

## 2015 BUDGET ASSUMPTIONS

The following general assumptions are used in developing the County's 2015 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 2015 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 be slightly lower than the previous year reflecting historically low rates of return on invested funds.
- Personnel costs are expected to increase by 2.2%. Increased costs reflect a projected increase to wages of 1.4%, along with associated fringe benefits. Costs also reflect an increase of 8% in the County's health insurance premium. Along with a decrease for WRS contributions for the General Service category and the Elected Service category, .20% decrease and .05% decrease, respectively. WRS contributions for the Protective Service category also reflect a decrease of .68% or .88% depending upon hire date.
- Average fuels costs for vehicles are assumed to remain steady overall, or \$3.60 per gallon, same as 2014. Fuel projections remain unpredictable as the market variations fluctuate.
- Utility costs are expected to increase from the 2014 budget for 2015. This also includes the addition of utility expenses due to the acquisition of the 1039 Ellis Street property.
- Sales tax collections are slowly increasing based on the slow growth in the economy. Revenue is estimated to increase \$216,000 in the next budget.
- The real estate market has shown some growth in 2014 and it is anticipated to continue for 2015. Hopefully, this growth will lead to economic development within the community.
- Debt service tax levy is reduced in the upcoming budget; thereby, helping the County plan for the next phase of capital projects according to the Capital Improvement Plan 2015 – 2020 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.

## 2015 TAX LEVY SUMMARY

The Portage County Tax Levy of \$26,028,893, which is levied at a rate of \$5.11 (down from \$5.36) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$22,641,393	\$4.45
Debt Service Levy	2,153,613	0.42
Countywide EMS Levy	1,194,313	0.23
Bridge & Culvert Aid Levy	39,574	0.01
<b>TOTAL LEVY</b>	<b>\$26,028,893</b>	<b>\$5.11</b>

The general County Tax Levy of \$22,641,393, which is levied at a rate of \$4.45 (down from \$4.66) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$2,153,613, which is levied at a rate of \$0.42 (down from \$0.46) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$1,194,313, which is levied at a rate of \$0.23 (down from \$0.24) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$39,574, which is levied at a rate of \$0.01 (up from \$0.00) per \$1,000 of equalized value of all eligible property in the County.

**The tax levy for the 2015 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 \$145,300 according to the U.S. Census Bureau, 2008-2012 American Community Survey.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.11 per \$1,000 of equalized value:

$$\$145,300 \times \$5.11 / \$1,000 = \$742.48$$

This means that an owner of a \$145,300 should expect to pay \$742.48 for County services for taxes levied in 2014 for the 2015 budget.

## 2015 COUNTY WIDE BUDGET SUMMARY

	2013 Actual	2014	2014	2015 Budget	Change from 2014 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
<b>Revenue by Classification</b>						
Taxes	31,078,474	31,739,687	31,831,652	32,266,916	527,229	1.66%
Intergovernmental Revenue	21,350,319	22,566,510	21,968,860	22,654,763	88,253	0.39%
Licenses and Permits	325,913	341,629	310,228	330,134	(11,495)	-3.36%
Fines, Forfeits and Penalties	380,478	353,500	335,499	331,500	(22,000)	-6.22%
Public Charges for Service	8,803,617	8,533,364	8,401,314	8,405,206	(128,158)	-1.50%
Intergovernmental Charges for Service	25,126,527	28,571,334	25,194,563	24,574,107	(3,997,227)	-13.99%
Miscellaneous Revenue	1,245,960	2,082,828	4,284,368	2,029,171	(53,657)	-2.58%
Note Proceeds	-	13,610,000	11,310,000	-	(13,610,000)	-100.00%
Other Financing Sources	688,618	11,631,458	9,616,388	6,712,340	(4,919,118)	-42.29%
<b>Total Revenue</b>	<b>\$ 88,999,906</b>	<b>\$119,430,310</b>	<b>\$113,252,872</b>	<b>\$ 97,304,137</b>	<b>\$(22,126,173)</b>	<b>-18.53%</b>
<b>Expenditures by Classification</b>						
General Government	19,845,589	22,458,917	21,883,346	22,349,137	(109,780)	-0.49%
Public Safety	13,562,720	14,675,197	14,300,125	14,791,964	116,767	0.80%
Public Works	21,303,143	24,947,006	21,383,710	20,760,698	(4,186,308)	-16.78%
Health and Human Services	25,391,328	25,894,548	25,516,947	26,069,611	175,063	0.68%
Culture, Recreation & Education	3,478,967	3,547,349	3,514,516	3,410,739	(136,610)	-3.85%
Conservation and Development	2,059,932	2,364,496	2,330,381	2,287,184	(77,312)	-3.27%
Capital Outlay	4,579,374	21,492,387	17,434,306	4,551,028	(16,941,359)	-78.82%
Debt Service	3,117,500	2,880,000	3,035,564	2,444,538	(435,462)	-15.12%
Other Financing Uses	687,646	1,170,410	2,901,730	639,238	(531,172)	-45.38%
<b>Total Expenditures</b>	<b>\$ 94,026,199</b>	<b>\$119,430,310</b>	<b>\$112,300,625</b>	<b>\$ 97,304,137</b>	<b>\$(22,126,173)</b>	<b>-18.53%</b>

