

2017 BUDGET ASSUMPTIONS

The following general assumptions are used in developing the County's 2017 budget:

- This budget is developed based on the premise it must preserve the financial integrity of Portage County by helping to ensure that adequate resources will be available to meet budgeted obligations. This budget is balanced and does not create a structural deficit.
- The budget provides the necessary funding to meet the needs of the community while recognizing the taxpayer's ability to pay for services.
- Generally, this budget is based on the assumption of stabilization and very modest growth in 2017 and the short term future.
- Revenues from the State budget are expected to remain flat for most grant programs.
- Investment income budget is estimated to remain reflecting historically low rates of return on invested funds.
- Personnel costs reflect the implementation of a countywide salary plan. *The increased costs over the 2016 budget may appear larger in summaries by classification as the budget amendment is not reflected in the 2016 modified budget.* Costs also reflect an increase of 8.5% in the County's health insurance premium. WRS retirement contributions for all employee categories increased slightly.
- Utility costs did not increase as much as expected in the 2016 budget; therefore, the 2017 budget remains relatively flat.
- Average fuels costs for vehicles are assumed to decrease over 2016; budget estimates \$2.50 per gallon, or a \$0.25 decrease. Fuel projections remain unpredictable as the market variations fluctuate.
- The Health Care Center budget reflects an operating loss and requires the use of the center's unrestricted net position to continue operations. The levy allocation is significantly reduced for 2017. This is short term option for the operational budget while a longer term financially sustainable option is explored.
- Sales tax collections are estimated to increase almost \$536,000 in the next budget based on estimated current collections and a 4.5% trend in collections.
- The real estate market has shown some growth in 2016 and it is forecasted to continue for 2017. Hopefully, this growth will lead to economic development within the community.
- Debt service tax levy increases in this budget. This increase is planned based on debt service repayment schedule and will help the County plan for the next phase of capital projects.
- The budget includes an increase of \$75,447 of tax levy to support capital projects. This helps the County maintain and invest in its infrastructure.
- The County levy is limited to a 1.47% net new construction increase, or \$335,255, over the previous year. The County is currently at the levy limit and remains at the limit.

2017 TAX LEVY SUMMARY

The Portage County Tax Levy of \$27,102,317, which is levied at a rate of \$5.14 (up from \$5.11) per \$1,000 of equalized value is comprised of these segments.

Type of Levy	Property Tax	Tax Rate
Operating Levy	\$23,203,968	\$4.40
Debt Service Levy	2,364,226	0.45
Countywide EMS Levy	1,349,086	0.25
Bridge & Culvert Aid Levy	185,037	0.04
TOTAL LEVY	\$27,102,317	\$5.14

The general County Tax Levy of \$23,203,968, which is levied at a rate of \$4.40 (up from \$4.38) per \$1,000 of equalized value on all eligible property in the County.

The Debt Service Levy of \$2,364,226, which is levied at a rate of \$0.45 (up from \$0.44) of per \$1,000 of equalized value of all eligible property in the County.

The Countywide Emergency Medical System Levy of \$1,349,086, which is levied at a rate of \$0.25 (down from \$0.26) per \$1,000 of equalized value of all eligible property in the County.

The Bridge & Culvert Aid Levy of \$185,037, which is levied at a rate of \$0.04 (up from \$0.03) per \$1,000 of equalized value of all eligible property in the County.

The tax levy for the 2017 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 \$147,600 according to the U.S. Census Bureau, 2010-2014 American Community Survey 5-Year Estimates.

Based on this home value, the tax calculation is as follows based on a tax rate of \$5.14 per \$1,000 of equalized value:

$$\$147,600 \times \$5.14 / \$1,000 = \$758.66$$

This means that an owner of a \$147,600 should expect to pay \$758.66 for County services for taxes levied in 2016 for the 2017 budget.

2017 COUNTY WIDE BUDGET SUMMARY

	2015 Actual	2016	2016	2017 Budget	Change from 2016 Modified Budget	
		Modified Budget	Projected Budget		Amount Change	Percent Change
Revenue by Classification						
Taxes	32,601,059	33,440,298	33,666,268	34,424,446	984,148	2.94%
Intergovernmental Revenue	16,654,112	16,949,600	16,605,907	15,522,553	(1,427,047)	-8.42%
Licenses and Permits	397,101	384,398	388,275	402,193	17,795	4.63%
Fines, Forfeits and Penalties	385,508	357,914	329,216	352,180	(5,734)	-1.60%
Public Charges for Service	13,894,660	13,829,162	13,417,770	14,477,931	648,769	4.69%
Intergovernmental Charges for Service	22,391,547	24,990,061	23,529,648	27,260,212	2,270,151	9.08%
Miscellaneous Revenue	1,691,269	2,379,835	1,679,826	2,495,553	115,718	4.86%
Note Proceeds	-	2,855,000	1,530,000	2,800,000	(55,000)	-1.93%
Other Financing Sources	390,010	4,996,590	7,574,043	3,076,678	(1,919,912)	-38.42%
Total Revenue	\$ 88,405,266	\$100,182,858	\$ 98,720,953	\$100,811,746	\$ 628,888	0.63%
Expenditures by Classification						
General Government	19,136,881	22,822,002	22,960,567	23,516,304	694,302	3.04%
Public Safety	14,478,632	15,371,958	15,823,065	16,148,006	776,048	5.05%
Public Works	17,875,757	22,672,449	20,236,284	21,831,930	(840,519)	-3.71%
Health and Human Services	25,569,078	25,867,691	25,604,887	25,710,274	(157,417)	-0.61%
Culture, Recreation & Education	3,218,108	3,424,998	3,477,199	3,487,356	62,358	1.82%
Conservation and Development	1,709,754	1,919,011	1,886,960	2,032,401	113,390	5.91%
Capital Outlay	4,119,455	4,457,051	5,749,391	4,181,441	(275,610)	-6.18%
Debt Service	2,444,538	2,575,438	2,575,438	2,609,303	33,865	1.31%
Other Financing Uses	384,941	1,072,260	1,544,327	1,294,731	222,471	20.75%
Total Expenditures	\$ 88,937,144	\$100,182,858	\$ 99,858,118	\$100,811,746	\$ 628,888	0.63%

