

**VENANGO COUNTY  
2006 BUDGET  
12/21/2005**

**2006 FINAL BUDGET PRESENTATION  
DECEMBER 21, 2005**

**TABLE OF CONTENTS**

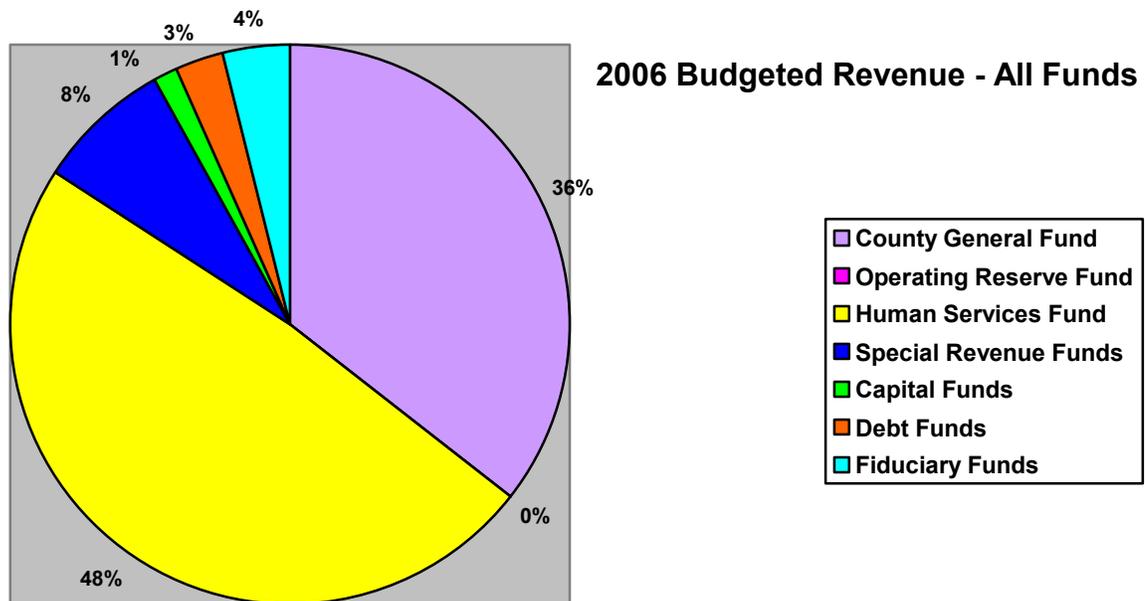
BUDGET NARRATIVE – ALL FUNDS	3
BUDGET NARRATIVE – GENERAL FUND REVENUE	5
BUDGET NARRATIVE – GENERAL FUND EXPENSES	10
BUDGET NARRATIVE – OPERATING RESERVE FUND	14
BUDGET NARRATIVE – HUMAN SERVICES FUND	14
BUDGET NARRATIVE – SPECIAL REVENUE FUND	14
BUDGET NARRATIVE – CAPITAL FUND	15
BUDGET NARRATIVE – DEBT SERVICE FUNDS	16
BUDGET NARRATIVE – FIDUCIARY FUNDS	16
2006 BUDGET - ALL FUNDS (TOTAL REVENUE/EXPENSE)	17
2006 GENERAL FUND BUDGET BY CHARACTER CODE	18
2006 GENERAL FUND BUDGET BY FUNCTION	19

## 2006 VENANGO COUNTY BUDGET NARRATIVE

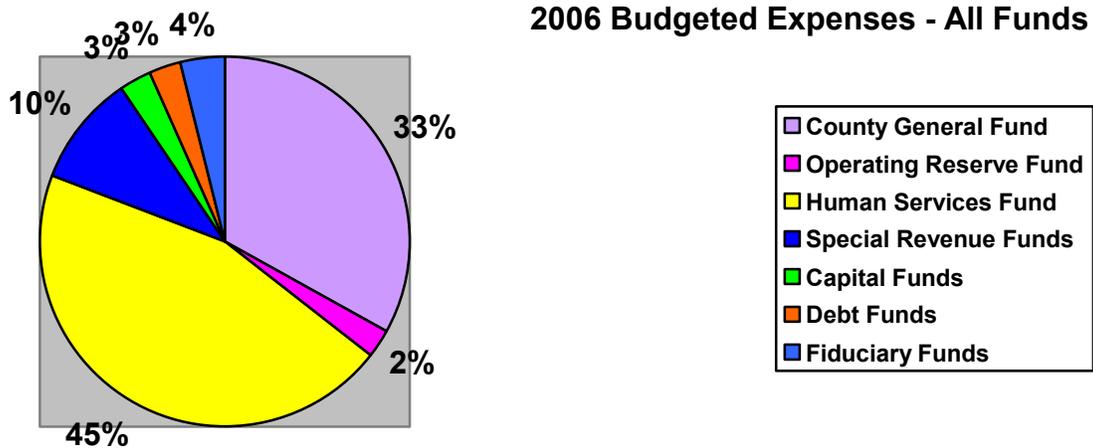
The Venango County budget consists of approximately 60 funds which roll up in the following categories:

- 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 to be \$44,531,168 in 2006 which represents a decrease of approximately 1.0% over the current 2005 \$44,964,329 revenue budget. The County General Fund revenue budget, excluding Human Services, is projected at \$15,809,327 or an estimated 36% of the entire revenue budget.



