

Special Revenue Funds

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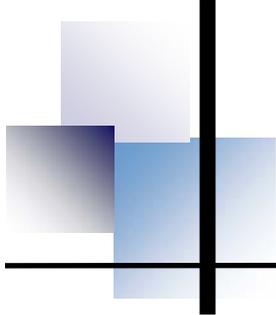
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District Attorney Confiscated Funds

SPECIAL REVENUE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>35,069</u>	<u>62,786</u>	<u>164,609</u>
REVENUES			
Courts and Law Enforcement	68,658	170,980	76,847
Use of Money and Property	254	1,000	1,758
Miscellaneous	<u>19,920</u>	<u>-</u>	<u>5,000</u>
TOTAL REVENUES	88,832	171,980	83,605
EXPENDITURES			
Operating	61,115	70,157	58,813
Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	61,115	70,157	58,813
ENDING FUND BALANCE	<u><u>62,786</u></u>	<u><u>164,609</u></u>	<u><u>189,401</u></u>

TRENDS FOR THE YEAR ENDED December 31, 2008

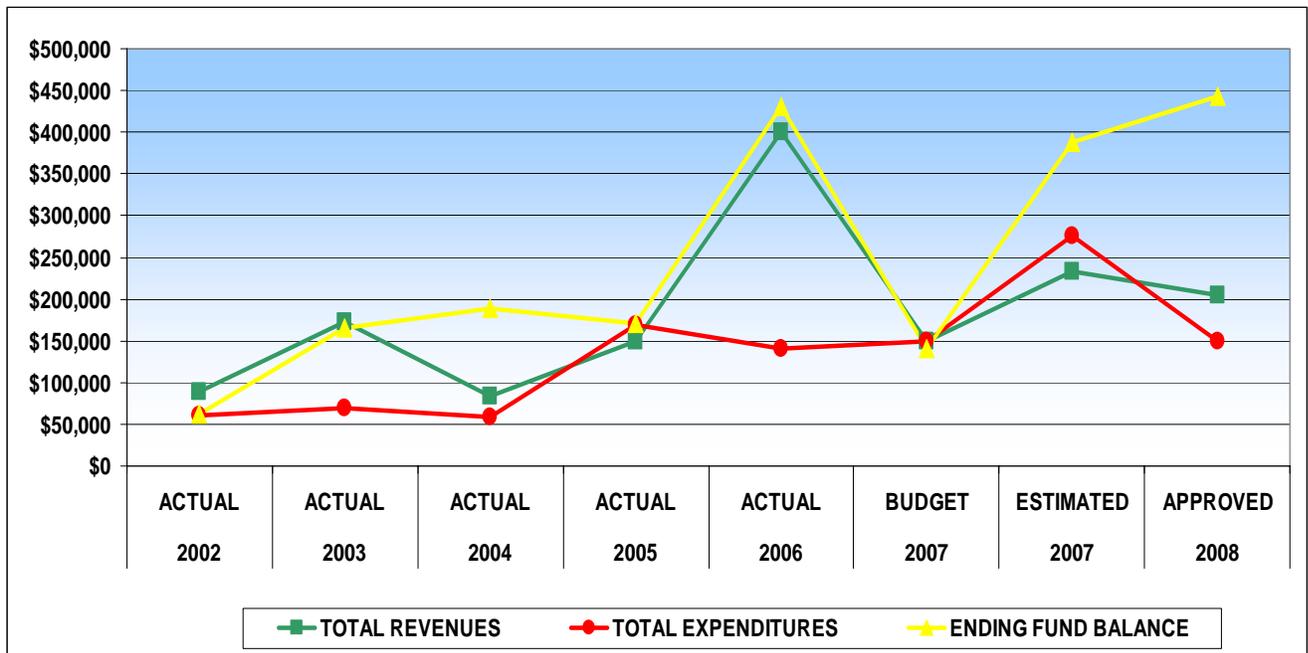
REVENUES: This fund generates Revenue from monies forfeited under O.C.G.A. 16-13-49. Because of this, Revenues can be difficult to forecast. Revenue Trends have varied over the years and changes from one year to the next have fluctuated from a negative 12% change to a positive 168% change. 2008 is projected to be a 12% decrease from the 2007 year.

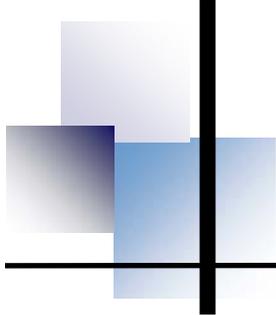
EXPENDITURES: Funds are expensed to provide payment for any and all necessary expenses for the operation of District Attorney's Office. For instance, vehicles and weapons for investigators have been expensed in this Fund. Expenditures do not fluctuate as widely as Revenues. In 2007 this fund contributed \$136,905 to the General Fund for renovations needed to provide more space for Judicial Departments. This resulted in an 95% increase in Expenditures over the 2006 year. Such a large one time Expenditure is not anticipated for the 2008 Fiscal Year so the decrease in Expenditures from 2007 to 2008 will be 45%.

FUND BALANCE: Projected 2008 Ending Fund Balance reflects an increase of \$55,000 compared to 2007 estimated Ending Fund Balance. While projected Revenues are anticipated to decrease in 2008, they are projected to be \$55,000 more than Expenditures. This has been the trend, Revenues out pacing Expenditures for all but two of the last 6 years. This trend is projected to continue for 2008.

District Attorney Confiscated Funds

<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
<u>189,401</u>	<u>170,568</u>	<u>141,401</u>	<u>430,512</u>	<u>388,012</u>	<u>100%</u>
148,394	395,139	149,000	225,000	200,000	98%
1,073	5,904	1,000	7,500	5,000	2%
-	-	-	-	-	0%
149,467	401,043	150,000	232,500	205,000	100%
168,300	141,099	150,000	275,000	150,000	100%
-	-	-	-	-	0%
168,300	141,099	150,000	275,000	150,000	100%
<u>170,568</u>	<u>430,512</u>	<u>141,401</u>	<u>388,012</u>	<u>443,012</u>	<u>100%</u>





Drug Abuse Treatment

SPECIAL REVENUE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>153,442</u>	<u>206,964</u>	<u>246,787</u>
REVENUES			
Courts and Law Enforcement	68,970	86,129	130,090
Interest	<u>2,898</u>	<u>2,239</u>	<u>3,097</u>
TOTAL REVENUES	71,868	88,368	133,187
EXPENDITURES			
Other Professional Services	13,185	43,766	99,765
Supplies	256	3,353	3,264
Training	-	1,426	-
Fixed Assets	<u>4,905</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	18,346	48,545	103,029
ENDING FUND BALANCE	<u><u>206,964</u></u>	<u><u>246,787</u></u>	<u><u>276,945</u></u>

TRENDS FOR THE YEAR ENDED December 31, 2008

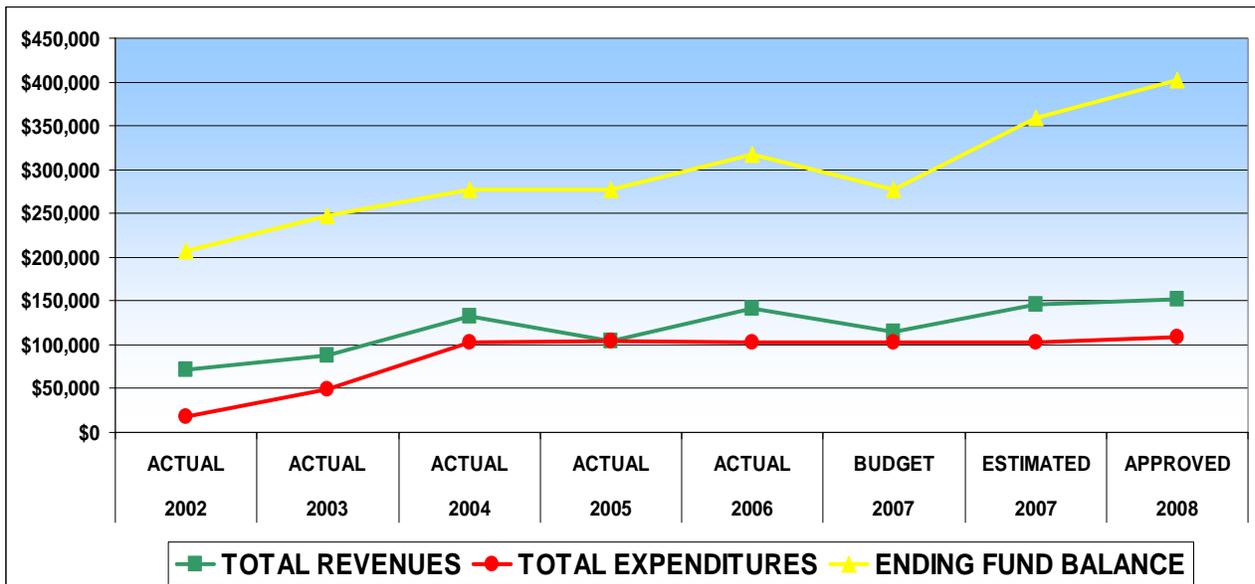
REVENUES: 1999 was the first year of existence for this source of Revenue. This Fund accounts for monies collected under Georgia law related to additional penalties on controlled substances offenses. While the trend in these types of offenses is increasing steadily each year, the Revenue from additional penalties imposed are only slightly increasing. The 2008 Revenues are anticipated to be only 4% higher than those in 2007. The percentage increase came down from 35 % increase in 2006 over 2005, then 2007 saw only a 3% increase. So the 2008 growth in this Revenue is projected to be moderate.

EXPENDITURES: Monies in this Fund are restricted for drug abuse treatment and education programs relating to controlled substances and marijuana. Variations in Expenditures have been widespread. On one end of the spectrum Expenditures have decreased 1% from the previous year and on the other have increased 165%. In recent years, however, these broad fluctuations have diminished. 2008 is predicted to only increase 5% over the 2007 Estimated Expenditures.

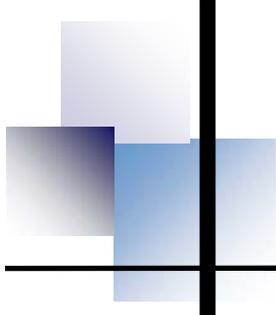
FUND BALANCE: Projected 2008 Ending Fund Balance reflects an increase of \$43,265 compared to 2007 estimated Ending Fund Balance. While projected Revenues are anticipated to increase in 2008 at a rate that is less than the expected increase in Expenditures, the dollar amount of the increase is slightly larger for Revenues than Expenditures. This results in an increased Fund Balance for the Drug Abuse Treatment Fund of 12%. This is the average increase over the past several years.