2017 BUDGET SUMMARY BY FUND

	1/1/2017	REVENUES			EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2017	
	PROJECTED FUND BALANCE	PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES		TOTAL EXPENSES	PROJECTED FUND BALANCE
GENERAL FUND	20,837,603	12,467,733	14,963,951	130,602	27,562,286	345,431	27,780,722	28,126,153	(218,436)	20,273,736
SPECIAL REVENUE FUNDS										
Highway	2,600,603	4,326,201	1,839,865	-	6,166,066	-	6,357,029	6,357,029	(190,963)	2,409,640
Health & Human Services	1,762,513	5,033,582	10,357,464	-	15,391,046	102,996	15,407,046	15,510,042	(118,996)	1,643,517
Aging & Disability Resource Center	899,096	686,042	2,193,276	-	2,879,318	-	2,899,318	2,899,318	(20,000)	879,096
Land Records Modernization	50,548	-	153,112	-	153,112	-	150,224	150,224	2,888	53,436
Jail Assessment	454,517	-	55,000	-	55,000	-	100,000	100,000	(45,000)	409,517
EMS/Ambulance	579,367	1,349,086	1,690,000	-	3,039,086	-	3,173,093	3,173,093	(134,007)	445,360
Business Park	7,132,087	-	545,000	-	545,000	-	286,799	286,799	258,201	7,390,288
Community Development Block Grant	13,728	-	964	-	964	-	48	48	916	14,644
REDRLF	45,863	-	14	-	14	-	-	-	14	45,877
Total Special Revenue Funds	13,538,322	11,394,911	16,834,695	-	28,229,606	102,996	28,373,557	28,476,553	(246,947)	13,291,375
DEBT SERVICE	314,149	2,364,226	36,563	13,735	2,414,524	-	2,609,303	2,609,303	(194,779)	119,370
CAPITAL PROJECTS	7,514,214	775,447	2,916,000	-	3,691,447	-	4,181,441	4,181,441	(489,994)	7,024,220
ENTERPRISE FUNDS										
Highway	6,389,812	-	13,454,062	-	13,454,062	-	13,343,185	13,343,185	110,877	6,500,689 (A)
Health Care Center	2,969,080	100,000	6,944,835	345,431	7,390,266	6,155	7,684,111	7,690,266	(645,431)	2,669,080 (A)
Solid Waste	2,550,610	-	2,254,220	-	2,254,220	7,580	2,131,716	2,139,296	114,924	2,665,534 (A)
Total Enterprise Funds	11,909,502	100,000	22,653,117	345,431	23,098,548	13,735	23,159,012	23,172,747	(419,630)	11,835,303
INTERNAL SERVICE FUNDS										
Technology Services	416,099	-	1,833,611	-	1,833,611	-	1,855,414	1,855,414	(21,803)	394,296
Health Insurance	3,840,024	-	10,968,460	-	10,968,460	27,606	10,940,854	10,968,460	-	3,840,024
Risk Management/Workers' Compensation	873,908	-	426,354	-	426,354	-	616,712	616,712	(190,358)	683,550
Total Internal Service Funds	5,130,031	-	13,228,425	-	13,228,425	27,606	13,412,980	13,440,586	(212,161)	4,917,870
TOTALS	59,243,821	27,102,317	70,632,751	489,768	98,224,836	489,768	99,517,015	100,006,783	(1,781,947)	57,461,874
FUND BALANCE APPLIED/(USED)					2,586,910			804,963		
TOTAL COUNTY BUDGET					100,811,746			100,811,746		

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

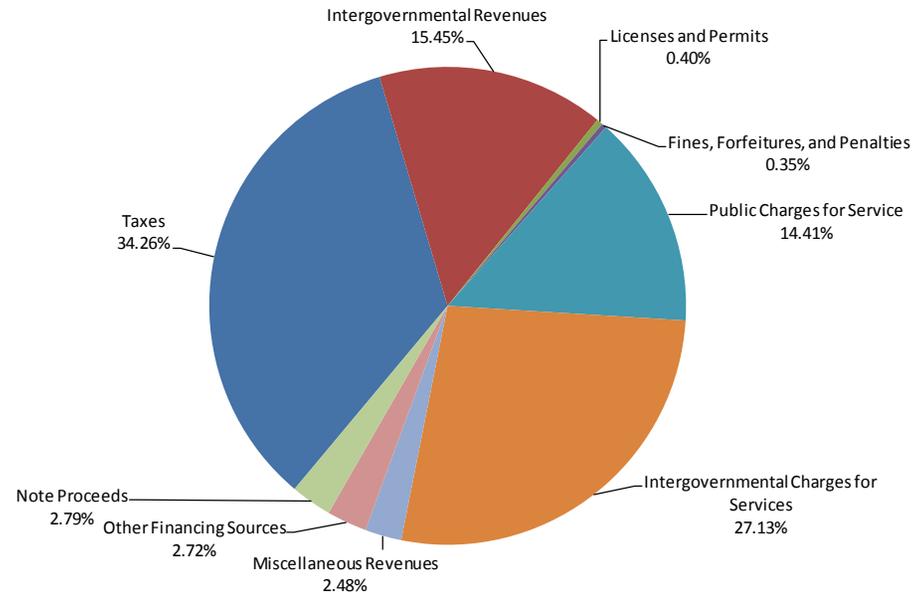
2017 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2017 PROJECTED FUND BALANCE	REVENUES				EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2017 PROJECTED FUND BALANCE
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES	TOTAL EXPENSES		
GENERAL GOVERNMENT										
County Clerk	168,466	692,936	24,983	-	717,919	-	696,071	696,071	21,848	190,314
Clerk of Courts & Courts	-	637,810	952,760	-	1,590,570	-	1,590,570	1,590,570	-	-
Family Court Commissioner	-	95,363	48,730	-	144,093	-	144,093	144,093	-	-
Coroner	-	124,531	16,650	-	141,181	-	141,181	141,181	-	-
District Attorney	16,983	390,237	62,000	-	452,237	-	452,237	452,237	-	16,983
Register of Deeds	148,112	7,605	480,770	-	488,375	-	498,375	498,375	(10,000)	138,112
Surveyor	-	30,978	500	-	31,478	-	31,478	31,478	-	-
Land Records Modernization	50,548	-	153,112	-	153,112	-	150,224	150,224	2,888	53,436
Treasurer	5,542,565	110,641	1,275,042	-	1,385,683	-	326,768	326,768	1,058,915	6,601,480
County Executive	-	203,561	-	-	203,561	-	203,561	203,561	-	-
Corporation Counsel	-	544,137	63,572	102,996	710,705	-	710,705	710,705	-	-
Human Resources	-	398,577	589	27,606	426,772	-	426,772	426,772	-	-
Health Insurance	3,840,024	-	10,968,460	-	10,968,460	27,606	10,940,854	10,968,460	-	3,840,024
Finance	-	1,476,896	-	-	1,476,896	-	1,481,896	1,481,896	(5,000)	(5,000)
Risk Mgmt/Workers' Comp	873,908	-	426,354	-	426,354	-	616,712	616,712	(190,358)	683,550
Purchasing	-	237,901	1,500	-	239,401	-	239,401	239,401	-	-
Facilities	109,541	2,030,465	429,312	-	2,459,777	-	2,439,777	2,439,777	20,000	129,541
Technology Services	416,099	-	1,833,611	-	1,833,611	-	1,855,414	1,855,414	(21,803)	394,296
Non-Departmental Accounts	13,603,596	(9,333,330)	9,230,297	-	(103,033)	345,431	1,126,796	1,472,227	(1,575,260)	12,028,336
Total General Government	24,769,842	(2,351,692)	25,968,242	130,602	23,747,152	373,037	24,072,885	24,445,922	(698,770)	24,071,072
PUBLIC SAFETY										
EMS/Ambulance Services	579,367	1,349,086	1,690,000	-	3,039,086	-	3,173,093	3,173,093	(134,007)	445,360
Justice Programs	600	454,920	125,600	-	580,520	-	580,520	580,520	-	600
Sheriff	700,030	10,175,543	897,042	-	11,072,585	-	11,194,085	11,194,085	(121,500)	578,530
Emergency Management	5,864	136,603	90,091	-	226,694	-	226,694	226,694	-	5,864
Jail Assessment	454,517	-	55,000	-	55,000	-	100,000	100,000	(45,000)	409,517
Total Public Safety	1,740,378	12,116,152	2,857,733	-	14,973,885	-	15,274,392	15,274,392	(300,507)	1,439,871
PUBLIC WORKS										
Highway-Special Revenue Fund	2,600,603	4,326,201	1,839,865	-	6,166,066	-	6,357,029	6,357,029	(190,963)	2,409,640
Highway-Enterprise Fund	6,389,812	-	13,454,062	-	13,454,062	-	13,343,185	13,343,185	110,877	6,500,689
Solid Waste	2,550,610	-	2,254,220	-	2,254,220	7,580	2,131,716	2,139,296	114,924	2,665,534
Total Public Works	11,541,025	4,326,201	17,548,147	-	21,874,348	7,580	21,831,930	21,839,510	34,838	11,575,863
HEALTH & HUMAN SERVICES										

