# 2019 BUDGET ASSUMPTIONS

The following general assumptions are used in developing the County's 2019 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 2019 and the short term future.

- Revenues from the State budget are expected to remain flat for most grant programs.

- Investment income budget is estimated to remain flat reflecting historically low rates of return on invested funds.

- Personnel costs reflect a 1% annual adjustment increase to the County's wage and classification plan. Costs also reflect a decrease of 2% for the County's health insurance premiums. Contributions to the Wisconsin Retirement System (WRS) for all employee categories decreased slightly.

- Utility costs remain relatively flat for the 2019 budget. Fuel projections were increased slightly due to recent trends indicating rising fuel costs.

- The Health Care Center budget reflects an operating loss and requires the use of the center's unrestricted net position to continue operations. This financial situation is unsustainable and a longer term solution is currently being explored.

- Sales tax collections are estimated to increase by $294,251 or 4.4% over the 2018 budget for collections. This increase is based on a recent U.S. Supreme Court ruling in *South Dakota v. Wayfair, Inc*. which requires online remote sellers to collect and remit sales tax.

- The budget includes an increase of $51,000 of tax levy to support capital projects. This helps the County maintain and invest in its infrastructure.

- Debt service tax levy increases by $294,396 in this budget based on existing debt service schedules. This also incorporates a slight increase to the debt service target to help maintain a stable debt service as the County plans for future capital projects.

- The 2019 budget includes the addition or personal property aid in the amount of $210,328 due to the elimination of personal property taxes for various classes of personal property. This is also an offset to the County's levy limit.

- The operating County levy is limited to a 1.81% net new construction increase, or $425,040, over the previous year less an adjustment for the personal property tax aid, for a net increase of $214,712. The County is currently at the levy limit and remains at the limit. The overall levy increase is $337,089 for all levy categories.

# 2019 TAX LEVY SUMMARY

The Portage County Tax Levy of $29,013,295 is levied at a rate of $5.07 (down from $5.18) per $1,000 of equalized value is comprised of these segments.

| Type of Levy | Property Tax | Tax Rate |
|---|---|---|
| Operating Levy | $23,752,550 | $4.15 |
| Debt Service Levy | 3,049,267 | 0.53 |
| Countywide EMS Levy | 2,161,478 | 0.38 |
| Bridge & Culvert Aid Levy | 50,000 | .01 |
| **TOTAL LEVY** | **$29,013,295** | **$5.07** |

The general County Tax Levy of $23,752,550 is levied at a rate of $4.15 (down from $4.25) per $1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of $3,049,267 is levied at a rate of $0.53 (up from $0.50) of per $1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of $2,161,478 is levied at a rate of $0.38 (down from $0.39) per $1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of $50,000 is levied at a rate of $0.01 (down from $0.04) per $1,000 of equalized value of all eligible property in the County.

**The tax levy for the 2019 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 $155,900 according to the U.S. Census Bureau, 2012-2016 American Community Survey 5-Year Estimates.

Based on this home value, the tax calculation is as follows based on a tax rate of $5.07 per $1,000 of equalized value:

$155,900 x $5.07 / $1,000 = $790.41

This means that an owner of a $155,900 property should expect to pay $790.41 for County services for taxes levied in 2018 for the 2019 budget.

# 2019 COUNTY WIDE BUDGET SUMMARY

| | 2017 Actual | 2018 Modified Budget | 2018 Projected Budget | 2019 Budget | Change from 2018 Modified Budget Amount Change | Change from 2018 Modified Budget Percent Change |
|---|---|---|---|---|---|---|
| **Revenue by Classification** | | | | | | |
| Taxes | 33,842,244 | 35,974,560 | 35,984,635 | 36,615,873 | 641,313 | 1.78% |
| Intergovernmental Revenue | 16,444,311 | 18,316,250 | 16,646,356 | 15,761,426 | (2,554,824) | -13.95% |
| Licenses and Permits | 440,551 | 466,255 | 445,200 | 471,994 | 5,739 | 1.23% |
| Fines, Forefeits and Penalties | 367,900 | 371,391 | 371,200 | 365,041 | (6,350) | -1.71% |
| Public Charges for Service | 15,158,140 | 16,189,287 | 17,937,016 | 18,324,495 | 2,135,208 | 13.19% |
| Intergovernmental Charges for Service | 23,881,287 | 24,984,209 | 23,934,472 | 23,391,478 | (1,592,731) | -6.37% |
| Miscellaneous Revenue | 1,911,178 | 2,795,576 | 2,290,600 | 2,273,615 | (521,961) | -18.67% |
| Note Proceeds | 2,129,781 | 2,581,263 | 2,581,263 | 12,446,260 | 9,864,997 | 382.18% |
| Other Financing Sources | 696,696 | 10,597,840 | 7,370,361 | 2,149,294 | (8,448,546) | -79.72% |
| Total Revenue | $ 94,872,088 | $ 112,276,631 | $ 107,561,103 | $ 111,799,476 | $ (477,155) | -0.42% |
| | | | | | | |
| **Expenditures by Classification** | | | | | | |
| General Government | 19,397,810 | 21,413,647 | 19,724,014 | 20,951,849 | (461,798) | -2.16% |
| Public Safety | 15,693,680 | 17,339,864 | 17,154,238 | 17,147,208 | (192,656) | -1.11% |
| Public Works | 18,419,617 | 25,650,807 | 24,135,667 | 23,387,305 | (2,263,502) | -8.82% |
| Health and Human Services | 26,920,774 | 28,441,696 | 28,478,546 | 28,060,196 | (381,500) | -1.34% |
| Culture, Recreation, & Education | 3,382,457 | 3,635,177 | 3,473,048 | 3,576,691 | (58,486) | -1.61% |
| Conservation and Development | 1,857,211 | 2,417,761 | 2,139,622 | 2,167,337 | (250,424) | -10.36% |
| Capital Outlay | 4,469,411 | 8,709,399 | 6,023,215 | 11,393,037 | 2,683,638 | 30.81% |
| Debt Service | 2,602,098 | 3,624,258 | 3,623,091 | 3,895,820 | 271,562 | 7.49% |
| Other Financing Uses | 426,879 | 1,044,022 | 2,541,679 | 1,220,033 | 176,011 | 16.86% |
| Total Expenditures | $ 93,169,937 | $ 112,276,631 | $ 107,293,120 | $ 111,799,476 | $ (477,155) | -0.42% |

