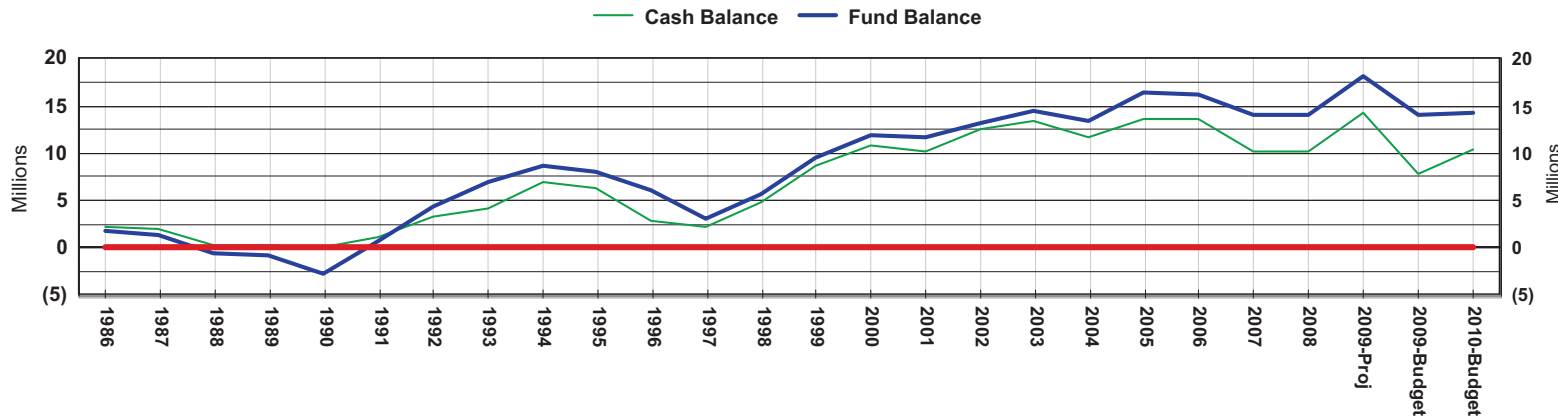


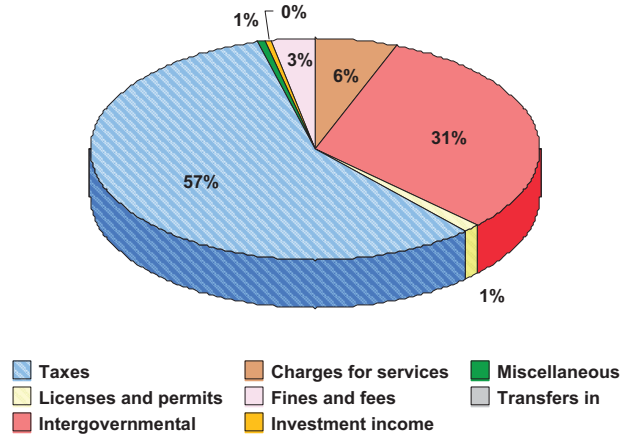
This budget maintains an adequate cash and fund balance in the general fund. A strong cash and fund balance can be quantified, but it should also be qualified. Recommended practices set the percentage of an entity's budget dedicated to reserves as ranging from NO LESS than 5% to 15%. But more importantly, a good cash and fund balance should identify what requirements will arise in the following fiscal years. This budget replenishes fund balance used during the last two fiscal years and an additional 0.4% to maintain solid cash and fund balance levels to support future year's operations and carry operations through possible economic downturns. The projected fiscal year end 2010 cash and fund balances is 20% of the current budget. These graphs illustrate the County's historically volatile but currently steady cash and fund balances with a twenty-three (23) year history + a two (2) year projection of year-end cash and fund balance at fiscal year ending June 30.



