

2016 BUDGET ASSUMPTIONS

The following general assumptions are used in developing the County's 2016 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 2016 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 reflecting historically low rates of return on invested funds.
- Personnel costs are budgeted flat with funds set aside to implement the first phase of a Countywide Wage Study. Costs also reflect an increase of 10% in the County's health insurance premium; however, with health plan design changes along with a change in the contribution rates between the employer and employee for health insurance premiums, the net health insurance increase is approximately 6% in department budgets. WRS retirement contributions for General and Protective Employees decreased slightly while Elected Officials increased.
- Average fuels costs for vehicles are assumed to decrease over 2015; budget estimates \$3.00 per gallon, or a \$0.60 decrease. Fuel projections remain unpredictable as the market variations fluctuate.
- Utility costs are expected to increase from the 2015 budget for 2016. Both natural gas and electric costs are slated to increase in 2016; natural gas by almost 40% and electric by 8%.
- Sales tax collections are estimated to increase almost \$550,000 in the next budget based on a two factors – an adjustment in the base collections to better reflect current year collections and a 4.5% trend in collections.
- The real estate market has shown some growth in 2015 and it is forecasted to continue for 2016. Hopefully, this growth will lead to economic development within the community.
- Debt service tax levy increases in this budget. This increase in planned based on debt service repayment schedule and will help the County plan for the next phase of capital projects according to the Capital Improvement Plan 2016 – 2021 funded by debt proceeds.
- The budget includes an increase of \$75,000 of tax levy to support capital projects. This helps the County maintain and invest in its infrastructure.
- The County levy is limited to a 1% net new construction increase, or \$227,320, over the previous year. The County is currently at the levy limit and remains at the limit.

2016 TAX LEVY SUMMARY

The Portage County Tax Levy of \$26,612,000, which is levied at a rate of \$5.10 (down from \$5.11) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$22,868,713	\$4.38
Debt Service Levy	2,284,513	0.44
Countywide EMS Levy	1,300,532	0.25
Bridge & Culvert Aid Levy	158,242	0.03
TOTAL LEVY	\$26,612,000	\$5.10

The general County Tax Levy of \$22,868,713, which is levied at a rate of \$4.38 (down from \$4.45) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$2,284,513, which is levied at a rate of \$0.44 (up from \$0.42) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$1,300,532, which is levied at a rate of \$0.25 (up from \$0.23) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$158,242, which is levied at a rate of \$0.03 (up from \$0.01) per \$1,000 of equalized value of all eligible property in the County.

The tax levy for the 2016 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 \$145,600 according to the U.S. Census Bureau, 2009-2013 5-Year American Community Survey.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.10 per \$1,000 of equalized value:

$$\$145,600 \times \$5.10 / \$1,000 = \$742.56$$

This means that an owner of a \$145,600 should expect to pay \$742.56 for County services for taxes levied in 2015 for the 2016 budget.

2016 COUNTY WIDE BUDGET SUMMARY

	2014 Actual	2015		2016 Budget	Change from 2015 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
Revenue by Classification						
Taxes	31,985,788	32,204,487	32,488,487	33,394,125	1,189,638	3.69%
Intergovernmental Revenue	15,669,545	17,410,810	17,210,251	16,786,253	(624,557)	-3.59%
Licenses and Permits	365,218	366,835	366,835	384,398	17,563	4.79%
Fines, Forfeits and Penalties	382,067	341,500	353,407	357,914	16,414	4.81%
Public Charges for Service	14,600,235	14,334,076	14,076,928	13,827,499	(506,577)	-3.53%
Intergovernmental Charges for Service	23,775,532	24,747,637	22,799,918	24,880,662	133,025	0.54%
Miscellaneous Revenue	4,306,636	2,097,912	1,929,862	2,370,309	272,397	12.98%
Note Proceeds	-	-	-	2,755,000	2,755,000	N/A
Other Financing Sources	13,350,303	12,323,777	6,692,036	3,891,565	(8,432,212)	-68.42%
Total Revenue	\$104,435,324	\$103,827,034	\$ 95,917,724	\$ 98,647,725	\$ (5,179,309)	-4.99%
Expenditures by Classification						
General Government	23,255,324	22,731,562	22,287,578	22,700,939	(30,623)	-0.13%
Public Safety	14,383,277	15,238,555	15,013,706	15,033,642	(204,913)	-1.34%
Public Works	19,300,222	20,987,512	17,520,060	21,995,149	1,007,637	4.80%
Health and Human Services	25,365,408	26,318,729	26,081,116	25,815,058	(503,671)	-1.91%
Culture, Recreation & Education	3,482,077	3,445,624	3,423,143	3,375,621	(70,003)	-2.03%
Conservation and Development	2,099,802	2,498,313	2,472,135	1,894,011	(604,302)	-24.19%
Capital Outlay	13,188,994	9,516,087	4,773,209	4,149,605	(5,366,482)	-56.39%
Debt Service	3,035,564	2,444,538	2,444,538	2,575,438	130,900	5.35%
Other Financing Uses		646,114	1,673,606	1,108,262	462,148	71.53%
Total Expenditures	\$104,110,668	\$103,827,034	\$ 95,689,091	\$ 98,647,725	\$ (5,179,309)	-4.99%