# 2019 BUDGET SUMMARY BY FUND

| | 1/1/2019 | REVENUES | | | | EXPENSES | | | | 12/31/2019 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | PROJECTED FUND BALANCE | PROPERTY TAX | OTHER REVENUES | TRANSFERS IN | TOTAL REVENUES | TRANSFERS OUT | EXPENSES | TOTAL EXPENSES | FUND BALANCE APPLIED (USED) | PROJECTED FUND BALANCE | |
| GENERAL FUND | 22,107,379 | 12,670,339 | 15,543,578 | 108,254 | 28,322,171 | 50,000 | 28,522,983 | 28,572,983 | (250,812) | 21,856,567 | |
| SPECIAL REVENUE FUNDS | | | | | | | | | | | |
| Highway | 3,166,186 | 4,233,815 | 4,662,873 | - | 8,896,688 | - | 9,085,688 | 9,085,688 | (189,000) | 2,977,186 | |
| Health & Human Services | 2,224,944 | 5,153,085 | 12,401,424 | - | 17,554,509 | 80,453 | 17,584,187 | 17,664,640 | (110,131) | 2,114,813 | |
| Aging & Disability Resource Center | 665,697 | 714,811 | 2,226,613 | - | 2,941,424 | - | 2,930,936 | 2,930,936 | 10,488 | 676,185 | |
| Land Records Modernization | 91,787 | - | 152,376 | - | 152,376 | - | 147,070 | 147,070 | 5,306 | 97,093 | |
| Jail Assessment | 362,747 | - | 68,000 | - | 68,000 | - | 100,000 | 100,000 | (32,000) | 330,747 | |
| EMS/Ambulance Services | 417,815 | 2,161,478 | 1,720,000 | - | 3,881,478 | - | 3,871,632 | 3,871,632 | 9,846 | 427,661 | |
| Business Park | 7,303,593 | - | 790,686 | - | 790,686 | - | 430,872 | 430,872 | 359,814 | 7,663,407 | |
| Community Development Block Grant | 8,517 | - | 23 | - | 23 | - | - | - | 23 | 8,540 | |
| REDRLF | 46,095 | - | 141 | - | 141 | - | - | - | 141 | 46,236 | |
| Total Special Revenue Funds | 14,287,381 | 12,263,189 | 22,022,136 | - | 34,285,325 | 80,453 | 34,150,385 | 34,230,838 | 54,487 | 14,341,868 | |
| DEBT SERVICE | 74,020 | 3,049,267 | 771,563 | 2,137 | 3,822,967 | - | 3,895,820 | 3,895,820 | (72,853) | 1,167 | |
| CAPITAL PROJECTS | 5,164,751 | 930,500 | 10,412,537 | 50,000 | 11,393,037 | - | 11,393,037 | 11,393,037 | - | 5,164,751 | |
| ENTERPRISE FUNDS | | | | | | | | | | | |
| Highway | 8,479,988 | - | 12,171,047 | - | 12,171,047 | - | 12,162,855 | 12,162,855 | 8,192 | 8,488,180 | (A) |
| Health Care Center | 3,626,260 | 100,000 | 7,332,249 | - | 7,432,249 | 2,137 | 7,822,727 | 7,824,864 | (392,615) | 3,233,645 | (A) |
| Solid Waste | 3,164,550 | - | 2,223,949 | - | 2,223,949 | - | 2,138,762 | 2,138,762 | 85,187 | 3,249,737 | (A) |
| Total Enterprise Funds | 15,270,798 | 100,000 | 21,727,245 | - | 21,827,245 | 2,137 | 22,124,344 | 22,126,481 | (299,236) | 14,971,562 | |
| INTERNAL SERVICE FUNDS | | | | | | | | | | | |
| Technology Services | 594,406 | - | 2,348,060 | - | 2,348,060 | - | 2,327,709 | 2,327,709 | 20,351 | 614,757 | |
| Health Insurance | 8,815,560 | - | 7,350,527 | - | 7,350,527 | 27,801 | 7,635,224 | 7,663,025 | (312,498) | 8,503,062 | |
| Risk Management/Workers' Compensation | 1,416,424 | - | 461,241 | - | 461,241 | - | 529,941 | 529,941 | (68,700) | 1,347,724 | |
| Total Internal Service Funds | 10,826,390 | - | 10,159,828 | - | 10,159,828 | 27,801 | 10,492,874 | 10,520,675 | (360,847) | 10,465,543 | |
| TOTALS | 67,730,719 | 29,013,295 | 80,636,887 | 160,391 | 109,810,573 | 160,391 | 110,579,443 | 110,739,834 | (929,261) | 66,801,458 | |
| FUND BALANCE APPLIED/(USED) | | | | | 1,988,903 | | | 1,059,642 | | | |
| TOTAL COUNTY BUDGET | | | | | 111,799,476 | | | 111,799,476 | | | |

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

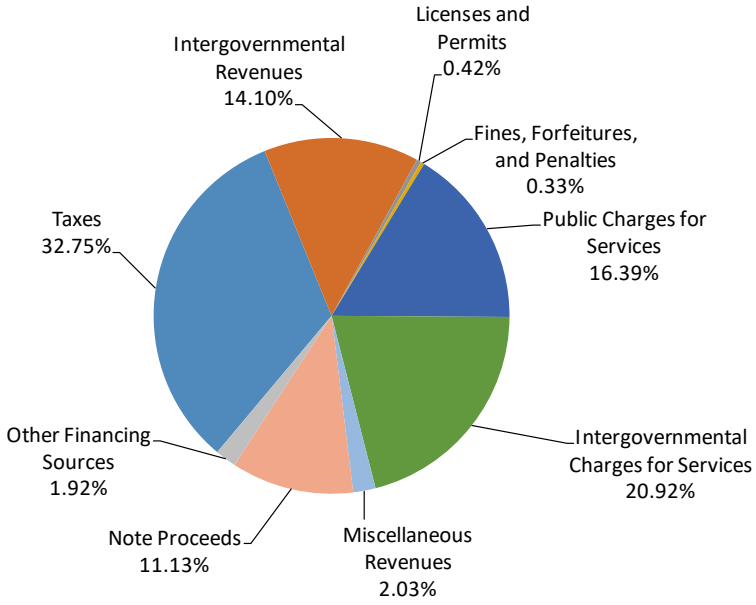
# 2019 BUDGET SUMMARY BY CLASSIFICATION

| | 1/1/2019 | REVENUES | | | | EXPENSES | | | APPLIED (USED) | 12/31/2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| | PROJECTED FUND BALANCE | PROPERTY TAX | OTHER REVENUES | TRANSFERS IN | TOTAL REVENUES | TRANSFERS OUT | EXPENSES | TOTAL EXPENSES | | PROJECTED FUND BALANCE |
| GENERAL GOVERNMENT | | | | | | | | | | |
| County Clerk | 231,290 | 675,584 | 35,759 | - | 711,343 | - | 724,960 | 724,960 | (13,617) | 217,673 |
| Clerk of Courts & Courts | - | 672,697 | 948,792 | - | 1,621,489 | - | 1,621,489 | 1,621,489 | - | - |
| Family Court Commissioner | - | 77,680 | 30,805 | - | 108,485 | - | 108,485 | 108,485 | - | - |
| Medical Examiner | - | 160,242 | 16,650 | - | 176,892 | - | 176,892 | 176,892 | - | - |
| District Attorney | 20,061 | 380,368 | 112,000 | - | 492,368 | - | 492,368 | 492,368 | - | 20,061 |
| Register of Deeds | 179,772 | 12,388 | 496,600 | - | 508,988 | - | 520,988 | 520,988 | (12,000) | 167,772 |
| Surveyor | - | 32,538 | 250 | - | 32,788 | - | 32,788 | 32,788 | - | - |
| Land Records Modernization | 91,787 | - | 152,376 | - | 152,376 | - | 147,070 | 147,070 | 5,306 | 97,093 |
| Treasurer | - | 143,626 | 198,478 | - | 342,104 | - | 342,104 | 342,104 | - | - |
| County Executive | - | 207,014 | - | - | 207,014 | - | 207,014 | 207,014 | - | - |
| Corporation Counsel | - | 585,084 | 62,845 | 80,453 | 728,382 | - | 728,382 | 728,382 | - | - |
| Human Resources | - | 426,785 | 2,940 | 27,801 | 457,526 | - | 457,526 | 457,526 | - | - |
| Health Insurance | 8,815,560 | - | 7,350,527 | - | 7,350,527 | 27,801 | 7,635,224 | 7,663,025 | (312,498) | 8,503,062 |
| Finance | - | 1,548,351 | 60 | - | 1,548,411 | - | 1,548,411 | 1,548,411 | - | - |
| Risk Mgmt/Workers' Comp | 1,416,424 | - | 461,241 | - | 461,241 | - | 529,941 | 529,941 | (68,700) | 1,347,724 |
| Purchasing | - | 206,253 | 500 | - | 206,753 | - | 206,753 | 206,753 | - | - |
| Facilities | 92,040 | 2,166,410 | 322,456 | - | 2,488,866 | - | 2,519,366 | 2,519,366 | (30,500) | 61,540 |
| Technology Services | 594,406 | - | 2,348,060 | - | 2,348,060 | - | 2,327,709 | 2,327,709 | 20,351 | 614,757 |
| Non-Departmental | 20,208,301 | (9,663,558) | 10,687,489 | - | 1,023,931 | - | 1,124,399 | 1,124,399 | (100,468) | 20,107,833 |
| Total General Government | 31,649,641 | (2,368,538) | 23,227,828 | 108,254 | 20,967,544 | 27,801 | 21,451,869 | 21,479,670 | (512,126) | 31,137,515 |
| PUBLIC SAFETY | | | | | | | | | | |
| EMS/Ambulance Services | 417,815 | 2,161,478 | 1,720,000 | - | 3,881,478 | - | 3,871,632 | 3,871,632 | 9,846 | 427,661 |
| Justice Programs | - | 375,393 | 138,000 | - | 513,393 | - | 513,393 | 513,393 | - | - |
| Sheriff | 707,776 | 10,550,121 | 1,170,363 | - | 11,720,484 | - | 11,811,919 | 11,811,919 | (91,435) | 616,341 |
| Jail Assessment | 362,747 | - | 68,000 | - | 68,000 | - | 100,000 | 100,000 | (32,000) | 330,747 |
| Total Public Safety | 1,488,338 | 13,086,992 | 3,096,363 | - | 16,183,355 | - | 16,296,944 | 16,296,944 | (113,589) | 1,374,749 |
| PUBLIC WORKS | | | | | | | | | | |
| Highway-Special Revenue | 3,166,186 | 4,233,815 | 4,662,873 | - | 8,896,688 | - | 9,085,688 | 9,085,688 | (189,000) | 2,977,186 |
| Highway-Enterprise | 8,479,988 | - | 12,171,047 | - | 12,171,047 | - | 12,162,855 | 12,162,855 | 8,192 | 8,488,180 |
| Solid Waste | 3,164,550 | - | 2,223,949 | - | 2,223,949 | - | 2,138,762 | 2,138,762 | 85,187 | 3,249,737 |
| Total Public Works | 14,810,724 | 4,233,815 | 19,057,869 | - | 23,291,684 | - | 23,387,305 | 23,387,305 | (95,621) | 14,715,103 |

