

2018 BUDGET ASSUMPTIONS

The following general assumptions are used in developing the County's 2018 budget:

- This budget is developed based on the premise it must preserve the financial integrity of Portage County by helping to ensure that adequate resources will be available to meet budgeted obligations. This budget is balanced and does not create a structural deficit.
- The budget provides the necessary funding to meet the needs of the community while recognizing the taxpayer's ability to pay for services.
- Generally, this budget is based on the assumption of stabilization and very modest growth in 2018 and the short term future.
- Revenues from the State budget are expected to remain flat for most grant programs.
- Investment income budget is estimated to remain flat reflecting historically low rates of return on invested funds.
- Personnel costs reflect a 2% annual adjustment increase to the County's wage and classification plan. Costs also reflect a decrease of 12.98% for the County's health insurance premiums. Contributions to the Wisconsin Retirement System (WRS) for all employee categories decreased slightly.
- Utility costs and fuel costs remain relatively flat for the 2018 budget. Fuel projections remain unpredictable as the market variations fluctuate.
- The Health Care Center budget reflects an operating loss and requires the use of the center's unrestricted net position to continue operations. This financial situation is unsustainable and a longer term solution is currently being explored.
- Sales tax collections are estimated to slightly decrease over the 2017 budget for collections. The previous trend from 2015 and 2016 utilized for the 2017 budget has tapered significantly.
- The real estate market has shown some growth in 2017 and it is forecasted to continue for 2018.
- The budget includes an increase of \$104,053 of tax levy to support capital projects. This helps the County maintain and invest in its infrastructure.
- Debt service tax levy increases by \$390,645 in this budget based on existing debt service schedules and the payoff of the Solid Waste repayment agreement. This also incorporates a slight increase to the debt service target to help maintain a stable debt service as the County plans for future capital projects.
- The EMS/Ambulance levy increases by \$812,392 to support an additional ambulance service provider in the County's EMS system and an increase for existing service providers.
- The operating County levy is limited to a 1.43% net new construction increase, or \$330,889, over the previous year. The County is currently at the levy limit and remains at the limit. The overall levy increase is \$1,573,889 for all levy categories.

2018 TAX LEVY SUMMARY

The Portage County Tax Levy of \$28,676,206 is levied at a rate of \$5.18 (up from \$5.14) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$23,534,857	\$4.25
Debt Service Levy	2,754,871	0.50
Countywide EMS Levy	2,161,478	0.39
Bridge & Culvert Aid Levy	225,000	0.04
TOTAL LEVY	\$28,676,206	\$5.18

The general County Tax Levy of \$23,534,857 is levied at a rate of \$4.25 (down from \$4.40) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$2,754,871 is levied at a rate of \$0.50 (up from \$0.45) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$2,161,478 is levied at a rate of \$0.39 (up from \$0.25) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$225,000 is levied at a rate of \$0.04 (same as previous year) per \$1,000 of equalized value of all eligible property in the County.

The tax levy for the 2018 budget is in compliance with the County Tax Levy limit as defined in sec. 66.0602, Wis. Stats.

Due to the varied assessment ratios of equalized values determined by the State Department of Revenue and property value changes (inflation/deflation), the tax bill impact on a specific property will vary.

However, for illustration purposes, the median home value in Portage County is \$151,700 according to the U.S. Census Bureau, 2011-2015 American Community Survey 5-Year Estimates.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.18 per \$1,000 of equalized value:

$$\$151,700 \times \$5.18 / \$1,000 = \$785.81$$

This means that an owner of a \$151,700 should expect to pay \$785.81 for County services for taxes levied in 2017 for the 2018 budget.

2018 COUNTY WIDE BUDGET SUMMARY

	2016 Actual	2017		2018 Budget	Change from 2017 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
Revenue by Classification						
Taxes	33,469,170	34,424,446	33,844,198	35,974,560	1,550,114	4.50%
Intergovernmental Revenue	16,009,537	15,913,069	15,802,580	17,102,720	1,189,651	7.48%
Licenses and Permits	413,847	402,193	403,955	466,255	64,062	15.93%
Fines, Forfeits and Penalties	359,505	352,180	388,800	371,391	19,211	5.45%
Public Charges for Service	14,017,469	14,477,931	14,698,608	15,736,951	1,259,020	8.70%
Intergovernmental Charges for Service	22,379,590	27,260,212	23,511,640	24,477,892	(2,782,320)	-10.21%
Miscellaneous Revenue	1,989,425	2,495,553	1,916,939	2,414,505	(81,048)	-3.25%
Note Proceeds	-	2,800,000	2,100,000	2,581,263	(218,737)	-7.81%
Other Financing Sources	1,914,386	4,495,728	4,056,214	4,749,165	253,437	5.64%
Total Revenue	\$ 90,552,929	\$102,621,312	\$ 96,722,934	\$103,874,702	\$ 1,253,390	1.22%
Expenditures by Classification						
General Government	18,341,542	23,723,294	19,666,741	21,228,463	(2,494,831)	-10.52%
Public Safety	15,014,946	16,186,466	16,368,369	17,339,864	1,153,398	7.13%
Public Works	19,638,790	22,199,050	19,430,613	24,377,721	2,178,671	9.81%
Health and Human Services	25,764,425	26,108,673	26,358,246	27,395,919	1,287,246	4.93%
Culture, Recreation, & Education	3,291,981	3,594,153	3,578,760	3,573,875	(20,278)	-0.56%
Conservation and Development	1,667,997	2,056,301	1,961,368	2,341,139	284,838	13.85%
Capital Outlay	1,810,524	4,728,536	3,024,682	2,954,500	(1,774,036)	-37.52%
Debt Service	2,575,438	2,609,303	2,594,879	3,624,258	1,014,955	38.90%
Other Financing Uses	363,304	1,415,536	3,847,147	1,038,963	(376,573)	-26.60%
Total Expenditures	\$ 88,468,947	\$102,621,312	\$ 96,830,805	\$103,874,702	\$ 1,253,390	1.22%