2016 BUDGET SUMMARY BY FUND

	1/1/2016	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2016
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		PROJECTED FUND BALANCE
GENERAL FUND	21,959,742	12,159,566	14,312,658	159,959	26,632,183	-	26,932,372	26,932,372	(300,189)	21,659,553
SPECIAL REVENUE FUNDS										
Highway	4,022,225	4,199,406	1,813,989	-	6,013,395	-	7,943,946	7,943,946	(1,930,551)	2,091,674
Health & Human Services	1,810,148	4,739,037	10,624,853	-	15,363,890	138,044	15,363,890	15,501,934	(138,044)	1,672,104
Aging & Disability Resource Center	845,396	569,178	2,323,403	-	2,892,581	-	2,903,070	2,903,070	(10,489)	834,907
Land Records Modernization	96,246	-	106,040	-	106,040	53,000	88,053	141,053	(35,013)	61,233
Jail Assessment	442,917	-	55,000	-	55,000	-	100,000	100,000	(45,000)	397,917
EMS/Ambulance	581,632	1,300,532	1,633,215	-	2,933,747	-	2,793,455	2,793,455	140,292	721,924
Business Park	7,064,123	-	554,000	-	554,000	-	236,034	236,034	317,966	7,382,089
Community Development Block Grant	4,153	-	961	-	961	-	48	48	913	5,066
REDRLF	45,849	-	14	-	14	-	-	-	14	45,863
Total Special Revenue Funds	14,912,689	10,808,153	17,111,475	-	27,919,628	191,044	29,428,496	29,619,540	(1,699,912)	13,212,777
DEBT SERVICE	550,810	2,284,513	36,563	17,701	2,338,777	-	2,575,438	2,575,438	(236,661)	314,149
CAPITAL PROJECTS	9,566,694	700,000	2,884,214	53,000	3,637,214	-	4,149,605	4,149,605	(512,391)	9,054,303
ENTERPRISE FUNDS										
Highway	6,172,181	-	11,937,707	-	11,937,707	-	11,821,245	11,821,245	116,462	6,288,643 (A)
Health Care Center	2,968,355	659,768	7,180,046	-	7,839,814	8,041	7,831,773	7,839,814	-	2,968,355 (A)
Solid Waste	2,603,886	-	2,390,920	-	2,390,920	9,660	2,229,958	2,239,618	151,302	2,755,188 (A)
Total Enterprise Funds	11,744,422	659,768	21,508,673	-	22,168,441	17,701	21,882,976	21,900,677	267,764	12,012,186
INTERNAL SERVICE FUNDS										
Technology Services	619,542	-	1,780,157	-	1,780,157	-	1,796,815	1,796,815	(16,658)	602,884
Health Insurance	2,159,458	-	10,084,024	-	10,084,024	21,915	10,062,109	10,084,024	-	2,159,458
Risk Management/Workers' Compensation	809,168	-	426,396	-	426,396	-	711,652	711,652	(285,256)	523,912
Total Internal Service Funds	3,588,168	-	12,290,577	-	12,290,577	21,915	12,570,576	12,592,491	(301,914)	3,286,254
TOTALS	62,322,525	26,612,000	68,144,160	230,660	94,986,820	230,660	97,539,463	97,770,123	(2,783,303)	59,539,222
FUND BALANCE APPLIED/(USED)					<u>3,660,905</u>			<u>877,602</u>		
TOTAL COUNTY BUDGET					<u>98,647,725</u>			<u>98,647,725</u>		

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

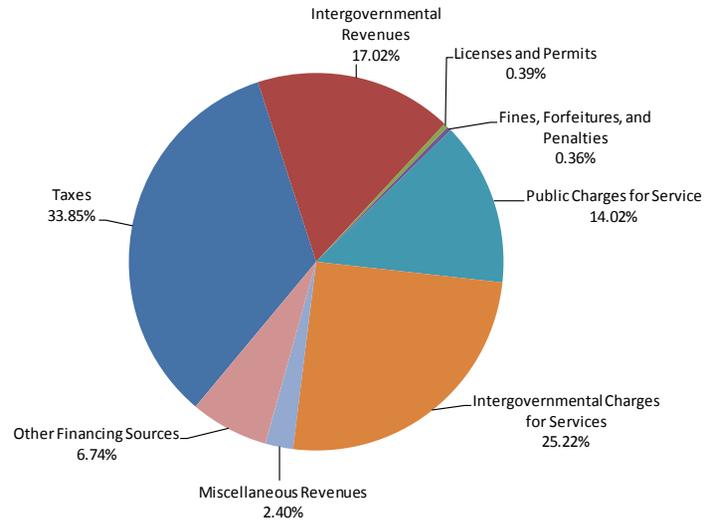
2016 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2016 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2016 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
GENERAL GOVERNMENT										
County Clerk	203,846	663,919	26,113	-	690,032	-	746,955	746,955	(56,923)	146,923
Clerk of Courts & Courts	-	597,767	895,441	-	1,493,208	-	1,493,208	1,493,208	-	-
Family Court Commissioner	-	92,379	48,788	-	141,167	-	141,167	141,167	-	-
Coroner	-	115,756	16,650	-	132,406	-	132,406	132,406	-	-
District Attorney	16,983	370,827	62,000	-	432,827	-	432,827	432,827	-	16,983
Register of Deeds	146,546	4,001	446,500	-	450,501	-	440,781	440,781	9,720	156,266
Surveyor	-	31,390	700	-	32,090	-	32,090	32,090	-	-
Land Records Modernization	96,246	-	106,040	-	106,040	53,000	88,053	141,053	(35,013)	61,233
Treasurer	5,711,644	104,584	220,893	-	325,477	-	325,477	325,477	-	5,711,644
County Executive	-	189,708	-	-	189,708	-	189,708	189,708	-	-
Corporation Counsel	-	455,685	72,874	138,044	666,603	-	666,603	666,603	-	-
Human Resources	2,159,458	359,133	10,084,024	21,915	10,465,072	21,915	10,443,157	10,465,072	-	2,159,458
Finance	25,340	1,391,413	-	-	1,391,413	-	1,391,413	1,391,413	-	25,340
Risk Mgmt/Workers' Comp	809,168	-	426,396	-	426,396	-	711,652	711,652	(285,256)	523,912
Purchasing	-	222,943	1,500	-	224,443	-	224,443	224,443	-	-
Facilities	116,515	1,934,663	433,052	-	2,367,715	-	2,347,715	2,347,715	20,000	136,515
Technology Services	619,542	-	1,780,157	-	1,780,157	-	1,796,815	1,796,815	(16,658)	602,884
Non-Departmental Accounts	14,577,414	(8,543,937)	10,008,491	-	1,464,554	-	1,626,338	1,626,338	(161,784)	14,415,630
Total General Government	24,482,702	(2,009,769)	24,629,619	159,959	22,779,809	74,915	23,230,808	23,305,723	(525,914)	23,956,788
PUBLIC SAFETY										
EMS/Ambulance Services	581,632	1,300,532	1,633,215	-	2,933,747	-	2,793,455	2,793,455	140,292	721,924
Justice Programs	-	346,470	20,000	-	366,470	-	366,470	366,470	-	-
Sheriff	697,762	9,776,274	829,502	-	10,605,776	-	10,715,954	10,715,954	(110,178)	587,584
Emergency Management	-	96,043	88,091	-	184,134	-	184,134	184,134	-	-
Jail Assessment	442,917	-	55,000	-	55,000	-	100,000	100,000	(45,000)	397,917
Total Public Safety	1,722,311	11,519,319	2,625,808	-	14,145,127	-	14,160,013	14,160,013	(14,886)	1,707,425
PUBLIC WORKS										
Highway-Special Revenue Fund	4,022,225	4,199,406	1,813,989	-	6,013,395	-	7,943,946	7,943,946	(1,930,551)	2,091,674
Highway-Enterprise Fund	6,172,181	-	11,937,707	-	11,937,707	-	11,821,245	11,821,245	116,462	6,288,643
Solid Waste	2,603,886	-	2,390,920	-	2,390,920	9,660	2,229,958	2,239,618	151,302	2,755,188
Total Public Works	12,798,292	4,199,406	16,142,616	-	20,342,022	9,660	21,995,149	22,004,809	(1,662,787)	11,135,505