**2015 BUDGET SUMMARY BY FUND**

	1/1/2015	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2015
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		PROJECTED FUND BALANCE
GENERAL FUND	22,780,868	12,266,171	13,958,326	21,569	26,246,066	200,000	26,427,024	26,627,024	(380,958)	22,399,910
SPECIAL REVENUE FUNDS										
Highway	2,639,097	3,988,587	1,869,960	-	5,858,547	-	7,120,986	7,120,986	(1,262,439)	1,376,658
Health & Human Services	1,468,951	4,668,473	9,848,510	40,000	14,556,983	-	14,556,983	14,556,983	-	1,468,951
Aging & Disability Resource Center	821,676	556,384	2,357,325	-	2,913,709	-	2,906,298	2,906,298	7,411	829,087
Land Records Modernization	164,604	-	119,536	-	119,536	-	166,425	166,425	(46,889)	117,715
Jail Assessment	445,775	-	55,000	-	55,000	-	100,000	100,000	(45,000)	400,775
EMS/Ambulance	574,381	1,194,313	1,583,230	-	2,777,543	-	2,907,543	2,907,543	(130,000)	444,381
Business Park	6,717,483	-	296,000	-	296,000	-	145,281	145,281	150,719	6,868,202
Community Development Block Grant	3,240	-	961	-	961	-	-	-	961	4,201
REDRLF	45,835	-	14	-	14	-	-	-	14	45,849
Total Special Revenue Funds	12,881,042	10,407,757	16,130,536	40,000	26,578,293	-	27,903,516	27,903,516	(1,325,223)	11,555,819
DEBT SERVICE	780,998	2,153,613	36,563	24,174	2,214,350	-	2,444,538	2,444,538	(230,188)	550,810
CAPITAL PROJECTS	7,261,369	625,000	685,676	160,000	1,470,676	-	4,497,262	4,497,262	(3,026,586)	4,234,783
ENTERPRISE FUNDS										
Highway	6,286,441	-	11,976,281	-	11,976,281	-	11,833,505	11,833,505	142,776	6,429,217
Health Care Center	3,647,564	576,352	8,050,298	-	8,626,650	9,851	8,616,799	8,626,650	-	3,647,564
Solid Waste	2,403,347	-	1,820,530	-	1,820,530	14,323	1,678,698	1,693,021	127,509	2,530,856
Total Enterprise Funds	12,337,352	576,352	21,847,109	-	22,423,461	24,174	22,129,002	22,153,176	270,285	12,607,637
INTERNAL SERVICE FUNDS										
Technology Services	677,618	-	1,576,793	-	1,576,793	-	1,581,766	1,581,766	(4,973)	672,645
Health Insurance	3,954,741	-	9,874,995	-	9,874,995	21,569	10,852,697	10,874,266	(999,271)	2,955,470
Risk Management/Workers' Compensation	886,604	-	452,906	-	452,906	-	561,475	561,475	(108,569)	778,035
Total Internal Service Funds	5,518,963	-	11,904,694	-	11,904,694	21,569	12,995,938	13,017,507	(1,112,813)	4,406,150
TOTALS	61,560,592	26,028,893	64,562,904	245,743	90,837,540	245,743	96,397,280	96,643,023	(5,805,483)	55,755,109
FUND BALANCE APPLIED/(USED)					6,466,597			661,114		
TOTAL COUNTY BUDGET					97,304,137			97,304,137		

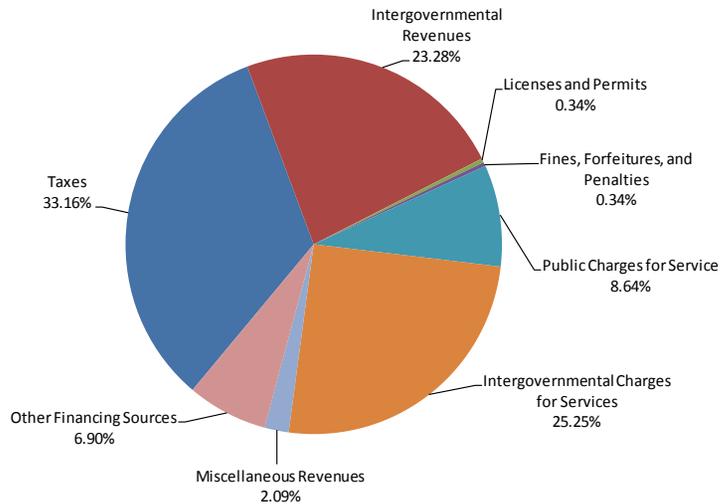
**2015 BUDGET SUMMARY BY CLASSIFICATION**

	1/1/2015	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2015
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		PROJECTED FUND BALANCE
<b>GENERAL GOVERNMENT</b>										
County Clerk	132,622	678,937	26,328	-	705,265	-	706,066	706,066	(801)	131,821
Clerk of Courts & Courts	-	693,825	807,932	-	1,501,757	-	1,501,757	1,501,757	-	-
Family Court Commissioner	-	92,702	11,500	-	104,202	-	104,202	104,202	-	-
Coroner	-	104,879	16,650	-	121,529	-	121,529	121,529	-	-
District Attorney	16,983	342,477	62,000	-	404,477	-	404,477	404,477	-	16,983
Register of Deeds	159,171	16,582	434,900	-	451,482	-	419,482	419,482	32,000	191,171
Surveyor	-	31,724	1,000	-	32,724	-	32,724	32,724	-	-
Land Records Modernization	164,604	-	119,536	-	119,536	-	166,425	166,425	(46,889)	117,715
Treasurer	-	231,122	57,568	-	288,690	-	288,690	288,690	-	-
Treasurer/Investments	5,810,721	(1,102,641)	1,145,834	-	43,193	-	43,193	43,193	-	5,810,721
County Executive	-	192,557	-	-	192,557	-	192,557	192,557	-	-
Corporation Counsel	-	457,729	14,500	-	472,229	-	472,229	472,229	-	-
Human Resources	-	376,493	-	21,569	398,062	-	398,062	398,062	-	-
Health Insurance	3,954,741	-	9,874,995	-	9,874,995	21,569	10,852,697	10,874,266	(999,271)	2,955,470
Finance	55,000	1,246,718	80	-	1,246,798	-	1,301,798	1,301,798	(55,000)	-
Risk Mgmt/Workers' Comp	886,604	-	452,906	-	452,906	-	561,475	561,475	(108,569)	778,035
Purchasing	-	232,523	1,500	-	234,023	-	234,023	234,023	-	-
Facilities	107,169	1,879,098	408,100	-	2,287,198	-	2,317,198	2,317,198	(30,000)	77,169
Technology Services	677,618	-	1,576,793	-	1,576,793	-	1,581,766	1,581,766	(4,973)	672,645
Non-Departmental Accounts	15,477,813	(7,490,627)	8,459,731	-	969,104	200,000	1,038,311	1,238,311	(269,207)	15,208,606
<b>Total General Government</b>	<b>27,443,046</b>	<b>(2,015,902)</b>	<b>23,471,853</b>	<b>21,569</b>	<b>21,477,520</b>	<b>221,569</b>	<b>22,738,661</b>	<b>22,960,230</b>	<b>(1,482,710)</b>	<b>25,960,336</b>
<b>PUBLIC SAFETY</b>										
EMS/Ambulance Services	574,381	1,194,313	1,583,230	-	2,777,543	-	2,907,543	2,907,543	(130,000)	444,381
Justice Programs	-	342,472	40,000	-	382,472	-	382,472	382,472	-	-
Sheriff	639,886	9,823,606	789,800	-	10,613,406	-	10,671,052	10,671,052	(57,646)	582,240
Emergency Management	3,320	88,869	85,011	-	173,880	-	173,880	173,880	-	3,320
Jail Assessment	445,775	-	55,000	-	55,000	-	100,000	100,000	(45,000)	400,775
<b>Total Public Safety</b>	<b>1,663,362</b>	<b>11,449,260</b>	<b>2,553,041</b>	<b>-</b>	<b>14,002,301</b>	<b>-</b>	<b>14,234,947</b>	<b>14,234,947</b>	<b>(232,646)</b>	<b>1,430,716</b>