2018 BUDGET SUMMARY BY FUND

	1/1/2018	REVENUES			EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2018	
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES		TOTAL EXPENSES	PROJECTED FUND BALANCE
GENERAL FUND	21,064,948	12,546,297	15,382,239	124,167	28,052,703	-	28,461,110	28,461,110	(408,407)	20,656,541
SPECIAL REVENUE FUNDS										
Highway	3,017,012	4,366,164	4,884,392	-	9,250,556	-	9,434,106	9,434,106	(183,550)	2,833,462
Health & Human Services	1,757,672	5,153,085	11,243,449	-	16,396,534	96,814	16,396,534	16,493,348	(96,814)	1,660,858
Aging & Disability Resource Center	903,079	714,811	2,247,450	-	2,962,261	-	3,044,937	3,044,937	(82,676)	820,403
Land Records Modernization	76,221	-	147,888	-	147,888	-	151,236	151,236	(3,348)	72,873
Jail Assessment	399,388	-	68,000	-	68,000	-	100,000	100,000	(32,000)	367,388
EMS/Ambulance	925,649	2,161,478	1,715,000	-	3,876,478	-	4,195,798	4,195,798	(319,320)	606,329
Business Park	7,182,304	-	523,500	-	523,500	-	424,140	424,140	99,360	7,281,664
Community Development Block Grant	8,717	-	8	-	8	-	225	225	(217)	8,500
REDRLF	45,941	-	60	-	60	-	-	-	60	46,001
Total Special Revenue Funds	14,315,983	12,395,538	20,829,747	-	33,225,285	96,814	33,746,976	33,843,790	(618,505)	13,697,478
DEBT SERVICE	128,928	2,754,871	786,563	4,188	3,545,622	-	3,624,258	3,624,258	(78,636)	50,292
CAPITAL PROJECTS	11,363,894	879,500	305,000	-	1,184,500	-	2,954,500	2,954,500	(1,770,000)	9,593,894
ENTERPRISE FUNDS										
Highway	6,894,618	-	12,779,637	-	12,779,637	-	12,686,706	12,686,706	92,931	6,987,549 (A)
Health Care Center	2,290,487	100,000	7,258,526	-	7,358,526	4,188	8,275,221	8,279,409	(920,883)	1,369,604 (A)
Solid Waste	3,075,978	-	2,370,485	-	2,370,485	-	2,256,909	2,256,909	113,576	3,189,554 (A)
Total Enterprise Funds	12,261,083	100,000	22,408,648	-	22,508,648	4,188	23,218,836	23,223,024	(714,376)	11,546,707
INTERNAL SERVICE FUNDS										
Technology Services	482,033	-	2,295,603	-	2,295,603	-	2,287,528	2,287,528	8,075	490,108
Health Insurance	7,197,932	-	8,002,684	-	8,002,684	27,353	7,975,331	8,002,684	-	7,197,932
Risk Management/Workers' Compensation	1,447,627	-	438,847	-	438,847	-	567,200	567,200	(128,353)	1,319,274
Total Internal Service Funds	9,127,592	-	10,737,134	-	10,737,134	27,353	10,830,059	10,857,412	(120,278)	9,007,314
TOTALS	68,262,428	28,676,206	70,449,331	128,355	99,253,892	128,355	102,835,739	102,964,094	(3,710,202)	64,552,226
FUND BALANCE APPLIED/(USED)					4,620,810			910,608		
TOTAL COUNTY BUDGET					103,874,702			103,874,702		

(A) Includes costs of undepreciated fixed assets (i.e., buildings and equipment).

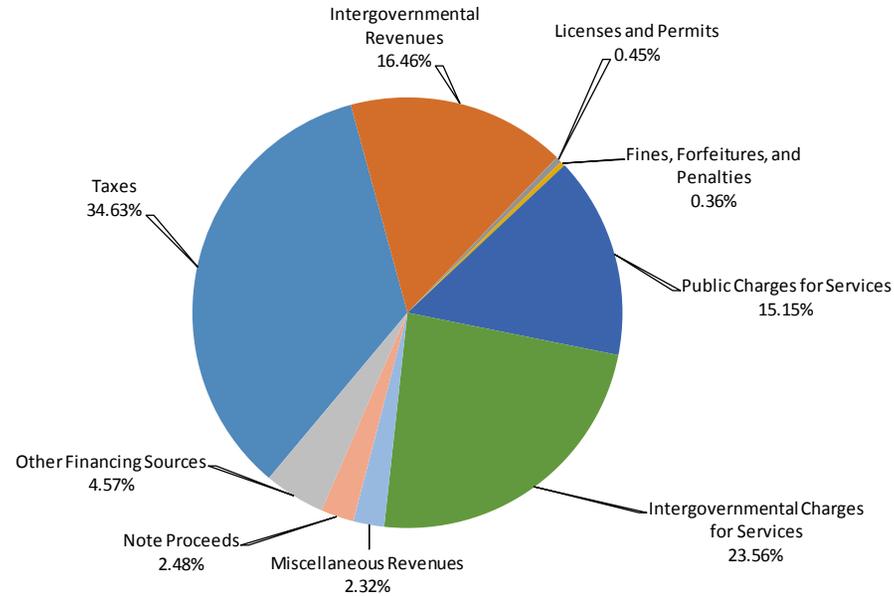
2018 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2018 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2018 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
GENERAL GOVERNMENT										
County Clerk	153,741	684,564	34,537	-	719,101	-	805,995	805,995	(86,894)	66,847
Clerk of Courts & Courts	-	638,759	978,295	-	1,617,054	-	1,617,054	1,617,054	-	-
Family Court Commissioner	-	75,273	38,730	-	114,003	-	114,003	114,003	-	-
Coroner	-	120,029	16,650	-	136,679	-	136,679	136,679	-	-
District Attorney	18,059	405,703	112,000	-	517,703	-	517,703	517,703	-	18,059
Register of Deeds	165,575	(3,496)	486,800	-	483,304	-	483,304	483,304	-	165,575
Surveyor	-	34,743	100	-	34,843	-	34,843	34,843	-	-
Land Records Modernization	76,221	-	147,888	-	147,888	-	151,236	151,236	(3,348)	72,873
Treasurer	-	275,074	1,258,219	-	1,533,293	-	275,324	275,324	1,257,969	1,257,969
County Executive	-	209,522	-	-	209,522	-	209,552	209,522	-	-
Corporation Counsel	-	569,065	62,370	96,814	728,249	-	728,249	728,249	-	-
Human Resources	-	406,223	2,870	27,353	436,446	-	436,446	436,446	-	-
Health Insurance	7,197,932	-	8,002,684	-	8,002,684	27,353	7,975,331	8,002,684	-	7,197,932
Finance	-	1,508,965	30	-	1,508,995	-	1,513,995	1,513,995	(5,000)	(5,000)
Risk Mgmt/Workers' Comp	1,447,627	-	438,847	-	438,847	-	567,200	567,200	(128,353)	1,319,274
Purchasing	-	232,099	1,500	-	233,599	-	233,599	233,599	-	-
Facilities	125,166	1,990,614	482,312	-	2,472,926	-	2,502,926	2,502,926	(30,000)	95,166
Technology Services	482,033	-	2,295,603	-	2,295,603	-	2,287,528	2,287,528	8,075	490,108
Non-Departmental Accounts	19,275,386	(9,498,761)	9,245,963	-	(252,798)	-	1,174,744	1,174,744	(1,427,542)	17,847,844
Total General Government	28,941,740	(2,351,624)	23,605,398	124,167	21,377,941	27,353	21,765,711	21,793,034	(415,093)	28,526,647
PUBLIC SAFETY										
EMS/Ambulance Services	925,649	2,161,478	1,715,000	-	3,876,478	-	4,195,798	4,195,798	(319,320)	606,329
Justice Programs	-	382,705	138,100	-	520,805	-	520,805	520,805	-	-
Sheriff	707,102	10,280,240	1,029,408	-	11,309,648	-	11,421,278	11,421,278	(111,630)	595,472
Emergency Management	-	118,868	90,091	-	208,959	-	208,959	208,959	-	-
Jail Assessment	399,388	-	68,000	-	68,000	-	100,000	100,000	(32,000)	367,388
Total Public Safety	2,032,139	12,943,291	3,040,599	-	15,983,890	-	16,446,840	16,446,840	(462,950)	1,569,189
PUBLIC WORKS										
Highway-Special Revenue Fund	3,017,012	4,366,164	4,884,392	-	9,250,556	-	9,434,106	9,434,106	(183,550)	2,833,462
Highway-Enterprise Fund	6,894,618	-	12,779,637	-	12,779,637	-	12,686,706	12,686,706	92,931	6,987,549
Solid Waste	3,075,978	-	2,370,485	-	2,370,485	-	2,256,909	2,256,909	113,576	3,189,554
Total Public Works	12,987,608	4,366,164	20,034,514	-	24,400,678	-	24,377,721	24,377,721	22,957	13,010,565

