

CLERMONT COUNTY PROPOSED 2020 APPROPRIATION

November 20, 2019

2020 Proposed Appropriation -

- ▶ This appropriation covers the County General Fund and all other funds under the budgetary control of the Board of County Commissioners
 - ▶ 114 funds with 2020 expense appropriations
 - ▶ Excludes Park District Funds

- ▶ By law the County's appropriation must be balanced
 - ▶ The appropriated expenditure level for each fund cannot exceed the projected available resources

Annual Estimate of Operating Revenue - General Fund

	2016 Actual	2017 Actual	2018 Actual	2019 Original Estimate	2019 Revised Estimate	2020 Approp Estimate
Property Taxes	\$ 7,989,145	\$ 7,966,862	\$ 8,799,064	\$ 8,885,803	\$ 8,896,329	\$ 8,995,400
Sales Tax	\$ 27,549,537	\$ 28,394,006	\$ 27,631,936	\$ 28,325,000	\$ 29,092,000	\$ 30,255,680
Licenses & Permits	\$ 1,388,009	\$ 1,254,023	\$ 1,560,908	\$ 1,391,050	\$ 1,284,499	\$ 1,064,000
Intergovernmental	\$ 5,874,436	\$ 5,542,336	\$ 5,892,939	\$ 5,895,256	\$ 6,275,458	\$ 7,245,551
Charges for Services	\$ 9,869,541	\$ 10,605,527	\$ 10,489,332	\$ 10,099,217	\$ 9,982,169	\$ 10,257,280
Investment Income	\$ 946,130	\$ 1,135,873	\$ 1,352,594	\$ 1,450,000	\$ 2,579,062	\$ 1,700,000
Fines & Forfeitures	\$ 976,267	\$ 746,736	\$ 871,542	\$ 854,000	\$ 912,401	\$ 890,500
Other Revenues	\$ 949,349	\$ 968,175	\$ 1,001,227	\$ 1,023,500	\$ 1,329,780	\$ 1,162,171
Total Operating Revenues	\$ 65,532,414	\$ 66,613,538	\$ 67,589,512	\$ 67,923,826	\$ 69,351,698	\$ 71,870,582

• 2019 Investment income includes a catch-up distribution

Revenue Changes/Assumptions

- ▶ Property Tax
 - ▶ 2020 has 1.1% growth - \$97K

- ▶ Sales Tax (46.6% of General Fund 2020 Revenues)
 - ▶ 2019 estimated to come in at 5% over 2018
 - ▶ 2020 estimated to follow with a 4% increase (\$1.16M)

- ▶ Licenses & Permits
 - ▶ 2019 revised to reflect actual running 16% below actual 2018
 - ▶ 2020 estimated at a 6% increase

Revenue Changes/Assumptions

- ▶ Intergovernmental
 - ▶ Casino Receipts
 - ▶ 2019 - Revised estimate 2.7% increase over 2018 - \$65K
 - ▶ 2020 - 2.5% increase from Revised 2019 estimate - \$62.5K
 - ▶ Local Government Funds
 - ▶ 2019 at \$1.32M
 - ▶ 2020 to \$1.34M based on OH Dept of Taxation's estimate
 - ▶ Other Intergovernmental
 - ▶ Public Defender /Assigned Counsel Reimbursement
 - ▶ 2018 - \$888K
 - ▶ 2019 Est - \$1.1M - Reimb rate at 70% eff with July expenses
 - ▶ 2020 Est - \$2.0M - 70% 1st half increases to 90% 2nd half

Revenue Changes/Assumptions

- ▶ Charges for Services
 - ▶ 2019 Estimate is \$130K lower than original 2019 plan
 - ▶ Conveyance Fee - Down \$316K (-7%) from 2018, Est 4% increase into 2020
 - ▶ 2020 Estimate is up 2.8% - \$275K from 2019 estimate
 - ▶ Sheriff Fees-& Juvenile Detention Housing each up about \$39K
 - ▶ Conveyance Fee - \$127K to \$2.97M
 - ▶ Passport Fees - \$47K Increase
- ▶ Investment Income
 - ▶ Based on current portfolio earnings and estimates for the Treasurer held funds the revenue growth seen this year will begin to taper off next year
 - ▶ 2019 - Increase from 2018 also due to "catch up" allocation resulting in 13 deposits rather than the normal 12
 - ▶ 2020 - Return to 12 monthly deposits

