

**VENANGO COUNTY
2007 BUDGET
12/6/2006**

**2007 PRELIMINARY BUDGET PRESENTATION
DECEMBER 6, 2006**

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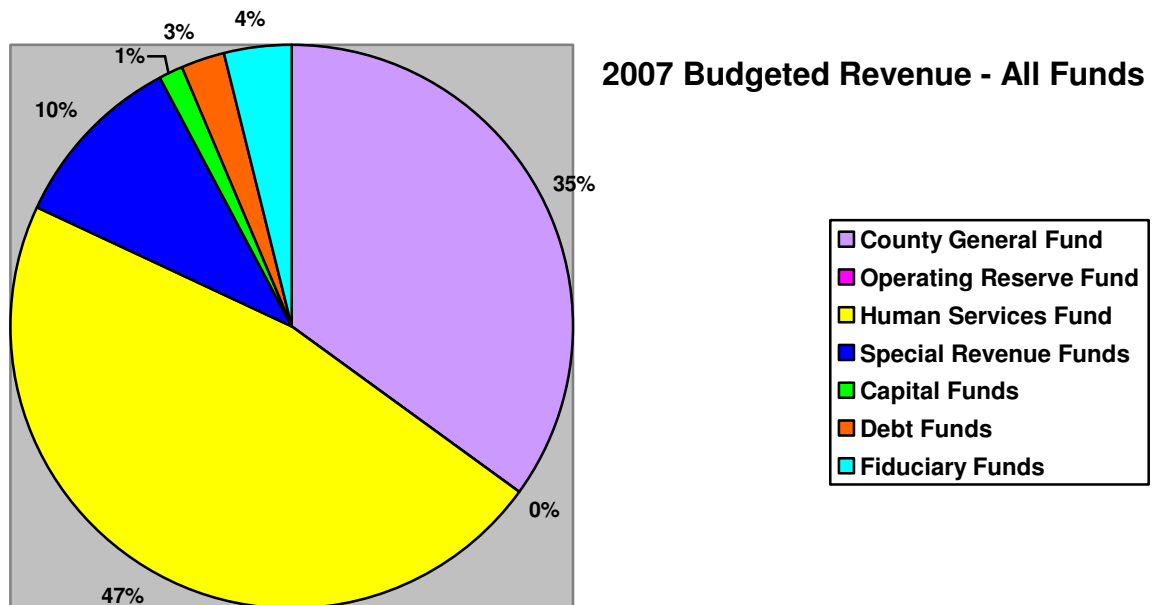
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2007 VENANGO COUNTY BUDGET NARRATIVE

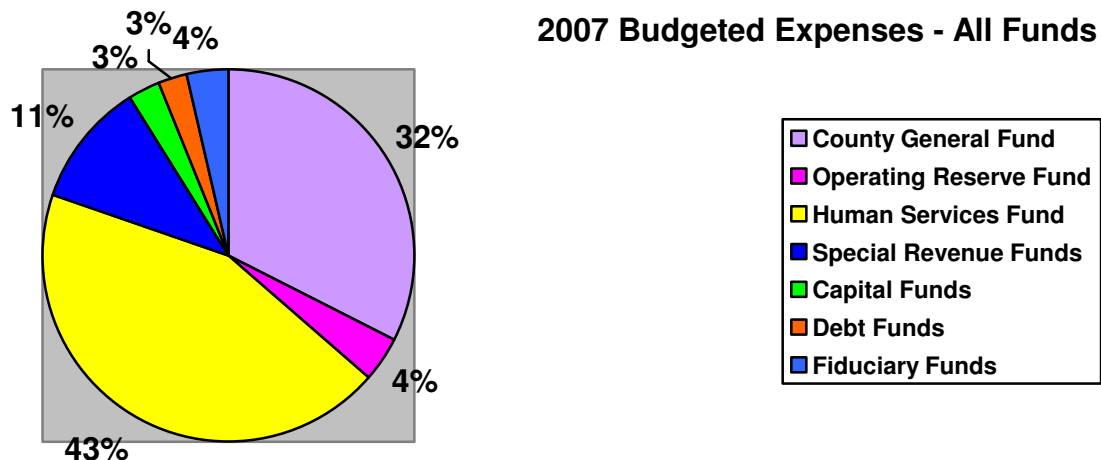
The Venango County budget consists of approximately 60 funds which roll up in the following categories:

- 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 \$47,372,621 in 2007 which represents an increase of approximately 3.1% over the current 2006 \$45,925,036 revenue budget. The County General Fund revenue budget, excluding Human Services, is projected at \$16,530,584 or an estimated 35% of the entire revenue budget.