2017 BUDGET SUMMARY BY CLASSIFICATION

	1/1/2017 PROJECTED FUND BALANCE	REVENUES			EXPENSES			FUND BALANCE APPLIED (USED)	12/31/2017 PROJECTED FUND BALANCE	
		PROPERTY TAX	OTHER REVENUES	TRANSFERS IN	TOTAL REVENUES	TRANSFERS OUT	EXPENSES			TOTAL EXPENSES
Veterans Service	37,458	191,542	14,790	-	206,332	-	201,332	201,332	5,000	42,458
Health & Human Services	1,762,513	5,033,582	10,357,464	-	15,391,046	102,996	15,407,046	15,510,042	(118,996)	1,643,517
Aging & Disability Resource Center	899,096	686,042	2,193,276	-	2,879,318	-	2,899,318	2,899,318	(20,000)	879,096
Health Care Center	2,969,080	100,000	6,944,835	345,431	7,390,266	6,155	7,684,111	7,690,266	(300,000)	2,669,080
Total Health & Human Services	5,668,147	6,011,166	19,510,365	345,431	25,866,962	109,151	26,191,807	26,300,958	(433,996)	5,234,151
CULTURE, RECREATION, & EDUCATION										
Library	53,942	1,683,225	56,640	-	1,739,865	-	1,739,865	1,739,865	-	53,942
University Extension	-	276,980	38,872	-	315,852	-	315,852	315,852	-	-
Parks	285,633	902,156	515,394	-	1,417,550	-	1,418,639	1,418,639	(1,089)	284,544
Total Culture, Recreation, & Education	339,575	2,862,361	610,906	-	3,473,267	-	3,474,356	3,474,356	(1,089)	338,486
CONSERVATION & DEVELOPMENT										
Planning & Zoning	164,813	998,456	638,817	-	1,637,273	-	1,594,054	1,594,054	43,219	208,032
Community Development Block Grant	13,728	-	964	-	964	-	48	48	916	14,644
REDRLF	45,863	-	14	-	14	-	-	-	14	45,877
Portage County Business Park	7,132,087	-	545,000	-	545,000	-	286,799	286,799	258,201	7,390,288
Total Conservation & Development	7,356,491	998,456	1,184,795	-	2,183,251	-	1,880,901	1,880,901	302,350	7,658,841
DEBT SERVICE	314,149	2,364,226	36,563	13,735	2,414,524	-	2,609,303	2,609,303	(194,779)	119,370
CAPITAL PROJECTS	7,514,214	775,447	2,916,000	-	3,691,447	-	4,181,441	4,181,441	(489,994)	7,024,220
TOTALS	59,243,821	27,102,317	70,632,751	489,768	98,224,836	489,768	99,517,015	100,006,783	(1,781,947)	57,461,874
FUND BALANCE APPLIED/(USED)					<u>2,586,910</u>			<u>804,963</u>		
TOTAL COUNTY BUDGET					<u><u>100,811,746</u></u>			<u><u>100,811,746</u></u>		

2017 REVENUE HIGHLIGHTS



	Change from 2016 Modified Budget			
	2016 Modified Budget	2017 Proposed Budget	Amount Change	Percent Change
Taxes	33,440,298	34,424,446	984,148	2.94%
Intergovernmental Revenues	16,949,600	15,522,553	(1,427,047)	-8.42%
Licenses and Permits	384,398	402,193	17,795	4.63%
Fines, Forfeitures, and Penalties	357,914	352,180	(5,734)	-1.60%
Public Charges for Services	13,829,162	14,477,931	648,769	4.69%
Intergovernmental Charges for Services	24,990,061	27,260,212	2,270,151	9.08%
Miscellaneous Revenues	2,379,835	2,495,553	115,718	4.86%
Note Proceeds	2,855,000	2,800,000	(55,000)	-1.93%
Other Financing Sources	4,996,590	2,731,247	(2,265,343)	-45.34%
Total Revenues	100,182,858	100,466,315	283,457	0.28%

2017 REVENUE HIGHLIGHTS

Taxes

General Government

Treasurer

- Interest on Taxes decreases \$21,085, or 4.5%, based on anticipated current collections.

Register of Deeds

- Real estate transfer fees increase \$20,000 due to an anticipated increase in real estate sales.

Non-Departmental

- Sales tax collections increase \$536,000 over the previous budget based on a 4.5% increase in anticipated sales tax collections.
- Property tax revenue increases \$308,167, or 2.5%, in the 2017 budget.

Public Safety

EMS/Ambulance

- Property tax revenue increases \$12,381 or 0.9% in the 2017 budget.

Public Works

Highway

- Property tax revenue increases \$126,795 in the 2017 budget, of this amount \$26,795 is for bridge & culvert aid.

Health and Human Services

Health and Human Services

- Property tax revenue increases \$294,545 or 6.2% in the 2017 budget.

