

## 2020 BUDGET ASSUMPTIONS

The following general assumptions are used in developing the County's 2020 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 modest growth in 2020 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 increase approximately \$138,940 reflecting favorable and increasing rates of return on invested funds.
- Personnel costs reflect a 1% annual adjustment increase to the County's wage and classification plan. Contributions to the Wisconsin Retirement System (WRS) for all employee categories increased slightly.
- Utility costs remain relatively flat for the 2020 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 additional tax levy in the amount of \$895,559. The County is able to increase its levy by referendum passed in 2018 of up to \$1.4 million annually for this purpose. The additional tax levy will sunset at the end of 2022. This financial situation is unsustainable and a longer term solution is currently being explored.
- Sales tax collections are estimated to increase by \$189,312 or 2.7% over the 2019 budget for collections. This increase is based on review of historical sales tax collections and current trends.
- The budget includes an increase of \$20,967 of tax levy to support capital projects. This helps the County maintain and invest in its infrastructure.
- Debt service tax levy increases by \$492,195 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 operating County levy is limited to a 2.043% net new construction increase plus 0.063% for terminated TID, or \$504,594, over the previous year less an adjustment for personal property tax aid in the amount of \$173,272, for a net increase of \$331,322. The County is currently at the levy limit and remains at the limit. The overall levy increase is \$1,212,429 for all levy categories.

## 2020 TAX LEVY SUMMARY

The Portage County Tax Levy of \$31,161,525 is levied at a rate of \$5.18 (down from \$5.24) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$25,190,221	\$4.18
Debt Service Levy	3,541,462	0.59
Countywide EMS Levy	2,379,842	0.40
Bridge & Culvert Aid Levy	50,000	0.01
<b>TOTAL LEVY</b>	<b>\$31,161,525</b>	<b>\$5.18</b>

The general County Tax Levy of \$25,190,221 is levied at a rate of \$4.18 (down from \$4.32) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$3,541,462 is levied at a rate of \$0.59 (up from \$0.53) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$2,379,842 is levied at a rate of \$0.40 (up from \$0.38) 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 (same as the previous year at \$0.01) per \$1,000 of equalized value of all eligible property in the County.

**The tax levy for the 2020 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 \$158,800 according to the U.S. Census Bureau, 2013-2017 American Community Survey 5-Year Estimates.

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

$$\$158,800 \times \$5.18 / \$1,000 = \$822.58$$

This means that an owner of a \$158,800 property should expect to pay \$822.58 for County services for taxes levied in 2019 for the 2020 budget.

## 2020 COUNTY WIDE BUDGET SUMMARY

	2018 Actual	2019 Modified Budget	2019 Projected Budget	2020 Budget	Change from 2019 Modified Budget	
					Amount Change	Percent Change
<b>Revenue by Classification</b>						
Taxes	36,208,266	37,551,674	38,710,457	40,453,650	2,901,976	7.73%
Intergovernmental Revenue	16,620,916	16,366,507	16,716,386	16,789,099	422,592	2.58%
Licenses and Permits	451,562	471,994	483,735	471,300	(694)	-0.15%
Fines, Forfeits and Penalties	362,641	365,041	385,027	366,610	1,569	0.43%
Public Charges for Service	16,829,469	18,647,948	18,162,528	18,296,228	(351,720)	-1.89%
Intergovernmental Charges for Service	24,311,846	23,661,478	24,621,355	24,505,554	844,076	3.57%
Miscellaneous Revenue	2,718,441	2,758,376	2,697,379	2,911,422	153,046	5.55%
Note Proceeds	2,657,391	16,411,260	10,812,651	2,348,144	(14,063,116)	-85.69%
Other Financing Sources	1,598,153	6,532,807	3,087,836	3,642,448	(2,890,359)	-44.24%
<b>Total Revenue</b>	<b>\$ 101,758,685</b>	<b>\$ 122,767,085</b>	<b>\$ 115,677,354</b>	<b>\$ 109,784,455</b>	<b>\$ (12,982,630)</b>	<b>-10.58%</b>
<b>Expenditures by Classification</b>						
General Government	19,877,340	21,266,260	21,928,076	23,105,919	1,839,659	8.65%
Public Safety	16,222,196	17,299,648	16,646,966	17,539,783	240,135	1.39%
Public Works	23,986,914	23,422,358	24,828,963	24,327,088	904,730	3.86%
Health and Human Services	27,421,140	28,996,417	29,323,551	30,037,487	1,041,070	3.59%
Culture, Recreation, & Education	3,324,599	3,730,905	3,606,822	3,626,962	(103,943)	-2.79%
Conservation and Development	1,882,251	2,271,902	1,952,175	2,244,243	(27,659)	-1.22%
Capital Outlay	3,462,883	20,603,133	9,867,674	1,852,070	(18,751,063)	-91.01%
Debt Service	3,637,267	3,895,820	3,902,935	3,695,715	(200,105)	-5.14%
Other Financing Uses	1,590,457	1,280,642	2,705,067	3,355,188	2,074,546	161.99%
<b>Total Expenditures</b>	<b>\$ 101,405,047</b>	<b>\$ 122,767,085</b>	<b>\$ 114,762,229</b>	<b>\$ 109,784,455</b>	<b>\$ (12,982,630)</b>	<b>-10.58%</b>

2020 BUDGET SUMMARY BY FUND

	1/1/2020 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2020 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
GENERAL FUND	22,592,133	12,957,608	16,168,118	93,584	29,219,310	115,247	29,460,533	29,575,780	(356,470)	22,235,663
SPECIAL REVENUE FUNDS										
Highway	3,513,442	4,364,933	6,388,284	-	10,753,217	-	9,518,523	9,518,523	1,234,694	4,748,136
Health & Human Services	2,331,316	5,331,591	13,595,466	-	18,927,057	65,109	18,942,983	19,008,092	(81,035)	2,250,281
Aging & Disability Resource Center	627,666	639,063	2,394,964	-	3,034,027	-	3,041,584	3,041,584	(7,557)	620,109
Land Records Modernization	97,763	-	144,392	8,423	152,815	80,000	101,327	181,327	(28,512)	69,251
Jail Assessment	497,126	-	68,000	-	68,000	-	100,000	100,000	(32,000)	465,126
EMS/Ambulance Services	510,821	2,379,842	1,615,000	-	3,994,842	-	3,961,925	3,961,925	32,917	543,738
Business Park	7,505,909	-	1,172,259	-	1,172,259	-	479,003	479,003	693,256	8,199,165
Community Development Block Grant	34,246	-	330	-	330	-	1,344	1,344	(1,014)	33,232
REDRLF	46,470	-	330	-	330	-	-	-	330	46,800
Total Special Revenue Funds	15,164,759	12,715,429	25,379,025	8,423	38,102,877	145,109	36,146,689	36,291,798	1,811,079	16,975,838
DEBT SERVICE	239,931	3,541,462	-	-	3,541,462	-	3,695,715	3,695,715	(154,253)	85,678
CAPITAL PROJECTS	8,271,985	951,467	90,000	186,824	1,228,291	-	1,852,070	1,852,070	(623,779)	7,648,206
ENTERPRISE FUNDS										
Highway	8,738,401	-	12,713,522	-	12,713,522	-	12,672,483	12,672,483	41,039	8,779,440 (A)
Health Care Center	4,298,542	995,559	7,480,753	-	8,476,312	-	8,348,312	8,348,312	128,000	4,426,542 (A)
Solid Waste	3,035,357	-	2,196,147	-	2,196,147	-	2,136,082	2,136,082	60,065	3,095,422 (A)
Total Enterprise Funds	16,072,300	995,559	22,390,422	-	23,385,981	-	23,156,877	23,156,877	229,104	16,301,404
INTERNAL SERVICE FUNDS										
Technology Services	792,221	-	2,413,009	-	2,413,009	-	2,392,658	2,392,658	20,351	812,572
Health Insurance	8,812,018	-	7,971,709	-	7,971,709	28,475	9,156,526	9,185,001	(1,213,292)	7,598,726
Risk Management/Workers' Compensation	1,232,063	-	568,199	-	568,199	-	568,199	568,199	-	1,232,063
Total Internal Service Funds	10,836,302	-	10,952,917	-	10,952,917	28,475	12,117,383	12,145,858	(1,192,941)	9,643,361
TOTALS	73,177,410	31,161,525	74,980,482	288,831	106,430,838	288,831	106,429,267	106,718,098	(287,260)	72,890,150
FUND BALANCE APPLIED/(USED)					<u>3,353,617</u>			<u>3,066,357</u>		
TOTAL COUNTY BUDGET					<u>109,784,455</u>			<u>109,784,455</u>		

