

FISCAL YEAR 2014 ADOPTED BUDGET

Summary by Fund

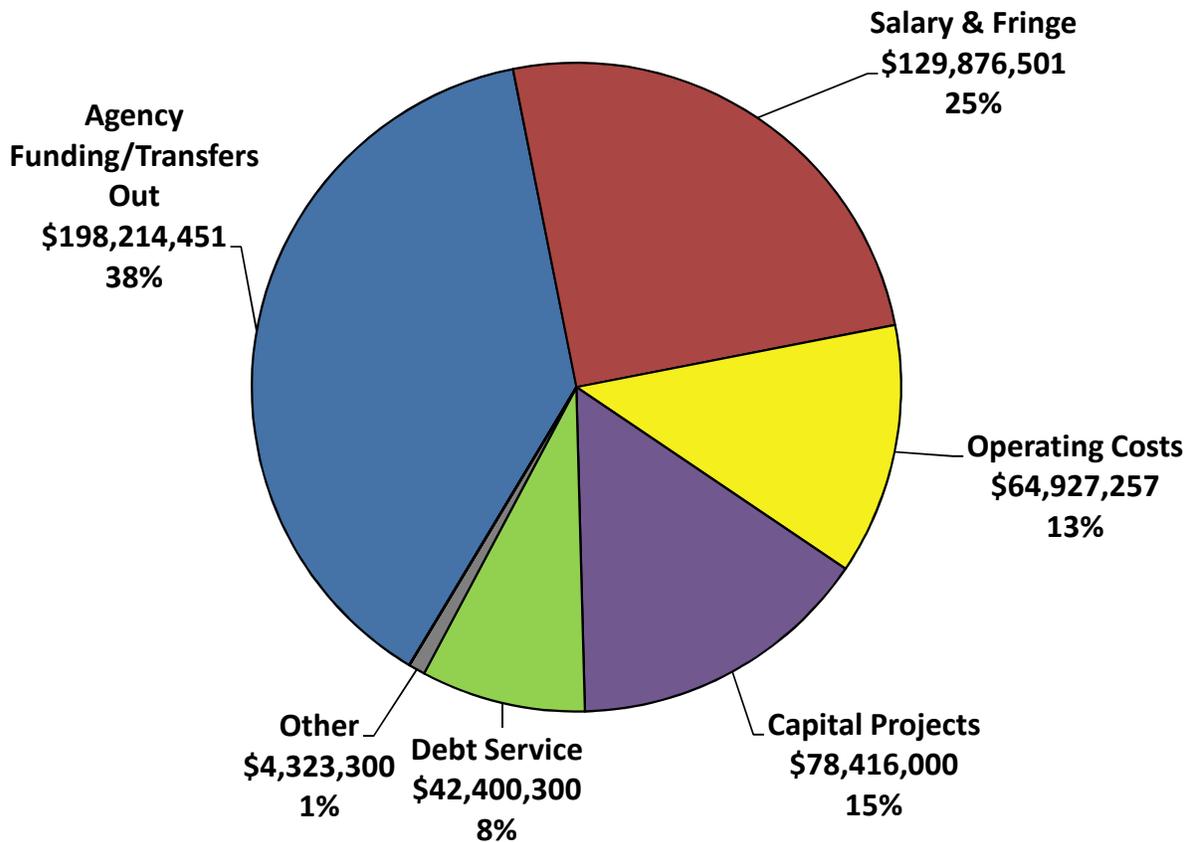
DESCRIPTION	FY2014			FY2013		% Chg.
	OPERATING REVENUE	OTHER SOURCES	FUND BALANCE	APPROPRIATION TOTAL	APPROPRIATION TOTAL ⁴	
GOVERNMENTAL FUNDS:						
General Fund	\$334,490,600	\$1,659,400	\$2,921,600 ¹	\$339,071,600	\$325,073,900	4.3%
Capital Project Fund						
General Government	\$53,495,000	\$1,213,000		\$54,708,000	\$47,442,000	15.3%
Water & Sewer	17,860,000		590,000 ¹	18,450,000	10,811,000	70.7%
Watershed Protection and Restoration	5,258,000			5,258,000	5,824,000	-9.7%
Solid Waste- Landfill	0			0	9,020,000	-100.0%
Total Capital Projects	\$76,613,000	\$1,213,000	\$590,000	\$78,416,000	\$73,097,000	7.3%
Developer's Rights & Responsibilities			909,500 ¹	909,500	0	
Total Capital Project Fund	\$76,613,000	\$1,213,000	\$1,499,500	\$79,325,500	\$73,097,000	8.5%
Debt Service Fund	\$15,801,100	\$909,500	\$1,061,800 ^{1&2}	\$17,772,400	\$16,124,800	10.2%
Special Revenue Funds						
Fire & Rescue	\$11,597,120			\$11,597,120	\$11,793,686	-1.7%
Housing Assistance	11,171,418	46,000	170,392 ²	11,387,810	11,388,610	0.0%
Transportation	4,913,351	2,529,701		7,443,052	6,814,855	9.2%
Cable TV Access/I-Net Fund	2,717,000			2,717,000	2,432,700	11.7%
Judicial Grants	1,046,598	398,452		1,445,050	1,783,974	-19.0%
Charles County Advocacy Council for Children, Youth, and Families	1,140,624		43,205 ²	1,183,829	1,219,156	-2.9%
Public Safety Grants	598,037	516,500		1,114,537	1,608,053	-30.7%
Aging Grants	871,513			871,513	985,199	-11.5%
Housing - Special Loans	400,000			400,000	400,000	0.0%
Sheriffs Special Programs	256,600		8,000 ²	264,600	385,900	-31.4%
Emergency Management	98,810	96,000		194,810	808,343	-75.9%
Drug Forfeitures	106,000		28,000 ²	134,000	246,500	-45.6%
Southern MD Criminal Justice Academy	88,000	44,000		132,000	147,400	-10.4%
Agricultural Preservation	30,000	95,600		125,600	532,050	-76.4%
Nuisance Abatement Fund	100,000			100,000	0	new
Animal Shelter / Control Services	79,000		20,800 ²	99,800	120,353	-17.1%
Law Library	68,400	3,000		71,400	71,400	0.0%
Community Development Administration	64,000			64,000	433,743	-85.2%
Tourism Grant	40,588			40,588	41,898	-3.1%
Planning Grants	9,000			9,000	58,451	-84.6%
Community Development Block Grants	0			0	375,000	-100.0%
Total Special Revenue	\$35,396,059	\$3,729,253	\$270,397	\$39,395,709	\$41,647,271	-5.4%
PROPRIETARY FUNDS:						
Enterprise Funds						
Water & Sewer	\$26,263,600			\$26,263,600	\$24,914,100	5.4%
Solid Waste- Landfill	4,796,900		66,700 ²	4,863,600	5,239,500	-7.2%
Environmental Services	3,577,800		123,500 ^{2&3}	3,701,300	4,375,700	-15.4%
Inspections & Review	2,824,900			2,824,900	2,704,700	4.4%
Recreation	2,576,000		53,000 ²	2,629,000	2,545,100	3.3%
Watershed Protection and Restoration	2,133,000			2,133,000	0	new
Vending Machine	104,000			104,000	104,000	0.0%
Tourism Stadium Concert	73,200			73,200	73,200	0.0%
Total Enterprise Fund	\$42,349,400	\$0	\$243,200	\$42,592,600	\$39,956,300	6.6%
Total All Funds	\$504,650,159	\$7,511,153	\$5,996,497	\$518,157,809	\$495,899,271	4.5%