2018 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2018 PROJECTED FUND BALANCE	REVENUES			EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2018 PROJECTED FUND BALANCE	
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES			TOTAL EXPENSES
HEALTH & HUMAN SERVICES										
Veterans Service	52,417	195,561	15,000	-	210,561	-	214,561	214,561	(4,000)	48,417
Health & Human Services	1,757,672	5,153,085	11,243,449	-	16,396,534	96,814	16,396,534	16,493,348	(96,814)	1,660,858
Aging & Disability Resource Center	903,079	714,811	2,247,450	-	2,962,261	-	3,044,937	3,044,937	(82,676)	820,403
Health Care Center	2,290,487	100,000	7,258,526	-	7,358,526	4,188	8,275,221	8,279,409	(920,883)	1,369,604
Total Health & Human Services	5,003,655	6,163,457	20,764,425	-	26,927,882	101,002	27,931,253	28,032,255	(1,104,373)	3,899,282
CULTURE, RECREATION, & EDUCATION										
Library	41,579	1,690,725	56,640	-	1,747,365	-	1,739,865	1,739,865	7,500	49,079
University Extension	-	285,418	23,436	-	308,854	-	308,854	308,854	-	-
Parks	288,256	928,779	522,527	-	1,451,306	-	1,512,156	1,512,156	(60,850)	227,406
Total Culture, Recreation, & Education	329,835	2,904,922	602,603	-	3,507,525	-	3,560,875	3,560,875	(53,350)	276,485
CONSERVATION & DEVELOPMENT										
Planning & Zoning	237,667	1,015,625	786,661	-	1,802,286	-	1,750,246	1,750,246	52,040	289,707
Community Development Block Grant	8,717	-	8	-	8	-	225	225	(217)	8,500
REDRLF	45,941	-	60	-	60	-	-	-	60	46,001
Portage County Business Park	7,182,304	-	523,500	-	523,500	-	424,140	424,140	99,360	7,281,664
Total Conservation & Development	7,474,629	1,015,625	1,310,229	-	2,325,854	-	2,174,611	2,174,611	151,243	7,625,872
DEBT SERVICE	128,928	2,754,871	786,563	4,188	3,545,622	-	3,624,258	3,624,258	(78,636)	50,292
CAPITAL PROJECTS	11,363,894	879,500	305,000	-	1,184,500	-	2,954,500	2,954,500	(1,770,000)	9,593,894
TOTALS	68,262,428	28,676,206	70,449,331	128,355	99,253,892	128,355	102,835,769	102,964,094	(3,710,202)	64,552,226
FUND BALANCE APPLIED/(USED)					<u>4,620,810</u>			<u>910,608</u>		
TOTAL COUNTY BUDGET					<u>103,874,702</u>			<u>103,874,702</u>		

2018 REVENUE HIGHLIGHTS



	2017 Modified Budget	2018 Proposed Budget	Change from 2017 Modified Budget	
			Amount Change	Percent Change
Taxes	34,424,446	35,974,560	1,550,114	4.50%
Intergovernmental Revenues	15,913,069	17,102,720	1,189,651	7.48%
Licenses and Permits	402,193	466,255	64,062	15.93%
Fines, Forfeitures, and Penalties	352,180	371,391	19,211	5.45%
Public Charges for Services	14,477,931	15,736,951	1,259,020	8.70%
Intergovernmental Charges for Services	27,260,212	24,477,892	(2,782,320)	-10.21%
Miscellaneous Revenues	2,495,553	2,414,505	(81,048)	-3.25%
Note Proceeds	2,800,000	2,581,263	(218,737)	-7.81%
Other Financing Sources	4,495,728	4,749,165	253,437	5.64%
Total Revenues	102,621,312	103,874,702	1,253,390	1.22%

2018 REVENUE HIGHLIGHTS

Taxes

General Government

Treasurer

- Interest on Taxes decreases \$43,915, or 9.9%, based on anticipated current collections.

Non-Departmental

- Sales tax collections decrease slightly by \$10,027 over the previous budget based on projected decrease in anticipated sales tax collections.
- Property tax revenue increases \$78,564, or .6%, in the 2018 budget.

Public Safety

EMS/Ambulance

- Property tax revenue increases \$812,392 or 60.2% in the 2018 budget.

Public Works

Highway

- Property tax revenue increases \$39,963 in the 2018 budget for bridge & culvert aid.

Health and Human Services

Health and Human Services

- Property tax revenue increases \$119,503 or 2.4% in the 2018 budget.

Aging and Disability Resource Center

- Property tax revenue increases \$28,769 or 4.2% in the 2018 budget.

Health Care Center

- Property tax revenue remains flat at \$100,000 in the 2018 budget.

Debt Service

Debt Service

- Property tax revenue increases \$390,645 or 16.5% in the 2018 budget.

Capital Outlay

Capital Projects

- Property tax revenue increases \$104,053 or 13.4% in the 2018 budget.

Intergovernmental Revenues

General Government

Land Records Modernization

- An anticipated decrease of \$5,224 or 8.0% for base grant funding calculated on the previous year's actual revenues.

Non-Departmental

- State shared revenue estimates increase slightly by .8% or \$14,655.
- Exempt computer aid is expected to increase \$4,977 or 2.3% based on previous year estimates.

2018 REVENUE HIGHLIGHTS

Public Safety

Sheriff

- An increase of \$4,000 for estimated reimbursement from the State Criminal Alien Assistance Program (SCAAP) grant based on previous year history.
- A decrease of \$10,000 due to the removal of Department of Transportation grants not anticipated in 2018.

Public Works

Highway

- Local Road Improvement Program (LRIP) is expected to increase in the amount of \$466,653.

Solid Waste

- An increase of \$7,500 is anticipated for the Household Hazardous Waste grant.

Health and Human Services

Health and Human Services

- An increase in Comprehensive Community Services (CCS) revenue of \$948,043 is a result of the expansion of the CCS program.
- A decrease of \$197,400 is due to the Brighter Futures Initiative grant ending in 2017.

Aging and Disability Resource Center

- Intergovernmental revenues decrease by \$79,110 as a result of the expiration of the chronic disease self-management grant, stepping on grant and Medicare Improvements for Patients Act grant.

Veterans Services

- An anticipated increase in the amount of \$5,210 for Veterans Services grant revenue.

Health Care Center

- An anticipated decrease in supplemental funding in the amount of \$20,636 based on a formula projection.

Culture, Recreation, & Education

Parks

- An anticipated increase in the amount of \$14,545 is budgeted for Snowmobile Trails Maintenance grant from the Department of Natural Resources for 2018 for a proposed rate per mile increase.

University Extension

- One time grants in the amount of \$7,886 are not budgeted in 2018.

Conservation and Development

Planning & Zoning

- An increase of 61.5% in anticipated primarily due to a targeted runoff management grant included in the 2018 budget in the amount of \$150,000.