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

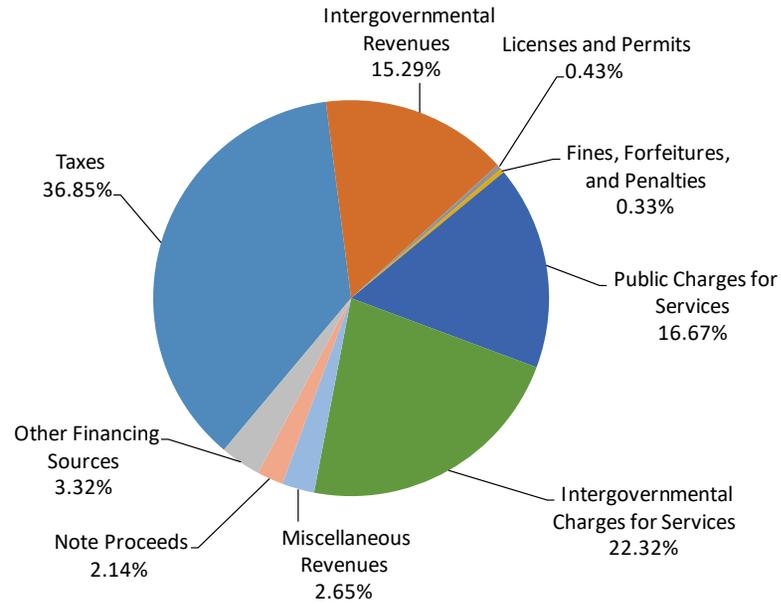
2020 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2020 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2020 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
<b>GENERAL GOVERNMENT</b>										
County Clerk	230,143	679,555	40,484	-	720,039	-	790,850	790,850	(70,811)	159,332
Clerk of Courts & Courts	-	885,182	984,664	-	1,869,846	-	1,869,846	1,869,846	-	-
Family Court Commissioner	-	88,135	46,911	-	135,046	-	135,046	135,046	-	-
Medical Examiner	-	169,004	25,000	-	194,004	-	194,004	194,004	-	-
District Attorney	18,878	544,723	188,798	-	733,521	-	733,521	733,521	-	18,878
Register of Deeds	176,007	22,017	507,400	-	529,417	-	464,598	464,598	64,819	240,826
Surveyor	-	34,802	250	-	35,052	-	35,052	35,052	-	-
Land Records Modernization	97,763	-	144,392	8,423	152,815	80,000	101,327	181,327	(28,512)	69,251
Treasurer	-	85,797	230,260	-	316,057	-	316,132	316,132	(75)	(75)
County Executive	-	214,755	-	-	214,755	-	214,755	214,755	-	-
Corporation Counsel	-	647,586	78,708	65,109	791,403	-	791,403	791,403	-	-
Human Resources	-	412,578	100	28,475	441,153	-	441,153	441,153	-	-
Health Insurance	8,812,018	-	7,971,709	-	7,971,709	28,475	9,156,526	9,185,001	(1,213,292)	7,598,726
Finance	-	1,488,494	120	-	1,488,614	-	1,488,614	1,488,614	-	-
Risk Mgmt/Workers' Comp	1,232,063	-	568,199	-	568,199	-	568,199	568,199	-	1,232,063
Purchasing	-	226,695	500	-	227,195	-	227,195	227,195	-	-
Facilities	52,512	2,185,955	374,856	-	2,560,811	-	2,583,311	2,583,311	(22,500)	30,012
Technology Services	792,221	-	2,413,009	-	2,413,009	-	2,392,658	2,392,658	20,351	812,572
Non-Departmental	20,650,852	(10,059,492)	11,049,319	-	989,827	-	1,067,893	1,067,893	(78,066)	20,572,786
<b>Total General Government</b>	<b>32,062,457</b>	<b>(2,374,214)</b>	<b>24,624,679</b>	<b>102,007</b>	<b>22,352,472</b>	<b>108,475</b>	<b>23,572,083</b>	<b>23,680,558</b>	<b>(1,328,086)</b>	<b>30,734,371</b>
<b>PUBLIC SAFETY</b>										
EMS/Ambulance Services	510,821	2,379,842	1,615,000	-	3,994,842	-	3,961,925	3,961,925	32,917	543,738
Justice Programs	-	377,856	138,000	-	515,856	-	515,856	515,856	-	-
Sheriff	849,871	10,749,410	1,138,832	-	11,888,242	-	12,067,813	12,067,813	(179,571)	670,300
Jail Assessment	497,126	-	68,000	-	68,000	-	100,000	100,000	(32,000)	465,126
<b>Total Public Safety</b>	<b>1,857,818</b>	<b>13,507,108</b>	<b>2,959,832</b>	<b>-</b>	<b>16,466,940</b>	<b>-</b>	<b>16,645,594</b>	<b>16,645,594</b>	<b>(178,654)</b>	<b>1,679,164</b>
<b>PUBLIC WORKS</b>										
Highway-Special Revenue	3,513,442	4,364,933	6,388,284	-	10,753,217	-	9,518,523	9,518,523	1,234,694	4,748,136
Highway-Enterprise	8,738,401	-	12,713,522	-	12,713,522	-	12,672,483	12,672,483	41,039	8,779,440
Solid Waste	3,035,357	-	2,196,147	-	2,196,147	-	2,136,082	2,136,082	60,065	3,095,422
<b>Total Public Works</b>	<b>15,287,200</b>	<b>4,364,933</b>	<b>21,297,953</b>	<b>-</b>	<b>25,662,886</b>	<b>-</b>	<b>24,327,088</b>	<b>24,327,088</b>	<b>1,335,798</b>	<b>16,622,998</b>