# 2019 BUDGET SUMMARY BY CLASSIFICATION

| | 1/1/2019 | REVENUES | | | | EXPENSES | | | | 12/31/2019 |
|---|---|---|---|---|---|---|---|---|---|---|
| | PROJECTED FUND BALANCE | PROPERTY TAX | OTHER REVENUES | TRANSFERS IN | TOTAL REVENUES | TRANSFERS OUT | EXPENSES | TOTAL EXPENSES | FUND BALANCE APPLIED (USED) | PROJECTED FUND BALANCE |
| HEALTH & HUMAN SERVICES | | | | | | | | | | |
| Veterans Service | 66,530 | 174,618 | 16,500 | - | 191,118 | - | 202,118 | 202,118 | (11,000) | 55,530 |
| Health & Human Services | 2,224,944 | 5,153,085 | 12,401,424 | - | 17,554,509 | 80,453 | 17,584,187 | 17,664,640 | (110,131) | 2,114,813 |
| Aging & Disability Resource Center | 665,697 | 714,811 | 2,226,613 | - | 2,941,424 | - | 2,930,936 | 2,930,936 | 10,488 | 676,185 |
| Health Care Center | 3,626,260 | 100,000 | 7,332,249 | - | 7,432,249 | 2,137 | 7,822,727 | 7,824,864 | (392,615) | 3,233,645 |
| Total Health & Human Services | 6,583,431 | 6,142,514 | 21,976,786 | - | 28,119,300 | 82,590 | 28,539,968 | 28,622,558 | (503,258) | 6,080,173 |
| CULTURE, RECREATION, & EDUCATION | | | | | | | | | | |
| Library | 45,661 | 1,718,524 | 50,640 | - | 1,769,164 | - | 1,767,664 | 1,767,664 | 1,500 | 47,161 |
| University Extension | - | 284,991 | 67,351 | - | 352,342 | - | 352,342 | 352,342 | - | - |
| Parks | 333,142 | 928,222 | 522,613 | - | 1,450,835 | 50,000 | 1,443,685 | 1,493,685 | (42,850) | 290,292 |
| Total Culture, Recreation, & Education | 378,803 | 2,931,737 | 640,604 | - | 3,572,341 | 50,000 | 3,563,691 | 3,613,691 | (41,350) | 337,453 |
| CONSERVATION & DEVELOPMENT | | | | | | | | | | |
| Planning & Zoning | 222,806 | 1,007,008 | 662,487 | - | 1,669,495 | - | 1,619,937 | 1,619,937 | 49,558 | 272,364 |
| Community Development Block Grant | 8,517 | - | 23 | - | 23 | - | - | - | 23 | 8,540 |
| REDRLF | 46,095 | - | 141 | - | 141 | - | - | - | 141 | 46,236 |
| Business Park | 7,303,593 | - | 790,686 | - | 790,686 | - | 430,872 | 430,872 | 359,814 | 7,663,407 |
| Total Conservation & Development | 7,581,011 | 1,007,008 | 1,453,337 | - | 2,460,345 | - | 2,050,809 | 2,050,809 | 409,536 | 7,990,547 |
| DEBT SERVICE | 74,020 | 3,049,267 | 771,563 | 2,137 | 3,822,967 | - | 3,895,820 | 3,895,820 | (72,853) | 1,167 |
| CAPITAL PROJECTS | 5,164,751 | 930,500 | 10,412,537 | 50,000 | 11,393,037 | - | 11,393,037 | 11,393,037 | - | 5,164,751 |
| TOTALS | 67,730,719 | 29,013,295 | 80,636,887 | 160,391 | 109,810,573 | 160,391 | 110,579,443 | 110,739,834 | (929,261) | 66,801,458 |
| FUND BALANCE APPLIED/(USED) | | | | | 1,988,903 | | - | 1,059,642 | | |
| TOTAL COUNTY BUDGET | | | | | 111,799,476 | | | 111,799,476 | | |

# 2019 REVENUE HIGHLIGHTS




| | | | Change from 2018 Modified Budget | |
|---|---|---|---|---|
| | **2018 Modified Budget** | **2019 Proposed Budget** | **Amount Change** | **Percent Change** |
| Taxes | 35,974,560 | 36,615,873 | 641,313 | 1.78% |
| Intergovernmental Revenues | 18,316,250 | 15,761,426 | (2,554,824) | -13.95% |
| Licenses and Permits | 466,255 | 471,994 | 5,739 | 1.23% |
| Fines, Forfeitures, and Penalties | 371,391 | 365,041 | (6,350) | -1.71% |
| Public Charges for Services | 16,189,287 | 18,324,495 | 2,135,208 | 13.19% |
| Intergovernmental Charges for Services | 24,984,209 | 23,391,478 | (1,592,731) | -6.37% |
| Miscellaneous Revenues | 2,795,576 | 2,273,615 | (521,961) | -18.67% |
| Note Proceeds | 2,581,263 | 12,446,260 | 9,864,997 | 382.18% |
| Other Financing Sources | 10,597,840 | 2,149,294 | (8,448,546) | -79.72% |
| **Total Revenues** | **112,276,631** | **111,799,476** | **(477,155)** | **-0.42%** |

# 2019 REVENUE HIGHLIGHTS

**Taxes**

*General Government*

Register of Deeds

- Real estate transfer fees increases $10,000, or 6.3%, based on anticipated collections.

Non-Departmental

- Sales tax collections increase by $294,251, or 4.4% over the previous budget based on a projected increase in anticipated sales tax collections resulting from the recent U.S. Supreme Court decision in *South Dakota v. Wayfair, Inc*.
- Property tax revenue increases $124,042, or 1.0%, in the 2019 budget.

*Public Safety*

EMS/Ambulance Services

- Property tax revenue remains flat in 2019.

*Public Works*

Highway

- Property tax revenue decreases by 3.0%, or $132,349 resulting from a reduction of $175,000 in 2019 for bridge & culvert aid.

*Health and Human Services*

Health and Human Services

- Property tax revenue remains flat in 2019 at $5,153,085.

Aging and Disability Resource Center

- Property tax revenue remains flat in 2019 at $714,811.

Health Care Center

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

*Debt Service*

Debt Service

- Property tax revenue increases $294,396 or 10.7% in 2019.

*Capital Outlay*

Capital Projects

- Property tax revenue increases $51,000 or 5.8% in 2019.

**Intergovernmental Revenues**

*General Government*

Land Records Modernization

- An anticipated increase of $6,488 or 10.8% for base grant funding calculated on the previous year's actual revenues.

Non-Departmental

- Personal property aid is added to the budget in 2019 in the amount of $210,328 as a result of the elimination of personal property taxes for certain classifications of personal property.

*Public Safety*

Sheriff

- An increase of $41,014 primarily due to $27,834 for a hazard mitigation planning grant and also $12,000 estimated for DOT equipment grants for traffic safety mobilization grant participation.