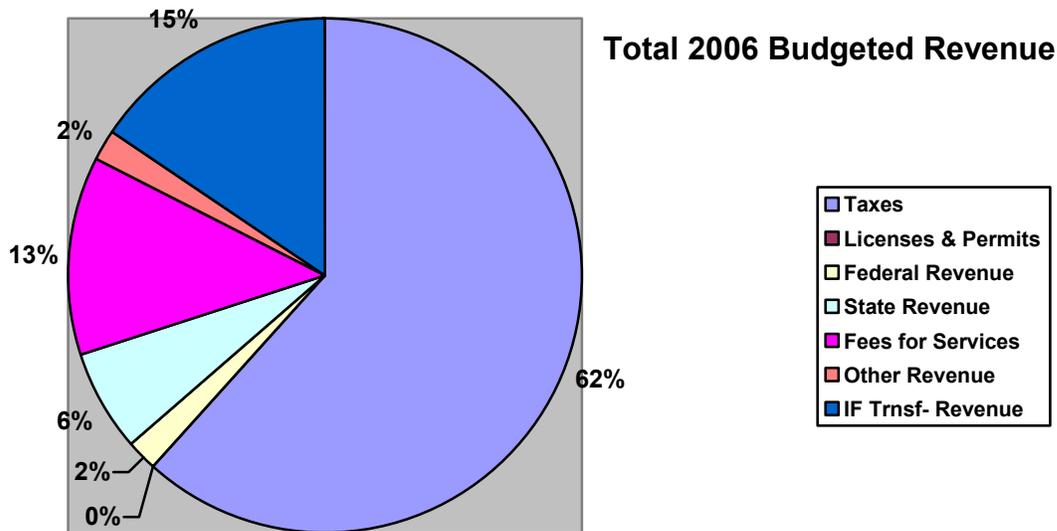
Total expenses for all Venango funds are projected to be \$47,644,779 in 2006 which represents an increase of 1.2% over the 2005 \$47,087,772 expense budget. The County General Fund expense budget, excluding Human Services, is projected at \$15,809,327 or an estimated 33% of the entire budget.



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 thus funded by county taxpayer dollars.

## I. General Fund (Excluding Human Services) 2006 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 were effective for tax year 2005. The 2006 budget estimates that the assessed value of 35,684 taxable parcels is \$1.902 billion (an estimated 1.4% increase in the tax base) which will result in gross billings of approximately \$10.3 million. The County also offers a homestead exemption of \$10,000 for all who apply and qualify. There are 13,441 who qualify for this exemption which is budgeted to cost the County approximately \$748,000. The County's historical non delinquent collection rate on billed taxes continues to be approximately 90%.

The total millage rate for 2006 has been budgeted to remain at 5.565. It will be used entirely for general fund purposes. The County does not designate millage for capital reserve or debt service purposes. The millage rate has been allocated to each general fund functional group. The general fund departments break into functional groups as follows:

- **General Government**: Commissioner's, Fiscal, Tax Claim Bureau, MIS, Assessment, Maintenance & Custodial, Garage, Public Defender, Human Resources, Voter Registration, Tax Collectors, Treasurer, Auditors and Planning.
- **Judicial**: Courts, Domestic Relations, Law Library, District Justices, Jury Commissioners, Register & Recorder, Coroner, District Attorney, Prothonotary and Sheriff.

- **Public Safety**: Prison, Court Supervision Services, Juvenile Court Supervision Services, EMA and 911.
- **Public Works**: Airport.
- **Human Services**: Veterans, Area on Aging, Children & Youth Services, Mental Health/Mental Retardation, Office of Economic Opportunity, Transportation and Weatherization.
- **Conservation & Development**: Community Development.
- **Other**: Property Insurances
- **Debt**: Debt Service.

The total millage of 5.565 is allocated as follows:

	<b><u>2005</u></b>	<b><u>2006</u></b>
GENERAL GOVERNMENT	1.424	1.058
JUDICIAL	0.896	0.887
PUBLIC SAFETY	1.759	1.786
PUBLIC WORKS	0.106	0.107
HUMAN SERVICES	0.560	0.649
CONSERVATION	0.203	0.354
OTHER	0.224	0.272
DEBT	0.394	0.452

In 2006, the median value of a parcel in Venango County is estimated at \$53,300; therefore, the County's annual real estate taxes for an average home amounts to approximately \$301.

The 2006 General Fund budget for taxes of \$9,727,805 represents an increase of approximately \$201,705 (2.1%) over the 2005 \$9,526,100 budget. The primary reasons for the increase are due to the growth in the total tax base and an increase in delinquent collections through the Tax Claim Bureau which also assesses both penalty and interest. Approximately 62% of the general fund budget is funded through tax revenue.

### **Licenses & Permits**

The 2006 General Fund budget for licenses and permits of \$32,645 represents a slight decrease over the 2005 \$32,820 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 2006 General Fund budget for Federal Revenue of \$293,140 represents a decrease of approximately \$20,000 (6.3%) over the 2004 \$312,726 budget. The primary reason for the decrease is related to reductions in federal grant funds in Emergency Management, District Attorney, and Public Defender Offices.