2016 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2016 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2016 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
HEALTH & HUMAN SERVICES										
Veterans Service	13,268	177,611	11,500	-	189,111	-	194,111	194,111	(5,000)	8,268
Health & Human Services	1,810,148	4,739,037	10,624,853	-	15,363,890	138,044	15,363,890	15,501,934	(138,044)	1,672,104
Aging & Disability Resource Center	845,396	569,178	2,323,403	-	2,892,581	-	2,903,070	2,903,070	(10,489)	834,907
Health Care Center	2,968,355	659,768	7,180,046	-	7,839,814	8,041	7,831,773	7,839,814	-	2,968,355
Total Health & Human Services	5,637,167	6,145,594	20,139,802	-	26,285,396	146,085	26,292,844	26,438,929	(153,533)	5,483,634
CULTURE, RECREATION, & EDUCATION										
Library	49,266	1,605,303	56,640	-	1,661,943	-	1,661,943	1,661,943	-	49,266
University Extension	-	288,034	18,891	-	306,925	-	306,925	306,925	-	-
Parks	205,383	912,266	482,287	-	1,394,553	-	1,395,753	1,395,753	(1,200)	204,183
Total Culture, Recreation, & Education	254,649	2,805,603	557,818	-	3,363,421	-	3,364,621	3,364,621	(1,200)	253,449
CONSERVATION & DEVELOPMENT										
Planning & Zoning	195,775	967,334	572,745	-	1,540,079	-	1,534,903	1,534,903	5,176	200,951
Community Development Block Grant	4,153	-	961	-	961	-	48	48	913	5,066
REDRLF	45,849	-	14	-	14	-	-	-	14	45,863
Portage County Business Park	7,064,123	-	554,000	-	554,000	-	236,034	236,034	317,966	7,382,089
Total Conservation & Development	7,309,900	967,334	1,127,720	-	2,095,054	-	1,770,985	1,770,985	324,069	7,633,969
DEBT SERVICE	550,810	2,284,513	36,563	17,701	2,338,777	-	2,575,438	2,575,438	(236,661)	314,149
CAPITAL PROJECTS	9,566,694	700,000	2,884,214	53,000	3,637,214	-	4,149,605	4,149,605	(512,391)	9,054,303
TOTALS	62,322,525	26,612,000	68,144,160	230,660	94,986,820	230,660	97,539,463	97,770,123	(2,783,303)	59,539,222
FUND BALANCE APPLIED/(USED)					<u>3,660,905</u>			<u>877,602</u>		
TOTAL COUNTY BUDGET					<u><u>98,647,725</u></u>			<u><u>98,647,725</u></u>		

2016 REVENUE HIGHLIGHTS



	Change from 2015 Modified Budget			
	2015 Modified Budget	2016 Proposed Budget	Amount Change	Percent Change
Taxes	32,204,487	33,394,125	1,189,638	3.69%
Intergovernmental Revenues	17,410,810	16,786,253	(624,557)	-3.59%
Licenses and Permits	366,835	384,398	17,563	4.79%
Fines, Forfeitures, and Penalties	341,500	357,914	16,414	4.81%
Public Charges for Services	14,334,076	13,827,499	(506,577)	-3.53%
Intergovernmental Charges for Services	24,747,637	24,880,662	133,025	0.54%
Miscellaneous Revenues	2,097,912	2,370,309	272,397	12.98%
Other Financing Sources	12,323,777	6,646,565	(5,677,212)	-46.07%
Total Revenues	103,827,034	98,647,725	(5,179,309)	-4.99%

2016 REVENUE HIGHLIGHTS

Taxes

General Government

Treasurer

- Interest on Taxes are expected to increase \$50,000 based on current collections.

Non-Departmental

- Sales tax collections is expected to increase \$549,500 over the previous budget for a 4.5% trend in sales tax collections and along with an adjustment for current collections.
- Property tax revenue decreases \$106,605 in the 2016 budget.

Register of Deeds

- Taxes are expected to increase \$10,000 due to an increase in Transfer fee/recording fee due to the slow comeback of the real estate market.

Public Safety

EMS/Ambulance

- Property tax revenue increases \$106,219 or 8.9% in the 2016 budget.

Public Works

Highway

- Property tax revenue increases \$210,819 or 5.3% in the 2016 budget, of this amount \$118,668 is for bridge & culvert aid.

Health and Human Services

Health and Human Services

- Property tax revenue increases \$70,564 or 1.5% in the 2016 budget.

Aging and Disability Resource Center

- Property tax revenue increases \$12,794 or 2.3% in the 2016 budget.

Health Care Center

- Property tax revenue increases \$83,416 or 14.5% in the 2016 budget.

Debt Service

Debt Service

- Property tax revenue increases \$130,900 or 6.1% in the 2016 budget.

Capital Outlay

Capital Projects

- Property tax revenue increases \$75,000 or 12.0% in the 2016 budget.

Intergovernmental Revenues

General Government

Clerk of Courts

- Circuit Court Support Aid and Guardian Ad Litem (GAL) Aid is expected to increase \$36,104.

Corporation Counsel

- IV-E Legal Services reimbursement is expected to increase \$20,554 for allowable costs associated with Termination of Parental Rights (TPR) cases and Children in Need of Protections cases, at the rates of 38% and 27%, respectively.

2016 REVENUE HIGHLIGHTS

Non-Departmental

- Exempt computer aid is expected to decrease \$79,249, based on estimations resulting from a 20.9% decrease in the 2015 over the previous year.

Land Records Modernization

- A decrease of \$4,496 is due to an anticipated reduction in GIS state grant funds.

Public Safety

Sheriff

- A reduction of \$27,380 is mainly due to less funding in traffic safety grants.

Justice Programs

- Intensive Supervision Program/Pre-Trial Intoxicated Driver Program grant is eliminated creating a loss of \$20,000 resulting from a transfer of the program from Department of Transportation to Department of Health Services.

Public Works

Highway

- Local Road Improvement Program (LRIP) is expected to decrease but was partially offset by an increase in Local Transportation Aid, for a net decrease of \$55,971.

Health and Human Services

Health and Human Services

- An increase of \$378,934 is projected for 2016 resulting from the regionalization of Comprehensive Community Services, which will reimburse expenses 100%.

- An increase of \$49,353 for the Brighter Future Initiatives grant will also occur in 2016.

Aging and Disability Resource Center

- Overall increase of \$87,499 across various grants in the department.

Health Care Center

- An increase of \$82,326 is expected which results from a per day dollar amount received from Medicaid, based on the most recent Medicaid cost report.