Drug Abuse Treatment

<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
<u>276,945</u>	<u>277,750</u>	<u>265,945</u>	<u>316,697</u>	<u>359,172</u>	<u>100%</u>
96,599	128,204	102,000	130,000	135,000	89%
<u>7,985</u>	<u>13,046</u>	<u>13,000</u>	<u>16,000</u>	<u>17,000</u>	<u>11%</u>
104,584	141,250	115,000	146,000	152,000	100%
96,000	96,000	96,550	96,550	101,760	94%
7,779	6,303	6,975	6,975	6,975	6%
-	-	-	-	-	0%
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
103,779	102,303	103,525	103,525	108,735	100%
<u>277,750</u>	<u>316,697</u>	<u>277,420</u>	<u>359,172</u>	<u>402,437</u>	<u>100%</u>



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E-911 and Wireless

SPECIAL REVENUE FUND

MISSION

To provide dependable emergency dispatch services to the citizens of Douglas County and their guests

FUNCTIONS

- Receive and process requests for emergency services
- Coordinate requests through selective assignment

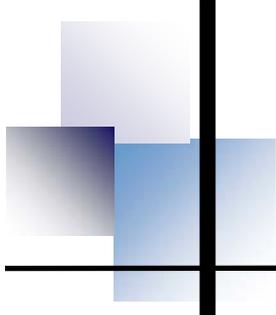
GOALS

Build a new E-911 public Safety answering point to improve emergency communications for Douglas County

Improve emergency medical dispatch by installing EMD Q & A software on every console station

Improve staffing conditions for increased call volume and user agency radio traffic by adding four Communications Operator Trainee positions to split radio consoles





E-911 and Wireless

SPECIAL REVENUE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>1,252,047</u>	<u>1,449,257</u>	<u>1,521,687</u>
REVENUES			
Wireless Charges	527,658	955,480	876,106
User Fees	940,837	588,299	955,475
Intergovernmental	2,500	-	-
Interest/Misc. Other	<u>20,517</u>	<u>15,500</u>	<u>27,238</u>
TOTAL REVENUES	1,491,512	1,559,279	1,858,819
EXPENDITURES			
Salaries and Related Costs	969,412	1,006,037	918,617
Other Expenses	308,870	371,560	631,196
Capital Outlay	<u>16,020</u>	<u>109,252</u>	<u>18,988</u>
TOTAL EXPENDITURES	1,294,302	1,486,849	1,568,801
ENDING FUND BALANCE	<u>1,449,257</u>	<u>1,521,687</u>	<u>1,811,705</u>

TRENDS FOR THE YEAR ENDED December 31, 2008

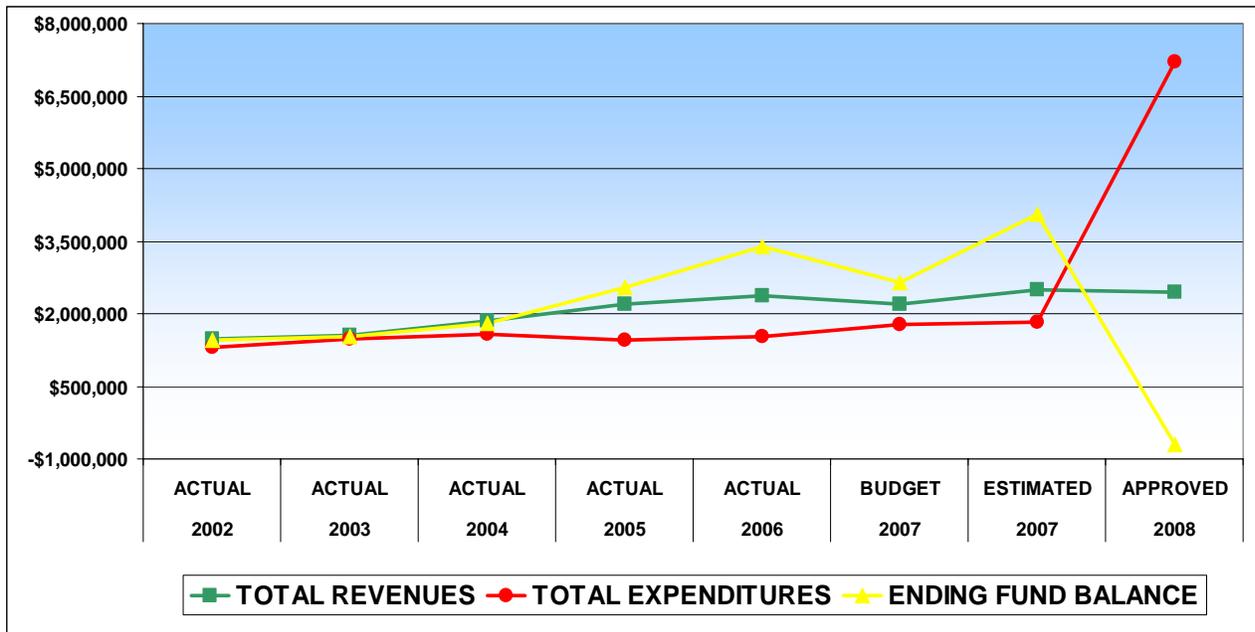
REVENUES: Wireless fees continue to increase slightly each year while Wireline user fees remain relatively constant. The growth rate in total Revenues peaked in 2005 and has steadily declined in recent years. 2008 Total Revenues for this Fund are projected to decrease by 2% from 2007.

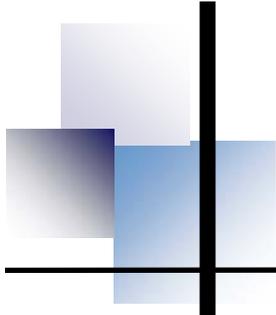
EXPENDITURES: Salaries and related cost are anticipated to increase by 7% over 210007's estimated expenditures. In mid 2008 it has been approved for E-911 to add both a Communications Operator and a Records Administrator. This will increase salaries and benefits by \$36,902. Non Salary related Operating Expenditures are expected to increase 20%. Wireless companies are now charging Phase II rates in addition to Phase I. These additional charges account for the largest portion of this increase. The Capital Outlay 2008 Budget of \$5,238,948 is to build a new E-911 center. Total Expenditures are projected to increase 294% over 2007.

FUND BALANCE: The 2008 Fund Balance reflects a decrease of \$4,754,983, leaving a negative Fund Balance of \$700,865. While the decrease in Revenue is slight, it is offset by the 294% increase in Expenditures. Factors as mentioned above account for this, with the majority of the change in Fund Balance being attributed to the planned Capital Outlay for the E-911 Center.

E-911 and Wireless

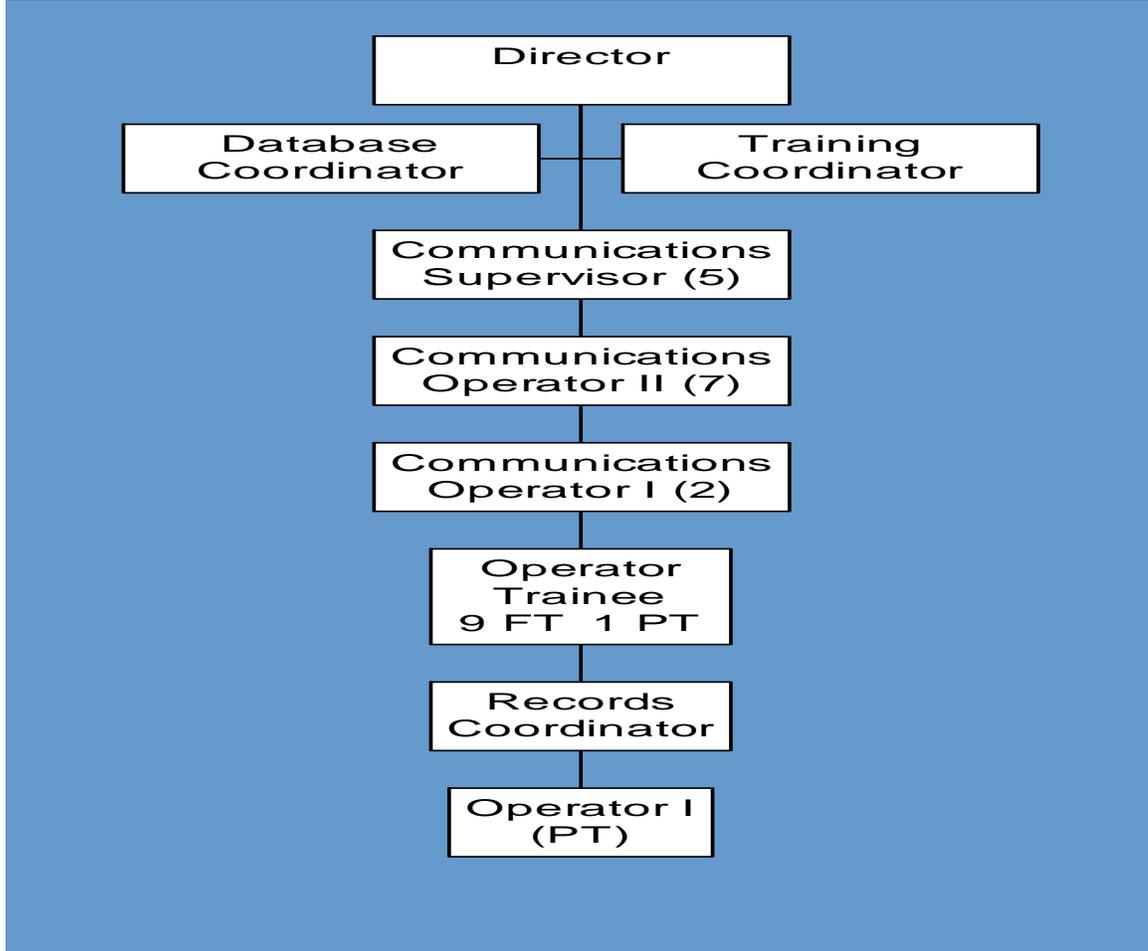
<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
<u>1,811,705</u>	<u>2,547,993</u>	<u>2,230,355</u>	<u>3,389,562</u>	<u>4,054,118</u>	<u>100%</u>
1,164,640	1,295,978	1,200,000	1,375,000	1,400,000	57%
940,926	941,739	940,000	930,000	930,000	38%
-	-	-	-	-	0%
<u>95,705</u>	<u>144,736</u>	<u>50,000</u>	<u>186,144</u>	<u>120,000</u>	<u>5%</u>
2,201,271	2,382,453	2,190,000	2,491,144	2,450,000	100%
1,053,059	1,144,387	1,297,738	1,297,738	1,387,785	19%
380,563	358,233	478,850	478,850	578,250	8%
<u>31,361</u>	<u>38,264</u>	<u>-</u>	<u>50,000</u>	<u>5,238,948</u>	<u>73%</u>
1,464,983	1,540,884	1,776,588	1,826,588	7,204,983	100%
<u>2,547,993</u>	<u>3,389,562</u>	<u>2,643,767</u>	<u>4,054,118</u>	<u>(700,865)</u>	<u>100%</u>