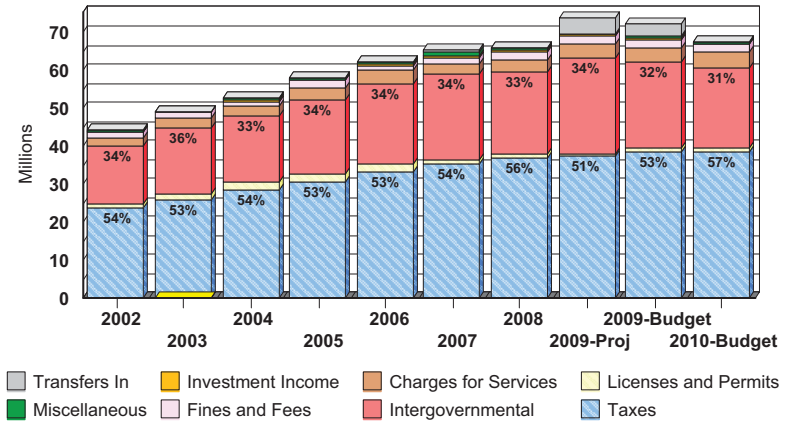
SUMMARY OF SOURCES AND USES

General Fund

Fiscal Year 2009/10 - Current Sources by Category



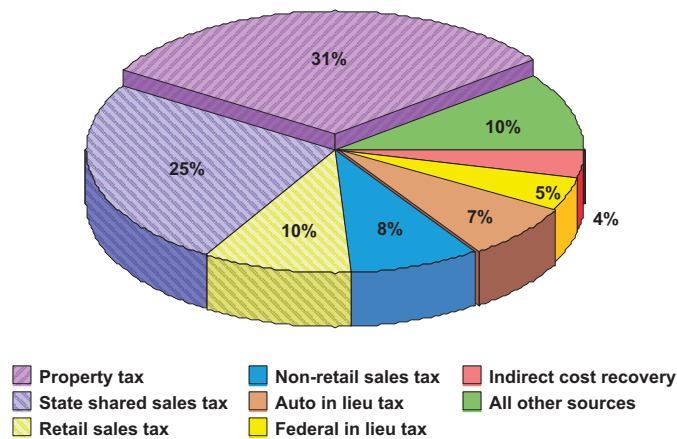
History - Current Sources by Category



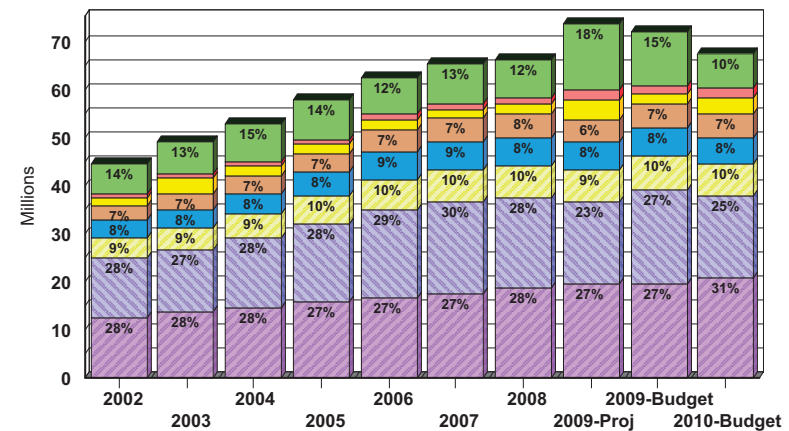
Above: Displays the revenue for the general fund's 2009/10 budget by category. The chart on the left shows Taxes and Intergovernmental revenues account for a total of 88% of total revenue. The graph on the right represents a nine (9) year history of the general fund's revenue by category. It shows revenues growing steadily, driven by taxes and intergovernmental sources.

Below: Portrays the major revenues in the general fund's 2009/10 budget by major revenue source; 88% of the general fund revenue is comprised of these seven (7) sources. Property taxes, State shared sales taxes and local retail taxes account for 75% of total revenues. To the right is a representation of a nine (9) year history of these major sources. It illustrates that the structure of these revenue sources has remained consistent from fiscal year 2001/02 to this fiscal year 2009/10.