Conservation and Development

Planning & Zoning

- Targeted Runoff Management (TRM) grants decreased by \$450,000 due to the completion of projects in the previous year.

Capital Outlay

Capital Projects

- The previous year included Local road Improvement-CHIP funds (\$236,676) for the completion of CTH EE project is completed.
- The previous year included a DNR Stewardship Grant (\$324,000) for a land acquisition (Town of Sharon) which is completed.
- An increase for a DOA sponsored grant to the US Geological Survey 3D elevation program (3DEP) and a grant from the WI DOA for \$129,214 combined for the LiDAR project.

2016 REVENUE HIGHLIGHTS

Licenses and Permits

Health and Human Services

Health and Human Services

- An increase of \$6,303 is expected due to a 3% increase in environmental health license fees.

Conservation and Development

Planning & Zoning

- An increase of \$9,925 is expected due to a proposed fee increase for zoning permits.

Fines, Forfeitures, and Penalties

General Government

Clerk of Courts

- The County share of state fines and forfeitures for 2016 is expected to increase \$11,900 or 9.7%.

Health and Human Services

Health and Human Services

- Operating While Intoxicated (OWI) surcharge collections are expected to increase by \$5,264.

Public Charges for Services

General Government

Clerk of Courts

- Revenues are expected to increase \$34,925 due to the recoupment of guardian ad litem fees.

Family Court Commissioner

- An increase of \$37,288 is expected due to a new mediation fee and payment structure.

Land Records Modernization

- A \$9,000 decrease is expected due to an experience reduction in documents recorded over the last three years.

Public Safety

EMS/Ambulance Services

- Fees for ambulance services are estimated to increase by \$39,985 through regular billing and with the use of PPS, the County's contracted collection agency.

Sheriff

- Charges for service are expected to increase by \$75,300 related to user fees anticipated for 2016 based on the estimated number of prisoners participating in the Home Detention Program with electronic monitoring.

Public Works

Solid Waste

- An increase of \$400,000 is due to a swap agreement with Advanced Disposal. Offsetting expenses related to this agreement are reflected in contractual services.
- An additional \$64,000 is due to fees for the direct haul of materials to the Cranberry Creek landfill.

Health and Human Services

Health and Human Services

- Mental health services revenue is expected to decrease \$52,023.

Aging & Disability Resource Center

- Fees are expected to decrease \$15,565 due to low census.

2016 REVENUE HIGHLIGHTS

Health Care Center

- Resident room and board revenues are expected to decrease \$931,302 based on the census reduction and payor types.

Culture, Recreation & Education

Parks

- Overall park fees are expected to increase \$5,771.

University Extension

- Charges for services are expected to decrease \$3,000 due to not proposing basic Master Gardener training for 2016.

Conservation & Development

Planning & Zoning

- An increase of \$5,308 is expected due to the additional windbreak/grassland planning revenues through the Central Wisconsin Windshed Partnership Group (CWWP).

Intergovernmental Charges for Services

General Government

Facilities

- A decrease of \$30,000 is anticipated for services provided to the City related to the lease agreement for Courthouse services reimbursed at a rate of 41.15%.

Health Insurance

- Health insurance premium contributions are expected to increase 3.4% over the previous year.

Risk Management/Workers' Compensation

- Department contributions are expected to decrease \$26,210 or 5.8% based on actual employees budgeted in each user department at a prorated amount of 95% countywide due to vacancies in positions through the year.

Technology Services

- I.T. allocations increased \$123,421 for ERP support and implementation of the "IamResponding" system for County Wide first responders.
- Beginning in 2016, cellular phones charges in the amount of \$47,658 are billed back to the department through the phone division of technology services.
- Managed print allocations increased by \$19,766 for 2016.

Public Works

Highway

- A decrease in the amount of \$375,374 is expected due to the amount of services billed to the State of Wisconsin and Other Local Governments.

Health & Human Services

Aging and Disability Resource Center

- A decrease for meals related to the nutrition program.

2016 REVENUE HIGHLIGHTS

Miscellaneous Revenue

General Government

Treasurer

- A \$48,816 increase is projected due to a change in recording investment management fees. The interest income was previously recorded net of fees; the fees will be recorded as an expense in 2016.

Facilities

- An increase of \$54,822 is projected for monthly utility reimbursement related to the 1039 Ellis Street property.

Public Safety

EMS/Ambulance

- Payments for sales of medical equipment to community organizations is expected to decrease by \$8,000 for 2016.

Sheriff

- A decrease of \$11,250 due an estimated reduction in insurance recoveries related to vehicle damages.

Public Works

Solid Waste

- An increase of \$90,000 in revenue and contractual services for utility expenses that the County pays directly and then is reimbursed by Advanced Disposal at 94.5%.

Health and Human Services

Health and Human Services

- An increase of \$14,274 due to revenue received for the fluoride dental program.

Aging and Disability Resource Center

- An increase for meals related to the nutrition program.

Health Care Center

- Revenue is estimated to decrease \$21,276 due to reduced cafeteria and guest meal sales and the removal of dietary consulting revenues.

Conservation and Development

Business Park

- Business park land sales are anticipated to increase \$258,000 based on the previously adopted schedule.

Capital Outlay

Capital Projects

- Donations in the amount of \$125,000 were recorded in 2015 and removed in the 2016 budget.

Other Financing Sources

General Government

County Clerk

- An increase of \$16,923 is due to fund balance in the 2016 budget for four elections planned in 2016.

District Attorney

- A decrease of \$27,245 is for budget carry over funds approved for LTE hours, which is not included in 2016.

2016 REVENUE HIGHLIGHTS

Register of Deeds

- The use of fund balance decreases by \$65,000 for redaction services in 2015.

Corporation Counsel

- An increase of \$79,962 reflects a transfer from HHS High Cost fund balance to the Office of the Corporation Counsel as start up for IV-E cases, in an attempt to reduce out of home placement costs.

Human Resources

- Other financing sources and contractual services for 2015 included carry over funds for a compensation study and training program development. The remaining \$77,764 of transitional, one time funding of the \$129,000, that was set aside in 2011, for a county-wide salary study and employee training will be exhausted upon completion of the county-wide salary study. The carry over funds have been removed from the 2016 budget.

Health Insurance

- The use of reserves for health insurance is anticipated to decrease by \$999,271, as premium contributions are expected to cover the expenses.

Finance

- A decrease of \$90,000 due to a reduction of budget carry over funds for contracted accounting services.

Risk Management/Workers' Compensation

- An increase in the use of fund balance in the amount of \$176,687 is included in the 2016 budget.

