Clerk / Auditor

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2020 BUDGET MESSAGE

October 29, 2019

Dear Davis County Board of Commissioners,

Utah State Law requires that annually a tentative budget be prepared by the County Auditor and filed with the Legislative Body of Davis County by November 1st. Once received, the Legislative Body may make modifications to the budget and then present a proposed final budget to the public, followed by a public hearing, currently scheduled for Tuesday, December 3, 2019, at 6:00 pm. Statue requires adoption of a final budget no later than December 31, 2019. Special thanks to the Davis County Budget Committee (BC), elected officials, department heads, and staff who have provided valuable insight in to the ongoing and future needs of the County. The 2020 tentative budget has been prepared with an emphasis on maintaining core County functions, with each department submitting performance measures supporting budgetary requests.

2019 OUTLOOK AND RECOMMENDATIONS

Department submitted expenditure requests totaled **$230,872,365** in 2020. This represents an increase of over 10% of 2019 expenditure projections. Department budgeted revenues for 2020 totaled **$222,824,983**, an increase of only 2% ($3,678,656) over 2019 projections. Total departmental requests exceeded estimated revenues by $8,047,382. Following department request presentations, significant effort has gone into recommending reductions in order to present a balanced tentative budget for adoption by the Davis County Board of Commissioners. Balancing strategies include:

- Reductions of department requests for new computer and capital equipment for non-critical items
- Requested operating cuts to limit growth to 3-5% (net of computers and other one-time costs)
- Recognition of position vacancy savings
- Limited approvals of requests for new positions
- Limited use of fund balance for operating deficiencies (E-911, Special Service Area, Golf Fund)

Overall, the 2020 tentative budget represents reductions from initial department requests of over $9,700,000, largely recognized by cuts to capital project requests of close to $6,000,000:

Category	2019 Projected	2020 Requested	2020 Proposed	Proposed Reduction
Personnel	$ 73,107,920	$ 81,246,727	$ 78,988,574	($ 2,258,153)
Operations	$ 71,080,045	$ 83,952,501	$ 82,811,030	($ 1,141,471)
Capital	$ 37,694,623	$ 31,379,761	$ 25,516,909	($ 5,862,852)
Allocations/Transfers	$ 27,886,845	$ 34,293,376	$ 33,854,101	($ 439,275)
Totals	$ 209,769,432	$ 230,872,365	$ 221,170,614	($ 9,701,751)

As appropriate, the 2020 budget utilizes fund balance reserves for one-time expenditures such as reducing debt and funding capital projects either in whole or through debt service payments. Less frequently, fund balances are used to offset minor operating deficits. Detailed information by fund is outlined in the "Summary of Requests by Fund" section of this document.

SUMMARY OF REQUESTS BY CATEGORY

Workforce Initiatives

In the last four years, the Davis County Commissioners, acting upon recommendations of the Budget Committee, have taken momentous action to bring and keep pay for employees competitive with market realities. Following an independently conducted survey in 2016, Human Resources (HR) has continued to monitor shifting market realities for eighty-six (86) benchmarked positions common to the governmental entities along the Wasatch Front. The compensation recommendations for 2020 are designed to continue to support the pay philosophy of maintaining pay levels at 95% of market.

Specifically, for 2020, the Budget Officer is recommending base pay adjustments of between **3% - 5.5%.** There are two components to this proposal:

- An overall market adjustment (historically referred to as a COLA) of **2%**
- Pay for performance increases. Depending on their performance evaluations, employees will be eligible for an additional increase of between **1% - 3.5%**

In addition, about one-third of Davis County employees will receive benchmarked market pay adjustments. These types of increases are designed to keep Davis County competitive related to positions in which there is particularly high demand in the marketplace. In addition to the market adjustment, an additional 1% benchmark pay adjustment has been proposed for this sub-set of employees. Included in this sub-set of positions are: Law Enforcement positions, Corrections positions, operational support positions (IT, legal, HR, Finance) and related support staff positions. Overall, these recommendations closely match increases given by twenty-eight (28) governmental entities along the Wasatch Front.

Several departments indicated an increased demand for services, which resulted in requests for new positions. Countywide requests for new hires included 26 full-time and 18 part-time positions, with the elimination of three vacant positions. After review by the Budget Committee, the tentative budget proposes staffing increases of 16 full-time and 13 part-time positions, and one part-time to full-time

conversion. Details of the new positions may be found in the "Summary of Requests by Fund" section of this document.

Employee benefits costs continue to hold steady. Effective July 1, 2020, there will be a modest increase in the Utah Retirement System contribution rate of 2%. Increases in the costs of Davis County healthcare benefits also continue to show modest growth due to the implementation of a High-Deductible Healthcare Plan (HDHP) in 2017, with almost 60% participation in 2019. As in previous budgets, employees opting to remain on the more expensive traditional healthcare plan will continue to pay a higher percentage premium contribution (currently set at 20%) in 2020.

Operations

Countywide growth in operating expenditures continue to present budgetary challenges. A significant number of these requests are related to on-going expenditures as opposed to specific or program related one-time costs. The tentative budget reflects budget reductions of $ 881,500 to be conducted at the discretion of the department before final budget approval. Requested reductions are intended to limit operating growth not tied to programs or outside revenue sources to no more than 3-5% per year.

Capital

Davis County addressed several critical capital needs in the 2017 budget. Through the Truth-in-Taxation process, the County secured nearly $4,000,000 in annual funding to address long-standing capital programming in both buildings and technology. The 2020 Tentative Budget incorporates funding for the following projects, some of which are highlighted below:

- Software/Technology:
    - Tyler Munis Enterprise Resource System - $252,000 (completion of 2018 project)
    - Spillman Jail Management System - $600,000 (new implementation)
- Vehicles
    - Proposed vehicle rotations at the following mileages:
        - Public Safety Patrol – 100,000 (down from 130,000)
        - General Government – 150,000 (down from 175,000)
    - Total of $1,147,890 in annual vehicle purchases/replacements
        - 26 replacement vehicles
            - 3 Assessors Office
            - 9 Public Safety
            - 1 Search and Rescue
            - 3 Animal Control
            - 4 Health/Seniors
            - 6 Public Works/Facilities
- Equipment
    - Replacement K-9 – Sheriff
    - ATV's, Snowmobiles, Trailers – Search and Rescue
    - Radios – Corrections, Sheriff, Animal Control
    - Workstations – Dispatch

- Piano - Library
- Misc Equip – Health, Vehicle Maintenance, Events Center

- Buildings
  - Events Center Improvements – $530,000 (Concrete flooring, HVAC replacement, conceptual design)
  - New Clearfield Library - $4,000,000 (funded by debt service)
  - Jail Medical Wind Expansion - $8,909,520 (funded by debt service)

As required by Utah Code Annotated 17-36-10(6)(b), further details are located in the attached Capital Building Plan (Appendix A) .

Allocations

Allocations are assessed annually as prescribed in the Davis County Allocation policy in order to equitably distribute the cost of providing internal services to the various departments. When excess fund balances build in the internal service funds, they are redistributed back to the funds or departments at the rate in which they were paid in.

Transfers between funds are also recognized in this budget category and are utilized to ensure departments are appropriately funded for services, debt payments, and to build capital reserves where appropriate. The attached Appendix B provides a detailed listing of interfund transfers proposed in the 2020 tentative budget.

SUMMARY OF REQUESTS BY FUND

Fund 10 - General

General Fund expenditures are budgeted to increase by 9.5%, from $72,098,687 projected in 2019 to $78,989,065 proposed in the 2020 tentative budget. Of this increase, $1,352,000 is related to one-time spending on software, computer equipment, and system implementation, a portion of which is carry-over from the 2019 budget. An additional $4,053,002 projected increases in personnel costs include the work force initiatives addressed above as well as the addition of the following new positions:

- Legal Defender – 1 Social Worker (grant-funded)
- Pre-Trial Services – 2 Case Managers, 1 Office Specialist
- Clerk Auditor – 1 part-time Deputy Clerk (temporary position)
- Attorney – 1 County Attorney IV
- Community and Economic Development – 1 part-time intern
- Sheriff – 1 Deputy Sheriff I
- Corrections – 1 Office Specialist II, 4 Jail Operations Specialists, 4 part-time EMT's
- Animal Control – 1 Shelter Tech, 1 Animal Control Officer

2020 General Fund revenues are projected to increase slightly, from $69,292,450 projected in 2019 to $71,065,891. Revenue growth is most prominently reflected in the following areas:

- Property Tax – 2.5%
- Sales Tax – 4% (down from 6% in prior years)
- Recording Fees – 66% (due to a statewide legislative change in minimum recording fees)

Fund balance goals remain consistent with prior years, with an estimated 2020 ending fund balance of approximately $27,000,000 or 36% of budgeted expenditures (net of transfers).

Fund 14 - Paramedic

The paramedic fund was established in 2018 to recognize the 1983 mil-levy associated with property tax collections. Of the total amount collected, 50% is distributed to Davis County for management of the paramedic program while the other 50% is equally distributed between Layton City and South Davis Metro Fire Special Service Area. Projected revenues are $3,240,775, or a 2% increase over 2019 projections.

Fund 15 – Health and Senior Services

The 2020 health and aging budget recognizes modest growth in expenditures of 5.1%. This includes the addition of the following positions:

- Part-time Office Specialist
- Community Health Educator (grant-funded)
- Convert part-time Community Outreach Planner to full-time
- Part-time Intern

The department is now funded through its own mil-levy pursuant Utah Code Annotated 26A-1-117, providing greater stability and opportunity to project the long-term needs of the department. The property tax levy represents just under 30% of total department revenues in 2020.

The health department receives significant funding from state and federal grants, although these are often program specific and subject to re-approval through legislative action. Fees for services comprise approximately 23% of 2020 revenues, up from 19% in 2019. State funding has been stable with minor increases throughout the year, where Federal funding (comprising approximately 39% of revenues), is declining.

Fund 18 – Tourism

The tourism fund is supported by transient room, restaurant, and vehicle rental tax revenues, and recognizes activities related to enhancing local and regional tourism, oversight of the Davis Conference Center, and management of the Davis County Events Center. Personnel and operating expenditures are budgeted to increase by almost 70%. Of this increase, $850,000 is related to a proposed one-time contribution to Farmington City for the development of a Sports Arena facility in lieu of tax increment. In addition, $6,000,000 in tourism fund balance will be transferred to the Tourism Capital Reserve fund for future capital projects as various proposals for development of the Legacy Events Center and Davis County Conference Center properties are currently being studied.

Fund 19 – 911 Emergency

Expenditures in Dispatch are increasing significantly, nearly 19%, in 2020, largely related to the addition of two new Dispatch positions. Overall operating expenditures are down in comparison to 2019 due to the decrease in participation of the tax redistribution agreement with Bountiful City (related to the transfer of Centerville dispatch services) and is anticipated to continue to decline into 2021. In addition,

the dispatch center will undergo a minor remodel with funding approved for six new dispatch consoles (originally approved in the 2019 budget and carried forward to 2020).

Revenues in the fund are fairly stable and consist of cellular fees and contract revenues for services provided to other law enforcement agencies. Additionally, dispatch receives an annual subsidy of $270,000 from the general fund in order to offset expenditures, $70,000 of which was committed through the 2017 tax increase.

Fund 21 – B Roads

The tentative budget reflects a slowing of capital investment in 2020 compared to prior years. Of the $1,000,000 budgeted in new projects, including $1,050,000 in new projects, almost half is budgeted for sealcoat of the Causeway. Expenditures in personnel, operations, and allocations are budgeted to be relatively flat and in line with 2019 end of year projections. Likewise, slowing revenue growth in 2019 is indicative of stagnant revenues in 2020 (state auto registration revenues have dropped from an average growth of 10% to 5%).

Fund 22 – Prop 1 Transportation Revenues

Most of the activity in this fund reflects pass through revenues to the Davis County cities and Utah Transit Authority. The remaining portion of this tax, estimated at $2,616,000, is allocated for County use. For 2020, $800,000 of these funds have been set aside for grants to other governmental entities, $50,928 is used in support of the Mid-Town Trolley, and 83,094 is allocated for the Snow Basin ski bus. The 2020 projected ending fund balance available for County use, is over $8,200,000.

Fund 23 – Library

Library expenditures for the 2020 tentative budget are decreasing by 25% over 2019 projected expenditures, largely due to a decreased transfer of fund balance to the library capital reserves fund. While personnel costs are increasing 8.2%, allocations and transfers are decreasing by 54%.

Overall library revenues, comprised mostly of property tax revenues, are projected to increase by 1.6%.