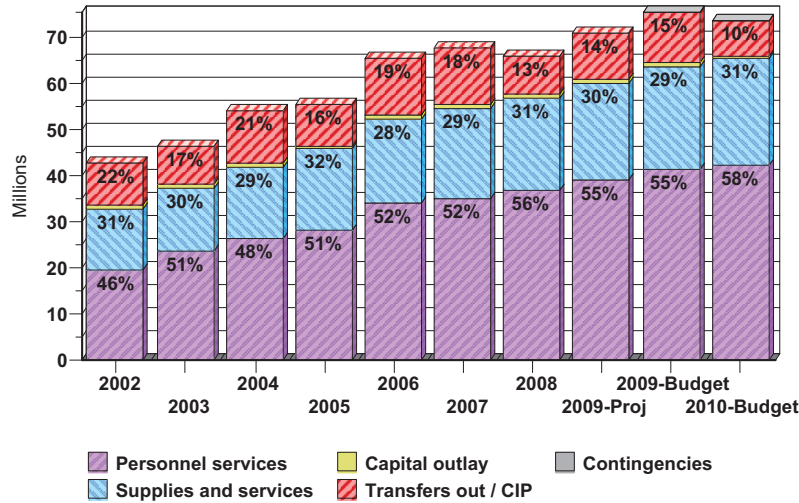
Fiscal Year 2009/10 - Major Sources



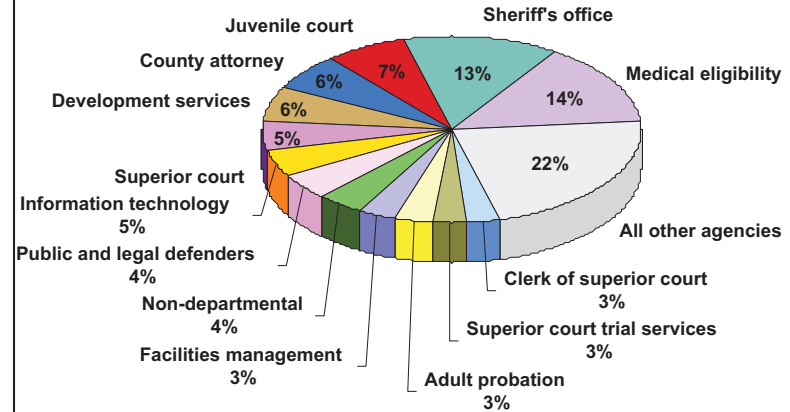
History - Major Sources



History - Current Uses by Classification



Fiscal Year 2009/10 - Uses by Department



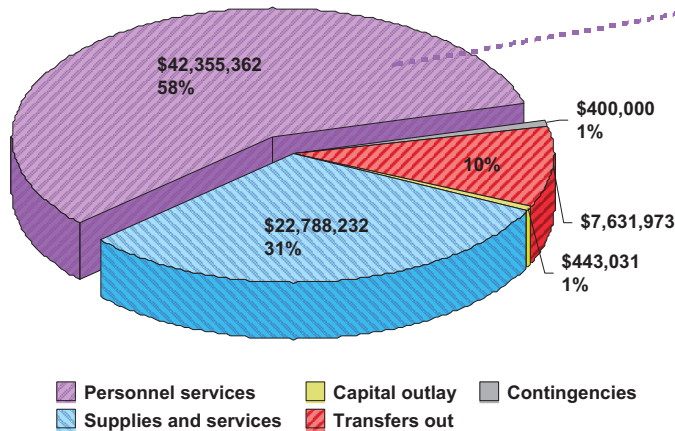
Above / Left: Delineates a nine (9) year history of the general fund's total uses by classification. It shows explosive growth, distributed relatively equally among uses.

Above / Right: Represents the allocation, by department in the general fund's 2009/10 budget. These thirteen (13) agencies account for 85% of the operating expenditures. Medical eligibility, Sheriff, Juvenile Court, County Attorney and Development Services combined are 49% of total operating expenditures.

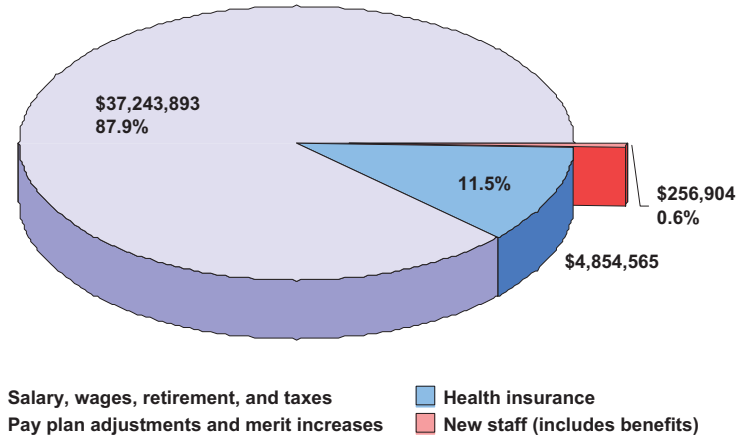
Below / Left: Displays the total uses for the general fund's 2009/10 budget. Personnel, supplies and services, and capital outlay accounts for 89% of the total uses.