## **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 2006 General Fund budget for state revenue of \$1,017,509 represents an increase of approximately \$97,621 (10.6%) over the 2005 \$919,888 budget. The primary reason for the increase is due to projected additional state funding of approximately \$88,000 to cover the increase in the District Attorney's salary mandated by Senate Bill 565 and projected additional state funding for the recycling program of \$28,000.

Although the new voting equipment was not funded or purchased in 2005 as was budgeted approximately \$490,000 remains in the state revenue budget in 2006 to move forward with this project.

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 2006 General Fund budget for Fees for Services of \$1,989,942 represents an increase of approximately \$25,000 (1.3%) over the 2005 budget of \$1,964,540. The primary reason for the increase is due to:

- increased projections for prothonotary revenues of \$45,000;
- the projected receipt of recycling revenues in the planning department of \$40,000;
- increased projections of courts revenue of \$15,000;
- increased projections of ARD and house arrest revenues of \$20,000;
- the elimination of reimbursement for salaries and benefit cost to provide security at the airport of \$30,000;
- the reduction in projections for district justice offices of \$42,000; and
- the elimination of public defender fees of \$18,000.

## **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 2006 General Fund budget for Other Revenue of \$298,920 represents a slight increase of approximately 1.4% over the 2005 budget of \$294,825.

## **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 2006 General Fund budget for Inter Fund Transfers – Revenue of \$2,449,366 represents an increase of approximately \$431,000 (21.4%) over the 2005 budget of \$2,018,202. The primary reason for the increase is due to:

- total transfers from the Operating Reserve Fund of \$850,000 represents an increase of \$633,000;
- total transfers from the Capital Reserve Fund of \$405,328 represents a decrease of \$216,000;
- total transfers from Human Services Funds of \$408,610 represents a decrease of \$70,000;
- total transfers from Domestic Relations IV-D of \$437,428 represents an increase of \$27,000; and
- An increase due to a transfer from the Series 2002 DSF of \$45,000 for which there is no current budget.

In 2006 the total amount to be transferred from the Operating Reserve Fund is projected to be \$1,090,000. Of this \$1,090,000 total \$250,000 is being allocated for the second trial related to the Shauna Howe case and \$240,000 is being allocated to the Oil Region Alliance for economic development projects. This leaves a balance of \$600,000 which is needed in order to balance the 2006 General Fund budget. The Operating Reserve Fund currently has a balance of \$1.5 million. Additionally, the County intends to transfer any cash carry forward from 2005 to the Operating Reserve Fund.

In 2006 the total amount be transferred from the Capital Reserve Fund is projected to be \$430,328. 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 2006 General Fund capital expenses.

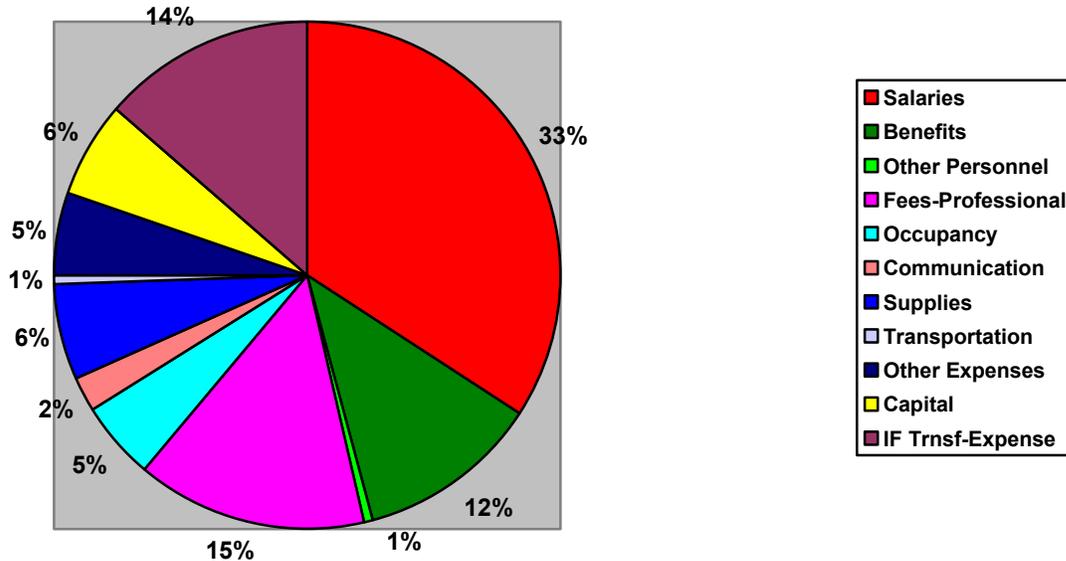
The decrease in funding from the Human Services Fund projects the impact of the decision to direct charge for services such as insurances, the audit and Munis maintenance and upgrades rather than recouping through indirect costs. The

General fund will be reimbursed by the Human Services Funds more quickly by direct billing.

The transfer from the Series 2002 Debt Service Fund shows \$45,000 coming into the General fund to pay for fencing at the jail. This is the debt series which originally funded the jail building.

## Expense Analysis

### 2006 Total General Fund Budgeted Expenses



### 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 2006 General Fund budget for Salaries of \$5,396,863 represents an increase of approximately \$182,000 (3.5%) over the 2005 budget of \$5,214,596. The primary reasons for the increase are due to projected raises for County employees of approximately 3.5% and elected officials of 3%.

