

VENANGO COUNTY 2005 BUDGET

**2005 FINAL BUDGET PRESENTATION
DECEMBER 8, 2004**

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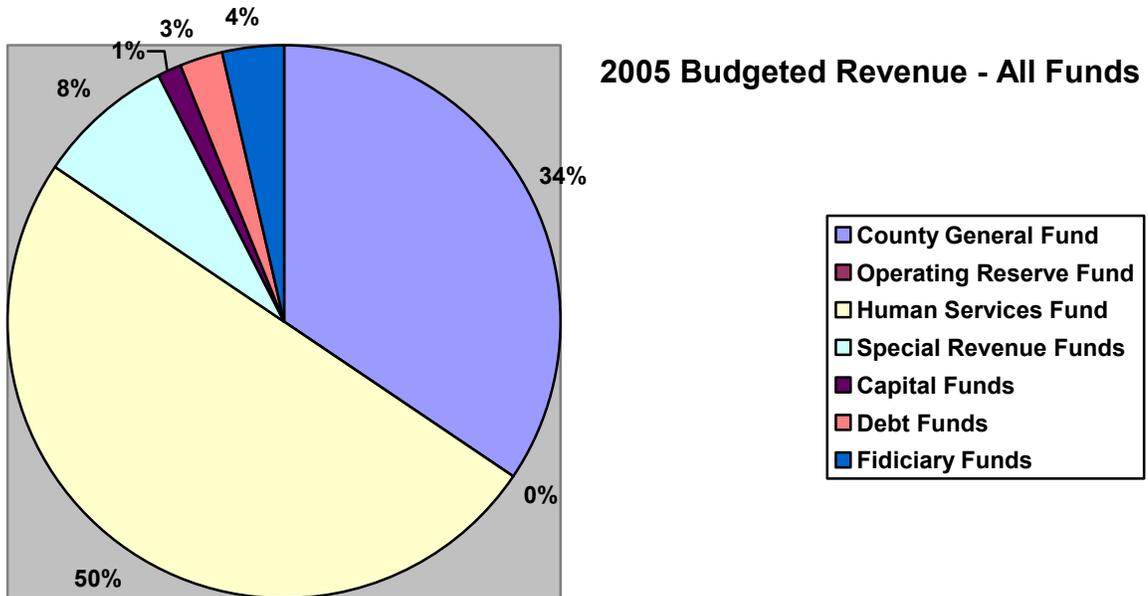
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2005 VENANGO COUNTY BUDGET NARRATIVE

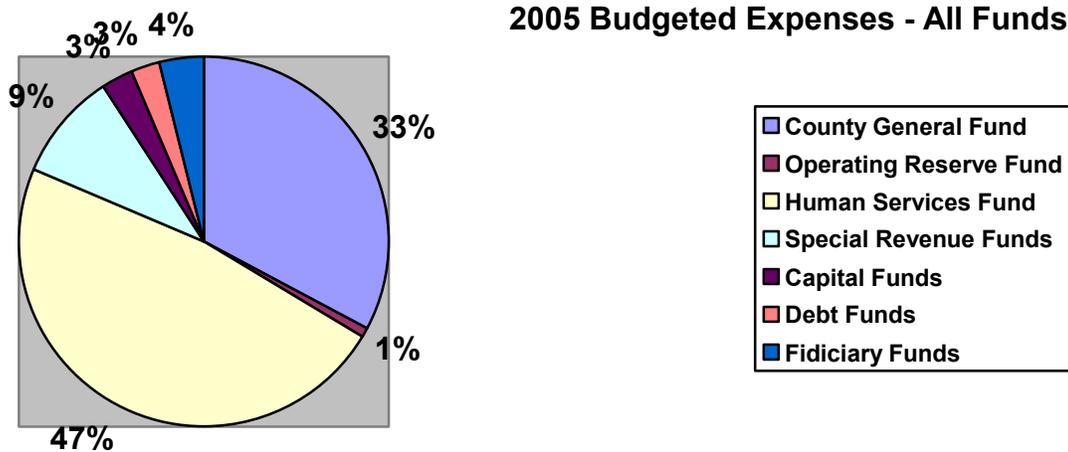
The Venango County budget consists of approximately 60 funds which roll up in the following categories:

- General Fund: to include County General Fund operations, Human Services Fund and Operating Reserve Fund.
- Special Revenue Funds: to include major funds such as Liquid Fuels, Airport Special Funds, 911 Special Funds and CDBG Funds.
- Capital Reserve Fund: consists only of the Capital Reserve Fund, designated for capital use only.
- Debt Fund: to include the Debt Funds from where all County Debt is recorded and paid.
- Fiduciary Funds: to include major funds such as: Early Head Start, Domestic Relations IV-D Fund, Capital Transit Fund and Rural Operating Assistance Fund.

Total revenue for all funds is projected for 2005 to be \$43,451,710 which represents an increase of 2.62% over the 2004 \$42,341,565 revenue budget. The County General Fund revenue budget, excluding Human Services, is projected at \$14,942,039 or an estimated 34% of the entire revenue budget.