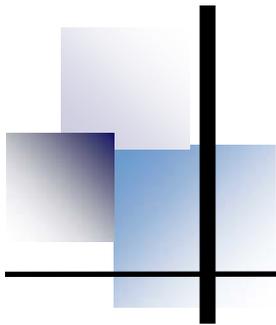


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PERSONNEL SUMMARY AND ORGANIZATION



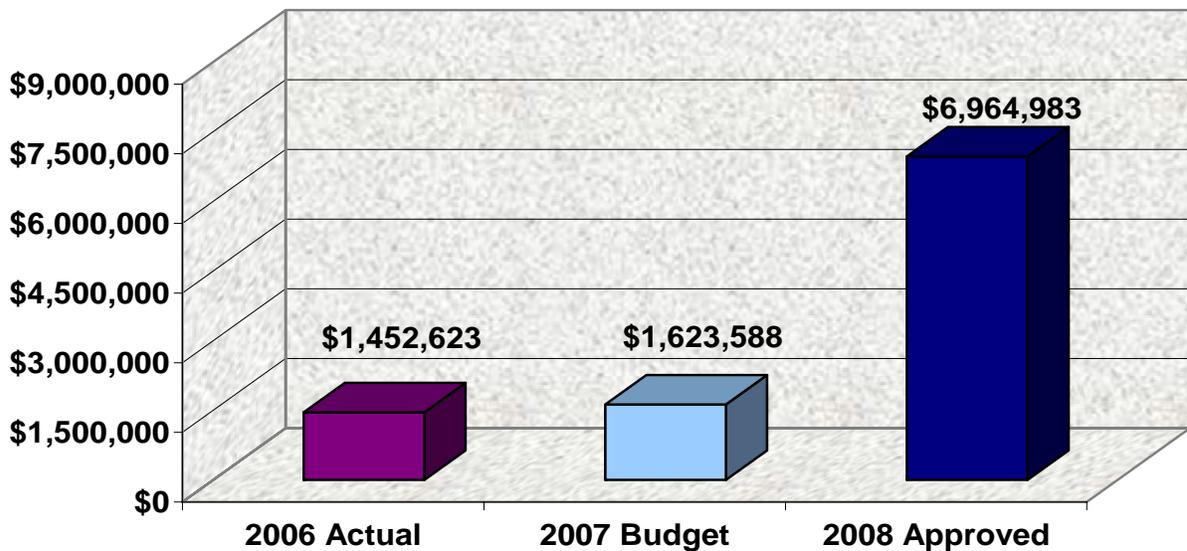
<u>POSITION</u>	<u>GRADE</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 APPROVED</u>
Director	33	1	1	1
Database Coordinator	27	1	1	1
Training Coordinator	27	1	1	1
Supervisor	25	4	5	5
Operator II	22	9	7	7
Operator I	21	1	2	2
Operator Trainee	20	7	8	9
Records Coordinator	20	0	0	1
Operator Trainee	PT	0	1	1
Operator I	PT	1	1	1
TOTAL FULL TIME		24	25	27
TOTAL PART TIME		1	2	2

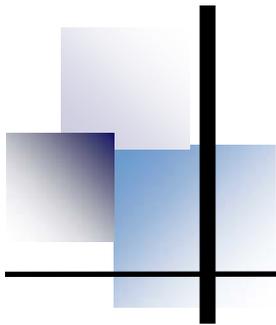


E-911 Wireline

BUDGET SUMMARY

	2006 <u>ACTUAL</u>	2007 <u>BUDGET</u>	2008 <u>APPROVED</u>
Salary and Wages	858,717	982,352	1,044,688
Benefits	285,670	315,386	343,097
Advertising	920	600	600
Vehicle Expenses	1,374	2,350	2,700
Dues and Subscriptions	772	900	1,100
Equipment Rental	364	400	400
Maintenance Charges	21,303	36,400	36,000
Miscellaneous Expenses	-	-	-
Supplies	5,702	7,000	7,200
Professional Services	31,664	48,000	53,800
Utilities	199,613	222,000	230,500
Travel and Training	4,283	4,700	4,900
Uniforms	1,031	1,000	1,050
Minor Equipment/Improvements	2,946	2,500	-
Fixed Assets	<u>38,264</u>	<u>-</u>	<u>5,238,948</u>
Total Appropriations	<u>1,452,623</u>	<u>1,623,588</u>	<u>6,964,983</u>

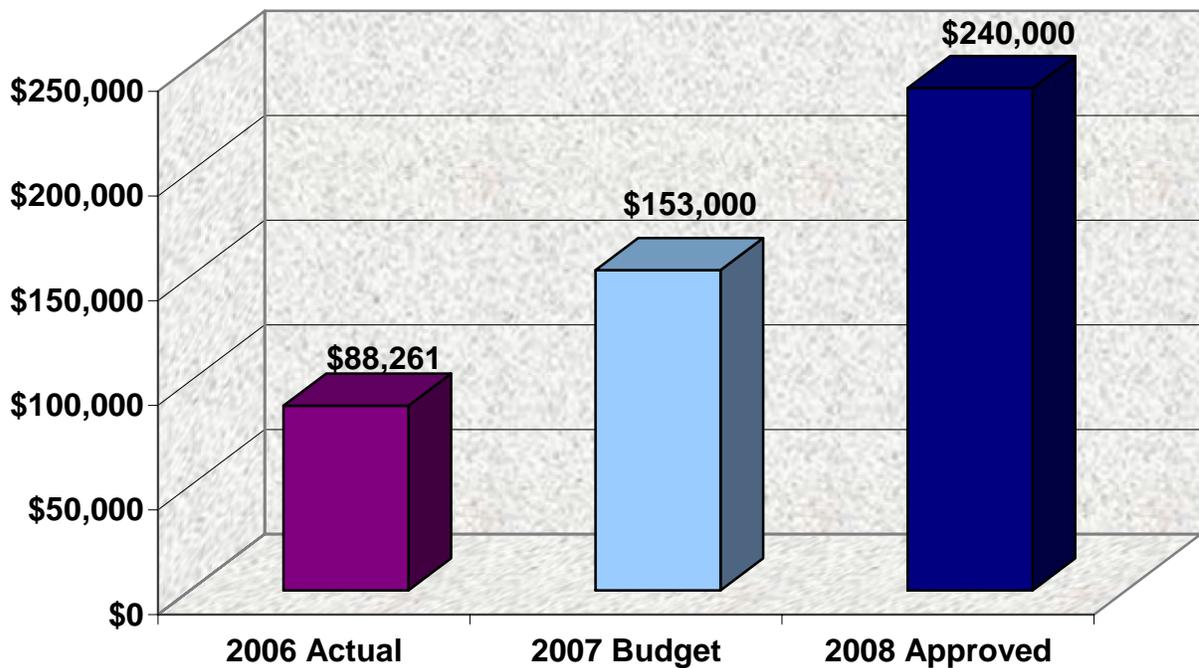




E-911 Wireless

BUDGET SUMMARY

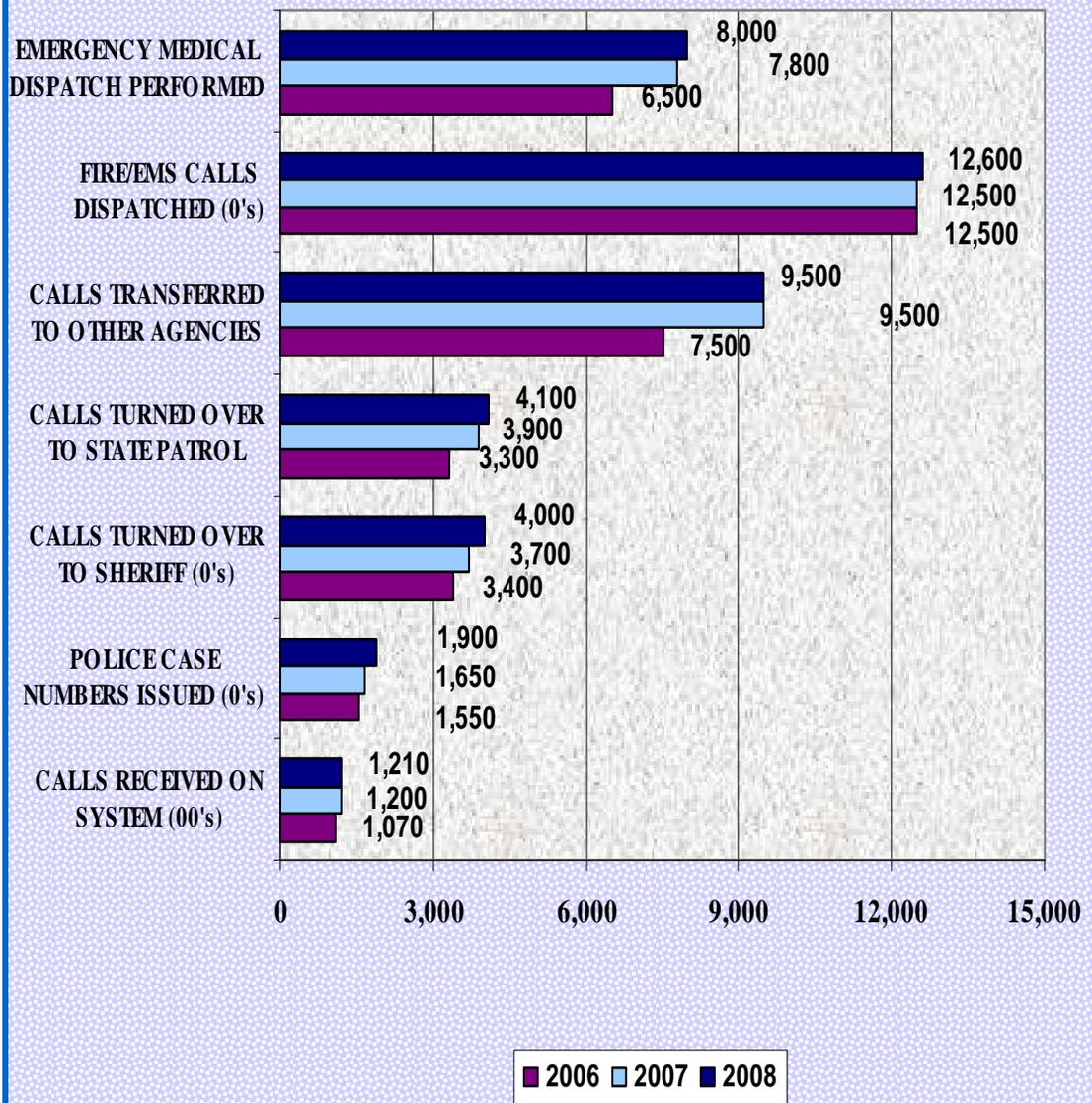
	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 APPROVED</u>
FUNDING SOURCES:			
Wireless Surcharges	<u>1,295,978</u>	<u>1,200,000</u>	<u>1,400,000</u>
Total Funding Sources	<u><u>1,295,978</u></u>	<u><u>1,200,000</u></u>	<u><u>1,400,000</u></u>
APPROPRIATIONS:			
Professional Services	88,261	153,000	240,000
Minor Equipment/Improvements	-	-	-
Fixed Assets	-	-	-
Total Appropriations	<u><u>88,261</u></u>	<u><u>153,000</u></u>	<u><u>240,000</u></u>