Aging and Disability Resource Center

- Property tax revenue increases \$116,864 or 20.5% in the 2017 budget.

Health Care Center

- Property tax revenue decreases \$559,768 or 84.8% in the 2017 budget.

Debt Service

Debt Service

- Property tax revenue increases \$79,713 or 3.5% in the 2017 budget.

Capital Outlay

Capital Projects

- Property tax revenue increases \$75,447 or 10.8% in the 2017 budget.

Intergovernmental Revenues

General Government

Clerk of Courts

- Circuit Court Support Aid and Guardian Ad Litem (GAL) Aid is expected to decrease \$9,261.

Corporation Counsel

- IV-E Legal Services reimbursement is expected to decrease \$9,302 for allowable costs associated with Termination of Parental Rights (TPR) cases and Children in Need of Protections cases, at the rates of 38% and 27%, respectively. Staff resources are estimated to decrease for TPR cases.

2017 REVENUE HIGHLIGHTS

Non-Departmental

- Exempt computer aid is expected to decrease \$249,914, based on estimates resulting in a 53.8% decrease for 2017 over the previous year.

Land Records Modernization

- An increase of \$50,000 for a State Strategic Initiative grant.

Public Safety

Sheriff

- An increase of \$13,000 for estimated Department of Transportation and Department of Natural Resources safety related grants.

Justice Programs

- An increase of \$125,000 for the addition of the Treatment Alternatives and Diversion (TAD) grant.
- A reduction of \$20,000 for the elimination of the Intensive Supervision program grant.

Justice Programs

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

Public Works

Highway

- Local Road Improvement Program (LRIP) is expected to decrease in the amount of \$83,523.

Health and Human Services

Health and Human Services

- A decrease of \$620,000 is due to the transfer of Children's Long Term Support revenue public charges for services.
- A \$78,000 decrease is the result of a reallocation of mental health funding from the Wisconsin Department of Health Services (DHS).

Aging and Disability Resource Center

- A decrease of \$105,000 is due to DHS discontinuing funding for the foster grandparent program.

Veterans Services

- An anticipated decrease in the amount of \$6,710, or 58.3%, for Veterans Services grant revenue due to a change allowable expenses by the granting agency.

Culture, Recreation, & Education

University Extension

- One time grants in the amount of \$22,000 are not budgeted in 2017.

Conservation and Development

Planning & Zoning

- Cost share carry forward grants are not included in the 2017 budget in the amount of \$38,902.

2017 REVENUE HIGHLIGHTS

Capital Outlay

Capital Projects

- The current year includes \$35,000 from a DNR S Grant for segment resurfacing of the Tomorrow River State Trail.
- A decrease for a DOA sponsored grant to the US Geological Survey 3D elevation program (3DEP) and a grant from the WI DOA for \$129,214 combined for the LiDAR project.

Licenses and Permits

Health and Human Services

Health and Human Services

- An increase of \$6,543 is expected due to a 3% increase in environmental health license fees.

Conservation and Development

Planning & Zoning

- An increase of \$8,000 is expected due to anticipated increase in sanitary permit fees for installation of private on-site waste treatment systems.

Fines, Forfeitures, and Penalties

General Government

Clerk of Courts

- The County share of state fines and forfeitures for 2017 is expected to decrease \$11,720 or 8.7%.

Health and Human Services

Health and Human Services

- Operating While Intoxicated (OWI) surcharge collections are expected to increase by \$7,736.

Public Charges for Services

General Government

Clerk of Courts

- Revenues are expected to increase \$69,100 due to the recoupment of guardian ad litem fees and attorney fees, along with other court related fees.

Public Safety

EMS/Ambulance Services

- Fees for ambulance services are estimated to increase by \$51,785 through regular billing and with the use of PPS, the County's contracted collection agency.

Sheriff

- Charges for service are expected to increase by \$31,815 related to user fees anticipated for 2017 for prisoners participating in the Home Detention Program with electronic monitoring and also with the addition of video visitation services.

Public Works

Solid Waste

- A decrease in the amount of \$270,700 is anticipated in the 2017 budget for disposal fees.

Health and Human Services

Health and Human Services

- An increase of \$620,000 in revenue is due to the transfer of Children's Long Term Support revenue to public charges for services from intergovernmental revenues.

2017 REVENUE HIGHLIGHTS

Aging & Disability Resource Center

- Fees are expected to decrease \$18,079 due to less need for transportation rides by HHS and the Veterans Department.

Health Care Center

- Resident room and board revenues are expected to decrease \$367,030 based on third party payor information and current year collection estimates.

Culture, Recreation & Education

Parks

- Overall park fees are expected to increase \$30,548.

University Extension

- Charges for services are expected to increase \$8,563 for various agricultural UW Extension programs.

Conservation & Development

Planning & Zoning

- An increase of \$67,980 is expected due to additional windbreak/grassland planting revenues through the Central Wisconsin Windshed Partnership Group (CWWP).

Intergovernmental Charges for Services

General Government

Facilities

- A decrease of \$14,670 is anticipated for services provided to other County departments.

Health Insurance

- Health insurance premium contributions are expected to increase 8.5% over the previous year.

Technology Services

- I.T. allocations are based on an increase of \$28,249 to other County departments.
- Managed print allocations are anticipated to increase by \$25,203 for 2017.

Public Safety

Sheriff

- An increase is projected for juvenile detention fees in the amount of \$17,025.

Public Works

Highway

- An increase in the amount of \$1,406,361 is expected due to the amount of services billed to the State of Wisconsin and Other Local Governments.

Miscellaneous Revenue

General Government

Clerk of Courts

- An increase of \$9,200 is anticipated for interest on unpaid court related fees.

Human Resources

- An increase of \$48,239 is anticipated in the health insurance fund, primarily for increased pharmacy rebates.

Facilities

- An increase of \$11,030 is projected for monthly utility reimbursement related to the 1039 Ellis Street property.

2017 REVENUE HIGHLIGHTS

Aging & Disability Resource Center

- Fess are expected to decrease \$18,079 due to less need for transportation rides by HHS and the Veterans Department.

Health Care Center

- Resident room and board revenues are expected to decrease \$367,030 based on third party payor information and current year collection estimates.

Culture, Recreation & Education

Parks

- Overall park fees are expected to increase \$30,548.

University Extension

- Charges for services are expected to increase \$8,563 for various agricultural UW Extension programs.

Conservation & Development

Planning & Zoning

- An increase of \$67,980 is expected due to additional windbreak/grassland planting revenues through the Central Wisconsin Windshed Partnership Group (CWWP).

Intergovernmental Charges for Services

General Government

Facilities

- A decrease of \$14,670 is anticipated for services provided to other County departments.