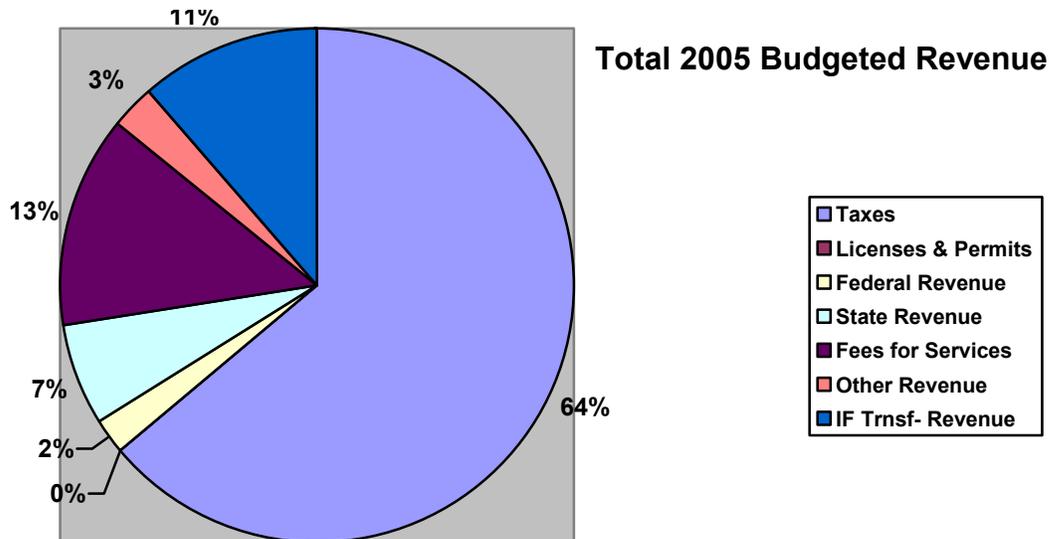
Total expenses for all Venango funds are projected for 2005 to be \$45,468,769 which represents an increase of 3.54% over the 2004 \$43,915,331 expense budget. The County General Fund expense budget, excluding Human Services, is projected at \$14,941,519 or an estimated 33% of the entire budget.



Although the largest portion of the County's overall budget is the Human Services Fund, this review will place emphasis on the General Fund, non Human Services portion of the budget. This is where all expenses are reported which are funded utilizing the county assessed millage or funded by county taxpayer dollars.

I. General Fund (Excluding Human Services) 2005 Budget Review

Revenue Analysis:



Taxes

Taxes are the total amount to be raised by property and per capita taxes for the support of County operations. The County is permitted to levy taxes up to 25 mills on the assessed value of real estate for general purposes and without limitation as to debt service.

Venango performed a county-wide cyclical update of the 2000 reassessment during 2004, the results of which will be effective for tax year 2005. As a result of the reassessment, the County cannot generate more than a 5% increase over the 2004 taxes billed. This 5% is permitted as a way of allowing the County a growth factor in the year of a reassessment. The 2005 budget estimates that the assessed value of 35,750 taxable parcels is \$1.870 billion (an estimated 16% increase in the tax base) which will result in gross billings of approximately \$9.9 million. The County also offers a homestead exemption of \$10,000 for all who apply and qualify. There are 7,603 who qualify for this exemption which is budgeted to cost the County approximately \$421,000. The County's historical non delinquent collection rate on billed taxes is approximately 90%.

The total millage rate for 2005 was set at 5.565 at the November 10, 2004 Commissioner Board meeting. It will be used entirely for general fund purposes. The County does not designate millage for capital reserve or debt service purposes. This represents a decrease of .555 mills over the 2004 assessed 6.12 mills. In 2005, the median value of a home in Venango County is estimated at \$52,400; therefore, the County's annual real estate taxes for an average home amounts to approximately \$296.

The 2005 General Fund budget for taxes of \$9,526,100 represents an increase of approximately \$463,000 (5.1%) over the 2004 \$9,062,700 budget. The primary reasons for the increase are due to increased growth; the millage set on the

revised certified tax base; and additional collections through the Tax Claim Bureau which assesses both penalty and interest. Approximately 64% of the general fund budget is funded through tax revenue.

Licenses & Permits

The 2005 General Fund budget for licenses and permits of \$33,820 represents a slight increase over the 2004 \$33,410 budget. The primary reason for the decrease is due to a decline in fees generated in the Treasurer's office through the sale of licenses and permits.

Federal Revenue

The County receives revenue from the federal government in the form of specific purpose grants. These monies are designated as federal and tracked via the C.F.D.A. number to ensure the monies are used for the purposes that are allowable under the grant.

The 2005 General Fund budget for Federal Revenue of \$312,726 represents an increase of approximately \$106,000 (51.1%) over the 2004 \$206,987 budget. The primary reason for the increase is \$100,000 budgeted for Federal 4E funding which is a new source of revenue to Juvenile Court Supervision Services.

State Revenue

State revenue represents the funds the County receives from the Commonwealth of Pennsylvania and these funds are designated for a specific purpose. These funds are tracked using a project number and the grant number when applicable. State Operating Grant revenues are completely different from Federal Operating Grants.

The 2005 General Fund budget for state revenue of \$973,388 represents an increase of approximately \$559,000 (134.6%) over the 2004 \$414,843 budget. The primary reason for the increase is due to:

- the projected additional state funding to purchase new voting equipment of \$488,000;
- the projected additional state funding for the planning department of \$251,000; and
- the reduction of a state grant for Emergency Management of \$38,000.