# 2019 REVENUE HIGHLIGHTS

Health and Human Services

- An anticipated savings in the Community & Residential Programs result in a decrease in projected funding in the amount of $55,461.

*Public Works*

Highway

- Local Road Improvement Program (LRIP) is expected to decrease in the amount of $210,296 or 45.1%.

Solid Waste

- An increase of $14,400 is anticipated for the Recycling grant.

*Health and Human Services*

Health and Human Services

- A decrease of 22.1% resulting primarily from a reclassification of Comprehensive Community Services (CCS) revenue in the amount of $2,059,980.

Aging and Disability Resource Center

- Intergovernmental revenues decrease by $56,170, or 3.1% primarily as a result of the reduction of a one-time grant for $27,000 from GWAAR for consulting regarding sustainable kitchens in 2018.

Veterans Services

- An anticipated increase in the amount of $1,500, or 15.0% for Veterans Services grant revenue.

Health Care Center

- An anticipated decrease in supplemental funding in the amount of $27,690 based on a formula projection.

*Conservation and Development*

Planning & Zoning

- A decrease of 41.5% in anticipated primarily due to the removal of a targeted runoff management grant in the amount of $150,000.

*Capital Outlay*

Capital Projects

- A reduction of $35,000 from a DNR Grant for segment resurfacing of the Tomorrow River State Trail.

**Licenses and Permits**

*Public Safety*

Non-Departmental

- An increase is expected due to a proposed increase in dog licenses fees.

*Conservation and Development*

Planning & Zoning

- An increase of $2,000 is expected in expected building permit fees.

**Fines, Forfeitures, and Penalties**

*General Government*

Clerk of Courts

- County ordinance fines for 2019 are expected to decrease $7,000 or 6.4%.
- County share of fines is expected to decrease by $7,100 in 2019.

# 2019 REVENUE HIGHLIGHTS

*Health and Human Services*

Health and Human Services

- An increase of $7,000 is projected due to current collections for OWI surcharge collections.

**Public Charges for Services**

*General Government*

Clerk of Courts

- Revenues are expected to decrease $21,500 due to a one-time payment of bond/bail forfeiture recoveries.

Family Court Commissioner

- Revenues are expected to decrease $7,925 or 20.5% based on projections for fewer mediation services.

*Public Safety*

EMS/Ambulance Services

- Fees for ambulance services are estimated to increase by $5,000 or 0.3% through regular billing.

*Public Works*

Solid Waste

- A decrease in the amount of $106,873, or 5.3% is anticipated in the 2019 budget for disposal fees.

*Health and Human Services*

Health and Human Services

- An increase in the amount of $2,185,164 primarily due to the reclassification of Comprehensive Community Services (CCS) fees in the amount of $2,059,980. The remaining increase is the result of revenues from increased CCS services.

Health Care Center

- Resident room and board revenues are expected to increase $105,193 based on third party payor information and current year collection estimates.

*Culture, Recreation, & Education*

University Extension

- Charges for services are expected to decrease $8,166 for various agricultural UW Extension programs.

*Debt Service*

Debt Service

- A decrease of $15,000 is expected from Central Wisconsin Airport for a principal and interest payment on the scheduled airport debt service.

**Intergovernmental Charges for Services**

*General Government*

Health Insurance

- Health insurance premium contributions are expected to decrease 6.1% or $461,730 over the previous year.

Risk Management/Workers' Compensation

- An increase of $22,394 or 5.1% in contributions from other County departments is anticipated based on projected payroll expenses for 2019.

# 2019 REVENUE HIGHLIGHTS

Facilities

- A decrease of $105,000 is anticipated for services provided to the City of Stevens Point for the Courthouse building resulting from a reduction in leased space in 2018.

Technology Services

- I.T. allocations are based on an increase of $39,795 or 2.0% to other County departments.
- Telephone services decrease 0.5% or $814 for 2019 based on projected expenses for services.
- Managed print allocations are anticipated to increase 7.3% or $12,276 for 2019.

*Public Safety*

Sheriff

- An increase is projected for local agency contributions to the community alert system.

*Public Works*

Highway

- A decrease in the amount of $1,122,107 overall billed to other local governments, with an amount of $426,746 primarily due to a decrease in construction projects billed to the Special Revenue Fund.

*Capital Outlay*

Capital Projects

- Anticipated share of Courthouse capital project from the City of Stevens Point in the amount of $270,000. This is the same amount as 2018.

**Miscellaneous Revenue**

*General Government*

Clerk of Courts

- An increase of $4,500 is anticipated for interest on judgements.

Treasurer

- An increase of $10,000 for additional investment interest income.

Facilities

- A decrease of $65,352 in reimbursement of utility expenses due to the termination of the lease with Berkshire Hathaway.

Non-Departmental

- A decrease of $145,704 in rental income due to the termination of the lease with Berkshire Hathaway.
- An increase of $5,000 for anticipated rebates for fuel card and procurement card usage.

Health Insurance

- A decrease of $190,472 is anticipated in the health insurance fund, primarily for stop loss and insurance refunds, along with the elimination of pharmacy rebates.

*Public Works*

Solid Waste

- A decrease of $14,875 in interest revenue projections for 2019.
- A decrease of $13,488 for utility reimbursements anticipated from Advance Disposal.
- A decrease of $25,000 for MRF processing rebates based on the recycling market.

# 2019 REVENUE HIGHLIGHTS

*Conservation and Development*

Business Park

- Business park land sales are anticipated to increase $232,133 based on remaining lots available in the business park.
- Reimbursement for business park maintenance is expected to increase based on fewer lots owned by the County.

*Capital Projects*

Capital Projects

- A decrease of $370,401 based on the removal of contributions to the Schmeeckle Green Circle Trailhead project.

**Other Financing Sources**

*General Government*

County Clerk

- A decrease of $61,894 is due to fewer elections in the upcoming year.

Register of Deeds

- The use of fund balance decreases by $21,480 for 2019 as the real estate indexing and redaction project will be done at the end of 2018.

Corporation Counsel

- A decrease of $16,361 reflects a reduction in the transfer from HHS to the Office of the Corporation Counsel for IV-E cases, in an attempt to reduce out of home placement costs.

Health Insurance

- The 2019 budget includes the use of $312,498 for anticipated claim expenses.

Finance

- A decrease of $5,000 due to removal of one-time contracted training.

Risk Management/Workers' Compensation

- A decrease in the use of fund balance in the amount of $59,653 is included in the 2019 budget to meet estimated expenses.

Technology Services

- A decrease of $48,225 related to data backup and recovery services.

Non-Departmental

- A reduction of $50,000 for land preservation projects.
- A decrease of $19,576 is related to general insurances.

*Public Safety*

EMS/Ambulance

- A decrease in the use of fund balance in the amount of $521,000 for the removal of funds related to expansion to the EMS system which occurred in 2018.

Sheriff

- A decrease of $35,000 of fund balance applied for the purchase of vehicles.

*Public Works*

Highway

- Debt proceeds in the amount of $2,303,723 are anticipated in the 2019 budget for highway projects.

# 2019 REVENUE HIGHLIGHTS

- A decrease in the amount of fund balance in the amount of $19,550 necessary to complete the request bridge & culvert aid projects.
- A decrease of $165,000 for funds related to the CR F Bridge project in 2019 compared to the 2018 budget.

Solid Waste

- An increase in the amount of $105,592 related to an increase in MRF processing fees.

*Health and Human Services*

Health and Human Services

- A decrease of $19,361 reflects a reduction in IV-E legal services by the Corporation Counsel office to fund legal services.
- An increase of $9,678 for planned uses of dental funds.
- An increase of $20,000 for planned uses of prevention funds for public health programs.

Aging & Disability Resource Center

- Other financing sources decrease $175,676 due to completion of the kitchen for the nutrition program and the purchase of chairs and tables for the dining rooms in 2018.

Veterans Services

- An increase of $7,000 of donation funds to be utilized to support veterans in need of assistance.

Health Care Center

- The anticipated use of unrestricted net position to support the operations of the health care center decreases by $528,268 in 2019.

*Culture, Recreation, & Education*

Parks

- A decrease of $75,000 for repairs to the Jordan Dam.
- An increase of $51,700 of boat launch fees to be utilized for paving at Galecke Park along with re-grading and additional granite at the Jordan Park boat launch.