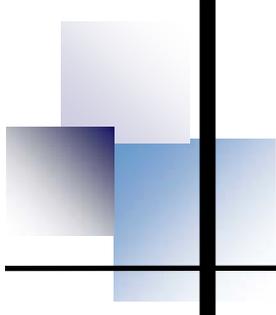


E-911 and Wireless

WORKLOAD INDICATORS

COMPARISON - YEARS 2006 - 2008





Hotel/Motel Tax Fund

FUNCTIONS

SPECIAL REVENUE TRENDS

To account for monies collected on all short-term room rentals by hotel and motels located in the unincorporated area of Douglas County.

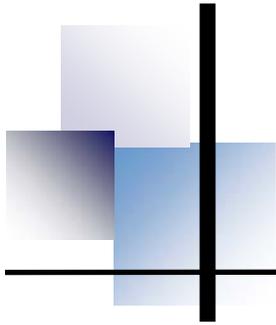
	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	-	-	-
REVENUES			
Hotel-Motel Taxes	-	-	22,755
TOTAL REVENUES	-	-	22,755
EXPENDITURES			
Transfers Out	-	-	22,755
TOTAL EXPENDITURES	-	-	22,755
ENDING FUND BALANCE	-	-	-

TRENDS FOR THE YEAR ENDED December 31, 2008

REVENUES: The Hotel/Motel Tax Fund was established in 2004 in compliance with the Uniform Chart Of Accounts as required by the Georgia Department of Community Affairs. The growth in Hotel/Motel Tax Revenues have remained fairly constant since that time. The trend has been around a 10% increase in Revenues every year. The increase 2008 is anticipated to deviate from the trend, as 2008 Revenues are budgeted to be the same as those of 2007. The number of Hotels and Motels in the County has remained the same, while new facilities in neighboring municipalities have emerged to prevent growth in business for the Hotels and Motels located in Douglas County.

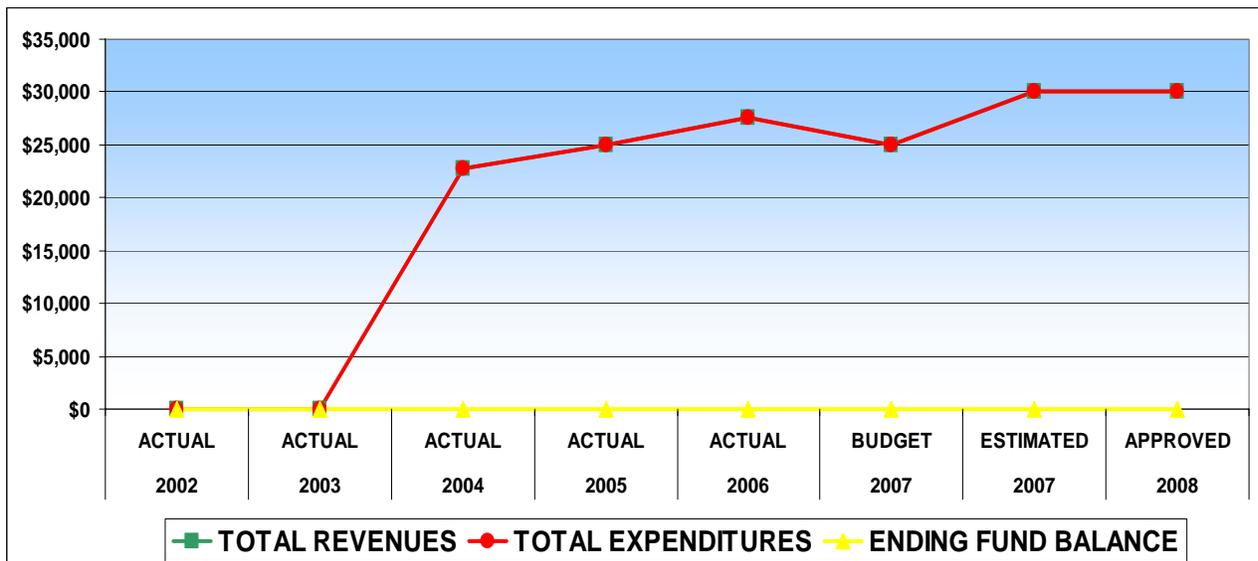
EXPENDITURES: Expenditures for the Hotel/Motel Fund are budgeted each year to be the same as the Revenue. Funds are transferred out to the General Fund and remitted to agencies that promote tourism within the County.

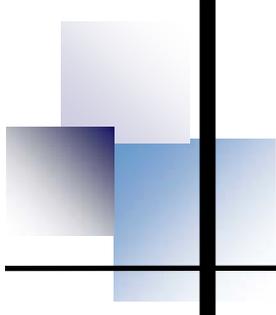
FUND BALANCE: The 2008 Ending Fund Balance will remain zero. This is due to the fact that, as stated above, all Revenues are expended from this Fund.



Hotel/Motel Tax Fund

2005 ACTUAL	2006 ACTUAL	2007 BUDGET	2007 ESTIMATED	2008 APPROVED	2008 PERCENT OF TOTAL
-	-	-	-	-	0%
<u>24,924</u>	<u>27,616</u>	<u>25,000</u>	<u>30,000</u>	<u>30,000</u>	<u>100%</u>
24,924	27,616	25,000	30,000	30,000	100%
<u>24,924</u>	<u>27,616</u>	<u>25,000</u>	<u>30,000</u>	<u>30,000</u>	<u>100%</u>
24,924	27,616	25,000	30,000	30,000	100%
-	-	-	-	-	0%





Law Library

SPECIAL REVENUE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>114,278</u>	<u>131,570</u>	<u>137,781</u>
REVENUES			
Courts and Law Enforcement	79,737	81,962	99,653
Use of Money and Property	<u>2,922</u>	<u>1,929</u>	<u>1,380</u>
TOTAL REVENUES	82,659	83,891	101,033
EXPENDITURES			
Operating	65,367	77,680	103,399
Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	65,367	77,680	103,399
ENDING FUND BALANCE	<u><u>131,570</u></u>	<u><u>137,781</u></u>	<u><u>135,415</u></u>

TRENDS FOR THE YEAR ENDED December 31, 2008

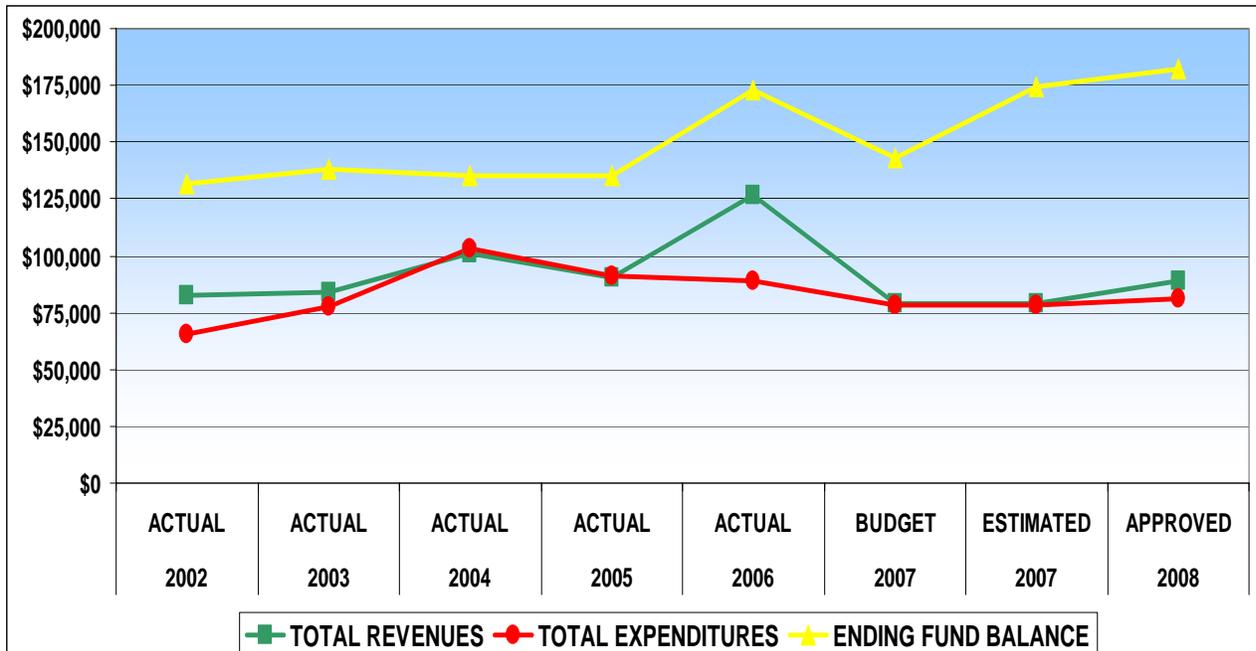
REVENUES: Revenues for this Fund are received from State Court, Superior Court, Magistrate Court, and Probate Court. Certain fees imposed such as criminal fees or filing fees include a Law Library fee. Because these fees vary, the Law Library Revenue varies from year to year. The variation in Revenues over the years has ranged from a negative 37% to positive 40%. For 2008 Revenues are expected to increase 12% over 2007.