Also included in State revenue are state entitlements which are funds provided by the Commonwealth of Pennsylvania to the County for the State's portion of specific expenses. The primary entitlement the County receives is the reimbursement of Judges' expenses. The State remits \$70,000 to the County every year for each of the County Judges. As the County has two Judges, \$140,000 is received annually.

Fees for Services – General Government

These are monies received by the County for a variety of services. They include specific charges assessed members of the public for services rendered. One example of Fees for Services is the monies received by the Recorder's Office for Recording a Deed.

The 2005 General Fund budget for Fees for Services of \$1,991,003 represents an increase of approximately \$140,000 (7.6%) over the 2004 budget of \$1,850,508. The primary reason for the increase is due to: the projected receipt of additional revenues in the planning department of \$90,000; and increased projections for constable collection revenue of \$21,000.

Other Revenue

These are various sources of revenue received by the County. Included in this grouping is revenue generated from the sale of county assets and monies generated by the rental of County property leased to outside entities. It also includes the revenue generated from the investment of cash. The 2005 General Fund budget for Other Revenue of \$392,825 represents a slight decrease over the 2004 budget of \$392,996.

Inter Fund Transfers – Revenue

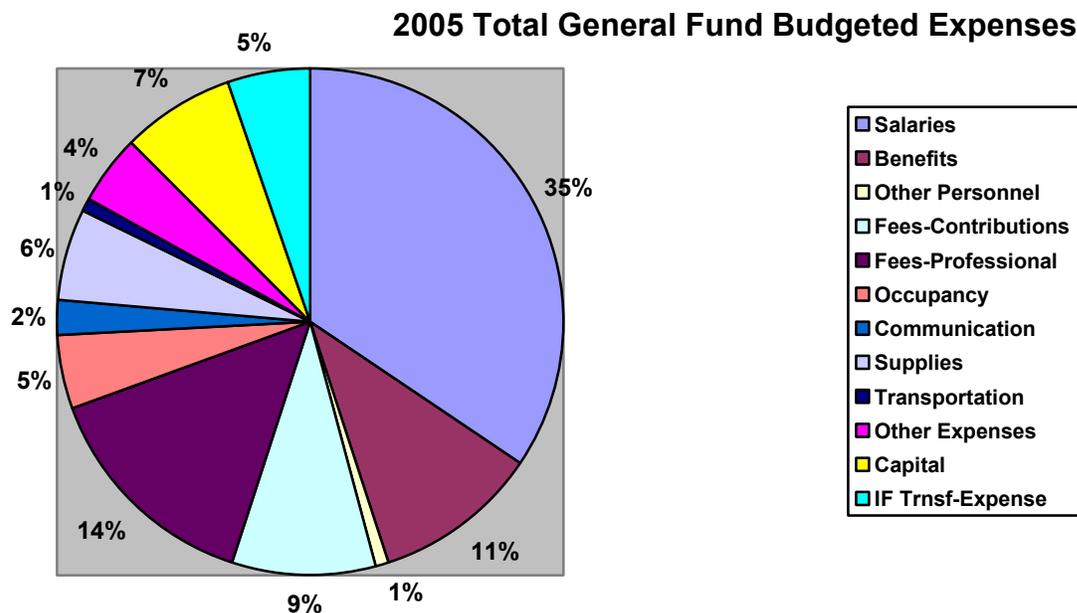
These are various monies received in the General Fund from other County funds. One example is the Domestic Relations and Human Services Indirect Cost Reimbursement. This is an amount allotted each year to repay a portion of administrative costs absorbed by the general fund which include but are not limited to Finance, Management Information Systems, Human Resources, Maintenance and Custodial.

The 2005 General Fund budget for Inter Fund Transfers – Revenue of \$1,713,177 represents an increase of approximately \$415,000 (31.9%) over the 2004 budget of \$1,298,424. The primary reason for the increase is due to:

- An increase in transfers from the Operating Reserve Fund (\$147,000);
- An increase in transfers from the Capital Reserve Fund (\$265,311).

In 2005, the total amount to be transferred from the Operating Reserve Fund and the Capital Reserve Fund is projected to be \$292,000 and \$565,311 respectively. The transfer from the Operating Reserve Fund, which currently has a balance of \$807,000, is needed in order to balance the 2005 budget. The County intends to transfer any cash carry forward from 2004 to the Operating Reserve Fund. The transfer from the Capital Reserve Fund, which currently has a balance of \$2.6 million, is needed in order to provide funding for the 2005 General Fund capital expenses.

Expense Analysis



Salaries

These are monies spent on the payroll of County General Fund elected officials and employees. This excludes any salaries paid for Human Services or 911 employees. The 2005 General Fund budget for Salaries of \$5,162,050 represents an increase of approximately \$298,000 (6.1%) over the 2004 budget of \$4,864,247. The primary reasons for the increase are due to projected raises for County employees of 3.5% and elected officials of 3% and several staff complement changes to include increased hours and part time positions.

