$ 221,555	\$ 39,735	\$ 1,455	\$ 292	\$ 9,924,444	\$ 648,932
-	31,748	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	40,239	-
-	-	-	-	-	1,889,876	-
-	237,416	-	481	45,735	43,193	8,387
-	-	-	-	-	8,278	-
162,377	1,049	-	-	3,264	52,685	-
<u>201,365</u>	<u>-</u>	<u>-</u>	<u>78,378</u>	<u>-</u>	<u>231,071</u>	<u>13,014</u>
<u>\$ 368,069</u>	<u>\$ 491,768</u>	<u>\$ 39,735</u>	<u>\$ 80,314</u>	<u>\$ 49,291</u>	<u>\$ 12,189,786</u>	<u>\$ 670,333</u>
\$ 285,439	\$ 327,038	\$ 11,796	\$ 28,842	\$ 28,482	\$ 465,226	\$ 44,988
8,179	162,283	27,939	130	303	737,750	8,035
-	-	-	-	-	-	16
8,641	8,762	-	1,342	494	288,660	2,739
1,279	214	-	5,000	-	1,938,394	34
45,000	-	-	45,000	20,000	-	-
-	-	-	-	-	-	-
<u>348,538</u>	<u>498,297</u>	<u>39,735</u>	<u>80,314</u>	<u>49,279</u>	<u>3,430,030</u>	<u>55,812</u>
-	-	-	-	-	2,668,340	145,020
<u>19,531</u>	<u>(6,529)</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>6,091,416</u>	<u>469,501</u>
<u>19,531</u>	<u>(6,529)</u>	<u>-</u>	<u>-</u>	<u>12</u>	<u>8,759,756</u>	<u>614,521</u>
<u>\$ 368,069</u>	<u>\$ 491,768</u>	<u>\$ 39,735</u>	<u>\$ 80,314</u>	<u>\$ 49,291</u>	<u>\$ 12,189,786</u>	<u>\$ 670,333</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 1999

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	Surface Water Management	Treasurer's Operation And Maintenance	Community Action Agency	Stadium And Convention Facilities	Total
ASSETS					
Cash and Cash Equivalents	\$ 2,036,255	\$ 2,786	\$ 3,842	\$ 241,195	\$ 27,044,927
Cash And Investments With Trustee	284,751	-	-	-	316,499
Investments, At Amortized Cost	13,480,000	-	-	-	32,977,160
Assessments Receivable	-	-	-	-	40,239
Taxes Receivable, Delinquent	-	-	-	-	2,549,009
Accounts Receivable	1,173,217	-	204	-	2,837,589
Accrued Interest Receivable	99,304	-	-	-	168,730
Due From Other Funds	26,231	-	30,354	-	1,243,961
Due From Other Governments	16,849	-	1,017,756	-	7,749,368
TOTAL ASSETS	\$ 17,116,607	\$ 2,786	\$ 1,052,156	\$ 241,195	\$ 74,927,482
LIABILITIES AND FUND BALANCES					
Liabilities					
Vouchers And Accounts Payable	\$ 867,567	\$ 915	\$ 158,582	\$ 11,133	\$ 8,735,482
Due To Other Funds	119,310	2,012	28,527	2,008	1,580,491
Due To Other Governments	-	-	-	-	16
Accrued Wages And Benefits Payable	41,206	1,244	53,713	63	624,914
Deferred Revenue	1,112,208	-	258,257	-	4,058,637
Interfund Loans Payable	-	50,000	295,000	25,000	480,000
Working Capital Advance From State	-	-	-	-	4,376,971
Total Liabilities	2,140,291	54,171	794,079	38,204	19,856,511
Fund Balances					
Unreserved					
Designated In 2000 Appropriations	2,700,910	-	103,250	113,730	12,318,440
Undesignated	12,275,406	(51,385)	154,827	89,261	42,752,531
Total Fund Balances	14,976,316	(51,385)	258,077	202,991	55,070,971
TOTAL LIABILITIES AND FUND BALANCES	\$ 17,116,607	\$ 2,786	\$ 1,052,156	\$ 241,195	\$ 74,927,482