Fund 24 – Public Works

Flood control expenditures are in-line with 2019 budgets, with almost $790,000 requested in capital projects and equipment. 2020 projects include improvements to the Deuel Creek box culvert ($300,000) and Mill Creek Basin Floor ($250,000).

Effective 2018, funding for flood control is now provided via individual mil-levy, pursuant Utah Code Annotated 17-8-6, resulting in 2020 projected revenues of $5,584,820 and projected ending fund balance of $5,069,645. The County is in the process of reviewing long term capital needs and appropriate tax levies to support those needs.

Fund 25 – Special Service Area

The special service area fund is designed to appropriate and track expenditures related to municipal-type services that are provided to those that live in the unincorporated areas of the County. These services include public safety, fire protection, animal control, streets and roads maintenance, planning and engineering, and general administration. Revenues for these services are provided by individual mil levy

(currently set at .001037), sales tax revenues, and user fees. Projected ending fund balance is $866,202, representing approximately $347,000 use of fund balance reserves. As the cost of providing public safety and fire services to this area increases, the Auditors office is recommending a review of this fund in 2021.

Funds 26 and 27 – Tax Pass-Through

The County uses pass-through funds 26 and 27 to record monies levied by the County but dispersed to another government agency. These include transportation taxes, corridor preservation funds, and tax increment to redevelopment and community development agencies. In Fund 26, the ending fund balance is attributed to reserves for future corridor preservation projects and Fund 27 ending fund balance is expected to be zero as money is received and dispersed within the same budget year.

Funds 45, 46, 47, 48 – Capital Projects

Beginning in 2016, the County created dedicated capital reserve funds to manage and plan for future capital improvement needs. Use of these funds is specifically tied to the purpose for which they have been committed, as further described below and the attached Capital Building Plan (Appendix A):

- **Fund 45 – General Governmental:** Revenues of $7,075,000 (including fund balance transfers from Inmate Services and Buildings and Grounds West of $5,500,000 to secure future debt service on the medical wing rebuild). 2020 Expenditures include $1,562,000 in transfer to the General Fund for the procurement of Tyler and Spillman software licenses (carry-overs from 2019), repair of the Children's Justice Center facade (another carry over from 2019) and $500,000 to fund public safety radio purchases. Projected 2020 ending fund balance of $15,746,060 is committed for the following purposes:
    - $3,200,000 – Restoration of Memorial Court House
    - $5,500,000 – Reserve for Jail Medical Wing debt service
- **Fund 46 – Health**: Revenues of $355,000 (transfers in, grant revenues and interest earnings), expenditures of $145,000 for a back-up generator at the Health Department Administrative building and general maintenance, projected ending fund balance of $1,492,518.
- **Fund 47 –Tourism:** Revenues of $7,232,000 (transfers in and interest earnings), expenditures no expenditures, and a projected ending fund balance of $12,187,333. Note that this fund was used to eliminate all tourism related debt service in 2018 and 2019.
- **Fund 48 – Library:** Revenues of $769,000 (transfers in and interest earnings), expenditures of $139,000 for building improvements spread across several branches, projected ending fund balance of $1,513,666.

Fund 51 – Golf

Budgeted golf revenues for 2020 are expected to increase by 6%, from $2,417,699 to $2,565,650.

Golf Course expenditures are increasing 8% in 2020, with the majority of the increase coming from operating and capital expenditures. The Budget Committee also recognizes there are several unmet and unfunded capital needs at both courses, and is committed to addressing these concerns outside of the annual budget process.

After a projected use of approximately $237,000 in fund balance reserves in 2020, the anticipated ending fund balance is $ 4,297,962 with a targeted fund balance goal of $4,900,000. As with all enterprise funds, the Davis County golf courses are expected to operate independently from the government-wide funds.

Fund 52 – Commissary

Revenues in the Commissary fund is estimated to decline slightly in 2020, largely due to a drop off in projected telephone revenues. Revenues generated from this area are utilized to offset funding for inmate programs, which includes the purchase of a new UA/Drug testing machine in 2019. The projected ending fund balance is $1,093,270 with a target fund balance goal of $500,000.

Funds 61, 62, 63 – Internal Services

The County continues to generate efficiencies by centralizing key services, including Insurance, Telephone, Security, Email, and Building Maintenance. Fund 61 payroll expenditures have increased to better account for the time spent on risk management activities, while expenditures tied to phone, security, and email service have declined with the conclusion of a phone system upgrade completed in 2019.

In addition, annual charges for Facilities Management have remained stable from prior year. Operating expenditures tied to facilities maintenance and janitorial services include a 7% increase from 2019 projected spending.

The 2020 budget for Buildings and Grounds West incorporates many of the ongoing repairs and maintenance items needed at the Jail and Work Center, the most significant of which is an upgrade to the security and camera systems.

CONCLUSION AND ACKNOWLEGEMENTS

Special thanks to the Budget Committee for their input, direction, and on-going dedication during this year's budget process. Likewise, the participation of the Elected and Administrative Officers of the County, including communicating departmental visions and long-term needs, is appreciated and recognized as a critical part of the budget process. Most importantly, this document represents the efforts of all County employees in providing feedback and delivering services that are consistent with the strategic goals of Davis County.

Respectfully,

Curtis Koch

Clerk/Auditor

Budget Final Page - With Internal Service

Year: 2020

Tentative Budget with Fund Balance Projections

Fund	Projected Beginning Fund Balances	2020 Revenues	2020 Expenditures	2020 Transfer In	2020 Transfer Out	Projected Ending Fund Balances
10 General Fund	29,253,813.16	71,065,891.00	76,251,512.37	6,077,481.00	2,737,553.00	27,408,119.79
14 PARAMEDIC	157,061.31	3,240,775.00	0.00	0.00	3,397,775.00	61.31
15 HEALTH DEPARTMENT	5,106,097.23	17,716,247.00	17,485,742.47	0.00	200,000.00	5,136,601.76
17 CHILDREN'S JUSTICE CENTER	4,025.89	274,951.00	422,647.70	146,835.00	0.00	3,164.19
18 Tourism	4,462,048.74	8,922,905.00	6,094,408.39	0.00	6,000,000.00	1,290,545.35
19 911 Emergency	1,119,915.64	1,828,878.00	2,230,856.20	270,000.00	0.00	987,937.44
20 MBA Special Revenue	250,418.35	160,423.00	0.00	0.00	160,422.84	250,418.51
21 B Roads	2,328,882.77	1,650,000.00	1,657,485.00	350,000.00	25,000.00	2,646,397.77
22 PROP 1 TRANSPORTATION	8,366,999.65	13,181,526.00	13,304,154.00	0.00	0.00	8,244,371.65
23 Library	1,825,190.79	9,171,834.00	7,568,783.41	0.00	1,392,023.00	2,036,218.38
24 Floods	4,091,702.40	5,554,820.00	2,481,552.39	0.00	2,095,325.00	5,069,645.01
25 SPECIAL SERVICES	1,213,171.82	1,577,500.00	1,065,969.04	25,000.00	960,683.00	789,019.78
26 Tax Pass Thru	6,675,381.84	32,220,000.00	32,220,000.00	0.00	0.00	6,675,381.84
27 TAX INCENTIVES RDA PASS THRU	0.00	3,000,000.00	3,000,000.00	0.00	0.00	0.00
28 3RD QTR TRANSPORTATION TAX	4,215,346.00	13,084,000.00	0.00	0.00	0.00	17,299,346.00
29 CDBG/SSBG	0.00	1,035,000.00	1,034,224.93	0.00	0.00	775.07
31 Jail Bonds	4,516,920.51	2,041,087.00	1,817,087.50	0.00	0.00	4,740,920.01
32 MBA Debt Service	0.69	383,544.00	1,579,262.50	1,195,718.00	0.00	0.19
33 Revenue Bonds Debt Service	1,087,315.63	0.00	2,163,348.33	2,163,348.00	1,087,315.00	0.30
42 DEBT SERVICE CONSTRUCTION	0.00	12,946,322.00	12,946,322.00	0.00	0.00	0.00
45 Capital Projects	10,233,060.60	175,000.00	0.00	6,900,000.00	1,562,000.00	15,746,060.60
46 CAPITAL PROJECTS - HEALTH	1,282,518.69	155,000.00	145,000.00	200,000.00	0.00	1,492,518.69
47 CAPITAL PROJECTS - TOURISM	4,955,018.67	145,000.00	0.00	7,087,315.00	0.00	12,187,333.67
48 CAPITAL PROJECTS - LIBRARY	958,666.40	45,000.00	214,000.00	724,000.00	0.00	1,513,666.40
51 Enterprise Golf	4,535,742.90	2,565,650.00	2,696,182.70	0.00	21,600.00	4,383,610.20
52 Enterprise Commissary	2,909,262.74	926,200.00	742,192.53	0.00	2,000,000.00	1,093,270.21
Total	**99,548,562.42**	**203,067,553.00**	**187,120,731.46**	**25,139,697.00**	**21,639,696.84**	**118,995,384.12**

Fund	Projected Beginning Fund Balances	2020 Revenues	2020 Expenditures	2020 Transfer In	2020 Transfer Out	Projected Ending Fund Balances
61 Insurance	986,305.13	1,148,404.00	1,148,403.84	0.00	0.00	986,305.29
Fund 61 Subtotal	**986,305.13**	**1,148,404.00**	**1,148,403.84**	**0.00**	**0.00**	**986,305.29**
62 Telephone Services	809,205.86	324,212.00	379,087.63	0.00	0.00	754,330.23
62 EMAIL SERVICES	(13,745.76)	98,384.00	98,614.00	0.00	0.00	(13,975.76)
62 Security Services	12,584.28	43,242.00	61,100.00	0.00	0.00	(5,273.72)
Fund 62 Subtotal	**808,044.38**	**465,838.00**	**538,801.63**	**0.00**	**0.00**	**735,080.75**

Fund	Projected Beginning Fund Balances	Revenues	Expenditures	Transfer In	Transfer Out	Projected Ending Fund Balances
63 Facilities Management	225,534.11	3,610,236.00	3,545,717.05	0.00	0.00	290,053.06
63 Buildings & Grounds West	4,054,738.55	3,594,082.00	3,601,615.56	0.00	3,500,000.00	547,204.99
Fund 63 Subtotal	**4,280,272.66**	**7,204,318.00**	**7,147,332.61**	**0.00**	**3,500,000.00**	**837,258.05**
Total	**6,074,622.17**	**8,818,560.00**	**8,834,538.08**	**0.00**	**3,500,000.00**	**2,558,644.09**