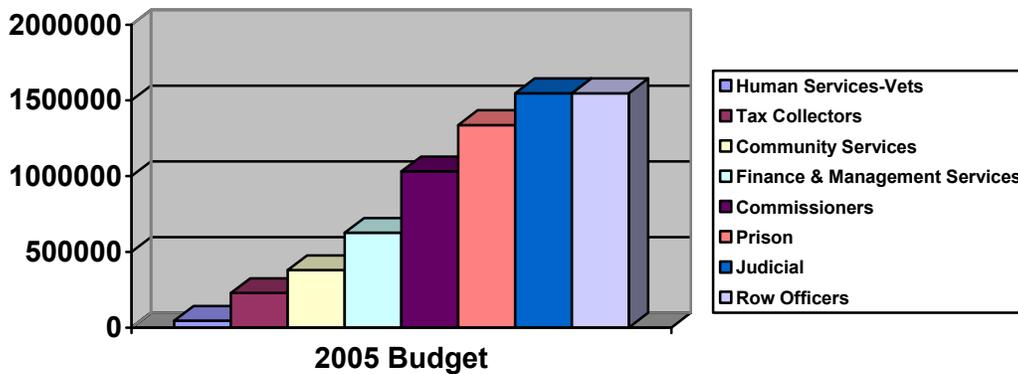
Benefits

These are monies spent on FICA and insurance costs for County General Fund elected officials and employees. The 2005 General Fund budget for Benefits of \$1,581,419 represents an increase of approximately \$259,000 (19.5%) over the 2004 budget of \$1,322,827. The primary reasons for this increase are:

- Insurance increases of \$134,000 (16.0%);
- FICA increases of 19,000 (5.1%);
- Workers Compensation premium increases of \$114,000 (131.8%);
- Unemployment benefit reduction of \$8,000 (26.7%)

Below is a chart which breaks out the 2005 salary and benefit budget by administrative division.

2005 Salary & Benefit Expense by Division



Other Personnel Costs

These are monies primarily spent on training and workshops for County elected officials and employees. The 2005 General Fund budget for Other Personnel Costs of \$101,497 represents a slight increase over the 2004 budget of \$100,810.

Fees-Contributions, Grants, Subsidies

These are monies primarily provided to Human Services as County match and other agencies to support their operating expenses. The 2005 General Fund Budget for Fees-Contributions, Grants, Subsidies of \$1,389,752 represents an increase of approximately \$127,000 (10.1%) over the 2004 budget of \$1,262,538. The increase is due to projected funding of County Match to Human Services in 2005 of approximately \$1,135,000 versus the 2004 funding of \$991,000 which represents a \$153,000 (15.4%) increase. The majority of this increase is due to increases in county match for CYS of \$139,000 (21%) and Mental Retardation of \$16,000 (15.4%)

Fees-Professional

These are monies spent on professional fees contracted by the General Fund. The 2005 General Fund Budget for Fees-Professional of \$2,136,993 represents an increase of approximately \$231,000 (12.1%) over the 2004 budget of \$1,906,387. This increase is primarily due to the following variances:

- An increase in legal services of \$45,000 in Court Supervision for a new program which requires a Juvenile Master;
- An increase in legal services of \$55,000 for special trial conflict counsel;
- An increase in audit services of \$28,000 for the County Single Audit preparation and the individual Tax Collector audits;
- An increase of \$50,000 in the Planning department specifically tied to grant funding;
- An increase of \$30,000 in the Assessment office to comply with ACT 72 homestead application processing and mailings;
- An increase of \$40,000 for special trial jury fees and court reporters;
- An increase of \$15,000 for a proposed employee assistance program;

- A reduction of \$39,000 for Fiscal costs related to GASB 34 compliance.

Occupancy

These are monies spent for all costs associated with building occupancy to include utilities, insurance, rental of space, ground/building maintenance and repairs. The 2005 General Fund Budget for Occupancy of \$702,701 represents an increase of approximately \$124,000 (11.3%) over the 2004 \$579,117 budget. This increase is primarily due to the following:

- projected increases in utilities of \$48,000;
- projected increases in insurance of \$62,300; and
- projected increases in custodial services of \$13,000.

Communication

These are monies spent for costs such as telephone, postage, internet, and advertising. The 2005 General Fund budget for Communication of \$334,938 represents a decrease of approximately \$64,000 (16.1%) over the 2004 \$399,134 budget. This increase is primarily due to:

- the reduction of telephone charges as a result of a renegotiated contract of \$28,000;
- the reduction in postage costs of \$10,000; and
- the reduction in microfilming projects of \$21,000.

Supplies

These are monies spent for all supplies required for county operated departments. The 2005 General Fund budget for Supplies of \$884,515 represents a decrease of approximately \$55,000 (5.8%) over the 2004 \$939,153 budget. This decrease is primarily due to decreases in supplies for the assessment cyclical update of \$25,000 and computer software supplies in the Register & Recorder's office of \$24,000.

Transportation

These are monies spent for travel costs to include vehicle leases, repair, insurance and supplies. The 2005 General Fund budget for Transportation of \$108,068 represents a slight increase over the 2004 \$107,117 budget.

Other Expenses

These are monies spent on all other expenses to include books, memberships, subscriptions, insurance for public officials, other court related costs and contingencies. The 2005 General Fund budget for Other Expense of \$660,703 represents an increase of approximately \$250,000 (61.0%) over the 2004 \$410,263 budget. This increase is primary due to the funding of the contingency account.

Capital

These are monies spent on capital equipment and projects and with the exception of those being funded directly by grants or other funding avenues, all capital is funded directly from the capital reserve fund. The 2005 General Fund budget for Capital of \$1,094,511 represents an increase of approximately \$682,000 (165.4%) over the 2004 \$412,425 budget. There are two primary reasons for this increase:

- Purchase of election equipment to total \$517,100, which is being funded by a state grant.
- \$250,000 of Courthouse renovation projects.