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Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 1999
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	Veterans Relief	Law Enforcement	Geographical Information System	Auditor's Maintenance And Operation	Criminal Justice
REVENUES					
Taxes	\$ 446,400	\$ 6,656,023	\$ -	\$ -	\$ -
Licenses And Permits	-	-	-	-	-
Intergovernmental Revenues	138	10,859	94,464	158,317	17,962
Charges For Services	-	-	98,027	238,313	-
Fines And Forfeits	-	-	-	-	-
Miscellaneous	-	3,644	-	2,810	-
TOTAL REVENUES	<u>446,538</u>	<u>6,670,526</u>	<u>192,491</u>	<u>399,440</u>	<u>17,962</u>
EXPENDITURES					
General Government	-	-	2,415,944	317,669	27,290
Public Safety	-	6,856,694	-	-	411,010
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	431,882	-	-	-	-
Mental And Physical Health	-	-	-	-	-
Culture And Recreation	-	-	-	-	-
TOTAL EXPENDITURES	<u>431,882</u>	<u>6,856,694</u>	<u>2,415,944</u>	<u>317,669</u>	<u>438,300</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>14,656</u>	<u>(186,168)</u>	<u>(2,223,453)</u>	<u>81,771</u>	<u>(420,338)</u>
OTHER FINANCING SOURCES (USES)					
Sale Of Fixed Assets	1,672	58,925	1,750	-	-
Operating Transfers In	-	-	2,236,000	70,000	-
Operating Transfers Out	-	(35,223)	(5,000)	(148,070)	(310,205)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,672</u>	<u>23,702</u>	<u>2,232,750</u>	<u>(78,070)</u>	<u>(310,205)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	16,328	(162,466)	9,297	3,701	(730,543)
FUND BALANCES - Beginning Of Year	56,883	1,183,193	1,334,077	494,992	2,112,782
Residual Equity Transfers In	-	-	134,000	-	-
Residual Equity Transfers Out	-	-	-	-	-
FUND BALANCES - End Of Year	<u>\$ 73,211</u>	<u>\$ 1,020,727</u>	<u>\$ 1,477,374</u>	<u>\$ 498,693</u>	<u>\$ 1,382,239</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 1999
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Vehicle License Fee	Conservation Futures	Wellness Program	Arts Commission	Dispute Resolution Center	County Fair	Social Services
\$ -	\$ 2,223,081	\$ -	\$ -	\$ -	\$ -	\$ 815,566
-	-	-	-	-	-	-
3,701,663	247	-	30,531	-	30,764	70,837,349
-	-	-	-	128,145	69,130	1,290
-	-	-	-	-	-	-
-	129,930	55,200	42,912	-	13,477	870,105
<u>3,701,663</u>	<u>2,353,258</u>	<u>55,200</u>	<u>73,443</u>	<u>128,145</u>	<u>113,371</u>	<u>72,524,310</u>
-	-	-	-	128,682	-	-
-	-	-	-	-	-	-
-	97,332	-	-	-	-	-
-	-	-	-	-	-	-
-	-	87,203	-	-	-	70,056,500
-	-	-	246,874	-	130,122	-
<u>-</u>	<u>97,332</u>	<u>87,203</u>	<u>246,874</u>	<u>128,682</u>	<u>130,122</u>	<u>70,056,500</u>
<u>3,701,663</u>	<u>2,255,926</u>	<u>(32,003)</u>	<u>(173,431)</u>	<u>(537)</u>	<u>(16,751)</u>	<u>2,467,810</u>
-	8,360	-	-	-	-	3,063
-	-	89,000	248,000	-	20,000	102,000
<u>(3,200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(24,000)</u>
<u>(3,200,000)</u>	<u>8,360</u>	<u>89,000</u>	<u>248,000</u>	<u>-</u>	<u>20,000</u>	<u>81,063</u>
501,663	2,264,286	56,997	74,569	(537)	3,249	2,548,873
756,268	2,275,314	5,520	55,110	18,947	119,069	13,340,316
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,257,931</u>	<u>\$ 4,539,600</u>	<u>\$ 62,517</u>	<u>\$ 129,679</u>	<u>\$ 18,410</u>	<u>\$ 122,318</u>	<u>\$ 15,889,189</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 1999
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	Marine Services	Drug Investigation	Real Estate Excise Tax River Improvement	911 System	Anti- Profiteering Revolving
REVENUES					
Taxes	\$ -	\$ -	\$ 1,076,263	\$ 2,822,439	\$ -
Licenses And Permits	-	-	-	-	-
Intergovernmental Revenues	173,757	97,849	102,184	-	-
Charges For Services	-	-	-	30,030	-
Fines And Forfeits	-	56,988	-	-	14,107
Miscellaneous	1,000	-	805	1,000	-
TOTAL REVENUES	<u>174,757</u>	<u>154,837</u>	<u>1,179,252</u>	<u>2,853,469</u>	<u>14,107</u>
EXPENDITURES					
General Government	-	-	-	-	971
Public Safety	134,822	165,857	-	2,390,466	-
Physical Environment	-	-	824,333	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Mental And Physical Health	-	-	-	-	-
Culture And Recreation	-	-	-	-	-
