

2021 BUDGET ASSUMPTIONS

The following general assumptions are used in developing the County's 2021 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 assumes increases to provide County services are based on moderate inflation for 2021 and the short-term future.
- Utility costs remain relatively flat for the 2021 budget. Fuel projections were decreased slightly for diesel costs due to recent trends.
- Revenues from the State budget are expected to remain flat for most grant programs. Many of the COVID-19 grants and funding received by the County ends in 2020 and funds are not planned in 2021 unless known at the time of the budget.
- Investment income is estimated to decrease approximately \$138,940 reflecting interest rate reductions at the outset of the COVID-19 public health emergency.
- Personnel costs reflect a 1% annual adjustment increase to the County's wage and classification plan and all other County benefits remain flat.
- Understanding COVID-19 will carry into the next fiscal year with funding unknown at this time, the Health & Human Services budget reflects the use of fund balance from 2020 savings in the amount of \$300,000 to continue to respond and mitigate the impacts of COVID-19.
- The Health Care Center budget reflects an operating loss and requires the use of additional tax levy in the amount of \$1,400,000 plus the use of unrestricted net assets in the amount of \$168,305. The County can 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 long-term solution is currently being explored.
- Sales tax collections are estimated to decrease by \$20,626 or 0.3% over the 2020 budget for collections. This decrease is resulting from the impact of the COVID-19 public health emergency on the recent economy and the uncertainty of the state of the economy in the future months.
- The budget includes a decrease of \$398,350 of tax levy to support capital projects which is offset with excess unassigned fund balance in the amount of \$857,566 which is in excess of the 25% threshold set by County policy and can be utilized for capital projects.

2021 BUDGET ASSUMPTIONS

- Debt service tax levy increases by \$406,360 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 1.124% net new construction increase plus 0.001% for TID subtraction over the previous year less an adjustment for personal property tax aid in the amount of \$136,215, for a net increase of \$312,989. The County is currently at the levy limit and remains at the limit. The overall levy increase is \$1,575,068 for all levy categories.

2021 TAX LEVY SUMMARY

The Portage County Tax Levy of \$32,736,593 is levied at a rate of \$5.23 (Up from \$5.18) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$24,607,651	\$3.93
HCC Referendum Levy	1,400,000	0.22
Debt Service Levy	3,947,822	0.63
Countywide EMS Levy	2,501,120	0.40
Bridge & Culvert Aid Levy	280,000	0.05
TOTAL LEVY	\$32,736,593	\$5.23

The general County Tax Levy of \$24,607,651 is levied at a rate of \$3.93 (down from \$4.03) per \$1,000 of equalized value on all eligible property in the County.

The Health Care Center Referendum Levy for health care center operations of \$1,400,000 is levied at a rate of \$0.22 (up from \$0.15) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$3,947,822 is levied at a rate of \$0.63 (up from \$0.59) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$2,501,120 is levied at a rate of \$0.40 (same as the previous year at \$0.40) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$280,000 is levied at a rate of \$0.05 (up from \$0.01) per \$1,000 of equalized value of all eligible property in the County.

The tax levy for the 2021 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 \$163,300 according to the U.S. Census Bureau, 2014-2018 American Community Survey 5-Year Estimates.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.23 per \$1,000 of equalized value:

$$\$163,300 \times \$5.23 / \$1,000 = \$854.06$$

This means that an owner of a \$163,300 property should expect to pay \$854.06 for County services for taxes levied in 2020 for the 2021 budget.

2021 COUNTY WIDE BUDGET SUMMARY

	2019 Actual	2020 Modified Budget	2020 Projected Budget	2021 Budget	Change from 2020 Modified Budget	
					Amount Change	Percent Change
Revenue by Classification						
Taxes	38,674,771	40,453,650	40,475,150	42,153,122	1,699,472	4.20%
Intergovernmental Revenue	17,712,128	17,878,951	20,798,574	17,767,714	(111,237)	-0.62%
Licenses and Permits	481,308	471,300	479,530	492,429	21,129	4.48%
Fines, Forfeits and Penalties	362,612	366,610	269,360	329,110	(37,500)	-10.23%
Public Charges for Service	16,854,850	18,296,228	16,576,351	16,963,306	(1,332,922)	-7.29%
Intergovernmental Charges for Service	24,192,888	24,505,554	24,006,743	25,944,276	1,438,722	5.87%
Miscellaneous Revenue	3,404,652	2,939,922	3,165,281	2,935,798	(4,124)	-0.14%
Note Proceeds	11,073,928	2,348,144	4,684,600	-	(2,348,144)	-100.00%
Other Financing Sources	179,317	8,343,503	2,230,000	7,953,454	(390,049)	-4.67%
Total Revenue	\$ 112,936,454	\$ 115,603,862	\$ 112,685,589	\$ 114,539,209	\$ (1,064,653)	-0.92%
Expenditures by Classification						
General Government	20,444,837	23,093,210	21,833,480	22,802,645	(290,565)	-1.26%
Public Safety	15,741,601	17,005,022	16,473,494	17,168,509	163,487	0.96%
Public Works	23,486,676	24,321,813	23,295,805	26,656,652	2,334,839	9.60%
Health and Human Services	28,041,697	31,061,294	28,930,348	30,460,500	(600,794)	-1.93%
Culture, Recreation, & Education	3,352,411	3,536,962	3,464,910	3,606,658	69,696	1.97%
Conservation and Development	1,698,387	2,213,467	1,911,203	2,345,437	131,970	5.96%
Capital Outlay	8,673,922	7,291,191	4,856,953	4,116,009	(3,175,182)	-43.55%
Debt Service	3,914,433	3,725,715	3,725,715	4,091,825	366,110	9.83%
Other Financing Uses	178,070	3,355,188	7,781,615	3,290,974	(64,214)	-1.91%
Total Expenditures	\$ 105,532,034	\$ 115,603,862	\$ 112,273,523	\$ 114,539,209	\$ (1,064,653)	-0.92%

2021 BUDGET SUMMARY BY FUND

	1/1/2021 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2021 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
GENERAL FUND	24,736,608	13,693,302	16,150,190	69,865	29,913,357	42,357	30,112,381	30,154,738	(241,381)	24,495,227
SPECIAL REVENUE FUNDS										
Highway	6,739,009	4,594,933	4,201,273	-	8,796,206	-	10,620,104	10,620,104	(1,823,898)	4,915,111
Health & Human Services	3,553,461	5,361,226	14,013,790	-	19,375,016	40,904	19,690,016	19,730,920	(355,904)	3,197,557
Aging & Disability Resource Center	601,475	585,073	2,336,480	-	2,921,553	-	2,921,664	2,921,664	(111)	601,364
Land Records Modernization	78,177	-	143,160	-	143,160	-	144,722	144,722	(1,562)	76,615
Jail Assessment	560,696	-	68,000	-	68,000	-	100,000	100,000	(32,000)	528,696
EMS/Ambulance Services	743,767	2,501,120	1,577,000	-	4,078,120	5,911	4,390,292	4,396,203	(318,083)	425,684
Business Park	7,544,941	-	1,172,259	-	1,172,259	-	397,100	397,100	775,159	8,320,100
Community Development Block Grant	-	-	-	-	-	-	-	-	-	-
REDRLF	46,481	-	150	-	150	-	-	-	150	46,631
Total Special Revenue Funds	19,868,007	13,042,352	23,512,112	-	36,554,464	46,815	38,263,898	38,310,713	(1,756,249)	18,111,758
DEBT SERVICE	115,451	3,947,822	-	28,552	3,976,374	-	4,091,825	4,091,825	(115,451)	-
CAPITAL PROJECTS	9,233,144	553,117	315,000	42,357	910,474	-	2,909,009	2,909,009	(1,998,535)	7,234,609
ENTERPRISE FUNDS										
Highway	9,160,929	-	13,787,882	5,911	13,793,793	28,552	13,879,111	13,907,663	(113,870)	9,047,059 (A)
Health Care Center	5,027,687	1,500,000	6,490,456	-	7,990,456	-	8,158,761	8,158,761	(168,305)	4,859,382 (A)
Solid Waste	3,223,061	-	2,225,014	-	2,225,014	-	2,157,437	2,157,437	67,577	3,290,638 (A)
Total Enterprise Funds	17,411,677	1,500,000	22,503,352	5,911	24,009,263	28,552	24,195,309	24,223,861	(214,598)	17,197,079
INTERNAL SERVICE FUNDS										
Technology Services	1,007,603	-	2,503,735	-	2,503,735	-	2,496,669	2,496,669	7,066	1,014,669
Health Insurance	9,783,508	-	8,363,692	-	8,363,692	28,961	8,590,631	8,619,592	(255,900)	9,527,608
Risk Management/Workers' Compensation	1,402,557	-	531,081	-	531,081	-	588,513	588,513	(57,432)	1,345,125
Total Internal Service Funds	12,193,668	-	11,398,508	-	11,398,508	28,961	11,675,813	11,704,774	(306,266)	11,887,402
TOTALS	83,558,555	32,736,593	73,879,162	146,685	106,762,440	146,685	111,248,235	111,394,920	(4,632,480)	78,926,075
FUND BALANCE APPLIED/(USED)					7,776,769			3,144,289		
TOTAL COUNTY BUDGET					114,539,209			114,539,209		