Capital Outlay

Capital Projects

- The current year includes \$35,000 from a DNR Grant for segment resurfacing of the Tomorrow River State Trail. This is the same as the previous year.

2018 REVENUE HIGHLIGHTS

Licenses and Permits

General Government

County Clerk

- Nonbusiness licenses is expected to increase 73.4% or \$8,355 due to an increase in fees for marriage and domestic partnerships licenses.

Public Safety

Non-Departmental

- An increase of \$20,647 is expected due to a proposed increase in dog licenses fees.

Health and Human Services

Health and Human Services

- An increase of \$29,000 is expected in environmental health licenses due to a high number of licenses sold throughout 2017.

Fines, Forfeitures, and Penalties

General Government

Clerk of Courts

- County ordinance fines for 2018 are expected to increase \$9,000 or 9.0%.

Public Safety

Jail Assessment

- An increase of \$13,000 is projected due to current collections in the Jail Assessment fund.

Public Charges for Services

General Government

Clerk of Courts

- Revenues are expected to increase \$10,350 or 2.4% due to a one-time payment of bond/bail forfeiture recoveries.

Family Court Commissioner

- Revenues are expected to decrease \$10,000 or 20.5% based on projections for fewer mediation services.

District Attorney

- An increase of \$50,000 is projected for the addition of a court diversion fee to help assist with the Court Diversion Program.

Public Safety

EMS/Ambulance Services

- Fees for ambulance services are estimated to increase by \$50,000 or 1.5% through regular billing and with the use of PPS, the County's contracted collection agency.

Sheriff

- Charges for services are expected to decrease overall by \$9,575 or 1.9% related to user fees anticipated video visitation services.

Justice Programs

- An increase of \$12,500 is expected due to fees assessed for drug court participants.

2018 REVENUE HIGHLIGHTS

Public Works

Solid Waste

- An increase in the amount of \$145,200 is anticipated in the 2018 budget for disposal fees.

Health and Human Services

Aging & Disability Resource Center

- A decrease in the amount of \$30,349 is a result of the coordinated transportation agreement between the City of Stevens Point and Portage County.

Health Care Center

- Resident room and board revenues are expected to increase \$322,427 based on third party payor information and current year collection estimates.

Culture, Recreation, & Education

Parks

- Overall park fees are expected to decrease \$5,268.

University Extension

- Charges for services are expected to decrease \$3,696 for various agricultural UW Extension programs.

Debt Service

Debt Service

- An increase of \$750,000 is expected from Central Wisconsin Airport for a principal payment on the scheduled airport debt service.

Intergovernmental Charges for Services

General Government

Health Insurance

- Health insurance premium contributions are expected to decrease 28.4% or \$3,022,768 over the previous year.

Risk Management/Workers' Compensation

- An increase of \$12,493 or 2.9% in contributions from other County departments is anticipated based on projected payroll expenses for 2017.

Facilities

- An increase of \$51,000 or 37.1% is anticipated for services provided to other County departments, primarily the Health Care Center, based on projected staff hours reported by facility location.

Technology Services

- I.T. allocations are based on an increase of \$454,467 or 30.4% to other County departments.
- Telephone services increase 2.0% or \$3,554 for 2018 based on projected expenses for services.
- Managed print allocations are anticipated to increase 2.1% or \$3,481 for 2018.

Public Safety

Sheriff

- An increase is projected for juvenile detention fees in the amount of \$126,325 based on contract agreements and utilization of the juvenile detention facility by other agencies.

2018 REVENUE HIGHLIGHTS

Public Works

Highway

- A decrease in the amount of \$682,427 is expected due to the amount of services billed to the State of Wisconsin and Other Local Governments based on the department's work schedule.

Capital Outlay

Capital Projects

- Anticipated share of Courthouse capital project from the City of Stevens Point in the amount of \$270,000.

Miscellaneous Revenue

General Government

Clerk of Courts

- An increase of \$7,000 is anticipated for interest on judgements.

Human Resources

- An increase of \$136,915 is anticipated in the health insurance fund, primarily for stop loss and insurance refunds.
- A decrease of \$79,923 is anticipated in the health insurance fund, primarily for pharmacy rebates.

Public Safety

Sheriff

- A projected increase of \$11,000 for the sale of law enforcement vehicles is anticipated in 2018.

Public Works

Solid Waste

- A decrease of \$31,935 in interest revenue is projected for 2018 based on projections for 2017.

Health and Human Services

Aging & Disability Resource Center

- A decrease of \$15,721 results from the coordinated transportation agreement between the City of Stevens Point and Portage County.

Conservation and Development

Business Park

- Business park land sales are anticipated to decrease \$29,000 based on the previously adopted schedule in the business plan.

Other Financing Sources

General Government

County Clerk

- An increase of \$61,894 is due to fund balance applied based on the election cycle.
- An increase of \$13,437 for fund balance applied related to internal audit services to be completed in 2018.

Treasurer

- A decrease of \$28,610 due to the one-time contingency transfer for an LTE position removed in the 2018 budget.

Register of Deeds

- The use of fund balance decreases by \$10,000 for 2018.

Corporation Counsel

- The elimination of a one-time contingency transfer in the amount of \$68,195 for staffing.

2018 REVENUE HIGHLIGHTS

- A decrease of \$6,182 reflects a slightly reduced transfer from HHS High Cost fund balance to the Office of the Corporation Counsel for IV-E cases, in an attempt to reduce out of home placement costs. This is a planned decrease to and each year will be reduced by 20%.

Risk Management/Workers' Compensation

- A decrease in the use of fund balance in the amount of \$62,005 is included in the 2018 budget to meet estimated expenses.

Facilities

- An increase of \$42,500 of fund balance applied for the purchase of equipment from the equipment replacement fund.

Non-Departmental

- A reduction of \$120,805 for previously mentioned contingency transfers in 2017 is removed in the 2018 budget.
- A one-time transfer in 2017 for \$345,431 from the General Fund to the Health Care Center Fund is removed in the 2018 budget.

Public Safety

EMS/Ambulance

- An increase in the use of fund balance in the amount of \$386,993 to support the additional expenses of adding another ambulance and related equipment and the acceleration of the vehicle replacement schedule for an ambulance in 2018.

Jail Assessment Fund

- A decrease of \$13,000 to support the operating expenses of planned jail improvements.

Sheriff

- A decrease of \$24,000 for a one-time transfer for the mid-year addition of a Correction Officer in 2017.

Public Works

Highway

- Debt proceeds in the amount of \$2,581,263 are anticipated in the 2018 budget for highway projects.
- A decrease in the amount of fund balance in the amount of \$31,450 necessary to complete the request bridge & culvert aid projects.

Solid Waste

- An increase in the amount \$114,750 for planned repairs for a building roof replacement.

Health and Human Services

Health and Human Services

- A decrease of \$22,182 reflects a reduction in transfer from HHS High Cost fund balance to the Office of the Corporation Counsel for handling IV-E legal services in an attempt to reduce out of home placement costs.

Aging & Disability Resource Center

- Other financing sources increase \$42,676 due to the planned use of fund balance for the purchase of chairs and tables for the ADRC dining room. Fund balance use is also planned in the Nutrition and Adult Day Center budgets with specific accounts designated for their respective programs.

2018 REVENUE HIGHLIGHTS

Veterans Services

- An increase of \$9,000 of donation funds to be utilized to support veterans in need of assistance.