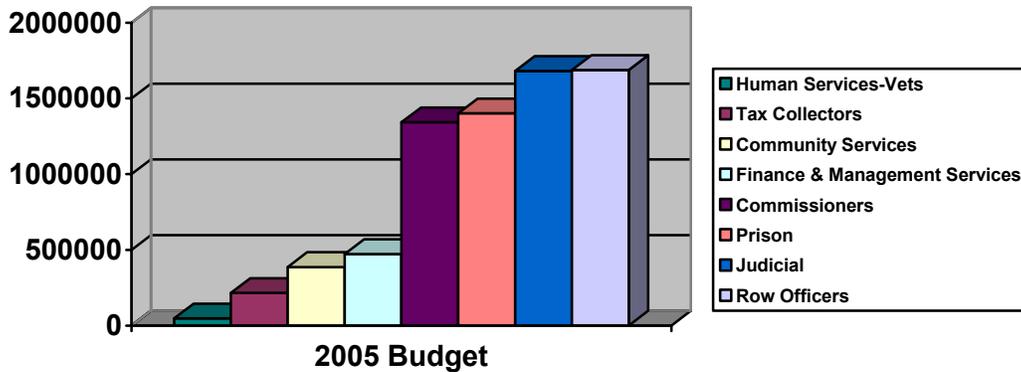
### Benefits

These are monies spent on FICA and insurance costs for County General Fund elected officials and employees. The 2006 General Fund budget for Benefits of \$1,838,636 represents an increase of approximately \$249,000 (15.7%) over the 2005 budget of \$1,589,252. The primary reasons for this increase are:

- Insurance costs of \$1,155,772 represent an increase of \$182,000 (18.7%);
- FICA costs of \$412,864 represent an increase of 19,000 (4.9%);
- Workers Compensation premiums of \$240,000 represent an increase of \$40,000 (19.9%); and
- Unemployment benefit costs of \$30,000 represent an increase of \$8,000 (36.4%).

Below is a chart which breaks out the 2006 salary and benefit budget by administrative division.

## 2006 Salary & Benefit Expense by Division



### Other Personnel Costs

These are monies primarily spent on training and workshops for County elected officials and employees. The 2006 General Fund budget for Other Personnel Costs of \$100,646 represents a decrease of approximately \$40,000 (28.3%) over the 2005 budget of \$140,324. This decrease reflects the reduction in lodging costs from the Howe case.

### Fees-Professional

These are monies spent on professional fees contracted by the General Fund as well as money provided to other agencies to support their operating costs. The 2006 General Fund Budget for Fees-Professional of \$2,307,589 represents a decrease of approximately \$278,000 (10.8%) over the 2005 budget of \$2,586,051. This decrease is primarily due to the following variances:

- A decrease in legal services of \$340,000 for the fraud case;
- An increase in allocations of \$240,000 for economic development projects;
- A decrease in legal services of \$80,000 for special trial costs;
- A decrease in out of county housing of \$50,000 for jail;
- A decrease of \$22,000 for Fiscal costs related to GASB 34 compliance;
- A decrease of \$20,000 for 5 year plan county contribution;
- A decrease of \$20,000 in the Assessment office for legal costs;
- A decrease of \$17,000 for Commissioners office Solicitor contracts and
- A decrease of \$8,000 for employee assistance program.

### 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 2006 General Fund Budget for Occupancy of \$807,525 represents an increase of approximately \$54,000 (7.1%) over the 2005 \$753,911 budget. This increase is primarily due to the following:

- projected increases in insurance of \$26,000;

- projected increases in heating cost of \$18,000; and
- projected increases in custodial fees of \$5,000.

## **Communication**

These are monies spent for costs such as telephone, postage, internet, and advertising. The 2006 General Fund budget for Communication of \$351,743 represents an increase of approximately \$14,000 (4.0%) over the 2005 \$338,188 budget. This increase represents the cost related to the postage increase expected in 2006.

## **Supplies**

These are monies spent for all supplies required to for county operated departments. The 2006 General Fund budget for Supplies of \$960,419 represents an increase of approximately \$65,000 (7.3%) over the 2005 \$895,337 budget. This increase is primarily due to the following:

- projected increases in minor equipment for the recycling program of \$35,000 (grant and fee funded); and
- projected increases for repairs and maintenance agreements of \$37,000.

## **Transportation**

These are monies spent for travel costs to include vehicle leases, repair, insurance and supplies. The 2006 General Fund budget for Transportation of \$110,054 represents a decrease of approximately \$8,000 (7.1%) over the 2005 \$118,468 budget. This decrease is primarily related to costs associated with the reduction of services provided at the County Garage.

## **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 2006 General Fund budget for Other Expense of \$826,362 represents an increase of approximately \$464,000 (128.0%) over the 2005 \$362,302 budget. This increase is primary due to the following:

- projected increase of \$235,000 for general fund contingency;
- projected increase of \$88,000 for revenue budgeted to be received from the state to fund mandated increase in District Attorney salary;
- projected increase of \$50,000 for assessment office management;
- projected increase of \$20,000 for tax collector insurance bonds;
- projected increase of \$42,000 for potential loss of landfill fees; and
- projected increase of \$30,000 for expenses related to the SCRAM program.