Footnotes:

1. Represents use of Fund Balance for Capital Projects and other programs.
2. The fund balance appropriation represents plans to utilize surplus funds.
3. The fund balance appropriation represents use of equipment reserve funds.
4. The FY2013 Appropriation represents the Adopted budget except for the Special Revenue funds. The Amended budget is used due to the frequent late changes in grant awards and budgets.

FISCAL YEAR 2014 APPROVED EXPENDITURES BY ACCOUNT CLASSIFICATION

TOTAL = \$518,157,809



	FY2012 BUDGET	% total	FY2013 BUDGET	% total	FY2014 ADOPTED	% total
Agency Funding/Transfers Out	\$184,296,302	41.2%	\$193,429,245	39.0%	\$198,214,451	38.3%
Salary & Fringe	116,087,763	25.9%	121,937,549	24.6%	129,876,501	25.1%
Operating Costs	61,954,652	13.8%	64,156,822	12.9%	64,927,257	12.5%
Capital Projects	41,709,000	9.3%	73,097,000	14.7%	78,416,000	15.1%
Debt Service	39,866,500	8.9%	39,641,500	8.0%	42,400,300	8.2%
Capital Outlay/Maintenance	2,921,902	0.7%	2,777,555	0.6%	2,838,800	0.5%
Operating Contingency	605,400	0.1%	179,200	0.0%	718,600	0.1%
Equipment Reserve	128,500	0.0%	680,400	0.1%	765,900	0.1%
TOTAL ALL FUNDS	\$447,570,019		\$495,899,271		\$518,157,809	

NOTE: The FY2012 and FY2013 Budgets listed above reflect the adopted budget of all funds except for the Special Revenue funds. The amended budget is used due to the frequent late changes in grant awards and budgets.