Revenue Changes/Assumptions

- ▶ Fines & Forfeitures
 - ▶ Muni Court fines have leveled off the past couple of years however remain well below historic levels- estimated to be \$88K less than in 2016
 - ▶ Traffic Fines have picked up since contracting with the Attorney General's Office for collections and an added fee for Community Service expenses related to lost grant
 - ▶ 2020 overall projected decrease of \$22K

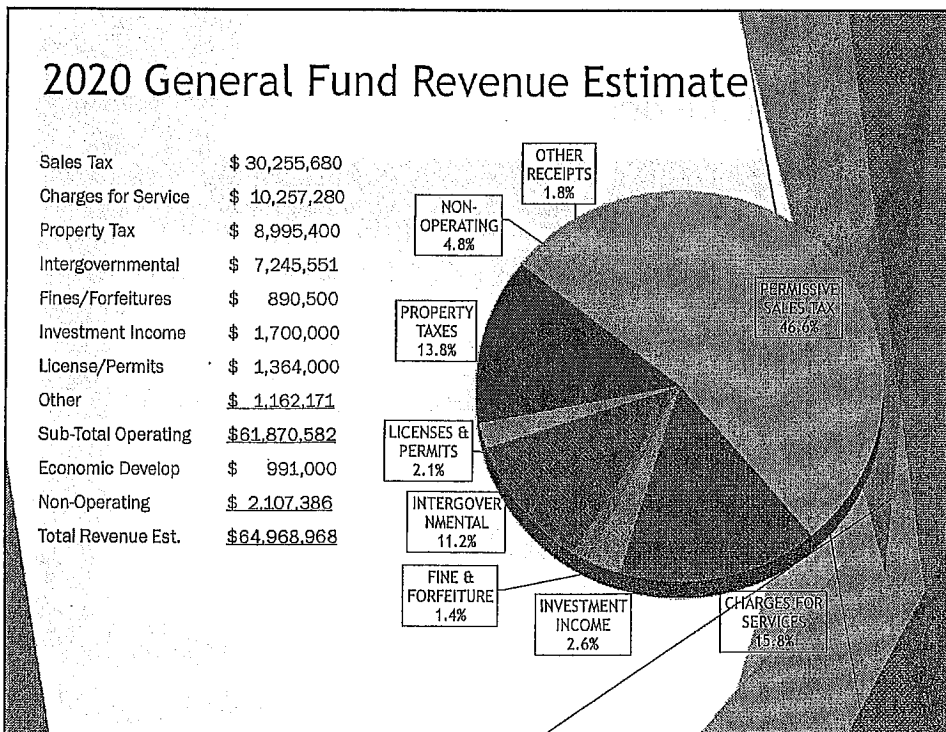
- ▶ Other Revenues
 - ▶ Title Surplus transfer of \$500K is an increase of \$100K to both 2019 and 2020
 - ▶ 2019 Reimbursements include Municipal Court water damage claim

2020 General Fund Operating Appropriation Target & Draft

Actual 2018 Operating Revenues	\$57,589,512
Estimated 2019 Operating Revenues	\$60,351,698
Estimated 2020 Operating Revenues	\$61,870,582
Current Operating Appropriation	\$58,428,860
2020 Operating Expense Target Max	\$61,870,582
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2020 Operating Expense Recommendation	\$61,439,260
<i>Less: Healthcare Reserve Buildup</i>	<i>(\$ 138,300) Non-Operating</i>
Net 2020 Operating Expenses	\$61,300,960