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

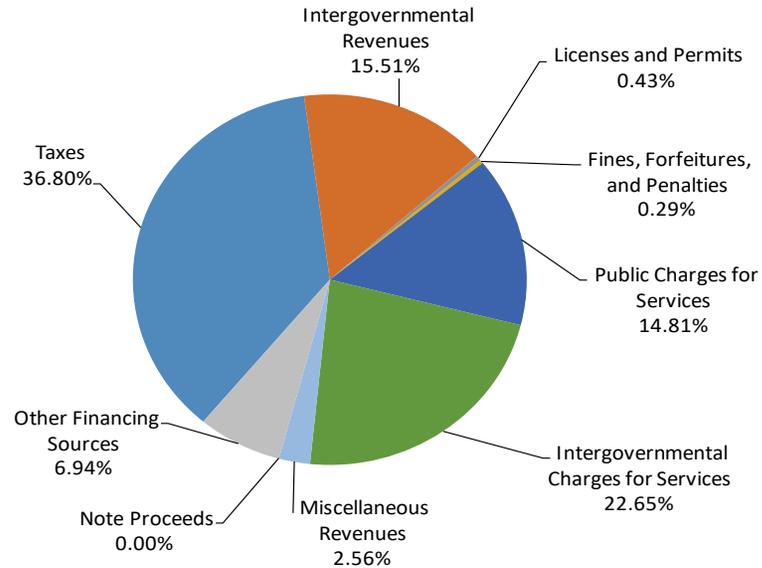
2021 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2021 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2021 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
GENERAL GOVERNMENT										
County Clerk	218,503	720,396	44,223	-	764,619	-	785,094	785,094	(20,475)	198,028
Clerk of Courts & Courts	-	935,600	911,405	-	1,847,005	-	1,847,005	1,847,005	-	-
Family Court Commissioner	-	81,299	51,984	-	133,283	-	133,283	133,283	-	-
Medical Examiner	-	165,953	25,000	-	190,953	-	190,953	190,953	-	-
District Attorney	19,929	506,921	160,773	-	667,694	-	670,694	670,694	(3,000)	16,929
Register of Deeds	38,400	29,972	512,500	-	542,472	-	555,872	555,872	(13,400)	25,000
Surveyor	-	34,360	250	-	34,610	-	34,610	34,610	-	-
Land Records Modernization	78,177	-	143,160	-	143,160	-	144,722	144,722	(1,562)	76,615
Treasurer	-	69,506	240,375	-	309,881	-	309,881	309,881	-	-
County Executive	-	228,257	-	-	228,257	-	228,257	228,257	-	-
Corporation Counsel	15,000	649,535	72,545	40,904	762,984	-	762,984	762,984	-	15,000
Human Resources	-	437,622	75	28,961	466,658	-	466,658	466,658	-	-
Health Insurance	9,783,508	-	8,363,692	-	8,363,692	28,961	8,590,631	8,619,592	(255,900)	9,527,608
Finance	-	1,501,226	150	-	1,501,376	-	1,501,376	1,501,376	-	-
Risk Mgmt/Workers' Comp	1,402,557	-	531,081	-	531,081	-	588,513	588,513	(57,432)	1,345,125
Purchasing	-	228,463	500	-	228,963	-	228,963	228,963	-	-
Facilities	37,739	2,208,773	372,356	-	2,581,129	-	2,576,129	2,576,129	5,000	42,739
Technology Services	1,007,603	-	2,503,735	-	2,503,735	-	2,496,669	2,496,669	7,066	1,014,669
Non-Departmental	22,897,808	(9,773,512)	10,841,092	-	1,067,580	-	1,176,681	1,176,681	(109,101)	22,788,707
Total General Government	35,499,224	(1,975,629)	24,774,896	69,865	22,869,132	28,961	23,288,975	23,317,936	(448,804)	35,050,420
PUBLIC SAFETY										
EMS/Ambulance Services	743,767	2,501,120	1,577,000	-	4,078,120	5,911	4,390,292	4,396,203	(318,083)	425,684
Justice Programs	-	383,415	130,000	-	513,415	-	513,415	513,415	-	-
Sheriff	888,086	10,998,622	1,169,944	-	12,168,566	-	12,259,941	12,259,941	(91,375)	796,711
Jail Assessment	560,696	-	68,000	-	68,000	-	100,000	100,000	(32,000)	528,696
Total Public Safety	2,192,549	13,883,157	2,944,944	-	16,828,101	5,911	17,263,648	17,269,559	(441,458)	1,751,091
PUBLIC WORKS										
Highway-Special Revenue	6,739,009	4,594,933	4,201,273	-	8,796,206	-	10,620,104	10,620,104	(1,823,898)	4,915,111
Highway-Enterprise	9,160,929	-	13,787,882	5,911	13,793,793	28,552	13,879,111	13,907,663	(113,870)	9,047,059
Solid Waste	3,223,061	-	2,225,014	-	2,225,014	-	2,157,437	2,157,437	67,577	3,290,638
Total Public Works	19,122,999	4,594,933	20,214,169	5,911	24,815,013	28,552	26,656,652	26,685,204	(1,870,191)	17,252,808

2021 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2021 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2021 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
HEALTH & HUMAN SERVICES										
Veterans Service	72,706	180,590	15,000		195,590	-	208,090	208,090	(12,500)	60,206
Health & Human Services	3,553,461	5,361,226	14,013,790	-	19,375,016	40,904	19,690,016	19,730,920	(355,904)	3,197,557
Aging & Disability Resource Center	601,475	585,073	2,336,480	-	2,921,553	-	2,921,664	2,921,664	(111)	601,364
Health Care Center	5,027,687	1,500,000	6,490,456	-	7,990,456	-	8,158,761	8,158,761	(168,305)	4,859,382
Total Health & Human Services	9,255,329	7,626,889	22,855,726	-	30,482,615	40,904	30,978,531	31,019,435	(536,820)	8,718,509
CULTURE, RECREATION, & EDUCATION										
Library	41,977	1,780,225	49,140	-	1,829,365	-	1,829,365	1,829,365	-	41,977
University Extension		291,064	64,526	-	355,590	-	355,590	355,590	-	-
Parks	348,412	962,756	564,397	-	1,527,153	42,357	1,508,203	1,550,560	(23,407)	325,005
Total Culture, Recreation, & Education	390,389	3,034,045	678,063	-	3,712,108	42,357	3,693,158	3,735,515	(23,407)	366,982
CONSERVATION & DEVELOPMENT										
Planning & Zoning	158,048	1,072,259	923,955	-	1,996,214	-	1,969,337	1,969,337	26,877	184,925
Community Development Block Grant	-	-	-	-	-	-	-	-	-	-
REDRLF	46,481	-	150	-	150	-	-	-	150	46,631
Business Park	7,544,941	-	1,172,259	-	1,172,259	-	397,100	397,100	775,159	8,320,100
Total Conservation & Development	7,749,470	1,072,259	2,096,364	-	3,168,623	-	2,366,437	2,366,437	802,186	8,551,656
DEBT SERVICE	115,451	3,947,822	-	28,552	3,976,374	-	4,091,825	4,091,825	(115,451)	-
CAPITAL PROJECTS	9,233,144	553,117	315,000	42,357	910,474	-	2,909,009	2,909,009	(1,998,535)	7,234,609
TOTALS	83,558,555	32,736,593	73,879,162	146,685	106,762,440	146,685	111,248,235	111,394,920	(4,632,480)	78,926,075
FUND BALANCE APPLIED/(USED)					<u>7,776,769</u>			<u>3,144,289</u>		
TOTAL COUNTY BUDGET					<u>114,539,209</u>			<u>114,539,209</u>		