Below / Right: Portrays the composition of Personnel services. Status quo staffing levels accounts for 87.9% of these costs.

Fiscal Year 2009/10 - Uses by Classification



Fiscal Year 2009/10 - Personnel Services



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SUMMARY OF SOURCES AND USES

	FY 2007-2008	FY 2008-2009		FY 2009-2010 Budget		
	Actual	Projected Actual	Amended Budget	Adopted	% Change to Projected	% Change to Amended
CURRENT SOURCES						
Revenues:						
Transaction privilege taxes:						
Retail	\$ 6,815,551	\$ 6,603,848	\$ 7,146,846	\$ 6,603,848	0.00%	-7.60%
Construction	2,200,333	2,312,569	2,004,850	2,312,569	0.00%	15.35%
All other	3,357,317	3,401,680	3,539,304	3,401,680	0.00%	-3.89%
State shared revenues:						
Transaction privilege taxes	18,693,288	16,951,580	19,446,305	16,980,800	0.17%	-12.68%
Auto in lieu	5,114,403	4,577,372	5,158,000	4,865,222	6.29%	-5.68%
Property taxes	18,731,286	19,636,901	19,779,000	20,820,522	6.03%	5.27%
Payment in lieu of taxes	1,910,901	4,255,385	1,936,291	3,036,291	-28.65%	56.81%
Indirect cost revenue	1,360,592	2,157,025	1,898,625	2,439,939	13.12%	28.51%
All other:						
Taxes	780,539	832,747	736,000	736,000	-11.62%	0.00%
Licenses and permits	988,829	685,840	1,086,250	913,102	33.14%	-15.94%
Intergovernmental	1,024,347	3,756,532	1,492,014	985,308	-73.77%	-33.96%
Charges for services	1,872,515	1,568,890	1,806,300	1,702,461	8.51%	-5.75%
Fines and fees	1,817,578	1,922,171	1,969,750	2,072,000	7.79%	5.19%
Investment income	560,995	450,000	450,000	300,000	-33.33%	-33.33%
Rents	16,122	16,122	16,122	16,122	0.00%	0.00%
Miscellaneous	464,794	482,000	305,912	251,575	-47.81%	-17.76%
Revenue Reversion	-	-	-	-		
Total revenues	65,709,390	69,610,662	68,771,569	67,437,439	-3.12%	-1.94%
Transfers In	203,936	3,832,198	3,312,948	-	-100.00%	-100.00%
Total current sources	\$ 65,913,326	\$ 73,442,860	\$ 72,084,517	\$ 67,437,439	-	-

SUMMARY OF SOURCES AND USES

General Fund

	FY 2007-2008	FY 2008-2009		FY 2009-2010 Budget		
	Actual	Projected Actual	Amended Budget	Adopted	% Change to Projected	% Change to Amended
CURRENT USES						
Expenditures:						
Adult Probation	\$ 2,118,943	\$ 2,180,503	\$ 2,200,993	\$ 2,274,290	4.30%	3.33%
Assessor	1,676,029	1,640,666	1,802,428	1,875,180	14.29%	4.04%
Attorney	3,940,311	4,131,103	4,296,916	4,334,259	4.92%	0.87%
Board of Supervisors	396,610	404,816	457,215	462,207	14.18%	1.09%
County Administrator	1,196,062	1,476,239	1,479,893	1,488,624	0.84%	0.59%
Clerk of Superior Court	1,838,792	1,914,860	1,951,515	2,019,784	5.48%	3.50%
Constables	276,786	274,653	282,186	290,893	5.91%	3.09%
Development Services	3,730,369	3,844,566	4,241,179	4,029,653	4.81%	-4.99%
Elections	330,053	529,074	464,743	351,436	-33.58%	-24.38%
Emergency Services	126,780	140,296	148,966	150,369	7.18%	0.94%
Fiduciary	474,377	471,667	528,006	616,814	30.77%	16.82%
Financial Services	1,276,676	1,253,798	1,322,257	1,374,024	9.59%	3.92%
General Services	1,961,985	1,976,778	2,207,485	2,056,488	4.03%	-6.84%
Human Resources - Operations	836,882	734,264	808,463	895,951	22.02%	10.82%
Information Technology Services	2,896,532	2,841,338	3,206,557	2,997,012	5.48%	-6.53%
Justice Courts	1,530,642	1,605,144	1,688,801	1,726,647	7.57%	2.24%
Juvenile Court	3,955,306	4,614,463	4,660,236	4,817,008	4.39%	3.36%
Legal Defender	820,767	1,220,661	1,126,361	1,162,768	-4.74%	3.23%
Medical Eligibility Programs	8,966,612	9,270,523	9,464,374	9,398,549	1.38%	-0.70%
Non-Departmental	1,199,153	1,141,692	2,702,798	3,995,833	249.99%	47.84%
Parks	14,477	15,000	29,571	29,493	96.62%	-0.26%
Public Defender	1,557,508	1,993,455	1,837,845	2,017,896	1.23%	9.80%
Recorder	510,322	541,442	616,216	611,230	12.89%	-0.81%
School Superintendent	343,407	307,168	365,593	365,151	18.88%	-0.12%
Sheriff's Office	8,254,209	8,107,190	9,176,021	9,210,488	13.61%	0.38%
Solid Waste	894,294	577,817	749,868	752,232	30.19%	0.32%
Superior Court	3,172,344	3,454,454	3,551,361	3,601,341	4.25%	1.41%
Superior Court Trial Services	2,621,773	1,883,814	2,016,768	2,105,763	-	4.41%
Treasurer	638,134	687,517	710,862	726,062	5.61%	2.14%
Vacancy factor	-	-	(2,099,418)	(2,302,453)	-	9.67%
Total General Fund Expenditures	\$ 57,556,135	\$59,234,961	\$ 61,996,059	\$ 63,434,992	7.09%	2.32%