**2015 BUDGET SUMMARY BY CLASSIFICATION**

	1/1/2015 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2015 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
<b>PUBLIC WORKS</b>										
Highway-Special Revenue Fund	2,639,097	3,988,587	1,869,960	-	5,858,547	-	7,120,986	7,120,986	(1,262,439)	1,376,658
Highway-Enterprise Fund	6,286,441	-	11,976,281	-	11,976,281	-	11,833,505	11,833,505	142,776	6,429,217
Solid Waste	2,403,347	-	1,820,530	-	1,820,530	14,323	1,678,698	1,693,021	127,509	2,530,856
<b>Total Public Works</b>	<b>11,328,885</b>	<b>3,988,587</b>	<b>15,666,771</b>	<b>-</b>	<b>19,655,358</b>	<b>14,323</b>	<b>20,633,189</b>	<b>20,647,512</b>	<b>(992,154)</b>	<b>10,336,731</b>
<b>HEALTH &amp; HUMAN SERVICES</b>										
Veterans Service	-	174,451	11,500	-	185,951	-	185,951	185,951	-	-
Health & Human Services	1,468,951	4,668,473	9,848,510	40,000	14,556,983	-	14,556,983	14,556,983	-	1,468,951
Aging & Disability Resource Center	821,676	556,384	2,357,325	-	2,913,709	-	2,906,298	2,906,298	7,411	829,087
Health Care Center	3,647,564	576,352	8,050,298	-	8,626,650	9,851	8,616,799	8,626,650	-	3,647,564
<b>Total Health &amp; Human Services</b>	<b>5,938,191</b>	<b>5,975,660</b>	<b>20,267,633</b>	<b>40,000</b>	<b>26,283,293</b>	<b>9,851</b>	<b>26,266,031</b>	<b>26,275,882</b>	<b>7,411</b>	<b>5,945,602</b>
<b>CULTURE, RECREATION, &amp; EDUCATION</b>										
Library	42,008	1,616,882	55,550	-	1,672,432	-	1,672,432	1,672,432	-	42,008
University Extension	-	305,262	21,891	-	327,153	-	327,153	327,153	-	-
Parks	171,653	905,698	366,731	-	1,272,429	-	1,280,629	1,280,629	(8,200)	163,453
Snowmobile Trails Program	-	-	112,725	-	112,725	-	112,725	112,725	-	-
<b>Total Culture, Recreation, &amp; Education</b>	<b>213,661</b>	<b>2,827,842</b>	<b>556,897</b>	<b>-</b>	<b>3,384,739</b>	<b>-</b>	<b>3,392,939</b>	<b>3,392,939</b>	<b>(8,200)</b>	<b>205,461</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>										
Planning & Zoning	72,864	1,024,833	851,389	-	1,876,222	-	1,871,070	1,871,070	5,152	78,016
Central WI Windshed Partnership	91,658	-	176,106	-	176,106	-	173,362	173,362	2,744	94,402
Community Development Block Grant	3,240	-	961	-	961	-	-	-	961	4,201
REDRLF	45,835	-	14	-	14	-	-	-	14	45,849
Portage County Business Park	6,717,483	-	296,000	-	296,000	-	145,281	145,281	150,719	6,868,202
<b>Total Conservation &amp; Development</b>	<b>6,931,080</b>	<b>1,024,833</b>	<b>1,324,470</b>	<b>-</b>	<b>2,349,303</b>	<b>-</b>	<b>2,189,713</b>	<b>2,189,713</b>	<b>159,590</b>	<b>7,090,670</b>
<b>DEBT SERVICE</b>	<b>780,998</b>	<b>2,153,613</b>	<b>36,563</b>	<b>24,174</b>	<b>2,214,350</b>	<b>-</b>	<b>2,444,538</b>	<b>2,444,538</b>	<b>(230,188)</b>	<b>550,810</b>
<b>CAPITAL PROJECTS</b>	<b>7,261,369</b>	<b>625,000</b>	<b>685,676</b>	<b>160,000</b>	<b>1,470,676</b>	<b>-</b>	<b>4,497,262</b>	<b>4,497,262</b>	<b>(3,026,586)</b>	<b>4,234,783</b>
<b>TOTALS</b>	<b>61,560,592</b>	<b>26,028,893</b>	<b>64,562,904</b>	<b>245,743</b>	<b>90,837,540</b>	<b>245,743</b>	<b>96,397,280</b>	<b>96,643,023</b>	<b>(5,805,483)</b>	<b>55,755,109</b>
FUND BALANCE APPLIED/(USED)					6,466,597			661,114		
<b>TOTAL COUNTY BUDGET</b>					<u><u>97,304,137</u></u>			<u><u>97,304,137</u></u>		

## 2015 REVENUE HIGHLIGHTS



### REVENUE BY CLASSIFICATION - ALL FUNDS

	2014 Modified Budget	2015 Proposed Budget	Change from 2014 Modified Budget	
			Amount Change	Percent Change
Taxes	31,739,687	32,266,916	527,229	1.66%
Intergovernmental Revenues	22,566,510	22,654,763	88,253	0.39%
Licenses and Permits	341,629	330,134	(11,495)	-3.36%
Fines, Forfeitures, and Penalties	353,500	331,500	(22,000)	-6.22%
Public Charges for Services	8,533,364	8,405,206	(128,158)	-1.50%
Intergovernmental Charges for Services	28,571,334	24,574,107	(3,997,227)	-13.99%
Miscellaneous Revenues	2,082,828	2,029,171	(53,657)	-2.58%
Other Financing Sources	25,241,458	6,712,340	(18,529,118)	-73.41%
<b>Total Revenues</b>	<b>119,430,310</b>	<b>97,304,137</b>	<b>(22,126,173)</b>	<b>-18.53%</b>

### Taxes

#### *General Government*

##### Non-Departmental

- An increase of \$216,000 over the previous budget for increased sales tax collections.

##### Treasurer/Investments

- An increase of \$12,429 related to payments in lieu of taxes on state conservation land.

##### Register of Deeds

- A decrease of \$15,000 for real estate transfer revenue due to the slow comeback of the real estate market.

### *Public Safety*

#### EMS/Ambulance Services

- The EMS/Ambulance fund is removed from the general fund and a special revenue fund is created.
- An increase in tax levy of \$64,780 associated with costs related to contracted ambulance providers and a 20 hours per week EMS Specialist position.