2021 REVENUE HIGHLIGHTS



Change from 2020 Modified Budget

	2020 Modified Budget	2021 Proposed Budget	Amount Change	Percent Change
Taxes	40,453,650	42,153,122	1,699,472	4.20%
Intergovernmental Revenues	17,878,951	17,767,714	(111,237)	-0.62%
Licenses and Permits	471,300	492,429	21,129	4.48%
Fines, Forfeitures, and Penalties	366,610	329,110	(37,500)	-10.23%
Public Charges for Services	18,296,228	16,963,306	(1,332,922)	-7.29%
Intergovernmental Charges for Services	24,505,554	25,944,276	1,438,722	5.87%
Miscellaneous Revenues	2,939,922	2,935,798	(4,124)	-0.14%
Note Proceeds	2,348,144	-	(2,348,144)	-100.00%
Other Financing Sources	8,343,503	7,953,454	(390,049)	-4.67%
Total Revenues	115,603,862	114,539,209	(1,064,653)	-0.92%

2021 REVENUE HIGHLIGHTS

Taxes

General Government

Treasurer

- Interest on taxes increase by \$40,000, or 8.9%, for anticipated collections on delinquent taxes.

Register of Deeds

- Real estate transfer fees increase \$5,000, or 2.7%, based on the current trends in the real estate market.

Non-Departmental

- Sales tax collections decrease by \$20,626 or 0.3% over the previous budget based on a projected decrease in anticipated sales tax distributions due to the impact of COVID-19 on the economy.
- Property tax revenue increases \$735,694, or 5.7%, in the 2021 budget.

Public Safety

EMS/Ambulance Services

- Property tax revenue increases \$121,278, or 5.1%, to fund increases to ambulance provider contracts and a trending decrease in ambulance fee income.

Public Works

Highway

- Property tax revenue increases by 5.3%, or \$230,000 for highway bridge aid for a project in the Town of Carson.
- Vehicle registration fees increase by \$100,000, or 7.1%, based on projections for fees.

Health and Human Services

Health and Human Services

- Property tax revenue increases by \$29,635, or 0.6%, for increased demand on child welfare and mental health services.

Aging and Disability Resource Center

- Property tax revenue decreases by \$53,990, or 8.4% as a result of the impact from COVID-19 on aging programs. The department has reduced programming and temporarily closed some programs.

Health Care Center

- Property tax revenue increases by \$504,441 for 2021. This includes utilizing \$1.4 million of the possible \$1.4 million available per year under the authorized referendum.

Debt Service

Debt Service

- Property tax revenue increases \$406,360 or 11.5% in 2021.

Capital Outlay

Capital Projects

- Property tax revenue decreases \$398,350 or 41.9% in 2021 as projects will be funded utilizing fund balance from prior year unassigned fund balance exceeding the 25% threshold as established in County policy.

2021 REVENUE HIGHLIGHTS

Intergovernmental Revenues

General Government

Land Records Modernization

- An anticipated decrease of \$55,232 or 50.0% for carryover grant revenue from an unfinished project from 2019 in 2020.

Clerk of Courts

- An increase of \$13,009 for an anticipated increase in guardian ad litem aid for 2021.
- An anticipated increase of \$14,462, or 447.2% for IV-E reimbursement for costs relating to legal representation of CHIPS cases involving guardians or court appointed attorneys. This was a new grant source in 2020.

Family Court Commissioner

- An increase of \$1,873 resulting from an anticipated increase in child support related reimbursements under a cooperative agreement with Health & Human Services.

District Attorney

- For 2021, the budget includes a decrease of \$21,025, or 16.6% for an anticipated decrease in TAD grant funding based on allowable grant expenditures.

Treasurer

- An increase of \$6,372, or 10.0%, resulting from a projected increase in payments in lieu of taxes.

Corporation Counsel

- A decrease of \$6,163, or 8.1%, based on projections for reimbursements for IV-E reimbursements for CHIPS and TPR cases and child support related reimbursements under a cooperative agreement with Health & Human Services.

Non-Departmental

- Overall, estimated decrease is \$16,726 for 2021 resulting from a decrease in personal property aid by \$36,757 as a result of the elimination of personal property taxes for certain classifications of personal property and a corresponding increase for estimated utility aid in the amount of \$20,113. These items are based on estimations provided by the Wisconsin Department of Revenue.

Public Safety

Sheriff

- An increase of \$8,957 primarily due to an increase of \$10,000 for DOT traffic safety and equipment grants for traffic safety mobilization grant participation.

Public Works

Highway

- General transportation aids are expected to increase \$65,503, or 2.7%, based on the approved state budget.
- Local Road Improvement Program (LRIP) is expected to decrease in the amount of \$4,370 or 1.8%.

Solid Waste

- A decrease of \$21,000, or 9.6%, is anticipated for the Recycling Unit grant in 2021.

2021 REVENUE HIGHLIGHTS

Health and Human Services

Health and Human Services

- An overall decrease of \$159,310, or 2.0%, resulting primarily from a reduction in grant sources for public health's efforts to respond to and mitigate the COVID-19 public health emergency as these grants are expected to be reduced by \$525,745 in 2021. Offsetting this decrease includes additional grant revenue sources in the amount of \$20,814 for additional children and family aids funding from the Wisconsin Department of Children & Families; an increase in juvenile justice funding for the YES program in the amount of \$250,000; and an increase in Youth Aids funds for delinquent and status offenders in the amount of \$114,022.

Aging and Disability Resource Center

- Intergovernmental revenues decrease by \$176,430, or 8.4%, as a result of increases to grant funds in 2020 to help the agency respond to the COVID-19 public health emergency. These temporary increases in funding are not anticipated to continue in 2021.

Health Care Center

- An anticipated decrease in supplemental funding in the amount of \$12,200 based on a formula projection.

Conservation and Development

Planning & Zoning

- An increase of 84.9% or \$253,102 anticipated primarily due to increased grants for 2021, including two targeted run-off management grants and a healthy lakes grant.

Licenses and Permits

Health and Human Services

Health and Human Services

- An increase of \$21,914, or 8.7% based on prior year collections and estimated fee increase.

Conservation and Development

Planning & Zoning

- A decrease of \$1,485 is expected in zoning permit fees based on current collections.

Fines, Forfeitures, and Penalties

General Government

Clerk of Courts

- County ordinance fines for 2021 are expected to decrease \$30,000 or 27.3% primarily as a result of the COVID-19 public health emergency.
- County share of fines is expected to decrease by \$7,500 in 2021 for expected decreased collections as a result of COVID-19.

Public Charges for Services

General Government

Clerk of Courts

- Revenues are expected to decrease \$47,950, or 12.1% due to the collection trends from the COVID-19 public health emergency.