2020 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2020 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2020 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
<b>HEALTH &amp; HUMAN SERVICES</b>										
Veterans Service	60,357	178,556	16,500	-	195,056	-	216,056	216,056	(21,000)	39,357
Health & Human Services	2,331,316	5,331,591	13,595,466	-	18,927,057	65,109	18,942,983	19,008,092	(81,035)	2,250,281
Aging & Disability Resource Center	627,666	639,063	2,394,964	-	3,034,027	-	3,041,584	3,041,584	(7,557)	620,109
Health Care Center	4,298,542	995,559	7,480,753	-	8,476,312	-	8,348,312	8,348,312	128,000	4,426,542
<b>Total Health &amp; Human Services</b>	<b>7,317,881</b>	<b>7,144,769</b>	<b>23,487,683</b>	<b>-</b>	<b>30,632,452</b>	<b>65,109</b>	<b>30,548,935</b>	<b>30,614,044</b>	<b>18,408</b>	<b>7,336,289</b>
<b>CULTURE, RECREATION, &amp; EDUCATION</b>										
Library	43,835	1,756,571	49,140	-	1,805,711	-	1,805,711	1,805,711	-	43,835
University Extension	-	283,698	66,526	-	350,224	-	350,224	350,224	-	-
Parks	316,301	937,417	549,760	-	1,487,177	106,824	1,465,027	1,571,851	(84,674)	231,627
<b>Total Culture, Recreation, &amp; Education</b>	<b>360,136</b>	<b>2,977,686</b>	<b>665,426</b>	<b>-</b>	<b>3,643,112</b>	<b>106,824</b>	<b>3,620,962</b>	<b>3,727,786</b>	<b>(84,674)</b>	<b>275,462</b>
<b>CONSERVATION &amp; DEVELOPMENT</b>										
Planning & Zoning	193,377	1,048,314	681,990	-	1,730,304	8,423	1,686,473	1,694,896	35,408	228,785
Community Development Block Grant	34,246	-	330	-	330	-	1,344	1,344	(1,014)	33,232
REDRLF	46,470	-	330	-	330	-	-	-	330	46,800
Business Park	7,505,909	-	1,172,259	-	1,172,259	-	479,003	479,003	693,256	8,199,165
<b>Total Conservation &amp; Development</b>	<b>7,780,002</b>	<b>1,048,314</b>	<b>1,854,909</b>	<b>-</b>	<b>2,903,223</b>	<b>8,423</b>	<b>2,166,820</b>	<b>2,175,243</b>	<b>727,980</b>	<b>8,507,982</b>
DEBT SERVICE	239,931	3,541,462	-	-	3,541,462	-	3,695,715	3,695,715	(154,253)	85,678
CAPITAL PROJECTS	8,271,985	951,467	90,000	186,824	1,228,291	-	1,852,070	1,852,070	(623,779)	7,648,206
<b>TOTALS</b>	<b>73,177,410</b>	<b>31,161,525</b>	<b>74,980,482</b>	<b>288,831</b>	<b>106,430,838</b>	<b>288,831</b>	<b>106,429,267</b>	<b>106,718,098</b>	<b>(287,260)</b>	<b>72,890,150</b>
FUND BALANCE APPLIED/(USED)					<u>3,353,617</u>			<u>3,066,357</u>		
TOTAL COUNTY BUDGET					<u>109,784,455</u>			<u>109,784,455</u>		

## 2020 REVENUE HIGHLIGHTS



	Change from 2019 Modified Budget			
	2019 Modified Budget	2020 Proposed Budget	Amount Change	Percent Change
Taxes	37,551,674	40,453,650	2,901,976	7.73%
Intergovernmental Revenues	16,366,507	16,789,099	422,592	2.58%
Licenses and Permits	471,994	471,300	(694)	-0.15%
Fines, Forfeitures, and Penalties	365,041	366,610	1,569	0.43%
Public Charges for Services	18,647,948	18,296,228	(351,720)	-1.89%
Intergovernmental Charges for Services	23,661,478	24,505,554	844,076	3.57%
Miscellaneous Revenues	2,758,376	2,911,422	153,046	5.55%
Note Proceeds	16,411,260	2,348,144	(14,063,116)	-85.69%
Other Financing Sources	6,532,807	3,642,448	(2,890,359)	-44.24%
<b>Total Revenues</b>	<b>122,767,085</b>	<b>109,784,455</b>	<b>(12,982,630)</b>	<b>-10.58%</b>

## **2020 REVENUE HIGHLIGHTS**

### **Taxes**

#### *General Government*

##### Treasurer

- Forest crop yield and withdrawal payments increase \$35,235, or 95.80%, based on anticipated collections.
- Interest on taxes increase by \$50,000, or 12.50%, for anticipated collections on delinquent taxes.

##### Register of Deeds

- Real estate transfer fees increase \$15,000, or 8.80%, based on anticipated collections.

##### Non-Departmental

- Sales tax collections increase by \$189,312, or 2.7% over the previous budget based on a projected increase in anticipated sales tax collections.
- Property tax revenue increases \$287,269, or 2.27%, in the 2020 budget.

#### *Public Safety*

##### EMS/Ambulance Services

- Property tax revenue increases \$218,364, or 10.10%, to fund increases to ambulance provider contracts and an increase to the vehicle and equipment replacement fund.

#### *Public Works*

##### Highway

- Property tax revenue increases by 3.10%, or \$131,118 for highway general and winter maintenance operations.
- Vehicle registration fees increase by \$1.4 million as a result of adding the fee effective April 2019 for highway projects.

#### *Health and Human Services*

##### Health and Human Services

- Property tax revenue increases by \$178,506, or 3.50%, for increased demand on child welfare and mental health services.

##### Aging and Disability Resource Center

- Property tax revenue decreases by \$75,748 as a result of maximizing federal claiming for ADRC programs, resulting in increased intergovernmental revenues for the department.

##### Health Care Center

- Property tax revenue decreases by \$40,242 for 2020. This includes utilizing \$895,559 of the possible \$1.4 million available per year under the authorized referendum.

#### *Debt Service*

##### Debt Service

- Property tax revenue increases \$492,195 or 16.14% in 2020.

#### *Capital Outlay*

##### Capital Projects

- Property tax revenue increases \$20,967 or 2.25% in 2020.

### **Intergovernmental Revenues**

#### *General Government*

##### Land Records Modernization

- An anticipated decrease of \$5,984 or 9.00% for base grant funding calculated on the previous year's actual revenues.

## **2020 REVENUE HIGHLIGHTS**

### Family Court Commissioner

- An increase of \$14,091 resulting from an accounting change for child support related revenue. This will decrease a corresponding expense account.

### District Attorney

- For 2020, the budget includes a TAD expansion grant application to fund a Diversion Program Assistant in the amount of \$76,798.

### Corporation Counsel

- An increase of \$15,863 resulting from an accounting change for child support related revenue. This will decrease a corresponding expense account.

### Non-Departmental

- Personal property aid is reduced in the 2020 budget by \$31,632 based on calculations provided by the Department of Revenue as a result of the elimination of personal property taxes for certain classifications of personal property.

### *Public Safety*

#### Sheriff

- A decrease of \$56,650 primarily due to the elimination of \$27,834 for a hazard mitigation planning grant and also \$18,000 less estimated for DOT traffic safety and equipment grants for traffic safety mobilization grant participation.

### Health and Human Services

- An additional \$101,228 for Community & Residential Programs as a result in an accounting change. There is a corresponding change in the HHS classification.

### *Public Works*

#### Highway

- General transportation aids are expected to increase \$291,512, or 13.90%, based on the approved state budget.
- Local Road Improvement Program (LRIP) is expected to decrease in the amount of \$10,522 or 4.10%.

### *Health and Human Services*

#### Health and Human Services

- An overall increase of \$241,516, or 3.50%, resulting primarily from additional community aids funding from the Wisconsin Department of Children & Families in the amount of \$320,976.

#### Aging and Disability Resource Center

- Intergovernmental revenues increase by \$154,453, or 8.80% primarily as a result of maximizing federal grant claiming for ADRC programs in the amount of \$106,971.

#### Health Care Center

- An anticipated decrease in supplemental funding in the amount of \$61,625 based on a formula projection.

### *Conservation and Development*

#### Planning & Zoning

- A decrease of 13.40% or \$36,988 anticipated primarily due to the removal of a prior year cost share carryover grant amounts.

## **2020 REVENUE HIGHLIGHTS**

### *Capital Outlay*

#### Capital Projects

- An overall reduction of \$280,401 primarily from DNR Grants related to the Schmeeckle project.

### **Licenses and Permits**

#### *Public Safety*

##### Non-Departmental

- A slight decrease is expected in dog licenses fees based on current collections.

#### *Conservation and Development*

##### Planning & Zoning

- A decrease of \$1,500 is expected in zoning permit fees based on current collections.

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

#### *General Government*

##### Clerk of Courts

- County ordinance fines for 2020 are expected to increase \$8,000 or 7.80%.
- County share of fines is expected to decrease by \$6,340 in 2020.

### **Public Charges for Services**

#### *General Government*

##### Clerk of Courts

- Revenues are expected to decrease \$14,750 due to current collections trends.

#### Medical Examiner

- Revenues are expected to increase \$8,350 or 50.20% based on projections for cremation services.

#### *Public Safety*

##### EMS/Ambulance Services

- Fees for ambulance services are estimated to decrease by \$95,000 or 5.60% based on current reimbursement trends. A fee increase for services was implemented in 2019 to help offset the reduction in revenue.