Health Insurance

- Health insurance premium contributions are expected to increase 8.5% over the previous year.

Technology Services

- I.T. allocations are based on an increase of \$28,249 to other County departments.
- Managed print allocations are anticipated to increase by \$25,203 for 2017.

Public Safety

Sheriff

- An increase is projected for juvenile detention fees in the amount of \$17,025.

Public Works

Highway

- An increase in the amount of \$1,406,361 is expected due to the amount of services billed to the State of Wisconsin and Other Local Governments.

Miscellaneous Revenue

General Government

Clerk of Courts

- An increase of \$9,200 is anticipated for interest on unpaid court related fees.

Human Resources

- An increase of \$48,239 is anticipated in the health insurance fund, primarily for increased pharmacy rebates.

Facilities

- An increase of \$11,030 is projected for monthly utility reimbursement related to the 1039 Ellis Street property.

2017 REVENUE HIGHLIGHTS

Public Works

Solid Waste

- A decrease of \$39,900 in revenue and contractual services for utility expenses that the County pays directly and then is reimbursed by Advanced Disposal at 94.5%.

Health and Human Services

Health and Human Services

- A decrease of \$14,274 is due to revenue received for the fluoride dental program. This was one time funding to help pilot a fluoride program in the Rosholt area.

Veterans Services

- An increase of \$10,000 for anticipated donations.

Conservation and Development

Business Park

- Business park land sales are anticipated to decrease \$31,000 based on the previously adopted schedule.

Capital Outlay

Capital Projects

- Anticipated share of Courthouse capital project from the City of Stevens Point in the amount of \$81,000.

Other Financing Sources

General Government

County Clerk

- A decrease of \$16,923 is due to fund balance applied based on the election cycle.

- A decrease of \$28,437 for fund balance applied for internal audit and legal services.

Register of Deeds

- The use of fund balance increases by \$10,000 for 2017.

Corporation Counsel

- A decrease of \$35,048 reflects a transfer from HHS High Cost fund balance to the Office of the Corporation Counsel as start up for IV-E cases, in an attempt to reduce out of home placement costs.

Risk Management/Workers' Compensation

- An increase in the use of fund balance in the amount of \$94,898 is included in the 2017 budget.

Non-Departmental

- A decrease in the amount of \$111,022 for employee benefits.
- An increase of \$19,574 for land preservation projects to be completed in 2017.

Public Safety

EMS/Ambulance

- A reduction in the use of fund balance in the amount of \$104,891 for equipment and an ambulance purchase in 2016.

Public Works

Highway

- A decrease in the amount of \$1,715,551 is due to the highway department construction schedule and planned bridge aid projects.

2017 REVENUE HIGHLIGHTS

Health and Human Services

Health and Human Services

- A decrease of \$35,048 reflects a reduction in transfer from HHS High Cost fund balance to the Office of the Corporation Counsel for handling IV-E legal services in an attempt to reduce out of home placement costs.

Aging & Disability Resource Center

- An increase of \$20,000 is due to fund balance being used to purchase new furniture for the Lincoln Center.

Health Care Center

- The anticipated use of unrestricted net position to support the operations of the health care center increases by \$665,431 in 2017.

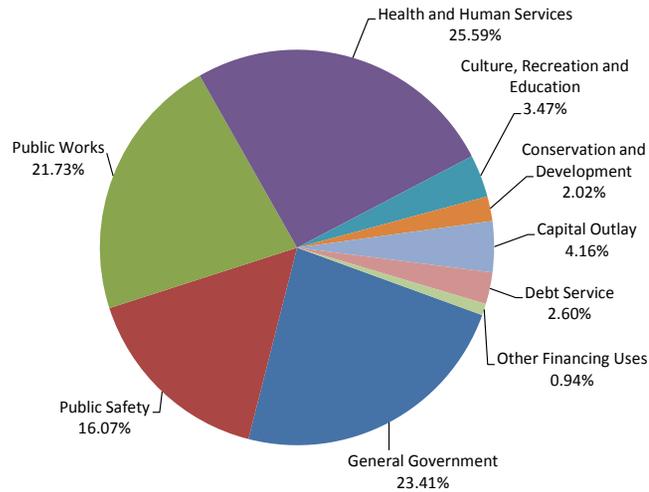
Capital Projects

Capital Projects

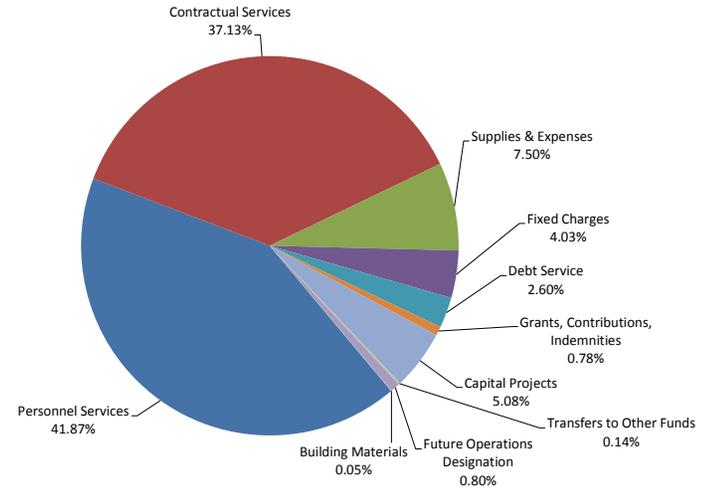
- The planned use of fund balance represents the use of fund balance for new projects in 2017 and debt proceeds for the construction of radio towers for the implementation of simulcast.

2017 EXPENDITURE HIGHLIGHTS

By Classification



By Type of Expense



Change from 2016 Modified Budget

	2016 Modified Budget	2017 Proposed Budget	Amount Change	Percent Change
General Government	22,822,002	23,516,304	694,302	3.04%
Public Safety	15,371,958	16,148,006	776,048	5.05%
Public Works	22,672,449	21,831,930	(840,519)	-3.71%
Health and Human Services	25,867,691	25,710,274	(157,417)	-0.61%
Culture, Recreation and Education	3,424,998	3,487,356	62,358	1.82%
Conservation and Development	1,919,011	2,032,401	113,390	5.91%
Capital Outlay	4,457,051	4,181,441	(275,610)	-6.18%
Debt Service	2,575,438	2,609,303	33,865	1.31%
Other Financing Uses	1,072,260	949,300	(122,960)	0.00%
Total Expenses	100,182,858	100,466,315	283,457	0.28%

Change from 2016 Modified Budget

	2016 Modified Budget	2017 Proposed Budget	Amount Change	Percent Change
Personnel Services	41,039,416	42,068,330	1,028,914	2.51%
Contractual Services	37,774,808	37,308,031	(466,777)	-1.24%
Supplies & Expenses	7,668,166	7,534,768	(133,398)	-1.74%
Building Materials	54,913	55,169	256	0.47%
Fixed Charges	3,582,742	4,052,137	469,395	13.10%
Debt Service	2,575,438	2,609,303	33,865	1.31%
Grants, Contributions, Indemnities	790,450	781,895	(8,555)	-1.08%
Capital Projects	5,624,665	5,107,382	(517,283)	-9.20%
Transfers to Others Funds	230,660	144,337	(86,323)	0.00%
Future Operations Designation	841,600	804,963	(36,637)	-4.35%
Total Expenses	100,182,858	100,466,315	283,457	0.28%

2017 EXPENDITURE HIGHLIGHTS

County-Wide

Personnel services increased due to the implementation of a countywide salary study and an 8.5% increase in health insurance premiums.