District Attorney

- Revenues are expected to decrease \$7,000 or 11.3% for deferred prosecution fees based on a more accurate annual projection for fees collected.

2021 REVENUE HIGHLIGHTS

Public Safety

EMS/Ambulance Services

- Fees for ambulance services are estimated to decrease by \$38,000 or 2.4% based on current reimbursement trends.

Justice Programs

- A reduction of \$8,000, or 61.5%, is projected as a result of the termination of the kiosk lease.

Public Works

Solid Waste

- A decrease in the amount of \$29,315, or 1.6% is anticipated in the 2020 budget for disposal fees.
- An increase in the amount of \$80,000 is anticipated for recycling fees. This is a new fee for 2021.

Health and Human Services

Health and Human Services

- A decrease in the amount of \$238,928 is primarily due to the temporary discontinuation of the Healthy Smiles program in 2021 as a result of COVID-19 and the termination of the school health nursing contract with the Stevens Point Area School District beginning with the 2020-2021 school year with offsetting increases to Comprehensive Community Services reimbursement.

Aging & Disability Resource Center

- An estimated decrease in fees in the amount of \$35,000, or 28.0%, from the Adult Day Center resulting from temporary closure of the program due to the COVID-19 public health emergency.

Health Care Center

- Resident room and board revenues are expected to decrease \$974,797 based on third party payor information and current year collection estimates. This decrease is a result of decreased census due to existing trends and the COVID-19 public health emergency.

Culture, Recreation, & Education

Parks

- Charges for services are expected to increase \$16,783, or 4.1%, for various park fees across all park services.

Conservation and Development

Planning & Zoning

- A decrease of \$50,000 is expected from windbreak sales for the Central WI Windshed Partnership in 2021.

Intergovernmental Charges for Services

General Government

Health Insurance

- Health insurance premium contributions are expected to increase 1.7% or \$131,983 over the previous year.

Risk Management/Workers' Compensation

- A decrease of \$45,118 or 8.1% in contributions from other County departments is anticipated based on projected payroll expenses for 2021. This is a result of a decrease in rate for the municipal operations workers compensation category due to prior claims experience.

2021 REVENUE HIGHLIGHTS

Technology Services

- Information technology allocations are based on an increase of \$110,122 or 5.4% to other County departments.
- Telephone services increase 13.5% or \$23,643 for 2021 based on projected expenses for services primarily due to the expansion of cellular phones.
- Managed print allocations are anticipated to decrease for 2021 in the amount of \$43,039 due to fewer estimated copies due to teleworking in 2020.

Public Safety

Sheriff

- An increase is projected for the addition of local municipality contributions for the TIME system/BadgerNet Circuit Access.

Public Works

Highway

- An increase in the amount of \$1,044,360, or 8.2% overall billed to other local governments, with an amount of \$930,071 primarily due to an increase in construction projects billed to the Special Revenue Fund.

Health and Human Services

Aging and Disability Resource Center

- A reduction of \$16,492 due to the elimination of the Hi-Rise meal site in 2021.

Capital Outlay

Capital Projects

- Anticipated share of the public safety software in the amount of \$225,000 based on a estimates for the overall project costs.

Miscellaneous Revenue

General Government

Clerk of Courts

- A decrease of \$15,280 is anticipated for interest on judgements.

Treasurer

- A decrease of \$205,875 for investment interest income resulting from the fluctuating markets due to the COVID-19 public health emergency.

Health Insurance

- An increase of \$260,000 is anticipated in the health insurance fund, primarily for stop loss reimbursements.

Risk Management/Workers' Compensation

- An increase of \$8,000 is anticipated for additional investment interest on workers compensation funds.

Public Safety

Sheriff

- An increase of \$19,000 in anticipated sales of law enforcement vehicles for 2021.

Health and Human Services

Health and Human Services

- Anticipated local donations for health programs is expected to decrease \$6,190.
- Anticipated collections of incentive funds related to fraud investigations for child care, foodshare, and medical assistance is expected to increase \$10,000 based on prior year collections.

2021 REVENUE HIGHLIGHTS

Aging & Disability Resource Center

- An overall decrease of \$17,565 or 8.0% is the result of an expected decrease in donations for nutrition programs in 2021 for programming changes as a result of the COVID-19 public health emergency.

Conservation and Development

Planning & Zoning

- A decrease of \$19,000 for the sale of equipment for the Central WI Windshed Partnership program in the previous year not expected for the upcoming budget year.

Capital Projects

Capital Projects

- A decrease of \$28,000 for the completion of the Standing Rocks lodge project from a donation by the Dallas & Edith Pankowski family.

Other Financing Sources

General Government

Land Records

- A decrease of \$35,373 for prior year transfer to replace a GPS navigational system and to fund the aerial photography program in Capital Projects fund.

County Clerk

- A decrease of \$45,811 from the prior year due to fewer elections in the upcoming year.

District Attorney

- The use of fund balance increases by \$3,000 for 2021 as the expectation for expert witness fees is anticipated for the courts due to the backlog of trials.

Register of Deeds

- The use of fund balance increases by \$8,800 for 2021 for the purchase of a comparable sales software program, office chairs, and a printer.

Corporation Counsel

- A decrease of \$24,205 due to a reduction in the transfer from Health & Human Services 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 expected decrease of \$957,392 for use on anticipated health insurance claim expenses.

Risk Management/Workers' Compensation

- An increase in the use of fund balance in the amount of \$57,432 to meet estimated expenses for the year and to purchase an attenuator in the amount of \$30,000 for the highway department in an effort to improve workplace safety on the roadway.

Facilities Management

- A reduction of \$37,500 due to prior year equipment replacement needs.

2021 REVENUE HIGHLIGHTS

Non-Departmental

- An increase of \$31,350 for estimated sick leave conversion payouts.

Public Safety

Sheriff

- A decrease of \$3,000 of fund balance applied for the purchase of vehicles.

EMS/Ambulance

- An increase in the use of fund balance in the amount of \$351,000 for the purchase of two ambulance vehicles and medical equipment.

Public Works

Highway

- Prior year debt proceeds in the amount of \$2,348,144 are eliminated in the 2021 budget for highway projects resulting in a decrease of the same amount.
- An increase of \$30,000 in fund balance necessary to complete the requests for bridge & culvert aid projects.
- An increase of \$3,188,592 in fund balance is necessary to complete highway projects in 2021 compared to the 2020 including \$2,626,912 from vehicle registration fees.

Solid Waste

- A decrease in the amount of \$85,959 of the anticipated fund balance required for the operating loss in recycling over the prior year.

Health and Human Services

Health and Human Services

- A decrease of \$5,000 for prior year planned uses of dental funds.
- An increase of \$300,000 in anticipation of expenses due to the COVID-19 public health emergency continuing in 2021 and the lack of funding information prior to completing the upcoming budget.
- A decrease of \$24,205 reflects a reduction in IV-E legal services by the Corporation Counsel office to fund legal services.

Aging & Disability Resource Center

- An increase of \$2,000 towards the transportation program to assist with the ongoing needs for vehicles in the coordinated transportation agreement with the City of Stevens Point.
- A decrease of \$12,242 related to the elimination of the Volunteer Caregiver Coordinator position.

Veterans Services

- A decrease of \$8,500 is expected in donation funds to be utilized to support veterans in need of assistance.

Health Care Center

- The anticipated need of \$304,305 necessary to balance the operating budget results in an increase of \$296,305 over the prior year. This includes estimated funds budgeted as a contingency for building repairs and unexpected operational expenses.

Culture, Recreation, & Education

Parks

- A decrease of \$56,167 for repairs to the Jordan Dam.

2021 REVENUE HIGHLIGHTS

Conservation & Development

Planning & Zoning

- An increase of \$34,423 for the Central WI Windshed Partnership Program.