Conservation & Development

Planning & Zoning

- A decrease of $52,000 due to a replacement of a vehicle and equipment in the previous year.

*Debt Service*

Debt Service

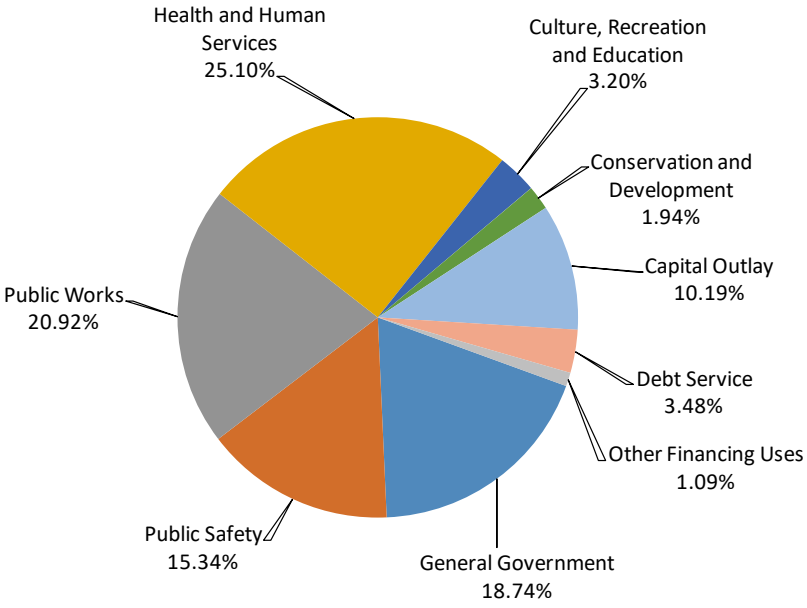
- A decrease of 9.5% or $7,834 reflecting the use of available funds in the Debt Service fund.

*Capital Projects*

Capital Projects

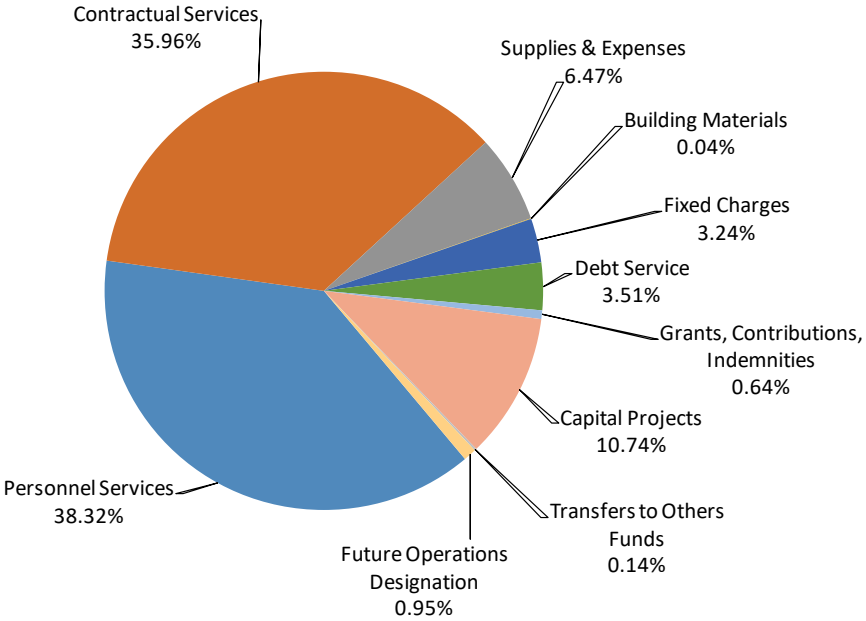
- The other financing sources increases by 60.7% or $3,850,380 primarily due to anticipated bond proceeds in the amount of $10,142,537 for various building related projects in 2019.

# 2019 EXPENDITURES BY CLASSIFICATION




| | 2018 Modified Budget | 2019 Proposed Budget | Change from 2018 Modified Budget: Amount Change | Change from 2018 Modified Budget: Percent Change |
|---|---|---|---|---|
| General Government | 21,413,647 | 20,951,849 | (461,798) | -2.16% |
| Public Safety | 17,339,864 | 17,147,208 | (192,656) | -1.11% |
| Public Works | 25,650,807 | 23,387,305 | (2,263,502) | -8.82% |
| Health and Human Services | 28,441,696 | 28,060,196 | (381,500) | -1.34% |
| Culture, Recreation and Education | 3,635,177 | 3,576,691 | (58,486) | -1.61% |
| Conservation and Development | 2,417,761 | 2,167,337 | (250,424) | -10.36% |
| Capital Outlay | 8,709,399 | 11,393,037 | 2,683,638 | 30.81% |
| Debt Service | 3,624,258 | 3,895,820 | 271,562 | 7.49% |
| Other Financing Uses | 1,044,022 | 1,220,033 | 176,011 | 0.00% |
| **Total Expenses** | **112,276,631** | **111,799,476** | **(477,155)** | **-0.42%** |

# 2019 EXPENDITURES BY TYPE




| | | | Change from 2018 Modified Budget | |
|---|---|---|---|---|
| | **2018 Modified Budget** | **2019 Proposed Budget** | **Amount Change** | **Percent Change** |
| Personnel Services | 43,421,089 | 42,844,825 | (576,264) | -1.33% |
| Contractual Services | 41,720,281 | 40,198,379 | (1,521,902) | -3.65% |
| Supplies & Expenses | 7,684,765 | 7,230,277 | (454,488) | -5.91% |
| Building Materials | 45,570 | 45,210 | (360) | -0.79% |
| Fixed Charges | 3,760,377 | 3,617,032 | (143,345) | -3.81% |
| Debt Service | 3,654,258 | 3,925,820 | 271,562 | 7.43% |
| Grants, Contributions, Indemnities | 889,126 | 713,835 | (175,291) | -19.71% |
| Capital Projects | 10,057,143 | 12,004,065 | 1,946,922 | 19.36% |
| Transfers to Others Funds | 128,355 | 160,391 | 32,036 | 24.96% |
| Future Operations Designation | 915,667 | 1,059,642 | 143,975 | 15.72% |
| **Total Expenses** | **112,276,631** | **111,799,476** | **(477,155)** | **-0.42%** |

# 2019 EXPENDITURE HIGHLIGHTS

**Countywide**

Personnel services increase due to a 1.0% annual adjustment increase to the County's wage and classification plan along with a 2.0% decrease to for health insurance premiums. There was a slight decrease to WRS retirement contributions as well.

**General Government**

County Clerk

- Supplies and expenses decrease by $10,000 due to anticipated postage and shipping needs, by $5,000 for legal notices, and by $63,110 due to fewer elections planned in 2019. The overall decrease is $80,351 or 26.06%.

Clerk of Courts

- Contractual expenses are anticipated to decrease by 2.6% due to reductions for court related medical services, interpreter services, and court reporter services.

Family Court Commissioner

- Contractual services decrease overall by 71.0% due to a projected decrease in mediation services for 2019 based on current trends.

Medical Examiner

- Personnel services increase overall by 47.2%, primarily due to the transition from an elected Coroner position to an appointed Medical Examiner position.

District Attorney

- Personnel services decrease overall by 4.9%, primarily due to staffing changes and corresponding benefit changes in the department.
- Contractual services decrease slightly by 13.5% due to a decrease in the County I.T. allocation.

Register of Deeds

- An addition of $10,000 for replacement of a large document plotter/printer/scanner on a one time basis is included in the 2019 budget.

Treasurer

- Contractual services increase overall by 30.8% for allocated Information Technology services due to the ongoing maintenance costs of the Transcendent software system implemented in 2018.
- Supplies and expenses increase by 11.9% due to an anticipated increase in bank charges; however, there is a greater corresponding increase to interest income.

Corporation Counsel

- Contractual services decrease 164.3% or $23,491 primarily resulting from the reduction of legal contracted services in 2019.

Human Resources

- Personnel services increase overall by 5.6%.

Health Insurance

- Contractual services are anticipated to decrease by $340,127 for medical and prescription claims over the previous year.

Finance

- Personnel services increase overall by 2.4%.