FUND BALANCE

Governmental Funds report the net effect of assets less liabilities at any given point in time as fund balance. The balance in this account is the cumulative results of revenues and expenditures over time. For Proprietary Funds, fund equity is classified as net assets. On the following pages the Schedule of Revenues, Expenditures, and Changes in Fund Balance/Net Assets provides the audited figures for Fiscal Year 2012 and estimates for Fiscal Year 2013 and Fiscal Year 2014. Fiscal Year 2013 estimates are based on unaudited figures. Fiscal Year 2014 represents the approved budget for the General Fund, Other Governmental Funds, and an estimate is provided for the Debt Service Fund. For the Enterprise Funds, Fiscal Year 2014 estimates were developed using the basis of accounting in order to accurately reflect the net change in fund balance. As discussed earlier, the basis for budgeting differs from the basis of accounting for the Enterprise Funds due to the treatment of debt payments, capital outlay, depreciation, and reserve accounts. The Capital Project Fund estimates for Fiscal Year 2014 take into account projects that are carried over from prior fiscal years. Budget Amendments are done in the beginning of the Fiscal Year to re-appropriate these funds.

Changes in Fund Balance/Net Assets:

General Fund: Fiscal Year 2012 ended with a gain of \$5.1 million due to an unanticipated sale of property and due to conservative spending. At the end of Fiscal Year 2013 fund balance is estimated to decrease \$2.4 million. The use of \$5.4 million of fund balance was approved for Fiscal Year 2013; however cost savings prevented the need for the appropriated amount. Per the County's Fund Balance policy, the fund balance shall not be less than 8% and not more than 15% of the total budgeted operating revenues. Fund balance remains within the stated limits including the Fiscal Year 2014 use of fund balance in the amount of \$2.9 million. Fiscal Year 2014 fund balance has been appropriated for:

- \$644 thousand will be used to fund a portion of the Capital Improvement Program. A revenue windfall in Fiscal Year 2006 was set aside and the use limited to funding the Capital Improvement Program.
- \$77 thousand is being used for the Housing Authority. This portion of fund balance was originally generated from the sale of surplus property and set aside for use by the Housing Authority.
- \$1.9 million will be used towards debt service payments on the FY2012 Bond Issue and to pay for capital projects. A bond premium of this amount was received in FY2012 and the use is legally restricted.
- \$250 thousand is being used towards the OPEB contribution. These funds were generated from a Medicare subsidy.

Capital Project Fund: This fund fluctuates from year to year based on the timing and activity of capital project construction. Capital projects tend to be multi-year endeavors; therefore, timing the projects' financing will cause the fund balance to increase and decrease. A surplus of \$11.1 million occurred in Fiscal Year 2012. Fund balance is anticipated to decline by \$10.3 million in Fiscal Year 2013 and \$13.2 million in Fiscal Year 2014 as projects progress.

Debt Service Fund: Operating gains and losses will be incurred due to the timing of debt payments and related note repayment schedules. Due to a delay in the start of a new development, excise tax revenues were not received in FY2012 from a developer as anticipated causing a loss for that year. It is anticipated that these funds will be received in Fiscal Year 2014.

Other Governmental Funds: Fiscal Year 2012 ended the year with a \$1.3 million decrease in fund balance; a decrease of 17%. Fund balance is estimated to decline in Fiscal Year 2013 and Fiscal Year 2014 as various programs utilize prior year surpluses. Fund Balance will be allocated in future years according to program requirements or formal designations. The fund equity is estimated to remain in excess of \$5 million at the end of Fiscal Year 2014.

Water and Sewer Fund: Net assets for the Water and Sewer Fund increased by \$1.5 million in Fiscal Year 2012; an increase of 1.5%. Fiscal Year 2013 is estimated to increase by \$2.2 million and Fiscal Year 2013 is estimated to increase by \$1.1 million. These amounts are relatively insignificant to a fund equity that remains in excess of \$100 million.