General Government

County Clerk

- Contractual services decrease due to the internal audit/operational review being less than budgeted for in 2016.
- Supplies and expenses decrease due to fewer elections planned in 2017 as described above.
- The 2017 budget includes designated for future year operations related to the even and odd year election cycle. Fund balance is not being applied in 2017.

Clerk of Courts

- Contractual expenses are anticipated to increase due to court appointed attorneys and payments for guardian ad litem legal services in family, juvenile, CHiPS, and TPR court cases.

Register of Deeds

- An increase of \$20,000 in contractual services for redaction services.
- A decrease of \$9,720 is anticipated for designated for future operations.

Health Insurance

- Contractual services are anticipated to increase by \$523,445 for medical claims and \$392,521 for prescription claims over the previous year.

Finance

- Contractual services decrease \$22,310 due to the completion of the operations efficiency study in the Treasurer's Office.

Risk Management

- A decrease of \$70,000 is projected for anticipated medical and lost wages claims.
- A decrease of \$45,300 for loss control and third party administration, as these fees are included in the annual premium.

Facilities

- Addition of 1.0 FTE Groundskeeper is added to the 2017 budget.
- Insurances are estimated to decrease by \$25,593 due a reduction in the property insurance estimate.

Technology Services

- Contractual services are planned to increase slightly in the amount of \$15,990.
- Depreciation expense is expected to increase \$18,276 in 2017.

Land Records Modernization

- Contractual services increase by \$60,000 related to expenses for the Strategic Initiative grant.
- A transfer to capital projects in the amount of \$53,000 for the LiDAR project is not budgeted for 2017 as the project is complete.

2017 EXPENDITURE HIGHLIGHTS

Non-Departmental

- Personnel services decrease by \$520,000 with the implementation of the countywide salary plan.
- Non-county agency funds are planned to increase. Please see the Department Summary for specific details by agency.
- Employee benefit payments are estimated to decrease \$85,932 for 2017.
- Unemployment expenses reflect a decrease by \$25,000 in the 2017 budget.
- Insurance premiums are expected to remain relatively flat; however, the budget reflects the addition of cyber insurance in 2017.

Public Safety

Sheriff

- Inmate housing costs increase by \$87,920 or 20.7% in 2017.
- Supplies and expenses decrease overall by \$46,292. This includes estimating fuel expense lower due to current fuel pricing and next year forecasting.

EMS/Ambulance Services

- The 2017 budget includes the addition of 1.0 FTE Deputy EMS Coordinator position.
- Contractual services decreases by \$24,369 overall. This includes an increase of \$34,141 for ambulance service contracts. This also includes the elimination of the EMS Coordinator services in the amount of \$40,000.
- Supplies and expenses increase by \$10,000 in 2017 primarily for medications and medical supplies.
- The capital outlay for 2017 increases by \$26,620 for the purchase of equipment as outlined in the EMS Capital Plan.

Justice Programs

- Contractual services increase by \$201,525 due to being awarded the Treatment Alternatives and Diversion grant, which will be used to implement a drug court in 2017.

Public Works

Highway

- Overall, contractual services for County Highway System decreases by \$1,761,576 based on the upcoming construction schedule.
- Contractual services increase by \$100,974 for architect and engineering costs.
- Roadway supplies increase by \$303,593.
- Fixed charges increase by \$378,107 for machine rental.
- Future operations designations decrease by \$347,880 in the cost allocation fund for machinery in 2017.

Solid Waste

- Contractual services decrease by \$103,107, mainly due to waste disposal fees/tipping fees.

Health and Human Services

Health and Human Services

- Contractual services decrease by 2.90% due to a projected decrease of inpatient and detoxification services.
- Future operations decrease by \$35,048 which reflects a transfer from HHS High Cost fund balance to the Office of the Corporation Counsel for handling IV-E legal services in an attempt to reduce out of home placement costs.

2017 EXPENDITURE HIGHLIGHTS

Aging & Disability Resource Center

- Contractual services decrease by \$18,079 due to the demand for transportation rides by Health and Human Services and the Veterans Department.

Health Care Center

- Contractual services decrease by \$209,648, mainly for interim administrator services, consulting services, and a contracted dietician. This includes a decrease in utility expenses based on current projections.

Culture, Recreation, & Education

Library

- Contractual services increase by \$10,845 for a new magazine subscription service which in effect reduces the supplies expenses previously utilized to purchase the materials.

Conservation & Development

Planning & Zoning

- Contractual services increase by \$25,000 for the addition of Groundwater Quality contracted services.

Business Park

- Contractual services increase by \$50,765 overall for anticipated commission on sales, ground maintenance and Business Park signage.
- Grants and contributions decrease by \$25,000 for the removal of the Healthy Lakes grant in 2017.
- Designated for future operations increases by \$46,797 to be used in the future for CWWP operations.

Debt Service

Debt Service

- The increase of \$33,865 is related to the approved debt service payment schedule for the County.

Capital Outlay

Capital Projects

- This decrease of \$275,610 is a result of the anticipated projects in accordance with the 2017 – 2022 Capital Improvement Plan and the removal of projects that were financed in the previous budget. Only new projects are included in the 2017 budget. Any projects not completed at the end of 2016 will be adjusted after the end of the year in the 2017 budget.