# 2019 EXPENDITURE HIGHLIGHTS

- Contractual services decrease $23,311 due to the completion of various accounting and auditing engagements from prior year purchase order carry forward funds.

Risk Management/Workers' Compensation

- A decrease of $40,492 is projected primarily relating to anticipated medical and lost wages claims.

Purchasing

- Personnel services decrease overall by 12.6% due to the reduction of the Procurement Associate position from 1.00 FTE to 0.75 FTE.

Facilities

- Contractual services decrease by 4.8% overall primarily due to the estimated reduction in utility costs at the 1039 Ellis Street property.
- Capital projects decrease overall by 36.9% due to anticipated equipment purchases planned for 2019.

Technology Services

- Fixed charges decrease by $24,929 based on the equipment depreciation schedule.
- Capital projects increase by 115% due to costs of network components and replacement of equipment.

Non-Departmental

- Fixed charges increase by $31,333 or 10.5% primarily related to insurance premiums. Also additional deductible payments increase $25,892 or 52.7%.
- A decrease of $50,000 in land preservation funds due to an anticipated land purchase in 2018.

**Public Safety**

EMS/Ambulance Services

- Contractual services increase by 14.5%, supplies and expenses decrease by 85.8%, and future operations decrease by 95.1% resulting from a reallocation of expenses to contractual services for ambulance provider contracts.
- Capital outlay for 2019 decreases by $616,000 primarily resulting from the one-time start up supplies, equipment, and vehicle costs related to the EMS system program expansion which occurred in 2018.

Justice Programs

- Personnel services decrease overall by 12.1%.
- Contractual services decrease overall by 1.6% primarily for an estimated reduction in inpatient or residential services for drug court participants.
- Supplies and expenses increase overall by 70.7% reflecting an increase for incentives and recognition for drug court participant's successes.

Sheriff

- Personnel services increase overall by 1.0%.
- Contractual expenses increase overall by 74,667 or 4.6% primarily for the addition of consultant fees for the hazard mitigation grant in the amount of $27,834 and an increase in electronic monitoring services of $36,635.
- Capital outlay costs increase slightly by $9,000 for vehicle purchases in 2019.
- Future operations designations decrease by $14,805 from excess revenue over expenses not anticipated in 2019 for the inmate welfare program.

# 2019 EXPENDITURE HIGHLIGHTS

**Public Works**

Highway

- Personnel expenses decrease 2.2% due to an anticipated decrease in the incidental labor rate from 69.18% to 60.00% for 2019.
- Overall, contractual services decrease by 44.8% including a decrease of $473,613 for architectural and engineering costs, a decrease of $431,017 for professional services, and $2,000 for utilities.
- Future operations designations increase by $307,387 for approximately a 4.0% increase in machine revenue from general and winter maintenance increases.
- Overall, contractual services for County Highway System decrease $610,185 based on the 2019 construction schedule.
- Contributions to the bridge & culvert aid program decrease by $244,550 for requested projects in 2019.

Solid Waste

- Personnel services increase overall by 4.9% due to a change to the Director position from 0.5 FTE to 1.0 FTE in 2018.
- Contractual services decrease overall by 9.1% primarily due to a decrease of 6,100 tons of waste disposal at the Marathon County landfill based on historical review.

**Health and Human Services**

Veterans Services

- Personnel services decrease overall by 12.6%.
- Grants and contributions increase overall by $7,000 or 53.9% for the purpose of providing aid to veterans from additional donations.

Health and Human Services

- Personnel costs decrease by 1.7% or $163,243 which reflects: removal of an employed psychiatrist position (currently contracted and recruiting); a decrease for health insurance ($126,286); the additional of 1.0 FTE CCS QA Specialist ($83,369); the addition of 1.0 FTE CCS Program Assistant ($57,187); and a reorganization within Environmental Health ($1,445).
- Contractual services increase by 6.1% or $437,635 overall. This increase primarily consists of: the addition of agent reimbursement fees ($15,649); the addition of Children First contracted services ($10,975); increase for child support cooperative agreements ($13,300); increase for psychiatry services ($285,120); increase for inpatient services ($39,128); increase for IMD services ($179,825); decrease for CLTS TPA waiver expenses ($18,980); and a decrease for out of home placement expenses ($111,376).
- Future operations designations decrease by $29,437 for reduction in IV-E legal services transfer to the General Fund for Corporation Counsel's legal services. This corresponds with other financing sources decrease as well.

Aging & Disability Resource Center

- Contractual services decrease by 9.4% or $54,529 for a one-time subcontract for consulting regarding sustainable kitchens ($30,000) and a decrease in transportation services for an anticipated change in meal delivery (28,711).
- Supplies and expenses decrease by 26.1% as a result to changes in the nutrition program from purchasing meals to cooking meals ($91,765).

# 2019 EXPENDITURE HIGHLIGHTS

- Capital projects decrease due to the completion of the purchase of chairs and tables for the ADRC dining room and the remodeling of the kitchen for the nutrition program.

Health Care Center

- The budget is based on hours to serve the estimated census of 60 residents per day in 2019, down from 70 residents for the 2018 budget.
- Personnel services decrease overall by 8.6% including reorganizations implemented in 2018 for nursing and dietary divisions.
- Contractual services decrease by $55,663, primarily due to a recommended decertification of 20 nursing home beds in 2019.
- Supplies and expenses decrease overall by 4.2% primarily due decreases in medical equipment purchases, medical supplies, and pharmaceutical expenses.
- Fixed charges are expected to increase by 5.3% for estimated increases for equipment rental and insurance premiums.

**Culture, Recreation, & Education**

Library

- Personnel services increase by 1.9% overall.

University Extension

- Supplies and expenses increase by 33.8% for an increase in educational expenses for providing various workshops related to agricultural programs.

Parks

- Personnel services decrease by 1.4% overall including the elimination of 0.11 FTE Work Crew Supervisor in 2018.
- Contractual services decrease by 26.8% due to the removal of anticipated Jordan dam repairs and prior year carry forward purchase orders for snowmobile trail maintenance.
- Supplies and expenses increase slightly for fuel, landscaping supplies, and protective equipment.
- Capital projects increase by $9,000 based on the department's 15 year equipment replacement plan.
- Transfers to other funds increase by $50,000 for the Galecke Park capital project which utilizes boat launch fees to fund the improvements in the Capital Projects Fund.

**Conservation & Development**

Planning & Zoning

- Personnel services increase 1.7% overall.
- Contractual services decrease by $164,758 due to the removal of a targeted runoff management grant in the amount of $150,000 completed in 2018 and a reduction of Soil and Water Resource Management (SWRM) cost share grant expenses.
- Supplies and expenses decrease by 15.0% resulting from prior year one-time purchases for CWWP equipment.
- Grants and contributions decrease by $32,000 for removal of expenses associated with the completion of the Healthy Lakes grant.
- Designated for future operations decrease for the removal of carry over funds.

Business Park

- Contractual services decrease 6.7% for anticipated grounds maintenance expenses.
- Capital projects increase for 2019 for improvements to the ponds, fountains, irrigation system, and other infrastructure needs.

# 2019 EXPENDITURE HIGHLIGHTS

- Based on proposed revenues and expenses for 2019, $359,814 is anticipated to be placed in fund balance for future operations.

**Capital Outlay**

Capital Projects

- This increase of $2,683,638 is a result of the anticipated projects in accordance with the 2019 – 2024 Capital Improvement Plan and the removal of projects that were financed in the previous budget. Only new projects or additions to existing projects are included in the 2019 budget. Any projects not completed at the end of 2018 will be adjusted after the end of the year in the 2019 budget.

**Debt Service**

Debt Service

- The increase of $271,562 is related to the approved debt service payment schedule for the County.