#### *Public Works*

##### Solid Waste

- A decrease in the amount of \$75,308, or 3.96% is anticipated in the 2020 budget for disposal fees. The 2020 budget includes a Portage County Transfer Facility tipping fee increase of \$3.00 per ton or additional revenue of \$57,796. However, public charges in total decreased due a reduction in swap agreement tonnage.

#### *Health and Human Services*

##### Health and Human Services

- An increase in the amount of \$367,906 is primarily due to additional Comprehensive Community Services (CCS) fees in the amount of \$201,508 as the result of increased CCS services, an increase of \$95,000 for anticipated revenue from state institutions, and an increase in case management services for CLTS case management as the result of additional staff.

## **2020 REVENUE HIGHLIGHTS**

### Health Care Center

- Resident room and board revenues are expected to increase \$215,304 based on third party payor information and current year collection estimates.

### *Culture, Recreation, & Education*

#### Parks

- Charges for services are expected to increase \$26,966 for various park fees across all park services.

### *Debt Service*

#### Debt Service

- A decrease of \$771,563 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 increase 8.30% or \$595,682 over the previous year.

##### Risk Management/Workers' Compensation

- An increase of \$97,958 or 21.30% in contributions from other County departments is anticipated based on projected payroll expenses for 2020.

### Facilities

- An increase of \$50,000 is anticipated for services provided to the City of Stevens Point for the Courthouse building for leased space in 2020, as the City of Stevens Point is no longer has plans to vacate the Courthouse.

### Technology Services

- Information technology allocations are based on an increase of \$68,935 or 3.50% to other County departments.
- Telephone services decrease 1.70% or \$3,036 for 2020 based on projected expenses for services.
- Managed print allocations are anticipated to remain flat for 2020.

### *Public Safety*

#### Non-Departmental

- An increase is projected for local municipality contributions based on the formula for the animal control program.

### *Public Works*

#### Highway

- An increase in the amount of \$540,475 overall billed to other local governments, with an amount of \$331,331 primarily due to an increase in construction projects billed to the Special Revenue Fund.

## **2020 REVENUE HIGHLIGHTS**

### *Capital Outlay*

#### Capital Projects

- Anticipated share of Courthouse capital project from the City of Stevens Point in the amount of \$540,000 based on a \$2 million estimate. However, the project has failed to proceed.

### **Miscellaneous Revenue**

#### *General Government*

##### Clerk of Courts

- An increase of \$34,000 is anticipated for interest on judgements.

##### Treasurer

- An increase of \$138,940 for additional investment interest income.

##### Health Insurance

- An increase of \$22,660 is anticipated in the health insurance fund, primarily for additional investment interest on health insurance funds.

##### Risk Management/Workers' Compensation

- An increase of \$9,000 is anticipated for additional investment interest on workers compensation funds.

#### *Public Works*

##### Solid Waste

- An increase of \$37,017 in interest revenue projections for 2020.
- An increase of \$12,095 is anticipated for scrap metal sales.

#### *Health and Human Services*

##### Health and Human Services

- Anticipated local donations for health programs is expected to increase \$9,500.

##### Aging & Disability Resource Center

- An overall decrease of \$20,669 or 8.60% is the result of the elimination of donations from United Way for the Volunteer Caregiver program in 2020.

#### *Conservation and Development*

##### Planning & Zoning

- An increase of \$19,000 for the sale of equipment for the CWWP program.

##### Business Park

- Business park land sales are anticipated to increase \$372,126 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 Schmeckle Green Circle Trailhead project.
- A decrease of \$111,000 for the completion of the Standing Rocks lodge project.

## **2020 REVENUE HIGHLIGHTS**

### **Other Financing Sources**

#### *General Government*

##### Land Records

- An increase of \$36,935 for a transfer to replace a GPS navigational system and to fund the aerial photography program in Capital Projects Fund.

##### County Clerk

- An increase of \$45,811 is due to more elections in the upcoming year.
- The removal of one-time funds in the amount of \$8,094 for an LTE position in the County Clerk's Office.

##### Register of Deeds

- The use of fund balance decreases by \$7,400 for 2020 as the real estate indexing and redaction project is completed.

##### Corporation Counsel

- A decrease of \$15,344 reflects a reduction in the transfer from HHS to the Office of the Corporation Counsel for IV-E legal services, in an attempt to reduce out of home placement costs.

##### Health Insurance

- An increase of \$900,794 for use on anticipated health insurance claim expenses.

##### Risk Management/Workers' Compensation

- A decrease in the use of fund balance in the amount of \$68,700 to meet estimated expenses for the prior year.

#### Non-Departmental

- A reduction of \$15,800 for contingency requests in the prior year.
- A decrease of \$107,689 for prior year estimated sick leave conversion payouts.

#### *Public Safety*

##### EMS/Ambulance

- An increase in the use of fund balance in the amount of \$240,000 for the purchase of 6 cardiac monitors.

##### Sheriff

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

#### *Public Works*

##### Highway

- Debt proceeds in the amount of \$2,348,144 are anticipated in the 2020 budget for highway projects, an increase of \$44,421 over the prior year.
- An increase of \$21,000 in fund balance necessary to complete the requests for bridge & culvert aid projects.
- A decrease of \$94,694 for funds balance necessary to complete highway projects in 2020 compared to the 2019 budget.

##### Solid Waste

- A decrease in the amount of \$61,510 due to the anticipated fund balance required for expenses over revenues for recycling in the prior year.

## **2020 REVENUE HIGHLIGHTS**

### *Health and Human Services*

#### Health and Human Services

- A decrease of \$15,344 reflects a reduction in IV-E legal services by the Corporation Counsel office to fund legal services.
- A decrease of \$9,678 for prior year planned uses of dental funds.

#### Aging & Disability Resource Center

- A decrease of \$15,000 for planned vehicle replacement funds for assistance with a centralized transportation vehicle purchase in the prior year.

#### Veterans Services

- An increase of \$5,000 of donation funds to be utilized to support veterans in need of assistance.

#### Health Care Center

- The anticipated surplus for the operating budget for the prior year is \$350,702. This includes unspent funds from the previous year budgeted as a contingency for building repairs and unexpected operational expenses.

### *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

- An increase of \$8,423 to transfer funds to Land Records for the purchase of a GPS navigation system.

### *Debt Service*

#### Debt Service

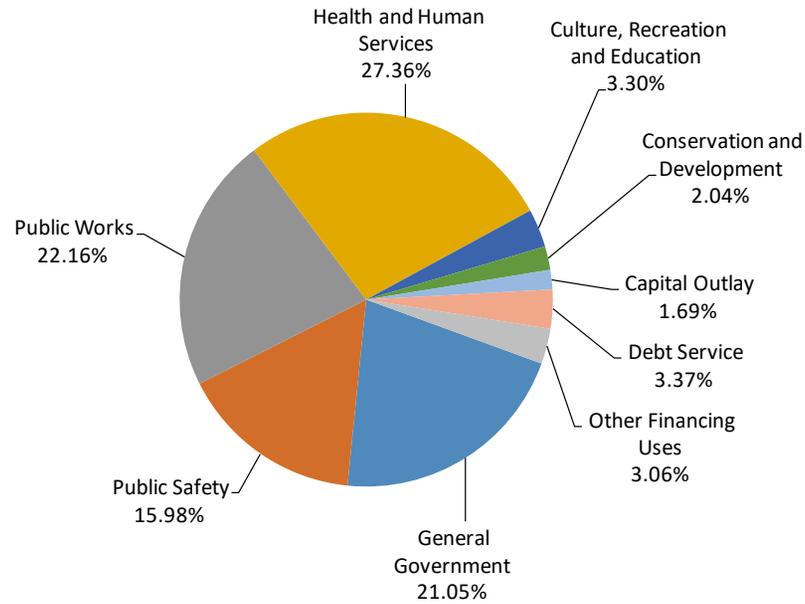
- An increase of \$154,253 reflecting the use of available funds in the Debt Service fund.