Debt Service

Debt Service

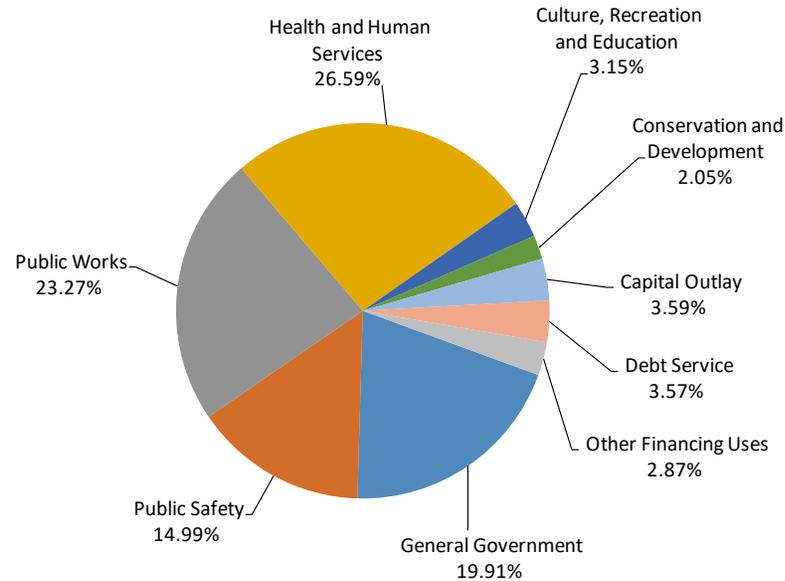
- A decrease of \$10,250 reflecting the use of available funds in the Debt Service fund.

Capital Projects

Capital Projects

- The other financing sources decreases by 42.6% or \$1,484,569 based on preliminary estimates of project completion in the current year and projects continuing in the new fiscal year. This will be amended in the new year after the close of the current fiscal year for actual results.

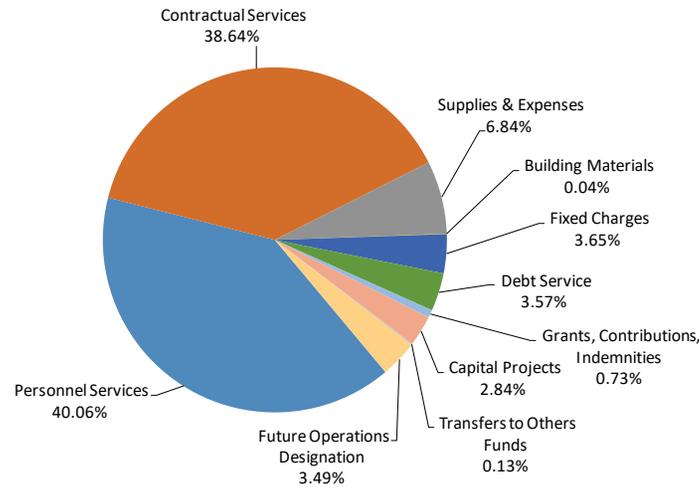
2021 EXPENDITURES BY CLASSIFICATION



EXPENDITURES BY CLASSIFICATION - ALL FUNDS

	Change from 2020 Modified Budget			
	2020 Modified Budget	2021 Proposed Budget	Amount Change	Percent Change
General Government	23,093,210	22,802,645	(290,565)	-1.26%
Public Safety	17,005,022	17,168,509	163,487	0.96%
Public Works	24,321,813	26,656,652	2,334,839	9.60%
Health and Human Services	31,061,294	30,460,500	(600,794)	-1.93%
Culture, Recreation and Education	3,536,962	3,606,658	69,696	1.97%
Conservation and Development	2,213,467	2,345,437	131,970	5.96%
Capital Outlay	7,291,191	4,116,009	(3,175,182)	-43.55%
Debt Service	3,725,715	4,091,825	366,110	9.83%
Other Financing Uses	3,355,188	3,290,974	(64,214)	0.00%
Total Expenses	115,603,862	114,539,209	(1,064,653)	-0.92%

2021 EXPENDITURES BY TYPE



EXPENDITURES BY OBJECT GROUP - ALL FUNDS

	2020 Modified Budget	2021 Proposed Budget	Change from 2020 Modified Budget	
			Amount Change	Percent Change
Personnel Services	46,172,401	45,879,681	(292,720)	-0.63%
Contractual Services	42,549,462	44,261,135	1,711,673	4.02%
Supplies & Expenses	7,824,899	7,831,268	6,369	0.08%
Building Materials	45,304	45,304	-	0.00%
Fixed Charges	3,770,512	4,182,273	411,761	10.92%
Debt Service	3,725,715	4,091,825	366,110	9.83%
Grants, Contributions, Indemnities	869,191	840,740	(28,451)	-3.27%
Capital Projects	7,291,190	3,258,443	(4,032,747)	-55.31%
Transfers to Others Funds	288,831	146,685	(142,146)	-49.21%
Future Operations Designation	3,066,357	4,001,855	935,498	30.51%
Total Expenses	115,603,862	114,539,209	(1,064,653)	-0.92%

2021 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

- Personnel services increase overall by 0.4% primarily due to an 11.6% increase for the County Clerk salary for the upcoming term and an \$11,000 decrease in per diem for the County Board.
- Contractual services increase by 63.4% due to an increase to the information technology services allocation, expenses for voting and agenda management software, and internal audit expenses.
- Supplies and expenses decrease by 27.4% due to an operating materials decrease by \$70,000 due to fewer elections planned in 2021.
- Designated for future operations increase by \$29,525 due to fewer elections planned in 2021.

Clerk of Courts

- Contractual expenses are anticipated to decrease by 8.2% as a result of the COVID-19 public health emergency and the ability of the courts to re-start in the new year.

Family Court Commissioner

- Personnel services decrease 4.3% primarily due to a change in staffing.
- Contractual services increase overall by 12.9% resulting from an expected increase in mediation services expenses.

Medical Examiner

- Personnel services increase overall by 4.0% primarily due to the addition of longevity for the Medical Examiner position.
- Contractual services decrease 17.7% due to the information technology services allocation.

District Attorney

- Personnel services decrease overall by 0.5% primarily due to the reclassification of the Legal Associate Supervisor position and employee changes in health insurance selections.
- Contractual services increase 36.1% primarily due to the addition of an intern program and increased expenses for expert witnesses along with an increase to the information technology services allocation.
- Supplies and expenses decrease by 17.4% overall.

Register of Deeds

- Personnel services increase overall by 4.1% primarily due to an 11.1% increase for the Register of Deeds salary for the upcoming term.
- Supplies and operating expenses increase 41.6% for the purchase of new comparative market software, office chairs and a printer.

Treasurer

- Personnel services increase overall by 3.5% mainly due to an 22.4% increase for the Treasurer salary for the upcoming term and employee changes in health insurance elections.
- Contractual services increase overall by 2.4% primarily due to tax bill services.

2021 EXPENDITURE HIGHLIGHTS

- Supplies and expenses increase 253.1% primarily due to bank charges as a result in changes to the investment market and its impact on interest rates.

County Executive

- Personnel services increase overall by 7.0% or 13,439, primarily due to employee changes in health insurance selections.

Corporation Counsel

- Personnel services decrease overall by 3.7% resulting from an existing authorized leave and employee changes in health insurance selections.

Human Resources

- Personnel services increase overall by 7.4% due to changes in employee health insurance selections.
- Contractual services decrease 8.3% for allocated information technology services.
- Supplies and expenses increase 1.8% for the addition of DocuSign and Contact Wireless technology.

Health Insurance

- Personnel services decrease by 41.2% to better reflect the existing wellness incentive program.
- Contractual services are anticipated to decrease 5.2% for medical and prescription claims over the previous year.

Finance

- Contractual services decrease 5.9% due to the completion of various accounting and auditing engagements from prior year purchase order carry forward funds.

- Supplies and expenses decrease by 30.3% due to the reduction of photocopying and printing expenses and travel expenses related to the COVID-19 public health emergency.