## 2018 ESTIMATED FUND BALANCE

| | General Fund | Special Revenue Funds | Debt Service | Capital Projects | Enterprise Funds | Internal Service Funds | Total |
|---|---|---|---|---|---|---|---|
| **Estimated Fund Balance 1/1/2018** | $ 22,162,178 | $ 15,381,684 | $ 151,489 | $ 9,967,593 | $ 14,883,439 | $ 9,745,035 | $ 72,291,418 |
| **Revenues** | | | | | | | |
| Property Tax | 12,546,297 | 12,395,538 | 2,754,871 | 879,500 | 100,000 | - | 28,676,206 |
| All Other Taxes | 7,308,429 | - | - | - | - | - | 7,308,429 |
| Intergovernmental Revenues | 3,519,640 | 11,864,730 | - | 45,000 | 1,216,986 | - | 16,646,356 |
| Licenses and Permits | 191,032 | 249,168 | - | - | 5,000 | - | 445,200 |
| Fines, Forfeitures and Penalities | 223,200 | 148,000 | - | - | - | - | 371,200 |
| Public Charges for Services | 1,923,857 | 6,620,791 | 786,563 | - | 8,605,805 | - | 17,937,016 |
| Intergovernmental Revenues | 991,511 | 33,993 | - | 270,000 | 12,561,111 | 10,077,857 | 23,934,472 |
| Miscellaneous Revenues | 887,495 | 598,984 | - | 2,873 | 114,946 | 686,302 | 2,290,600 |
| Note Proceeds | - | 2,581,263 | - | - | - | - | 2,581,263 |
| Transfers In | 246,611 | - | 4,188 | 23,000 | - | - | 273,799 |
| Revenue Subtotal | 27,838,072 | 34,492,467 | 3,545,622 | 1,220,373 | 22,603,848 | 10,764,159 | 100,464,541 |
| Fund Balance Applied | 445,457 | 1,437,172 | 77,469 | 4,802,842 | 223,198 | 110,424 | 7,096,562 |
| Total Revenue | $ 28,283,529 | $ 35,929,639 | $ 3,623,091 | $ 6,023,215 | $ 22,827,046 | $ 10,874,583 | $ 107,561,103 |
| **Expenditures Restated by Object Group** | | | | | | | |
| General Government | 9,921,777 | 146,786 | - | - | - | 9,655,451 | 19,724,014 |
| Public Safety | 12,325,814 | 4,828,424 | - | - | - | - | 17,154,238 |
| Public Works | - | 9,839,482 | - | - | 14,296,185 | - | 24,135,667 |
| Health and Human Services | 219,989 | 20,342,441 | - | - | 7,916,116 | - | 28,478,546 |
| Culture, Recreation, & Education | 3,473,048 | - | - | - | - | - | 3,473,048 |
| Conservation and Development | 1,929,243 | 210,379 | - | - | - | - | 2,139,622 |
| Capital Outlay | - | - | - | 6,023,215 | - | - | 6,023,215 |
| Debt Service | - | - | 3,623,091 | - | - | - | 3,623,091 |
| Transfers Out | 23,000 | 219,258 | - | - | 4,188 | 27,353 | 273,799 |
| Expenditures Subtotal | 27,892,871 | 35,586,770 | 3,623,091 | 6,023,215 | 22,216,489 | 9,682,804 | 105,025,240 |
| Designated for Future Use | 390,658 | 342,869 | - | - | 610,557 | 1,191,779 | 2,535,863 |
| Total Expenditures | $ 28,283,529 | $ 35,929,639 | $ 3,623,091 | $ 6,023,215 | $ 22,827,046 | $ 10,874,583 | $ 107,561,103 |
| **Estimated Fund Balance 12/31/2018** | $ 22,107,379 | $ 14,287,381 | $ 74,020 | $ 5,164,751 | $ 15,270,798 | $ 10,826,390 | $ 67,730,719 |

| **Summary of Fund Balances** | General Fund | Special Revenue Funds | Debt Service | Capital Projects |
|---|---|---|---|---|
| Nonspendable | 4,385,334 | 71,704 | - | - |
| Restricted | 457,320 | 1,084,508 | 74,020 | 402,479 |
| Committed | 2,830,687 | 11,061,821 | - | 2,945,065 |
| Assigned | 1,605,782 | 2,069,348 | - | 1,817,207 |
| Unassigned | 12,828,256 | - | - | |
| **Estimated Fund Balance Total** | $ 22,107,379 | $ 14,287,381 | $ 74,020 | $ 5,164,751 |

# 2019 ESTIMATED FUND BALANCE

| | General Fund | Special Revenue Funds | Debt Service | Capital Projects | Enterprise Funds | Internal Service Funds | Total |
|---|---|---|---|---|---|---|---|
| **Estimated Fund Balance 1/1/2019** | $ 22,107,379 | $ 14,287,381 | $ 74,020 | $ 5,164,751 | $ 15,270,798 | $ 10,826,390 | $ 67,730,719 |
| **Revenues** | | | | | | | |
| Property Tax | 12,670,339 | 12,263,189 | 3,049,267 | 930,500 | 100,000 | - | 29,013,295 |
| All Other Taxes | 7,602,578 | - | - | - | - | - | 7,602,578 |
| Intergovernmental Revenues | 3,608,822 | 11,400,104 | - | 270,000 | 752,500 | - | 16,031,426 |
| Licenses and Permits | 217,294 | 249,000 | - | - | 5,700 | - | 471,994 |
| Fines, Forfeitures and Penalities | 217,041 | 148,000 | - | - | - | - | 365,041 |
| Public Charges for Services | 2,044,872 | 6,814,264 | 771,563 | - | 8,693,796 | - | 18,324,495 |
| Intergovernmental Revenues | 987,508 | 34,495 | - | - | 12,152,347 | 9,947,128 | 23,121,478 |
| Miscellaneous Revenues | 865,463 | 1,072,550 | - | - | 122,902 | 212,700 | 2,273,615 |
| Note Proceeds | - | 2,303,723 | - | 10,142,537 | - | - | 12,446,260 |
| Transfers In | 108,254 | - | 2,137 | 50,000 | | - | 160,391 |
| Revenue Subtotal | 28,322,171 | 34,285,325 | 3,822,967 | 11,393,037 | 21,827,245 | 10,159,828 | 109,810,573 |
| Fund Balance Applied | 447,218 | 381,131 | 72,853 | - | 706,503 | 381,198 | 1,988,903 |
| Total Revenue | $ 28,769,389 | $ 34,666,456 | $ 3,895,820 | $ 11,393,037 | $ 22,533,748 | $ 10,541,026 | $ 111,799,476 |
| **Expenditures Restated by Object Group** | | | | | | | |
| General Government | 10,311,905 | 147,070 | - | 314,724 | - | 10,492,874 | 21,266,573 |
| Public Safety | 12,676,804 | 4,470,404 | - | - | - | - | 17,147,208 |
| Public Works | - | 9,085,688 | - | - | 14,301,617 | - | 23,387,305 |
| Health and Human Services | 221,118 | 20,016,351 | - | - | 7,822,727 | - | 28,060,196 |
| Culture, Recreation, & Education | 3,576,691 | - | - | - | - | - | 3,576,691 |
| Conservation and Development | 1,736,465 | 430,872 | - | - | - | - | 2,167,337 |
| Capital Outlay | - | - | - | 11,078,313 | - | - | 11,078,313 |
| Debt Service | - | - | 3,895,820 | - | - | - | 3,895,820 |
| Transfers Out | 50,000 | 80,453 | - | - | 2,137 | 27,801 | 160,391 |
| Expenditures Subtotal | 28,572,983 | 34,230,838 | 3,895,820 | 11,393,037 | 22,126,481 | 10,520,675 | 110,739,834 |
| Designated for Future Use | 196,406 | 435,618 | - | - | 407,267 | 20,351 | 1,059,642 |
| Total Expenditures | $ 28,769,389 | $ 34,666,456 | $ 3,895,820 | $ 11,393,037 | $ 22,533,748 | $ 10,541,026 | $ 111,799,476 |
| **Estimated Fund Balance 12/31/2019** | $ 21,856,567 | $ 14,341,868 | $ 1,167 | $ 5,164,751 | $ 14,971,562 | $ 10,465,543 | $ 66,801,458 |

| **Summary of Fund Balances** | General Fund | Special Revenue Funds | Debt Service | Capital Projects |
|---|---|---|---|---|
| Nonspendable | 4,385,334 | 71,704 | - | - |
| Restricted | 437,198 | 1,028,824 | 1,167 | 402,479 |
| Committed | 2,602,498 | 11,252,445 | - | 2,945,065 |
| Assigned | 1,605,782 | 1,988,895 | - | 1,817,207 |
| Unassigned | 12,825,755 | - | - | |
| **Estimated Fund Balance Total** | $ 21,856,567 | $ 14,341,868 | $ 1,167 | $ 5,164,751 |