Facilities

- Includes carry over funds in the amount of \$92,786 for various building improvements and equipment vehicle replacement funds in the amount of \$30,000 which have been removed in the 2016 budget.

Non-Departmental

- The use of fund balance for the Health Beginnings program in the amount of \$40,000 is removed in the 2016 budget.
- An increase in the amount of \$61,358 for employee benefits.
- The contingency fund budget amount decreased by \$43,000 from the previous year's budget related to the one time transfer for the Home Detention Program.
- A decrease of \$181,574 for land preservation projects completed in 2015, primarily the Steinhaugen property purchase.

Public Safety

EMS/Ambulance

- The reduction in the use of fund balance in the amount of \$184,115 which was for equipment and an ambulance purchase in 2015.

Sheriff

- A \$43,000 decrease reflects the removal of carryover funds and one-time transfer from the general fund related expansion of the Home Detention Program.

2016 REVENUE HIGHLIGHTS

Public Works

Highway

- An increase of \$668,112 is due to the construction schedule and planned bridge aid projects.

Health and Human Services

Health and Human Services

- An increase of \$79,962 reflects a 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.

Culture, Recreation, Education

Parks

- A decrease of \$37,685 is for budget carry over funds utilized in 2015 and a decrease of \$11,000 forestry management funds not needed for 2016.

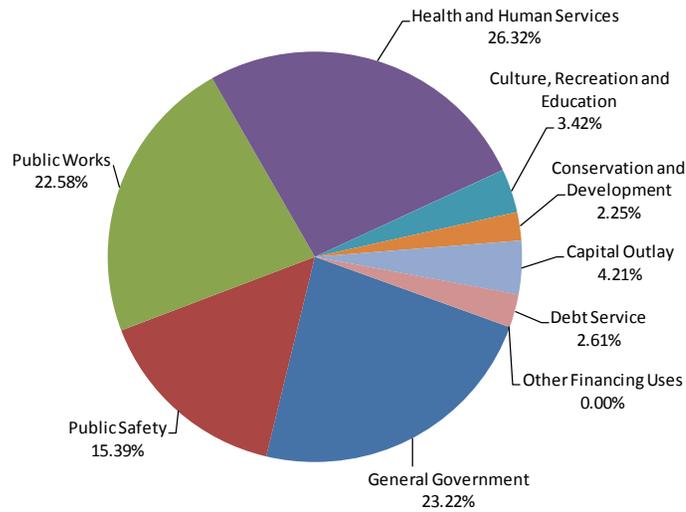
Capital Projects

Capital Projects

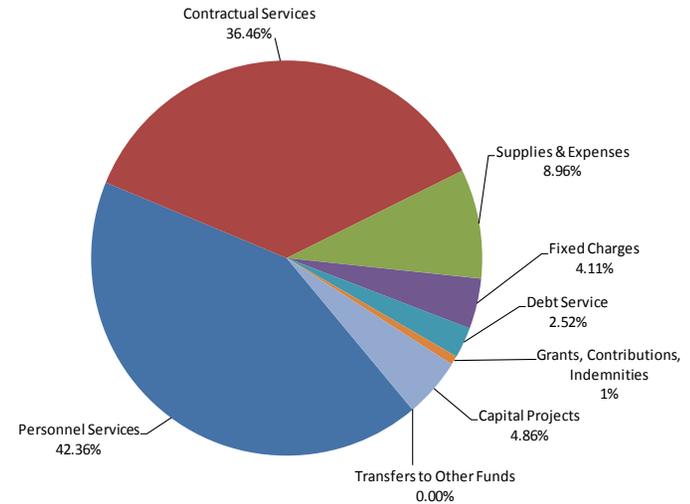
- The planned use of fund balance represents the use of fund balance for new projects in 2016 and debt proceeds for the construction of radio towers for the implementation of simulcast.

2016 EXPENDITURE HIGHLIGHTS

By Classification



By Type of Expense



Change from 2015 Modified Budget

	2015 Modified Budget	2016 Proposed Budget	Amount Change	Percent Change
General Government	22,927,761	22,905,574	(22,187)	-0.10%
Public Safety	15,238,555	15,179,934	(58,621)	-0.38%
Public Works	21,257,797	22,279,530	1,021,733	4.81%
Health and Human Services	26,335,969	25,961,143	(374,826)	-1.42%
Culture, Recreation and Education	3,448,424	3,378,421	(70,003)	-2.03%
Conservation and Development	2,657,903	2,218,080	(439,823)	-16.55%
Capital Outlay	9,516,087	4,149,605	(5,366,482)	-56.39%
Debt Service	2,444,538	2,575,438	130,900	5.35%
Other Financing Uses	-	-	-	0.00%
Total Expenses	103,827,034	98,647,725	(5,179,309)	-4.99%

Change from 2015 Modified Budget

	2015 Modified Budget	2016 Proposed Budget	Amount Change	Percent Change
Personnel Services	43,225,314	43,332,375	107,061	0.25%
Contractual Services	36,225,364	37,297,588	1,072,224	2.96%
Supplies & Expenses	10,357,587	9,162,551	(1,195,036)	-11.54%
Building Materials	58,423	54,913	(3,510)	-6.01%
Fixed Charges	4,378,798	4,208,436	(170,362)	-3.89%
Debt Service	2,444,538	2,575,438	130,900	5.35%
Grants, Contributions, Indemnities	709,438	756,687	47,249	6.66%
Capital Projects	10,342,202	4,968,747	(5,373,455)	-51.96%
Cost Allocations	-	-	-	0.00%
Transfers to Others Funds	-	-	-	0.00%
Future Operations Designation	(3,914,630)	(3,709,010)	205,620	-5.25%
Total Expenses	103,827,034	98,647,725	(5,179,309)	-4.99%

2016 EXPENDITURE HIGHLIGHTS

County-Wide

Personnel services flat for wages, unless planned schedule increases, along with associated fringe benefits and an increase of approximately 7.8% for health insurance contributions.

General Government

County Board

- A decrease of \$9,000 for Per Diem based on previous year's trend.

County Clerk

- An increase of \$53,000 related to four planned elections in 2016.

Family Court Commissioner

- An increase of \$28,320 for a proposed change in paying for mediation services.

District Attorney

- Personnel costs increased for the addition of a .50 FTE Typist II position.

Treasurer

- Personnel services decreased by \$63,192 due to a proposed reorganization which transfers a position to the Finance department.
- Fixed charged increased \$45,000 due to recording investment management fees which was previously recorded as net of investment income.

Register of Deeds

- A decrease of \$30,500 in contractual services for redaction services.
- A decrease of \$47,280 is anticipated for designated for future operations.