2020 General Fund Proposed Appropriation

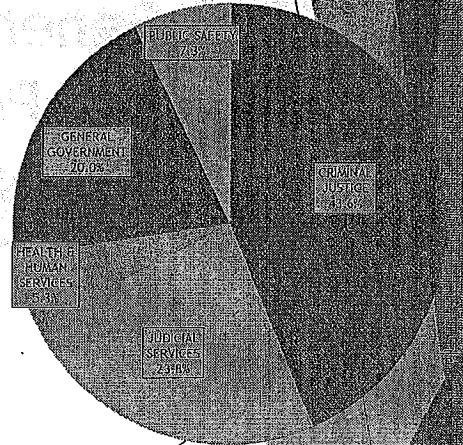
Revenues and Expenses
November 20, 2019



2020 General Fund Proposed Appropriation By Program Area

Operating Allocation

Program Area	Appropriation
Criminal Justice	\$26,771,915
Judicial Services	\$14,625,591
General Government	\$12,274,787
Public Safety	\$ 4,506,990
Health & Human	\$ 3,259,977
Operating Sub-Total	\$61,439,260*
Economic Development	\$ 868,124
Non-Operating	\$ 7,057,177
Total Appropriations	\$69,364,561



* Includes Healthcare at full cost

Criminal Justice

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
MISC (Drug Unit, Extradition, Labor Negotiator, CASC)	\$ 525,827	\$ 560,727	\$ 530,129	\$ 585,417
COMMON PLEAS COURT - PROBATION	\$ 1,377,999	\$ 1,418,471	\$ 1,494,704	\$ 1,711,768
JUVENILE DETENTION & PROBATION	\$ 2,465,313	\$ 2,464,243	\$ 2,645,905	\$ 3,000,338
MUNICIPAL COURT - PROBATION	\$ 1,001,046	\$ 1,105,083	\$ 1,133,362	\$ 1,169,253
SHERIFF	\$ 17,902,316	\$ 18,232,827	\$ 19,345,500	\$ 20,305,139
Grand Total	\$ 23,272,500	\$ 23,781,351	\$ 25,149,600	\$ 26,771,915

Judicial Services

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
BCC (Crt. of Appeals, Advocate Support)	\$ 150,608	\$ 38,334	\$ 153,434	\$ 153,434
CLERK OF COMMON PLEAS COURTS	\$ 1,025,536	\$ 1,018,158	\$ 1,063,518	\$ 1,161,074
CLERK OF MUNICIPAL COURT	\$ 1,323,042	\$ 1,365,254	\$ 1,439,073	\$ 1,507,843
COMMON PLEAS COURT	\$ 1,636,548	\$ 1,699,943	\$ 1,807,724	\$ 1,825,390
DOMESTIC RELATIONS COURT	\$ 1,032,096	\$ 1,062,795	\$ 1,162,840	\$ 1,186,735
JUVENILE COURT	\$ 2,107,768	\$ 2,285,441	\$ 2,413,575	\$ 2,512,777
PROBATE COURT	\$ 521,651	\$ 552,436	\$ 621,645	\$ 646,469
MUNICIPAL COURT	\$ 940,659	\$ 991,919	\$ 1,024,343	\$ 1,030,535
PROSECUTOR	\$ 2,021,591	\$ 2,127,330	\$ 2,324,868	\$ 2,586,833
PUBLIC DEFENDER	\$ 1,563,511	\$ 1,646,464	\$ 1,717,549	\$ 2,015,001
Grand Total	\$ 12,323,010	\$ 12,788,074	\$ 13,728,569	\$ 14,625,591

General Government

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
AUDITOR	\$ 1,354,674	\$ 1,306,302	\$ 1,365,481	\$ 1,417,177
ENGINEER (Tax Map)	\$ 151,276	\$ 154,524	\$ 161,639	\$ 151,719
BOARD OF COUNTY COMMISSIONERS	\$ 6,614,820	\$ 6,580,258	\$ 7,484,444	\$ 7,788,182
BOARD OF ELECTIONS	\$ 1,119,580	\$ 1,331,760	\$ 1,225,805	\$ 1,239,041
PROSECUTOR-CIVIL	\$ 645,833	\$ 624,743	\$ 646,341	\$ 667,509
RECORDER	\$ 355,999	\$ 327,021	\$ 353,953	\$ 358,992
TREASURER	\$ 628,920	\$ 595,471	\$ 632,324	\$ 652,167
Grand Total	\$ 10,871,102	\$ 10,920,079	\$ 11,869,987	\$ 12,274,787