### Intergovernmental Revenues

#### *General Government*

##### District Attorney

- An increase of \$10,000 for the Victim Witness Assistance Grant based on funding history.

##### Non-Departmental

- State exempt computer aid increased \$78,827.

## **2015 REVENUE HIGHLIGHTS**

### Treasurer/Investments

- The addition of severance and withdrawal taxes in the amount of \$20,641 and managed forest law (MFL) payments in the amount of \$21,986.

### *Health and Human Services*

#### Health and Human Services

- A decrease of \$128,000 due to the loss of the AODA Juvenile Justice Grant.
- An anticipated decrease in Patient Protection Affordable Care Act (PPACA) funding is expected in the amount of \$112,296.

#### Aging & Disability Resource Center

- Increase in revenues due to an increase of \$80,000 in dementia care funding.

#### Health Care Center

- An increase of \$121,308 is expected for Medicare and Medicare Advantage along with steps to ensure the HCC continues to grow this part of the business.
- An increase of \$58,796 for Family Care.
- Intergovernmental Transfer Program revenue are expected to increase by \$19,324.

#### Justice Programs

- Revenue from the Department of Transportation related to the Pre-Trial Intoxicated Driver Program is expected to increase \$7,183.

### *Public Safety*

#### Sheriff

- The Department of Transportation, Speed Enforcement Project, for \$25,000, is not anticipated for 2015.

### *Culture, Recreation & Education*

#### University Extension

- The UW Extension Central District Family Innovation Grant, for \$5,000, is not anticipated for 2015.

### *Conservation and Development*

#### Planning & Zoning

- An increase of \$52,000 for the addition of Targeted Runoff Management Grants in the amount of \$450,000 for approved projects.
- A decrease in the amount of \$22,000 associated with Lake Study grants due to the grant ending.

#### Land Records Modernization

- A one-time state grant of \$19,536 related to GIS recording fees is anticipated for 2015.

### *Public Works*

- The 2015 general transportation aid is based on 2014 actual revenue plus a 2% increase. This will result in an additional \$66,858.
- Local Road Improvements Program (LRIP) revenue fluctuates based on eligibility for funding. A decrease of \$21,572 is expected for 2015.

## **2015 REVENUE HIGHLIGHTS**

### *Capital Outlay*

#### Capital Projects

- The WISDOT Grant (\$290,048) and DNR Grant (\$394,964) for completion of the Tomorrow River Trail and Bridge Project is delayed and further design is being completed.
- Local road Improvement-CHIP funds (\$236,676) for the completion of CTH EE is included in 2015.
- The budget includes a DNR Stewardship Grant (\$324,000) for a land acquisition (Town of Sharon).

### **Licenses and Permits**

#### *Health and Human Services*

##### Health and Human Services

- A slight decrease in license revenue is projected in the environmental health section.

### **Fines, Forfeitures, and Penalties**

#### *General Government*

##### Clerk of Courts

- A decrease in county ordinance forfeitures in the amount of \$10,000 is expected.

#### *Health and Human Services*

##### Health and Human Services

- Operating While Intoxicated (OWI) surcharge collections are expected to decrease by \$12,000.

### **Public Charges for Services**

#### *General Government*

##### Register of Deeds

- Fees are expected to decrease in the amount of \$102,530. Recording fees decreased \$25,000 based on the real estate market and redaction fees decreased \$75,000. Beginning in January, redaction fees will be paid to the State instead of the County for Social Security redaction.

#### *Public Safety*

##### EMS/Ambulance Services

- The EMS/Ambulance fund is removed from the general fund and a special revenue fund is created.
- Fees for ambulance services are estimated to increase by \$38,230 through regular billing and with the use of PPS, the County's contracted collection agency.

##### Emergency Management

- Code Red program fees moved to the Sheriff's Office.

#### *Culture, Recreation & Education*

- Camping fees increased \$10,315 based on previous year's history.

#### *Public Works*

##### Solid Waste

- A decrease of \$49,350 is expected in solid waste disposal fees and an increase for waste swap income.

## **2015 REVENUE HIGHLIGHTS**

### *Health and Human Services*

#### Health and Human Services

- An anticipated decrease of \$20,000 is expected in OWI assessments.
- Mental health inpatient revenues are expected to decrease \$19,820.

#### Health Care Center

- A decrease of \$111,900 is anticipated in private pay revenue with an increase of \$34,478 for hospice revenue.

### **Intergovernmental Charges for Services**

#### *General Government*

#### Non-Departmental

- A decrease of \$12,616 due to the elimination of the county auto pool.
- A decrease of \$99,157 due to the elimination of the county photocopy budget. The photocopy budget is replaced with managed print services in the technology services fund.

#### Health Insurance

- An increase of \$589,147 is due to a projected 8% increase in health premiums and stop loss reimbursement.
- An addition of \$143,375 is related to pharmacy rebates.

#### Technology Services

- Charges for information technology services to departments increased \$32,505.
- Charges for managed print services to departments added \$120,000.

### *Public Works*

#### Highway

- The amount billed to special revenue and capital projects funds decreased by \$5.0 million based on the 2015 work schedule.
- An increase of \$54,003 is planned for state maintenance services. Also, an additional \$60,000 has been added for state performance based maintenance services.
- The amounts billed to other county departments or other county government increased by \$178,084.

### **Miscellaneous Revenue**

#### *General Government*

#### Treasurer/Investments

- An anticipated decrease in investment interest income of \$10,661 due to historically low interest rates.

#### Clerk of Courts

- A decrease in guardian ad litem (GAL) recoupment is anticipated in the amount of \$15,000.
- A decrease in attorney fee recoupment is anticipated in the amount of \$15,000

#### Non Departmental

- A decrease in rent income is projected based on less leased space in the Annex facility. This decrease estimate is \$31,234.
- An increase in the amount of \$137,340 of rent income for the 1039 Ellis Street property.

## **2015 REVENUE HIGHLIGHTS**

### *Public Safety*

#### Sheriff

- A decrease of \$19,000 related to inmate medical revenue.

### *Capital Outlay*

#### Capital Projects

- Donations in the amount of \$125,000 are included for Standing Rocks development.

### *Public Works*

#### Solid Waste

- The recycling operations contract rebate is expected to increase \$10,000.

### *Conservation and Development*

#### Business Park

- Business park land sales are anticipated to be \$301,000 less in 2015 with maintenance reimbursement costs anticipated to be \$39,000 more than 2014.

## **Other Financing Sources**

### *General Government*

#### Health Insurance

- Fund balance applied decreased \$542,844 from 2014.