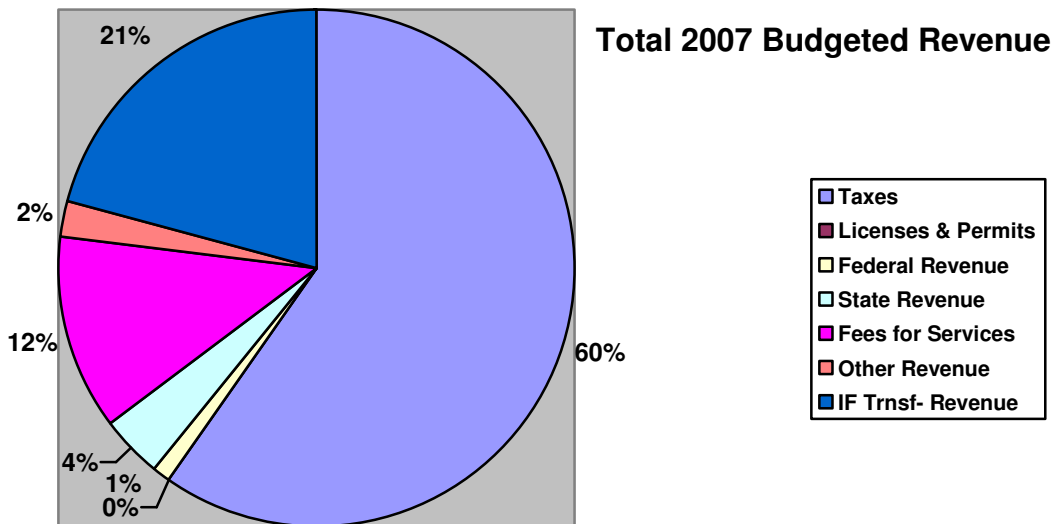
Total expenses for all Venango funds are projected to be \$50,876,091 in 2007 which represents an increase of 3.3% over the 2006 \$49,184,167 expense budget. The County General Fund expense budget, excluding Human Services, is projected at \$16,530,584 or an estimated 32% of the entire budget.



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) 2007 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 2007 budget estimates that the assessed value of 37,709 taxable parcels is \$1.904 billion (an estimated .001% 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 14,854 who qualify for this exemption which is budgeted to cost the County approximately \$826,000. The County's historical non delinquent collection rate on billed taxes continues to be approximately 90%.

The total millage rate for 2007 has been budgeted to remain at 5.565. It will be used entirely for general fund purposes. The County does not officially 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:

	<u>2006</u>	<u>2007</u>
GENERAL GOVERNMENT	1.058	0.921
JUDICIAL	0.887	0.942
PUBLIC SAFETY	1.786	1.935
PUBLIC WORKS	0.107	0.106
HUMAN SERVICES	0.649	0.618
CONSERVATION	0.354	0.333
OTHER	0.272	0.308
DEBT	0.452	0.403

In 2007, the median value of a parcel in Venango County is estimated at \$50,515; therefore, the County's annual real estate taxes for an average home amounts to approximately \$281.

The 2007 General Fund budget for taxes of \$9,855,800 represents an increase of approximately \$127,995 (1.3%) over the 2006 \$9,727,805 budget. The primary reason for the increase is an increase in delinquent collections through the Tax Claim Bureau which also assesses both penalty and interest. Please note that the growth in the tax base was mitigated in 2006 by the loss of market value for forestry enrolled in the clean and green program. Growth was counteracted by the loss of approximately \$10,000,000 in assessed valuation or approximately \$50,000 in tax revenue. Approximately 60% of the general fund budget is funded through tax revenue.

Licenses & Permits

The 2007 General Fund budget for licenses and permits of \$31,650 represents a slight decrease over the 2006 \$32,645 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 2007 General Fund budget for Federal Revenue of \$147,794 represents a decrease of approximately \$155,346 (51.2%) over the 2006 \$303,140 budget. The primary reason for the decrease is related to reduction in Federal IV-E funding in 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 2007 General Fund budget for state revenue of \$641,357 represents a decrease of approximately \$395,159 (38.1%) over the 2006 \$1,036,516 budget. The primary reason for the decrease is due to the completion of the new voting equipment project which was funded in 2006.