Solid Waste Fund: Net assets for the Solid Waste Fund have increased by \$1.0 million in Fiscal Year 2012; an increase of 4.8%. Fiscal Year 2013 is estimated to increase by \$1.2 million. Due to construction of the next landfill cell, fund equity is estimated to decrease by \$6.8 million in Fiscal Year 2014 as the construction saving reserve is utilized. The fund equity is estimated to remain in excess of \$16 million.

Other Enterprise Funds: A \$200 thousand gain in Fiscal Year 2012 increased fund equity by 16%. The gain was caused by surpluses in the Recreation Fund and the Environmental Service Fund. Surpluses are being estimated for the various enterprise funds in Fiscal Year 2013 which will increase fund equity by \$1 million. An overall net fund equity gain of 5% is expected in Fiscal Year 2014 and fund balance is expected to remain in excess of \$2 million.

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

All Governmental Fund Types and Proprietary Funds Three-Year Comparisons

(amounts expressed in thousands)

	GOVERNMENTAL FUNDS					
	General Fund			Capital Projects Fund		
	FY2012 Actual	FY2013 Estimated	FY2014 Approved	FY2012 Actual	FY2013 Estimated	FY2014 Estimated
Revenues						
Property Taxes	\$183,893	\$189,508	\$201,088	\$0	\$0	\$0
Income Taxes	97,180	98,785	106,240	0	0	0
Other Local Taxes	10,795	13,659	13,416	0	0	0
Licenses & Permits	912	969	930	0	0	0
Federal Grants	1,368	428	8	2,129	216	678
State Grants	1,260	1,233	1,630	1,213	863	8,300
Local Governments	429	453	489	308	0	0
Service Charges	5,851	5,824	5,886	1,713	3,153	6,926
Fines & Forfeitures	1,131	2,244	2,378	0	0	0
Interest	149	183	300	0	0	0
Rent Revenues	1,204	1,336	1,331	0	0	0
Miscellaneous	5,101	496	795	1,111	203	1,549
Total Revenues	\$309,272	\$315,116	\$334,491	\$6,475	\$4,435	\$17,453
Expenditures						
General Government	\$12,121	\$13,313	\$14,788	\$7,249	\$6,938	\$11,839
Fiscal & Administrative Services	5,408	5,484	5,788	0	0	0
Public Works - Facilities	15,551	16,186	17,550	760	629	1,571
Public Works - Utilities	0	0	0	0	0	0
Community Services	3,330	3,622	3,913	343	34	385
Planning & Growth Mgmt.	2,330	2,393	2,629	590	124	367
Public Safety	77,341	79,787	89,135	2,330	206	2,484
Health & Social Services	4,188	4,115	4,090	97	0	0
Conservation of Natural Resources	586	583	643	1,042	988	3,573
Economic Development	925	1,134	1,505	0	0	29
Education Appropriations	156,939	167,011	172,594	7,393	19,265	48,071
Other	422	1,726	1,115	0	0	0
Debt Service	20,438	20,283	20,061	0	0	0
Total Expenditures	\$299,577	\$315,639	\$333,813	\$19,804	\$28,185	\$68,318
Operating Gain/(Loss)	\$9,695	(\$523)	\$678	(\$13,329)	(\$23,749)	(\$50,865)
Other Financing Sources/(Uses):						
Bond/Lease Proceeds/Premium	3,089	4,895	609	18,800	12,300	37,321
Transfers In	1,457	350	1,050	5,609	1,109	1,213
Transfers Out	(9,118)	(7,141)	(5,259)	0	0	(910)
Net Change in Fund Balance	\$5,123	(\$2,419)	(\$2,922)	\$11,080	(\$10,340)	(\$13,241)
Fund Balance- Beginning of Year	40,384	45,507	43,088	38,552	49,632	39,292
Fund Balance - End of Year	\$45,507	\$43,088	\$40,166	\$49,632	\$39,292	\$26,051

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

All Governmental Fund Types and Proprietary Funds Three-Year Comparisons

(amounts expressed in thousands)

