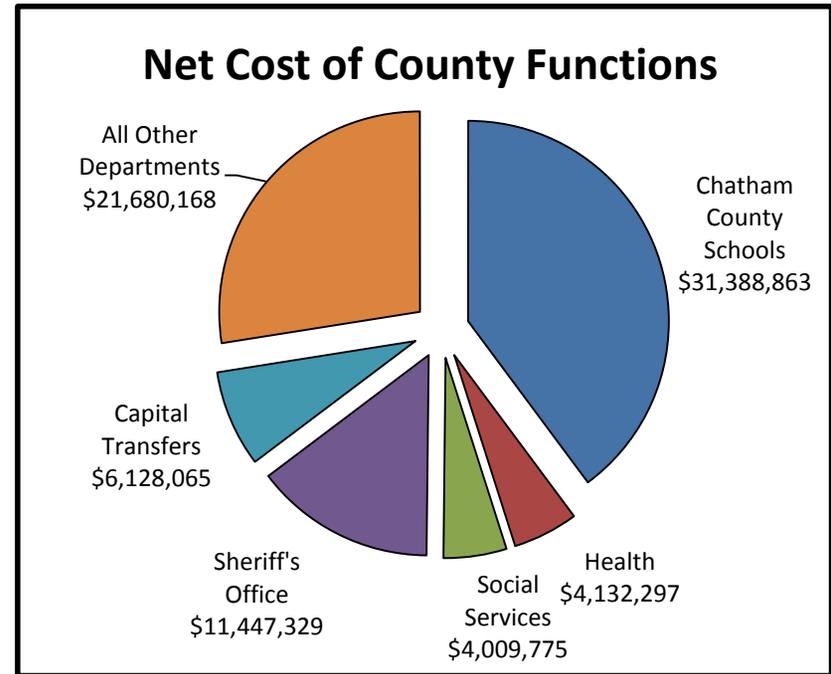


Budget at a Glance

- ▶ Total Property Valuation: \$9.3 Billion
- ▶ One Penny Generates: \$908,664
- ▶ Tax Rate: 62.19 cents (no change)
- ▶ Total Property Tax Revenue: \$57,562,000
- ▶ General Fund Fund Balance Appropriated: \$2,958,705



Budget Summary

General Fund	
Administration	\$13,669,465
Culture/Education/Recreation	\$39,624,934
General Government	\$2,604,124
Human Services	\$18,008,888
Natural Resource Management	\$3,119,325
Public Safety	\$17,005,533
Total General Fund	\$94,032,269
Solid Waste and Recycling Fund	\$3,281,965
Southeast Water District	\$600,700
Water Fund	\$5,635,693

Readers Guide

The budget summary shows expenditures and “offsetting revenues” grouped by category for each fund, functional area, and department or division. For each functional area and department/division, the summary also shows the net cost, which is expenditures minus offsetting revenues (revenues that are generated by the department or earmarked for that department). For each department/division, the number of county employees is shown. Below is a definition of each column in the summary.

- A. **2012 Actual:** This column shows actual audited expenditures and revenues for FY 2012 (July 1, 2011 to June 30, 2012).
- B. **2013 Actual:** This column shows actual audited expenditures and revenues for FY 2013 (July 1, 2012 to June 30, 2013).
- C. **2014 Amended:** This column shows the amended budget for FY 2014 (July 1, 2013 to June 30, 2014). The amended budget is the original budget adopted by the Board of Commissioners plus or minus adjustments made by the Board of Commissioners. The amended budget shown is as of December 31, 2013.
- D. **2014 Estimated:** This column shows staff’s estimate of how much revenue will be received or how much will be spent as of June 30, 2014.
- E. **2015 Total Req:** This column shows the total amount requested by departments or agencies for FY 2015 (July 1, 2014 to June 30, 2015).
- F. **2015 Total Rec:** This column shows the total amount recommended by the County Manager for FY 2015.
- G. **2015 Appr Cont:** This column shows the amount approved by the Board of Commissioners for “continuation funding” for FY 2015. Continuation funding represents the cost of providing the same services at the same levels without reduction or expansion.
- H. **2015 Appr Exp:** This column shows the amount approved by the Board of Commissioners for “expansion funding” for FY 2015. Expansion funding represents new programs, additional positions, and budget reductions identified by departments.
- I. **Total Appr:** This column shows the total of 2015 Appr. Cont. (G) and 2015 Appr. Exp. (H).
- J. **Variance:** This column shows the difference between FY 2014 Amended (C) and FY 2015 total approved funding (I).
- K. **Total % Inc/Dec:** This column shows the percent increase or decrease of FY 2015 total approved funding over FY 2014.

Budget Summary:	A 2012 Actual	B 2013 Actual	C 2014 Amended	D 2014 Estimated	E 2015 Total Req.	F 2015 Total Rec.	G 2015 Appr. Cont.	H 2015 Appr. Exp.	I 2015 Total Appr.	J Variance	K Total % Inc./Dec.
Revenues											
Intergovernmental	6,766,442	6,470,216	6,720,843	5,957,404	6,362,972	6,362,972	6,345,820	17,152	6,362,972	(357,871)	(5%)
Sales & Service	73,490	51,096	60,000	25,686	30,000	30,000	30,000	0	30,000	(30,000)	(50%)
Total Revenues:	6,839,932	6,521,312	6,780,843	5,983,090	6,392,972	6,392,972	6,375,820	17,152	6,392,972	(387,871)	(6%)
Expenditures											
Salaries	3,161,083	3,263,349	3,527,081	3,350,717	3,511,973	3,581,307	3,525,909	51,558	3,577,467	50,386	1%
Other Personnel Costs	1,377,590	1,355,007	1,493,736	1,436,508	1,524,304	1,538,465	1,531,005	6,684	1,537,689	43,953	3%
Operating	647,069	639,858	706,555	614,248	653,429	645,429	645,429	0	645,429	(61,126)	(9%)
Debt	292,066	290,786	289,506	289,506	288,226	288,226	288,226	0	288,226	(1,280)	0%
Public Assistance/Grants/Special Programs	4,511,678	4,218,973	4,646,323	3,857,766	4,316,236	4,316,236	4,316,236	0	4,316,236	(330,087)	(7%)
Capital Outlay	0	0	0	0	37,700	37,700	37,700	0	37,700	37,700	100%
Total Expenditures:	9,989,486	9,767,973	10,663,201	9,548,745	10,331,868	10,407,363	10,344,505	58,242	10,402,747	(260,454)	(2%)
Net Cost	3,149,554	3,246,661	3,882,358	3,565,655	3,938,896	4,014,391	3,968,685	41,090	4,009,775	127,417	3%
Number of County Employees	83.25	85.25	85.50	85.50	87.10	87.10	85.50	1.60	87.10	1.60	2%

One-time Expenses: The budget includes a summary of one-time expenditures and how these affect the percent increase or decrease.

Notes: Notes are included for some budgets that have unusual circumstances, such as the transfer of positions.

Glossary of Terms & Acronyms: For a list of terms and acronyms used in the budget, see Appendix B.

Organizational Charts: Each department or divisions section shows the organizational charts for that organizational unit. Like positions may be grouped together and the FTE (full-time equivalency) is shown. NEW POSITIONS are shown in yellow, as can be seen in the chart below for Central Permitting.