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 2007 General Fund budget for Fees for Services of \$2,059,881 represents an increase of approximately \$111,939 (5.7%) over the 2006 budget of \$1,947,942. The primary reason for the increase is due to:

- increased projections for Tax Claim Bureau revenues of \$50,000;
- increased projections for Magisterial District Justice revenues of \$15,000
- increased projections for the Airport for screening security revenue of \$27,000;
- increased projections of Prothonotary revenue of \$20,000;

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 2007 General Fund budget for Other Revenue of \$356,091 represents an increase of approximately 17.3% over the 2006 budget of \$303,620.

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 2007 General Fund budget for Inter Fund Transfers – Revenue of \$3,438,012 represents an increase of approximately \$850,000 (32.9%) over the 2006 budget of \$2,586,024. The primary reason for the increase is due to:

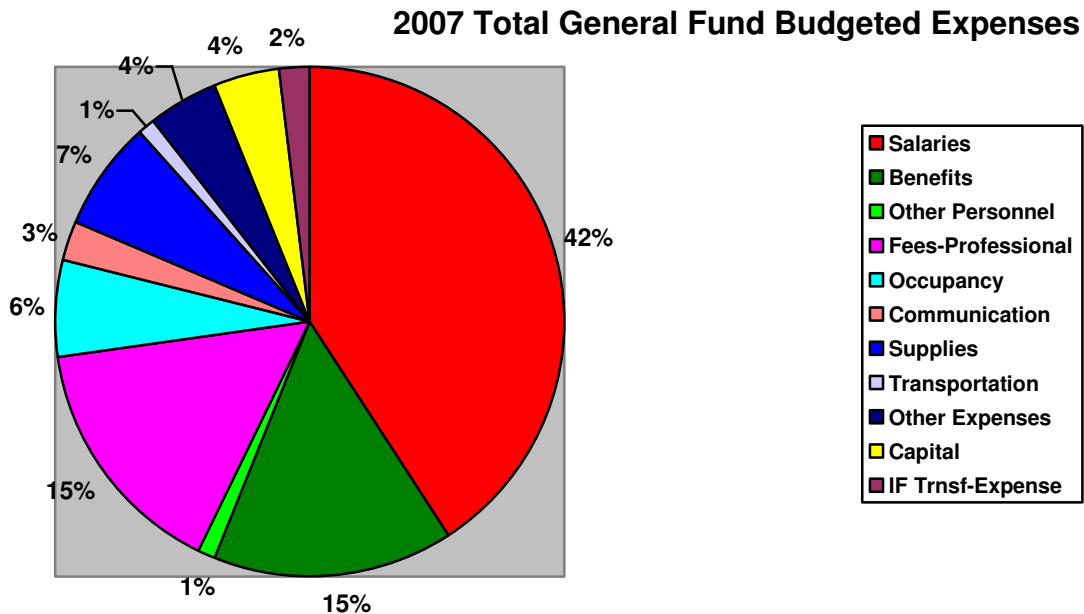
- total transfers from the Operating Reserve Fund of \$1,915,934 represent an approximate increase of \$742,000;
- total transfers from the Capital Reserve Fund of \$558,045 represent an increase of \$68,000;
- total transfers from Domestic Relations IV-D of \$476,463 represent an increase of \$39,000; and

In 2007 the total amount to be transferred from the Operating Reserve Fund is projected to be \$1,915,934. Of this \$1,915,934 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 approximately \$1,425,935 which is needed in order to balance the 2007 General Fund budget.

In 2007 the total amount to be transferred from the Capital Reserve Fund is projected to be \$558,045. The transfer from the Capital Reserve Fund, which will have a balance of \$1.6 million after funding 2006 projects, is needed in order to provide funding for the 2007 General Fund capital expenses.

The transfer in from the Series 2002 Debt Service Fund in the amount of approximately \$43,500 was to pay for capital projects at the jail. This is the debt series which originally funded the jail building.

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 2007 General Fund budget for Salaries of \$5,934,252 represents an increase of approximately \$536,000 (9.9%) over the 2006 budget of \$5,398,363. The primary reasons for the increase are due to projected raises for County employees of approximately 3.5% and elected officials of 3%. In addition, increases to the complement for the Assessment Office and the adjustments done to the exempt pay scale in order to adequately compensate and recruit qualified individuals for employment with the County of Venango account for the remainder of the increase.