#### Human Resources

- The transitional funds in the amount of \$77,764 and the carry over funds in the amount of \$29,682 in the 2014 budget are removed from the 2015 budget. These funds were non-recurring.

### Facilities

- The carry over funds in the 2014 budget in the amount of \$120,925 have been removed from the 2015 budget. These funds were non-recurring.

### Contingency Fund

- The contingency fund budget amount decreased by \$26,486 from the previous year's budget.

### Non-Departmental

- The auto pool budget is eliminated and resulted in a decrease of \$33,584.

### *Public Safety*

#### EMS/Ambulance

- Fund balance in the amount of \$145,000 has been included for the anticipated purchase of an ambulance in 2015.

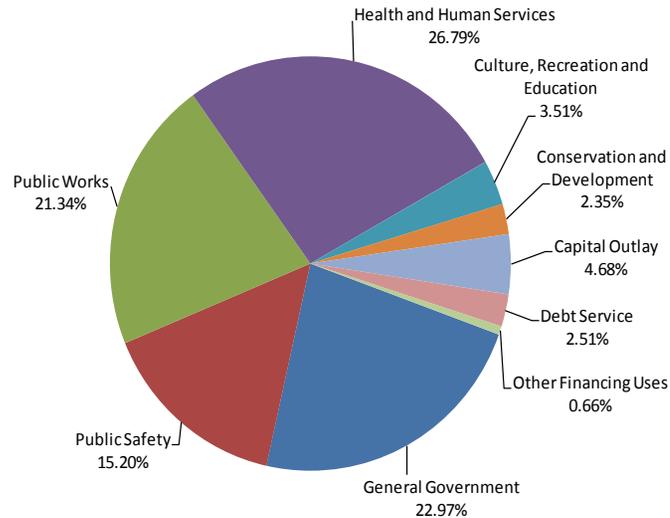
### *Capital Projects*

#### Capital Projects

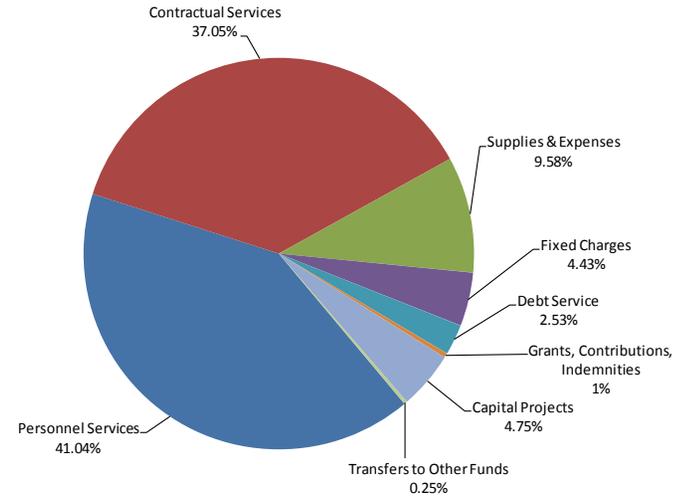
- Proceeds from long term debt decreased \$13.610 million.
- Fund balance applied decreased \$3.3 million due to the completion of various capital projects.

# 2015 EXPENDITURE HIGHLIGHTS

### By Classification



### By Type of Expense



#### Change from 2014 Modified Budget

	2014 Modified Budget	2015 Proposed Budget	Amount Change	Percent Change
General Government	22,458,917	22,349,137	(109,780)	-0.49%
Public Safety	14,675,197	14,791,964	116,767	0.80%
Public Works	24,947,006	20,760,698	(4,186,308)	-16.78%
Health and Human Services	25,894,548	26,069,611	175,063	0.68%
Culture, Recreation and Education	3,547,349	3,410,739	(136,610)	-3.85%
Conservation and Development	2,364,496	2,287,184	(77,312)	-3.27%
Capital Outlay	21,492,387	4,551,028	(16,941,359)	-78.82%
Debt Service	2,880,000	2,444,538	(435,462)	-15.12%
Other Financing Uses	1,170,410	639,238	(531,172)	-45.38%
<b>Total Expenses</b>	<b>119,430,310</b>	<b>97,304,137</b>	<b>(22,126,173)</b>	<b>-18.53%</b>

#### Change from 2014 Modified Budget

	2014 Modified Budget	2015 Proposed Budget	Amount Change	Percent Change
Personnel Services	39,028,904	39,710,859	681,955	1.75%
Contractual Services	35,200,110	35,855,270	655,160	1.86%
Supplies & Expenses	14,797,880	9,265,693	(5,532,187)	-37.38%
Fixed Charges	4,286,407	4,287,163	756	0.02%
Debt Service	2,880,000	2,444,538	(435,462)	-15.12%
Grants, Contributions, Indemnities	305,265	356,129	50,864	16.66%
Capital Projects	21,649,814	4,598,262	(17,051,552)	-78.76%
Cost Allocations	-	-	-	0.00%
Transfers to Others Funds	525,028	245,743	(279,285)	-53.19%
Future Operations Designation	756,902	540,480	(216,422)	-28.59%
<b>Total Expenses</b>	<b>119,430,310</b>	<b>97,304,137</b>	<b>(22,126,173)</b>	<b>-18.53%</b>

## **2015 EXPENDITURE HIGHLIGHTS**

### **County-Wide**

Personnel services increased due to an increase of 1.4% for wages along with associated fringe benefits and an increase of 8% for health insurance premiums.

### **General Government**

#### County Clerk

- A decrease of \$29,801 related to elections.

#### Register of Deeds

- A decrease of \$89,000 in contractual services for redaction services.

#### Human Resources

- The transitional funds in the amount of \$77,764 and the carry over funds in the amount of \$29,682 in the 2014 budget are removed from the 2015 budget. These funds are non-recurring.

#### Finance

- Personnel services decreased \$35,000 related to carry over funds for an LTE position, \$23,162 for the reduction of .80 FTE position, and \$18,907 for health insurance expenses.

#### Facilities

- Expenses in the amount of \$40,000 are budgeted for a vehicle purchase in 2015.
- The carry over funds in the 2014 budget in the amount of \$120,925 are removed from the 2015 budget. These funds are non-recurring.

- A maintenance worker position in the amount of \$62,438 is included. An on-call system anticipated to cost \$10,385 for 2015 is included.
- Natural gas is expected to increase by \$18,979 and electric by \$48,190. These increases include the acquisition of the 1039 Ellis Street property.