Of the \$1,094,511 total capital expenses, \$565,311 will be funded by the Capital Reserve Fund. The remaining expenses will be funded from other County Special Revenue Funds or state funding.

Inter Fund Transfers – Expenses

These are various monies provided by the General Fund to other County funds. One example is County's responsibility to fund the 911 special revenue fund.

The 2005 General Fund budget for Inter Fund Transfers – Expense of \$784,372 represents a decrease of approximately \$704,000 (47.3%) over the 2004 budget of \$1,488,577. The primary reasons for the increase are due to:

- Decrease in Operating Reserve Funding of \$950,000;
- Increase in 911 Special Revenue Funding of \$60,000;
- Increase in Debt Service Funding of \$185,000.

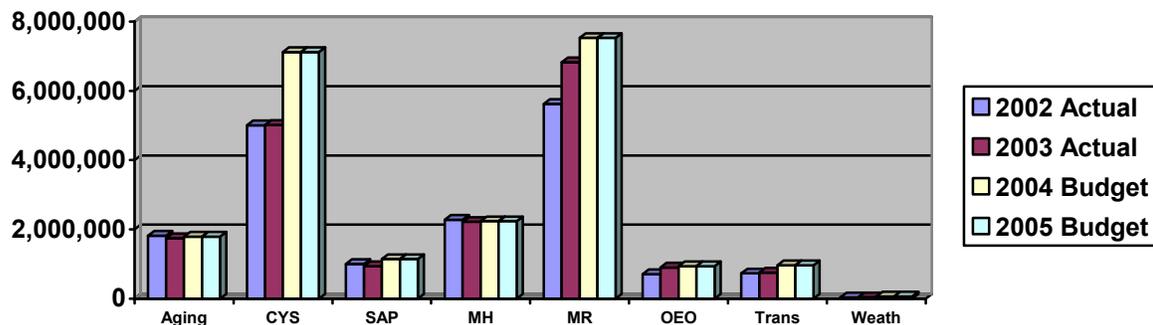
II. Operating Reserve Fund

The Operating Reserve Fund received \$950,000 of the 2004 General Fund proceeds generated from the 1 mill increase. During 2004, \$145,000 of this was transferred back to the General Fund to offset expenses associated with special trial costs. In order to balance the 2005 budget, \$292,000 has been budgeted to be transferred from the Operating Reserve Fund to the General fund. This would leave approximately \$513,000 in the Operating Reserve Fund at the end of 2005. However, the County General Fund expects to have cash carry forward from 2004 to 2005, rather than use this to balance the 2005 budget, it was determined to take any cash carry forward and transfer it to the Operating Reserve Fund. This cash carry forward is anticipated to be at least the \$292,000 budgeted to be transferred in 2005, thus not depleting the Operating Reserve Fund balance and leaving a balance of at least \$805,000.

III. Human Services Funds

All Human Services Funds actually operate on a fiscal year of July 1 through June 30. They are required to budget on a fiscal year basis, therefore, for the County's calendar year budget for 2005 is expected to be their July 1, 2005 through June 30, 2006. Since this fiscal budget has not yet been created, Human Services uses their 2004 calendar year budget as a basis for the 2005 calendar year budget. Once the 05-06 fiscal year budget is completed during 2005, budget amendments will be done to adjust the calendar year 2005 budget accordingly. This is the reason that there is no projected budget change from 2004 to 2005. The following chart trends the expenses per Human Services Fund which shows the greatest growth in CY5 and Mental Retardation:

Human Services Expenses Trend



IV. Special Revenue Funds

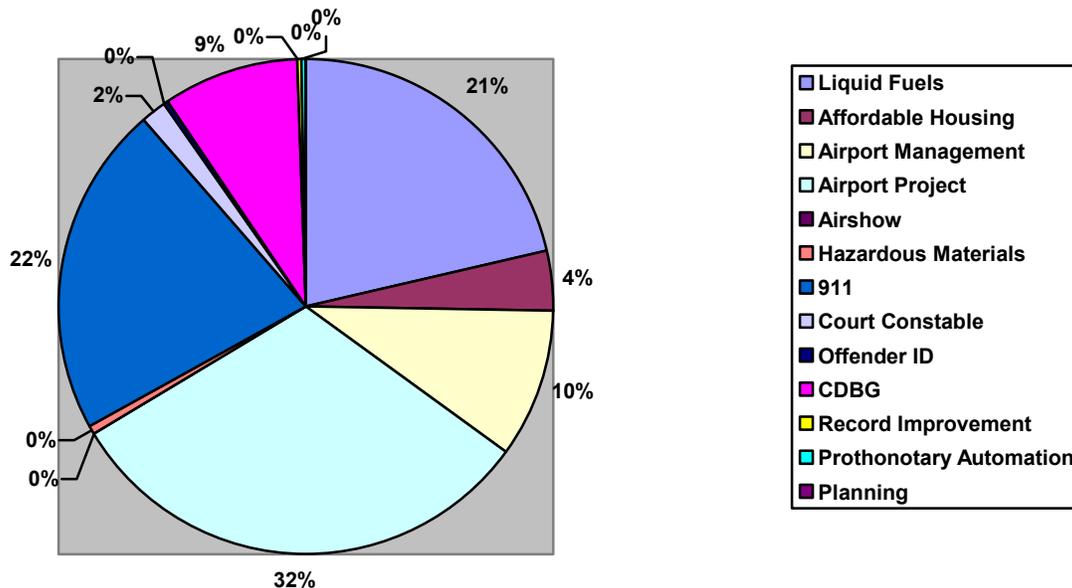
Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The total 2005 budgeted revenues total \$3,476,826 which is an increase of approximately \$54,000 (1.6%) over the 2004 \$3,422,430 budget.