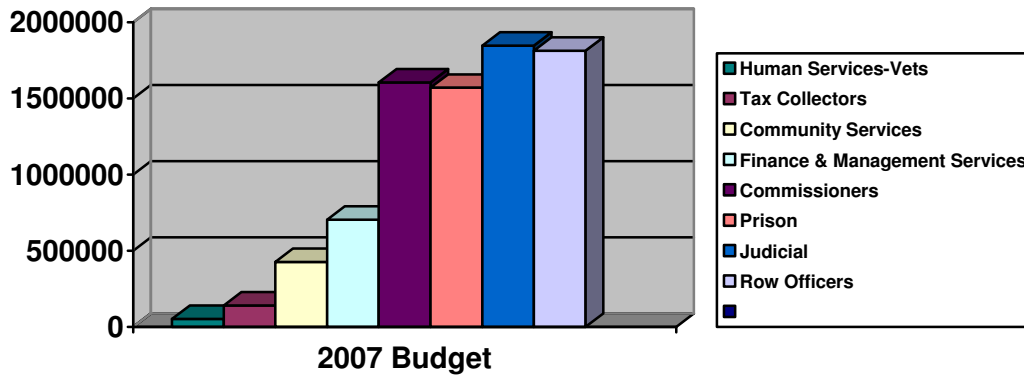
Benefits

These are monies spent on FICA and insurance costs for County General Fund elected officials and employees. The 2007 General Fund budget for benefits of \$2,224,220 represents an increase of approximately \$378,000 (20.5%) over the 2006 budget of \$1,846,136. The primary reasons for this increase are:

- Insurance costs of \$1,447,327 represent an increase of \$284,000 (24.4%);
- FICA costs of \$453,974 represent an increase of \$48,000 (10.0%);
- Workers Compensation premiums of \$292,919 represent an increase of \$53,000 (22.0%); and

Below is a chart which breaks out the 2007 salary and benefit budget by administrative division.

2007 Salary & Benefit Expense by Division



Other Personnel Costs

These are monies primarily spent on training and workshops for County elected officials and employees. The 2007 General Fund budget for Other Personnel Costs of \$148,014 represents an increase of approximately \$16,000 (12.2%) over the 2006 budget of \$132,433. This increase reflects the training costs related to the Prison.

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 2007 General Fund Budget for Fees-Professional of \$2,250,707 represents a decrease of approximately \$222,000 (9.0%) over the 2006 budget of \$2,445,689. This decrease is primarily due to the following variances:

- A decrease of \$279,000 for assessment related services;
- An increase of approximately \$100,000 for planning related projects;
- A decrease of \$8,000 for Fiscal costs related to GASB 34 compliance;
- An increase of \$50,000 for the space study to be conducted; and
- A decrease of \$70,000 for community development projects.

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 2007 General Fund Budget for Occupancy of \$901,442 represents an increase of approximately \$87,000 (10.8%) over the 2006 \$813,811 budget. This increase is primarily due to the following:

- projected increases in insurance of \$23,000;
- projected increases in maintenance costs of \$20,000;
- projected increases in utility costs of \$15,000; and
- projected increases in custodial fees of \$35,000.

Communication

These are monies spent for costs such as telephone, postage, internet, and advertising. The 2007 General Fund budget for Communication of \$380,094 represents an increase of approximately \$22,164 (6.2%) over the 2006 \$357,929 budget. This increase is representative of the Courts in 2007 due to the requirements for postage and internet.

Supplies

These are monies spent for supplies required for all county departments to operate. The 2007 General Fund budget for Supplies of \$1,013,670 represents an increase of approximately \$43,000 (4.5%) over the 2006 \$970,475 budget. This increase is primarily due to the maintenance agreement which the County will sustain related to the Assessment Office.

Transportation

These are monies spent for travel costs to include vehicle leases, repair, insurance and supplies. The 2007 General Fund budget for Transportation of \$153,104 represents an increase of approximately \$36,800 (40.6%) over the 2006 \$116,304 budget. This increase is primarily related to costs associated with the travel for the Assessment Office as well as the escalating car repair costs.

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 2007 General Fund budget for Other Expense of \$620,089 represents a slight decrease of approximately \$31,473 (4.8%) over the 2006 \$651,562 budget.

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 2007 General Fund budget for Capital of \$605,615 represents a decrease of approximately \$434,000 (41.8%) over the 2006 \$1,039,790 budget. The primary reason for this decrease is due to a decrease of budgeted funds of \$490,000 for election equipment.