TOTAL EXPENDITURES	<u>134,822</u>	<u>165,857</u>	<u>824,333</u>	<u>2,390,466</u>	<u>971</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>39,935</u>	<u>(11,020)</u>	<u>354,919</u>	<u>463,003</u>	<u>13,136</u>
OTHER FINANCING SOURCES (USES)					
Sale Of Fixed Assets	30,000	-	-	-	-
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	(33,000)	(50,421)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>30,000</u>	<u>-</u>	<u>(33,000)</u>	<u>(50,421)</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	69,935	(11,020)	321,919	412,582	13,136
FUND BALANCES - Beginning Of Year	147,161	190,481	2,083,077	575,148	23,374
Residual Equity Transfers In	-	-	-	-	-
Residual Equity Transfers Out	-	-	-	-	-
FUND BALANCES - End Of Year	<u>\$ 217,096</u>	<u>\$ 179,461</u>	<u>\$ 2,404,996</u>	<u>\$ 987,730</u>	<u>\$ 36,510</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 1999
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Housing Repair Program	Community Development	Flood Property Acquisition	Emergency Management Grants	Endangered Species Act	Roads	Paths And Trails
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,289,364	\$ -
-	-	-	-	-	65,313	-
3,201,404	4,397,213	87,372	156,617	67,831	14,553,051	278,288
-	-	-	-	-	391,390	-
-	-	-	-	-	-	-
-	11,091	-	-	-	48,221	8,487
<u>3,201,404</u>	<u>4,408,304</u>	<u>87,372</u>	<u>156,617</u>	<u>67,831</u>	<u>42,347,339</u>	<u>286,775</u>
-	-	-	-	-	-	-
-	-	90,972	156,617	-	-	-
-	-	-	-	73,071	-	-
-	-	-	-	-	32,589,305	596,790
4,016,719	3,582,423	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,016,719</u>	<u>3,582,423</u>	<u>90,972</u>	<u>156,617</u>	<u>73,071</u>	<u>32,589,305</u>	<u>596,790</u>
<u>(815,315)</u>	<u>825,881</u>	<u>(3,600)</u>	<u>-</u>	<u>(5,240)</u>	<u>9,758,034</u>	<u>(310,015)</u>
-	-	-	-	-	282,038	79,733
815,315	-	-	-	5,252	290,000	150,000
-	(815,315)	-	-	-	(10,343,332)	-
<u>815,315</u>	<u>(815,315)</u>	<u>-</u>	<u>-</u>	<u>5,252</u>	<u>(9,771,294)</u>	<u>229,733</u>
-	10,566	(3,600)	-	12	(13,260)	(80,282)
19,531	(17,095)	3,600	-	-	9,180,444	694,803
-	-	-	-	-	73,945	-
-	-	-	-	-	(481,373)	-
<u>\$ 19,531</u>	<u>\$ (6,529)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 8,759,756</u>	<u>\$ 614,521</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 1999
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	Surface Water Management	Treasurer's Operation And Maintenance	Community Action Agency	Stadium And Convention Facilities	Total
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 359,873	\$ 41,689,009
Licenses And Permits	-	-	-	-	65,313
Intergovernmental Revenues	1,983,820	-	4,597,895	-	104,579,575
Charges For Services	11,908,624	197,271	-	-	13,062,220
Fines And Forfeits	-	-	-	-	71,095
Miscellaneous	635,806	-	49,184	-	1,873,672
TOTAL REVENUES	<u>14,528,250</u>	<u>197,271</u>	<u>4,647,079</u>	<u>359,873</u>	<u>161,340,884</u>
EXPENDITURES					
General Government	-	229,360	-	-	3,119,916
Public Safety	-	-	-	-	10,206,438
Physical Environment	10,897,521	-	-	-	11,892,257
Transportation	-	-	-	-	33,186,095
Economic Environment	-	-	4,675,646	-	12,706,670
Mental And Physical Health	-	-	-	-	70,143,703
Culture And Recreation	-	-	-	248,537	625,533
TOTAL EXPENDITURES	<u>10,897,521</u>	<u>229,360</u>	<u>4,675,646</u>	<u>248,537</u>	<u>141,880,612</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>3,630,729</u>	<u>(32,089)</u>	<u>(28,567)</u>	<u>111,336</u>	<u>19,460,272</u>
OTHER FINANCING SOURCES (USES)					
Sale Of Fixed Assets	-	-	-	-	465,541
Operating Transfers In	50,300	-	100,000	-	4,175,867
Operating Transfers Out	(567,380)	-	-	(35,000)	(15,566,946)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(517,080)</u>	<u>-</u>	<u>100,000</u>	<u>(35,000)</u>	<u>(10,925,538)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>3,113,649</u>	<u>(32,089)</u>	<u>71,433</u>	<u>76,336</u>	<u>8,534,734</u>
FUND BALANCES - Beginning Of Year	12,145,059	(19,296)	186,644	126,655	47,092,057
Residual Equity Transfers In	-	-	-	-	207,945
Residual Equity Transfers Out	(282,392)	-	-	-	(763,765)
FUND BALANCES - End Of Year	<u>\$ 14,976,316</u>	<u>\$ (51,385)</u>	<u>\$ 258,077</u>	<u>\$ 202,991</u>	<u>\$ 55,070,971</u>