Health Care Center

- The anticipated use of unrestricted net position to support the operations of the health care center increases by \$620,883 in 2018.
- The elimination of a one-time transfer in 2017 from the General fund decreases by \$345,431.

Culture, Recreation, & Education

Parks

- An increase of \$75,000 related to planned expenditures for repairs to the Jordan Dam.

Debt Service

Debt Service

- A decrease in the amount of \$125,690 reflecting the payoff of the Solid Waste debt payments to the Debt Service fund.

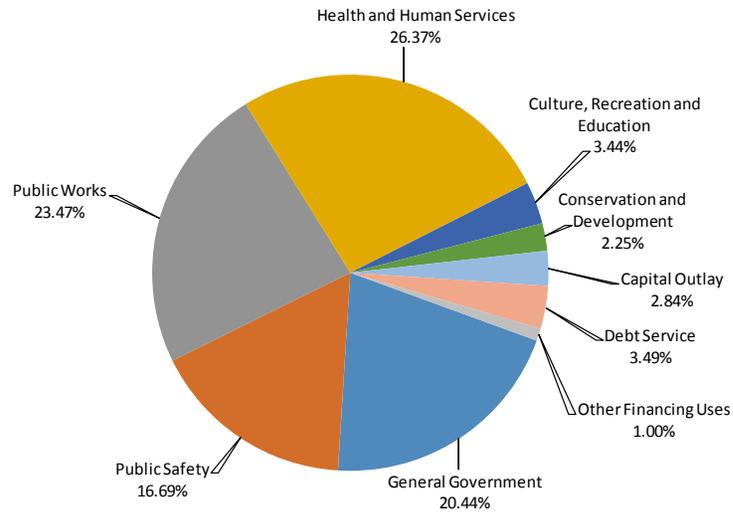
Capital Projects

Capital Projects

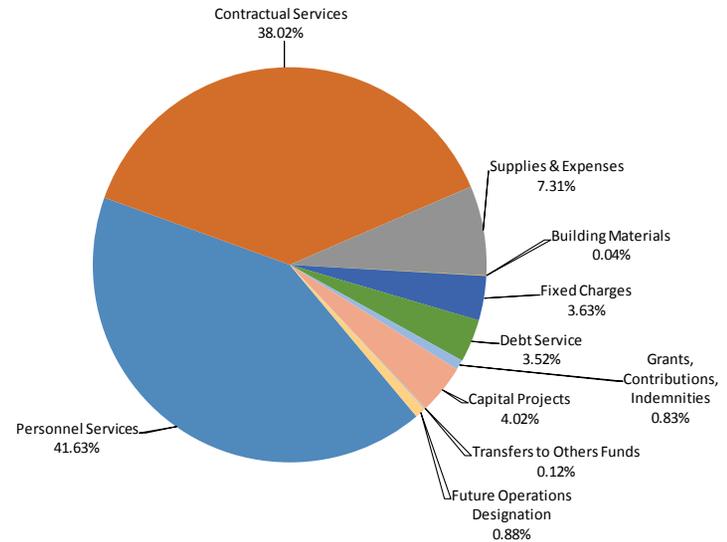
- The planned use of fund balance represents the use of fund balance for new projects in 2018. This amount decreases by \$1,550,559 in the 2018 budget as the previous year included \$2,800,000 million of debt proceeds.

2018 EXPENDITURE HIGHLIGHTS

By Classification



By Type of Expense



Change from 2017 Modified Budget

	2017 Modified Budget	2018 Proposed Budget	Amount Change	Percent Change
General Government	23,723,294	21,228,463	(2,494,831)	-10.52%
Public Safety	16,186,466	17,339,864	1,153,398	7.13%
Public Works	22,199,050	24,377,721	2,178,671	9.81%
Health and Human Services	26,108,673	27,395,919	1,287,246	4.93%
Culture, Recreation and Education	3,594,153	3,573,875	(20,278)	-0.56%
Conservation and Development	2,056,301	2,341,139	284,838	13.85%
Capital Outlay	4,728,536	2,954,500	(1,774,036)	-37.52%
Debt Service	2,609,303	3,624,258	1,014,955	38.90%
Other Financing Uses	1,415,536	1,038,963	(376,573)	0.00%
Total Expenses	102,621,312	103,874,702	1,253,390	1.22%

Change from 2017 Modified Budget

	2017 Modified Budget	2018 Proposed Budget	Amount Change	Percent Change
Personnel Services	42,442,433	43,244,987	802,554	1.89%
Contractual Services	37,828,941	39,497,342	1,668,401	4.41%
Supplies & Expenses	7,579,600	7,592,971	13,371	0.18%
Building Materials	55,169	45,570	(9,599)	-17.40%
Fixed Charges	4,052,137	3,772,507	(279,630)	-6.90%
Debt Service	2,609,303	3,654,258	1,044,955	40.05%
Grants, Contributions, Indemnities	864,205	857,176	(7,029)	-0.81%
Capital Projects	5,773,988	4,170,928	(1,603,060)	-27.76%
Transfers to Others Funds	610,573	128,355	(482,218)	0.00%
Future Operations Designation	804,963	910,608	105,645	13.12%
Total Expenses	102,621,312	103,874,702	1,253,390	1.22%

2018 EXPENDITURE HIGHLIGHTS

Countywide

Personnel services increase due to a 2.0% annual adjustment increase to the County's wage and classification plan along with a 12.98% decrease to for health insurance premiums. There was a slight decrease to WRS retirement contributions as well.

General Government

County Clerk

- Contractual services increase by 31.1% due to an increase in allocated Information Technology Services.
- Supplies and expenses increase by \$79,610 for elections planned in 2018.
- Designated for future year operations related to the even and odd year election cycle decreases in the 2018 budget.

Clerk of Courts

- Contractual expenses are anticipated to increase due to additional expenses for court commissioner costs for small claims, on call services, and other court commissioner duties.

Family Court Commissioner

- Personnel services decrease overall by 17.9% resulting from a reduction of the Family Court Commissioner position from 1.00 FTE to .75 FTE during 2017.

District Attorney

- Personnel services increase overall by 21.6%, primarily due to the addition of a Court Diversion Coordinator position for the implementation of an enhanced diversion program for low risk offenders.
- Contractual services decrease by 35.8% with the elimination of the current contracted deferred prosecution program.

Register of Deeds

- A decrease of 10.8% in contractual services for the completion of the redaction services project.

Treasurer

- An Administrative Associate I position is added to the 2018 budget resulting in an increase of 9.4%.
- A reduction is anticipated for chargebacks for real estate and personal property and uncollectible taxes.

Corporation Counsel

- Personnel services decrease by 7.1% overall due to removing a one-time transfer from contingency funding during 2017 for staffing expenses.

Health Insurance

- Contractual services are anticipated to decrease by \$2,968,789 for medical and prescription claims over the previous year.

Finance

- Contractual services decrease \$45,329 due to the completion of various accounting and auditing engagements, including the operations efficiency study in the Treasurer's Office, health care consulting, and uniform grant guidance implementation consulting.

Risk Management/Workers' Compensation

- A decrease of \$30,000 is projected for anticipated medical and lost wages claims.