#### Health Insurance

- Contractual services decreased by \$308,184 for medical claims and by \$23,260 for reinsurance fees.
- Contractual services increased \$436,837 for prescriptions and \$41,611 for health insurance plan administrative fees.

#### Technology Services

- Contractual services increased \$100,000 due to the addition of managed print services.

#### Land Records Modernization

- Contractual services increased \$71,000 for planned GIS aerial photography costs anticipated in 2015.

#### District Attorney

- Personnel services decreased \$21,907 related to carry over funds for an LTE position that are no longer in the 2015 budget.

#### Clerk of Courts

- Jury Bailiff/Court Aide services increased \$5,602 for 2015. This is an increase of 8% for expenses in 2015 compared to 2014.
- Personnel services decreased \$38,523 related to an unfilled Deputy II position.

## **2015 EXPENDITURE HIGHLIGHTS**

### Non-Departmental

- A decrease of \$85,000 due to the elimination of the county photocopy budget. The photocopy budget is replaced with managed print services in the technology services fund.
- A decrease of \$46,200 due to the elimination of the county auto pool.
- A decrease of \$52,666 related to miscellaneous employee benefits which include unemployment compensation and sick leave conversion.
- Expenses decrease by \$112,427 in accordance with the approved projects land preservation projects for 2015.

### **Public Safety**

#### Sheriff

- Communication tower rent expenses are anticipated to increase by \$29,000.
- Inmate housing expenses increase by \$30,000.
- Contractual services increase by \$20,545 for the transfer of the Code Red program to the Sheriff's Office. This is also a reduction in the Emergency Management budget.

#### Justice Programs

- Contractual services increased \$11,404 due to an increase in the day report center contract.

#### EMS/Ambulance Services

- EMS contracts increased in the amount of \$64,594.
- Supplies and expenses include \$220,000 for the purchase of a new ambulance in 2015.
- The anticipated decrease in the amount of \$13,132 due to a new billing services provider.

- Personnel services include a permanent .50 FTE EMS Specialist position - this was previously an LTE position funded with fund balance.

### **Public Works**

#### Highway

- Scheduled bridge aid services increased \$54,364.
- An increase of \$17,282 related to additional seasonal positions.
- A decrease in the amount of \$97,285 for personnel services related to overtime. Also, an anticipated increase of \$416,765 related to employee benefit expenses.
- Roadway supplies decreased by \$5.1 million to reflect the decrease in the amount of services scheduled for 2015.
- Fuel costs increased \$120,800.
- Winter maintenance supplies increased \$136,547 for salt and \$21,075 for sand.
- Architect and engineering costs increased \$60,717.

#### Solid Waste

- A decrease of \$60,000 for repairs and maintenance. This decrease is due to the removal of funds for roof replacement related to the Material Recovery Facility building. A portion of the roof was replaced in 2014.
- Marathon County tipping fees increased \$71,800.

### **Health and Human Services**

#### Health and Human Services

- Overall the expenditures for the Health and Human Services fund decrease slightly by .03%.

## **2015 EXPENDITURE HIGHLIGHTS**

- Health and Human Services reduction in expenses is due to a reduction in grant funding. When grant funding is decreased the department is forced to decrease expenses. Overall the department reduced by 2.87 FTE's.

### Aging & Disability Resource Center

- Vehicle replacement expenses increased \$17,240 due to the anticipated purchase of new bus.

### Health Care Center

- The Human Resources Generalist Health Care Center position, funded as an LTE position in 2014, is removed from the 2015 budget. This is a reduction of \$36,517.
- The HCC budget is based on hours and not positions. Overall the HCC shows a reduction of 4.40 FTE's which include a reorganization eliminating the Medication Technician positions and Nutritional Aide positions and increases in the LPN, CAN, and Unit Clerk positions; the transfer of an Administrative Secretary I position from the Finance department to the Health Care Center; and the elimination of an unfilled Admissions Coordinator and other opportunities to align with government staffing benchmarks.

## **Culture, Recreation, & Education**

### Library

- Contractual services decrease by \$109,208 and supplies and expenses decrease by \$30,300 with corresponding amounts reflected as an increase in the facilities budget. This was a result of the partnership created between the library and the facilities department.

- Contractual services increase by \$25,410 due to the transition to the South Central Library System's Integrated Library System (ILS).

### Parks

- Equipment replacement decreased \$37,000
- Contractual services decreased \$34,085 due to the removal of the 2014 snow making budget carry over amount.

## **Conservation & Development**

### Planning & Zoning

- Contractual services increase by \$52,000 for targeted runoff management (TRM) manure storage projects. This increase is due to receiving TRM grants.

### Business Park

- Contractual services decrease by \$25,585 for anticipated commission on sales based on anticipated sales

## **Capital Outlay**

### Capital Projects

- This decrease of \$16.9 million is a result of the anticipated projects in accordance with the 2015 – 2020 Capital Improvement Plan and the removal of projects that were financed in the previous budget.

## **Debt Service**

### Debt Service

- The decrease is a result of the corresponding decrease in the scheduled principal and interest payments.