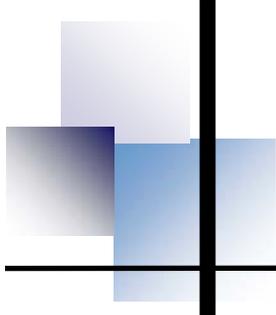
EXPENDITURES: Expenditures are to finance the Library's operations and reference materials. Expenditures have fluctuated from a negative 2% change to a positive 33% change over the years. Expenditures are anticipated to have a minimal 4% increase in 2008 as compared to 2007's estimated Expenditures.

FUND BALANCE: Revenues have exceeded Expenditures in most past years; therefore, Fund Balance continues to increase. In 2008 it is budgeted to increase by \$7,966 or by 5% to give a \$182,063 Ending Fund Balance.

Law Library

<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
135,415	135,180	141,988	172,747	174,097	100%
88,733	123,984	79,000	79,000	88,316	99%
1,860	2,784	350	350	650	1%
90,593	126,768	79,350	79,350	88,966	100%
90,828	89,201	78,000	78,000	81,000	100%
-	-	-	-	-	0%
90,828	89,201	78,000	78,000	81,000	100%
<u>135,180</u>	<u>172,747</u>	<u>143,338</u>	<u>174,097</u>	<u>182,063</u>	<u>100%</u>





Sheriff Confiscated Funds

SPECIAL REVENUE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>187,875</u>	<u>607,651</u>	<u>1,106,766</u>
REVENUES			
Intergovernmental	530,287	1,001,443	439,681
Miscellaneous	<u>75,897</u>	<u>16</u>	<u>891</u>
TOTAL REVENUES	606,184	1,001,459	440,572
EXPENDITURES			
Operating	186,408	502,344	363,859
Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	186,408	502,344	363,859
ENDING FUND BALANCE	<u><u>607,651</u></u>	<u><u>1,106,766</u></u>	<u><u>1,183,479</u></u>

TRENDS FOR THE YEAR ENDED December 31, 2008

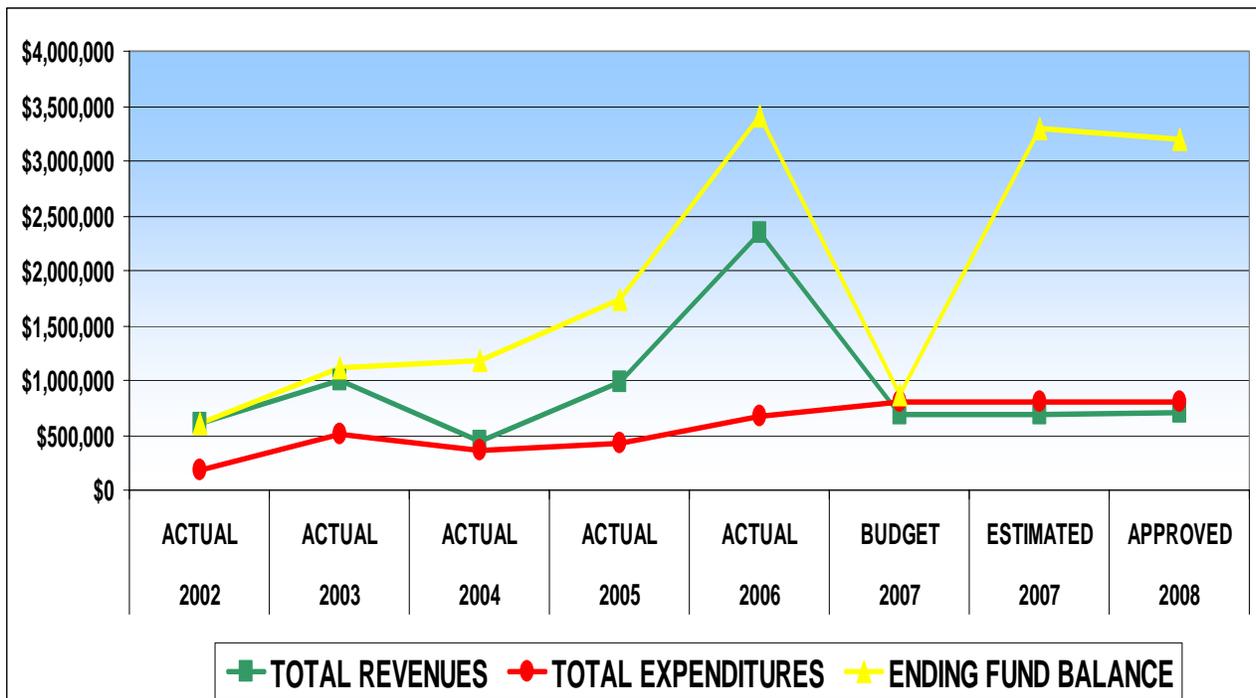
REVENUES: This Fund generates Revenue from monies forfeited under O.C.G.A. 16-13-49. Revenues can be difficult to forecast. Although, an approximate 2% increase is estimated for 2008 Revenues compared to 2007 estimated Revenues. The trend for the rate of change in this Fund has drastically fluctuated in recent years and has seen increases as high as 140% of a prior year.

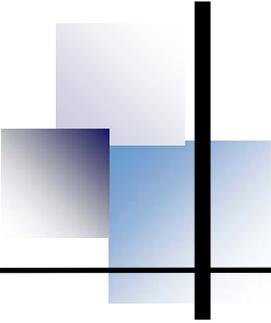
EXPENDITURES: Funds are restricted to defray the cost of complex investigations and to purchase equipment relating to said investigations. 2008 Expenditures are estimated to increase a minimal .12%.

FUND BALANCE: The Ending Fund Balance for 2008 is \$3,192,584. While this is a 3% decrease over 2007's Estimated Fund Balance, and 2007 also saw a 3% decrease over the 2006 Fund Balance the Fund Balance remains strong and stable. These slight decreases, when matched against years when the Fund Balance saw an 82% increase such as 2003 or a 96% increase in 2006 are nominal.

Sheriff Confiscated Funds

<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
<u>1,183,479</u>	<u>1,742,618</u>	<u>983,479</u>	<u>3,417,584</u>	<u>3,298,584</u>	<u>100%</u>
<u>966,002</u>	<u>2,276,237</u>	<u>575,000</u>	<u>575,000</u>	<u>610,000</u>	<u>87%</u>
<u>11,806</u>	<u>73,313</u>	<u>116,000</u>	<u>116,000</u>	<u>95,000</u>	<u>13%</u>
<u>977,808</u>	<u>2,349,550</u>	<u>691,000</u>	<u>691,000</u>	<u>705,000</u>	<u>100%</u>
<u>418,669</u>	<u>674,584</u>	<u>60,000</u>	<u>60,000</u>	<u>11,000</u>	<u>1%</u>
<u>-</u>	<u>-</u>	<u>750,000</u>	<u>750,000</u>	<u>800,000</u>	<u>99%</u>
<u>418,669</u>	<u>674,584</u>	<u>810,000</u>	<u>810,000</u>	<u>811,000</u>	<u>100%</u>
<u>1,742,618</u>	<u>3,417,584</u>	<u>864,479</u>	<u>3,298,584</u>	<u>3,192,584</u>	<u>100%</u>





Sheriff Inmate Commissary

SPECIAL REVENUE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>233,855</u>	<u>478,782</u>	<u>672,804</u>
REVENUES			
Intergovernmental	284,256	-	367,912
Use of Money and Property	2,234	3,121	1,457
Miscellaneous	<u>325,583</u>	<u>353,549</u>	<u>-</u>
TOTAL REVENUES	612,073	356,670	369,369
EXPENDITURES			
Operating	367,146	162,648	898,082
Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	367,146	162,648	898,082
ENDING FUND BALANCE	<u><u>478,782</u></u>	<u><u>672,804</u></u>	<u><u>144,091</u></u>

TRENDS FOR THE YEAR ENDED December 31, 2008

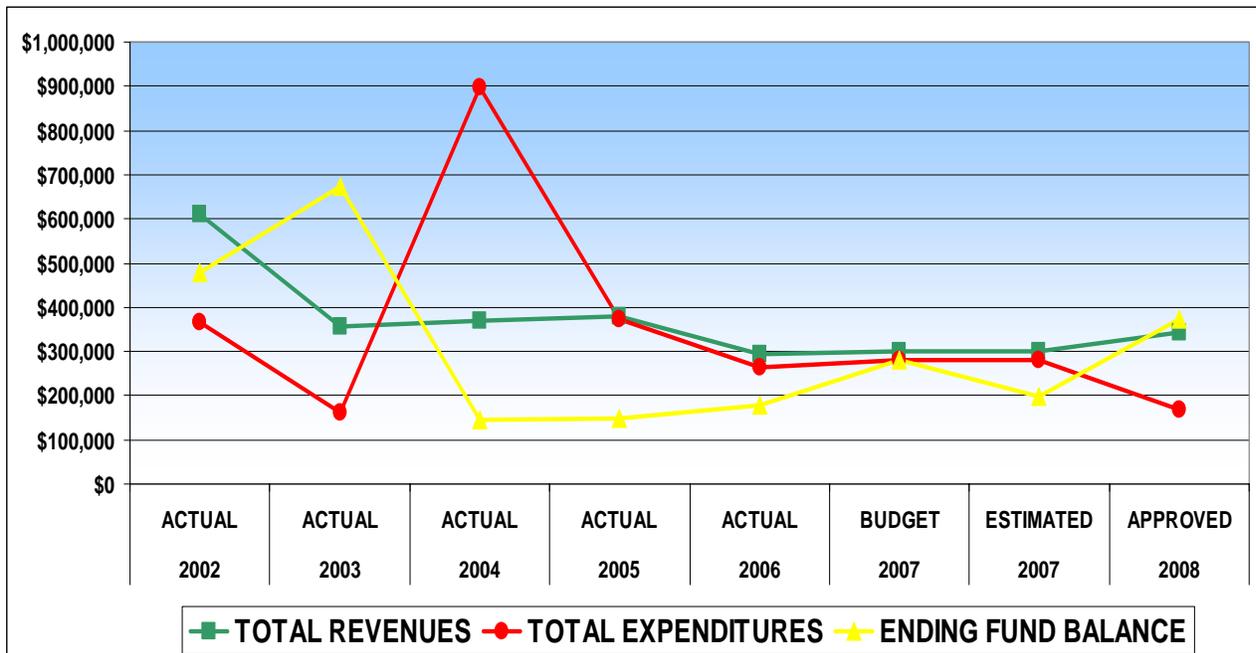
REVENUES: Revenues are generated from the sale of supplies to the Inmates. The profit from these sales are used for the benefit of the general inmate population. 2008 Revenues reflect a increase of \$40,600 compared to 2007's estimate. This is a 13% increase. Revenues fluctuate from year to year as the inmate population and their demand for the supplies fluctuates.