### *Capital Projects*

#### Capital Projects

- The other financing sources decreases by 95.30% or \$16,384,262 primarily due the removal of anticipated bond proceeds in the amount of \$5,782,537 for various building related projects in 2019. This project failed to move forward. This reduction is also related to the removal of \$8,325,000 of bond proceeds related to the Highway Remodel and Renovation projection in 2019.

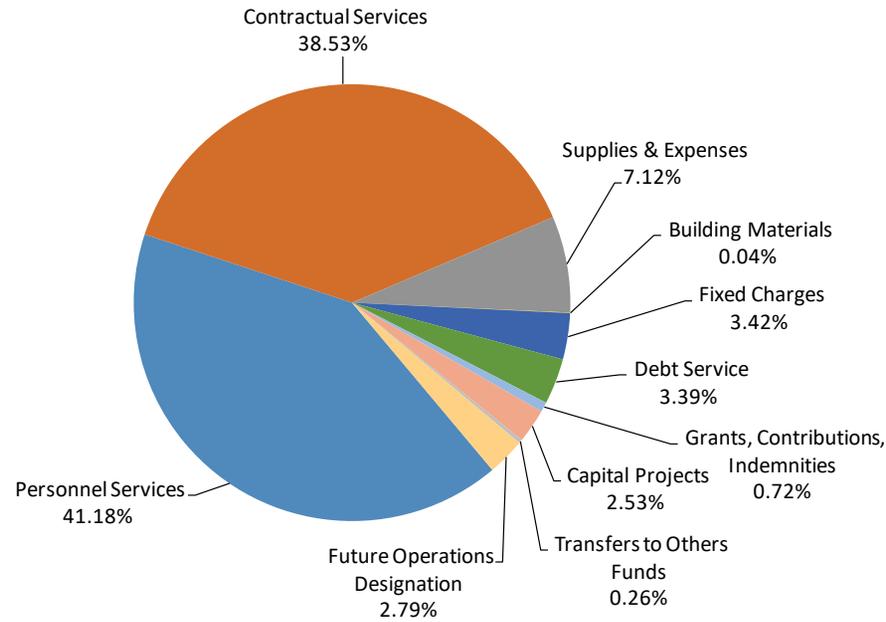
## 2020 EXPENDITURES BY CLASSIFICATION



### Change from 2019 Modified Budget

	2019 Modified Budget	2020 Proposed Budget	Amount Change	Percent Change
General Government	21,266,260	23,105,919	1,839,659	8.65%
Public Safety	17,299,648	17,539,783	240,135	1.39%
Public Works	23,422,358	24,327,088	904,730	3.86%
Health and Human Services	28,996,417	30,037,487	1,041,070	3.59%
Culture, Recreation and Education	3,730,905	3,626,962	(103,943)	-2.79%
Conservation and Development	2,271,902	2,244,243	(27,659)	-1.22%
Capital Outlay	20,603,133	1,852,070	(18,751,063)	-91.01%
Debt Service	3,895,820	3,695,715	(200,105)	-5.14%
Other Financing Uses	1,280,642	3,355,188	2,074,546	0.00%
<b>Total Expenses</b>	<b>122,767,085</b>	<b>109,784,455</b>	<b>(12,982,630)</b>	<b>-10.58%</b>

## 2020 EXPENDITURES BY TYPE



### Change from 2019 Modified Budget

	2019 Modified Budget	2020 Proposed Budget	Amount Change	Percent Change
Personnel Services	43,536,763	45,206,546	1,669,783	3.84%
Contractual Services	40,759,392	42,303,803	1,544,411	3.79%
Supplies & Expenses	7,261,652	7,820,571	558,919	7.70%
Building Materials	45,210	45,304	94	0.21%
Fixed Charges	3,617,032	3,752,295	135,263	3.74%
Debt Service	3,964,994	3,725,715	(239,279)	-6.03%
Grants, Contributions, Indemnities	782,009	795,790	13,781	1.76%
Capital Projects	21,310,024	2,779,243	(18,530,781)	-86.96%
Transfers to Others Funds	43,601	288,831	245,230	562.44%
Future Operations Designation	1,446,408	3,066,357	1,619,949	112.00%
<b>Total Expenses</b>	<b>122,767,085</b>	<b>109,784,455</b>	<b>(12,982,630)</b>	<b>-10.58%</b>

## **2020 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 slight increase to WRS retirement contributions.

### **General Government**

#### County Clerk

- Supplies and expenses increase by \$3,600 and operating materials by \$53,500 due to more elections planned in 2020.

#### Clerk of Courts

- Personnel services increase overall by 8.1%, primarily due to the transfer of a Financial Associate II position from the Finance department to the Clerk of Courts Office.
- Contractual expenses are anticipated to increase by 42.43% as a result of the Supreme Court Rule (SCR) 81.02(1) as amended effective January 1, 2020. The rule provides a 43% increase for Guardian ad Litem and Court Appointed Attorney appointments.

#### Family Court Commissioner

- Contractual services increase overall by \$23,131 resulting from an accounting change for child support related expenses.

#### Medical Examiner

- Personnel services increase overall by 6.9% primarily due to an increase of 0.05 FTE in on-call casual staffing of deputy medical examiners.
- Contractual services increase 20.7% due to the information technology services allocation.

#### District Attorney

- Personnel services increase by 38.6%, due to the addition of a 1.0 FTE Legal Associate position and 1.0 FTE Diversion Program Assistant position along corresponding benefit changes in the department.
- Contractual services decrease 9.1% due to the removal of the intern program.
- Supplies and expenses increase 11.9% due to office equipment to accommodate the three new staff.

#### Register of Deeds

- Contractual services increase 8.8% due to an increase in fees for the Fidar agreement.
- Supplies and operating expenses include the purchase of a new plat cabinet and envelopes.
- Capital projects decrease \$10,000 for the removal of a large document plotter/printer/scanner that was included on a one-time basis in the 2019 budget.

#### Treasurer

- Personnel services decrease overall by 11.4% mainly due to changes in employee health insurance elections.
- Contractual services increase overall by 9.4% for allocated information technology services.

#### Corporation Counsel

- Contractual services increase overall by \$44,572 resulting from an accounting change from recording revenue for child support related expenses.

## **2020 EXPENDITURE HIGHLIGHTS**

### Human Resources

- Personnel services decrease overall by 2.6% due to changes in employee health insurance elections.
- Contractual services decrease 10.3% for allocated information technology services.
- Supplies and expenses decrease 7.6% due to registrations and employee travel.

### Health Insurance

- Contractual services are anticipated to increase 16.4% for medical and prescription claims over the previous year.
- Personnel services increase \$250,000 and medical services also increase \$21,700 due to the new wellness incentive structure program.

### Finance

- Personnel services decrease overall by 4.2%. The decrease is due to the transfer of a Financial Associate II position from the Finance department to the Clerk of Courts Office.
- Contractual services decrease 15.28% due to the completion of various accounting and auditing engagements from prior year purchase order carry forward funds.

### Risk Management/Workers' Compensation

- An increase in contractual expenses of \$38,258 is projected primarily relating to anticipated medical and lost wages claims.

### Purchasing

- Personnel services increase overall by 10.6% due to changes in employee health insurance elections.

### Facilities

- Contractual services decrease by 2.4% overall primarily due to the removal of prior year purchase over carryovers.
- Capital projects decrease overall by 31.5% due to anticipated equipment purchases planned for 2020.

### Technology Services

- Fixed charges decrease by \$64,862 based on the equipment depreciation schedule.
- Capital projects increase by 97.7% due to costs of network components and replacement of equipment.