2018 EXPENDITURE HIGHLIGHTS

Facilities

- Contractual services increase for projected trade service contracted repairs, waste removal services, security services, and pest control services.
- Capital projects increase for the planned purchase of a skid loader with a snow thrower attachment and security equipment.

Technology Services

- Personnel services increase for the addition of a Network Analyst position.
- Contractual services increase for the addition new software contracts in the amount of \$45,250 and improvements to the IT infrastructure in the amount of \$115,818.
- Contractual services also increases for the centralization of IT expenses from department budgets to the IT budget.
- Depreciation expense is expected to increase \$15,726 in 2018.

Non-Departmental

- A decrease of \$40,000 in grants & contributions is the result of the transfer of the Family Outreach Support Services (FOSS) program to the Health & Human Services budget.
- Future operations designations decrease by \$466,236 resulting from one-time transfers in 2017, including \$345,431 to the Health Care Center fund and \$120,805 for contingency fund transfers to Treasurer, Corporation Counsel, and Sheriff's budgets for personnel needs.
- Insurance premiums are expected to decrease slightly over the previous year budget based as the 2017 actual amounts.

Public Safety

Sheriff

- The 2018 budget includes the addition of a Corrections Officer added mid-year in 2017 with contingency funds.
- Contractual expenses increase by \$29,200 for inmate housing costs, \$14,900 for juvenile detention food service costs, \$13,000 for inmate medical expenses, \$77,810 for allocated Information Technology Services, and \$27,500 for maintenance for the County's 9-1-1 system.
- Fixed charges decrease for the anticipated reduction for tower rental with the transition to County owned towers for the emergency communication system.

EMS/Ambulance Services

- The 2018 budget includes the expansion of an additional ambulance for the EMS system resulting in an increase to contractual services. Contractual services increases by \$708,690 for the system expansion along with an increase to existing provider contracts for services.
- The capital outlay for 2018 increases by \$314,480 for the purchase of an ambulance and related equipment for the system expansion. This also includes accelerating another ambulance purchase to replace an existing fleet vehicle. Due to the expansion and the revised accelerated fleet replacement schedule, the EMS Capital Plan and annual contributions necessary for replacement funding is updated as well.

Emergency Management

- Contractual services increase due to an increase in allocated Information Technology Services attributable to the new equipment and technology installed in the Emergency Operations Center (EOC).

2018 EXPENDITURE HIGHLIGHTS

Justice Programs

- Contractual services decrease by \$60,048 due a reduction to the ATTIC Correctional Services contract for intensive supervision services and the elimination of the Volunteers in Probation (VIP) mentoring program. The elimination of VIP will help support the enhanced deferred prosecution program in the District Attorney's Office.

Public Works

Highway

- Personnel expenses increase for the addition of 4.0 FTE Laborer positions overall. This includes 2.0 FTE positions requested in 2017 to replace two Parks department positions that were previously shared with the Highway department during the winter maintenance months. This also includes an additional 2.0 FTE positions to provide support the highway department's annual maintenance and project plans for 2018.
- Overall, contractual services for County Highway System decreases by \$1,048,140 based on the upcoming department work plan.
- County highway infrastructure costs are expected to increase and include additional funds from bond proceeds to finance CR I and a portion of CR F to support the ongoing maintenance of the County highway system.
- Contributions to the bridge & culvert aid program increase by \$32,550 for requested projects in 2018.
- Fixed charges decrease for machinery rentals along with an offsetting increase to depreciation and amortization expenses.

Solid Waste

- Contractual services increase by \$141,913, primarily due to the replacement of the Material Recovery Facility roof and recurring landfill expenses.

Health and Human Services

Health and Human Services

- Personnel services increases by 3.55% due to the addition of the following new positions: Comprehensive Community Services (CCS) Supervisor, CCS Aide (4), Public Health Planner and an Environmental Health Sanitarian.
- Contractual services increase due to the expansion of CCS services and the increase for inpatient mental health expenses.
- Supplies & expenses increase due to the expansion of CCS services.

Aging & Disability Resource Center

- Personnel services decrease as a result of the coordinated transportation agreement between the City of Stevens Point and Portage County.
- Contractual services increase as a result of a subcontract with the City to provide services for the County Elderly and Disabled Transportation Grant.
- Supplies & expenses decrease as a result of the coordinated transportation agreement between the City of Stevens Point and Portage County.
- Grants, contributions, indemnities decrease due to a decrease in volunteer stipends.
- Capital projects increase due to fund balance being applied for the purchase of chairs and tables for the ADRC dining room.

2018 EXPENDITURE HIGHLIGHTS

Health Care Center

- Personnel services increase for the addition of a Human Resources Advisor position, a .5 FTE Social Work position, and an increase to hours for the Community Nutrition Educator position.
- Contractual services increase by \$322,905, mainly for an increase of \$255,807 in therapy services. The increase is also related to an increase in janitorial services provided by an outside contract and contracted maintenance services by the County.
- Supplies and expenses increased by \$56,306 primarily for increases in equipment and medical equipment purchases.

Culture, Recreation, & Education

Parks

- Personnel services increase resulting from the discontinuation of sharing Parks positions with the Highway department during the winter months. The 2018 budget includes the full costs of the positions reverting back full time to the Parks department.
- Contractual services increase for anticipated Jordan dam repairs.
- Capital purchases decrease by \$77,885 based on the department's 15 year equipment replacement plan.

University Extension

- Personnel services decrease with the reduction of an Administrative Associate I position to .50 FTE in the 2018 budget.

- Contractual services increase by \$22,406 resulting from the implementation of the UW Extension *nEXT Generation* model for providing education and programming resources to the County. There is also an increase in allocated Information Technology Services.

Conservation & Development

Planning & Zoning

- Contractual services increase by \$125,383 for the addition of targeted runoff grant in the amount of \$150,000.

Business Park

- Contractual services increase by \$137,535 overall for anticipated commission on sales, ground maintenance and Business Park signage.
- Based on proposed revenues and expenses, \$99,360 is anticipated to be placed in fund balance for future operations.

Capital Outlay

Capital Projects

- This decrease of \$1,774,037 is a result of the anticipated projects in accordance with the 2018 – 2023 Capital Improvement Plan and the removal of projects that were financed in the previous budget. Only new projects are included in the 2018 budget. Any projects not completed at the end of 2017 will be adjusted after the end of the year in the 2018 budget.

Debt Service

Debt Service

- The increase of \$1,014,955 is related to the approved debt service payment schedule for the County.