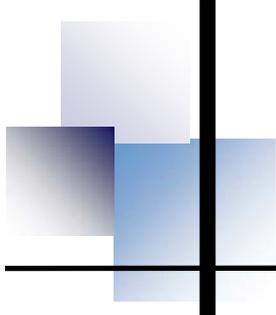
EXPENDITURES: 2007 Expenditures are \$115,000 less than estimated Expenditures for 2007. Expenditures from this Fund typically include such things as law library services, updated medical department, food service enhancement, closed circuit TV systems, recreational items etc.

FUND BALANCE: The Ending Fund Balance will have an approximate increase of 89% in 2008. This is larger than the usual change in Fund Balance due to Revenues increasing while Expenditures are decreasing by 41%.

Sheriff Inmate Commissary

<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
144,091	149,317	259,833	177,625	196,825	100%
-	292,300	-	-	-	0%
630	743	1,200	1,200	1,800	1%
<u>378,579</u>	<u>-</u>	<u>300,000</u>	<u>300,000</u>	<u>340,000</u>	<u>99%</u>
379,209	293,043	301,200	301,200	341,800	100%
208,983	264,735	82,000	82,000	167,000	100%
<u>165,000</u>	<u>-</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>	<u>0%</u>
373,983	264,735	282,000	282,000	167,000	100%
<u>149,317</u>	<u>177,625</u>	<u>279,033</u>	<u>196,825</u>	<u>371,625</u>	<u>100%</u>





Sheriff Other (D.A.R.E & C.A.R.E)

SPECIAL REVENUE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>16,968</u>	<u>14,677</u>	<u>22,344</u>
REVENUES			
Charges for Service	520	23	29,208
Miscellaneous	<u>31,184</u>	<u>27,080</u>	<u>-</u>
TOTAL REVENUES	31,704	27,103	29,208
EXPENDITURES			
Operating	33,995	19,436	23,397
Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	33,995	19,436	23,397
ENDING FUND BALANCE	<u><u>14,677</u></u>	<u><u>22,344</u></u>	<u><u>28,155</u></u>

TRENDS FOR THE YEAR ENDED December 31, 2008

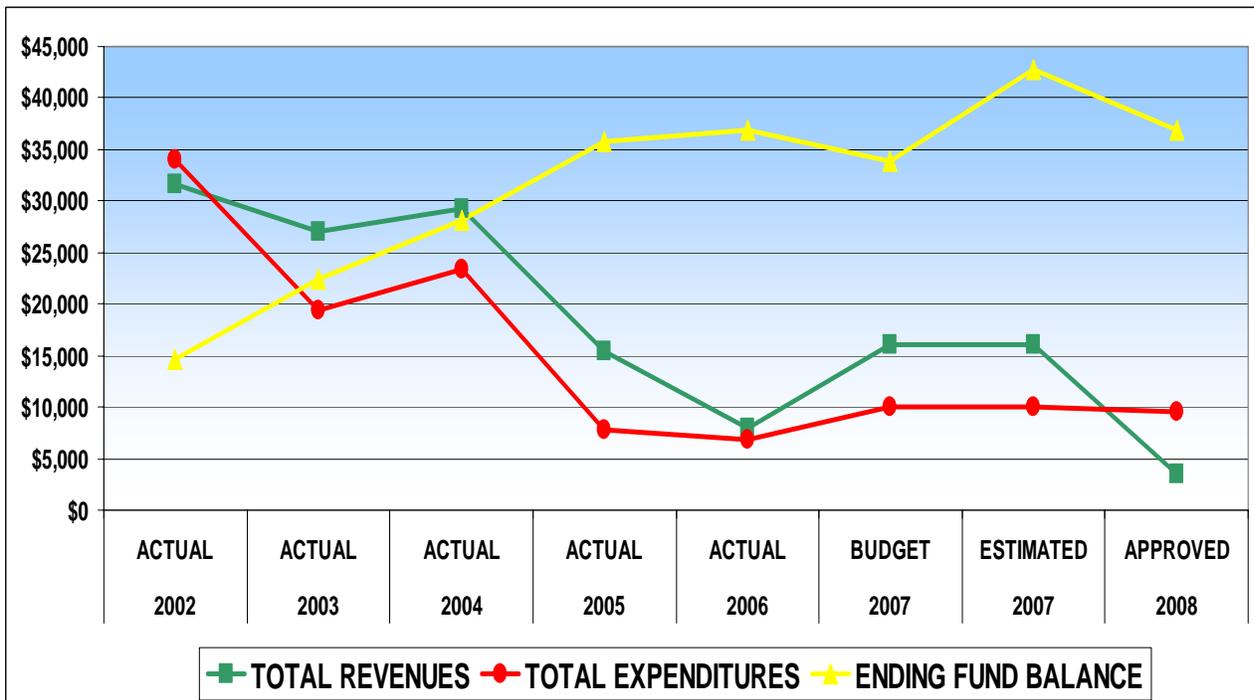
REVENUES: Revenues are generated from donations by local individuals and businesses to fund the Douglas County Sheriff Office’s Drug Abuse Resistance Education (D.A.R.E.) and Combined Accident Reduction Effort (C.A.R.E.) programs. Budgeted Revenues for 2008 are estimated to be \$3,500. This is a 78% decrease from the 2007 Estimated Revenues. Revenues in this Fund have decreased steadily in recent years, with 2008 projecting the lowest revenues since 2002.

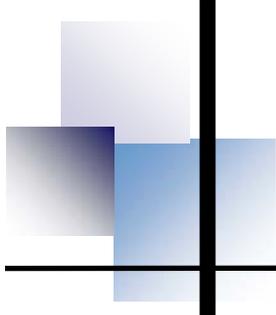
EXPENDITURES: Funds are used to operate the programs, such as training supplies, advertisements, booklets, T-shirts, and other public relation materials. Expenditures will be approximately \$500 less than the Expenditures for 2007. Expenditures have fluctuated between \$6,822 and \$33,995 in recent years. 2008’s Expenditures are a 5% decrease from 2007.

FUND BALANCE: Fund Balance has grown steadily since 2002. However, 2008 will see a decrease in Fund Balance for this Fund. This slight 14% decrease is due to the fact that the Revenues are decreasing at a greater rate than the Expenditures are decreasing.

Sheriff Other (D.A.R.E & C.A.R.E)

<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
<u>28,155</u>	<u>35,724</u>	<u>27,805</u>	<u>36,851</u>	<u>42,851</u>	<u>100%</u>
<u>15,401</u>	<u>7,949</u>	<u>16,000</u>	<u>16,000</u>	<u>3,500</u>	<u>100%</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>15,401</u>	<u>7,949</u>	<u>16,000</u>	<u>16,000</u>	<u>3,500</u>	<u>100%</u>
<u>7,832</u>	<u>6,822</u>	<u>3,000</u>	<u>3,000</u>	<u>9,500</u>	<u>100%</u>
<u>-</u>	<u>-</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>0%</u>
<u>7,832</u>	<u>6,822</u>	<u>10,000</u>	<u>10,000</u>	<u>9,500</u>	<u>100%</u>
<u>35,724</u>	<u>36,851</u>	<u>33,805</u>	<u>42,851</u>	<u>36,851</u>	<u>100%</u>





Sidewalk Fund

SPECIAL REVENUE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>7,345</u>	<u>7,467</u>	<u>20,004</u>
REVENUES			
Fees	-	12,345	-
Use of Property & Money	<u>122</u>	<u>192</u>	<u>254</u>
TOTAL REVENUES	122	12,537	254
EXPENDITURES			
Operating	-	-	-
Fixed Assets	-	-	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	-	-	-
ENDING FUND BALANCE	<u>7,467</u>	<u>20,004</u>	<u>20,258</u>

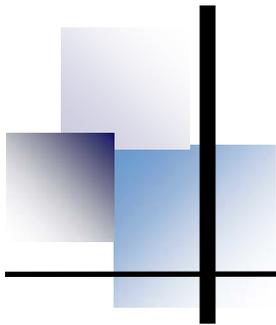
TRENDS FOR THE YEAR ENDED December 31, 2008

REVENUES: Funds are for future sidewalk construction as mandated by the County's zoning and subdivision ordinances. Revenues are totally received by developers/builders. No Revenue was budgeted for 2008.

EXPENDITURES: No Expenditures were budgeted for 2008. However, if a need is presented for a sidewalk, a budget amendment will be completed to increase Revenues and Expenditures.