### Non-Departmental

- Personnel services decrease \$105,000 or 28% due to a reduction in miscellaneous employee benefit payouts. In 2019, the County Board adopted a budget adjustment to increase the budget by \$100,000 due to increased amount of the payouts.
- Fixed charges increase by \$11,558 or 3.5% primarily related to insurance premiums. Additional deductible payments remained flat.
- Grants, contributions and indemnities decrease \$65,250 or 42.0%. Removal of the funds for the following: \$20,000 for the Housing Authority and \$5,000 for the Arts Alliance. Reduction to funding for the following: \$27,500 Portage County Business Council, \$2,000 Historical Society, \$7,500 Stevens Point Area Conventions & Visitors Bureau and \$3,250 for CAP Services.
- A decrease of \$50,855 in land preservation funds due to the availability of land preservation funds.

## **2020 EXPENDITURE HIGHLIGHTS**

### **Public Safety**

#### Justice Programs

- Personnel services increase by 3.4% overall.

#### EMS/Ambulance Services

- Contractual services decrease by 8.94% or \$331,396 and other line items increase, due to reallocating funds from ambulance provider contracts to other expense categories.
- Grants, contributions and indemnities decrease \$66,047 or 43.73% due to the removal of prior year purchase order carryovers for emergency medical responder grants.
- Capital outlay for 2020 reflects the purchase of six cardiac monitors.
- Future operations designations increase of \$272,917 indicates an increase for vehicle and equipment replacement plan.

#### Sheriff

- Personnel services increase overall by 2.89%. The personal services for 2020 include an estimated 2.0% increase for personnel in the Deputy Sheriff's Association labor agreement. The 2020 budget also includes the addition of a 1.0 FTE Deputy position.
- Contractual expenses decrease overall by \$55,213 or 3.19% due to a decrease in electronic monitoring services, a decrease in DOT Traffic Safety grants, a decrease for hazard mitigation program consulting fees and an increase in medical services.
- Fixed charges decreased 81.5% due to the operation of the Simulcast system and the elimination of most communication tower rent.
- Capital outlay costs increase slightly by \$8,000 for shooting range improvements.

### **Public Works**

#### Highway

- Personnel expenses increase 2.7%. Included was an increase in overtime salaries due to average winter severity.
- Overall, contractual services decrease by 12.3% including an increase of \$312,200 for architectural and engineering costs, a decrease of \$196,100 for contractual services related to CR A, and an increase of \$7,908 for professional services.
- Fixed charges increase by 10.1% due to an increase in depreciation due to the building expansion and increase square footage for equipment storage.
- Future operations designations increase by \$178,913 for approximately a 2.7% increase in machine revenue from general and winter maintenance increases.
- Overall, contractual services for County Highway System increase \$361,835 based on the 2020 construction schedule.
- Contributions to the bridge & culvert aid program increase by \$71,000 for requested projects in 2020.
- Future operations designations for 2020 includes the new \$25 Registration Fee imposed on Portage County vehicles beginning April 2019.

#### Solid Waste

- Personnel services decrease overall by 10.42% due to employee health insurance elections.
- Contractual services decrease overall by 1.77% primarily due to a decrease of roof replacement repairs of \$75,000 for the Material Recovery Facility and a decrease in tonnage anticipated in 2020 for the Swap agreement. However, included was a 1.6% Marathon County tipping fee increase and Transfer facility hauling increase of \$3.34 per ton.

## **2020 EXPENDITURE HIGHLIGHTS**

### **Health and Human Services**

#### Veterans Services

- Contractual services decrease 12.2% due to a decrease of phone usage and the County's contracted information technology services allocation.
- Grants and contributions increase overall by \$10,000 or 50.00% for the purpose of providing aid to veterans from additional donations.

#### Health and Human Services

- Personnel costs increase by 8.2% or \$799,152 which reflects: the addition of an employed psychiatrist (\$409,644); the addition of 1.0 FTE Child Welfare Social Worker (\$84,702); the addition of 1.0 FTE Child Welfare Assistant (\$57,736); the addition of .50 FTE IHSS Social Worker (\$44,758).
- Contractual services increase by 1.5% or \$113,584 overall. This increase primarily consists of: the increase for crisis line due to a regional grant ending mid 2020 (\$11,196); decrease for child support cooperative agreements due to an accounting change (\$84,000); decrease for psychiatry services (\$306,120); increase for inpatient services (\$190,500); increase for community based care (\$165,185); increase for CCS contractual services (\$35,000); decrease in CST wraparound funds (\$13,508); increase for juvenile correctional services (\$173,024); and an increase for out of home placement expenses (\$195,232).
- Grants, contributions, and indemnities increase 33.1% or by \$22,500 due to an increase in Children's Community Option Program expenses (\$22,500).
- Capital projects decrease by \$31,608 or 100% resulting from one-time funding in the prior year for WIC infrastructure clinic remodel.

- Transfer to other funds decrease by \$15,344 for reduction in IV-E legal services transfer to the General fund for Corporation Counsel. This corresponds with the other financing sources decrease as well.

#### Aging & Disability Resource Center

- Supplies & expenses increase by 13.3% or \$39,453 as a result of changes in the nutrition program from purchasing meals to cooking meals for an overall increase in the operating supplies necessary for the kitchen.
- Fixed charges decrease by 8.2% due to an anticipated decrease in rent.
- 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 58 residents per day in 2020, down from 60 residents for the 2019 budget.
- Personnel services decrease overall by 2.32% as a result of staffing for a census.
- Contractual services decrease by \$14,368, primarily due to the decertification of 10 nursing home beds.
- Supplies and expenses increase overall by 3.57% primarily due to increases medical supplies and pharmaceutical expenses.
- Fixed charges are expected to increase by 3.53% for estimated depreciation expenses resulting from the addition of equipment necessary for operations.

## **2020 EXPENDITURE HIGHLIGHTS**

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

#### Library

- Personnel services increase by 2.3% overall.
- Contractual services increase by 2.2% due to an increase in the County's contracted information technology.

#### University Extension

- Personnel services remain relatively flat with a 0.6% increase. This includes a proposed reclassification for a Lead Administrative Associate II position.
- Supplies and expenses decrease by 12.2% for the removal of the operating and educational materials expenses related to the Dollars During Development and Strong Bodies programs.
- Grants, contributions, indemnities increase 4.3% due to incentive payments to farmers.

#### Parks

- Contractual services decrease by 22.58% due to the removal of prior year carry forward purchase orders for snowmobile trail maintenance.
- Supplies and expenses decrease due photocopy and printing, clothing and uniforms, and other miscellaneous supplies.
- Transfers to other funds for 2020 includes a transfer to Capital Projects fund in the amount of \$56,824 for the Jordan Dam repairs and a \$50,000 transfer to prepare and pave the entrance road to the boat landing/parking lot at Galecke Park.

### **Conservation & Development**

#### Planning & Zoning

- Personnel services increase 3.74% overall. Included is a reclassification for the Assistant Planning & Zoning Director/Zoning Administrator position.

- Contractual services decrease by \$46,054 due to a reduction for Soil and Water Resource Management (SWRM) Cost Share due to a prior year carryforward.
- Supplies and expenses decrease by 6.81% resulting from CWWP supplies and the removal of POWTS software expense.
- Capital projects increase d\$18,897 due to the planned CWWP equipment purchases for 2020.
- Transfers to Other Funds for \$8,423 represents a CAD fund balance transfer to the Land Records Modernization fund for an upgrade of the navigation satellite system.

#### Business Park

- Contractual services increase 8.37% for real estate commissions for anticipated lot sales.
- Capital projects increase for 2020 for improvements to the ponds, fountains, irrigation system, and other infrastructure needs.
- Based on proposed revenues and expenses for 2020, \$693,256 is anticipated to be placed in fund balance for future operations.

### **Capital Outlay**

#### Capital Projects

- This decrease of \$18,791,672 is a result of the anticipated projects in accordance with the 2020 – 2025 Capital Improvement Plan and the removal of projects that were financed in the previous budget. This includes anticipated bond proceeds for various building projects that failed to move forward. Only new projects or anticipated existing projects are included in the 2020 budget. Any projects not completed at the end of 2019 will be adjusted after the end of the year in the 2020 budget.