Veterans Relief Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 441,310	\$ 446,400	\$ 5,090
Intergovernmental Revenues	-	138	138
TOTAL REVENUES	<u>441,310</u>	<u>446,538</u>	<u>5,228</u>
EXPENDITURES			
Economic Environment	444,850	431,882	12,968
TOTAL EXPENDITURES	<u>444,850</u>	<u>431,882</u>	<u>12,968</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,540)</u>	<u>14,656</u>	<u>18,196</u>
OTHER FINANCING SOURCES			
Sale Of Fixed Assets	-	1,672	1,672
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>1,672</u>	<u>1,672</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(3,540)</u>	<u>16,328</u>	<u>19,868</u>
FUND BALANCE - Beginning Of Year	<u>56,883</u>	<u>56,883</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 53,343</u>	<u>\$ 73,211</u>	<u>\$ 19,868</u>



Law Enforcement Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 6,636,250	\$ 6,656,023	\$ 19,773
Intergovernmental Revenues	9,270	10,859	1,589
Miscellaneous	-	3,644	3,644
TOTAL REVENUES	<u>6,645,520</u>	<u>6,670,526</u>	<u>25,006</u>
EXPENDITURES			
Public Safety	6,942,330	6,856,694	85,636
TOTAL EXPENDITURES	<u>6,942,330</u>	<u>6,856,694</u>	<u>85,636</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(296,810)</u>	<u>(186,168)</u>	<u>110,642</u>
OTHER FINANCING SOURCES (USES)			
Sale Of Fixed Assets	2,000	58,925	56,925
Operating Transfers Out	(30,000)	(35,223)	(5,223)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(28,000)</u>	<u>23,702</u>	<u>51,702</u>
EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES (USES)	<u>(324,810)</u>	<u>(162,466)</u>	<u>162,344</u>
FUND BALANCE - Beginning Of Year	<u>1,183,193</u>	<u>1,183,193</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 858,383</u>	<u>\$ 1,020,727</u>	<u>\$ 162,344</u>



Geographical Information System Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 60,000	\$ 94,464	\$ 34,464
Charges For Services	70,000	98,027	28,027
TOTAL REVENUES	<u>130,000</u>	<u>192,491</u>	<u>62,491</u>
EXPENDITURES			
General Government	2,497,090	2,415,944	81,146
TOTAL EXPENDITURES	<u>2,497,090</u>	<u>2,415,944</u>	<u>81,146</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(2,367,090)</u>	<u>(2,223,453)</u>	<u>143,637</u>
OTHER FINANCING SOURCES (USES)			
Sale Of Fixed Assets	-	1,750	1,750
Operating Transfers In	1,541,000	2,236,000	695,000
Operating Transfers Out	-	(5,000)	(5,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,541,000</u>	<u>2,232,750</u>	<u>691,750</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(826,090)	9,297	835,387
FUND BALANCE - Beginning Of Year	1,334,077	1,334,077	-
Residual Equity Transfers In	134,000	134,000	-
FUND BALANCE - End Of Year	<u>\$ 641,987</u>	<u>\$ 1,477,374</u>	<u>\$ 835,387</u>



Auditor's Maintenance And Operation Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 120,000	\$ 158,317	\$ 38,317
Charges For Services	180,000	238,313	58,313
Miscellaneous Revenues	-	2,810	2,810
TOTAL REVENUES	<u>300,000</u>	<u>399,440</u>	<u>99,440</u>
EXPENDITURES			
General Government	455,960	317,669	138,291
TOTAL EXPENDITURES	<u>455,960</u>	<u>317,669</u>	<u>138,291</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(155,960)</u>	<u>81,771</u>	<u>237,731</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	70,000	70,000
Operating Transfers Out	(88,070)	(148,070)	(60,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(88,070)</u>	<u>(78,070)</u>	<u>10,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(244,030)</u>	<u>3,701</u>	<u>247,731</u>
FUND BALANCE - Beginning Of Year	<u>494,992</u>	<u>494,992</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 250,962</u>	<u>\$ 498,693</u>	<u>\$ 247,731</u>



Criminal Justice Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 49,760	\$ 17,962	\$ (31,798)
TOTAL REVENUES	<u>49,760</u>	<u>17,962</u>	<u>(31,798)</u>
EXPENDITURES			
General Government	49,760	27,290	22,470
Public Safety	491,410	411,010	80,400
TOTAL EXPENDITURES	<u>541,170</u>	<u>438,300</u>	<u>102,870</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(491,410)</u>	<u>(420,338)</u>	<u>71,072</u>
OTHER FINANCING USES			
Operating Transfers Out	(300,140)	(310,205)	(10,065)
TOTAL OTHER FINANCING USES	<u>(300,140)</u>	<u>(310,205)</u>	<u>(10,065)</u>
EXCESS OF EXPENDITURES AND OTHER FINANCING USES OVER REVENUES	(791,550)	(730,543)	61,007
FUND BALANCE - Beginning Of Year	<u>2,112,782</u>	<u>2,112,782</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 1,321,232</u>	<u>\$ 1,382,239</u>	<u>\$ 61,007</u>