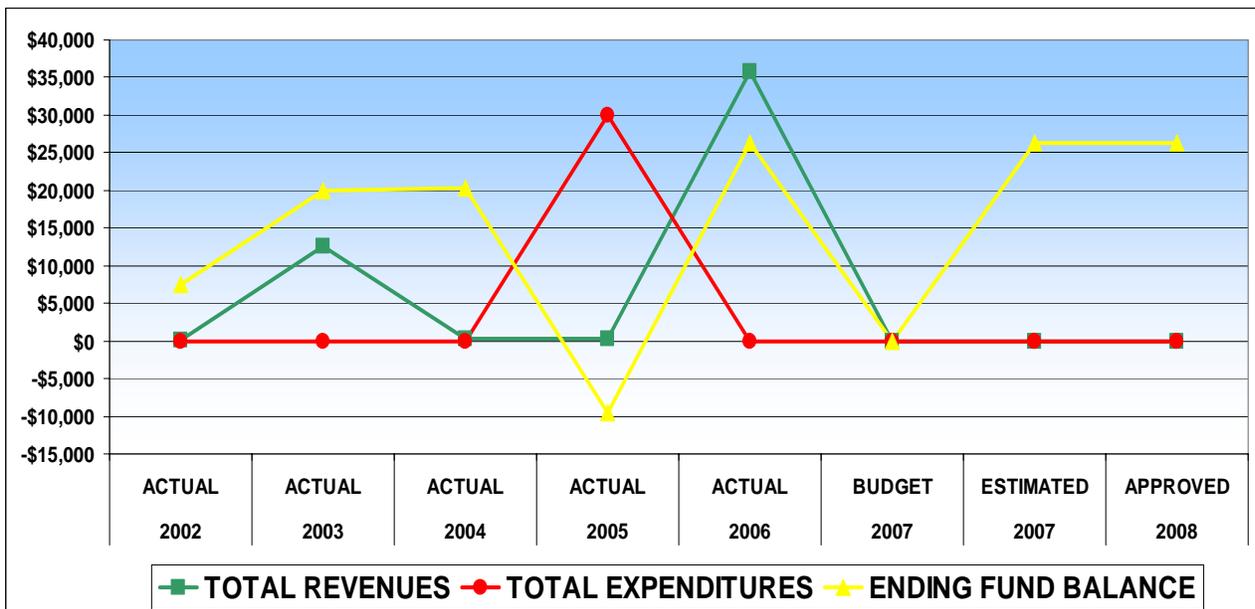
FUND BALANCE: Remains \$26,361 for 2007estimated & 2008 approved.

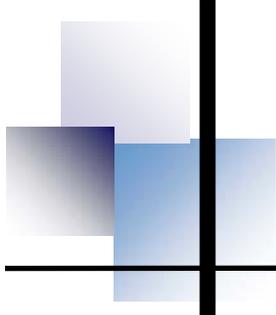




Sidewalk Fund

<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
20,258	(9,478)	-	26,361	26,361	100%
-	35,275	-	-	-	0%
264	564	-	-	-	0%
264	35,839	-	-	-	0%
30,000	-	-	-	-	0%
-	-	-	-	-	0%
-	-	-	-	-	0%
30,000	-	-	-	-	0%
(9,478)	26,361	-	26,361	26,361	100%





Special Tax District

SPECIAL REVENUE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>27,205</u>	<u>19,869</u>	<u>3,902</u>
REVENUES			
Taxes	<u>121,372</u>	<u>112,621</u>	<u>118,764</u>
TOTAL REVENUES	121,372	112,621	118,764
EXPENDITURES			
Miscellaneous Expense	1,590	530	530
Debt Service Principal	70,000	75,000	75,000
Debt Service Interest	<u>57,118</u>	<u>53,058</u>	<u>48,632</u>
TOTAL EXPENDITURES	128,708	128,588	124,162
ENDING FUND BALANCE	<u>19,869</u>	<u>3,902</u>	<u>(1,496)</u>
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>BALANCE</u>
2005	\$ 80,000	\$ 44,132	\$ 758,828
2006	85,000	39,052	634,776
2007	95,000	33,655	506,121
2008	100,000	27,623	378,498
2009-2011	335,000	43,498	-

TRENDS FOR THE YEAR ENDED December 31, 2008

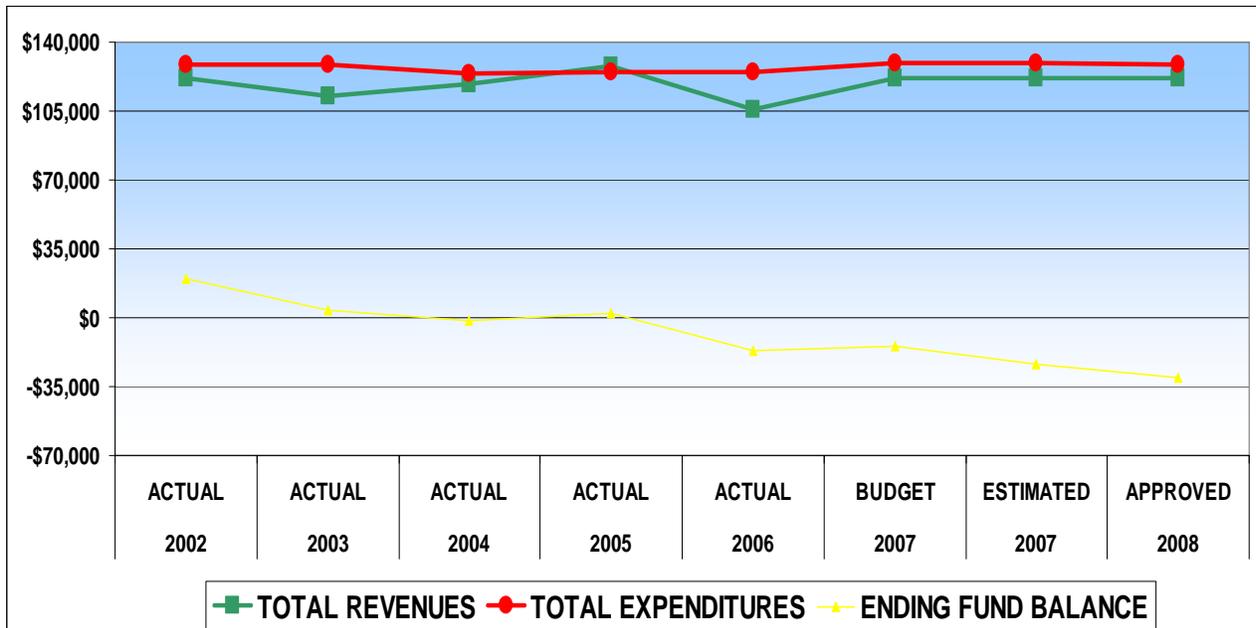
REVENUES: This source of taxes is paid by a special property tax levy on the taxpayers of Community Improvement District I. A tax rate is established each year to cover the debt service for that year.

EXPENDITURES: There is an slight decrease over the previous year. The original debt for this fund was \$1,400,000.

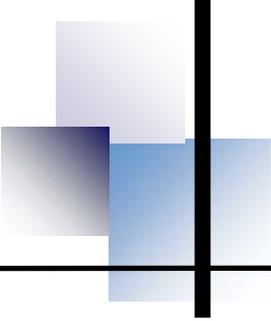
FUND BALANCE: The Ending Fund Balance is a negative \$30,076 for 2008.

Special Tax District

<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
(1,496)	1,923	(7,228)	(16,582)	(23,853)	100.00%
128,081	106,078	121,984	121,984	122,000	100.00%
128,081	106,078	121,984	121,984	122,000	100.00%
530	530	600	600	600	0.47%
80,000	85,000	95,000	95,000	100,000	77.99%
44,132	39,053	33,655	33,655	27,623	21.54%
124,662	124,583	129,255	129,255	128,223	99.53%
<u>1,923</u>	<u>(16,582)</u>	<u>(14,499)</u>	<u>(23,853)</u>	<u>(30,076)</u>	<u>0.00%</u>



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Victim Assistance

MISSION

To give general assistance to the victims of crime

FUNCTIONS

To support the functions of the District Attorney's Victims Witness Office which are:

- Aid victims of crime
- Provide victims' rights information, referrals, and court accompaniment
- Provide crime prevention education and information to citizens

GOALS

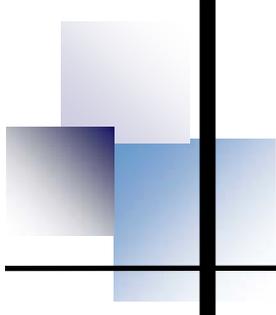
To support the goals of the District Attorney's Victims Witness Office which are:

- To continue to provide professional service and assistance to the victims of crime
- To continue to comfort victims of crime in a professional and caring manner

WORKLOAD INDICATORS

They are included in the District Attorney's workload indicators.





Victim Assistance

SPECIAL REVENUE TRENDS

	<u>2002 ACTUAL</u>	<u>2003 ACTUAL</u>	<u>2004 ACTUAL</u>
BEGINNING FUND BALANCE	<u>231,971</u>	<u>271,526</u>	<u>287,124</u>
REVENUES			
Victim Assistance Fines	208,000	174,800	169,597
Interest	<u>298</u>	<u>271</u>	<u>292</u>
TOTAL REVENUES	208,298	175,071	169,889
EXPENDITURES			
Salaries and Related Costs	123,782	129,980	133,930
Other Expenses	-	410	605
Transfers Out	24,020	29,083	34,789
Capital Outlay	<u>20,939</u>	<u>-</u>	<u>5,086</u>
TOTAL EXPENDITURES	168,741	159,473	174,410
ENDING FUND BALANCE	<u><u>271,528</u></u>	<u><u>287,124</u></u>	<u><u>282,603</u></u>

TRENDS FOR THE YEAR ENDED December 31, 2008

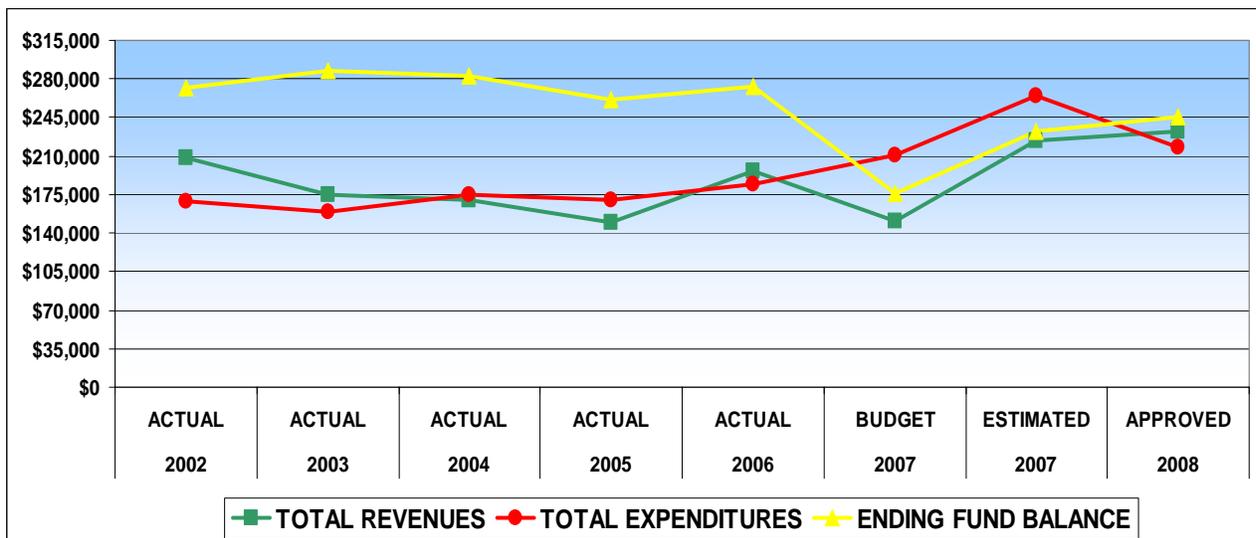
REVENUES: 2007 Revenue in this fund is to projected to have an slight 4% increase totaling \$8,000 compared to 2007's Estimated Revenue. The trend in fluctuation of Revenue has varied. 2006 was the first year in several years that saw an increase in Revenue. While subsequent years have also experienced increases the percentage of increase has declined from 31% in 2006 to 14 % in 2007 and now the 4% in 2008.