Of the \$605,615 total capital expenses, \$558,045 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 2007 General Fund budget for Inter Fund Transfers – Expense of \$2,299,378 represents an increase of approximately \$120,000 (5.5%) over the 2006 budget of \$2,178,700. The primary reasons for the increase are due to:

- In 2007, the General Fund anticipates a total of \$1,310,000 to be funded to Human Service Agencies. This is an increase of \$63,000 over the 2006 budget of \$1,247,000;
- In 2007, the General Fund anticipates a total of \$714,000 to be funded to the Debt Service Fund to cover required debt service payments on the Series 2002 bond refinancing. This is a decrease of \$1,000 over the 2006 budget of \$715,000; and
- In 2007, the General Fund anticipates a total of \$282,000 to be funded to the 911 Special Fund to cover costs associated with the operations of the 911 Center. This is an increase of \$70,000 over the 2006 budget of \$212,000.

II. Operating Reserve Fund

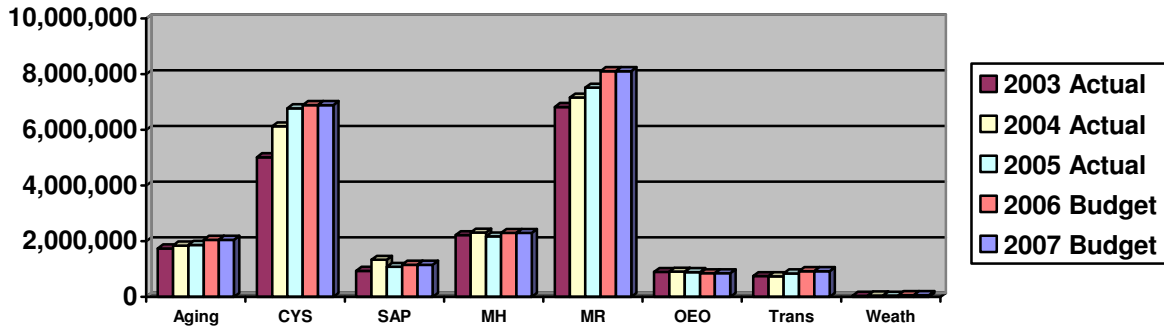
The Operating Reserve Fund currently has a balance of approximately \$2.0 million. Approximately \$1.2 million was transferred as appropriated in the 2006 General Fund Budget. Any carryover in 2006 will be transferred to the Operating Reserve Fund.

The 2007 budget uses \$1,915,934 of the Operating Reserve Fund to balance the General Fund Budget. Of this \$1,425,934 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.

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, the County's calendar year budget for 2007 is expected to be their July 1, 2007 through June 30, 2008 budget. Since this fiscal budget has not yet been created, Human Services uses their 2006 calendar year budget as a basis for the 2007 calendar year budget. Once the 07-08 fiscal year budget is completed during 2007, budget amendments will be done to adjust the calendar year 2007 budget accordingly. This is the reason that there is no projected budget change from 2006 to 2007. The following chart trends the expenses per Human Services Fund which shows the greatest growth in CYS and Mental Retardation.

Human Services Expenses Trend



IV. Special Revenue Funds

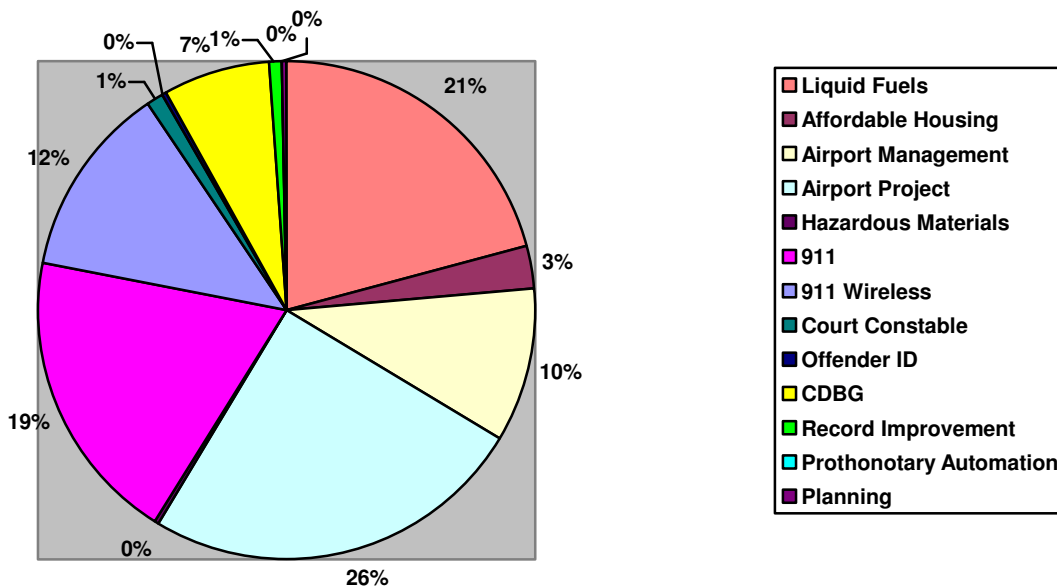
Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The total 2007 budgeted revenues total \$4,862,445 which is an increase of \$856,245 (18.0%) over the 2006 \$4,006,200 budget.