2017 ESTIMATED FUND BALANCE

	Special Revenue				Enterprise	Internal Service	Total
	General Fund	Funds	Debt Service	Capital Projects	Funds	Funds	
Estimated Fund Balance 1/1/2017	\$ 22,445,096	\$ 14,289,202	\$ 314,149	\$ 11,476,998	\$ 12,114,126	\$ 7,939,795	68,579,366
Revenues							
Property Tax	12,467,733	11,394,911	2,364,226	775,447	100,000	-	27,102,317
All Other Taxes	6,741,881	-	-	35,756	-	-	6,777,637
Intergovernmental Revenues	3,353,586	11,611,022	-	-	802,216	-	15,766,824
Licenses and Permits	177,955	220,000	-	-	6,000	-	403,955
Fines, Forfeitures and Penalties	247,800	141,000	-	-	-	-	388,800
Public Charges for Services	1,931,684	4,179,480	36,563	-	8,550,881	-	14,698,608
Intergovernmental Revenues	1,095,713	33,399	-	-	11,793,815	10,588,713	23,511,640
Miscellaneous Revenues	875,270	584,295	-	375	147,235	309,764	1,916,939
Note Proceeds	-	-	-	2,100,000	-	-	2,100,000
Transfers In	191,215	-	8,869	-	345,431	-	545,515
Revenue Subtotal	27,082,837	28,164,107	2,409,658	2,911,578	21,745,578	10,898,477	93,212,235
Fund Balance Applied	1,497,307	476,486	185,221	711,345	563,165	185,046	3,618,570
Total Revenue	\$ 28,580,144	\$ 28,640,593	\$ 2,594,879	\$ 3,622,923	\$ 22,308,743	\$ 11,083,523	\$ 96,830,805
Expenditures Restated by Object Group							
General Government	9,835,923	147,325	-	-	-	9,683,493	19,666,741
Public Safety	12,602,379	3,765,990	-	-	-	-	16,368,369
Public Works	-	5,956,859	-	-	13,473,754	-	19,430,613
Health and Human Services	269,613	17,972,635	-	-	8,115,998	-	26,358,246
Culture, Recreation, & Education	3,578,760	-	-	-	-	-	3,578,760
Conservation and Development	1,769,847	191,521	-	-	-	-	1,961,368
Capital Outlay	-	-	-	3,024,682	-	-	3,024,682
Debt Service	-	-	2,594,879	-	-	-	2,594,879
Transfers Out	406,463	102,996	-	-	8,869	27,187	545,515
Expenditures Subtotal	28,462,985	28,137,326	2,594,879	3,024,682	21,598,621	9,710,680	93,529,173
Designated for Future Use	117,159	503,267	-	598,241	710,122	1,372,843	3,301,632
Total Expenditures	\$ 28,580,144	\$ 28,640,593	\$ 2,594,879	\$ 3,622,923	\$ 22,308,743	\$ 11,083,523	\$ 96,830,805
Estimated Fund Balance 12/31/2017	\$ 21,064,948	\$ 14,315,983	\$ 128,928	\$ 11,363,894	\$ 12,261,083	\$ 9,127,592	\$ 68,262,428

Summary of Fund Balances	General Fund	Special Revenue	Debt Service	Capital Projects
		Funds		
Nonspendable	4,718,326	86,152	-	-
Restricted	459,918	1,704,683	128,928	3,576,898
Committed	2,364,634	10,858,282	-	6,283,951
Assigned	2,040,604	1,666,866	-	1,503,045
Unassigned	11,481,466	-	-	-
Estimated Fund Balance Total	\$ 21,064,948	\$ 14,315,983	\$ 128,928	\$ 11,363,894

2018 ESTIMATED FUND BALANCE

	Special Revenue				Enterprise	Internal Service	Total
	General Fund	Funds	Debt Service	Capital Projects	Funds	Funds	
Estimated Fund Balance 1/1/2018	\$ 21,064,948	\$ 14,315,983	\$ 128,928	\$ 11,363,894	\$ 12,261,083	\$ 9,127,592	68,262,428
Revenues							
Property Tax	12,546,297	12,395,538	2,754,871	879,500	100,000	-	28,676,206
All Other Taxes	7,298,354	-	-	-	-	-	7,298,354
Intergovernmental Revenues	3,444,328	12,857,602	-	35,000	765,790	-	17,102,720
Licenses and Permits	212,255	249,000	-	-	5,000	-	466,255
Fines, Forfeitures and Penalties	230,391	141,000	-	-	-	-	371,391
Public Charges for Services	2,076,712	4,178,200	786,563	-	8,695,476	-	15,736,951
Intergovernmental Revenues	1,071,055	33,493	-	270,000	12,768,137	10,335,207	24,477,892
Miscellaneous Revenues	1,049,144	789,189	-	-	174,245	401,927	2,414,505
Note Proceeds	-	2,581,263	-	-	-	-	2,581,263
Transfers In	124,167	-	4,188	-	-	-	128,355
Revenue Subtotal	28,052,703	33,225,285	3,545,622	1,184,500	22,508,648	10,737,134	99,253,892
Fund Balance Applied	621,567	919,605	78,636	1,770,000	1,102,649	128,353	4,620,810
Total Revenue	\$ 28,674,270	\$ 34,144,890	\$ 3,624,258	\$ 2,954,500	\$ 23,611,297	\$ 10,865,487	\$ 103,874,702
Expenditures Restated by Object Group							
General Government	10,247,168	151,236	-	-	-	10,830,059	21,228,463
Public Safety	12,489,732	4,850,132	-	-	-	-	17,339,864
Public Works	-	9,434,106	-	-	14,943,615	-	24,377,721
Health and Human Services	233,561	18,887,137	-	-	8,275,221	-	27,395,919
Culture, Recreation, & Education	3,573,875	-	-	-	-	-	3,573,875
Conservation and Development	1,916,774	424,365	-	-	-	-	2,341,139
Capital Outlay	-	-	-	2,954,500	-	-	2,954,500
Debt Service	-	-	3,624,258	-	-	-	3,624,258
Transfers Out	-	96,814	-	-	4,188	27,353	128,355
Expenditures Subtotal	28,461,110	33,843,790	3,624,258	2,954,500	23,223,024	10,857,412	102,964,094
Designated for Future Use	213,160	301,100	-	-	388,273	8,075	910,608
Total Expenditures	\$ 28,674,270	\$ 34,144,890	\$ 3,624,258	\$ 2,954,500	\$ 23,611,297	\$ 10,865,487	\$ 103,874,702
Estimated Fund Balance 12/31/2018	\$ 20,656,541	\$ 13,697,478	\$ 50,292	\$ 9,593,894	\$ 11,546,707	\$ 9,007,314	\$ 64,552,226

Summary of Fund Balances	General Fund	Special Revenue	Debt Service	Capital Projects
		Funds		
Nonspendable	4,718,326	86,152	-	-
Restricted	448,656	1,239,358	50,292	3,576,898
Committed	2,037,065	10,805,877	-	4,553,951
Assigned	1,971,028	1,566,091	-	1,463,045
Unassigned	11,481,466	-	-	-
Estimated Fund Balance Total	\$ 20,656,541	\$ 13,697,478	\$ 50,292	\$ 9,593,894

SUMMARY OF FUND BALANCE PROJECTIONS

The County has adopted a fiscal ordinance that the General Fund unassigned fund balance shall be a minimum of 15% to a maximum of 25% of operating expenditures from the following funds: the General fund, any special revenue fund requiring tax levy to operate, and the Debt Service fund.

The unassigned fund balance maintains adequate working capital for County operations, maintains the County's bond rating, and provides investment interest income. Fund balance will not be used to offset ongoing operational costs. However, fund balance may be used to fund non-recurring expenditures, such as start-up costs or capital projects.

The unassigned portion for the General fund is estimated at \$11,481,466 at the end of 2018. The County's General fund unassigned fund balance range based on the 2018 budget is \$9,773,511 to \$16,289,186. The estimated fund balance is in compliance with the fund balance ordinance.