2016 ESTIMATED FUND BALANCE

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
Estimated Fund Balance 1/1/2016	\$ 22,329,996	\$ 14,992,271	\$ 550,810	\$ 10,806,605	\$ 12,346,310	\$ 5,384,259	66,410,251	
Revenues								
Property Tax	12,051,496	10,952,396	2,284,513	700,000	659,768	-	26,648,173	
All Other Taxes	7,018,095	-	-	-	-	-	7,018,095	
Intergovernmental Revenues	3,261,870	12,486,413	-	164,000	803,023	-	16,715,306	
Licenses and Permits	173,118	213,457	-	-	1,700	-	388,275	
Fines, Forfeitures and Penalties	208,952	120,264	-	-	-	-	329,216	
Public Charges for Services	1,875,972	3,452,865	36,563	-	8,052,370	-	13,417,770	
Intergovernmental Revenues	891,461	69,694	-	-	10,571,080	11,997,413	23,529,648	
Miscellaneous Revenues	667,415	549,483	-	10,000	147,329	305,600	1,679,827	
Note Proceeds	-	-	-	1,530,000	-	-	1,530,000	
Transfers In	180,918	-	17,701	53,000	-	-	251,619	
Revenue Subtotal	26,329,297	27,844,573	2,338,777	2,457,000	20,235,270	12,303,013	91,507,930	
Fund Balance Applied	1,814,679	2,314,819	236,661	3,292,391	538,391	262,197	8,459,138	
Total Revenue	\$ 28,143,976	\$ 30,159,392	\$ 2,575,438	\$ 5,749,391	\$ 20,773,661	\$ 12,565,210	\$ 99,967,068	
Expenditures Restated by Object Group								
General Government	10,341,443	85,483	-	-	-	12,533,641	22,960,567	
Public Safety	12,060,616	3,762,449	-	-	-	-	15,823,065	
Public Works	-	7,310,912	-	-	12,925,372	-	20,236,284	
Health and Human Services	256,699	17,619,183	-	-	7,729,005	-	25,604,887	
Culture, Recreation, & Education	3,477,199	-	-	-	-	-	3,477,199	
Conservation and Development	1,686,183	200,777	-	-	-	-	1,886,960	
Capital Outlay	-	-	-	5,749,391	-	-	5,749,391	
Debt Service	-	-	2,575,438	-	-	-	2,575,438	
Transfers Out	-	210,318	-	-	17,701	23,600	251,619	
Expenditures Subtotal	27,822,140	29,189,122	2,575,438	5,749,391	20,672,078	12,557,241	98,565,410	
Designated for Future Use	322,286	860,870	-	-	101,583	7,969	1,292,708	
Total Expenditures	\$ 28,144,426	\$ 30,049,992	\$ 2,575,438	\$ 5,749,391	\$ 20,773,661	\$ 12,565,210	\$ 99,858,118	
Estimated Fund Balance 12/31/2016	\$ 20,837,603	\$ 13,538,322	\$ 314,149	\$ 7,514,214	\$ 11,909,502	\$ 5,130,031	\$ 59,243,821	

Summary of Fund Balances	General Fund	Special Revenue Fund	Debt Service	Capital Projects
Nonspendable	5,542,564	86,152	261,949	-
Restricted	339,749	1,494,116	52,200	1,022,508
Committed	1,826,457	10,128,054	-	4,304,333
Assigned	2,534,113	1,830,000	-	2,187,373
Unassigned	10,594,720	-	-	-
Estimated Fund Balance Total	\$ 20,837,603	\$ 13,538,322	\$ 314,149	\$ 7,514,214

2017 ESTIMATED FUND BALANCE

	Special Revenue							Total
	General Fund	Fund	Debt Service	Capital Projects	Enterprise	Internal Service		
Estimated Fund Balance 1/1/2017	\$ 20,837,603	\$ 13,538,322	\$ 314,149	\$ 7,514,214	\$ 11,909,502	\$ 5,130,031	\$ 59,243,821	
Revenues								
Property Tax	12,467,733	11,394,911	2,364,226	775,447	100,000	-	27,102,317	
All Other Taxes	7,322,129	-	-	-	-	-	7,322,129	
Intergovernmental Revenues	3,273,885	11,434,742	-	35,000	778,926	-	15,522,553	
Licenses and Permits	181,198	220,000	-	-	995	-	402,193	
Fines, Forfeitures and Penalties	224,180	128,000	-	-	-	-	352,180	
Public Charges for Services	2,030,845	4,189,574	36,563	-	8,220,949	-	14,477,931	
Intergovernmental Revenues	896,256	33,399	-	-	13,446,567	12,883,990	27,260,212	
Miscellaneous Revenues	1,035,458	828,980	-	81,000	205,680	344,435	2,495,553	
Note Proceeds	-	-	-	2,800,000	-	-	2,800,000	
Transfers In	130,602	-	13,735	-	345,431	-	489,768	
Revenue Subtotal	27,562,286	28,229,605	2,414,524	3,691,447	23,098,548	13,228,425	98,224,835	
Fund Balance Applied	781,408	533,003	194,779	489,994	367,016	220,710	2,586,910	
Total Revenue	\$ 28,343,694	\$ 28,762,608	\$ 2,609,303	\$ 4,181,441	\$ 23,465,564	\$ 13,449,135	\$ 100,811,745	
Expenditures Restated by Object Group								
General Government	9,953,100	150,224	-	-	-	13,412,980	23,516,304	
Public Safety	12,334,380	3,813,626	-	-	-	-	16,148,006	
Public Works	-	6,357,029	-	-	15,474,901	-	21,831,930	
Health and Human Services	260,332	17,765,831	-	-	7,684,111	-	25,710,274	
Culture, Recreation, & Education	3,487,356	-	-	-	-	-	3,487,356	
Conservation and Development	1,745,554	286,847	-	-	-	-	2,032,401	
Capital Outlay	-	-	-	4,181,441	-	-	4,181,441	
Debt Service	-	-	2,609,303	-	-	-	2,609,303	
Transfers Out	345,431	102,996	-	-	13,735	27,606	489,768	
Expenditures Subtotal	28,126,153	28,476,552	2,609,303	4,181,441	23,172,747	13,440,586	100,006,782	
Designated for Future Use	217,541	286,056	-	-	292,817	8,549	804,963	
Total Expenditures	\$ 28,343,694	\$ 28,762,608	\$ 2,609,303	\$ 4,181,441	\$ 23,465,564	\$ 13,449,135	\$ 100,811,745	
Estimated Fund Balance 12/31/2017	\$ 20,273,736	\$ 13,291,375	\$ 119,370	\$ 7,024,220	\$ 11,835,303	\$ 4,917,870	\$ 57,461,874	

Summary of Fund Balances	General Fund	Special Revenue Fund	Debt Service	Capital Projects
Nonspendable	5,542,564	86,151	67,170	-
Restricted	326,957	1,228,928	52,200	1,022,508
Committed	1,706,391	10,265,292	-	4,304,333
Assigned	2,448,535	1,711,004	-	1,697,379
Unassigned	10,249,289	-	-	-
Estimated Fund Balance Total	\$ 20,273,736	\$ 13,291,375	\$ 119,370	\$ 7,024,220

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 \$10,249,289 at the end of 2017. The County's General fund unassigned fund balance range based on the 2017 budget is \$8,801,241 to \$14,668,735. The estimated fund balance is in compliance with the fund balance ordinance.