Corporation Counsel

- The addition of two positions in 2015 results in an increase of \$63,237 in the 2016 budget. The positions are offset by grant revenues and HHS high cost fund balance in an attempt to reduce out of home placement costs. The addition of positions increased related supplies and expenses slightly.
- A decrease in anticipated Child Support revenues in the amount of \$20,248 is recorded as a contra expense.

Human Resources

- A decrease of \$77,764 related to the compensation study which is planned to be completed in 2015.

Health Insurance

- Contractual services decreased by \$790,984 for medical claims, prescription claims, and other contracts based on the analysis related to current trend and health plan design changes.

Finance

- Personnel services increased \$82,728 due to a proposed new position to assist the Treasurer's Office in internal control improvements and overall department accounting practices.

2016 EXPENDITURE HIGHLIGHTS

- Contractual services decreased \$25,000 due to the elimination of department wide training funds, along a decrease in contracted accounting services which were funded with carry over funds.

Risk Management

- An increase of \$150,000 is projected for anticipated medical and lost wages claims.
- A decrease of \$40,000 for no planned equipment purchases in 2016.

Facilities

- Contractual services increased \$77,392 due to utility costs.
- Carry over funds in the 2015 budget in the amount of \$92,786 are non-recurring.
- The vehicle replacement funds in the 2015 budget in the amount of \$30,000 are removed from the 2016 budget as there is no planned vehicle purchase.
- Insurances are estimated to increase by \$26,003 due to a 72.79% estimated increase in vehicle and building contents insurance.

Technology Services

- Contractual services are planned to increase \$123,421 for ERP support services.
- Contractual services are planned to increase \$31,424 for managed print services.

Land Records Modernization

- Contractual services decreased \$84,000 due to the completion of the GIS aerial photography costs.

- A transfer to capital projects in the amount of \$53,000 for the LiDAR project.

Non-Departmental

- Personnel services increased \$520,000 for the first phase of the implementation related to the Compensation Study.
- Contracted services increased \$13,262 for the maintenance support of the CAD system for the City of Stevens Point and Village of Plover Fire Departments.
- Contractual services is planned to increase for the addition of \$20,000 to fund the Housing Authority.
- Non-county agency funds are planned to decrease. Please see the Department Summary for specific details by agency.
- Employee benefit payments are estimated to increase \$63,068.
- Insurance premiums are expected to increase \$19,009.

Public Safety

Sheriff

- Personnel costs increased for two new positions. A lead law enforcement records specialist position costing \$65,732 and a corrections officer position for the expansion of the Home Detention program costing \$75,490.
- Contractual services increased for the expansion of home /electronic monitoring devices.
- Contractual services decreased \$150,000 due to the removal of E911 service funds.
- Contractual services decreased for vehicle labor and maintenance costs by \$40,000.
- Supplies and expenses decreased \$41,511 for carryover equipment purchases and \$36,000 based fuel costs budgeted for 2016.

2016 EXPENDITURE HIGHLIGHTS

- Fixed charged decreased \$19,000 for communication tower rent in anticipation of the tower construction project.
- Capital expenses increased \$51,875 for vehicle replacements.

EMS/Ambulance Services

- Personnel services decreased \$7,484 due to a health insurance change.
- Contractual services increased \$16,586 for I.T. allocations and \$39,816 for software licensing related to the purchase of a new Computer Aided Dispatch (CAD) system.
- Contractual services are expected to increase by \$22,177 for ambulance service contracts.
- Supplies and expenses increased \$27,510 for the purchase of new Computer Aided Dispatch (CAD) equipment.

Justice Programs

- Contractual services decreased \$17,940 due to a decrease in the Day Report contract. The contract was reduced due to a decrease in average daily population and reduction in grant funding.

Public Works

Highway

- Contractual services increased \$776,324 based on the 2016 construction schedule.
- Contractual services increased \$463,568 for architect and engineering costs.
- Grants, contributions, indemnities increased \$46,636 due to the bridge aid projects that will be completed in 2016
- Personnel services increased \$138,906 mostly due to health insurance changes.

- Supplies and expenses \$857,054 mostly due to fewer roadway supplies needed based on the estimated services performed in the 2016 construction schedule.
- Fixed charged decreased \$101,002 based on the highway depreciation schedules, along with a decrease in \$132,013 for machine rental expenses.
- Future operations designations decreased \$26,314 due to the anticipated decrease in expenses in the machinery fund for 2016.

Solid Waste

- Contractual services increased \$559,651, mainly due to waste disposal fees/tipping fees.

Health and Human Services

Health and Human Services

- Personnel services increased 2.19% due to the addition of the following new positions: social worker, child protective services supervisor and special needs program assistant.
- Contractual services increased \$152,939, mainly due to the regionalization of the Comprehensive Community Services Program. These expenses are reimbursed 100% which will also increase intergovernmental revenues.
- Supplies & expenses increased \$21,582 due to fluoride dental program expenses.
- Future operations increased \$79,962 due to fund balance use to cover the costs for IV-E legal services in the Corporation Counsel budget.

2016 EXPENDITURE HIGHLIGHTS

Aging & Disability Resource Center

- Personnel services decreased due to a reduction in hours in various divisions. The reduction in hours is a result of low census and need.
- Contractual services increased \$21,859 due to an increase in transportation services.

Health Care Center

- Personnel services decreased \$727,332. The Health Care Center (HCC) budget is based on hours and not positions. Overall the HCC showed a reduction of 11.27 FTE's.
- Contractual services increased \$178,080, mainly for interim administrator services. Contractual services also decreased \$106,945 for therapy services.

Culture, Recreation, & Education

Library

- In total, personnel services for the library decreased due to a proposed reduction in public service hours. Sunday hours were removed from the budget for the library to meet their department allocation.
- Contractual services decreased \$8,531 due to I.T. allocations for support related to the South Central Library System (Integrated Library System).

Parks

- Personnel services are estimated to increase due to reclassification requests for the Seasonal Park Manager positions and step increases for two positions.
- Contractual services decreased \$42,414, mainly due to the removal of the 2015 carry over for the snowmaking project.
- Supplies and expenses decreased by about \$9,000.

Conservation & Development

Planning & Zoning

- Personnel costs decreased \$82,228 which includes the elimination of the On-Site Waste Specialist position
- Contractual services decreased \$450,000 due to state targeted runoff management grand funding elimination for completion of 2015 projects.

Business Park

- Contractual services increased \$22,185 for anticipated commission on sales, \$18,000 for ground maintenance and \$50,000 for Business Park signage.

Debt Service

Debt Service

- The increase of \$130,900 is related to the approved debt service payment schedule for the County.