General Fund

SUMMARY OF SOURCES AND USES

	FY 2007-2008	FY 2008-2009		FY 2009-2010 Budget		
	Actual	Projected Actual	Amended Budget	Adopted	% Change to Projected	% Change to Amended
Transfers Out:						
Capital Improvement:						
General construction	\$ 140,000	\$ 120,000	\$ 120,000	\$ 120,000	0.00%	0.00%
Administration building	36,032	-	-	-	-	-
Oracle Applications	31,000	73,000	73,000	5,250	-92.81%	-92.81%
Fire system upgrades and repairs	-	25,000	25,000	25,000	0.00%	0.00%
Economic Development	-	400,000	400,000	-	-100.00%	-100.00%
Surveillance Equipment	-	70,000	70,000	-	-100.00%	-100.00%
Historic Courthouse courtroom	71,500	-	-	-	-	-
EDMS	51,507	-	-	-	-	-
Enterprise GIS	150,000	37,000	37,000	-	-100.00%	-100.00%
Radio Con to 800mhz (exc Sheriff)	171,776	-	-	-	-	-
Desert Trails	30,000	50,000	50,000	-	-100.00%	-100.00%
East Satellite County Offices	-	1,108,091	1,767,938	333,616	-69.89%	-81.13%
South Satellite County Offices	332,192	259,217	790,217	-	-100.00%	-100.00%
Health Building Stabilization	-	531,000	-	-	-100.00%	-
Gadsden Park	40,000	-	-	-	-	-
Matches and subsidies:						
Adult probation building debt service	305,291	-	288,392	-	-	-100.00%
Rabies control fund	-	-	-	-	N/A	N/A
Victim's service match and subsidy	147,388	114,892	114,892	162,027	41.03%	41.03%
Housing Conventional 13-6 PHA	-	-	18,950	-	-	-100.00%
Superior Court	2,056	2,056	2,056	2,056	0.00%	0.00%
County Probation Subsidy	-	-	-	92,400	-	-
Fill the gap subsidy - Superior Court	-	-	128,713	-	-	-100.00%
Byrne grant subsidy - Co Attorney	-	-	-	-	N/A	N/A
Juvenile Incentive Block Grant	727	3,864	-	2,960	-23.40%	-
HURF VLT Reimbursement	-	133,008	-	-	-100.00%	-
Child support sub Sup & Clk of Crt	24,432	25,181	25,181	25,541	1.43%	1.43%