Vehicle License Fee Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 3,200,000	\$ 3,701,663	\$ 501,663
TOTAL REVENUES	<u>3,200,000</u>	<u>3,701,663</u>	<u>501,663</u>
TOTAL EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>3,200,000</u>	<u>3,701,663</u>	<u>501,663</u>
OTHER FINANCING USES			
Operating Transfers Out	<u>(3,200,000)</u>	<u>(3,200,000)</u>	<u>—</u>
TOTAL OTHER FINANCING USES	<u>(3,200,000)</u>	<u>(3,200,000)</u>	<u>—</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	<u>—</u>	<u>501,663</u>	<u>501,663</u>
FUND BALANCE - Beginning Of Year	<u>756,268</u>	<u>756,268</u>	<u>—</u>
FUND BALANCE - End Of Year	<u>\$ 756,268</u>	<u>\$ 1,257,931</u>	<u>\$ 501,663</u>



Conservation Futures Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 2,222,340	\$ 2,223,081	\$ 741
Intergovernmental Revenues	-	247	247
Miscellaneous	50,000	129,930	79,930
TOTAL REVENUES	<u>2,272,340</u>	<u>2,353,258</u>	<u>80,918</u>
EXPENDITURES			
Physical Environment	2,294,780	97,332	2,197,448
TOTAL EXPENDITURES	<u>2,294,780</u>	<u>97,332</u>	<u>2,197,448</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(22,440)</u>	<u>2,255,926</u>	<u>2,278,366</u>
OTHER FINANCING SOURCES			
Sale Of Fixed Assets	-	8,360	8,360
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>8,360</u>	<u>8,360</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(22,440)</u>	<u>2,264,286</u>	<u>2,286,726</u>
FUND BALANCE - Beginning Of Year	<u>2,275,314</u>	<u>2,275,314</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 2,252,874</u>	<u>\$ 4,539,600</u>	<u>\$ 2,286,726</u>



Wellness Program Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Miscellaneous Revenue	\$ 55,000	\$ 55,200	\$ 200
TOTAL REVENUES	<u>55,000</u>	<u>55,200</u>	<u>200</u>
EXPENDITURES			
Mental And Physical Health	89,000	87,203	1,797
TOTAL EXPENDITURES	<u>89,000</u>	<u>87,203</u>	<u>1,797</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(34,000)</u>	<u>(32,003)</u>	<u>1,997</u>
OTHER FINANCING SOURCES			
Operating Transfers In	34,000	89,000	55,000
TOTAL OTHER FINANCING SOURCES	<u>34,000</u>	<u>89,000</u>	<u>55,000</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-	56,997	56,997
FUND BALANCE - Beginning Of Year	<u>5,520</u>	<u>5,520</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 5,520</u>	<u>\$ 62,517</u>	<u>\$ 56,997</u>



Arts Commission Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 30,280	\$ 30,531	\$ 251
Miscellaneous	32,161	42,912	10,751
TOTAL REVENUES	<u>62,441</u>	<u>73,443</u>	<u>11,002</u>
EXPENDITURES			
Culture And Recreation	326,081	246,874	79,207
TOTAL EXPENDITURES	<u>326,081</u>	<u>246,874</u>	<u>79,207</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(263,640)</u>	<u>(173,431)</u>	<u>90,209</u>
OTHER FINANCING SOURCES			
Operating Transfers In	223,000	248,000	25,000
TOTAL OTHER FINANCING SOURCES	<u>223,000</u>	<u>248,000</u>	<u>25,000</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(40,640)	74,569	115,209
FUND BALANCE - Beginning Of Year	<u>55,110</u>	<u>55,110</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 14,470</u>	<u>\$ 129,679</u>	<u>\$ 115,209</u>



Dispute Resolution Center Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Charges For Services	\$ 137,000	\$ 128,145	\$ (8,855)
TOTAL REVENUES	<u>137,000</u>	<u>128,145</u>	<u>(8,855)</u>
EXPENDITURES			
General Government	<u>137,000</u>	<u>128,682</u>	<u>8,318</u>
TOTAL EXPENDITURES	<u>137,000</u>	<u>128,682</u>	<u>8,318</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>-</u>	<u>(537)</u>	<u>(537)</u>
FUND BALANCE - Beginning Of Year	<u>18,947</u>	<u>18,947</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 18,947</u>	<u>\$ 18,410</u>	<u>\$ (537)</u>



County Fair Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 20,000	\$ 30,764	\$ 10,764
Charges For Services	72,020	69,130	(2,890)
Miscellaneous	12,800	13,477	677
TOTAL REVENUES	<u>104,820</u>	<u>113,371</u>	<u>8,551</u>
EXPENDITURES			
Culture And Recreation	146,690	130,122	16,568
TOTAL EXPENDITURES	<u>146,690</u>	<u>130,122</u>	<u>16,568</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(41,870)</u>	<u>(16,751)</u>	<u>25,119</u>
OTHER FINANCING SOURCES			
Operating Transfers In	20,000	20,000	-
TOTAL OTHER FINANCING SOURCES	<u>20,000</u>	<u>20,000</u>	<u>0</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(21,870)	3,249	25,119
FUND BALANCE - Beginning Of Year	<u>119,069</u>	<u>119,069</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 97,199</u>	<u>\$ 122,318</u>	<u>\$ 25,119</u>