Budget Final Report Operating Budget
Fund: 10 General Fund

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
103110000 - CURRENT PROPERTY TAX	28,339,216.88	27,659,847.12	27,659,483.00	28,350,970.00
103130000 - SALES & USE TAXES	15,911,950.93	16,637,263.67	17,000,000.00	17,216,349.00
103115110 - A&C CURRENT PROP TAX	4,730,628.41	4,837,588.02	4,837,588.00	4,944,015.00
103422000 - JAIL FEES	5,650,661.21	4,117,537.39	3,763,151.00	3,916,650.00
103422020 - JAIL REIMBURSEMENT	2,281,202.36	2,000,255.00	2,500,000.00	2,500,000.00
103112000 - REGISTERED PERSONAL	2,695,247.90	2,232,488.50	2,225,000.00	2,500,000.00
103412000 - RECORDERS FEES	1,432,606.75	2,341,647.00	1,500,000.00	2,500,000.00
103455010 - ANIMAL FEE CITIES	956,715.19	958,419.33	795,765.00	1,115,470.00
103511000 - JUSTICE COURT	1,019,285.24	1,020,000.21	1,090,000.00	1,020,000.00
103421000 - SHERIFF FEES	660,580.70	691,090.34	621,824.00	944,380.00
103190000 - TAX PENALTY/INTEREST	722,488.50	624,528.80	620,000.00	626,200.00
103421020 - SECURITY CONTRACT	551,047.54	518,916.60	514,774.00	552,357.00
103120000 - PRIOR YEARS TAXES	518,449.60	428,024.59	500,000.00	500,000.00
103690170 - ELECTION REVENUES	28,395.40	380,361.18	379,966.00	391,681.00
103690136 - INFO SYSTEMS-REV	383,431.90	373,077.14	408,000.00	380,000.00
103115112 - A&C REG. PERSONAL	348,757.89	364,984.61	350,000.00	350,000.00
103422030 - CITY FEES	280,909.38	269,484.95	320,000.00	275,000.00
103610000 - INTEREST EARNINGS	250,972.87	250,000.00	100,000.00	250,000.00
103434000 - CAUSEWAY USER FEE	238,361.76	239,412.00	240,000.00	240,000.00
103225000 - ANIMAL LICENSES	230,178.00	220,000.00	220,000.00	220,000.00
103690134 - PERSONNEL-SUNDRY	254,619.19	201,774.72	0.00	200,000.00
103690126 - ATTORNEY RECOUPEMENT	198,919.95	201,224.69	190,000.00	200,000.00
103411000 - CLERKS FEES	226,808.86	192,799.76	192,800.00	192,803.00
103455000 - A/C AND SHELTER FEES	170,259.38	180,499.22	180,500.00	180,500.00
103321000 - A.L.S. REVENUE	193,473.49	189,098.13	138,000.00	161,000.00
103361000 - CORRECTION DUI - CONFINEMENT	143,800.00	145,000.00	150,000.00	150,000.00
103620000 - RENTAL INCOME	151,649.21	146,817.59	145,958.00	145,956.00
103330000 - FED PAY-LIEU OF TAX	100,238.89	131,052.48	99,000.00	128,000.00
103311000 - VICTIM SERVICES	53,767.43	124,163.73	124,216.00	123,985.00
103340030 - DRUG COURT GRANT	116,598.00	100,914.00	92,000.00	108,000.00
103512000 - JC SMALL CLAIMS REVENUE	99,730.00	99,999.33	100,000.00	100,000.00
103222000 - MARRIAGE LICENSES	58,740.00	60,000.00	77,400.00	78,000.00
103690230 - COURT ORDERED PFS	69,412.84	68,654.10	60,000.00	70,000.00
103312000 - EMERGENCY SERVICES	69,800.00	69,800.00	69,800.00	65,600.00
103115120 - A&C PRIOR YEARS TAX	65,749.24	59,780.57	60,000.00	65,000.00
103311020 - GRANT REVENUE - LEGAL DEFENDERS	0.00	0.00	0.00	52,730.00
103421010 - SHERIFF SRCH & RESC	2,948.17	10,000.00	20,000.00	50,000.00
103455100 - AC SURGICAL FEE	33,349.75	48,370.57	42,750.00	48,000.00
103413020 - COG PAYMENTS	45,000.00	45,000.00	45,000.00	45,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
103115190 - A&C PENALTY/INTEREST	43,848.12	97,687.05	35,000.00	43,000.00
103645000 - SALE OF VEHICLES	43,044.75	115,564.39	65,500.00	40,000.00
103320000 - DARE REVENUES	0.00	35,500.00	33,900.00	35,500.00
103421030 - CIVIL PROCESS FEES	28,737.03	30,060.17	40,000.00	35,000.00
103311010 - GRANT REVENUE ATTORNEYS	30,818.92	31,835.86	22,300.00	30,500.00
103690150 - NON DEPT-REV	44,095.07	84,050.37	45,800.00	27,501.00
103362000 - ATTORNEY DUI	23,392.73	24,979.11	25,000.00	25,000.00
103322000 - BLOCK GRANT AWARD	140,945.08	48,509.25	18,001.00	20,001.00
103360000 - SHERIFF D.U.I.	7,388.52	18,002.10	28,000.00	20,000.00
103413010 - PLANNING CITIES	18,793.94	10,000.00	15,000.00	19,000.00
103690122 - JUSTICE CT. SUNDRY	10,256.01	15,231.12	10,000.00	15,000.00
103410000 - DRUG COURT PARTIC. FEES	12,960.64	10,710.96	10,000.00	13,000.00
103610122 - JC BAIL INTEREST REVENUE	10,339.18	10,345.92	10,000.00	10,000.00
103341000 - E.M.S. PER CAPITA	0.00	8,940.00	12,500.00	9,000.00
103690620 - DCEA	7,649.25	10,076.03	9,500.00	7,620.00
103690145 - ATTORNEY-REV	27,754.65	27,154.80	15,000.00	7,000.00
103340110 - SHER ST FOREST SERV	7,000.00	7,000.00	7,000.00	7,000.00
103413000 - PLANNING FEES	8,755.00	30,168.36	6,500.00	6,500.00
103690043 - MAY SALE FEES	8,343.99	4,733.92	8,000.00	6,500.00
103690254 - AC - PRIVATE CONTRIBUTION	0.00	8,382.45	5,000.00	5,000.00
103690120 - REHAB COSTS REV C/S	3,073.23	4,174.99	5,000.00	5,000.00
103690119 - REHAB COSTS REV OTHER	4,617.84	5,559.66	5,000.00	5,000.00
103511100 - JUSTICE COURT CC FEES	461.56	(1,167.63)	5,000.00	5,000.00
103423000 - SURVEYOR FILING FEES	4,521.45	3,740.00	4,000.00	4,000.00
103312020 - HOMELAND SECURITY	0.00	36,003.04	6,901.00	3,000.00
103690151 - CJC ATTORNEY APPROPRIATION	1,854.00	2,472.00	2,472.00	2,472.00
103690135 - INFO SYSTEMS G.I.S.	5,030.50	1,886.00	2,000.00	2,000.00
103690156 - SHERIFF SUNDRY	2,416.45	1,822.58	1.00	2,000.00
103690253 - AC SUNDRY	1,350.00	1,712.00	500.00	1,500.00
103690191 - PLANNING SUNDRY	1,455.00	1,320.00	300.00	1,450.00
103491000 - SHER JUR.&WIT. FEES	1,868.50	1,428.50	1,200.00	1,200.00
103690143 - TREASURER REVENUE	4,963.90	465.12	150.00	1,000.00
103690157 - JAIL SUNDRY	3,206.39	353.30	500.00	500.00
103690125 - JC LEGAL DEFENDER FEES	754.58	308.08	500.00	500.00
103410100 - DRUG COURT DUI FEES	806.41	100.00	900.00	500.00
103690147 - SURVEYOR-SUNDRY	167.75	222.00	300.00	300.00
103690146 - ASSESSOR SUNDRY	220.00	183.27	0.00	200.00
103492000 - JUROR & WITNESS FEES	224.00	111.00	200.00	200.00
103690141 - CLERK/AUDITOR SUNDRY	64.60	37,863.71	1,100.00	100.00
103146000 - RETURNED CHECKS	313.64	46.87	200.00	100.00
103410200 - COMMUNITY SERVICE FEES	0.00	0.00	100.00	100.00
103340010 - I. N. S. GRANT	0.00	0.00	75,000.00	1.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
103690252 - BARN DONATION	19,108.76	3,333.50	6,000.00	0.00
103340042 - VOCA GRANT CJC	57,890.03	4,499.66	0.00	0.00
103690052 - MEDICAL REVENUE - CJC	52.08	103.60	0.00	0.00
103317000 - CHILDRENS JUST. CTR.	212,196.96	0.00	0.00	0.00
103690051 - FUND RAISING-CJC	8,102.09	0.00	0.00	0.00
103340041 - NAT CHILDRENS ALLIANCE/WRCAC	2,857.53	0.00	0.00	0.00
103352000 - VOTER OUTREACH GRANT	503,039.43	0.00	0.00	0.00
103342000 - SSBG/CDBG ADMIN REVENUE	229,776.00	182,999.54	199,765.00	0.00
103640000 - SALE FIXED ASSETS	10,268.04	450,000.00	460,000.00	0.00
103690215 - COMMISSIONERS CUP	0.00	(2,259.50)	0.00	0.00
103690180 - CED SUNDRY	165.46	0.00	0.00	0.00
103690158 - S.S. REVENUES	0.00	400.00	5,000.00	0.00
103675000 - CAPITAL LEASE	276,390.00	0.00	0.00	0.00
103870000 - CONTRIBUTION-PRIVATE	0.00	500.00	0.00	0.00
103421040 - CONFERENCE REVENUE	10,950.00	0.00	0.00	0.00
103324000 - DRUG COURT	0.00	65.00	0.00	0.00
103511010 - FINES - TO CITIES	(308,972.41)	(310,000.87)	(320,000.00)	(310,000.00)

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**70,819,269.46**	**69,297,052.62**	**68,317,065.00**	**71,065,891.00**
OPER. TRANSFER (In)	3,821,381.50	5,662,918.74	6,144,061.00	6,077,481.00
BEGIN FUND BALANCE	22,369,583.58	26,392,528.37	26,392,528.37	29,253,813.16
TOTAL UNAPPROPRIATED BALANCE	**97,010,234.54**	**101,352,499.73**	**100,853,654.37**	**106,397,185.16**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
104111 - Commission	910,075.99	860,698.84	955,154.72	988,847.86
104122 - Justice Court	891,918.75	810,681.33	814,728.02	873,962.39
104126 - Legal Defender	2,226,836.11	2,222,729.15	2,216,255.97	2,366,139.13
104134 - Human Resources	1,292,621.03	1,394,115.98	1,433,163.10	1,398,615.09
104136 - Information Systems	6,312,783.11	6,861,897.17	7,924,728.81	7,619,881.64
104141 - Clerk/Auditor	4,052,070.58	3,860,880.36	3,720,789.53	4,247,953.38
104143 - Treasurer	565,700.74	588,996.29	618,538.96	632,687.71
104144 - Recorder	1,325,086.30	1,275,823.54	1,559,211.72	1,443,354.79
104145 - Attorney	5,238,881.01	5,576,749.49	5,807,216.55	6,118,012.38
104146 - Assessor	3,014,486.52	3,077,932.35	3,286,317.43	3,396,143.29
104147 - Surveyor	695,758.63	695,507.08	778,685.67	720,514.46
104148 - Victim Services	364,546.48	376,503.13	405,192.26	462,900.67

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
104149 - Childrens Justice Center	321,844.81	0.70	0.00	0.00
104150 - Non-Departmental	3,018,708.81	3,128,444.03	4,669,906.59	3,833,921.51
104180 - Community & Economic Development	1,259,440.12	1,000,000.35	1,415,021.26	1,159,426.64
104210 - Sheriff	13,710,821.33	12,982,143.78	13,819,810.75	14,489,597.75
104229 - State Forest Fire	31,789.54	50,000.00	50,000.00	50,000.00
104230 - Corrections	18,878,027.45	17,953,604.33	19,657,144.80	20,599,585.02
104253 - Animal Care & Control	2,010,020.38	2,249,356.26	2,273,225.72	2,553,108.02
104370 - Poor and Indigent	4,925.35	9,000.00	9,000.00	9,000.00
104420 - Vehicle Maintenance	385,042.99	399,509.85	405,375.73	430,305.36
104610 - Ag. Extension	233,000.04	234,449.42	234,450.00	243,116.00
104124 - Drug Court	213,173.62	246,676.48	278,646.76	290,680.07
104112 - Tax Administration	0.00	3,077.35	0.00	0.00
104215 - Paramedic	1,494,130.00	1,537,500.00	1,537,500.00	1,698,887.50
104128 - PRE-TRIAL SERVICES	40,114.60	253,157.24	322,401.04	529,382.00
104217 - SEARCH AND RESCUE	0.00	19,931.07	20,000.00	95,489.71

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**68,491,804.29**	**67,669,365.57**	**74,212,465.39**	**76,251,512.37**
OPER. TRANSFER (Out)	2,125,901.88	4,429,321.00	2,009,321.00	2,737,553.00
TOTAL EXPENDITURES AND TRANSFERS	**70,617,706.17**	**72,098,686.57**	**76,221,786.39**	**78,989,065.37**
ENDING FUND BALANCE	**26,392,528.37**	**29,253,813.16**	**24,631,867.98**	**27,408,119.79**

Budget Final Report Operating Budget
Fund: 14 PARAMEDIC

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
143110000 - CURRENT PROPERTY TAX	2,978,109.18	2,976,479.41	2,976,480.00	3,065,775.00
143112000 - REGISTERED PERSONAL	55,707.96	166,409.24	125,000.00	165,000.00
143610000 - INTEREST	8,520.32	10,000.00	0.00	10,000.00
143120000 - PRIOR YEARS TAXES	0.00	20,372.75	0.00	0.00
143190000 - TAX PENALTY/INTEREST	3,963.29	12,498.62	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**3,046,300.75**	**3,185,760.02**	**3,101,480.00**	**3,240,775.00**
OPER. TRANSFER (In)	0.00	0.00	0.00	0.00
BEGIN FUND BALANCE	0.00	865,159.29	865,159.29	157,061.31
TOTAL UNAPPROPRIATED BALANCE	**3,046,300.75**	**4,050,919.31**	**3,966,639.29**	**3,397,836.31**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
144215 - Paramedics	0.00	0.00	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**0.00**	**0.00**	**0.00**	**0.00**
OPER. TRANSFER (Out)	2,181,141.46	3,893,858.00	3,075,000.00	3,397,775.00
TOTAL EXPENDITURES AND TRANSFERS	**2,181,141.46**	**3,893,858.00**	**3,075,000.00**	**3,397,775.00**
ENDING FUND BALANCE	**865,159.29**	**157,061.31**	**891,639.29**	**61.31**