Year	Total Expenditures	Unassigned Fund Balance	Percent
2012	52,547,565	12,004,366	22.8%
2013	53,311,438	11,684,829	21.9%
2014	52,353,766	11,658,379	22.3%
2015	53,188,709	11,634,842	21.9%
2016 (Estimated)	59,171,990	10,594,720	17.9%
2017 (Budget)	58,674,938	10,249,289	17.5%

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, 2016 – Estimated

The projection for year end 2016 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, 2016 are projected at \$59.2 million, a decrease of \$7.1 million from December 31, 2015. Of the estimated combined fund balance, \$25.7 million is restricted, committed, or assigned, \$10.6 million is estimated as unassigned fund balance.

A summary of projected fund balance by fund type is described below.

General Fund Balance

The estimated fund balance for year end 2016 is \$20.8 million, a decrease of \$1.5 million from 2015. The decrease is primarily due to planned uses of vehicle and equipment replacement funds, prior year carry over funds, approved contingency funds, inmate housing expenses, and projected revenue shortfalls.

The unassigned portion of the General fund balance is estimated at \$10.6 million, a decrease of \$1 million from 2015.

Special Revenue Fund Balance

The estimated fund balance for year end 2016 is \$13.5 million, a decrease of \$1.5 million, primarily due to carryforward for highway projects, use of high cost fund balance, and anticipated vehicle and equipment replacement.

SUMMARY OF FUND BALANCE PROJECTIONS

Capital Projects Fund Balance

The projection for year end 2016 is \$7.5 million, a decrease of \$3.3 million from 2015. The majority of the decrease is the estimated completion of various highway construction projects, Simulcast, and ERP implementation. 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 2016 is \$314,100 a decrease of \$236,700 from 2015. The decrease is a result of planned debt retirement from advances to the Solid Waste and Health Care Center funds.

Enterprise Fund Balance

The net position for these funds is estimated at \$11.9 million at the end of 2016, a decrease of \$436,000 from 2015. This represents the Health Care Center, Highway, and Solid Waste.

Internal Service Fund Balance

The estimated fund balance at the end of 2016 is \$5.1 million, a decrease of \$254,000 from 2015. The estimated decrease is primarily due to the anticipated fund balance use for medical claims expense in the health insurance fund.

December 31, 2017 – Estimated

The projection for year end 2017 is based on the 2017 budgeted revenues, expenditures, estimates on completion of capital projects, and transfers for various fund types. Total combined estimates of fund balances at December 31, 2017 are projected at \$57.5 million, a decrease of \$1.8 from December 31, 2016 estimated fund balance. Of the estimated combined fund balance, \$24.8 million is restricted, committed, or assigned, \$10.2 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 \$20.3 million, a decrease of \$564,000 from the 2016 estimate. This includes planned use in the 2016 budget primarily for vehicle and equipment replacement, prior budget carryover, insurances, and land preservation projects. This also includes a transfer of \$345,000 to the Health Care Center fund for operations.

Special Revenue Fund Balance

The estimated fund balance for 2017 is projected at \$13.3 million, a decrease of \$247,000 million from the 2016 estimate, primarily due to the completion of highway projects.

Capital Projects Fund Balance

The estimated fund balance as of December 31, 2017 is \$7.0 million, a decrease of \$490,000 from the estimated fund balance at the end of 2016. This decrease is a direct result from funding new capital projects in 2017.

Debt Service Fund Balance

The end of year projected fund balance for 2017 is \$119,000, a decrease of \$195,000 from the estimated fund balance at the end of 2016. This is a planned decrease from advances made to Health Care Center and Solid Waste.

Enterprise Fund Balance

The net position projected is \$11.5 million, a decrease of \$420,000 from the 2016 estimates.

Internal Service Fund Balance

The 2016 year end fund balance is estimated at \$4.9 million, a decrease of \$212,000 from the 2016 estimate, primarily due to an anticipated increase in workers compensation expenses.

2017 GOVERNMENT AND PROPRIETARY FUNDS - WITH YTD ACTUAL ACTIVITY

	2015 Actual	2016 Modified Budget	2016 YTD Actual	2016 Projected Budget	2017 Budget	Change from 2016 Modified Budget	
						Amount Change	Percent Change
Revenues							
Property Tax	26,088,287	26,648,173	26,651,416	26,648,173	27,102,317	454,144	1.70%
All Other Taxes	6,512,772	6,792,125	1,344,259	7,018,095	7,322,129	530,004	7.80%
Intergovernmental Revenues	16,654,112	16,949,600	4,825,128	16,715,306	15,522,553	(1,427,047)	-8.42%
Licenses and Permits	397,101	384,398	359,561	388,275	402,193	17,795	4.63%
Fines, Forfeitures, and Penalties	385,508	357,914	255,811	329,216	352,180	(5,734)	-1.60%
Public Charges for Services	13,894,660	13,829,162	9,218,614	13,417,770	14,477,931	648,769	4.69%
Intergovernmental Revenues	22,391,547	24,990,061	14,737,787	23,529,648	27,260,212	2,270,151	9.08%
Miscellaneous Revenues	1,691,269	2,379,835	1,433,976	1,679,827	2,495,553	115,718	4.86%
Note Proceeds	-	2,755,000	-	1,530,000	2,800,000	45,000	N/A
Other Financing Sources	390,010	5,096,590	-	8,710,757	2,731,247	(2,365,343)	-46.41%
Total Revenue	\$88,405,266	\$100,182,858	\$58,826,552	\$99,967,067	100,466,315	\$283,457	0.28%
Expenditures by Classification							
General Government	19,136,881	22,822,002	13,471,766	22,960,567	23,516,304	694,302	3.04%
Public Safety	14,478,632	15,371,958	11,795,089	15,823,065	16,148,006	776,048	5.05%
Public Works	17,875,756	22,672,449	14,318,874	20,236,284	21,831,930	(840,519)	-3.71%
Health and Human Services	25,569,078	25,867,691	18,878,199	25,604,887	25,710,274	(157,417)	-0.61%
Culture, Recreation, & Education	3,218,108	3,424,998	2,466,767	3,477,199	3,487,356	62,358	1.82%
Conservation and Development	1,709,754	1,919,011	1,182,307	1,886,960	2,032,401	113,390	5.91%
Capital Outlay	4,119,455	4,457,051	1,983,461	5,749,391	4,181,441	(275,610)	-6.18%
Debt Service	2,444,538	2,575,438	2,557,156	2,575,438	2,609,303	33,865	1.31%
Other Financing Uses	384,941	1,072,260	-	1,544,327	949,300	(122,960)	-11.47%
Total Expenditures	\$88,937,143	\$100,182,858	\$66,653,619	\$99,858,118	\$100,466,315	\$283,457	0.28%