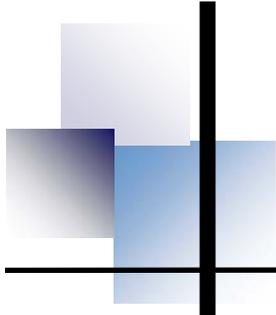
EXPENDITURES: Expenditures for 2007 are expected to decrease by \$44,778 compared to 2007's Estimated Expenditures. This is a 17% decrease. Expenditures in this Fund vary from year to year. Salary and Related Costs have increased steadily each year, with a 4% increase occurring in 2008. Other Expenses for 2006 will increase by \$9,300 over 2007. This is by far the most significant increase in seven years. Operating transfers occur in this Fund when funds are transferred to the General Fund to help cover the Salaries and Related Costs of employees in the District Attorney's Office. These costs have risen progressively with the exception of 2007. In 2007 the Board of Commissioners approved a position for an additional Victim Witness Coordinator to be paid for from this Fund. Transfers out included an additional \$65,236 this year.

FUND BALANCE: Projected 2008 ending Fund Balance reflects an increase of \$13,526. Prior year's activity show a slowing trend that caused this Fund to be evaluated. Had this downward trend continued it would have required a reduction in the scope of this service for future years. The 6% increase in Fund Balance for 2008 may indicate that this reduction in services may be unwarranted.

Victim Assistance

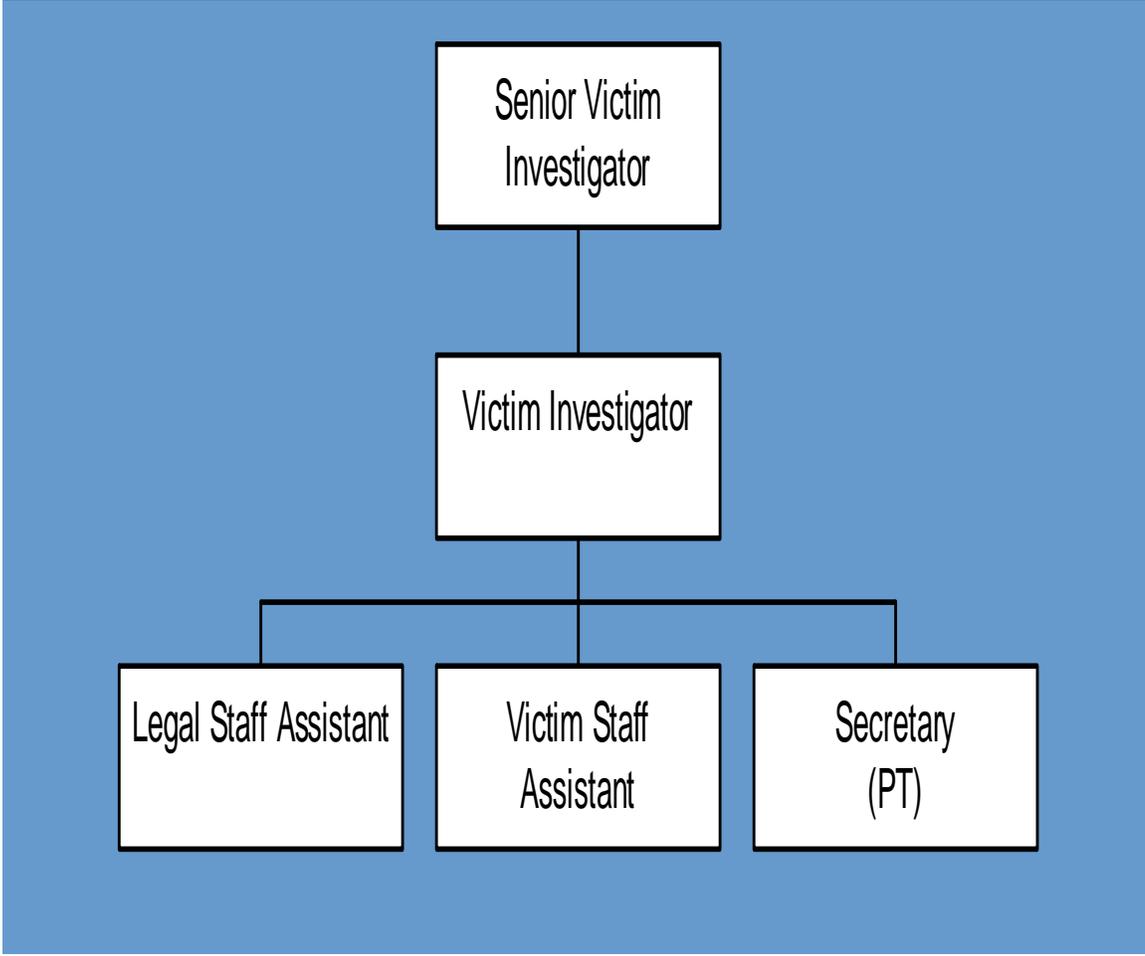
<u>2005 ACTUAL</u>	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2007 ESTIMATED</u>	<u>2008 APPROVED</u>	<u>2008 PERCENT OF TOTAL</u>
<u>282,603</u>	<u>261,194</u>	<u>236,603</u>	<u>272,492</u>	<u>232,240</u>	<u>100%</u>
148,977	195,752	150,000	213,000	220,000	95%
<u>283</u>	<u>247</u>	<u>500</u>	<u>11,000</u>	<u>12,000</u>	5%
149,260	195,999	150,500	224,000	232,000	95%
136,488	143,000	161,465	161,465	168,174	77%
561	185	11,100	1,000	10,300	5%
33,620	41,516	38,000	101,787	40,000	18%
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
170,669	184,701	210,565	264,252	218,474	100%
<u>261,194</u>	<u>272,492</u>	<u>176,538</u>	<u>232,240</u>	<u>245,766</u>	<u>100%</u>



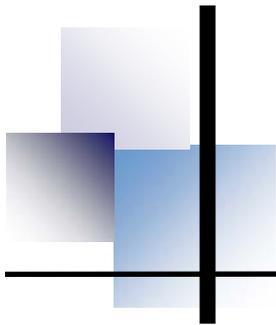


Victim Assistance

PERSONNEL SUMMARY AND ORGANIZATION



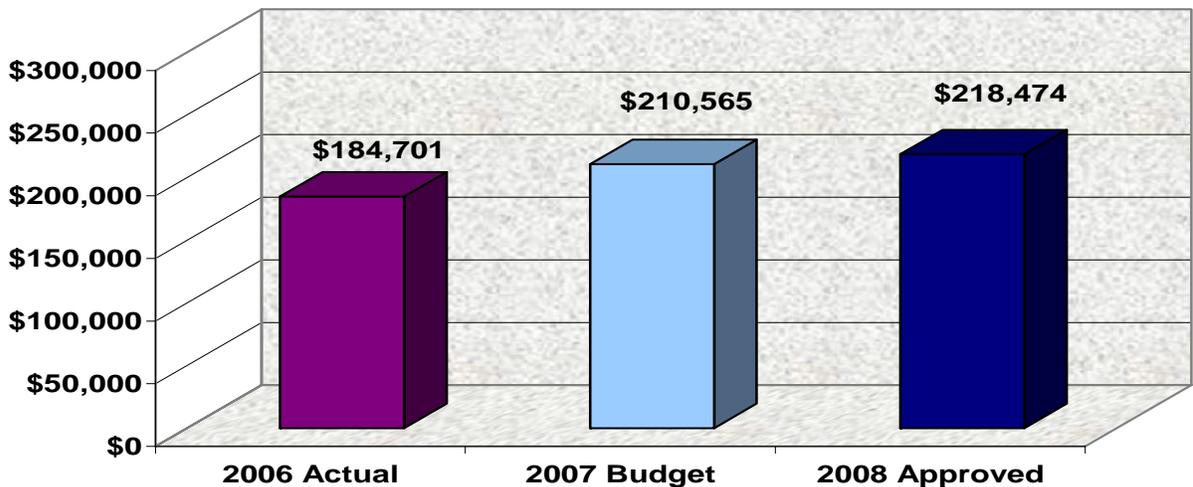
<u>POSITION</u>	<u>GRADE</u>	<u>2006 BUDGET</u>	<u>2007 APPROVED</u>	<u>2007 APPROVED</u>
Senior Victim Investigator	UNC	0	1	1
Victim Investigator	UNC	1	1	1
Legal Staff Assistant	21	2	1	1
Victim Staff Assistant	21	0	1	1
Secretary	PT	1	1	1
TOTAL FULL TIME		3	4	4
TOTAL PART TIME		1	1	1



Victim Assistance

BUDGET SUMMARY

	<u>2006 ACTUAL</u>	<u>2007 BUDGET</u>	<u>2008 APPROVED</u>
FUNDING SOURCES:			
Fines	195,752	150,000	220,000
Interest	<u>247</u>	<u>500</u>	<u>12,000</u>
Total Funding Sources	<u>195,999</u>	<u>150,500</u>	<u>232,000</u>
APPROPRIATIONS:			
Salary and Wages	104,102	120,109	124,578
Benefits	38,898	41,356	43,596
Advertising	-	100	100
Vehicle Expenses	-	-	-
Equipment Rental	-	-	-
Supplies	-	2,000	1,200
Miscellaneous Expenses	-	-	-
Professional Services	185	6,000	6,000
Utilities	-	1,000	1,000
Operating Transfers	41,516	38,000	40,000
Travel and Training	-	2,000	2,000
Minor Equipment/Improvements	-	-	-
Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations	<u>184,701</u>	<u>210,565</u>	<u>218,474</u>



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