Capital Outlay

Capital Projects

- This decrease of \$5.3 million is a result of the anticipated projects in accordance with the 2016 – 2021 Capital Improvement Plan and the removal of projects that were financed in the previous budget. Only new projects are included in the 2016 budget. Any projects not completed at the end of 2015 will be adjusted after the end of the year in the 2016 budget.

2015 ESTIMATED FUND BALANCE

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
Estimated Fund Balance 1/1/2015	\$ 22,290,755	\$ 14,430,237	\$ 780,998	\$ 12,853,077	\$ 11,902,526	\$ 4,684,537		66,942,130
Revenues								
Property Tax	12,266,171	10,407,757	2,153,613	625,000	576,352	-		26,028,893
All Other Taxes	6,459,594	-	-	-	-	-		6,459,594
Intergovernmental Revenues	3,892,949	11,977,279	-	611,326	728,697	-		17,210,251
Licenses and Permits	159,181	207,154	-	-	500	-		366,835
Fines, Forfeitures and Penalties	238,407	115,000	-	-	-	-		353,407
Public Charges for Services	1,655,960	3,629,631	36,563	-	8,754,774	-		14,076,928
Intergovernmental Revenues	903,413	40,289	-	13,500	10,400,068	11,442,648		22,799,918
Miscellaneous Revenues	784,113	490,279	-	25,000	210,030	420,440		1,929,862
Note Proceeds	-	-	-	-	-	-		-
Transfers In	122,651	40,000	24,174	212,000	-	-		398,825
Revenue Subtotal	26,482,439	26,907,389	2,214,350	1,486,826	20,670,421	11,863,088		89,624,513
Fund Balance Applied	761,460	473,671	230,188	3,286,383	445,140	1,096,369		6,293,211
Total Revenue	\$ 27,243,899	\$ 27,381,060	\$ 2,444,538	\$ 4,773,209	\$ 21,115,561	\$ 12,959,457	\$	95,917,724
Expenditures Restated by Object Group								
General Government	9,078,696	166,425	-	-	-	12,937,888		22,183,009
Public Safety	11,423,223	3,590,483	-	-	-	-		15,013,706
Public Works	-	5,075,572	-	-	12,430,165	-		17,505,737
Health and Human Services	249,951	17,389,046	-	-	8,374,186	-		26,013,183
Culture, Recreation, & Education	3,423,143	-	-	-	-	-		3,423,143
Conservation and Development	2,114,806	145,329	-	-	-	-		2,260,135
Capital Outlay	-	-	-	4,773,209	-	-		4,773,209
Debt Service	-	-	2,444,538	-	-	-		2,444,538
Transfers Out	295,000	58,082	-	-	24,174	21,569		398,825
Expenditures Subtotal	26,584,819	26,424,937	2,444,538	4,773,209	20,828,525	12,959,457		94,015,485
Designated for Future Use	430,447	956,123	-	-	287,036	-		1,673,606
Total Expenditures	\$ 27,015,266	\$ 27,381,060	\$ 2,444,538	\$ 4,773,209	\$ 21,115,561	\$ 12,959,457	\$	95,689,091
Estimated Fund Balance 12/31/2015	\$ 21,959,742	\$ 14,912,689	\$ 550,810	\$ 9,566,694	\$ 11,744,422	\$ 3,588,168	\$	62,322,525

Summary of Fund Balances	General Fund	Special Revenue Fund	Debt Service	Capital Projects
Nonspendable	5,711,644	86,152	498,610	-
Restricted	383,273	1,394,012	52,200	4,093,851
Committed	1,833,931	11,541,127	-	3,044,977
Assigned	2,364,850	1,891,398	-	2,427,866
Unassigned	11,666,044	-	-	-
Estimated Fund Balance Total	\$ 21,959,742	\$ 14,912,689	\$ 550,810	\$ 9,566,694

2016 ESTIMATED FUND BALANCE

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
Estimated Fund Balance 1/1/2016	\$ 21,959,742	\$ 14,912,689	\$ 550,810	\$ 9,566,694	\$ 11,744,422	\$ 3,588,168		62,322,525
Revenues								
Property Tax	12,159,566	10,808,153	2,284,513	700,000	659,768	-		26,612,000
All Other Taxes	6,782,125	-	-	-	-	-		6,782,125
Intergovernmental Revenues	3,435,417	12,436,596	-	129,214	785,026	-		16,786,253
Licenses and Permits	170,441	213,457	-	-	500	-		384,398
Fines, Forfeitures and Penalties	237,650	120,264	-	-	-	-		357,914
Public Charges for Services	1,804,280	3,442,037	36,563	-	8,544,620	-		13,827,500
Intergovernmental Revenues	886,368	69,694	-	-	11,930,807	11,993,792		24,880,661
Miscellaneous Revenues	996,377	829,427	-	-	247,720	296,785		2,370,309
Note Proceeds	-	-	-	2,755,000	-	-		2,755,000
Transfers In	159,959	-	17,701	53,000	-	-		230,660
Revenue Subtotal	26,632,183	27,919,628	2,338,777	3,637,214	22,168,441	12,290,577		94,986,820
Fund Balance Applied	443,885	2,159,097	236,661	512,391	6,957	301,914		3,660,905
Total Revenue	\$ 27,076,068	\$ 30,078,725	\$ 2,575,438	\$ 4,149,605	\$ 22,175,398	\$ 12,592,491	\$	98,647,725
Expenditures Restated by Object Group								
General Government	10,042,310	88,053	-	-	-	12,570,576		22,700,939
Public Safety	11,603,401	3,430,241	-	-	-	-		15,033,642
Public Works	-	7,943,946	-	-	14,051,203	-		21,995,149
Health and Human Services	253,111	17,730,174	-	-	7,831,773	-		25,815,058
Culture, Recreation, & Education	3,375,621	-	-	-	-	-		3,375,621
Conservation and Development	1,657,929	236,082	-	-	-	-		1,894,011
Capital Outlay	-	-	-	4,149,605	-	-		4,149,605
Debt Service	-	-	2,575,438	-	-	-		2,575,438
Transfers Out	-	191,044	-	-	17,701	21,915		230,660
Expenditures Subtotal	26,932,372	29,619,540	2,575,438	4,149,605	21,900,677	12,592,491		97,770,123
Designated for Future Use	143,696	459,185	-	-	274,721	-		877,602
Total Expenditures	\$ 27,076,068	\$ 30,078,725	\$ 2,575,438	\$ 4,149,605	\$ 22,175,398	\$ 12,592,491	\$	98,647,725
Estimated Fund Balance 12/31/2016	\$ 21,659,553	\$ 13,212,777	\$ 314,149	\$ 9,054,303	\$ 12,012,186	\$ 3,286,254	\$	59,539,222