The total 2007 Budgeted expenses total \$5,578,491 which is an increase of \$443,023 (8.0%) over the 2006 \$5,135,468 budget.

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

2007 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 2007 Capital Budget revenue of \$580,000 is a slight decrease over the 2006 budget of \$595,000. This number represents the payments received on the lease purchase arrangement of Venango Manor and interest earnings.

The 2007 Capital Budget expense of \$1,356,955 represents a slight decrease of 5.6% over the 2006 \$1,437,263 budget. The primary uses of this fund are:

- \$250,000 funding for the 911 Special Fund Capital;
- \$558,045 funding for General Fund Capital to include items such as vehicles, telephone system, internal and external Courthouse renovations, and Prison updates;
- \$523,910 funding for debt service (manor) obligations.

The Capital fund is projected to have a cash balance of approximately \$1.5 million at the end of 2006 providing all of the budgeted capital money is exhausted. Using the budgeted capital fund net loss of approximately \$777,000, the capital fund is projected to have a cash balance of approximately \$700,000 at the end of 2007.

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 2007 Debt Service Fund expense budget of \$1,283,590 is consistent with the 2006 \$1,283,473 budget. Included here is a transfer in the amount of \$43,570 for capital projects at the jail.

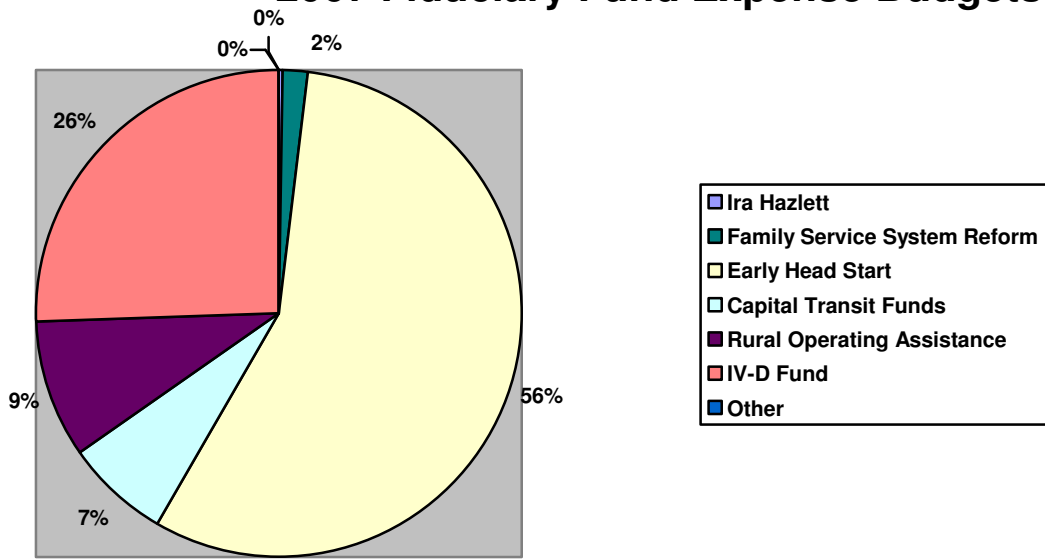
VII. Total Fiduciary Funds

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 2007 budgeted revenues total \$1,812,613 which is an increase of \$51,400 (2.9%) over the 2006 \$1,761,213 budget.

The total 2007 budgeted expenses total \$1,864,578 which is an increase of \$35,035 (1.9%) over the 2006 \$1,829,543 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.