Risk Management/Workers' Compensation

- Contractual services decrease by 2.1% primarily relating to anticipated medical and lost wages claims.
- Capital outlay includes \$30,000 for an attenuator for the highway department.

Purchasing

- Supplies and expenses decrease by 28.0% due to the reduction of photocopying and printing expenses and travel expenses related to the COVID-19 public health emergency.

Facilities

- Personnel services increase by 0.1% primarily due to the elimination of a Maintenance Technician position, an addition of a Lead Custodian position, and the reclassification of the Equipment Tech/Groundskeeper position.
- Contractual services decrease by 4.2% overall primarily due to the removal of prior year purchase over carryovers.
- Supplies and operating expenses increase by 7.2% for planned purchases of personal protective equipment and cleaning supplies in order to continue the County's response to the COVID-19 public health emergency.
- Capital projects decrease overall by 70.0% due to anticipated equipment purchases planned for 2020.

Technology Services

- Personnel services decrease by 0.1% primarily resulting from staffing changes.

2021 EXPENDITURE HIGHLIGHTS

- Contractual services increase by 9.8%.
- Fixed charges increase by 31.7% based on the equipment depreciation schedule.
- Capital projects decrease by 87.1% due to costs of network components and replacement of equipment.

Non-Departmental

- Personnel services increase \$30,000 or 11.1% due to an increase in miscellaneous employee benefit payouts.
- Fixed charges increase by \$20,355 or 6.0% primarily related to insurance premiums.
- Grants, contributions and indemnities increase \$9.7% due to the addition of \$43,000 for the North Central Wisconsin Regional Planning Commission offset by the planned reductions for the Portage County Business Council, Stevens Point Area and Convention Visitors Bureau, and CAP Services.
- A decrease of 100.0% in land preservation funds due to the elimination of land preservation funds.

Public Safety

Justice Programs

- Personnel services increase by 5.1% overall due to employee changes in health insurance selections.
- Supplies and operating expenses decrease by 7.6% for anticipated operating materials.
- Fixed charges decrease by 100.0% for the termination of the kiosk lease.

EMS/Ambulance Services

- Personnel services decrease by 6.7% primarily due to a staffing change.

- Contractual services increase by 2.5% or \$84,373 due to planned increases for ambulance provider contracts.
- Grants, contributions and indemnities decrease \$73,401 or 46.3% due to the removal of prior year purchase order carryovers for emergency medical responder grants.
- Capital outlay for 2021 reflects the purchase of two ambulance vehicles and medical equipment.
- Future operations designations increase by 2.2% or \$5,911 for a contribution to the highway department for fleet management services.

Sheriff

- Personnel services increase overall by 1.9% or \$180,205.
- Contractual expenses decrease overall by \$32,831 or 1.9% due to a decrease in inmate housing in the amount of \$33,684.
- Fixed charges increase 15.2% due to communication tower rent.
- Capital outlay costs increase 2.3% or \$7,031 for vehicle purchases in 2021.

Public Works

Highway

- Personnel services increase overall by 7.8% including an increase to the incidental labor rate and overtime increases due to recent winter severity.
- Overall, contractual services increase by 26.8% including an increase of \$41,000 for architectural and engineering costs, an increase of \$144,500 for professional services for hired trucks and street sweeping services and construction projects, an increase of \$40,000 for salt shed repair, and an increase of \$23,500 for utilities.

2021 EXPENDITURE HIGHLIGHTS

- Fixed charges increase by 15.2% due to an increase in depreciation due to the building expansion and increase square footage for equipment storage and increase in machine rental use.
- Future operations designations increase by \$321,162 of which \$166,344 would be an increase in machine revenue from overall increases in Maintenance and Construction and an increase in Debt Transfer of \$28,552 for the interest expense for the building project.
- Contractual services increase \$931,581 or 9.9% based on the 2021 construction schedule for the County Roads and Bridges fund.
- Contributions to the bridge & culvert aid program increase by \$90,000 for requested projects in 2021.

Solid Waste

- Personnel services decrease overall by 4.5% due to staffing changes and employee health insurance elections.
- Contractual services increase overall by 10.7% primarily due to material recovery facility operations fee increase in the amount of \$138,000 and a Marathon County tipping fee increase of \$0.24 per ton.
- Fixed charges decrease by \$75,331 due to the change in anticipated funds to be released from the long term care fund and the removal of depreciation related to the Material Recovery Facility.
- The grants, contributions, and indemnities reflect a decrease of 98.6% due to the elimination of grant funds distributed to the municipalities under the Responsible Unit Recycling grant in 2021.

Health and Human Services

Veterans Services

- Grants and contributions decrease overall by \$10,000 or 33.3% for the purpose of providing aid to veterans from additional donations.

Health and Human Services

- Personnel costs decrease by 4.1% or \$460,427 which reflects: an increase due to a 1% annual adjustment increase to the County's wage and classification plan. Also, the overall reduction of 2.87 FTE's including the reduction 2.07 FTE due to the loss of school health nursing services contracts and the reduction of funding in 2020 to support the agency's response to COVID-19 public health emergency.
- Contractual services increase by 5.4% or \$427,544 overall. This increase primarily consists of: increase for computer services (\$33,609); increase for birth to three physical and occupational therapy (\$16,280); decrease for inpatient services (\$20,965); decrease for community based care (\$11,317); increase for CCS contractual services (\$80,812); increase for juvenile correctional services (\$101,296); increase in juvenile services for YES Program (\$250,000); increase in kinship care (\$7,272); and decrease for out of home placement expenses (\$9,901).
- Supplies and operating expenses decrease 3.8% or by \$14,797. This category generally includes supplies, travel expenses, and training expenses.
- Transfer to other funds decrease by \$24,205 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.

2021 EXPENDITURE HIGHLIGHTS

Aging & Disability Resource Center

- Personnel expenses reflect a 1.4% increase due to a 1.0% annual adjustment increase to the County's wage and classification plan. This also reflects a net reduction of 2.77 FTE across the department including: a reduction of 0.50 Administrative Associate I; 0.40 RSVP Assistant; 0.08 Nutrition Program Assistant; 0.66 Dining Site Managers; 0.38 Adult Day Center Program Assistant; 0.15 Volunteer Caregiver Coordinator; 0.25 Senior Center Manager; 0.40 Information & Assistance Specialist; and an increase of 0.05 Foster Grandparent Coordinator.
- Contractual services slightly increase 3.2% primarily for an increase for paid instructors for the Senior Center and an increase in the information technology services allocation.
- Supplies & expenses fall 13.0% or \$43,766 as a result of changes in programming.
- Fixed charges decrease by 16.5% due to an anticipated decrease in rent for congregate dining sites.
- Grants, contributions, indemnities increase 12.6% due an anticipated increase for foster grandparent volunteer stipends and recognition.

Health Care Center

- The budget is based on hours to serve the estimated census of 50 residents per day in 2021, down from 58 residents for the 2020 budget. This is a result of the COVID-19 public health emergency and trends in the skilled nursing industry.
- Personnel services decrease overall by 4.1% as a result of staffing for a census. The 2021 budget also includes moving the positions to the County's general wage and classification plan and represents a reclassification for Certified Nursing Assistant positions.
- Contractual services increase by \$13,171.

- Supplies and expenses increase overall by 1.4% primarily due to increases medical supplies and pharmaceutical expenses.
- Fixed charges are expected to increase by 2.5% for estimated depreciation expenses resulting from the addition of equipment necessary for operations.

Culture, Recreation, & Education

Library

- Personnel services increase by 1.8% overall.
- Contractual services decrease by 1.8% due to a decrease in the County's contracted information technology.

University Extension

- Personnel services increase overall 9.9% due to employee changes in health insurance selections.
- Supplies and expenses decrease by 7.5% for the removal of the operating and educational materials expenses related to the Master Gardner program.