The total 2005 Budgeted expenses total \$4,240,368 which is a decrease of approximately \$699,000 (14.1%) over the 2004 \$4,939,130 budget.

The following pie chart details the breakdown of the Special Revenue Funds expenses:

2005 Special Revenue Expense Budgets



V. Capital Reserve

Capital Reserve Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or maintenance to existing facilities and equipment.

The 2005 Capital Budget revenue of \$565,000 is the same as the 2004 budget. This number represents the payments received on the lease purchase arrangement of Venango Manor and interest earnings.

The 2005 Capital Budget expense of \$1,349,079 represents approximately \$611,000 (82.9%) increase over the 2004 \$737,713 budget. The primary reasons for this increase are:

- \$202,000 increase in funding for the 911 Special Fund;
- \$243,000 increase in funding for General Fund Capital;
- \$176,000 increase in debt service (manor) obligations.

The Capital fund is projected to have a cash balance of approximately \$2.4 million at the end of 2004. Using the budgeted capital fund net loss of approximately \$784,000, the capital fund is projected to have a cash balance of approximately \$1.6 million following 2005.

VI. Debt Service Fund

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

The 2005 Debt Service Fund expense budget of \$1,145,513 represents approximately \$363,000 (46.3%) increase over the 2004 \$782,728 budget. The primary reasons for this increase are:

- \$185,000 in debt service-county obligations;
- \$176,000 in debt service-manor obligations.

In 2002 and 2003 when the debt was refinanced, the savings from the refinancing were intentionally built in to offset the debt service payment obligation over the first few years. This shows the return of the full annual debt service obligation as the savings have been realized during 2002, 2003 and 2004.

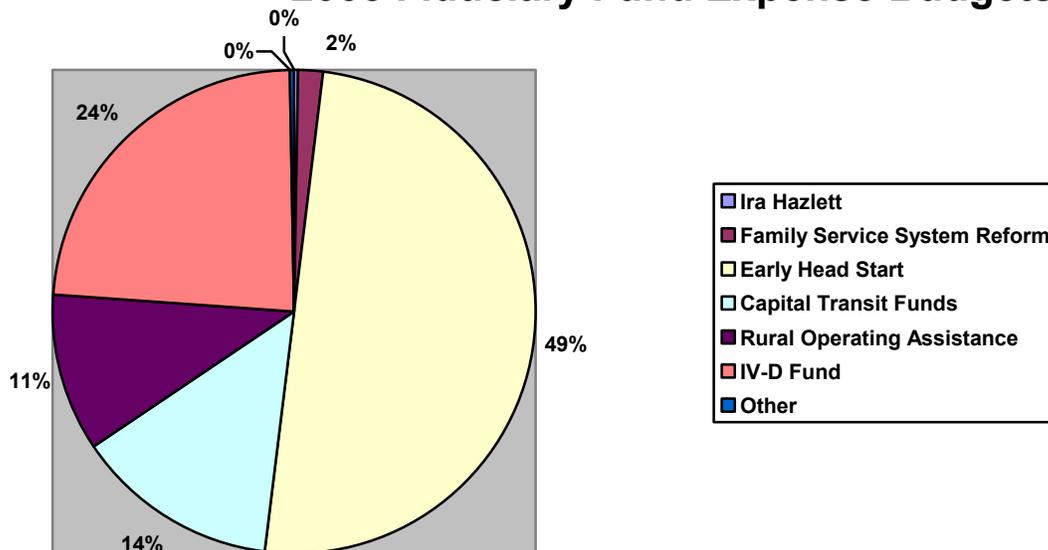
VII. Total Fiduciary Funds

Fiduciary funds are monies which are used to account for assets held by the County in trustee capacity or as an agent for individuals, private organizations, other governments and/or funds.

The total 2005 budgeted revenues total \$1,550,691 which is a decrease of approximately \$22,000 (1.4%) over the 2004 \$1,572,645 budget.

The total 2005 budgeted expenses total \$1,731,142 which is a slight decrease over the 2004 \$1,731,765 budget.