Social Services Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 806,940	\$ 815,566	\$ 8,626
Intergovernmental Revenues	75,988,121	70,837,349	(5,150,772)
Charges For Services	1,500	1,290	(210)
Miscellaneous	210,160	870,105	659,945
TOTAL REVENUES	<u>77,006,721</u>	<u>72,524,310</u>	<u>(4,482,411)</u>
EXPENDITURES			
Mental And Physical Health	78,195,771	70,056,500	8,139,271
TOTAL EXPENDITURES	<u>78,195,771</u>	<u>70,056,500</u>	<u>8,139,271</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,189,050)</u>	<u>2,467,810</u>	<u>3,656,860</u>
OTHER FINANCING SOURCES (USES)			
Sale Of Fixed Assets	-	3,063	3,063
Operating Transfers In	24,500	102,000	77,500
Operating Transfers Out	(12,960)	(24,000)	(11,040)
TOTAL OTHER FINANCING SOURCES (USES)	<u>11,540</u>	<u>81,063</u>	<u>69,523</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(1,177,510)</u>	<u>2,548,873</u>	<u>3,726,383</u>
FUND BALANCE - Beginning Of Year	<u>13,340,316</u>	<u>13,340,316</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 12,162,806</u>	<u>\$ 15,889,189</u>	<u>\$ 3,726,383</u>



Marine Services Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 152,163	\$ 173,757	\$ 21,594
Miscellaneous	-	1,000	1,000
TOTAL REVENUES	<u>152,163</u>	<u>174,757</u>	<u>22,594</u>
EXPENDITURES			
Public Safety	172,163	134,822	37,341
TOTAL EXPENDITURES	<u>172,163</u>	<u>134,822</u>	<u>37,341</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(20,000)</u>	<u>39,935</u>	<u>59,935</u>
OTHER FINANCING SOURCES			
Sale of Fixed Assets	-	30,000	30,000
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>30,000</u>	<u>30,000</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(20,000)</u>	<u>69,935</u>	<u>89,935</u>
FUND BALANCE - Beginning Of Year	<u>147,161</u>	<u>147,161</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 127,161</u>	<u>\$ 217,096</u>	<u>\$ 89,935</u>



Drug Investigation Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 90,194	\$ 97,849	\$ 7,655
Fines And Forfeits	135,000	56,988	(78,012)
TOTAL REVENUES	<u>225,194</u>	<u>154,837</u>	<u>(70,357)</u>
EXPENDITURES			
Public Safety	225,194	165,857	59,337
TOTAL EXPENDITURES	<u>225,194</u>	<u>165,857</u>	<u>59,337</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>-</u>	<u>(11,020)</u>	<u>(11,020)</u>
FUND BALANCE - Beginning Of Year	<u>190,481</u>	<u>190,481</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 190,481</u>	<u>\$ 179,461</u>	<u>\$ (11,020)</u>



Real Estate Excise Tax River Improvement Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 876,000	\$ 1,076,263	\$ 200,263
Intergovernmental	104,160	102,184	(1,976)
Miscellaneous	-	805	805
TOTAL REVENUES	<u>980,160</u>	<u>1,179,252</u>	<u>199,092</u>
EXPENDITURES			
Physical Environment	1,148,930	824,333	324,597
TOTAL EXPENDITURES	<u>1,148,930</u>	<u>824,333</u>	<u>324,597</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(168,770)</u>	<u>354,919</u>	<u>523,689</u>
OTHER FINANCING USES			
Operating Transfers Out	(83,000)	(33,000)	50,000
TOTAL OTHER FINANCING USES	<u>(83,000)</u>	<u>(33,000)</u>	<u>50,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(251,770)</u>	<u>321,919</u>	<u>573,689</u>
FUND BALANCE - Beginning Of Year	<u>2,083,077</u>	<u>2,083,077</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 1,831,307</u>	<u>\$ 2,404,996</u>	<u>\$ 573,689</u>



911 System Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 2,663,460	\$ 2,822,439	\$ 158,979
Charges For Services	-	30,030	30,030
Miscellaneous	-	1,000	1,000
TOTAL REVENUES	<u>2,663,460</u>	<u>2,853,469</u>	<u>190,009</u>
EXPENDITURES			
Public Safety	<u>2,874,320</u>	<u>2,390,466</u>	<u>483,854</u>
TOTAL EXPENDITURES	<u>2,874,320</u>	<u>2,390,466</u>	<u>483,854</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(210,860)</u>	<u>463,003</u>	<u>673,863</u>
OTHER FINANCING USES			
Operating Transfers Out	<u>(36,000)</u>	<u>(50,421)</u>	<u>(14,421)</u>
TOTAL OTHER FINANCING USES	<u>(36,000)</u>	<u>(50,421)</u>	<u>(14,421)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(246,860)</u>	<u>412,582</u>	<u>659,442</u>
FUND BALANCE - Beginning Of Year	<u>575,148</u>	<u>575,148</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 328,288</u>	<u>\$ 987,730</u>	<u>\$ 659,442</u>