Budget Final Report Operating Budget
Fund: 15 HEALTH DEPARTMENT

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
153110000 - CURRENT PROPERTY TAX	5,178,836.95	5,125,346.85	5,178,591.00	5,266,294.00
153316010 - WIC FOOD VOUCHERS	2,412,212.85	2,499,999.31	2,500,000.00	2,500,000.00
153325000 - CONTRACT REVENUE	1,088,679.22	1,227,267.35	1,227,267.00	1,326,100.00
153455030 - IMMUNIZATION FEES	1,156,961.26	1,160,937.92	957,000.00	1,162,400.00
153316000 - W.I.C. FEDERAL	907,902.07	940,230.26	1,001,362.00	994,584.00
153462010 - APCU FEES	847,043.25	848,682.82	845,000.00	850,000.00
153462000 - I&M LOCAL FEES	800,700.00	707,060.00	715,000.00	715,000.00
153340058 - TARGETED CASE MGMT	669,884.60	590,918.44	750,000.00	665,000.00
153325200 - ALTERNATIVES	351,567.37	376,736.03	377,000.00	373,100.00
153315040 - PUBLIC HEALTH EMERGENCY PREPARDNESS	266,787.43	328,779.59	328,780.00	334,837.00
153460010 - FOOD SERVICE FEES	302,183.50	309,670.00	310,000.00	315,000.00
153451000 - VITAL RECORD FEES	220,186.00	241,546.50	239,600.00	242,600.00
153112000 - REGISTERED PERSONAL	96,973.10	237,411.50	200,000.00	200,000.00
153340036 - EPICC FUNDS	73,007.13	118,921.91	118,922.00	182,976.00
153325900 - RETIRED SENIOR VOLUNTEER PROG.	176,545.39	158,823.00	181,981.00	182,000.00
153460090 - ENV FOOD HANDLERS FEES	172,264.00	174,788.00	175,000.00	176,000.00
153340020 - MIN PERF - HD	152,945.50	159,058.00	159,058.00	171,282.00
153890000 - PROJECT INCOME	167,439.32	165,131.43	185,000.00	166,000.00
153690300 - VETERAN ASSISTANCE	167,988.84	171,862.25	145,000.00	165,000.00
153340023 - TOBACCO PREVENTION	187,307.33	160,238.84	160,239.00	160,239.00
153340022 - COMMUNITY HEALTH/HP - STATE	281,257.01	330,882.13	330,882.00	126,371.00
153340072 - D E Q	88,574.50	103,827.19	103,827.00	103,827.00
153325100 - CASH-IN-LIEU MEALS	104,115.00	93,635.00	93,635.00	93,600.00
153340053 - MCH	91,567.00	91,044.14	91,044.00	91,044.00
153460050 - POOLS/FEES	80,570.00	84,320.00	85,000.00	85,000.00
153340056 - IMMUNIZATION	46,560.88	86,093.60	86,094.00	80,115.00
153455050 - TRAVEL COUNSEL FEES	71,580.44	81,316.00	84,000.00	80,000.00
153610000 - INTEREST EARNINGS	69,224.14	70,000.00	0.00	70,000.00
153390000 - NON CASH GRANT REVENUE	0.00	0.00	0.00	67,000.00
153315047 - PERSONAL RESPONSIBILITY EDUCATION PROGRAM	0.00	59,999.83	60,000.00	60,000.00
153620000 - RENT	55,140.96	59,000.46	59,000.00	55,000.00
153340052 - STD/HIV/AIDS/TB	48,393.67	46,632.00	49,633.00	46,632.00
153340021 - TOB. KIDS/CDC	50,801.08	43,476.39	43,477.00	46,194.00
153460020 - DRINKING WATER FEES	39,128.00	35,000.00	35,000.00	39,000.00
153340057 - CHEC	48,481.75	37,704.88	37,705.00	37,705.00
153340746 - UNKNOWN GRANTS	0.00	0.00	0.00	37,000.00
153680000 - NEW CHOICES WAIVER PROGRAM	29,690.76	33,499.24	35,000.00	34,000.00
153325400 - HEALTH INSURANCE COUNSELING	32,102.33	44,718.93	44,500.00	34,000.00
153466000 - INFECTIOUS WASTE FEE	38,938.26	31,000.25	33,000.00	33,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
153325175 - MEDICAID ADMIN CONTRACT	26,979.16	26,699.39	28,000.00	28,000.00
153340046 - SYNDROMIC SURVEILLANCE	22,869.41	25,518.35	25,519.00	25,519.00
153460030 - WASTE HAULER FEES	24,505.00	23,625.00	29,000.00	25,000.00
153325150 - MEDICAID SERVICE CONTRACT	18,952.41	23,078.22	30,000.00	23,000.00
153317100 - MISC GRANTS	23,867.92	21,601.72	21,602.00	22,399.00
153340074 - DRINK WATER	22,824.00	20,796.00	20,796.00	20,736.00
153325600 - SENIOR MEDICAL PATROL	29,295.16	28,900.34	28,900.00	20,000.00
153340045 - HLTHCARE ASSOC INFECTIONS	26,599.15	19,908.75	12,913.00	19,900.00
153340027 - TOBACCO COMPLIANCE CHECKS	16,737.00	17,369.50	27,792.00	18,000.00
153454000 - POST PARTUM FEES	20,167.92	15,536.95	24,000.00	16,000.00
153317041 - DISEASE OUTBREAK	13,675.00	6,900.00	6,900.00	12,000.00
153340071 - DOH ENV HLTH	11,653.00	11,653.00	11,653.00	11,768.00
153325500 - FITNESS/ARTHRITIS	9,496.25	12,999.93	16,500.00	10,700.00
153340025 - PUB SAFETY	10,000.00	10,000.00	10,000.00	10,000.00
153315100 - MRC	8,073.52	4,529.56	10,000.00	8,000.00
153870552 - CDSAC DONATIONS	8,091.48	7,692.36	7,000.00	8,000.00
153690030 - SAFE KID - COALITION	7,934.22	9,240.00	7,500.00	7,500.00
153870551 - SDSAC DONATIONS	7,889.32	7,246.16	8,500.00	7,200.00
153460070 - ENV JOB CORP FEES	7,750.00	7,000.00	7,000.00	7,000.00
153451002 - CAR SEATS & HELMETS	4,185.50	1,663.24	7,500.00	5,500.00
153870553 - NDSAC DONATIONS	5,667.00	4,564.52	6,000.00	5,000.00
153460100 - BODY ART/TANNING FEES	7,900.00	4,165.00	4,200.00	4,700.00
153453000 - BABY YOUR BABY FEES	2,748.96	4,547.04	4,100.00	4,100.00
153464000 - MISC POOL FEES	4,155.00	4,100.00	5,000.00	4,100.00
153458000 - 340B PHARMACY	0.00	3,832.18	4,000.00	4,000.00
153455010 - COMMUNICABLE DISEASE FEES	8,259.21	3,444.00	11,000.00	3,600.00
153870554 - HQ DONATIONS	3,933.02	3,249.00	3,500.00	3,400.00
153460040 - SOIL/SEPTIC FEES	5,170.00	4,495.00	2,500.00	3,000.00
153452002 - TOBACCO PERMIT FEES	2,730.00	1,960.00	3,720.00	2,700.00
153340076 - DOH INDOOR CLEAN AIR	2,057.00	1,825.00	1,825.00	1,825.00
153455015 - EMS	6,312.00	1,687.00	7,500.00	1,800.00
153460060 - HOME DAYCARE FEES	1,520.00	1,740.00	1,900.00	1,700.00
153690000 - SUNDRY REVENUES	18,536.07	8,554.35	1,600.00	1,600.00
153452001 - ELECTRONIC SMOKING DEVICE FEES	800.00	700.00	1,400.00	600.00
153459000 - MEDICARE FFS	2,500.00	0.00	7,000.00	0.00
153457000 - DENTAL HEALTH FEES	2,564.21	2,499.98	5,000.00	0.00
153451001 - TOBACCO COMPLIANCE	3,225.00	2,500.00	0.00	0.00
153468000 - I/M ENFORCEMENT	30,332.50	13,000.00	0.00	0.00
153465000 - ENVIRO ENFORCEMENT	13,085.25	4,120.69	0.00	0.00
153456000 - NURSES FEES	875.00	0.00	100.00	0.00
153460080 - ENV MISC FEES	0.00	250.00	250.00	0.00
153340054 - HOME VISITATION	55,777.83	0.00	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
153120000 - PRIOR YEARS TAXES	0.00	35,415.65	0.00	0.00
153190000 - TAX PENALTY/INTEREST	6,891.87	21,733.98	0.00	0.00
153316011 - VACCINE	164,406.15	0.00	0.00	0.00
153340026 - HLTH PROMO SUNDRY	2,500.00	5,512.47	2,500.00	0.00
153317042 - H FLU GRANT	1,735.91	0.00	2,083.00	0.00
153314100 - NURSE FAMILY PARTNERSHIP	13,092.92	0.00	0.00	0.00
153340082 - FDA RETAIL STANDARDS GRANT	3,308.68	6,405.00	6,405.00	0.00
153690031 - COALITIONS	0.00	640.00	0.00	0.00
153645000 - SALE OF VEHICLES	7,087.50	4,819.50	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**17,272,257.39**	**17,483,278.87**	**17,449,255.00**	**17,716,247.00**
OPER. TRANSFER (In)	0.00	156,075.64	156,076.00	0.00
BEGIN FUND BALANCE	2,492,661.37	4,263,795.54	4,263,795.54	5,106,097.23
TOTAL UNAPPROPRIATED BALANCE	**19,764,918.76**	**21,903,150.05**	**21,869,126.54**	**22,822,344.23**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
154311 - Health - Admin	7,991,990.99	8,595,375.53	9,070,548.15	9,345,233.84
154318 - Health - W.I.C. Program	3,255,930.68	3,440,229.90	3,501,362.00	3,518,546.10
154325 - Health - Senior Services Division	4,253,201.55	4,561,447.03	4,705,471.87	4,621,962.53

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**15,501,123.22**	**16,597,052.46**	**17,277,382.02**	**17,485,742.47**
OPER. TRANSFER (Out)	0.00	200,000.36	200,000.00	200,000.00
TOTAL EXPENDITURES AND TRANSFERS	**15,501,123.22**	**16,797,052.82**	**17,477,382.02**	**17,685,742.47**
ENDING FUND BALANCE	**4,263,795.54**	**5,106,097.23**	**4,391,744.52**	**5,136,601.76**

Budget Final Report Operating Budget
Fund: 17 CHILDREN'S JUSTICE CENTER

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
173317000 - CHILDRENS JUST CTR	0.00	201,591.48	201,591.00	201,591.00
173690051 - FUND RAISING - CJC	0.00	11,721.00	11,720.00	36,000.00
173340042 - VOCA GRANT CJC	0.00	17,596.49	30,931.00	28,878.00
173340041 - NAT CHILDRENS ALLIANCE/WRCAC	0.00	11,142.47	7,000.00	7,000.00
173610000 - INTEREST EARNINGS	0.00	1,000.00	0.00	1,082.00
173690052 - MEDICAL REVENUE - CJC	0.00	156.84	400.00	400.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**0.00**	**243,208.28**	**251,642.00**	**274,951.00**
OPER. TRANSFER (In)	0.00	95,539.36	87,809.00	146,835.00
BEGIN FUND BALANCE	0.00	0.00	0.00	4,025.89
TOTAL UNAPPROPRIATED BALANCE	**0.00**	**338,747.64**	**339,451.00**	**425,811.89**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
174169 - CJC	0.00	334,721.75	339,451.49	422,647.70

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**0.00**	**334,721.75**	**339,451.49**	**422,647.70**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**0.00**	**334,721.75**	**339,451.49**	**422,647.70**
ENDING FUND BALANCE	**0.00**	**4,025.89**	**(0.49)**	**3,164.19**