# 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 $12,825,755 at the end of 2019. The County's General fund unassigned fund balance range based on the 2019 budget is $9,883,687 to $16,472,812. The estimated fund balance is in compliance with the fund balance ordinance.

| Year | Total Expenditures | Unassigned Fund Balance | Percent |
|---|---|---|---|
| 2013 | 53,311,438 | 11,684,829 | 21.9% |
| 2014 | 52,353,766 | 11,658,379 | 22.3% |
| 2015 | 53,188,709 | 11,634,842 | 21.9% |
| 2016 | 56,951,672 | 11,844,518 | 20.8% |
| 2017 | 56,669,095 | 12,483,962 | 22.0% |
| 2018 (Estimated) | 66,326,984 | 12,828,256 | 19.3% |
| 2019 (Budget) | 65,891,246 | 12,825,755 | 19.5% |

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, 2018 – Estimated**

The projection for year end 2018 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, 2018 are projected at $67.7 million, a decrease of $4.6 million from December 31, 2017. Of the estimated combined fund balance, $24.3 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 2018 is $22.1 million, a decrease of $54,800 from 2017. The decrease is primarily due to planned uses of vehicle and equipment replacement funds, prior year purchase order carry forward funds, and a land purchase with land preservation funds.

The unassigned portion of the General fund balance is estimated at $12.8 million, an increase of $344,000 from 2017.

**Special Revenue Fund Balance**
The estimated fund balance for year end 2018 is $14.2 million, a decrease of $1.1 million, primarily due to highway construction projects, residential placements for children and adults at HHS, kitchen remodeling and equipment purchases for the ADRC nutrition program, equipment and improvements to the jail, and startup supplies, equipment, and vehicle purchase for the EMS program expansion.

# SUMMARY OF FUND BALANCE PROJECTIONS

**Capital Projects Fund Balance**
The projection for year end 2018 is $5.1 million, a decrease of $4.8 million from 2017. The majority of the decrease is related to the completion of the Simulcast radio system enhancement and radio tower construction projects, architectural design for the highway facilities project, new government facility and courthouse remodel project, law enforcement center/jail building remodel assessment, Tomorrow River trail segment resurfacing, Collins Park road paving, completion of the library building improvements, and implementation of the Transcendent software system. 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 2018 is $74,020 a decrease of $77,469 from 2017. The decrease is a result of planned debt retirement from advances to the Health Care Center fund.

**Enterprise Fund Balance (Net Assets)**
The net position for these funds is estimated at $15.3 million at the end of 2018, an increase of $387,359 from 2017. This represents increases for both Highway and Solid Waste. The Health Care Center is projecting a decrease due to an operational loss for 2018.

**Internal Service Fund Balance (Net Assets)**
The estimated net position at the end of 2018 is $10.8 million, an increase of $1.1 million from 2017. The estimated increase is primarily due to anticipated lower medical claims expense in the health insurance fund.

**December 31, 2019 – Estimated**

The projection for year end 2019 is based on the 2019 budgeted revenues, expenditures, estimates on completion of capital projects, and transfers for various fund types. Total combined estimates of fund balances at December 31, 2019 are projected at $66.8 million, a decrease of $929,261 from December 31, 2018 estimated fund balance. Of the estimated combined fund balance, $24.1 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 $21.8 million, a decrease of $250,812 from the 2018 estimate. This includes planned use in the 2019 budget primarily for vehicle and equipment replacement, miscellaneous benefits, insurances, and boat launch projects.

**Special Revenue Fund Balance**
The estimated fund balance for 2019 is projected at $14.3 million, an increase of $54,487 from the 2018 estimate, primarily due to estimated land sales in the business park offset by decreases from the completion of bridge and highway projects, IV-E legal services for HHS, and building improvements to the jail.

**Capital Projects Fund Balance**
The estimated fund balance as of December 31, 2019 is $5.1 million, there is no proposed change to fund balance from the 2018.

**Debt Service Fund Balance**
The end of year projected fund balance for 2019 is $1,167, a decrease of $72,853 from the estimated fund balance at the end of 2018. This is a planned decrease from previous advances made to Health Care Center.

**Enterprise Fund Balance (Net Assets)**
The net position projected is $15 million, a decrease of $299,236 from the 2018 estimates, resulting primarily from an operating loss at the Health Care Center.

**Internal Service Fund Balance (Net Assets)**
The 2019 net position is estimated at $10.5 million, a decrease of $360,847 from the 2018 estimate, primarily due to an anticipated increase in health insurance and workers' compensation expenses.

# 2019 GOVERNMENT AND PROPRIETARY FUNDS - WITH YTD ACTUAL ACTIVITY

| | 2017 Actual | 2018 Modified Budget | 2018 YTD Actual | 2018 Projected Budget | 2019 Budget | Change from 2018 Modified Budget: Amount Change | Change from 2018 Modified Budget: Percent Change |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Property Tax | 27,038,220 | 28,676,206 | 21,507,155 | 28,676,206 | 29,013,295 | 337,089 | 1.18% |
| All Other Taxes | 6,804,024 | 7,298,354 | 4,927,286 | 7,308,429 | 7,602,578 | 304,224 | 4.17% |
| Intergovernmental Revenues | 16,444,311 | 18,316,250 | 7,410,962 | 16,646,356 | 15,761,426 | (2,554,824) | -13.95% |
| Licenses and Permits | 440,551 | 466,255 | 402,165 | 445,200 | 471,994 | 5,739 | 1.23% |
| Fines, Forfeitures, and Penalities | 367,900 | 371,391 | 243,462 | 371,200 | 365,041 | (6,350) | -1.71% |
| Public Charges for Services | 15,158,140 | 16,189,287 | 10,122,148 | 17,937,016 | 18,324,495 | 2,135,208 | 13.19% |
| Intergovernmental Revenues | 23,881,287 | 24,984,209 | 16,241,658 | 23,934,472 | 23,391,478 | (1,592,731) | -6.37% |
| Miscellaneous Revenues | 1,911,178 | 2,795,576 | 1,497,686 | 2,290,600 | 2,273,615 | (521,961) | -18.67% |
| Note Proceeds | 2,129,781 | 2,581,263 | - | 2,581,263 | 12,446,260 | 9,864,997 | N/A |
| Other Financing Sources | 696,696 | 10,597,840 | - | 7,370,361 | 2,149,294 | (8,448,546) | -79.72% |
| Total Revenue | $94,872,088 | $112,276,631 | $62,352,522 | $107,561,103 | 111,799,476 | ($477,155) | -0.42% |
| **Expenditures by Classification** | | | | | | | |
| General Government | 19,397,810 | 21,413,647 | 18,055,530 | 19,724,014 | 21,266,573 | (147,074) | -0.69% |
| Public Safety | 15,693,680 | 17,339,864 | 13,563,886 | 17,154,238 | 17,147,208 | (192,656) | -1.11% |
| Public Works | 18,419,617 | 25,650,807 | 18,196,264 | 24,135,667 | 23,387,305 | (2,263,502) | -8.82% |
| Health and Human Services | 26,920,774 | 28,441,696 | 20,306,248 | 28,478,546 | 28,060,196 | (381,500) | -1.34% |
| Culture, Recreation, & Education | 3,382,457 | 4,375,979 | 2,514,299 | 3,473,048 | 3,576,691 | (799,288) | -18.27% |
| Conservation and Development | 1,857,211 | 2,417,761 | 1,465,424 | 2,139,622 | 2,167,337 | (250,424) | -10.36% |
| Capital Outlay | 2,602,098 | 3,624,258 | 3,792,311 | 3,623,091 | 3,895,820 | 271,562 | 7.49% |
| Debt Service | 4,469,411 | 7,968,597 | 287,545 | 6,023,215 | 11,078,313 | 3,109,716 | 39.02% |
| Other Financing Uses | 426,879 | 1,044,022 | 1,745 | 2,541,679 | 1,220,033 | 176,011 | 16.86% |
| Total Expenditures | $93,169,937 | $112,276,631 | $78,183,252 | $107,293,120 | $111,799,476 | ($477,155) | -0.42% |