Each year the General Fund allocates money in a general contingency to be transferred throughout the year for budgeted shortfalls. In 2005 \$391,000 was allocated to general contingency, of which only \$65,000 remains for allocation. In 2006, a budget of \$300,000 has been identified as general contingency this represents a decrease of \$91,000 (23.3%) over the \$391,000 originally allocated

budget for 2005 and is currently an increase of \$235,000 over the remaining budget of \$65,000 for 2005.

## **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 2006 General Fund budget for Capital of \$965,790 represents a decrease of approximately \$201,000 (17.2%) over the 2005 \$1,166,863 budget. The primary reason for this decrease is due to a decrease of budgeted funds of \$234,000 for building improvements.

Of the \$965,790 total capital expenses, \$430,328 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 2006 General Fund budget for Inter Fund Transfers – Expense of \$2,143,700 represents an increase of approximately \$240,000 (12.6%) over the 2005 budget of \$1,903,289. The primary reasons for the increase are due to:

- In 2006, the General Fund anticipates a total of \$1,247,000 to be funded to Human Service Agencies. This is an increase of \$103,000 over the 2005 budget of \$1,144,000;
- In 2006, the General Fund anticipates a total of \$715,000 to be funded to the Debt Service Fund to cover required debt service payments on the Series 2002 bond refinancing. This is an increase of \$102,000 over the 2005 budget of \$613,000; and
- In 2006, the General Fund anticipates a total of \$182,000 to be funded to the 911 Special Fund to cover costs associated with the operations of the 911 Center. This is an increase of \$36,000 over the 2005 budget of \$146,000.

## **II. Operating Reserve Fund**

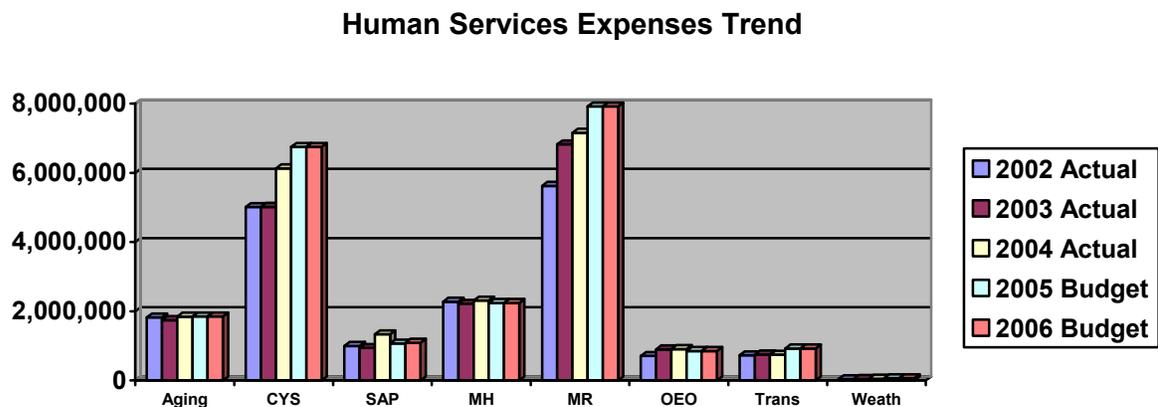
The Operating Reserve Fund currently has a balance of approximately \$1.5 million. It is budgeted that approximately \$457,000 will be used from this balance to balance the 2005 General Fund Balance. The General Fund expects to have enough carry over to replenish the \$457,000 needed to balance the 2005 budget.

The 2006 budget uses \$1,090,000 of the Operating Reserve Fund to balance the General Fund Budget. Of this \$600,000 is needed for general operations, \$250,000 was added for the additional trial now expected for the Howe case and \$240,000 is needed to fund economic development projects.

All things considered as stated above, this will leave approximately \$400,000 in the Operating Reserve Fund at the end of 2006.

## **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 2006 is expected to be their July 1, 2006 through June 30, 2007. Since this fiscal budget has not yet been created, Human Services uses their 2005 calendar year budget as a basis for the 2006 calendar year budget. Once the 06-07 fiscal year budget is completed during 2006, budget amendments will be done to adjust the calendar year 2006 budget accordingly. This is the reason that there is no projected budget change from 2005 to 2006. The following chart trends the expenses per Human Services Fund which shows the greatest growth in CYS and Mental Retardation:



## **IV. Special Revenue Funds**

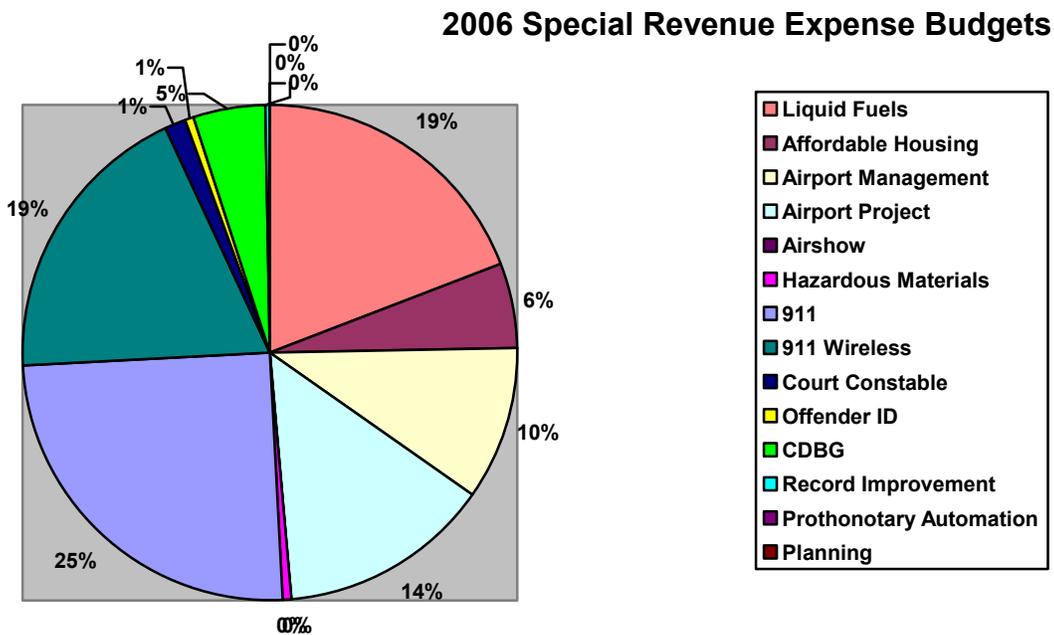
Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The total 2006 budgeted revenues total \$3,478,515 which is a decrease of approximately \$1,296,000 (27.1%) over the 2005 \$4,774,073 budget.

The total 2005 Budgeted expenses total \$4,581,533 which is a decrease of approximately \$1,041,000 (18.5%) over the 2005 \$5,622,453 budget.

The primary reason for variances in both revenues and expenses is in the airport project fund budget. Revenue is down approximately \$1,451,000 and expenses are down approximately \$1,672,000 from the 2005 budget. This reflects the ongoing projects coming to an end.

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



### 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 2006 Capital Budget revenue of \$570,000 is a slight increase over the 2005 budget of \$565,000. This number represents the payments received on the lease purchase arrangement of Venango Manor and interest earnings.

The 2006 Capital Budget expense of \$1,377,263 represents a slight decrease of .91% over the 2005 \$1,364,920 budget. The primary uses of this fund are:

- \$400,000 funding for the 911 Special Fund Capital;
- \$430,328 funding for General Fund Capital;
- \$521,935 funding for debt service (manor) obligations.

The Capital fund is projected to have a cash balance of approximately \$1.8 million at the end of 2005 providing all of the budgeted capital money is exhausted. Using the budgeted capital fund net loss of approximately \$807,000, the capital fund is projected to have a cash balance of approximately \$1,000,000 at the end of 2006.

## 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 2006 Debt Service Fund expense budget of \$1,283,473 represents approximately \$138,000 (12.0%) increase over the 2005 \$1,145,513 budget. The primary reasons for this increase are:

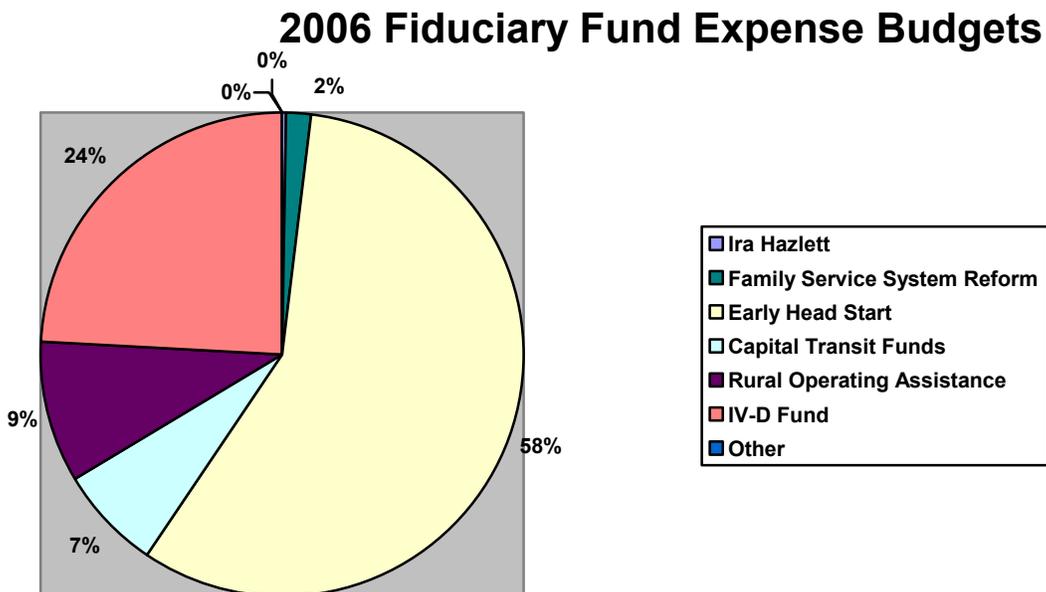
- \$100,000 increase in debt service-county obligations;
- \$45,000 increase for an interfund transfer to the general fund for jail fencing; and
- \$7,000 reduction in debt service-manor obligations.

## 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 2006 budgeted revenues total \$1,761,213 which is a slight decrease over the 2005 \$1,761,398 budget.

The total 2006 budgeted expenses total \$1,829,543 which is an increase of approximately \$29,000 (1.6%) over the 2005 \$1,800,061 budget primarily related to the increase in the Domestic Relations IV-D Fund expense which is the reimbursement to the general fund for office operating expenses.