Parks

- Contractual services increase by 6.4% due to credit card processing fees and an increase for information technology services allocation.
- Supplies and expenses decrease 11.4% due photocopy and printing, clothing and uniforms, and other miscellaneous supplies.
- Transfers to other funds for 2021 includes the reduction for a transfer to Capital Projects fund in the amount of \$14,467 for the Jordan Dam repairs and the removal of the prior year \$50,000 transfer to prepare and pave the entrance road to the boat landing/parking lot at Galecke Park.

2021 EXPENDITURE HIGHLIGHTS

Conservation & Development

Planning & Zoning

- Contractual services increase overall by 87.1% due to the addition of \$300,000 for Target Runoff Management grant funding and a reduction of \$59,897 for Soil and Water Resource Management (SWRM) Cost Share due to a prior year carryforward.
- Supplies and expenses decrease by 24.9% due to a decrease in costs related to CWWP field supplies and materials, anticipated small equipment purchases and fuel costs.
- Capital projects decrease due to the removal of prior year CWWP equipment purchases and a land conservation truck purchase for 2020.
- Transfers to Other Funds decrease by \$8,423 related to a CAD fund balance transfer to the Land Records Modernization fund for an upgrade of the navigation satellite system from the prior year.

Business Park

- Contractual services decrease by 19.09% as a result of Finance Committee action to not renew the listing contract for the remaining parcels in the Business Park.
- Based on the proposed revenues and expenses for 2021, \$775,159 is estimated to be placed in fund balance and utilized for future operations.

Capital Outlay

Capital Projects

- This decrease of \$3,389,091 is a result of the anticipated projects in accordance with the 2021 – 2026 Capital Improvement Plan and the removal of projects that were financed in the previous budget. Only new projects or anticipated existing projects are included in the 2021 budget. Any projects not completed at the end of 2020 will be adjusted to actual for the remaining project amounts after the end of the year in the 2021 budget.

Debt Service

Debt Service

- The increase of \$396,110 is related to the approved debt service payment schedule for the County.

2020 ESTIMATED FUND BALANCE

	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Enterprise Funds	Internal Service Funds	Total
Estimated Fund Balance 1/1/2020	\$ 24,554,429	\$ 16,961,492	\$ 239,933	\$ 9,938,434	\$ 16,773,786	\$ 11,581,400	\$ 80,049,474
Revenues							
Property Tax	12,957,608	12,715,429	3,541,462	951,467	995,559	-	31,161,525
All Other Taxes	7,769,483	1,544,142	-	-	-	-	9,313,625
Intergovernmental Revenues	4,402,660	14,156,748	-	535,229	1,283,756	420,181	20,798,574
Licenses and Permits	208,347	265,483	-	-	5,700	-	479,530
Fines, Forfeitures and Penalties	170,260	99,100	-	-	-	-	269,360
Public Charges for Services	1,876,013	6,234,724	-	-	8,465,614	-	16,576,351
Intergovernmental Charges for Services	1,058,495	30,583	-	-	12,084,550	10,833,115	24,006,743
Miscellaneous Revenues	1,237,467	445,055	-	600,698	166,024	716,037	3,165,281
Note Proceeds	-	2,230,000	-	-	-	-	2,230,000
Transfers In	154,532	8,423	29,771	955,663	-	-	1,148,389
Revenue Subtotal	29,834,865	37,729,687	3,571,233	3,043,057	23,001,203	11,969,333	109,149,378
Fund Balance Applied	592,143	981,036	124,482	1,562,856	271,589	4,105	3,536,211
Total Revenue	\$ 30,427,008	\$ 38,710,723	\$ 3,695,715	\$ 4,605,913	\$ 23,272,792	\$ 11,973,438	\$ 112,685,589
Expenditures Restated by Object Group							
General Government	10,653,819	139,680	-	-	-	11,039,981	21,833,480
Public Safety	12,218,517	4,254,977	-	-	-	-	16,473,494
Public Works	-	8,833,163	-	-	14,462,642	-	23,295,805
Health and Human Services	225,335	20,846,414	-	-	7,858,599	-	28,930,348
Culture, Recreation, & Education	3,464,910	-	-	-	-	-	3,464,910
Conservation and Development	1,703,416	207,787	-	-	-	-	1,911,203
Capital Outlay	506,233	301,464	-	3,748,347	12,300	288,609	4,856,953
Debt Service	-	30,000	3,695,715	-	-	-	3,725,715
Transfers Out	880,456	209,687	-	-	29,771	28,475	1,148,389
Expenditures Subtotal	29,652,686	34,823,172	3,695,715	3,748,347	22,363,312	11,357,065	105,640,297
Designated for Future Use	774,322	3,887,551	-	857,566	909,480	616,373	7,045,292
Total Expenditures	\$ 30,427,008	\$ 38,710,723	\$ 3,695,715	\$ 4,605,913	\$ 23,272,792	\$ 11,973,438	\$ 112,685,589
Estimated Fund Balance 12/31/2020	\$ 24,736,608	\$ 19,868,007	\$ 115,451	\$ 9,233,144	\$ 17,411,677	\$ 12,193,668	\$ 83,558,555
Summary of Fund Balances							
	General Fund	Special Revenue Funds	Debt Service	Capital Projects			
Nonspendable	3,064,934	8,664	-	-			
Restricted	259,833	4,267,192	115,451	-			
Committed	2,714,739	12,195,522	-	4,979,888			
Assigned	1,402,773	3,396,629	-	4,253,256			
Unassigned	17,294,329	-	-	-			
Estimated Fund Balance Total	\$ 24,736,608	\$ 19,868,007	\$ 115,451	\$ 9,233,144			

2021 ESTIMATED FUND BALANCE

	General Fund	Special Revenue Funds	Debt Service	Capital Projects	Enterprise Funds	Internal Service Funds	Total
Estimated Fund Balance 1/1/2021	\$ 24,736,608	\$ 19,868,007	\$ 115,451	\$ 9,233,144	\$ 17,411,677	\$ 12,193,668	\$ 83,558,555
Revenues							
Property Tax	13,693,302	13,042,352	3,947,822	553,117	1,500,000	-	32,736,593
All Other Taxes	7,916,529	1,500,000	-	-	-	-	9,416,529
Intergovernmental Revenues	3,983,074	13,035,985	-	90,000	658,655	-	17,767,714
Licenses and Permits	211,822	274,907	-	-	5,700	-	492,429
Fines, Forfeitures and Penalties	181,110	148,000	-	-	-	-	329,110
Public Charges for Services	1,956,126	7,102,875	-	-	7,904,305	-	16,963,306
Intergovernmental Charges for Services	1,070,536	27,300	-	225,000	13,737,182	10,884,258	25,944,276
Miscellaneous Revenues	830,993	1,423,045	-	-	197,510	514,250	2,965,798
Note Proceeds	-	-	-	-	-	-	-
Transfers In	69,865	-	28,552	42,357	5,911	-	146,685
Revenue Subtotal	29,913,357	36,554,464	3,976,374	910,474	24,009,263	11,398,508	106,762,440
Fund Balance Applied	435,008	4,307,784	115,451	1,998,535	602,811	317,180	7,776,769
Total Revenue	\$ 30,348,365	\$ 40,862,248	\$ 4,091,825	\$ 2,909,009	\$ 24,612,074	\$ 11,715,688	\$ 114,539,209
Expenditures Restated by Object Group							
General Government	11,017,610	144,722	-	-	-	11,640,313	22,802,645
Public Safety	12,832,186	4,336,323	-	-	-	-	17,168,509
Public Works	-	10,620,104	-	-	16,036,548	-	26,656,652
Health and Human Services	227,090	22,074,649	-	-	8,158,761	-	30,460,500
Culture, Recreation, & Education	3,606,658	-	-	-	-	-	3,606,658
Conservation and Development	1,998,337	347,100	-	-	-	-	2,345,437
Capital Outlay	430,500	741,000	-	2,909,009	-	35,500	4,116,009
Debt Service	-	-	4,091,825	-	-	-	4,091,825
Transfers Out	42,357	46,815	-	-	28,552	28,961	146,685
Expenditures Subtotal	30,154,738	38,310,713	4,091,825	2,909,009	24,223,861	11,704,774	111,394,920
Designated for Future Use	193,627	2,551,535	-	-	388,213	10,914	3,144,289
Total Expenditures	\$ 30,348,365	\$ 40,862,248	\$ 4,091,825	\$ 2,909,009	\$ 24,612,074	\$ 11,715,688	\$ 114,539,209
Estimated Fund Balance 12/31/2021	\$ 24,495,227	\$ 18,111,758	\$ -	\$ 7,234,609	\$ 17,197,079	\$ 11,887,402	\$ 78,926,075
Summary of Fund Balances							
	General Fund	Special Revenue Funds	Debt Service	Capital Projects			
Nonspendable	3,064,934	8,664	-	-			
Restricted	226,410	2,758,784	-	-			
Committed	2,506,781	12,288,585	-	4,487,179			
Assigned	1,402,773	3,055,725	-	2,747,430			
Unassigned	17,294,329	-	-	-			
Estimated Fund Balance Total	\$ 24,495,227	\$ 18,111,758	\$ -	\$ 7,234,609			