## **2020 EXPENDITURE HIGHLIGHTS**

### **Debt Service**

#### Debt Service

- The decrease of \$200,105 is related to the approved debt service payment schedule for the County.

**2019 ESTIMATED FUND BALANCE**

	Special Revenue				Enterprise	Internal Service	Total
	General Fund	Funds	Debt Service	Capital Projects	Funds	Funds	
<b>Estimated Fund Balance 1/1/2019</b>	\$ 22,069,875	\$ 15,113,843	\$ 135,971	\$ 8,631,983	\$ 15,554,096	\$ 11,139,287	\$ 72,645,055
<b>Revenues</b>							
Property Tax	12,670,339	12,263,189	3,049,267	930,500	1,035,801	-	29,949,096
All Other Taxes	7,711,361	1,050,000	-	-	-	-	8,761,361
Intergovernmental Revenues	3,729,225	12,074,840	-	50,000	862,321	-	16,716,386
Licenses and Permits	212,552	265,483	-	-	5,700	-	483,735
Fines, Forfeitures and Penalties	237,027	148,000	-	-	-	-	385,027
Public Charges for Services	1,955,213	6,784,091	771,563	-	8,651,661	-	18,162,528
Intergovernmental Charges for Services	1,102,399	34,473	-	-	13,045,270	10,439,213	24,621,355
Miscellaneous Revenues	1,076,997	508,286	-	169,000	219,697	723,399	2,697,379
Note Proceeds	-	2,303,723	183,928	8,325,000	-	-	10,812,651
Transfers In	239,925	-	2,137	33,176	-	-	275,238
Revenue Subtotal	28,935,038	35,432,085	4,006,895	9,507,676	23,820,450	11,162,612	112,864,756
Fund Balance Applied	546,064	1,270,696	-	359,998	319,307	316,534	2,812,599
<b>Total Revenue</b>	<b>\$ 29,481,102</b>	<b>\$ 36,702,781</b>	<b>\$ 4,006,895</b>	<b>\$ 9,867,674</b>	<b>\$ 24,139,757</b>	<b>\$ 11,479,146</b>	<b>\$ 115,677,355</b>
<b>Expenditures Restated by Object Group</b>							
General Government	10,301,865	188,414	-	-	-	11,437,797	21,928,076
Public Safety	12,468,120	4,178,846	-	-	-	-	16,646,966
Public Works	-	9,768,786	-	-	20,389,414	-	30,158,200
Health and Human Services	224,147	20,859,472	-	-	8,239,932	-	29,323,551
Culture, Recreation, & Education	3,606,822	-	-	-	-	-	3,606,822
Conservation and Development	1,764,208	187,967	-	-	-	-	1,952,175
Capital Outlay	-	-	-	9,867,674	-	-	9,867,674
Debt Service	-	-	3,902,935	-	-	-	3,902,935
Transfers Out	47,617	197,684	-	-	2,137	27,800	275,238
Expenditures Subtotal	28,412,779	35,381,169	3,902,935	9,867,674	28,631,483	11,465,597	117,661,637
Designated for Future Use	1,068,322	1,321,612	103,960	-	837,511	13,549	3,344,954
<b>Total Expenditures</b>	<b>\$ 29,481,101</b>	<b>\$ 36,702,781</b>	<b>\$ 4,006,895</b>	<b>\$ 9,867,674</b>	<b>\$ 29,468,994</b>	<b>\$ 11,479,146</b>	<b>\$ 121,006,591</b>
<b>Estimated Fund Balance 12/31/2019</b>	<b>\$ 22,592,133</b>	<b>\$ 15,164,759</b>	<b>\$ 239,931</b>	<b>\$ 8,271,985</b>	<b>\$ 16,072,300</b>	<b>\$ 10,836,302</b>	<b>\$ 73,177,410</b>
<b>Summary of Fund Balances</b>							
	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service</b>	<b>Capital Projects</b>			
Nonspendable	3,471,188	66,780	-	-			
Restricted	261,410	2,397,497	239,931	393,779			
Committed	2,890,692	10,501,345	-	4,709,401			
Assigned	1,581,612	2,199,137	-	3,168,805			
Unassigned	14,387,231	-	-	-			
<b>Estimated Fund Balance Total</b>	<b>\$ 22,592,133</b>	<b>\$ 15,164,759</b>	<b>\$ 239,931</b>	<b>\$ 8,271,985</b>			

**2020 ESTIMATED FUND BALANCE**

	Special Revenue		Debt Service	Capital Projects	Enterprise		Internal Service		Total
	General Fund	Funds			Funds	Funds			
<b>Estimated Fund Balance 1/1/2020</b>	\$ 22,592,133	\$ 15,164,759	\$ 239,931	\$ 8,271,985	\$ 16,072,300	\$ 10,836,302	\$	\$ 73,177,410	
<b>Revenues</b>									
Property Tax	12,957,608	12,715,429	3,541,462	1,000,000	995,559	-	-	31,210,058	
All Other Taxes	7,892,125	1,400,000	-	-	-	-	-	9,292,125	
Intergovernmental Revenues	3,671,855	12,335,869	-	90,000	691,375	-	-	16,789,099	
Licenses and Permits	212,607	252,993	-	-	5,700	-	-	471,300	
Fines, Forfeitures and Penalties	218,610	148,000	-	-	-	-	-	366,610	
Public Charges for Services	2,051,538	7,413,873	-	-	8,830,817	-	-	18,296,228	
Intergovernmental Charges for Services	1,062,729	43,336	-	-	12,692,822	10,706,667	-	24,505,554	
Miscellaneous Revenues	1,058,654	1,436,810	-	-	169,708	246,250	-	2,911,422	
Note Proceeds	-	2,348,144	-	-	-	-	-	2,348,144	
Transfers In	93,584	8,423	-	186,824	-	-	-	288,831	
Revenue Subtotal	29,219,310	38,102,877	3,541,462	1,276,824	23,385,981	10,952,917	-	106,479,371	
Fund Balance Applied	537,732	564,183	154,253	623,779	260,378	1,213,292	-	3,353,617	
<b>Total Revenue</b>	<b>\$ 29,757,042</b>	<b>\$ 38,667,060</b>	<b>\$ 3,695,715</b>	<b>\$ 1,900,603</b>	<b>\$ 23,646,359</b>	<b>\$ 12,166,209</b>	<b>\$</b>	<b>\$ 109,832,988</b>	
<b>Expenditures Restated by Object Group</b>									
General Government	10,887,209	101,327	-	-	-	12,117,383	-	23,105,919	
Public Safety	12,947,410	4,592,373	-	-	-	-	-	17,539,783	
Public Works	-	9,518,523	-	-	20,395,752	-	-	29,914,275	
Health and Human Services	235,056	21,454,119	-	-	8,348,312	-	-	30,037,487	
Culture, Recreation, & Education	3,626,962	-	-	-	-	-	-	3,626,962	
Conservation and Development	1,763,896	480,347	-	-	-	-	-	2,244,243	
Capital Outlay	-	-	-	1,900,603	-	-	-	1,900,603	
Debt Service	-	-	3,695,715	-	-	-	-	3,695,715	
Transfers Out	115,247	145,109	-	-	-	28,475	-	288,831	
Expenditures Subtotal	29,575,780	36,291,798	3,695,715	1,900,603	28,744,064	12,145,858	-	112,353,818	
Designated for Future Use	181,262	2,375,262	-	-	489,482	20,351	-	3,066,357	
<b>Total Expenditures</b>	<b>\$ 29,757,042</b>	<b>\$ 38,667,060</b>	<b>\$ 3,695,715</b>	<b>\$ 1,900,603</b>	<b>\$ 29,233,546</b>	<b>\$ 12,166,209</b>	<b>\$</b>	<b>\$ 115,420,175</b>	
<b>Estimated Fund Balance 12/31/2020</b>	<b>\$ 22,235,663</b>	<b>\$ 16,975,838</b>	<b>\$ 85,678</b>	<b>\$ 7,648,206</b>	<b>\$ 16,301,404</b>	<b>\$ 9,643,361</b>	<b>\$</b>	<b>\$ 72,890,150</b>	
<b>Summary of Fund Balances</b>									
	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Debt Service</b>	<b>Capital Projects</b>					
Nonspendable	3,471,188	66,780	-	-					
Restricted	246,541	3,709,218	85,678	-					
Committed	2,549,092	11,070,812	-	4,479,401					
Assigned	1,581,612	2,129,028	-	3,168,805					
Unassigned	14,387,230	-	-	-					
<b>Estimated Fund Balance Total</b>	<b>\$ 22,235,663</b>	<b>\$ 16,975,838</b>	<b>\$ 85,678</b>	<b>\$ 7,648,206</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 \$14,387,230 at the end of 2020. The County's General fund unassigned fund balance range based on the 2020 budget is \$10,303,197 to \$17,171,994. The estimated fund balance is in compliance with the fund balance ordinance.