Budget Final Report Operating Budget
Fund: 18 Tourism

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
183150000 - RESTAURANT TAX	4,766,765.37	4,925,499.18	4,500,000.00	5,089,518.00
183140000 - TOURISM ROOM TAX	1,865,754.68	1,918,143.40	1,840,000.00	1,972,428.00
183160000 - TOURISM RENTAL TAX	647,673.94	668,917.99	605,000.00	690,858.00
183680020 - ARENA EVENTS	197,143.67	98,879.41	215,000.00	185,001.00
183860000 - PASS THROUGH REVENUES	239,783.00	206,959.00	230,396.00	180,000.00
183622000 - COMMUNITY RENTAL	142,606.03	195,487.23	155,000.00	159,000.00
183850000 - TRAIL CONTRIBUTIONS	20,000.00	0.00	150,000.00	150,000.00
183342000 - STATE REIMBURSEMENT	22,300.00	143,888.75	25,000.00	125,000.00
183610000 - INTEREST	65,294.44	65,000.00	40,000.00	65,000.00
183870000 - PRIVATE CONTRIBUTION	39,604.00	57,970.00	45,000.00	50,000.00
183690001 - BIRD FESTIVAL	63,351.60	57,428.68	50,000.00	50,000.00
183680000 - EXHIBITOR FEES	49,059.68	41,931.13	52,000.00	43,000.00
183401000 - MOONLIGHT REVENUES	37,067.54	37,668.38	40,000.00	40,000.00
183680090 - TICKET SALES	0.00	36,744.08	0.00	35,000.00
183680095 - TICKET SALES FAIR	0.00	21,191.19	0.00	32,000.00
183680015 - RV PARKING	0.00	19,816.24	0.00	19,000.00
183680010 - PARKING FEES	45,424.59	10,696.60	48,500.00	17,500.00
183680030 - CONCESSION REVENUES	4,911.16	9,326.10	14,000.00	8,500.00
183622085 - COMMUNITY RENTAL AMENITIES	0.00	9,582.82	0.00	5,000.00
183680085 - ARENA EVENTS AMENITIES	0.00	3,577.86	0.00	4,000.00
183680040 - VENDING REVENUES	2,529.07	3,103.69	2,100.00	2,000.00
183621000 - STALL RENTALS	(15.19)	2,860.00	100.00	100.00
183690155 - FAIRPARK-SUNDRY	82.55	482.27	0.00	0.00
183680060 - SHAVINGS/STRAW SALES	(230.00)	65.26	0.00	0.00
183401100 - COMMISSIONERS CUP	39,450.07	(29.40)	45,000.00	0.00
183870192 - CONTRIBUTION-PRIVATE TOURISM	21,000.00	17,000.00	20,000.00	0.00
183690000 - TOURISM SUNDRY	1,579.41	33.00	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**8,271,135.61**	**8,552,222.86**	**8,077,096.00**	**8,922,905.00**
OPER. TRANSFER (In)	0.00	23,484.05	23,484.00	0.00
BEGIN FUND BALANCE	2,238,592.07	4,220,122.80	4,220,122.80	4,462,048.74
TOTAL UNAPPROPRIATED BALANCE	**10,509,727.68**	**12,795,829.71**	**12,320,702.80**	**13,384,953.74**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
184192 - Tourism	1,235,325.51	1,673,258.64	3,121,022.32	2,895,421.12
184620 - Events Center	1,433,114.07	1,564,900.02	1,635,192.34	2,319,358.27
184650 - DAVIS COUNTY CONFERENCE CENTER	38,800.26	(19,377.05)	457,215.00	879,629.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**2,707,239.84**	**3,218,781.61**	**5,213,429.66**	**6,094,408.39**
OPER. TRANSFER (Out)	3,582,365.04	5,114,999.36	5,115,000.00	6,000,000.00
TOTAL EXPENDITURES AND TRANSFERS	**6,289,604.88**	**8,333,780.97**	**10,328,429.66**	**12,094,408.39**
ENDING FUND BALANCE	**4,220,122.80**	**4,462,048.74**	**1,992,273.14**	**1,290,545.35**

Budget Final Report Operating Budget
Fund: 19 911 Emergency

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
193420100 - CELLULAR FEE	1,033,009.16	1,013,575.13	1,040,000.00	1,040,000.00
193426000 - FEES TO CITIES	551,089.97	377,721.57	510,873.00	535,878.00
193420200 - SERVICE FEES	23,007.12	211,891.82	14,520.00	173,000.00
193620000 - RENT INCOME	104,794.33	83,992.18	80,000.00	80,000.00
193610000 - INTEREST	2,338.50	0.00	0.00	0.00
193340000 - GRANT REVENUE	0.00	0.00	2,500.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**1,714,239.08**	**1,687,180.70**	**1,647,893.00**	**1,828,878.00**
OPER. TRANSFER (In)	200,000.04	493,156.05	218,298.00	270,000.00
BEGIN FUND BALANCE	808,472.84	918,991.74	918,991.74	1,119,915.64
TOTAL UNAPPROPRIATED BALANCE	**2,722,711.96**	**3,099,328.49**	**2,785,182.74**	**3,218,793.64**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
194219 - 911 Emergency	1,803,720.22	1,979,412.85	2,268,862.15	2,230,856.20

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**1,803,720.22**	**1,979,412.85**	**2,268,862.15**	**2,230,856.20**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**1,803,720.22**	**1,979,412.85**	**2,268,862.15**	**2,230,856.20**
ENDING FUND BALANCE	**918,991.74**	**1,119,915.64**	**516,320.59**	**987,937.44**

Budget Final Report Operating Budget
Fund: 20 MBA Special Revenue

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
203671000 - SUB-LEASE PAYMENTS	160,194.93	106,860.63	160,306.00	160,423.00
203610000 - INTEREST EARNINGS	3,553.98	1,198.88	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**163,748.91**	**108,059.51**	**160,306.00**	**160,423.00**
OPER. TRANSFER (In)	0.00	0.00	0.00	0.00
BEGIN FUND BALANCE	299,055.93	302,664.84	302,664.84	250,418.35
TOTAL UNAPPROPRIATED BALANCE	**462,804.84**	**410,724.35**	**462,970.84**	**410,841.35**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
204910 - MBA Special Revenue	0.00	0.00	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**0.00**	**0.00**	**0.00**	**0.00**
OPER. TRANSFER (Out)	160,140.00	160,306.00	160,306.00	160,422.84
TOTAL EXPENDITURES AND TRANSFERS	**160,140.00**	**160,306.00**	**160,306.00**	**160,422.84**
ENDING FUND BALANCE	**302,664.84**	**250,418.35**	**302,664.84**	**250,418.51**

Budget Final Report Operating Budget
Fund: 21 B Roads

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
213356000 - ST AUTO REGISTRATION	1,483,597.75	1,494,664.06	1,650,000.00	1,575,000.00
213610000 - INTEREST EARNINGS	75,279.99	75,000.00	50,000.00	75,000.00
213370000 - LOCAL OPTION TRANSPORTATION SALES TAX	0.00	0.77	0.00	0.00
213840000 - CONTRIBUTIONS	0.00	202,386.46	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**1,558,877.74**	**1,772,051.29**	**1,700,000.00**	**1,650,000.00**
OPER. TRANSFER (In)	97,229.69	350,862.59	350,863.00	350,000.00
BEGIN FUND BALANCE	3,154,101.80	2,598,585.02	2,598,585.02	2,328,882.77
TOTAL UNAPPROPRIATED BALANCE	**4,810,209.23**	**4,721,498.90**	**4,649,448.02**	**4,328,882.77**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
214415 - B Roads	2,192,987.63	2,367,616.45	2,368,470.00	1,657,485.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**2,192,987.63**	**2,367,616.45**	**2,368,470.00**	**1,657,485.00**
OPER. TRANSFER (Out)	18,636.58	24,999.68	25,000.00	25,000.00
TOTAL EXPENDITURES AND TRANSFERS	**2,211,624.21**	**2,392,616.13**	**2,393,470.00**	**1,682,485.00**
ENDING FUND BALANCE	**2,598,585.02**	**2,328,882.77**	**2,255,978.02**	**2,646,397.77**

Budget Final Report Operating Budget
Fund: 22 PROP 1 TRANSPORTATION

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
223370000 - LOCAL OPTION TRANSPORTATION PASS THROUGH	11,063,145.71	8,330,680.99	11,550,000.00	10,467,200.00
223370010 - LOCAL OPTION TRANSPORTATION - COUNTY	2,452,560.76	2,073,809.65	2,420,000.00	2,616,800.00
223860000 - PASS THROUGH REVENUES	0.00	0.00	0.00	57,526.00
223610000 - INTEREST EARNINGS	127,050.02	0.00	40,000.00	40,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**13,642,756.49**	**10,404,490.64**	**14,010,000.00**	**13,181,526.00**
OPER. TRANSFER (In)	0.00	0.00	0.00	0.00
BEGIN FUND BALANCE	4,025,961.22	7,637,212.00	7,637,212.00	8,366,999.65
TOTAL UNAPPROPRIATED BALANCE	**17,668,717.71**	**18,041,702.64**	**21,647,212.00**	**21,548,525.65**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
224435 - PROP 1 TRANSPORTATION	10,031,505.71	9,674,702.99	13,600,928.00	13,304,154.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**10,031,505.71**	**9,674,702.99**	**13,600,928.00**	**13,304,154.00**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**10,031,505.71**	**9,674,702.99**	**13,600,928.00**	**13,304,154.00**
ENDING FUND BALANCE	**7,637,212.00**	**8,366,999.65**	**8,046,284.00**	**8,244,371.65**

Budget Final Report Operating Budget
Fund: 23 Library

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
233110000 - CURRENT PROPERTY TAX	8,233,363.75	7,984,777.50	7,984,777.00	8,204,358.00
233112000 - REGISTERED PERSONAL	609,460.29	637,480.17	637,480.00	655,011.00
233120000 - PRIOR YEARS TAXES	109,817.12	97,576.01	97,576.00	100,259.00
233512000 - FINES & FORFEITURES	71,952.27	67,298.65	60,000.00	65,000.00
233190000 - TAX PENALTY/INTEREST	76,139.75	54,458.44	54,458.00	55,956.00
233341000 - STATE CONTRACT	49,200.00	47,718.00	48,000.00	45,000.00
233340000 - ENDOWMENT FOUNDATION GRANTS	50,000.00	35,000.00	35,000.00	35,000.00
233690000 - SUNDRY REVENUES	16,133.06	7,375.59	6,000.00	10,000.00
233610000 - INTEREST EARNINGS	23,780.77	1,000.00	1,000.00	1,000.00
233870000 - PRIVATE CONTRIBUTIONS	564.99	76.95	250.00	250.00
233400000 - PROMOTIONAL SALES	126.48	0.00	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**9,240,538.48**	**8,932,761.31**	**8,924,541.00**	**9,171,834.00**
OPER. TRANSFER (In)	0.00	94,874.81	94,875.00	0.00
BEGIN FUND BALANCE	2,646,695.66	4,026,980.85	4,026,980.85	1,825,190.79
TOTAL UNAPPROPRIATED BALANCE	**11,887,234.14**	**13,054,616.97**	**13,046,396.85**	**10,997,024.79**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
234580 - Library	6,535,253.13	7,217,983.10	7,432,883.77	7,568,783.41

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**6,535,253.13**	**7,217,983.10**	**7,432,883.77**	**7,568,783.41**
OPER. TRANSFER (Out)	1,325,000.16	4,011,443.08	3,186,444.00	1,392,023.00
TOTAL EXPENDITURES AND TRANSFERS	**7,860,253.29**	**11,229,426.18**	**10,619,327.77**	**8,960,806.41**
ENDING FUND BALANCE	**4,026,980.85**	**1,825,190.79**	**2,427,069.08**	**2,036,218.38**

Budget Final Report Operating Budget
Fund: 24 Floods

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
243110000 - CURRENT PROPERTY TAX	4,972,623.77	4,960,799.04	4,960,800.00	5,084,820.00
243112000 - REGISTERED PERSONAL	92,998.61	267,681.48	250,000.00	250,000.00
243610000 - INTEREST EARNINGS	125,285.67	124,818.69	65,000.00	125,000.00
243120000 - PRIOR YEARS TAXES	0.00	54,004.73	0.00	55,000.00
243190000 - TAX PENALTY/INTEREST	6,618.13	30,866.90	0.00	30,000.00
243690000 - SUNDRY REVENUES	18,927.30	0.00	10,000.00	10,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**5,216,453.48**	**5,438,170.84**	**5,285,800.00**	**5,554,820.00**
OPER. TRANSFER (In)	0.00	26,607.55	26,608.00	0.00
BEGIN FUND BALANCE	3,449,263.41	4,816,033.77	4,816,033.77	4,091,702.40
TOTAL UNAPPROPRIATED BALANCE	**8,665,716.89**	**10,280,812.16**	**10,128,441.77**	**9,646,522.40**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
244254 - Public Works	1,866,910.78	3,971,328.35	2,258,945.17	2,481,552.39