	GOVERNMENTAL FUNDS					
	Debt Service Fund			Other Governmental Funds		
	FY2012 Actual	FY2013 Estimated	FY2014 Estimated	FY2012 Actual	FY2013 Estimated	FY2014 Approved
Revenues						
Property Taxes	\$1,268	\$1,181	\$1,243	\$12,378	\$11,520	11,374
Income Taxes	0	0	0	0	0	0
Other Local Taxes	5,784	7,648	12,136	0	472	0
Licenses & Permits	0	0	0	0	0	0
Federal Grants	0	0	0	13,519	14,458	14,821
State Grants	0	0	0	2,391	2,260	2,372
Local Governments	0	0	0	82	88	88
Service Charges	0	0	0	5,401	5,305	6,100
Fines & Forfeitures	0	0	0	386	291	328
Interest Income	1,915	1,705	1,785	7	7	7
Rent Revenues	0	0	0	0	3	0
Miscellaneous	3,547	3,483	4,043	305	367	305
Total Revenues	\$12,514	\$14,016	\$19,208	\$34,467	\$34,771	\$35,396
Expenditures						
General Government	\$0	\$0	\$0	\$2,226	\$2,370	3,233
Fiscal & Administrative Services	0	0	0	0	0	0
Public Works - Facilities	0	0	0	239	22	0
Public Works - Utilities	0	0	0	0	0	0
Community Services	0	0	0	18,916	19,102	20,166
Planning & Growth Mgmt.	0	0	0	194	36	9
Public Safety	0	0	0	14,509	14,810	13,537
Health & Social Services	0	0	0	1,115	1,174	1,184
Conservation of Natural Resources	0	0	0	609	527	126
Economic Development	0	0	0	114	42	41
Education Appropriations	0	0	0	73	88	100
Other	0	0	0	0	0	0
Debt Service	20,261	16,122	17,772	0	0	0
Total Expenditures	\$20,261	\$16,122	\$17,772	\$37,995	\$38,171	\$38,396
Operating Gain/(Loss)	(\$7,748)	(\$2,106)	\$1,435	(\$3,528)	(\$3,400)	(\$3,000)
Other Financing Sources/(Uses):						
Bond/Lease Proceeds/Premium	0	0	0	0	0	0
Transfers In	4,416	2,686	910	3,130	3,207	3,729
Transfers Out	0	0	0	(863)	(350)	(1,000)
Net Change in Fund Balance	(\$3,332)	\$579	\$2,345	(\$1,261)	(\$544)	(\$270)
Fund Balance- Beginning of Year	44,977	41,645	42,224	7,732	6,471	5,928
Fund Balance - End of Year	\$41,645	\$42,224	\$44,569	\$6,471	\$5,928	\$5,657

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

All Governmental Fund Types and Proprietary Funds

Three-Year Comparisons

(amounts expressed in thousands)

	ENTERPRISE FUNDS					
	Water and Sewer Fund			Solid Waste Fund		
	FY2012 Actual	FY2013 Estimated	FY2014 Estimated	FY2012 Actual	FY2013 Estimated	FY2014 Estimated
Revenues						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Income Taxes	0	0	0	0	0	0
Other Local Taxes	0	0	0	0	0	0
Licenses & Permits	53	53	54	3	2	3
Federal Grants	0	0	0	0	0	0
State Grants	0	0	0	0	0	0
Local Governments	749	818	866	0	0	0
Service Charges	26,241	31,352	31,267	6,253	5,266	4,792
Fines & Forfeitures	472	530	502	0	0	0
Interest Income	37	35	35	16	19	18
Rent Revenues	255	259	260	0	0	0
Miscellaneous	817	193	2,080	3	(1)	2
Total Revenues	\$28,625	\$33,241	\$35,064	\$6,274	\$5,286	\$4,815
Expenditures						
General Government	\$1,270	\$1,213	\$1,213	\$189	\$203	\$203
Fiscal & Administrative Services	518	516	599	0	0	0
Public Works - Facilities	0	0	0	4,487	3,911	11,367
Public Works - Utilities	22,417	25,890	28,577	0	0	0
Community Services	0	0	0	0	0	0
Planning & Growth Mgmt.	745	717	652	0	0	0
Public Safety	0	0	0	0	0	0
Health & Social Services	0	0	0	0	0	0
Conservation of Natural Resources	0	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Education Appropriations	0	0	0	0	0	0
Other	0	0	0	0	0	0
Debt Service	2,192	2,681	2,859	3	1	1
Total Expenditures	\$27,143	\$31,016	\$33,900	\$4,679	\$4,115	\$11,570
Operating Gain/(Loss)	\$1,481	\$2,225	\$1,164	\$1,595	\$1,171	(\$6,755)
Other Financing Sources/(Uses):						
Bond/Lease Proceeds/Premium	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Transfers Out	0	0	0	(600)	0	0
Change in Net Assets	\$1,481	\$2,225	\$1,164	\$996	\$1,171	(\$6,755)
Net Assets- Beginning of Year	100,872	102,353	104,578	20,882	21,877	23,048
Net Assets- End of Year	\$102,353	\$104,578	\$105,742	\$21,877	\$23,048	\$16,293