BCC - Commissioners, Facilities Management, Human Resources, Mailroom, Public Information, Planning, GIS, ISD, OMP, Records, Risk Management, Misc Non-Departmental

Public Safety

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
COMMUNICATIONS CENTER	\$ 2,250,846	\$ 2,162,049	\$ 2,591,899	\$ 2,673,462
BUILDING/PERMIT	\$ 1,109,845	\$ 1,048,199	\$ 1,162,985	\$ 1,213,115
EMERG MGMNT/LOC EMG PLAN AGN	\$ 110,450	\$ 110,450	\$ 110,450	\$ 110,450
CORONER	\$ 459,603	\$ 513,171	\$ 498,646	\$ 509,963
Grand Total	\$ 3,930,744	\$ 3,833,869	\$ 4,363,980	\$ 4,506,990

Health & Human Services

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
BCC - Non-Departmental	\$ 1,219,449	\$ 1,221,028	\$ 1,238,710	\$ 1,269,216
PUBLIC HEALTH - TB Clinic	\$ 40,000	\$ 40,000	\$ 45,000	\$ 45,000
VETERANS SERVICES	\$ 1,666,640	\$ 1,632,750	\$ 2,018,364	\$ 1,945,761
Grand Total	\$ 2,926,089	\$ 2,893,778	\$ 3,302,074	\$ 3,259,977

BCC for 2020-

- Children w/Medical Handicaps - \$472,206
- DJFS Mandated Share to Public Assistance- \$350,358
- Additional Support for Public Assistance - \$140,000
- Children Services Local support - \$200,000
- Family & Children First support - \$37,558
- Other - \$69,094

Economic Development (Non-Operating)

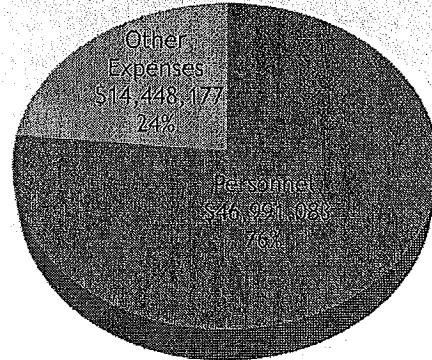
	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROX	2020 Proposed APPROPRIATION
ECONOMIC DEVELOPMENT	\$ 422,390	\$ 429,893	\$ 873,833	\$ 868,124
Grand Total	\$ 422,390	\$ 429,893	\$ 873,833	\$ 868,124

Economic Development Department covered with Restricted Conveyance fee revenues

Other General Fund Non-Operating

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROX	2020 Proposed APPROPRIATION
CRIMINAL JUSTICE (Advances/Incentive Grant/MH- GASG Grant/OT Detention)	\$ 218,684	\$ 766,171	\$ 403,125	\$ 387,368
JUDICIAL (Advances/Grants, temp space for Juvenile, one-time exp)	\$ 53,931	\$ 21,054	\$ 70,283	\$ 110,000
LEGISLATIVE & EXECUTIVE (Advances/HR/employee/one-time transfers*one-time exp*)	\$ 2,343,894	\$ 638,421	\$ 5,386,005	\$ 3,761,181
HEALTH & HUMAN SERVICES (Stormwater pass through, Health Insurance Fund advance)	\$ 1,020,205	\$ 625,178	\$ 724,000	\$ 117,000
PUBLIC SAFETY (Advances/Grants/Overlapping employee)	\$ (211)	\$ 9,095	\$ 52,400	\$ 25,000
SWORTC B.WORKFORCE INVESTMENT BOARD	\$ 462,436	\$ 481,086	\$ 614,559	\$ 634,028
RETIREMENT or VACATION PAYOUT*	\$ 311,338	\$ 254,323	\$ 314,174	\$ 153,544
Grand Total	\$ 4,410,277	\$ 2,795,329	\$ 7,564,546	\$ 5,188,121