SUMMARY OF SOURCES AND USES

General Fund

	FY 2007-2008	FY 2008-2009		FY 2009-2010 Budget		
	Actual	Projected Actual	Amended Budget	Adopted	% Change to Projected	% Change to Amended
Statutory Obligations						
Jail district maintenance of effort	6,011,009	6,311,558	6,311,558	6,412,801	1.60%	1.60%
County contribution to public hlth	786,898	786,898	786,898	786,898	0.00%	0.00%
Total transfers out	8,331,808	10,050,765	11,009,795	7,968,549	-20.72%	-27.62%
Total current uses	\$ 65,887,943	\$ 69,285,726	\$ 73,005,854	\$ 71,403,541	(0)	(0)
Excess / (Deficiency) of current sources over / (under) current uses	25,383	4,157,134	(921,337)	(3,966,102)	-195.40%	330.47%
NON-CURRENT SOURCES						
Fund balance beginning of fiscal year	\$ 13,978,666	\$ 14,004,049	\$ 15,014,822	\$ 18,161,183	29.69%	20.96%
Total non-current sources	13,978,666	14,004,049	15,014,822	18,161,183	29.69%	20.96%
NON-CURRENT USES						
Set asides:						
Contingencies	-	-	419,589	300,000	-	-28.50%
Reserves:						
Cash flows	-	-	7,866,441	8,178,543	-	0.00%
Reversion	-	-	2,324,333	2,095,222	-	-9.86%
Emergencies	-	-	3,483,122	3,621,316	-	3.97%
Total non-current uses	-	-	14,093,485	14,195,081	-	0.00%
Excess / (Deficiency) of non-current sources over / (under) non-current uses	\$ 13,978,666	\$ 14,004,049	\$ 921,337	\$ 3,966,102	-71.68%	330.47%

General Fund

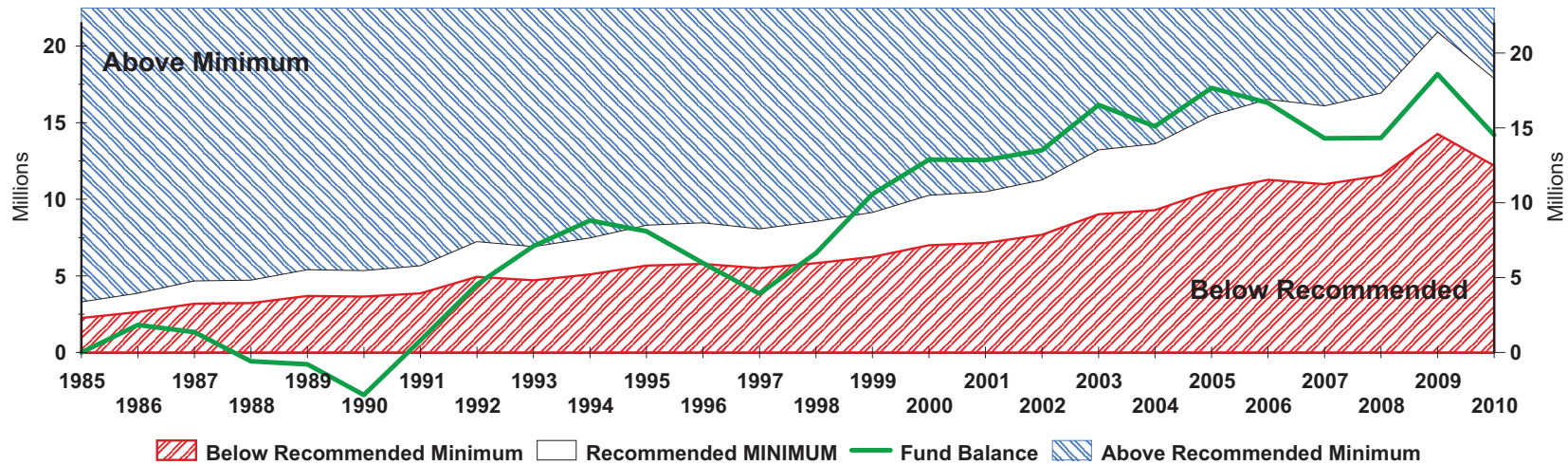
SUMMARY OF SOURCES AND USES

	FY 2007-2008	FY 2008-2009		FY 2009-2010 Budget		
	Actual	Projected Actual	Amended Budget	Adopted	% Change to Projected	% Change to Amended
TOTAL SOURCES						
Current sources available	\$ 65,913,326	\$73,442,860	\$ 72,084,517	\$ 67,437,439	-8.18%	-6.45%
Non-current sources	13,978,666	14,004,049	15,014,822	18,161,183	29.69%	20.96%
Total sources	79,891,992	87,446,909	87,099,339	85,598,622	-2.11%	-1.72%
TOTAL USES						
Current uses	65,887,943	69,285,726	73,005,854	71,403,541	3.06%	-2.19%
Non-current uses	-	-	14,093,485	14,195,081	-	0.72%
Total uses	65,887,943	69,285,726	87,099,339	85,598,622	23.54%	-1.72%
Undesignated fund balance	\$ 14,004,049	\$18,161,183	-	-	-100.00%	-