Year	Total Expenditures	Unassigned Fund Balance	Percent
2012	52,547,565	12,004,366	22.8%
2013	53,311,438	11,684,829	21.9%
2014	52,353,766	11,658,379	22.3%
2015	53,188,709	11,634,842	21.9%
2016	56,951,672	11,844,518	20.8%
2017 (Estimated)	59,289,252	11,481,466	19.4%
2018 (Budget)	65,156,743	11,481,466	17.6%

Projections of fund balance are an indicator of the estimated financial condition of the County at year-end. Fund balances are projected separately for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Fund types.

December 31, 2017 – Estimated

The projection for year end 2017 is based on the year to date information along with departmental estimates of revenues, expenditures, and transfers for various fund types. Total combined estimates of fund balances at December 31, 2017 are projected at \$68.2 million, a decrease of \$317,000 from December 31, 2016. Of the estimated combined fund balance, \$30.6 million is restricted, committed, or assigned, \$11.5 million is estimated as unassigned fund balance.

A summary of projected fund balance by fund type is described below.

General Fund Balance

The estimated fund balance for year end 2017 is \$21.1 million, a decrease of \$1.4 million from 2016. The decrease is primarily due to planned uses of vehicle and equipment replacement funds, prior year carry over funds, approved contingency funds, and projected sales tax revenue shortfalls.

The unassigned portion of the General fund balance is estimated at \$11.5 million, a decrease of \$363,400 from 2016.

Special Revenue Fund Balance

The estimated fund balance for year end 2017 is \$14.5 million, an increase of \$27,000, primarily due to carryforward for highway projects and ambulance provider contract savings.

SUMMARY OF FUND BALANCE PROJECTIONS

December 31, 2017 – Estimated (continued)

Capital Projects Fund Balance

The projection for year end 2017 is \$11.4 million, a decrease of \$113,000 from 2016. The majority of the decrease is the estimated progress towards completion of various facilities projects, emergency communication tower construction, LiDAR project, and ERP implementation. The remaining fund balance is committed to existing capital projects or assigned for future capital projects.

Debt Service Fund Balance

The projection for year end 2017 is \$128,900 a decrease of \$185,300 from 2016. The decrease is a result of planned debt retirement from advances to the Solid Waste and Health Care Center funds.

Enterprise Fund Balance

The net position for these funds is estimated at \$12.3 million at the end of 2017, an increase of \$147,000 from 2016. This represents the Health Care Center, Highway, and Solid Waste.

Internal Service Fund Balance

The estimated fund balance at the end of 2017 is \$9.1 million, an increase of \$1.2 million from 2016. The estimated increase is primarily due to anticipated lower medical claims expense in the health insurance fund.

December 31, 2018 – Estimated

The projection for year end 2018 is based on the 2018 budgeted revenues, expenditures, estimates on completion of capital projects, and transfers for various fund types. Total combined estimates of fund balances at December 31, 2018 are projected at \$64.6 million, a decrease of \$3.7 from December 31, 2017 estimated fund balance. Of the estimated combined fund balance, \$27.7 million is restricted, committed, or assigned, \$11.5 million is estimated as unassigned fund balance.

A summary of projected fund balance by fund type is described below.

General Fund Balance

The estimated fund balance is projected at \$20.7 million, a decrease of \$408,400 from the 2017 estimate. This includes planned use in the 2018 budget primarily for vehicle and equipment replacement, elections, prior budget carryover, insurances, and Jordan Park hydroplant project.

Special Revenue Fund Balance

The estimated fund balance for 2018 is projected at \$13.7 million, a decrease of \$618,500 from the 2017 estimate, primarily due to ambulance provider start-up costs, planned equipment replacement purchases, a transfer for child welfare programs, and bridge & culvert aid projects.

Capital Projects Fund Balance

The estimated fund balance as of December 31, 2018 is \$9.6 million, a decrease of \$1.8 million from the estimated fund balance at the end of 2017. This decrease is a direct result from funding capital projects in 2018, more specifically for the government facility and courthouse remodel projects.

Debt Service Fund Balance

The end of year projected fund balance for 2018 is \$50,300, a decrease of \$78,600 from the estimated fund balance at the end of 2017. This is a planned decrease from advances made to Health Care Center and Solid Waste.

Enterprise Fund Balance

The net position projected is \$11.5 million, a decrease of \$714,000 from the 2017 estimates, primarily for the Health Care Center operating loss.

Internal Service Fund Balance

The 2017 year end fund balance is estimated at \$9.0 million, a decrease of \$120,000 from the 2017 estimate, primarily due to an anticipated increase in workers' compensation expenses.

2018 GOVERNMENT AND PROPRIETARY FUNDS - WITH YTD ACTUAL ACTIVITY

	2016 Actual	2017 Modified Budget	2017 YTD Actual	2017 Projected Budget	2018 Budget	Change from 2017 Modified Budget	
						Amount Change	Percent Change
Revenues							
Property Tax	26,660,306	27,102,317	27,102,317	27,102,317	28,676,206	1,573,889	5.81%
All Other Taxes	6,808,864	7,322,129	4,380,072	6,741,881	7,298,354	(23,775)	-0.32%
Intergovernmental Revenues	16,009,537	15,913,069	6,042,366	15,802,580	17,102,720	1,189,651	7.48%
Licenses and Permits	413,847	402,193	388,233	403,955	466,255	64,062	15.93%
Fines, Forfeitures, and Penalties	359,505	352,180	266,439	388,800	371,391	19,211	5.45%
Public Charges for Services	14,017,469	14,477,931	9,944,259	14,698,608	15,736,951	1,259,020	8.70%
Intergovernmental Revenues	22,379,590	27,260,212	14,851,968	23,511,640	24,477,892	(2,782,320)	-10.21%
Miscellaneous Revenues	1,989,425	2,495,553	1,468,450	1,916,939	2,414,505	(81,048)	-3.25%
Note Proceeds	-	2,800,000	-	2,100,000	2,581,263	(218,737)	N/A
Other Financing Sources	1,914,386	4,495,728	2,714	4,056,214	4,749,165	253,437	5.64%
Total Revenue	\$90,552,929	\$102,621,312	\$64,446,819	\$96,722,934	103,874,702	\$1,253,390	1.22%
Expenditures by Classification							
General Government	18,341,542	23,723,294	14,785,996	19,666,741	21,228,463	(2,494,831)	-10.52%
Public Safety	15,014,946	16,186,466	12,482,112	16,368,369	17,339,864	1,153,398	7.13%
Public Works	19,638,790	22,199,050	13,983,266	19,430,613	24,377,721	2,178,671	9.81%
Health and Human Services	25,764,425	26,108,673	19,168,454	26,358,246	27,395,919	1,287,246	4.93%
Culture, Recreation, & Education	3,291,981	3,594,153	2,387,568	3,578,760	3,573,875	(20,278)	-0.56%
Conservation and Development	1,667,997	2,056,301	1,312,466	1,961,368	2,341,139	284,838	13.85%
Capital Outlay	1,810,524	4,728,536	1,315,889	3,024,682	2,954,500	(1,774,036)	-37.52%
Debt Service	2,575,438	2,609,303	2,594,878	2,594,879	3,624,258	1,014,955	38.90%
Other Financing Uses	363,304	1,415,536	-	3,847,147	1,038,963	(376,573)	-26.60%
Total Expenditures	\$88,468,947	\$102,621,312	\$68,030,629	\$96,830,805	\$103,874,702	\$1,253,390	1.22%