2020 General Fund Operating Appropriation by Expense Group



With Non-Operating: Personnel \$49,625,969 (72%) Other \$19,738,592 (28%)

2020 General Fund Summary

	Estimated 2020 Revenues	2020 Proposed Appropriation	Projected change in Fund Balance
General - Operating	\$ 61,870,582	\$ 61,439,260	\$ 431,322
General - Non-Operating	\$ 3,098,386	\$ 7,925,301	(\$ 4,826,915)
TOTAL GENERAL FUND	\$ 64,968,968	\$ 69,364,561	(\$ 4,395,593)

2020 Estimated General Fund Balance

- 2019 Estimated Year End Fund Balance \$31.9M*
 \$1.8M of estimated fund balance restricted for Economic Development
 \$3M did not move in 2019 to Capital as originally planned
- 2020 Est. Operating Revenues \$61.9M
- 2020 Est. Operating Expenses (\$61.4M)
- 2020 Est. Non-Operating Revenue \$ 3.1M
- 2020 Est. Non-Operating Exp (\$ 7.9M)
- Est. 2020 Year End Fund Balance \$ 27.6M*
 \$1.9M of estimated fund balance restricted for Economic Development

* Includes \$5.3M Budget Stabilization Fund

2020 Proposed Appropriation Other Funds

NOVEMBER 20, 2019

Health & Human Services

(Non General Fund)

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP.	2020 Proposed APPROPRIATION
JOB & FAMILY SERVICES	\$ 24,980,237	\$ 25,337,693	\$ 27,649,783	\$ 27,686,467
DEVELOPMENTAL DISABILITIES	\$ 19,184,926	\$ 19,303,533	\$ 22,310,000	\$ 22,225,000
COMMUNITY MENTAL HEALTH	\$ 6,792,476	\$ 7,607,912	\$ 7,627,496	\$ 8,493,016
SENIOR SERVICES	\$ 5,400,601	\$ 5,402,873	\$ 5,440,911	\$ 5,463,772
ANIMAL CONTROL	\$ 367,300	\$ 324,986	\$ 340,348	\$ 330,348
JUVENILE CHILDREN SERVICES	\$ 682,178	\$ 615,223	\$ 1,000,000	\$ 1,000,000
JUVENILE IV-E/INDIG-DR-ALCOH TRMNT	\$ 310,704	\$ 284,750	\$ 532,923	\$ 539,635
DOMESTIC VIOLENCE SHELTER/INDIGENT GUARD.	\$ 75,785	\$ 81,457	\$ 80,000	\$ 80,000
MISC	\$ 13,253	\$ 660	\$ 5,000	\$ 7,500
Grand Total	\$ 57,807,461	\$ 58,958,987	\$ 64,976,461	\$ 65,825,738

Environmental & Water Resources

(Non General Fund)

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP.	2020 Proposed APPROPRIATION
WATER RESOURCES OPERATION	\$ 36,106,769	\$ 32,195,799	\$ 41,304,500	\$ 39,972,328
WATER RESOURCES CONSTRUCTION	\$ 9,710,010	\$ 4,825,198	\$ 17,953,695	\$ 19,088,554
SOLID WASTE MANAGEMENT	\$ 577,414	\$ 547,014	\$ 808,793	\$ 809,831
SOIL & WATER CONSERVATION DISTRICT	\$ 422,972	\$ 500,549	\$ 495,188	\$ 675,071
ENVIRONMENTAL RESERVE	\$ 43,433	\$	\$	\$
STORM WATER	\$ 151,267	\$ 90,689	\$ 174,398	\$ 179,592
Grand Total	\$ 47,010,865	\$ 38,159,248	\$ 60,736,574	\$ 60,725,376

Transportation (Non General Fund)