**2014 ESTIMATED FUND BALANCE**

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
<b>Estimated Fund Balance 1/1/2014</b>	\$ 22,686,369	\$ 11,025,167	\$ 1,007,184	\$ 12,534,613	\$ 11,832,290	\$ 7,531,850	\$ 66,617,473	
<b>Revenues</b>								
Property Tax	13,481,319	8,814,530	2,227,196	550,000	642,683	-	25,715,728	
All Other Taxes	6,115,924	-	-	-	-	-	6,115,924	
Intergovernmental Revenues	3,831,003	11,751,728	-	41,500	6,344,629	-	21,968,860	
Licenses and Permits	95,916	207,512	-	-	6,800	-	310,228	
Fines, Forfeitures and Penalties	220,070	115,429	-	-	-	-	335,499	
Public Charges for Services	3,065,640	1,923,012	27,016	-	3,385,646	-	8,401,314	
Intergovernmental Revenues	842,257	8,964	-	13,500	13,792,780	10,537,062	25,194,563	
Miscellaneous Revenues	1,434,507	2,358,230	-	310,480	164,084	17,067	4,284,368	
Note Proceeds	-	-	-	11,310,000	-	-	11,310,000	
Transfers In	317,420	42,300	555,166	-	-	-	914,886	
Revenue Subtotal	29,404,056	25,221,705	2,809,378	12,225,480	24,336,622	10,554,129	104,551,370	
Fund Balance Applied	1,371,931	277,066	226,186	5,273,244	114,569	2,040,540	9,303,536	
<b>Total Revenue</b>	<b>\$ 30,775,987</b>	<b>\$ 25,498,771</b>	<b>\$ 3,035,564</b>	<b>\$ 17,498,724</b>	<b>\$ 24,451,191</b>	<b>\$ 12,594,669</b>	<b>\$ 113,854,906</b>	
<b>Expenditures Restated by Object Group</b>								
General Government	9,007,711	77,299	-	-	36,517	12,573,948	21,695,475	
Public Safety	13,644,694	597,197	-	-	-	-	14,241,891	
Public Works	-	5,891,907	-	-	15,196,734	-	21,088,641	
Health and Human Services	496,636	16,454,996	-	-	8,563,800	-	25,515,432	
Culture, Recreation, & Education	3,509,942	-	-	-	-	-	3,509,942	
Conservation and Development	2,025,721	287,801	-	-	-	-	2,313,522	
Capital Outlay	61,927	-	-	17,372,379	-	-	17,434,306	
Debt Service	-	-	3,035,564	-	-	-	3,035,564	
Transfers Out	102,300	631,011	-	126,345	34,509	20,721	914,886	
Expenditures Subtotal	28,848,931	23,940,211	3,035,564	17,498,724	23,831,560	12,594,669	109,749,659	
Designated for Future Use	1,466,431	2,132,941	-	-	619,631	27,653	4,246,656	
<b>Total Expenditures</b>	<b>\$ 30,315,362</b>	<b>\$ 26,073,152</b>	<b>\$ 3,035,564</b>	<b>\$ 17,498,724</b>	<b>\$ 24,451,191</b>	<b>\$ 12,622,322</b>	<b>\$ 113,996,315</b>	
<b>Estimated Fund Balance 12/31/2014</b>	<b>\$ 22,780,869</b>	<b>\$ 12,881,042</b>	<b>\$ 780,998</b>	<b>\$ 7,261,369</b>	<b>\$ 12,337,352</b>	<b>\$ 5,518,963</b>	<b>\$ 61,560,593</b>	
<b>Summary of Fund Balances</b>								
	<b>General Fund</b>	<b>Special Revenue Fund</b>	<b>Debt Service</b>	<b>Capital Projects</b>				
Nonspendable	5,810,721	86,152	602,452	-				
Restricted	370,683	1,587,374	178,546	-				
Committed	1,663,087	9,631,615	-	2,730,121				
Assigned	2,155,780	1,575,901	-	4,531,248				
Unassigned	12,780,598	-	-	-				
<b>Estimated Fund Balance Total</b>	<b>\$ 22,780,869</b>	<b>\$ 12,881,042</b>	<b>\$ 780,998</b>	<b>\$ 7,261,369</b>				

**2015 ESTIMATED FUND BALANCE**

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
<b>Estimated Fund Balance 1/1/2015</b>	\$ 22,780,869	\$ 12,881,042	\$ 780,998	\$ 7,261,369	\$ 12,337,352	\$ 5,518,963		61,560,593
<b>Revenues</b>								
Property Tax	12,266,171	10,407,757	2,153,613	625,000	576,352	-		26,028,893
All Other Taxes	6,238,023	-	-	-	-	-		6,238,023
Intergovernmental Revenues	3,905,089	11,672,433	-	560,676	6,516,565	-		22,654,763
Licenses and Permits	114,880	207,154	-	-	8,100	-		330,134
Fines, Forfeitures and Penalties	216,500	115,000	-	-	-	-		331,500
Public Charges for Services	1,510,355	3,655,731	36,563	-	3,202,557	-		8,405,206
Intergovernmental Revenues	713,508	9,289	-	-	11,966,181	11,885,129		24,574,107
Miscellaneous Revenues	1,259,971	470,929	-	125,000	153,706	19,565		2,029,171
Note Proceeds	-	-	-	-	-	-		-
Transfers In	21,569	40,000	24,174	160,000	-	-		245,743
Revenue Subtotal	26,246,066	26,578,293	2,214,350	1,470,676	22,423,461	11,904,694		90,837,540
Fund Balance Applied	587,853	1,509,157	230,188	3,026,586	-	1,112,813		6,466,597
<b>Total Revenue</b>	<b>\$ 26,833,919</b>	<b>\$ 28,087,450</b>	<b>\$ 2,444,538</b>	<b>\$ 4,497,262</b>	<b>\$ 22,423,461</b>	<b>\$ 13,017,507</b>		<b>\$ 97,304,137</b>
<b>Expenditures Restated by Object Group</b>								
General Government	9,090,575	166,425	-	-	-	12,995,938		22,252,938
Public Safety	11,233,596	3,543,368	-	-	-	-		14,776,964
Public Works	-	7,120,986	-	-	13,512,203	-		20,633,189
Health and Human Services	508,116	16,927,456	-	-	8,616,799	-		26,052,371
Culture, Recreation, & Education	3,407,939	-	-	-	-	-		3,407,939
Conservation and Development	2,133,032	145,281	-	-	-	-		2,278,313
Capital Outlay	53,766	-	-	4,497,262	-	-		4,551,028
Debt Service	-	-	2,444,538	-	-	-		2,444,538
Transfers Out	200,000	-	-	-	24,174	21,569		245,743
Expenditures Subtotal	26,627,024	27,903,516	2,444,538	4,497,262	22,153,176	13,017,507		96,643,023
Designated for Future Use	206,895	183,934	-	-	270,285	-		661,114
<b>Total Expenditures</b>	<b>\$ 26,833,919</b>	<b>\$ 28,087,450</b>	<b>\$ 2,444,538</b>	<b>\$ 4,497,262</b>	<b>\$ 22,423,461</b>	<b>\$ 13,017,507</b>		<b>\$ 97,304,137</b>
<b>Estimated Fund Balance 12/31/2015</b>	<b>\$ 22,399,911</b>	<b>\$ 11,555,819</b>	<b>\$ 550,810</b>	<b>\$ 4,234,783</b>	<b>\$ 12,607,637</b>	<b>\$ 4,406,150</b>		<b>\$ 55,755,110</b>

Summary of Fund Balances	General Fund	Special Revenue Fund	Debt Service	Capital Projects
	Nonspendable	5,810,721	86,152	372,264
Restricted	354,981	1,366,460	178,546	-
Committed	1,457,038	8,527,306	-	525,440
Assigned	2,036,573	1,575,901	-	3,709,343
Unassigned	12,740,598	-	-	-
<b>Estimated Fund Balance Total</b>	<b>\$ 22,399,911</b>	<b>\$ 11,555,819</b>	<b>\$ 550,810</b>	<b>\$ 4,234,783</b>

## 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 \$12,740,598 at the end of 2015. The County's General fund unassigned fund balance range based on the 2015 budget is \$8,042,374 to \$13,403,957. The estimated fund balance is in compliance with the fund balance ordinance.