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 \$17,294,329 at the end of 2021. The County’s General fund unassigned fund balance range based on the 2021 budget is \$11,052,623 to \$18,421,038. The estimated fund balance is in compliance with the fund balance ordinance.

Year	Total Expenditures	Unassigned Fund Balance	Percent
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	64,094,035	16,381,075	25.6%
2020 (Estimated)	70,450,157	17,294,329	24.5%
2021 (Estimated)	73,684,152	17,294,329	23.5%

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, 2020 – Estimated

The projection for year end 2020 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, 2020 are projected at \$83.6 million, an increase of \$3.5 million from December 31, 2019. Of the estimated combined fund balance, \$33.5 million is restricted, committed, or assigned, \$17.3 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 2020 is \$24.7 million, an increase of \$182,179 from 2019. The increase is primarily due to savings across departments from staff vacancies and travel expense savings.

The unassigned portion of the General fund balance is estimated at \$17.3 million, an increase of \$913,263 from 2019.

Special Revenue Fund Balance

The estimated fund balance for year end 2020 is \$19.9 million, an increase of \$2.9 million, primarily due to vehicle registration fee for upcoming highway construction projects and unanticipated savings in residential expenses for children and adult programs.

Capital Projects Fund Balance

The projection for year end 2020 is \$9.2 million, a decrease of \$705,290 from 2019. The majority of the decrease is related to the completion of the highway renovation and remodel project, completion of the Simulcast

SUMMARY OF FUND BALANCE PROJECTIONS

project, anticipated completion of the next generation 9-1-1 system upgrade, and completion of the video conference equipment in the courts. 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 2020 is \$115,441 a decrease of \$124,482 from 2019. The decrease is a result of utilizing existing debt service funds to reduce the debt levy.

Enterprise Fund Balance (Net Assets)

The net position for these funds is estimated at \$17.4 million at the end of 2020, an increase of \$637,891 from 2019. 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 2020 is \$12.2 million, an increase of \$612,268 from 2019. The estimated increase is primarily due to anticipated medical claims expense in the health insurance fund and workers compensation medical and lost wages expenses.

December 31, 2021 – Estimated

The projection for year end 2021 is based on the 2021 budgeted revenues, expenditures, estimates on completion of capital projects, and transfers for various fund types. Total combined estimates of fund balances at December 31, 2021 are projected at \$78.9 million, a decrease of \$4.6 million from December 31, 2020 estimated fund balance. Of the estimated combined fund balance, \$29.4 million is restricted, committed, or assigned, \$17.3 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 \$24.5 million, a decrease of \$241,381 from the 2020 estimate. This includes planned use for vehicle and equipment replacement, internal audit services, veteran services, miscellaneous benefits, insurance, and a dam repair project.

Special Revenue Fund Balance

The estimated fund balance for 2021 is projected at \$18.1 million, a decrease of \$1.8 million from the 2020 estimate, primarily due to planned highway construction projects, anticipated spending for COVID-19 response and mitigation activities, and vehicle and equipment replacement spending for EMS services.

Capital Projects Fund Balance

The estimated fund balance as of December 31, 2021 is \$7.2 million, a decrease of \$2.0 million for completion of existing capital projects.

Debt Service Fund Balance

The end of year projected fund balance for 2021 is \$0, a decrease of \$115,451 from the estimated fund balance at the end of 2020. 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 \$17.2 million, a decrease of \$214,598 from the 2020 estimates, resulting primarily from a planned contingency amount for unanticipated operating expenses at the Health Care Center.

Internal Service Fund Balance (Net Assets)

The 2021 net position is estimated at \$11.9 million, a decrease of \$306,266 from the 2020 estimate, primarily due to planned use of for health insurance and workers' compensation expenses.

2021 GOVERNMENT AND PROPRIETARY FUNDS - WITH YTD ACTUAL ACTIVITY

	2019 Actual	2020 Modified Budget	2020 YTD Actual	2020 Projected Budget	2021 Budget	Change from 2019 Modified	
						Amount Change	Percent Change
Revenues							
Property Tax	29,903,480	31,161,525	23,371,144	31,161,525	32,736,593	1,575,068	5.05%
All Other Taxes	8,771,291	9,292,125	6,978,499	9,313,625	9,416,529	124,404	1.34%
Intergovernmental Revenues	17,712,128	17,878,951	9,859,287	20,798,574	17,767,714	(111,237)	-0.62%
Licenses and Permits	481,308	471,300	374,883	479,530	492,429	21,129	4.48%
Fines, Forfeitures, and Penalties	362,612	366,610	182,972	269,360	329,110	(37,500)	-10.23%
Public Charges for Services	16,854,850	18,296,228	10,918,854	16,576,351	16,963,306	(1,332,922)	-7.29%
Intergovernmental Revenues	24,192,888	24,505,554	16,386,886	24,006,743	25,944,276	1,438,722	5.87%
Miscellaneous Revenues	3,404,652	2,939,922	2,449,911	3,165,281	2,935,798	(4,124)	-0.14%
Note Proceeds	11,073,928	2,348,144	-	4,684,600	-	(2,348,144)	N/A
Other Financing Sources	179,317	8,343,503	43,638	2,230,000	7,953,454	(390,049)	-4.67%
Total Revenue	\$112,936,454	\$115,603,862	\$70,566,074	\$112,685,589	114,539,209	(\$1,064,653)	-0.92%
Expenditures by Classification							
General Government	20,444,837	23,093,210	19,440,931	21,833,480	22,802,645	(290,565)	-1.26%
Public Safety	15,741,601	17,005,022	13,666,264	16,473,494	17,168,509	163,487	0.96%
Public Works	23,486,676	24,321,813	17,670,814	23,295,805	26,656,652	2,334,839	9.60%
Health and Human Services	28,041,697	31,061,294	20,557,089	28,930,348	30,460,500	(600,794)	-1.93%
Culture, Recreation, & Education	3,352,411	3,536,962	2,649,221	3,464,910	3,606,658	69,696	1.97%
Conservation and Development	1,698,387	2,213,467	1,407,965	1,911,203	2,345,437	131,970	5.96%
Capital Outlay	8,673,922	7,291,191	2,857,276	4,856,953	4,116,009	(3,175,182)	-43.55%
Debt Service	3,914,433	3,725,715	3,695,715	3,725,715	4,091,825	366,110	9.83%
Other Financing Uses	178,070	3,355,188	43,638	7,781,615	3,290,974	(64,214)	-1.91%
Total Expenditures	105,532,034	115,603,862	81,988,913	112,273,523	114,539,209	(\$1,064,653)	-0.92%