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
ENGINEER	\$ 10,205,861	\$ 9,853,979	\$ 12,568,957	\$ 12,559,463
COMMUNITY TRANSPORTATION (CTC)	\$ 4,021,876	\$ 3,589,704	\$ 4,782,740	\$ 4,758,397
IMPROVEMENT DISTRICTS	\$ 2,901,847	\$ 3,358,863	\$ 3,859,365	\$ 4,536,485
Grand Total	\$ 17,129,584	\$ 16,802,546	\$ 21,211,062	\$ 21,854,345

Internal Services (Non General Fund)

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
HEALTH INSURANCE	\$ 13,364,707	\$ 14,481,866	\$ 14,381,910	\$ 14,897,541
FLEET MAINTENANCE	\$ 1,454,464	\$ 1,527,399	\$ 1,727,867	\$ 1,555,754
TELECOMMUNICATIONS DIV	\$ 785,682	\$ 818,057	\$ 1,043,907	\$ 942,414
WORKER'S COMPENSATION	\$ 1,349,207	\$ 1,039,524	\$ 1,277,228	\$ 1,184,882
Grand Total	\$ 16,954,060	\$ 17,866,847	\$ 18,430,912	\$ 18,580,591

General Government (Non General Fund)

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
BCC Capital/Liability/MCO Transition (2018)	\$ 3,716,997	\$ 6,927,211	\$ 16,841,196	\$ 12,612,773
AUDITOR- REA, Hotel Lodging, Acct System	\$ 3,661,311	\$ 3,182,861	\$ 3,803,894	\$ 4,039,359
CLERK-CP COURT Cert of Title	\$ 1,642,071	\$ 1,687,856	\$ 2,916,751	\$ 3,346,812
PROSECUTOR - Delq Tax	\$ 224,664	\$ 143,924	\$ 150,819	\$ 170,807
TREASURER- Delq Tax/Prepay	\$ 235,109	\$ 143,044	\$ 200,976	\$ 196,261
RECORDER - Technology	\$ 109,629	\$ 113,611	\$ 115,000	\$ 107,000
BOARD OF ELECTION Special Election	\$ 19,791	\$	\$	\$
Grand Total	\$ 9,609,572	\$ 12,198,507	\$ 24,028,636	\$ 20,473,012

Economic & Community Development (Non General Fund)

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM	\$ 615,990	\$ 465,935	\$ 982,189	\$ 1,641,290
ECONOMIC DEVELOPMENT INVESTMENTS	\$ 844	\$ -	\$ 1,290,006	\$ 1,290,006
Grand Total	\$ 616,834	\$ 465,935	\$ 2,272,195	\$ 2,931,296

Criminal Justice (Non General Fund)

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
JUVENILE COURT	\$ 1,478,480	\$ 1,575,334	\$ 1,738,742	\$ 1,629,753
SHERIFF	\$ 1,645,176	\$ 1,957,342	\$ 2,788,264	\$ 2,921,740
COMMON PLEAS COURT - PROBATION	\$ 568,141	\$ 674,286	\$ 731,436	\$ 734,061
MUNICIPAL COURT - ADULT PROBATION	\$ 415,395	\$ 361,485	\$ 369,651	\$ 422,092
Grand Total	\$ 4,107,191	\$ 4,568,447	\$ 5,628,093	\$ 5,707,646

Judicial Services (Non General Fund)

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
LAW LIBRARY	\$ 337,586	\$ 310,908	\$ 317,262	\$ 344,725
CLERK OF MUNICIPAL COURT - Computerization	\$ 254,997	\$ 270,340	\$ 449,091	\$ 423,627
PROSECUTOR - Advocate	\$ 185,341	\$ 184,391	\$ 192,556	\$ 181,480
JUVENILE COURT - Comp/Spec Proj/VOCA/Fam Depdcy	\$ 158,531	\$ 184,543	\$ 194,500	\$ 198,000
CLERK OF COMMON PLEAS - Computerization	\$ 101,426	\$ 109,967	\$ 134,530	\$ 134,315
COMMON PLEAS COURT - Spec Proj/AOJ/Comp	\$ 47,176	\$ 86,956	\$ 70,166	\$ 47,994
PROBATE COURT - Comp/Spec Proj	\$ 51,657	\$ 42,465	\$ 42,000	\$ 42,000
DOMESTIC RELATIONS COURT - Spec Proj	\$ 25,515	\$ 15,659	\$ 53,200	\$ 10,500
Grand Total	\$1,162,228	\$1,205,230	\$1,453,305	\$1,382,641