2005 Fiduciary Fund Expense Budgets



VENANGO COUNTY 2005 BUDGET - ALL FUNDS

| Fund Name | 2005 BUDGET | | |
|---------------------------------|---------------|---------------|----------------|
| | Total Revenue | Total Expense | Net Inc/(Loss) |
| County General Fund | 14,942,039 | 14,941,519 | 520 |
| Operating Reserve | - | 292,000 | (292,000) |
| Subtotal: County General Fund | 14,942,039 | 15,233,519 | (291,480) |
| Aging | 1,787,343 | 1,787,343 | - |
| Children & Youth Services | 7,122,832 | 7,122,832 | - |
| Substance Abuse Programs | 1,141,458 | 1,141,458 | - |
| Mental Health | 2,236,759 | 2,236,759 | - |
| Mental Retardation | 7,528,413 | 7,528,413 | - |
| Office of Economic Opportunity | 935,190 | 932,697 | 2,493 |
| Transportation | 960,382 | 960,382 | - |
| Weatherization | 59,264 | 59,264 | - |
| Subtotal: Human Services | 21,771,641 | 21,769,148 | 2,493 |
| Total General Fund | 36,713,680 | 37,002,667 | (289,272) |
| Liquid Fuels Fund | 368,600 | 905,803 | (537,203) |
| Affordable Housing Funds | 165,760 | 168,306 | (2,546) |
| Airport Management | 455,382 | 406,680 | 48,702 |
| Airport Project | 1,081,450 | 1,331,980 | (250,530) |
| Airport Wings over Venango | 1,000 | 4,000 | (3,000) |
| Hazardous Materials | 18,300 | 18,300 | - |
| 911 Special Fund | 924,827 | 924,827 | - |
| Park Management Fund | - | - | - |
| Oil Heritage Region Fund | - | - | - |
| Court Constable Fund | 46,300 | 67,500 | (21,200) |
| Offender ID Fund | 8,885 | 18,100 | (9,215) |
| CDBG Grant Disbursement | 369,172 | 369,172 | - |
| County Record Improvement Fund | 24,600 | 11,700 | 12,900 |
| Prothonotary Automation | 12,550 | 9,000 | 3,550 |
| Planning Commission | - | 5,000 | (5,000) |
| Total Special Revenue Funds | 3,476,826 | 4,240,368 | (763,542) |
| Capital Reserve Fund | 565,000 | 1,349,079 | (784,079) |
| Debt Service Funds | 1,145,513 | 1,145,513 | - |
| Lindquist Charitable Trust | 75 | - | 75 |
| Ira Hazlett Trust Fund | 500 | 5,000 | (4,500) |
| VC Adoption Counseling Fund | 545 | 500 | 45 |
| AAA Venango Action #46 | 100 | - | 100 |
| RSVP Fundraisers Restricted | 300 | 300 | - |
| Children & Youth Restricted | 675 | 675 | - |
| Family Service System Reform | - | 30,000 | (30,000) |
| Early Head Start | 863,795 | 863,795 | - |
| MH/MR Phillips Trust | 500 | 1,000 | (500) |
| Capital Transit Funds | 129,281 | 235,857 | (106,576) |
| Rural Operating Assistance Fund | 159,420 | 182,069 | (22,649) |
| Act 26 Shared Ride | - | - | - |
| Tax Claim Delinquent Fund | - | - | - |
| Domestic Relations IV-D Fund | 395,500 | 411,946 | (16,446) |
| Total Fiduciary Funds | 1,550,691 | 1,731,142 | (180,451) |
| Grand Total | \$ 43,451,710 | \$ 45,468,769 | \$ (2,017,059) |

2005 BUDGET - GENERAL FUND

SUMMARIZED & TRENDED BY CHARACTER CODE

12/3/2004 5:02

| | 2002 | 2003 | 2004 | 2005 | INC/ (DEC) \$ | INC/ (DEC) % |
|------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|--------------------|
| | ACTUAL | ACTUAL | BUDGET | BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| TAXES | 8,097,461 | 7,673,120 | 9,062,700 | 9,526,100 | 463,400 | 5.1% |
| LICENSES & PERMITS | 40,768 | 36,136 | 33,410 | 32,820 | (590) | -1.8% |
| FEDERAL REVENUE | 156,534 | 252,816 | 206,987 | 312,726 | 105,739 | 51.1% |
| STATE REVENUE | 385,317 | 469,410 | 414,843 | 973,388 | 558,545 | 134.6% |
| FEES FOR SERVICES | 1,862,043 | 1,928,012 | 1,850,508 | 1,991,003 | 140,495 | 7.6% |
| OTHER REVENUE | 423,123 | 462,466 | 392,996 | 392,825 | (171) | 0.0% |
| SUBTOTAL REVENUE | 10,965,246 | 10,821,960 | 11,961,444 | 13,228,862 | 1,267,418 | 10.6% |
| INTERFUND TRANSFER - REVENUE | 958,526 | 1,156,055 | 1,298,424 | 1,713,177 | 414,753 | 31.9% |
| TOTAL REVENUES | 11,923,772 | 11,978,015 | 13,259,868 | 14,942,039 | 1,682,171 | 12.7% |
| <u>EXPENSES:</u> | | | | | | |
| SALARY | 4,419,654 | 4,626,339 | 4,864,247 | 5,162,050 | 297,803 | 6.1% |
| BENEFITS | 974,763 | 956,267 | 1,322,827 | 1,581,419 | 258,592 | 19.5% |
| OTHER PERSONNEL COSTS | 112,416 | 69,471 | 100,810 | 101,497 | 687 | 0.7% |
| FEES - CONT, GRNT, SUB | 1,267,472 | 1,220,535 | 1,262,538 | 1,389,752 | 127,214 | 10.1% |
| FEES - PROFESSIONAL | 1,150,003 | 1,536,623 | 1,906,387 | 2,136,993 | 230,606 | 12.1% |
| OCCUPANCY | 591,096 | 602,581 | 579,117 | 702,701 | 123,584 | 21.3% |
| COMMUNICATION | 323,809 | 308,898 | 399,134 | 334,938 | (64,196) | -16.1% |
| SUPPLIES | 762,324 | 822,625 | 939,153 | 884,515 | (54,638) | -5.8% |
| TRANSPORTATION | 102,695 | 111,649 | 107,117 | 108,068 | 951 | 0.9% |
| OTHER EXPENSES | 214,703 | 221,141 | 410,263 | 660,703 | 250,440 | 61.0% |
| SUBTOTAL EXPENSES | 9,918,935 | 10,476,129 | 11,891,593 | 13,062,636 | 1,171,043 | 9.8% |
| CAPITAL | 338,048 | 379,128 | 412,425 | 1,094,511 | 682,086 | 165.4% |
| INTERFUND TRANSFER - EXPENSE | 731,850 | 851,413 | 1,488,577 | 784,372 | (704,205) | -47.3% |
| TOTAL EXPENSES | 10,988,833 | 11,706,670 | 13,792,595 | 14,941,519 | 1,148,924 | 8.3% |
| NET REVENUE/(EXPENSE) | 934,939 | 271,345 | (532,727) | 520 | 533,247 | 100.1% |