**VENANGO COUNTY 2006 BUDGET - ALL FUNDS**

Fund Name	2006 BUDGET		
	Total Revenue	Total Expense	Net Inc/(Loss)
County General Fund	15,809,327	15,809,327	-
Operating Reserve	-	1,090,000	(1,090,000)
Subtotal: County General Fund	15,809,327	16,889,327	(1,090,000)
Aging	1,847,794	1,847,794	-
Children & Youth Services	6,749,509	6,749,509	-
Substance Abuse Programs	1,087,089	1,087,089	-
Mental Health	2,237,311	2,237,311	-
Mental Retardation	7,917,755	7,917,755	-
Office of Economic Opportunity	849,687	849,687	-
Transportation	924,138	924,138	-
Weatherization	60,357	60,357	-
Subtotal: Human Services	21,673,640	21,673,640	-
Total General Fund	37,482,967	38,572,967	(1,090,000)
Liquid Fuels Fund	324,000	873,860	(549,860)
Affordable Housing Funds	120,879	254,666	(133,787)
Airport Management	492,260	484,600	7,660
Airport Project	600,000	630,000	(30,000)
Airport Wings over Venango	1,000	4,000	(3,000)
Hazardous Materials	17,300	18,100	(800)
911 Special Fund	1,142,284	1,142,284	-
911 Wireless Fund	430,293	860,586	(430,293)
Oil Heritage Region Fund	-	-	-
Court Constable Fund	83,000	62,000	21,000
Offender ID Fund	30,700	28,700	2,000
CDBG Grant Disbursement	205,999	205,999	-
County Record Improvement Fund	18,000	11,738	6,262
Prothonotary Automation	12,600	-	12,600
Planning Commission	200	5,000	(4,800)
Total Special Revenue Funds	3,478,515	4,581,533	(1,103,018)
Capital Reserve Fund	570,000	1,377,263	(807,263)
Debt Service Funds	1,238,473	1,283,473	(45,000)
Lindquist Charitable Trust	75	-	75
Ira Hazlett Trust Fund	300	5,000	(4,700)
VC Adoption Counseling Fund	560	500	60
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	1,052,857	1,052,857	-
MH/MR Phillips Trust	500	1,000	(500)
Capital Transit Funds	134,146	127,452	6,694
Rural Operating Assistance Fund	176,200	170,331	5,869
Act 26 Shared Ride	-	-	-
Tax Claim Delinquent Fund	-	-	-
Domestic Relations IV-D Fund	395,500	441,428	(45,928)
Total Fiduciary Funds	1,761,213	1,829,543	(68,330)
Grand Total	44,531,168	47,644,779	(3,113,611)

**2006 BUDGET - GENERAL FUND  
SUMMARIZED & TRENDED BY  
CHARACTER CODE**

12/21/2005

	2002	2003	2004	2005	2006	INC/ (DEC) \$	INC/ (DEC) %
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
<b><u>REVENUES:</u></b>							
TAXES	8,097,462	8,005,500	9,330,996	9,526,100	9,727,805	201,705	2.1%
LICENSES & PERMITS	40,768	36,666	36,234	32,820	32,645	(175)	-0.5%
FEDERAL REVENUE	156,534	266,188	345,130	312,726	293,140	(19,586)	-6.3%
STATE REVENUE	385,317	544,501	406,452	919,888	1,017,509	97,621	10.6%
FEES FOR SERVICES	1,862,043	2,192,344	1,862,850	1,964,540	1,989,942	25,402	1.3%
OTHER REVENUE	289,748	348,055	352,744	294,825	298,920	4,095	1.4%
<b>SUBTOTAL REVENUE</b>	<b>10,831,872</b>	<b>11,393,244</b>	<b>12,334,406</b>	<b>13,050,899</b>	<b>13,359,961</b>	<b>309,062</b>	<b>2.4%</b>
INTERFUND TRANSFER - REVENUE	1,091,900	881,687	924,664	2,018,202	2,449,366	431,164	21.4%
<b>TOTAL REVENUES</b>	<b>11,923,772</b>	<b>12,274,931</b>	<b>13,259,070</b>	<b>15,069,101</b>	<b>15,809,327</b>	<b>740,226</b>	<b>4.9%</b>
<b><u>EXPENSES:</u></b>							
SALARY	4,419,655	4,523,781	4,643,002	5,214,596	5,396,863	182,267	3.5%
BENEFITS OTHER PERSONNEL COSTS	974,763	906,863	1,087,276	1,589,252	1,833,636	249,384	15.7%
FEES – PROFESSIONAL	1,517,475	2,011,678	2,068,339	2,586,051	2,307,589	(278,462)	-10.8%
OCCUPANCY	591,096	602,581	569,257	753,911	807,525	53,614	7.1%
COMMUNICATION	323,809	282,605	297,351	338,188	351,743	13,555	4.0%
SUPPLIES	762,324	808,223	775,754	895,337	960,419	65,082	7.3%
TRANSPORTATION	102,695	108,104	100,984	118,468	110,054	8,414	-7.1%
OTHER EXPENSES	214,703	220,637	258,139	362,302	826,362	464,060	128.1%
<b>SUBTOTAL EXPENSES</b>	<b>9,018,936</b>	<b>9,527,951</b>	<b>9,867,473</b>	<b>11,998,429</b>	<b>12,699,837</b>	<b>701,408</b>	<b>5.8%</b>
CAPITAL INTERFUND TRANSFER - EXPENSE	338,048	379,128	250,424	1,116,863	965,790	(201,073)	-17.2%
	1,631,850	1,446,788	3,165,701	1,903,289	2,143,700	240,411	12.6%
<b>TOTAL EXPENSES</b>	<b>10,988,834</b>	<b>11,353,867</b>	<b>13,283,598</b>	<b>15,068,581</b>	<b>15,809,327</b>	<b>740,746</b>	<b>4.9%</b>
<b>NET REVENUE/(EXPENSE)</b>	<b>934,938</b>	<b>921,064</b>	<b>(24,528)</b>	<b>520</b>	<b>0</b>	<b>(520)</b>	<b>100.0%</b>