Antiprofitteering Revolving Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Fines And Forfeits	\$ 10,750	\$ 14,107	\$ 3,357
TOTAL REVENUES	<u>10,750</u>	<u>14,107</u>	<u>3,357</u>
EXPENDITURES			
General Government	<u>10,750</u>	<u>971</u>	<u>9,779</u>
TOTAL EXPENDITURES	<u>10,750</u>	<u>971</u>	<u>9,779</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>—</u>	<u>13,136</u>	<u>13,136</u>
FUND BALANCE - Beginning Of Year	<u>23,374</u>	<u>23,374</u>	<u>—</u>
FUND BALANCE - End Of Year	<u>\$ 23,374</u>	<u>\$ 36,510</u>	<u>\$ 13,136</u>



Housing Repair Programs Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 5,891,029	\$ 3,201,404	\$ (2,689,625)
TOTAL REVENUES	<u>5,891,029</u>	<u>3,201,404</u>	<u>(2,689,625)</u>
EXPENDITURES			
Economic Environment	7,146,547	4,016,719	3,129,828
TOTAL EXPENDITURES	<u>7,146,547</u>	<u>4,016,719</u>	<u>3,129,828</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(1,255,518)</u>	<u>(815,315)</u>	<u>440,203</u>
OTHER FINANCING SOURCES			
Operating Transfers In	1,255,518	815,315	(440,203)
TOTAL OTHER FINANCING SOURCES	<u>1,255,518</u>	<u>815,315</u>	<u>(440,203)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-	-	-
FUND BALANCE - Beginning Of Year	<u>19,531</u>	<u>19,531</u>	-
FUND BALANCE - End Of Year	<u>\$ 19,531</u>	<u>\$ 19,531</u>	-



Community Development Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 9,015,328	\$ 4,397,213	\$ (4,618,115)
Miscellaneous	-	11,091	11,091
TOTAL REVENUES	<u>9,015,328</u>	<u>4,408,304</u>	<u>(4,607,024)</u>
EXPENDITURES			
Economic Environment	7,699,810	3,582,423	4,117,387
TOTAL EXPENDITURES	<u>7,699,810</u>	<u>3,582,423</u>	<u>4,117,387</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,315,518</u>	<u>825,881</u>	<u>(489,637)</u>
OTHER FINANCING USES			
Operating Transfers Out	(1,315,518)	(815,315)	500,203
TOTAL OTHER FINANCING USES	<u>(1,315,518)</u>	<u>(815,315)</u>	<u>500,203</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	<u>-</u>	<u>10,566</u>	<u>10,566</u>
FUND BALANCE - Beginning Of Year	<u>(17,095)</u>	<u>(17,095)</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ (17,095)</u>	<u>\$ (6,529)</u>	<u>\$ 10,566</u>



Flood Property Acquisition Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual

For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 91,040	\$ 87,372	\$ (3,668)
TOTAL REVENUES	<u>91,040</u>	<u>87,372</u>	<u>(3,668)</u>
EXPENDITURES			
Public Safety	91,040	90,972	68
TOTAL EXPENDITURES	<u>91,040</u>	<u>90,972</u>	<u>68</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>—</u>	<u>(3,600)</u>	<u>(3,600)</u>
FUND BALANCE - Beginning Of Year	<u>3,600</u>	<u>3,600</u>	<u>—</u>
FUND BALANCE - End Of Year	<u>\$ 3,600</u>	<u>\$ —</u>	<u>\$ (3,600)</u>



Emergency Management Grants Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 300,000	\$ 156,617	\$ (143,383)
TOTAL REVENUES	<u>300,000</u>	<u>156,617</u>	<u>(143,383)</u>
EXPENDITURES			
Public Safety	300,000	156,617	143,383
TOTAL EXPENDITURES	<u>300,000</u>	<u>156,617</u>	<u>143,383</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>
FUND BALANCE - Beginning Of Year	<u>—</u>	<u>—</u>	<u>—</u>
FUND BALANCE - End Of Year	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>



Endangered Species Act Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 1,665,310	\$ 67,831	\$ (1,597,479)
TOTAL REVENUES	<u>1,665,310</u>	<u>67,831</u>	<u>(1,597,479)</u>
EXPENDITURES			
Physical Environment	1,667,310	73,071	1,594,239
TOTAL EXPENDITURES	<u>1,667,310</u>	<u>73,071</u>	<u>1,594,239</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(2,000)</u>	<u>(5,240)</u>	<u>(3,240)</u>
OTHER FINANCING SOURCES			
Operating Transfers In	2,000	5,252	3,252
TOTAL OTHER FINANCING SOURCES	<u>2,000</u>	<u>5,252</u>	<u>3,252</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-	12	12
FUND BALANCE - Beginning Of Year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 12</u>