2005 BUDGET - GENERAL FUND

SUMMARIZED BY FUNCTION

12/3/2004 5:02

| | 2002 | 2003 | 2004 | 2005 | INC/ (DEC) \$ | INC/ (DEC) % |
|------------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|--------------------|
| | ACTUAL | ACTUAL | BUDGET | BUDGET | | |
| REVENUES: | | | | | | |
| GENERAL GOVERNMENT | 9,161,738 | 8,868,599 | 10,304,486 | 11,846,621 | 1,542,135 | 15.0% |
| JUDICIAL | 1,604,035 | 1,846,990 | 1,801,918 | 1,876,592 | 74,674 | 4.1% |
| PUBLIC SAFETY | 605,888 | 577,429 | 553,699 | 618,250 | 64,551 | 11.7% |
| PUBLIC WORKS | 236,699 | 257,273 | 244,776 | 250,576 | 5,800 | 2.4% |
| HUMAN SERVICES | 290,412 | 347,486 | 354,989 | 350,000 | (4,989) | -1.4% |
| CULTURE & RECREATION | 25,000 | 80,238 | - | - | - | 0.0% |
| CONSERVATION & DEVELOPMENT | - | - | - | - | - | 0.0% |
| MISCELLANEOUS | - | - | - | - | - | 0.0% |
| DEBT | - | - | - | - | - | 0.0% |
| TOTAL REVENUES | 11,923,772 | 11,978,015 | 13,259,868 | 14,942,039 | 1,682,171 | 12.7% |
| EXPENSES: | | | | | | |
| GENERAL GOVERNMENT | 3,067,884 | 3,908,507 | 5,422,830 | 5,607,986 | 185,156 | 3.4% |
| JUDICIAL | 2,539,734 | 2,866,433 | 3,053,409 | 3,187,290 | 133,881 | 4.4% |
| PUBLIC SAFETY | 2,493,885 | 2,656,300 | 2,962,760 | 3,264,976 | 302,216 | 10.2% |
| PUBLIC WORKS | 334,113 | 369,464 | 399,004 | 415,035 | 16,031 | 4.0% |
| HUMAN SERVICES | 966,918 | 734,489 | 1,064,636 | 1,221,060 | 156,424 | 14.7% |
| CULTURE & RECREATION | 87,550 | 145,414 | - | - | - | 0.0% |
| CONSERVATION & DEVELOPMENT | 437,387 | 500,428 | 338,665 | 314,917 | (23,748) | -7.0% |
| MISCELLANEOUS | 329,512 | 174,583 | 123,776 | 317,010 | 193,234 | 156.1% |
| DEBT | 731,850 | 351,052 | 427,515 | 613,245 | 185,730 | 43.4% |
| SUBTOTAL EXPENSES | 10,988,833 | 11,706,670 | 13,792,595 | 14,941,519 | 1,148,924 | 8.3% |
| NET REVENUE/(EXPENSE) | \$ 934,939 | \$ 271,345 | \$ (532,727) | \$ 520 | \$ 533,247 | 100.1% |
| NET GENERAL GOVERNMENT | 6,093,854 | 4,960,092 | 4,881,656 | 6,238,635 | 1,356,979 | 27.8% |
| NET JUDICIAL | (935,699) | (1,019,443) | (1,251,491) | (1,310,698) | (59,207) | 4.7% |
| NET PUBLIC SAFETY | (1,887,997) | (2,078,871) | (2,409,061) | (2,646,726) | (237,665) | 9.9% |
| NET PUBLIC WORKS | (97,414) | (112,191) | (154,228) | (164,459) | (10,231) | 6.6% |
| NET HUMAN SERVICES | (676,506) | (387,003) | (709,647) | (871,060) | (161,413) | 22.7% |
| NET CULTURE & RECREATION | (62,550) | (65,176) | - | - | - | 0.0% |
| NET CONSERVATION & DEVELOPMENT | (437,387) | (500,428) | (338,665) | (314,917) | 23,748 | -7.0% |
| NET MISCELLANEOUS | (329,512) | (174,583) | (123,776) | (317,010) | (193,234) | 156.1% |
| NET DEBT | (731,850) | (351,052) | (427,515) | (613,245) | (185,730) | 43.4% |
| TOTAL NET REVENUE/(EXPENSE) | \$ 934,939 | \$ 271,345 | \$ (532,727) | \$ 520 | \$ 533,247 | 100.1% |