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN NET ASSETS

All Governmental Fund Types and Proprietary Funds Three-Year Comparisons *(amounts expressed in thousands)*

	ENTERPRISE FUNDS					
	Other Enterprise Funds			Total Enterprise Funds		
	FY2012 Actual	FY2013 Estimated	FY2014 Estimated	FY2012 Actual	FY2013 Estimated	FY2014 Estimated
Revenues						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Income Taxes	0	0	0	0	0	0
Other Local Taxes	0	0	0	0	0	0
Licenses & Permits	5	5	5	61	60	62
Federal Grants	4	4	5	4	4	5
State Grants	20	20	20	20	20	20
Local Governments	0	0	0	749	818	866
Service Charges	9,623	10,785	11,654	42,117	47,404	47,712
Fines & Forfeitures	0	0	0	472	530	502
Interest Income	11	10	13	64	65	66
Rent Revenues	643	670	671	898	929	931
Miscellaneous	89	87	142	909	279	2,224
Total Revenues	\$10,395	\$11,582	\$12,509	\$45,293	\$50,109	\$52,388
Expenditures						
General Government	\$312	\$316	\$391	\$1,771	\$1,732	\$1,806
Fiscal & Administrative Services	0	0	0	518	516	599
Public Works - Facilities	3,894	4,014	4,602	8,382	7,925	15,968
Public Works - Utilities	0	0	0	22,417	25,890	28,577
Community Services	2,861	2,847	3,209	2,861	2,847	3,209
Planning & Growth Mgmt.	3,271	3,535	4,202	4,016	4,251	4,853
Public Safety	126	84	90	126	84	90
Health & Social Services	0	0	0	0	0	0
Conservation of Natural Resources	0	0	0	0	0	0
Economic Development	0	0	0	0	0	0
Education Appropriations	0	0	0	0	0	0
Other	0	0	0	0	0	0
Debt Service	77	169	243	2,272	2,852	3,103
Total Expenditures	\$10,541	\$10,964	\$12,735	\$42,363	\$46,096	\$58,205
Operating Gain/(Loss)	(\$147)	\$618	(\$226)	\$2,930	\$4,013	(\$5,817)
Other Financing Sources/(Uses):						
Bond/Lease Proceeds/Premium	0	0	0	0	0	0
Transfers In	404	418	368	404	418	368
Transfers Out	(19)	0	0	(619)	0	0
Change in Net Assets	\$239	\$1,036	\$142	\$2,716	\$4,432	(\$5,449)
Net Assets- Beginning of Year	1,503	1,742	2,778	123,257	125,972	130,404
Net Assets- End of Year	\$1,742	\$2,778	\$2,920	\$125,972	\$130,404	\$124,955

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE/ NET ASSETS

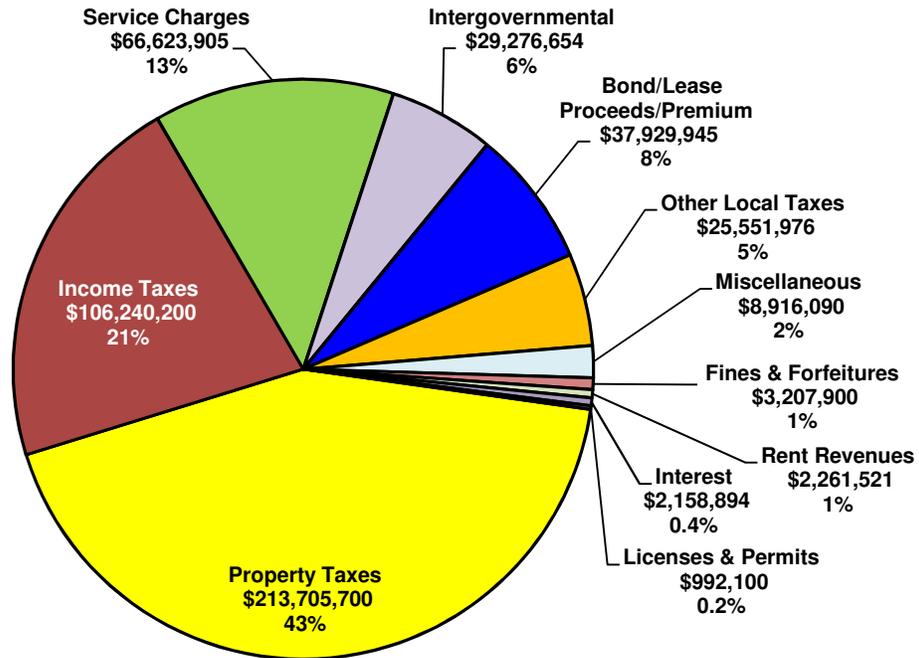
All Governmental Fund Types and Proprietary Funds Three-Year Comparisons