Debt
(Non General Fund)

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
SPECIAL ASSESSMENT	\$ 922,363	\$ 845,914	\$ 822,060	\$ 802,715
GENERAL OBLIGATION - Special Assessment portion	\$ 87,093	\$ 84,522	\$ 86,797	\$ 88,822
Grand Total	\$ 1,009,456	\$ 930,436	\$ 908,857	\$ 891,537

Public Safety
(Non General Fund)

	2017 ACTUAL	2018 ACTUAL	2019 REVISED APPROP	2020 Proposed APPROPRIATION
EMERGENCY MANAGEMENT/LEPC	\$ 191,361	\$ 312,847	\$ 280,612	\$ 300,740
FFEMA	\$ 459,993	\$ -	\$ -	\$ -
WIRELESS 911	\$ 603,150	\$ 492,388	\$ 370,986	\$ 395,686
Grand Total	\$ 1,254,504	\$ 805,235	\$ 651,598	\$ 696,426

**2020 Program Summary- All Other Funds
(excludes General)**

Program Area	2017 Actual	2018 Actual	2019 REVISED Appropriations	2020 Proposed Appropriations
Health & Human Services	\$ 57,807,461	\$ 58,958,987	\$ 64,976,461	\$ 65,825,738
Environmental & Water Resources	\$ 47,010,865	\$ 38,159,248	\$ 60,736,574	\$ 60,725,376
General Government	\$ 9,609,572	\$ 12,198,507	\$ 24,028,636	\$ 20,473,012
Internal Services	\$ 16,954,060	\$ 17,866,847	\$ 18,430,912	\$ 18,580,591
Transportation	\$ 14,227,737	\$ 13,443,683	\$ 17,351,697	\$ 17,317,860
Criminal Justice	\$ 4,107,191	\$ 4,568,447	\$ 5,628,093	\$ 5,707,647
Improvement Districts	\$ 2,901,847	\$ 3,358,863	\$ 3,859,365	\$ 4,536,485
Judicial Services	\$ 1,162,228	\$ 1,205,230	\$ 1,453,305	\$ 1,382,641
Economic & Community Development	\$ 616,834	\$ 465,935	\$ 2,272,195	\$ 2,931,296
Special Assessment Debt	\$ 1,009,456	\$ 930,456	\$ 908,857	\$ 891,537
Public Safety	\$ 1,254,504	\$ 805,235	\$ 651,598	\$ 696,426
Grand Total	\$ 156,661,756	\$ 151,961,438	\$ 200,297,693	\$ 199,068,609

**2020 PROPOSED
APPROPRIATION
SUMMARY**

- November 20, 2019

2020 Total Proposed Appropriation

Fund Type Summary

Fund Type	Estimated 2020 Revenues	2020 Proposed Appropriation	Projected change in Fund Balance
General - Operating	\$ 61,870,582	\$ 61,439,260	\$ 431,322
General - Non-Operating (includes Sick/Vacation Liability Funds)	\$ 3,110,886	\$ 8,025,301	\$ (4,914,415)
Special Revenue	\$ 70,555,149	\$ 73,315,866	\$ (2,760,717)
Debt Service Funds	\$ 119,457	\$ 119,457	\$ -
Special Assessment Funds	\$ 882,715	\$ 891,537	\$ (8,822)
Capital Project Funds	\$ 7,923,145	\$ 13,919,745	\$ (5,996,600)
Enterprise Funds	\$ 54,135,024	\$ 59,060,882	\$ (4,925,858)
Outside Agency Funds	\$ 31,060,802	\$ 33,080,531	\$ (2,019,729)
Internal Service Funds	\$ 19,112,260	\$ 18,580,591	\$ 531,669
TOTAL ALL FUNDS	\$ 248,770,020	\$ 268,433,170	\$ (19,663,150)