2006 BUDGET - GENERAL FUND

SUMMARIZED BY FUNCTION

11/8/2005

	2002 ACTUAL	2003 ACTUAL	2004 ACTUAL	2005 BUDGET	2006 BUDGET	INC/ (DEC) \$	INC/ (DEC) %
<b>REVENUES:</b>							
GENERAL GOVERNMENT	9,161,738	9,200,723	10,587,487	11,914,650	12,633,404	718,754	6.0%
JUDICIAL	1,604,035	1,785,571	1,293,595	1,931,625	1,931,660	35	0.0%
PUBLIC SAFETY	605,888	584,673	759,357	622,250	680,087	57,837	9.3%
PUBLIC WORKS	236,699	276,240	252,652	250,576	264,176	13,600	5.4%
HUMAN SERVICES	290,412	347,486	365,979	350,000	300,000	(50,000)	-14.3%
CULTURE & RECREATION CONSERVATION & DEVELOPMENT	25,000	80,238	-	-	-	-	0.0%
MISCELLANEOUS	-	-	-	-	-	-	0.0%
DEBT	-	-	-	-	-	-	0.0%
<b>TOTAL REVENUES</b>	<b>11,923,772</b>	<b>12,274,931</b>	<b>13,259,070</b>	<b>15,069,101</b>	<b>15,809,327</b>	<b>740,226</b>	<b>4.9%</b>
<b>EXPENSES:</b>							
GENERAL GOVERNMENT	3,067,884	3,950,672	5,439,355	5,471,618	5,506,850	35,232	0.6%
JUDICIAL	2,539,734	2,512,148	2,504,163	3,326,019	3,335,047	9,028	0.3%
PUBLIC SAFETY	2,493,885	2,707,202	2,910,120	3,345,967	3,504,189	146,222	4.4%
PUBLIC WORKS	334,113	376,666	395,876	415,035	433,570	18,535	4.5%
HUMAN SERVICES	966,918	634,158	1,053,628	1,221,060	1,325,492	104,432	8.6%
CULTURE & RECREATION CONSERVATION & DEVELOPMENT	87,550	145,414	-	-	-	-	0.0%
MISCELLANEOUS	437,387	501,972	336,610	315,417	559,130	243,713	77.3%
MISCELLANEOUS	329,512	174,583	216,333	348,220	430,011	81,791	23.5%
DEBT	731,850	351,052	427,515	613,245	715,038	101,793	16.6%
<b>SUBTOTAL EXPENSES</b>	<b>10,988,834</b>	<b>11,353,867</b>	<b>13,283,598</b>	<b>15,068,581</b>	<b>15,809,327</b>	<b>740,746</b>	<b>4.9%</b>
<b>NET REVENUE/(EXPENSE)</b>	<b>\$ 934,938</b>	<b>\$921,064</b>	<b>(\$24,528)</b>	<b>\$ 520</b>	<b>\$ 0</b>	<b>(\$520)</b>	<b>100.0%</b>
NET GENERAL GOVERNMENT	6,093,853	5,250,051	5,148,134	6,443,032	7,126,554	683,522	10.6%
NET JUDICIAL	(935,699)	(726,577)	(1,210,568)	(1,394,394)	(1,403,387)	(8,993)	.6%
NET PUBLIC SAFETY	(1,887,997)	(2,122,529)	(2,150,763)	(2,735,717)	(2,824,102)	(88,385)	3.2%
NET PUBLIC WORKS	(97,414)	(100,426)	(143,224)	(164,459)	(169,394)	(4,935)	3.0%
NET HUMAN SERVICES	(676,506)	(286,672)	(687,649)	(871,060)	(1,025,492)	(154,432)	17.7%
NET CULTURE & RECREATION	(62,550)	(65,176)	-	-	-	-	0.0%
NET CONSERVATION & DEVELOPMENT	(437,387)	(501,972)	(336,610)	(315,417)	(559,130)	(243,713)	77.3%
NET MISCELLANEOUS	(329,512)	(174,583)	(216,333)	(348,220)	(430,011)	(81,791)	23.5%
NET DEBT	(731,850)	(351,052)	(427,515)	(613,245)	(715,038)	(101,793)	16.6%
<b>TOTAL NET REVENUE/(EXPENSE)</b>	<b>\$ 934,938</b>	<b>\$921,064</b>	<b>(\$24,528)</b>	<b>\$ 520</b>	<b>\$ 0</b>	<b>(\$ 520)</b>	<b>100.0%</b>