Roads Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	\$ 27,590,580	\$ 27,289,364	\$ (301,216)
Licenses And Permits	59,500	65,313	5,813
Intergovernmental Revenues	13,739,690	14,553,051	813,361
Charges For Services	117,000	391,390	274,390
Miscellaneous	31,200	48,221	17,021
TOTAL REVENUES	41,537,970	42,347,339	809,369
EXPENDITURES			
Transportation	34,574,210	32,589,305	1,984,905
TOTAL EXPENDITURES	34,574,210	32,589,305	1,984,905
EXCESS OF REVENUES OVER EXPENDITURES	6,963,760	9,758,034	2,794,274
OTHER FINANCING SOURCES (USES)			
Sale Of Fixed Assets	10,000	282,038	272,038
Operating Transfers In	290,000	290,000	-
Operating Transfers Out	(8,384,390)	(10,343,332)	(1,958,942)
TOTAL OTHER FINANCING SOURCES (USES)	(8,084,390)	(9,771,294)	(1,686,904)
EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES (USES)	(1,120,630)	(13,260)	1,107,370
FUND BALANCE - Beginning Of Year	9,180,444	9,180,444	-
Residual Equity Transfer In	-	73,945	73,945
Residual Equity Transfer Out	(527,000)	(481,373)	45,627
FUND BALANCE - End Of Year	\$ 7,532,814	\$ 8,759,756	\$ 1,226,942



Paths And Trails Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 997,230	\$ 278,288	\$ (718,942)
Miscellaneous	-	8,487	8,487
TOTAL REVENUES	<u>997,230</u>	<u>286,775</u>	<u>(710,455)</u>
EXPENDITURES			
Transportation	1,318,960	596,790	722,170
TOTAL EXPENDITURES	<u>1,318,960</u>	<u>596,790</u>	<u>722,170</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(321,730)</u>	<u>(310,015)</u>	<u>11,715</u>
OTHER FINANCING SOURCES			
Sale Of Fixed Assets	150,000	79,733	(70,267)
Operating Transfers In	-	150,000	150,000
TOTAL OTHER FINANCING SOURCES	<u>150,000</u>	<u>229,733</u>	<u>79,733</u>
EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES	<u>(171,730)</u>	<u>(80,282)</u>	<u>91,448</u>
FUND BALANCE - Beginning Of Year	<u>694,803</u>	<u>694,803</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 523,073</u>	<u>\$ 614,521</u>	<u>\$ 91,448</u>



Surface Water Management Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 1,509,100	\$ 1,983,820	\$ 474,720
Charges For Services	12,330,000	11,908,624	(421,376)
Miscellaneous	381,000	635,806	254,806
TOTAL REVENUES	<u>14,220,100</u>	<u>14,528,250</u>	<u>308,150</u>
EXPENDITURES			
Physical Environment	15,339,800	10,897,521	4,442,279
TOTAL EXPENDITURES	<u>15,339,800</u>	<u>10,897,521</u>	<u>4,442,279</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,119,700)</u>	<u>3,630,729</u>	<u>4,750,429</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	50,300	50,300	-
Operating Transfers Out	(568,380)	(567,380)	1,000
TOTAL OTHER FINANCING SOURCES (USES)	<u>(518,080)</u>	<u>(517,080)</u>	<u>1,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(1,637,780)</u>	<u>3,113,649</u>	<u>4,751,429</u>
FUND BALANCE - Beginning Of Year	12,145,059	12,145,059	-
Residual Equity Transfers Out	-	(282,392)	(282,392)
FUND BALANCE - End Of Year	<u>\$ 10,507,279</u>	<u>\$ 14,976,316</u>	<u>\$ 4,469,037</u>



Community Action Agency Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 4,666,779	\$ 4,597,895	\$ (68,884)
Miscellaneous	55,309	49,184	(6,125)
TOTAL REVENUES	<u>4,722,088</u>	<u>4,647,079</u>	<u>(75,009)</u>
EXPENDITURES			
Economic Environment	5,001,149	4,675,646	325,503
TOTAL EXPENDITURES	<u>5,001,149</u>	<u>4,675,646</u>	<u>325,503</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(279,061)</u>	<u>(28,567)</u>	<u>250,494</u>
OTHER FINANCING SOURCES			
Operating Transfers In	100,000	100,000	-
TOTAL OTHER FINANCING SOURCES	<u>100,000</u>	<u>100,000</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(179,061)	71,433	250,494
FUND BALANCE - Beginning Of Year	<u>186,644</u>	<u>186,644</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 7,583</u>	<u>\$ 258,077</u>	<u>\$ 250,494</u>



Stadium And Convention Facilities Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 284,000	\$ 359,873	\$ 75,873
TOTAL REVENUES	<u>284,000</u>	<u>359,873</u>	<u>75,873</u>
EXPENDITURES			
Culture And Recreation	261,930	248,537	13,393
TOTAL EXPENDITURES	<u>261,930</u>	<u>248,537</u>	<u>13,393</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>22,070</u>	<u>111,336</u>	<u>89,266</u>
OTHER FINANCING USES			
Operating Transfers Out	(35,000)	(35,000)	-
TOTAL OTHER FINANCING USES	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(12,930)</u>	<u>76,336</u>	<u>89,266</u>
FUND BALANCE - Beginning Of Year	<u>126,655</u>	<u>126,655</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 113,725</u>	<u>\$ 202,991</u>	<u>\$ 89,266</u>