2007 Fiduciary Fund Expense Budgets



VENANGO COUNTY 2007 BUDGET - ALL FUNDS

Fund Name	2007 BUDGET		
	Total Revenue	Total Expense	Net Inc/(Loss)
County General Fund	16,530,584	16,530,584	-
Operating Reserve	-	1,915,934	(1,915,934)
Subtotal: County General Fund	16,487,409	18,403,738	(1,916,329)
Aging	2,052,675	2,052,675	-
Children & Youth Services	6,893,325	6,893,325	-
Substance Abuse Programs	1,153,571	1,153,571	-
Mental Health	2,301,450	2,301,450	-
Mental Retardation	8,111,057	8,111,057	-
Office of Economic Opportunity	847,985	847,985	-
Transportation	924,138	924,138	-
Weatherization	61,758	61,758	-
Subtotal: Human Services	22,345,959	22,345,959	-
Total General Fund	38,832,973	40,748,907	(1,915,934)
Liquid Fuels Fund	992,000	1,165,725	(243,725)
Affordable Housing Funds	87,000	148,194	(61,194)
Airport Management	537,950	563,858	(25,908)
Airport Project	1,390,365	1,390,365	-
Hazardous Materials	21,000	22,500	(1,500)
911 Special Fund	1,070,146	1,070,146	-
911 Wireless Fund	357,260	695,000	(337,740)
Court Constable Fund	36,600	52,000	(15,400)
Offender ID Fund	24,240	20,500	3,740
CDBG Grant Disbursement	392,584	392,584	-
County Record Improvement Fund	15,000	40,419	(25,419)
Prothonotary Automation	8,000	1,500	6,500
Planning Commission	300	15,700	(15,400)
Total Special Revenue Funds	4,862,445	5,578,491	(716,046)
Capital Reserve Fund	580,000	1,356,955	(776,955)
Debt Service Funds	1,241,020	1,283,590	(42,570)
Lindquist Charitable Trust	75	-	75
Ira Hazlett Trust Fund	2,000	5,000	(3,000)
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	445,200	476,463	(31,263)
Total Fiduciary Funds	1,812,613	1,864,578	(51,965)
Grand Total	47,372,621	50,876,091	(3,503,470)

2007 BUDGET - GENERAL FUND
SUMMARIZED & TRENDED BY
CHARACTER CODE

12/6/06

	2003	2004	2005	2006	2007	INC/ (DEC) \$	INC/ (DEC) %
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
<u>REVENUES:</u>							
TAXES	8,005,500	9,330,996	10,227,981	9,727,805	9,855,800	127,995	1.3%
LICENSES & PERMITS	36,666	36,234	33,723	32,645	31,650	(995)	-3.0%
FEDERAL REVENUE	266,188	345,130	340,862	307,140	147,794	(159,346)	-51.9%
STATE REVENUE	544,501	406,452	329,131	1,036,516	641,357	(395,159)	-38.1%
FEES FOR SERVICES	2,192,344	1,862,850	2,138,600	1,972,442	2,059,881	87,439	4.4%
OTHER REVENUE	348,055	352,744	711,233	315,620	356,090	40,470	12.8%
SUBTOTAL REVENUE	11,393,244	12,334,406	13,831,530	13,392,168	13,092,572	(259,095)	-2.2%
INTERFUND TRANSFER - REVENUE	881,687	924,664	1,319,425	2,586,024	3,438,012	851,988	32.9%
TOTAL REVENUES	12,274,931	13,259,070	15,150,955	15,978,192	16,530,584	552,392	3.5%
<u>EXPENSES:</u>							
SALARY	4,523,781	4,643,002	4,898,765	5,398,363	5,934,252	535,889	9.9%
BENEFITS OTHER PERSONNEL COSTS	906,863	1,087,276	1,231,863	1,846,136	2,224,220	378,084	20.5%
63,479	67,371	102,884	132,433	148,014	15,581	11.8%	
FEES – PROFESSIONAL	2,011,678	2,068,339	2,299,092	2,472,689	2,250,707	(221,982)	-9.0%
OCCUPANCY	602,581	569,257	707,283	813,811	901,442	87,631	10.8%
COMMUNICATION	282,605	297,351	303,185	357,929	380,093	22,164	6.2%
SUPPLIES	808,223	775,754	874,486	970,475	1,013,670	43,195	4.5%
TRANSPORTATION	108,104	100,984	133,481	116,304	153,104	36,800	31.6%
OTHER EXPENSES	220,637	258,139	441,333	651,562	620,089	(31,473)	-4.8%
SUBTOTAL EXPENSES	9,527,951	9,867,473	10,992,372	12,759,702	13,625,591	865,889	6.8%
CAPITAL INTERFUND TRANSFER - EXPENSE	379,128	250,424	323,092	1,039,790	605,615	(434,175)	-41.8%
1,446,788	3,165,701	3,458,775	2,178,700	2,299,378	120,678	5.5%	
TOTAL EXPENSES	11,353,867	13,283,598	14,774,239	15,978,192	16,530,584	552,392	3.5%
NET REVENUE/(EXPENSE)	921,064	(24,528)	376,716	0	0	0	100.0%