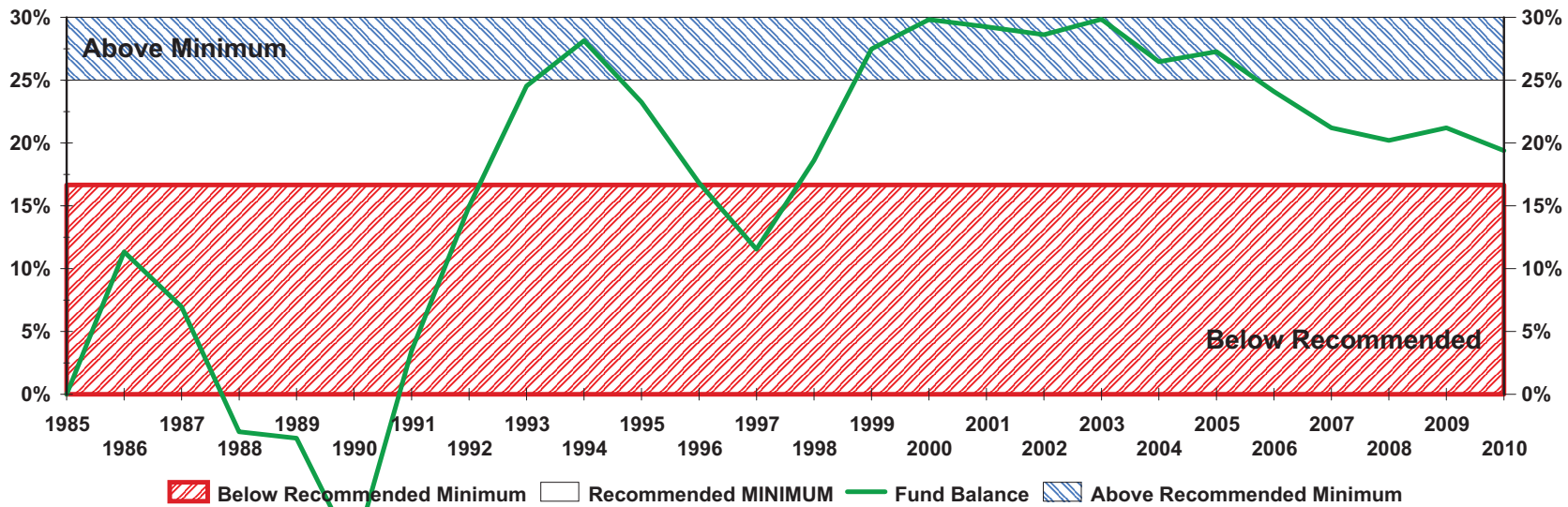
FUND BALANCE

General Fund

In Dollars



As a Percentage



These percentages are calculated on the subsequent fiscal year's projected budget

The following graph shows the forecasted Revenues and Expenditures for the General Fund. The Cash Balance is determined to remain at the required levels to protect cash flow.

Revenue: Revenue is projected to remain flat for the five year period as a whole. Local trends had been running contrary to state and national trends. However, trends in the latter part of FY08/09 were more comparable to state and national trends and, as such, we have adjusted the revenue projections accordingly. FY10 revenue is projected to be approximately 4% below the FY09 level due to the exclusion of one-time revenue received in FY09 and current local revenue trends. FY11 revenue is projected to remain at the FY10 level while revenue is projected to grow 1.5% - 2% per year in FY12 through FY14 based on current economic forecasts.

Expenditures: FY10 is projected to be 6% above the FY09 level primarily due to increased set-asides. With revenue projected to decrease in FY11 and FY12, expenditures are also projected to decrease to maintain the cash balance in the \$14 million range. Expenditures are projected to grow an average of 1.5% - 2% per year in FY13 and FY14.

Cash Balance: FY10 cash balance is projected to be approximately 22% below the FY09 level. This is primarily due to the exclusion of one-time revenue received in FY09. The balance is projected to remain at the FY10 level in FY11 and FY12 and then decline 7% per year in FY13 and FY14.