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**1,866,910.78**	**3,971,328.35**	**2,258,945.17**	**2,481,552.39**
OPER. TRANSFER (Out)	1,982,772.34	2,217,781.41	2,217,782.00	2,095,325.00
TOTAL EXPENDITURES AND TRANSFERS	**3,849,683.12**	**6,189,109.76**	**4,476,727.17**	**4,576,877.39**
ENDING FUND BALANCE	**4,816,033.77**	**4,091,702.40**	**5,651,714.60**	**5,069,645.01**

Budget Final Report Operating Budget
Fund: 25 SPECIAL SERVICES

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
253130000 - SALES & USE TAXES	651,169.29	650,871.33	720,000.00	650,000.00
253110000 - CURRENT PROPERTY TAX	597,467.12	594,709.61	661,933.00	595,000.00
253424000 - BUILDING INSP FEES	282,088.15	241,580.59	144,000.00	175,000.00
253370010 - LOCAL OPTION TRANSPORTATION - SSA	54,911.84	66,730.48	65,000.00	67,500.00
253610000 - INTEREST EARNINGS	30,802.36	31,000.00	9,000.00	31,000.00
253190000 - TAX PENALTY/INTEREST	35,643.83	31,940.42	10,000.00	25,000.00
253112000 - REGISTERED PERSONAL	15,830.81	16,697.24	20,000.00	15,000.00
253310000 - FED-GENERAL GOV	15,585.09	14,000.00	10,000.00	14,000.00
253210000 - BUSINESS LICENSES	4,150.00	2,205.00	2,500.00	2,500.00
253120000 - PRIOR YEARS TAXES	1,362.02	2,507.26	5,000.00	2,500.00
253690000 - SUNDRY REVENUES	2,180.32	1,418.13	2,000.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**1,691,190.83**	**1,653,660.06**	**1,649,433.00**	**1,577,500.00**
OPER. TRANSFER (In)	18,636.58	10,986.16	36,026.00	25,000.00
BEGIN FUND BALANCE	1,672,697.39	1,481,939.55	1,481,939.55	1,213,171.82
TOTAL UNAPPROPRIATED BALANCE	**3,382,524.80**	**3,146,585.77**	**3,167,398.55**	**2,815,671.82**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
254242 - Building Inspection	202,087.74	148,143.35	125,280.52	182,332.28
254410 - Roads	365,006.31	434,721.26	453,238.00	408,996.00
254420 - Special Services Area	474,064.81	467,048.98	771,586.32	474,640.76

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**1,041,158.86**	**1,049,913.59**	**1,350,104.84**	**1,065,969.04**
OPER. TRANSFER (Out)	859,426.39	883,500.36	883,500.00	960,683.00
TOTAL EXPENDITURES AND TRANSFERS	**1,900,585.25**	**1,933,413.95**	**2,233,604.84**	**2,026,652.04**
ENDING FUND BALANCE	**1,481,939.55**	**1,213,171.82**	**933,793.71**	**789,019.78**

Budget Final Report Operating Budget
Fund: 26 Tax Pass Thru

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
263112000 - MASS TRANSIT TAX	26,980,556.92	27,545,485.87	31,900,000.00	29,000,000.00
263113000 - CORRIDOR PRESERVATION	2,431,331.50	2,841,426.40	3,000,000.00	3,000,000.00
263610430 - INTEREST--CORRIDOR PRESERVATIO	145,918.10	219,076.20	50,000.00	220,000.00
263370000 - PROP 1 TRANS TAX PASS THROUGH	0.00	0.25	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**29,557,806.52**	**30,605,988.72**	**34,950,000.00**	**32,220,000.00**
OPER. TRANSFER (In)	0.00	0.00	0.00	0.00
BEGIN FUND BALANCE	9,058,162.07	5,680,179.24	5,680,179.24	6,675,381.84
TOTAL UNAPPROPRIATED BALANCE	**38,615,968.59**	**36,286,167.96**	**40,630,179.24**	**38,895,381.84**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
264430 - Corridor Preservation	5,955,232.43	2,065,300.00	3,050,000.00	3,220,000.00
264431 - Transportation Tax	26,980,556.92	27,545,486.12	31,900,000.00	29,000,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**32,935,789.35**	**29,610,786.12**	**34,950,000.00**	**32,220,000.00**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**32,935,789.35**	**29,610,786.12**	**34,950,000.00**	**32,220,000.00**
ENDING FUND BALANCE	**5,680,179.24**	**6,675,381.84**	**5,680,179.24**	**6,675,381.84**

Budget Final Report Operating Budget
Fund: 27 TAX INCENTIVES RDA PASS THRU

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
273114000 - RDA TAX INCREMENT	2,396,662.00	2,350,000.00	3,000,000.00	3,000,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**2,396,662.00**	**2,350,000.00**	**3,000,000.00**	**3,000,000.00**
OPER. TRANSFER (In)	0.00	0.00	0.00	0.00
BEGIN FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL UNAPPROPRIATED BALANCE	**2,396,662.00**	**2,350,000.00**	**3,000,000.00**	**3,000,000.00**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
274440 - RDA Pass Thru	2,396,662.00	2,350,000.00	3,000,000.00	3,000,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**2,396,662.00**	**2,350,000.00**	**3,000,000.00**	**3,000,000.00**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**2,396,662.00**	**2,350,000.00**	**3,000,000.00**	**3,000,000.00**
ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**	**0.00**

Budget Final Report Operating Budget
Fund: 28 3RD QTR TRANSPORTATION TAX

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
283370010 - LOCAL OPTION TRANSPORTATION - COUNTY	0.00	4,215,346.00	0.00	13,084,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**0.00**	**4,215,346.00**	**0.00**	**13,084,000.00**
OPER. TRANSFER (In)	0.00	0.00	0.00	0.00
BEGIN FUND BALANCE	0.00	0.00	0.00	4,215,346.00
TOTAL UNAPPROPRIATED BALANCE	**0.00**	**4,215,346.00**	**0.00**	**17,299,346.00**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**0.00**	**0.00**	**0.00**	**0.00**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**0.00**	**0.00**	**0.00**	**0.00**
ENDING FUND BALANCE	**0.00**	**4,215,346.00**	**0.00**	**17,299,346.00**

Budget Final Report Operating Budget
Fund: 29 CDBG/SSBG

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
293960200 - FED-GENERAL GOV	0.00	0.00	0.00	740,000.00
293342000 - CDBG ADMIN REIMBURSEMENT	0.00	0.00	0.00	185,000.00
293860500 - STATE GRANTS	0.00	0.00	0.00	100,000.00
293342100 - SSBG ADMIN REIMBURSEMENT	0.00	0.00	0.00	10,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**0.00**	**0.00**	**0.00**	**1,035,000.00**
OPER. TRANSFER (In)	0.00	0.00	0.00	0.00
BEGIN FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL UNAPPROPRIATED BALANCE	**0.00**	**0.00**	**0.00**	**1,035,000.00**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
294290 - CDBG	0.00	0.00	0.00	925,487.19
294292 - SSBG	0.00	0.00	0.00	108,737.74

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**0.00**	**0.00**	**0.00**	**1,034,224.93**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**0.00**	**0.00**	**0.00**	**1,034,224.93**
ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**	**775.07**

Budget Final Report Operating Budget
Fund: 31 Jail Bonds

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
313110000 - CURRENT PROPERTY TAX	1,470,156.38	1,813,816.21	1,814,213.00	1,816,087.00
313112000 - REGISTERED PERSONAL	110,903.56	114,042.70	115,000.00	115,000.00
313610000 - INTEREST EARNINGS	69,910.61	76,066.22	40,000.00	75,000.00
313120000 - PRIOR YEARS TAXES	22,028.10	20,053.15	20,000.00	20,000.00
313190000 - TAX PENALTY/INTEREST	14,162.59	14,835.72	15,000.00	15,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**1,687,161.24**	**2,038,814.00**	**2,004,213.00**	**2,041,087.00**
OPER. TRANSFER (In)	0.00	0.00	0.00	0.00
BEGIN FUND BALANCE	4,427,195.17	4,294,318.91	4,294,318.91	4,516,920.51
TOTAL UNAPPROPRIATED BALANCE	**6,114,356.41**	**6,333,132.91**	**6,298,531.91**	**6,558,007.51**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
314743 - Jail Expans. 2005	1,000.00	1,000.00	1,000.00	1,000.00
314744 - Jail Refunding 2012	1,819,037.50	1,815,212.40	1,815,212.50	1,816,087.50

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**1,820,037.50**	**1,816,212.40**	**1,816,212.50**	**1,817,087.50**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**1,820,037.50**	**1,816,212.40**	**1,816,212.50**	**1,817,087.50**
ENDING FUND BALANCE	**4,294,318.91**	**4,516,920.51**	**4,482,319.41**	**4,740,920.01**

Budget Final Report Operating Budget
Fund: 32 MBA Debt Service

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
323360010 - INTEREST REBATES (BABS)	400,508.08	392,968.33	392,968.00	383,544.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**400,508.08**	**392,968.33**	**392,968.00**	**383,544.00**
OPER. TRANSFER (In)	1,200,901.92	1,196,512.36	1,196,512.00	1,195,718.00
BEGIN FUND BALANCE	0.00	0.00	0.00	0.69
TOTAL UNAPPROPRIATED BALANCE	**1,601,410.00**	**1,589,480.69**	**1,589,480.00**	**1,579,262.69**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
324924 - 2010 Admin Bldg RZB	1,601,410.00	1,589,480.00	1,589,480.00	1,579,262.50

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**1,601,410.00**	**1,589,480.00**	**1,589,480.00**	**1,579,262.50**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**1,601,410.00**	**1,589,480.00**	**1,589,480.00**	**1,579,262.50**
ENDING FUND BALANCE	**0.00**	**0.69**	**0.00**	**0.19**

Budget Final Report Operating Budget
Fund: 33 Revenue Bonds Debt Service

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
333610010 - INTEREST REBATE (BABS)	312,700.28	152,403.01	304,806.00	0.00
333670000 - BONDS PROCEEDS	0.00	15,886,685.05	0.00	0.00
333610000 - INTEREST EARNINGS	2,685.65	96,719.47	1,300.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**315,385.93**	**16,135,807.53**	**306,106.00**	**0.00**
OPER. TRANSFER (In)	10,381,655.00	5,007,782.00	5,007,782.00	2,163,348.00
BEGIN FUND BALANCE	1,201,182.85	1,193,975.79	1,193,975.79	1,087,315.63
TOTAL UNAPPROPRIATED BALANCE	**11,898,223.78**	**22,337,565.32**	**6,507,863.79**	**3,250,663.63**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
334919 - 2006 Conf Ctr Expansion	500.00	500.00	0.00	0.00
334918 - 2003 Conf Ctr - Exempt	500.00	500.00	0.00	0.00
334920 - 2009A Flood - Exempt	500.00	0.06	0.00	0.00
334921 - 2009B Flood - Build America Bonds	2,209,062.50	17,439,218.75	1,696,517.50	0.00
334922 - 2009C Conf Ctr Refunding	685,625.00	3,174,012.50	3,224,525.00	0.00
334925 - 2015 Conf Ctr Refunding	7,808,060.49	0.00	2,000.00	0.00
334926 - 2019A CROSSOVER REFUNDING	0.00	636,018.38	505,370.00	1,770,325.00
334750 - 2019B LIBRARY BOND	0.00	0.00	0.00	393,023.33

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**10,704,247.99**	**21,250,249.69**	**5,428,412.50**	**2,163,348.33**
OPER. TRANSFER (Out)	0.00	0.00	0.00	1,087,315.00
TOTAL EXPENDITURES AND TRANSFERS	**10,704,247.99**	**21,250,249.69**	**5,428,412.50**	**3,250,663.33**
ENDING FUND BALANCE	**1,193,975.79**	**1,087,315.63**	**1,079,451.29**	**0.30**