Year	Total Expenditures	Unassigned Fund Balance	Percent
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	64,087,477	13,454,156	21.0%
2019 (Estimated)	67,280,502	14,387,231	21.4%
2020 (Estimated)	68,687,977	14,387,230	20.9%

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, 2019 – Estimated**

The projection for year end 2019 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, 2019 are projected at \$73.2 million, an increase of \$532,355 from December 31, 2018. Of the estimated combined fund balance, \$28.3 million is restricted, committed, or assigned, \$14.4 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 2019 is \$22.6 million, an increase of \$522,258 from 2018. The increase is primarily due department savings for staff vacancies, additional fee collections, interest on taxes, and investment interest income.

The unassigned portion of the General fund balance is estimated at \$14.4 million, an increase of \$933,075 from 2018.

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

The estimated fund balance for year end 2019 is \$15.2 million, an increase of \$50,916, primarily due to the addition of a vehicle registration fee for highway construction projects, jail assessment fee income, equipment and vehicle replacement funds for the EMS program, and a CDBG loan satisfaction towards the revolving loan fund.

## **SUMMARY OF FUND BALANCE PROJECTIONS**

### **Capital Projects Fund Balance**

The projection for year end 2019 is \$8.3 million, a decrease of \$359,998 from 2018. The majority of the decrease is related to the completion of the Simulcast radio system enhancement, anticipated completion of the highway renovation and remodel projects, new government facility and courthouse remodel project, completion of the lodge at Standing Rocks park, and continued implementation of the camera system expansion project. 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 2019 is \$239,931 an increase of \$103,960 from 2018. The increase is a result of a premium on the debt issued in 2018 for the Highway building remodel and renovation project.

### **Enterprise Fund Balance (Net Assets)**

The net position for these funds is estimated at \$16.1 million at the end of 2019, an increase of \$518,204 from 2018. This represents increases for both Highway, Health Care Center, and Solid Waste.

### **Internal Service Fund Balance (Net Assets)**

The estimated net position at the end of 2018 is \$10.8 million, a decrease of \$302,985 from 2018. The estimated decrease is primarily due to anticipated medical claims expense in the health insurance fund and workers compensation medical and lost wages expenses.

### **December 31, 2020 – Estimated**

The projection for year end 2020 is based on the 2020 budgeted revenues, expenditures, estimates on completion of capital projects, and transfers for various fund types. Total combined estimates of fund balances at December 31, 2020 are projected at \$72.9 million, a decrease of \$279,260 from December 31, 2019 estimated fund balance. Of the estimated combined fund balance, \$29.0 million is restricted, committed, or assigned, \$14.4 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 \$22.2 million, a decrease of \$356,470 from the 2019 estimate. This includes planned use in the 2020 budget primarily for vehicle and equipment replacement, elections, veterans services, miscellaneous benefits, insurances, dam repairs, and boat launch projects.

### **Special Revenue Fund Balance**

The estimated fund balance for 2020 is projected at \$17.0 million, an increase of \$1.8 million from the 2019 estimate, primarily due to estimated land sales in the business park and vehicle registration fee collections for highway projects.

### **Capital Projects Fund Balance**

The estimated fund balance as of December 31, 2020 is \$7.6 million, a decrease of \$623,779 for completion of existing capital projects.

### **Debt Service Fund Balance**

The end of year projected fund balance for 2020 is \$85,678, a decrease of \$154,253 from the estimated fund balance at the end of 2019. This is a planned decrease from previous premiums used to offset future debt service payments.

### **Enterprise Fund Balance (Net Assets)**

The net position projected is \$16.3 million, an increase of \$237,104 from the 2019 estimates, resulting primarily from a planned contingency amount for unanticipated operating expenses at the Health Care Center.

### **Internal Service Fund Balance (Net Assets)**

The 2019 net position is estimated at \$9.6 million, a decrease of \$1.2 million from the 2019 estimate, primarily due to planned use of for health insurance and workers' compensation expenses.

**2020 GOVERNMENT AND PROPRIETARY FUNDS - WITH YTD ACTUAL ACTIVITY**

	2018 Actual	2019 Modified Budget	2019 YTD Actual	2019 Projected Budget	2020 Budget	Change from 2019 Modified Amount Change	Percent Change
<b>Revenues</b>							
Property Tax	28,717,663	29,949,096	22,461,822	29,949,096	31,161,525	1,212,429	4.05%
All Other Taxes	7,490,603	7,602,578	5,913,490	8,761,361	9,292,125	1,689,547	22.22%
Intergovernmental Revenues	16,620,916	16,366,507	5,078,171	16,716,386	16,789,099	422,592	2.58%
Licenses and Permits	451,562	471,994	437,948	483,735	471,300	(694)	-0.15%
Fines, Forfeitures, and Penalties	362,641	365,041	253,369	385,027	366,610	1,569	0.43%
Public Charges for Services	16,829,469	18,647,948	10,781,706	18,162,528	18,296,228	(351,720)	-1.89%
Intergovernmental Revenues	24,311,846	23,661,478	14,758,104	24,621,355	24,505,554	844,076	3.57%
Miscellaneous Revenues	2,718,441	2,758,376	2,626,844	2,697,379	2,911,422	153,046	5.55%
Note Proceeds	2,657,391	16,411,260	11,073,928	10,812,651	2,348,144	(14,063,116)	N/A
Other Financing Sources	1,598,153	6,532,807	20,519	3,087,836	3,642,448	(2,890,359)	-44.24%
<b>Total Revenue</b>	<b>\$101,758,685</b>	<b>\$122,767,085</b>	<b>\$73,405,901</b>	<b>\$115,677,354</b>	<b>109,784,455</b>	<b>(\$12,982,630)</b>	<b>-10.58%</b>
<b>Expenditures by Classification</b>							
General Government	19,877,340	21,266,260	17,796,282	21,928,076	23,105,919	1,839,659	8.65%
Public Safety	16,222,196	17,299,648	13,351,022	16,646,966	17,539,783	240,135	1.39%
Public Works	23,986,914	23,422,358	17,253,703	24,828,963	24,327,088	904,730	3.86%
Health and Human Services	27,421,140	28,996,417	20,788,303	29,323,551	30,037,487	1,041,070	3.59%
Culture, Recreation, & Education	3,324,599	3,730,905	2,579,309	3,606,822	3,626,962	(103,943)	-2.79%
Conservation and Development	1,882,251	2,271,902	1,429,274	1,952,175	2,244,243	(27,659)	-1.22%
Capital Outlay	3,462,883	20,603,133	9,354,476	9,867,674	1,852,070	(18,751,063)	-91.01%
Debt Service	3,637,267	3,895,820	3,902,933	3,902,935	3,695,715	(200,105)	-5.14%
Other Financing Uses	1,590,457	1,280,642	20,519	2,705,067	3,355,188	2,074,546	161.99%
<b>Total Expenditures</b>	<b>101,405,047</b>	<b>122,767,085</b>	<b>86,475,821</b>	<b>114,762,229</b>	<b>109,784,455</b>	<b>(\$12,982,630)</b>	<b>-10.58%</b>