(amounts expressed in thousands)

	Total Governmental Funds			TOTAL ALL FUNDS		
	FY2012 Actual	FY2013 Estimated	FY2014 Estimated	FY2012 Actual	FY2013 Estimated	FY2014 Estimated
Revenues						
Property Taxes	\$197,538	\$202,209	\$213,706	\$197,538	\$202,209	\$213,706
Income Taxes	97,180	98,785	106,240	97,180	98,785	106,240
Other Local Taxes	16,579	21,778	25,552	16,579	21,778	25,552
Licenses & Permits	912	969	930	972	1,029	992
Federal Grants	17,016	15,102	15,508	17,020	15,106	15,513
State Grants	4,865	4,355	12,302	4,885	4,375	12,321
Local Governments	818	541	577	1,566	1,359	1,443
Service Charges	12,965	14,282	18,912	55,082	61,686	66,624
Fines & Forfeitures	1,516	2,535	2,706	1,989	3,064	3,208
Interest	2,071	1,894	2,092	2,135	1,959	2,159
Rent Revenues	1,204	1,339	1,331	2,102	2,268	2,262
Miscellaneous	10,064	4,548	6,692	10,973	4,828	8,916
Total Revenues	\$362,727	\$368,337	\$406,547	\$408,021	\$418,447	\$458,935
Expenditures						
General Government	\$21,596	\$22,622	\$29,860	\$23,368	\$24,354	\$31,667
Fiscal & Administrative Services	5,408	5,484	5,788	5,925	6,000	6,387
Public Works - Facilities	16,550	16,837	19,120	24,932	24,761	35,089
Public Works - Utilities	0	0	0	22,417	25,890	28,577
Community Services	22,588	22,759	24,465	25,449	25,605	27,674
Planning & Growth Mgmt.	3,114	2,553	3,005	7,130	6,804	7,858
Public Safety	94,179	94,804	105,156	94,305	94,888	105,246
Health & Social Services	5,400	5,289	5,274	5,400	5,289	5,274
Conservation of Natural Resources	2,237	2,097	4,342	2,237	2,097	4,342
Economic Development	1,039	1,176	1,575	1,039	1,176	1,575
Education Appropriations	164,405	186,365	220,765	164,405	186,365	220,765
Other	422	1,726	1,115	422	1,726	1,115
Debt Service	40,700	36,405	37,834	42,972	39,257	40,937
Total Expenditures	\$377,637	\$398,117	\$458,299	\$420,000	\$444,213	\$516,504
Operating Gain/(Loss)	(\$14,910)	(\$29,779)	(\$51,752)	(\$11,979)	(\$25,766)	(\$57,569)
Other Financing Sources/(Uses):						
Bond/Lease Proceeds/Premium	21,889	17,195	37,930	21,889	17,195	37,930
Transfers In	14,611	7,352	6,902	15,015	7,770	7,270
Transfers Out	(9,980)	(7,491)	(7,168)	(10,599)	(7,491)	(7,168)
Net Change	\$11,610	(\$12,724)	(\$14,088)	\$14,325	(\$8,292)	(\$19,537)
Fund Balance- Beginning of Year	131,645	143,255	130,532			
Fund Balance - End of Year	\$143,255	\$130,532	\$116,443			

FY14 Total Estimated Revenues by Account Classification

Total = \$496,864,885



NOTE: Total Estimated Revenues include Bond/Lease Proceeds/Premium.

FY14 Total Estimated Expenses by Function

Total = \$516,503,840