Budget Final Report Operating Budget
Fund: 42 DEBT SERVICE CONSTRUCTION

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
423680000 - CONSTRUCTION DRAW	0.00	585,002.00	0.00	12,946,322.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**0.00**	**585,002.00**	**0.00**	**12,946,322.00**
OPER. TRANSFER (In)	0.00	0.00	0.00	0.00
BEGIN FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL UNAPPROPRIATED BALANCE	**0.00**	**585,002.00**	**0.00**	**12,946,322.00**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
424257 - JAIL EXPANSION - MEDICAL WING	0.00	0.00	0.00	8,909,520.00
424242 - CLEARFIELD CONSTRUCTION	0.00	585,002.00	0.00	4,000,000.00
424255 - MCH RENOVATION	0.00	0.00	0.00	36,802.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**0.00**	**585,002.00**	**0.00**	**12,946,322.00**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**0.00**	**585,002.00**	**0.00**	**12,946,322.00**
ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**	**0.00**

Budget Final Report Operating Budget
Fund: 45 Capital Projects

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
453610000 - INTEREST EARNINGS	162,565.18	175,000.00	75,000.00	175,000.00
453340000 - GRANT REVENUE	0.00	39,440.62	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**162,565.18**	**214,440.62**	**75,000.00**	**175,000.00**
OPER. TRANSFER (In)	1,000,000.08	2,999,999.36	800,000.00	6,900,000.00
BEGIN FUND BALANCE	6,965,299.24	7,195,233.69	7,195,233.69	10,233,060.60
TOTAL UNAPPROPRIATED BALANCE	**8,127,864.50**	**10,409,673.67**	**8,070,233.69**	**17,308,060.60**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
454910 - Capital Projects	332,630.81	776,612.43	982,371.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**332,630.81**	**776,612.43**	**982,371.00**	**0.00**
OPER. TRANSFER (Out)	600,000.00	(599,999.36)	1,300,000.00	1,562,000.00
TOTAL EXPENDITURES AND TRANSFERS	**932,630.81**	**176,613.07**	**2,282,371.00**	**1,562,000.00**
ENDING FUND BALANCE	**7,195,233.69**	**10,233,060.60**	**5,787,862.69**	**15,746,060.60**

Budget Final Report Operating Budget
Fund: 46 CAPITAL PROJECTS - HEALTH

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
463317100 - MISC GRANTS	0.00	170,500.00	170,500.00	125,000.00
463610000 - INTEREST EARNINGS	27,084.17	30,000.00	10,000.00	30,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**27,084.17**	**200,500.00**	**180,500.00**	**155,000.00**
OPER. TRANSFER (In)	0.00	199,999.36	200,000.00	200,000.00
BEGIN FUND BALANCE	1,156,894.62	1,028,994.33	1,028,994.33	1,282,518.69
TOTAL UNAPPROPRIATED BALANCE	**1,183,978.79**	**1,429,493.69**	**1,409,494.33**	**1,637,518.69**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
464930 - Health Capital	154,984.46	146,975.00	186,000.00	145,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**154,984.46**	**146,975.00**	**186,000.00**	**145,000.00**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**154,984.46**	**146,975.00**	**186,000.00**	**145,000.00**
ENDING FUND BALANCE	**1,028,994.33**	**1,282,518.69**	**1,223,494.33**	**1,492,518.69**

Budget Final Report Operating Budget
Fund: 47 CAPITAL PROJECTS - TOURISM

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
473610000 - INTEREST EARNINGS	192,183.85	145,000.00	22,000.00	145,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**192,183.85**	**145,000.00**	**22,000.00**	**145,000.00**
OPER. TRANSFER (In)	2,300,000.04	1,999,999.36	2,000,000.00	7,087,315.00
BEGIN FUND BALANCE	7,712,409.26	2,874,019.89	2,874,019.89	4,955,018.67
TOTAL UNAPPROPRIATED BALANCE	**10,204,593.15**	**5,019,019.25**	**4,896,019.89**	**12,187,333.67**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
474940 - TOURISM CAPITAL	7,330,573.26	64,000.58	85,000.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**7,330,573.26**	**64,000.58**	**85,000.00**	**0.00**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**7,330,573.26**	**64,000.58**	**85,000.00**	**0.00**
ENDING FUND BALANCE	**2,874,019.89**	**4,955,018.67**	**4,811,019.89**	**12,187,333.67**

Budget Final Report Operating Budget
Fund: 48 CAPITAL PROJECTS - LIBRARY

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
483610000 - INTEREST EARNINGS	67,109.41	65,000.00	0.00	45,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**67,109.41**	**65,000.00**	**0.00**	**45,000.00**
OPER. TRANSFER (In)	1,050,000.00	3,736,443.64	2,911,444.00	724,000.00
BEGIN FUND BALANCE	2,466,891.19	2,944,998.60	2,944,998.60	958,666.40
TOTAL UNAPPROPRIATED BALANCE	**3,584,000.60**	**6,746,442.24**	**5,856,442.60**	**1,727,666.40**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
484950 - LIBRARY CAPITAL	235,384.88	196,250.23	205,500.00	139,000.00
484951 - SYRACUSE PROJECT	403,617.12	5,508,480.66	7,291,342.00	0.00
484952 - SOUTH BRANCH PROJECT	0.00	0.00	0.00	75,000.00
484953 - NORTH BRANCH PROJECT	0.00	83,044.95	225,000.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**639,002.00**	**5,787,775.84**	**7,721,842.00**	**214,000.00**
OPER. TRANSFER (Out)	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**639,002.00**	**5,787,775.84**	**7,721,842.00**	**214,000.00**
ENDING FUND BALANCE	**2,944,998.60**	**958,666.40**	**(1,865,399.40)**	**1,513,666.40**

Budget Final Report Operating Budget
Fund: 51 Enterprise Golf

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
513471010 - DAVIS PARK GOLF FEES	784,055.04	824,258.48	950,000.00	900,000.00
513471020 - VALLEY VIEW GOLF FEE	774,048.83	759,046.84	860,000.00	800,000.00
513471025 - VVGC CARTS FEES	339,529.48	366,393.78	365,000.00	345,000.00
513471100 - PRO SHOP	267,660.41	258,367.12	250,000.00	265,000.00
513471037 - D.P. CONTRACT PERCT.	122,781.80	124,999.04	130,000.00	125,000.00
513471026 - VVGC RANGE FEES	83,714.55	80,701.66	86,000.00	80,000.00
513471032 - EMPLOYEE PASSES (D.P.)	9,580.25	0.00	10,000.00	10,000.00
513640000 - SALE OF FIXED ASSETS	774.00	9,000.00	8,000.00	10,000.00
513610000 - INTEREST	9,946.74	9,000.00	0.00	8,000.00
513620100 - RENT--DPGC	7,800.00	2,925.00	7,200.00	7,800.00
513471028 - VVGC CAFE REVENUE	7,932.60	7,800.00	7,800.00	7,800.00
513471030 - EMPLOYEE PASSES	4,382.50	5,000.00	5,000.00	5,000.00
513690001 - DPGC SUNDRY	400.00	61.65	1,000.00	1,000.00
513471738 - VVGC SUNDRY	1,181.70	1,000.00	1,000.00	1,000.00
513471023 - VVGC OVERAGE/SHORTAGE	201.63	58.00	50.00	50.00
513620010 - BANQUET ROOM RENTAL DPGC	0.00	1,950.00	0.00	0.00
513471011 - SALES TAX DAVIS PARK	2,235.50	(58,934.00)	(64,125.00)	0.00
513471021 - SALES TAX VALLEY V.	42.33	1,857.57	(56,625.00)	0.00
513471027 - VVGC SALES TAX CARTS & RANGE	0.00	0.00	(28,000.00)	0.00
513471200 - RAIN CHECK CLEARING	329.19	0.91	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**2,416,596.55**	**2,393,486.05**	**2,532,300.00**	**2,565,650.00**
OPER. TRANSFER (In)	0.00	24,212.74	24,213.00	0.00
BEGIN FUND BALANCE	4,870,754.39	4,690,217.40	4,690,217.40	4,535,742.90
TOTAL UNAPPROPRIATED BALANCE	**7,287,350.94**	**7,107,916.19**	**7,246,730.40**	**7,101,392.90**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
104562 - Valley View Golf Course	0.00	(591.66)	0.00	0.00
514561 - Davis Park Golf Course	1,058,611.43	1,078,408.61	1,163,059.76	1,167,843.04
514562 - Valley View Golf Course	1,516,922.11	1,472,756.34	1,622,057.12	1,528,339.66

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**2,575,533.54**	**2,550,573.29**	**2,785,116.88**	**2,696,182.70**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
OPER. TRANSFER (Out)	21,600.00	21,600.00	21,600.00	21,600.00
TOTAL EXPENDITURES AND TRANSFERS	**2,597,133.54**	**2,572,173.29**	**2,806,716.88**	**2,717,782.70**
ENDING FUND BALANCE	**4,690,217.40**	**4,535,742.90**	**4,440,013.52**	**4,383,610.20**

Budget Final Report Operating Budget
Fund: 52 Enterprise Commissary

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
523471000 - INMATE SALES	791,475.21	797,883.87	750,000.00	750,000.00
523472000 - TELEPHONE REVENUES	421,918.48	796,565.46	225,000.00	360,000.00
523473000 - U/A DR PROGRAM	30,225.00	174,768.35	56,940.00	150,000.00
523471100 - WEEKEND-COPAY REV.	363,484.46	92,284.40	500,000.00	150,000.00
523473200 - DNA TESTING	0.00	32,441.52	0.00	15,000.00
523690000 - SUNDRY REVENUE	26,442.72	12,171.67	1,200.00	1,200.00
523610000 - INTEREST	49,763.83	0.00	0.00	0.00
523473100 - U/A DRUG COURT	105.00	35.00	0.00	0.00
523474000 - WASHING MACHINE REV	720.25	0.00	1.00	0.00
523700000 - INMATE SUSPENSE	0.00	50.00	0.00	0.00
523471010 - CANTEEN SALES COMMISSION	(553,267.82)	(527,580.36)	(503,000.00)	(500,000.00)

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**1,130,867.13**	**1,378,619.91**	**1,030,141.00**	**926,200.00**
OPER. TRANSFER (In)	0.00	1,207.64	1,208.00	0.00
BEGIN FUND BALANCE	1,349,291.53	2,232,156.84	2,232,156.84	2,909,262.74
TOTAL UNAPPROPRIATED BALANCE	**2,480,158.66**	**3,611,984.39**	**3,263,505.84**	**3,835,462.74**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
524664 - Inmate Services	248,001.82	702,721.65	724,058.20	742,192.53

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**248,001.82**	**702,721.65**	**724,058.20**	**742,192.53**
OPER. TRANSFER (Out)	0.00	0.00	0.00	2,000,000.00
TOTAL EXPENDITURES AND TRANSFERS	**248,001.82**	**702,721.65**	**724,058.20**	**2,742,192.53**
ENDING FUND BALANCE	**2,232,156.84**	**2,909,262.74**	**2,539,447.64**	**1,093,270.21**

Budget Final Report Operating Budget
Fund: 61 Insurance

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
613710000 - DEPARTMENT PREMIUMS	1,004,392.96	1,027,377.68	1,027,378.00	1,129,480.00
613610000 - INTEREST	29,980.12	17,000.00	17,000.00	18,774.00
613690000 - SUNDRY REVENUES	118.71	205.00	150.00	150.00
613340000 - GRANT REVENUE	5,000.00	2,687.00	5,000.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**1,039,491.79**	**1,047,269.68**	**1,049,528.00**	**1,148,404.00**
OPER. TRANSFER (In)	0.00	0.00	0.00	0.00
BEGIN FUND BALANCE	1,591,080.16	1,701,842.90	1,701,842.90	986,305.13
TOTAL UNAPPROPRIATED BALANCE	**2,630,571.95**	**2,749,112.58**	**2,751,370.90**	**2,134,709.13**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
614440 - Insurance	928,729.05	1,043,021.10	1,044,296.55	1,148,403.84

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**928,729.05**	**1,043,021.10**	**1,044,296.55**	**1,148,403.84**
OPER. TRANSFER (Out)	0.00	719,786.35	719,786.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**928,729.05**	**1,762,807.45**	**1,764,082.55**	**1,148,403.84**
ENDING FUND BALANCE	**1,701,842.90**	**986,305.13**	**987,288.35**	**986,305.29**