Year	Total Expenditures	Unassigned Fund Balance	Percent
2011	53,472,255	13,209,822	24.7%
2012	52,547,565	12,004,366	22.8%
2013	53,311,438	11,684,829	21.9%
2014 (Estimated)	55,034,850	12,780,598	23.2%
2015 (Budget)	53,615,829	12,740,598	23.8%

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, 2014 – Estimated**

The projection for year end 2014 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, 2014 are projected at \$61.6 million, a decrease of \$5.0 million from December 31, 2013. Of the estimated combined fund balance, \$24.4 million is restricted, committed, or assigned, \$12.8 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 2014 is \$22.8 million, an increase of \$95,000 from 2013. 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 \$12.8 million, an increase of \$1.1 million from 2013.

#### **Special Revenue Fund Balance**

The estimated fund balance for year end 2014 is \$12.9 million, an increase of \$1.9 million, primarily due to land sales in the Portage County Business Park and the addition of EMS/Ambulance Services.

## SUMMARY OF FUND BALANCE PROJECTIONS

### **Capital Projects Fund Balance**

The projection for year end 2014 is \$7.3 million, a decrease of \$5.3 million from 2013. 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 2014 is \$781,000, a decrease of \$226,000 from 2013. 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 2014, an increase of \$505,000 from 2013. This represents the Health Care Center, Highway, and Solid Waste.

### **Internal Service Fund Balance**

The estimated fund balance at the end of 2014 is \$5.5 million, a decrease of \$2.0 million from 2013. The estimated decrease is primarily due to the anticipated increase in medical claims expense in the health insurance fund.

### **December 31, 2015 – Estimated**

The projection for year end 2015 is based on the 2015 budgeted revenues, expenditures, estimates on completion of capital projects, and transfers for various fund types. Total combined estimates of fund balances at December 31, 2015 are projected at \$55.8 million, a decrease of \$5.8 from December 31, 2014 estimated fund balance. Of the estimated combined fund balance, \$19.7 million is restricted, committed, or assigned, \$12.8 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 \$22.4 million, a decrease of \$341,000 from the 2014 estimate. This includes planned use in the 2014 budget primarily for vehicle and equipment replacement, prior budget carryover, and land preservation projects.

### **Special Revenue Fund Balance**

The estimated fund balance for 2015 is projected at \$11.6 million, a decrease of \$1.3 million from the 2014 estimate, primarily due to the completion of highway projects.

### **Capital Projects Fund Balance**

The estimated fund balance as of December 31, 2015 is \$4.2 million, a decrease of \$3.0 million from the estimated fund balance at the end of 2014. This decrease is a direct result from the anticipated completion of various capital projects.

### **Debt Service Fund Balance**

The end of year projected fund balance for 2015 is \$551,000, a decrease of \$230,000 from the estimated fund balance at the end of 2014. This is a planned decrease from advances made to Health Care Center and Solid Waste.

### **Enterprise Fund Balance**

The net position projected is \$12.6 million, an increase of \$270,000 from the 2014 estimates.

### **Internal Service Fund Balance**

The 2014 year end fund balance is estimated at \$4.4 million, a decrease of \$1.1 million from the 2014 estimate, primarily due to an anticipated increase in health insurance expenses.

**2015 GOVERNMENT AND PROPRIETARY FUNDS - WITH YTD ACTUAL ACTIVITY**

	2013 Actual	2014 Modified Budget	2014 2014 YTD Actual	2014 Projected Budget	2015 Budget	Change from 2014 Modified Budget	
						Amount Change	Percent Change
<b>Revenues</b>							
Property Tax	24,997,762	25,715,728	25,428,227	25,715,728	26,028,893	313,165	1.22%
All Other Taxes	6,080,712	6,023,959	2,908,079	6,115,924	6,238,023	214,064	3.55%
Intergovernmental Revenues	21,350,319	22,566,510	5,374,939	21,968,860	22,654,763	88,253	0.39%
Licenses and Permits	325,913	341,629	210,034	310,228	330,134	(11,495)	-3.36%
Fines, Forfeitures, and Penalties	380,478	353,500	173,466	335,499	331,500	(22,000)	-6.22%
Public Charges for Services	8,803,617	8,533,364	3,724,618	8,401,314	8,405,206	(128,158)	-1.50%
Intergovernmental Revenues	25,126,527	28,571,334	10,827,866	25,194,563	24,574,107	(3,997,227)	-13.99%
Miscellaneous Revenues	1,245,960	2,082,828	2,772,261	4,284,368	2,029,171	(53,657)	-2.58%
Note Proceeds	-	13,610,000	11,310,000	11,310,000	-	(13,610,000)	N/A
Other Financing Sources	688,618	11,631,458	356,910	9,616,388	6,712,340	(4,919,118)	-42.29%
<b>Total Revenue</b>	<b>\$88,999,906</b>	<b>\$119,430,310</b>	<b>\$63,086,400</b>	<b>\$113,252,872</b>	<b>97,304,137</b>	<b>(\$22,126,173)</b>	<b>-18.53%</b>
<b>Expenditures by Classification</b>							
General Government	19,845,589	22,458,917	10,691,948	21,883,346	22,349,137	(109,780)	-0.49%
Public Safety	13,562,720	14,675,197	6,680,258	14,300,125	14,791,964	116,767	0.80%
Public Works	21,303,143	24,947,006	8,990,198	21,383,710	20,760,698	(4,186,308)	-16.78%
Health and Human Services	25,391,328	25,894,548	11,578,789	25,516,947	26,069,611	175,063	0.68%
Culture, Recreation, & Education	3,478,967	3,547,349	1,676,129	3,514,516	3,410,739	(136,610)	-3.85%
Conservation and Development	2,059,932	2,364,496	822,125	2,330,381	2,287,184	(77,312)	-3.27%
Capital Outlay	4,579,374	21,492,387	10,089,863	17,434,306	4,551,028	(16,941,359)	-78.82%
Debt Service	3,117,500	2,880,000	40,000	3,035,564	2,444,538	(435,462)	-15.12%
Other Financing Uses	687,646	1,170,410	351,117	2,901,730	639,238	(531,172)	-45.38%
<b>Total Expenditures</b>	<b>\$94,026,199</b>	<b>\$119,430,310</b>	<b>\$50,920,427</b>	<b>\$112,300,625</b>	<b>\$97,304,137</b>	<b>(\$22,126,173)</b>	<b>-18.53%</b>