Summary of Fund Balances	General Fund	Special Revenue Fund	Debt Service	Capital Projects
Nonspendable	5,711,644	86,152	261,949	-
Restricted	343,389	1,427,720	52,200	4,093,851
Committed	1,643,625	9,945,551	-	3,044,977
Assigned	2,294,851	1,753,354	-	1,915,475
Unassigned	11,666,044	-	-	-
Estimated Fund Balance Total	\$ 21,659,553	\$ 13,212,777	\$ 314,149	\$ 9,054,303

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 \$11,666,044 at the end of 2016. The County's General fund unassigned fund balance range based on the 2016 budget is \$8,840,130 to \$14,733,551. 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 (Estimated)	57,966,579	11,666,044	20.1%
2016 (Budget)	58,934,203	11,666,044	19.8%

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, 2015 – Estimated

The projection for year end 2015 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, 2015 are projected at \$62.3 million, a decrease of \$4.6 million from December 31, 2014. Of the estimated combined fund balance, \$26.5 million is restricted, committed, or assigned, \$11.6 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 2015 is \$21.9 million, a decrease of \$331,000 from 2014. The decrease is primarily due to planned uses of vehicle and equipment replacement funds, prior year carry over funds, approved contingency funds, and land preservation project funds.

The unassigned portion of the General fund balance is estimated at \$11.6 million, an increase of \$7,665 from 2014.

Special Revenue Fund Balance

The estimated fund balance for year end 2015 is \$14.9 million, an increase of \$482,000, primarily due to carryforward for highway projects and anticipated land sales in the Business Park.

SUMMARY OF FUND BALANCE PROJECTIONS

Capital Projects Fund Balance

The projection for year end 2015 is \$9.6 million, a decrease of \$3.3 million from 2014. The majority of the decrease is the estimated completion of various highway construction projects. 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 2015 is \$550,810, a decrease of \$230,000 from 2014. 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 \$11.7 million at the end of 2015, a decrease of \$158,000 from 2014. This represents the Health Care Center, Highway, and Solid Waste.

Internal Service Fund Balance

The estimated fund balance at the end of 2015 is \$3.6 million, a decrease of \$1.0 million from 2014. The estimated decrease is primarily due to the anticipated fund balance use for medical claims expense in the health insurance fund.

December 31, 2016 – Estimated

The projection for year end 2016 is based on the 2016 budgeted revenues, expenditures, estimates on completion of capital projects, and transfers for various fund types. Total combined estimates of fund balances at December 31, 2016 are projected at \$59.5 million, a decrease of \$2.8 from December 31, 2015 estimated fund balance. Of the estimated combined fund balance, \$26.5 million is restricted, committed, or assigned, \$11.6 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 \$21.7 million, a decrease of \$300,000 from the 2015 estimate. This includes planned use in the 2015 budget primarily for vehicle and equipment replacement, prior budget carryover, insurances, and land preservation projects.

Special Revenue Fund Balance

The estimated fund balance for 2016 is projected at \$13.2 million, a decrease of \$1.7 million from the 2015 estimate, primarily due to the completion of highway projects.

Capital Projects Fund Balance

The estimated fund balance as of December 31, 2016 is \$9.0 million, a decrease of \$512,000 from the estimated fund balance at the end of 2015. This decrease is a direct result from funding new capital projects in 2016.

Debt Service Fund Balance

The end of year projected fund balance for 2016 is \$314,000, a decrease of \$236,000 from the estimated fund balance at the end of 2015. This is a planned decrease from advances made to Health Care Center and Solid Waste.

Enterprise Fund Balance

The net position projected is \$12.0 million, an increase of \$268,000 from the 2015 estimates.

Internal Service Fund Balance

The 2015 year end fund balance is estimated at \$3.3 million, a decrease of \$302,000 from the 2015 estimate, primarily due to an anticipated increase in workers compensation expenses.

2016 GOVERNMENT AND PROPRIETARY FUNDS - WITH YTD ACTUAL ACTIVITY

	2014 Actual	2015 Modified Budget	2015 YTD Actual	2015 Projected Budget	2016 Budget	Change from 2015 Modified Budget	
						Amount Change	Percent Change
Revenues							
Property Tax	25,754,107	26,028,893	25,644,658	26,028,893	26,612,000	583,107	2.24%
All Other Taxes	6,231,681	6,175,594	4,272,310	6,459,594	6,782,125	606,531	9.82%
Intergovernmental Revenues	15,669,545	17,410,810	3,052,366	17,210,251	16,786,253	(624,557)	-3.59%
Licenses and Permits	365,218	366,835	323,398	366,835	384,398	17,563	4.79%
Fines, Forfeitures, and Penalties	382,067	341,500	273,898	353,407	357,914	16,414	4.81%
Public Charges for Services	14,600,235	14,334,076	9,248,637	14,076,928	13,827,499	(506,577)	-3.53%
Intergovernmental Revenues	23,775,532	24,747,637	11,229,929	22,799,918	24,880,662	133,025	0.54%
Miscellaneous Revenues	4,306,636	2,097,912	1,076,058	1,929,862	2,370,309	272,397	12.98%
Note Proceeds	-	-	-	-	2,755,000	2,755,000	N/A
Other Financing Sources	13,350,303	12,323,777	-	6,692,036	3,891,565	(8,432,212)	-68.42%
Total Revenue	\$104,435,324	\$103,827,034	\$55,121,254	\$95,917,724	98,647,725	(\$5,179,309)	-4.99%
Expenditures by Classification							
General Government	23,255,324	22,731,562	12,191,336	22,287,578	22,700,939	(30,623)	-0.13%
Public Safety	14,383,277	15,238,555	11,043,043	15,013,706	15,033,642	(204,913)	-1.34%
Public Works	19,300,222	20,987,512	10,677,041	17,520,060	21,995,149	1,007,637	4.80%
Health and Human Services	25,365,408	26,318,729	17,992,405	26,081,116	25,815,058	(503,671)	-1.91%
Culture, Recreation, & Education	3,482,077	3,445,624	2,332,537	3,423,143	3,375,621	(70,003)	-2.03%
Conservation and Development	2,099,802	2,498,313	1,171,379	2,472,135	1,894,011	(604,302)	-24.19%
Capital Outlay	13,188,994	9,516,087	2,307,301	4,773,209	4,149,605	(5,366,482)	-56.39%
Debt Service	3,035,564	2,444,538	117,269	2,444,538	2,575,438	130,900	5.35%
Other Financing Uses	-	646,114	10,309	1,673,606	1,108,262	462,148	71.53%
Total Expenditures	\$104,110,668	\$103,827,034	\$57,842,620	\$95,689,091	\$98,647,725	(\$5,179,309)	-4.99%