Budget Final Report Operating Budget
Fund: 62 Telephone & Security

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
623701000 - TELE SERV INTERNAL	191,259.00	206,397.45	197,350.00	197,568.00
623702500 - REV. LAND SERVICES	104,119.97	97,740.83	103,824.00	105,600.00
623703000 - EMAIL ALLOCATION	113,163.24	99,840.24	99,840.00	98,384.00
623705000 - SECURITY CAMERA ALLOC	66,626.16	53,346.72	53,347.00	43,242.00
623702000 - TELE SERV EXTERNAL	15,913.80	14,717.47	15,900.00	16,044.00
623610000 - INTEREST EARNINGS	23,517.75	5,000.00	5,000.00	5,000.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**514,599.92**	**477,042.71**	**475,261.00**	**465,838.00**
OPER. TRANSFER (In)	0.00	745.31	745.00	0.00
BEGIN FUND BALANCE	899,526.60	1,051,801.79	1,051,801.79	808,044.38
TOTAL UNAPPROPRIATED BALANCE	**1,414,126.52**	**1,529,589.81**	**1,527,807.79**	**1,273,882.38**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
624820 - Telephone Services	233,001.48	567,196.99	526,223.58	379,087.63
624825 - Security Services	25,504.25	40,762.44	62,100.00	61,100.00
624823 - EMAIL SERVICES	103,819.00	113,586.00	113,586.00	98,614.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**362,324.73**	**721,545.43**	**701,909.58**	**538,801.63**
OPER. TRANSFER (Out)	0.00	0.00	398,845.00	0.00
TOTAL EXPENDITURES AND TRANSFERS	**362,324.73**	**721,545.43**	**1,100,754.58**	**538,801.63**
ENDING FUND BALANCE	**1,051,801.79**	**808,044.38**	**427,053.21**	**735,080.75**

Budget Final Report Operating Budget
Fund: 63 Building Maintenance

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
REVENUES:				
633720000 - DEPARTMENTAL CHARGES-B&G WEST	2,379,967.25	2,334,298.36	3,073,299.00	3,571,582.00
633710000 - DEPARTMENTAL CHARGES	3,252,237.14	3,545,159.08	3,545,160.00	3,499,614.00
633610000 - INTEREST	110,653.17	110,000.00	15,000.00	107,422.00
633690100 - B&G WEST MAINT	23,869.86	30,617.35	22,551.00	22,500.00
633630000 - RECYCLING REVENUE	2,328.99	550.70	2,000.00	2,000.00
633620000 - BUILDING RENTAL INCOME	1,280.00	1,015.69	1,680.00	1,200.00
633690000 - SUNDRY	2,056.23	7,516.79	0.00	0.00

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL REVENUES	**5,772,392.64**	**6,029,157.97**	**6,659,690.00**	**7,204,318.00**
OPER. TRANSFER (In)	0.00	32,579.52	32,580.00	0.00
BEGIN FUND BALANCE	3,154,432.48	3,834,536.20	3,834,536.20	4,280,272.66
TOTAL UNAPPROPRIATED BALANCE	**8,926,825.12**	**9,896,273.69**	**10,526,806.20**	**11,484,590.66**

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
EXPENDITURES:				
634161 - Facilities Management	3,241,132.87	3,471,287.67	3,540,164.24	3,545,717.05
634162 - Buildings & Grounds West	1,851,156.05	2,144,713.36	3,145,605.92	3,601,615.56

	Actual 2018	Projected 2019	Current Budget 2019	Tentative Budget 2020
TOTAL EXPENDITURES	**5,092,288.92**	**5,616,001.03**	**6,685,770.16**	**7,147,332.61**
OPER. TRANSFER (Out)	0.00	0.00	0.00	3,500,000.00
TOTAL EXPENDITURES AND TRANSFERS	**5,092,288.92**	**5,616,001.03**	**6,685,770.16**	**10,647,332.61**
ENDING FUND BALANCE	**3,834,536.20**	**4,280,272.66**	**3,841,036.04**	**837,258.05**

Appendix A

2020 Capital Building Plan								
Project Name	**Fund**	**Estimated Total Projected Cost**	**Portion of Project Requiring Debt Service**	**Debt Service Terms**	**Plan for Annual Payment of Debt Service**	**Non-Bonded Project Cost**	**Non-Bonded Project Plan**	**Ongoing Expenses to Consider**
Memorial Court House & Campus Project	45	$ 13,000,000	$ 10,000,000	$10M, 20 yr. term, estimated 5% average rate, annual debt service approx. $792K.	2017 increase set aside $800K annually.	$ 3,200,000	The $800k from the 2017 tax increase has been placed in Fund 45 for 2017, 2018, & 2019 building a balance of $3.2M	Utilities and maintenance.
Jail Medical Wing	45	$ 10,500,000	$ 9,000,000	**10 Yr. Direct Purchase** -Issue a direct purchase in December of 2019 to capture 20+ year historically low short term interest rates. It is projected that we will save moneys on issuance costs and lost premium due to what would be a unique 5 year call date. At year 5 (August 2025) the County will have defeased all debt from the 2005 Jail Expansion G.O. Bond and will have roughly $5.7 M in fund 31 balance that will be used do payoff the remaining balance associated with this debt service.	In 2019 transfer and commit $2.3 M from fund 52 (Enterprise Commissary) and $3.5 M from fund 63 (Building & Grounds West) to fund 45 to guarantee we have the necessary payments to cover 5 years of debt service.	$ 1,500,000	Use existing funds in Fund 45. Anticipate that the County will have to use this portion for FF&E/equipment to make the facility operational.	Increased staffing, utilities and maintenance. Would look to transfer revenues generated from Fund 52 Enterprise Commissary to offset ongoing annual operations expense.
Clearfield Library	48	$6.5 M- $6.75 M	$6.5 M- $6.75 M	2019B Bonds - 25 yr. term. Approx. annual debt service payment is $390K.	2017 tax increase anticipated this project would be a part of the $850K debt service.	$ -	N/A	Retiring of old Clearfield branch should be a wash if not a net positive because of efficiencies in the project.
South Branch Library	48	$7.5 M - $12 M	$6.5M	25 yr term, 5% interest cost, estimated annual debt service at $456K.	Once a more firm cost is established, utilize the remaining $460,000 from the tax increase to establish a debt service plan. Should have build up from the excess $460K for years 2020 forward.	$1.5M to $5.5M	Build up of Fund 48 balance from residual 2017 tax increase. ($460K)	Would anticipate offset in utilities, staffing and maintenance from replacement of current branch.
Animal Control Shelter	10 & 45	Rough estimate of $10,000,000	TBD	$10M @ 20yr = roughly a $800K debt service payment.	TBD	TBD	TBD	Potentially increases in utilities, staffing and maintenance for larger facility and off-site large animal care.
Events Center	47	TBD	TBD	Tourism Taxes	TBD	TBD	TBD	Operational costs projected to increase as buildings and usage increase.
Future Senior Services Capital Projects	46	TBD	TBD	Health and Senior tax rate established in 2018.	TBD	TBD	Potentially using any build up of fund balance in Fund 46 from annual savings.	Is the County going to continue to build brick and mortar facilities or rely on cities and simply provide programing.

Appendix B

Fund	Desc	Xfr In	Xfr Out	Reason
10 - GENERAL FUND				
14	Paramedic	3,397,775		Transfer Tax Collections to GF for Use/Distribution
17	CJC		146,835	GF Xfr to Balance Rev Shortfall
19	E-911		270,000	Property Tax Contribution (+$70k from 2017 Tax Increase)
20	MBA Revenue	160,423		Transfer In DMV Rent
25	Special Service Area	277,183		Admin Services
25	Special Service Area	657,000		Law Enforcement Services
25	Special Service Area	1,500		Annual Animal Control
32	MBA		920,718	Xfr for Annual Debt Service Pmts
45	Capital Projects		800,000	Reserve for Memorial Court House Revitalization*
45	Capital Projects		200,000	Xfr out from 2017 Tax Increase (Cap Reserve)
45	Capital Projects		400,000	Xfr out 2017 Tax Increase (Elec Equipment)
45	Capital Projects	210,000		Xfr in for CJC Stone project
45	Capital Projects	1,352,000		Xfr in for Spillman, Radios, Munis
51	Golf	21,600		Admin Services
	FUND 10 TOTALS	**6,077,481**	**2,737,553**	
14 -PARAMEDIC				
10	Paramedic	-	3,397,775	Transfer Tax Collections to GF for Use/Distribution
	FUND 14 TOTALS	**-**	**3,397,775**	
15 -PUBLIC HEALTH & SENIOR SERVICES				
46	Capital Projects - Health		200,000	Property Tax Contribution
	FUND 15 TOTALS	**-**	**200,000**	
17 - CJC				
10	General Fund	146,835		GF Xfr to Balance Rev Shortfall
	FUND 17 TOTALS	**146,835**	**-**	
18 - TOURISM/EC DEV				
47	Tourism-Capital		6,000,000	Xfr to Capital
	FUND 18 TOTALS	**-**	**6,000,000**	
19 - E911				
10	General Fund	270,000		Property Tax Contribution (+$70k from 2017 Tax Increase)
	FUND 19 TOTALS	**270,000**	**-**	
20 - MBA SPEC REV				
10	General Fund		160,423	Transfer In DMV Rent
	FUND 20 TOTALS	**-**	**160,423**	
21 - CLASS B ROADS				
24	Flood	325,000		Equipment Rental
25	SSA	25,000	25,000	Equipment Rental
	FUND 21 TOTALS	**350,000**	**25,000**	
23 - LIBRARY				
32			275,000	Repmt of HQ Construction Costs
48			460,000	Balance of 2017 Tax Increase for Debt Service
48			264,000	Fund 48 Capital Projects*
33			393,023	2019b Debt Service Pmt
	FUND 23 TOTALS	**-**	**1,392,023**	
24 - FLOOD				
21	Class B		325,000	Equipment Rental
33	2009 B		1,770,325	Xfr for Annual Debt Service Pmts
	FUND 24 TOTALS	**-**	**2,095,325**	
25 - SSA/ROADS				
21	Class B	25,000	25,000	Xfr Equipment Rental to 21 B Roads
10	General Fund		277,183	Xfr for Admin Services
10	General Fund		657,000	Xfr for Law Enforcement Services
10	General Fund		1,500	Xfr for Animal Control Services
	FUND 25 TOTALS	**25,000**	**960,683**	
32 - MBA				

10	General Fund	920,718		Xfr for Annual Debt Service Pmts
23	Library	275,000		Xfr for Annual Debt Service Pmts
	FUND 32 TOTALS	**1,195,718**	**-**	
33 - DEBT SERVICE				
23	Library	393,023		2019b Debt Service Pmt
24	Flood	1,770,325		Xfr for Annual Debt Service Pmts
47	Capital Projects - Tourism	-	1,087,315	Release Bond Indenture - Conference Center Bonds
	FUND 33 TOTALS	**2,163,348**	**1,087,315**	
45 - CAPITAL PROJECTS - GENERAL GOV'T				
10	General Fund	200,000	-	Xfr in from 2017 Tax Increase (Cap Reserve)
10	General Fund	800,000		Reserve for Memorial Court House Revitalization*
10	General Fund	400,000		Xfr out 2017 Tax Increase (Elec Equipment)
10	General Fund	2,000,000		Reserve for Medical Wing Debt Service
10	General Fund	3,500,000		Reserve for Medical Wing Debt Service
10	General Fund		1,352,000	Xfr in for Spillman, Radios, Munis
10	General Fund		210,000	Xfr for CJC Stone Project
	FUND 48 TOTALS	**6,900,000**	**1,562,000**	
46 - CAPITAL PROJECTS - HEALTH				
15	Health Dept	200,000		Contribution for Fund 15 Capital Reserve*
	FUND 48 TOTALS	**200,000**	**-**	
47 - CAPITAL PROJECTS - TOURISM				
33	Revenue Bonds Debt Service	1,087,315		Release Bond Indenture - Conference Center Bonds
18	Tourism/Ec Dev	6,000,000		Tourism Capital Reserve for 2020
	FUND 48 TOTALS	**7,087,315**	**-**	
48- CAPITAL IMPROVEMENTS - LIBRARY				
23	Library	460,000		Balance of 2017 Tax Increase for Debt Service
23	Library	264,000		Fund 48 Capital Projects*
	FUND 48 TOTALS	**724,000**	**-**	
51 - GOLF				
10	General Fund	-	21,600	Admin Services
	FUND 51 TOTALS	**-**	**21,600**	
52 - COMMISSARY				
45	Capital Projects		2,000,000	Reserve for Medical Wing Debt Service
	FUND 48 TOTALS	**-**	**2,000,000**	
63 - FACILITIES				
45	Capital Projects		3,500,000	Reserve for Medical Wing Debt Service
	FUND 48 TOTALS	**-**	**3,500,000**	
* 2017 Tax Increase Commitments				
		25,139,697	**25,139,697**	