2007 BUDGET - GENERAL FUND

SUMMARIZED BY FUNCTION

12/6/2006

	2003 ACTUAL	2004 ACTUAL	2005 ACTUAL	2006 BUDGET	2007 BUDGET	INC/ (DEC) \$	INC/ (DEC) %
REVENUES:							
GENERAL GOVERNMENT	9,200,723	10,587,487	12,369,352	12,732,174	13,411,439	679,265	5.3%
JUDICIAL	1,785,571	1,293,595	1,443,904	1,954,054	2,001,801	47,747	2.4%
PUBLIC SAFETY	584,673	759,357	702,126	691,087	517,174	(173,913)	-25.2%
PUBLIC WORKS	276,240	252,652	264,889	300,877	300,170	(707)	-0.2%
HUMAN SERVICES	347,486	365,979	368,810	300,000	300,000	-	0.0%
CULTURE & RECREATION CONSERVATION & DEVELOPMENT	80,238	-	-	-	-	-	0.0%
MISCELLANEOUS	-	-	1,872	-	-	-	0.0%
DEBT	-	-	-	-	-	-	0.0%
TOTAL REVENUES	12,274,931	13,259,070	15,150,953	15,978,192	16,530,584	552,392	3.5%
EXPENSES:							
GENERAL GOVERNMENT	3,950,672	5,439,355	5,888,795	5,405,950	5,186,418	(219,532)	-4.1%
JUDICIAL	2,512,148	2,504,163	2,698,476	3,383,141	3,669,422	286,281	8.5%
PUBLIC SAFETY	2,707,202	2,910,120	3,245,731	3,555,659	3,943,349	387,690	10.9%
PUBLIC WORKS	376,666	395,876	419,930	475,270	488,590	13,320	2.8%
HUMAN SERVICES	634,158	1,053,628	1,277,041	1,325,492	1,394,452	68,960	5.2%
CULTURE & RECREATION CONSERVATION & DEVELOPMENT	145,414	-	-	-	-	-	0.0%
MISCELLANEOUS	501,972	336,610	312,063	680,130	589,542	(90,588)	-13.3%
MISCELLANEOUS	174,583	216,333	318,959	437,512	544,701	107,190	24.5%
DEBT	351,052	427,515	613,245	715,038	714,110	(928)	-0.1%
SUBTOTAL EXPENSES	11,353,867	13,283,598	14,774,240	15,978,192	16,530,584	552,392	3.5%
NET REVENUE/(EXPENSE)	921,064	(24,528)	376,713	-	-	-	100.0%
NET GENERAL GOVERNMENT	5,250,051	5,148,134	6,480,557	7,326,224	8,225,021	898,797	12.3%
NET JUDICIAL	(726,577)	(1,210,568)	(1,254,572)	(1,429,087)	(1,667,621)	(238,534)	16.7%
NET PUBLIC SAFETY	(2,122,529)	(2,150,763)	(2,543,605)	(2,864,572)	(3,426,175)	(561,603)	19.6%
NET PUBLIC WORKS	(100,426)	(143,224)	(155,041)	(174,393)	(188,420)	(14,027)	8.0%
NET HUMAN SERVICES	(286,672)	(687,649)	(908,231)	(1,025,492)	(1,094,452)	(68,960)	6.7%
NET CULTURE & RECREATION	(65,176)	-	-	-	-	-	0.0%
NET CONSERVATION & DEVELOPMENT	(501,972)	(336,610)	(312,063)	(680,130)	(589,542)	90,588	-13.3%
NET MISCELLANEOUS	(174,583)	(216,333)	(317,087)	(437,512)	(544,701)	(107,190)	24.5%
NET DEBT	(351,052)	(427,515)	(613,245)	(715,038)	(714,110)	928	-0.1%
TOTAL NET REVENUE/(EXPENSE)	921,064	(24,528)	376,713	-	-	-	100.0%