

**Revenue Summary**

<b>Fund</b>	<b>Department</b>	<b>2023 Revenues</b>	<b>2024 Revenues</b>	<b>% Change</b>
<b>General</b>	Commissioner	0.00	0.00	#DIV/0!
	Court Administration	(500.00)	(500.00)	0.0%
	Law Library	(9,000.00)	(9,000.00)	0.0%
	Drug Court	(116,300.00)	(105,376.00)	-9.4%
	Administrator	0.00	0.00	#DIV/0!
	Finance	(74,640.00)	(82,140.00)	10.0%
	Information Services	(164,850.00)	(167,850.00)	1.8%
	Elections	(300.00)	(300.00)	0.0%
	Central Services	0.00	0.00	#DIV/0!
	Employee Relations	0.00	0.00	#DIV/0!
	Attorney	(21,900.00)	(10,500.00)	-52.1%
	Land Records	(435,300.00)	(388,400.00)	-10.8%
	GIS/Surveyor	(9,500.00)	(9,500.00)	0.0%
		0.00	0.00	#DIV/0!
	Building Operations	(237,784.00)	(237,784.00)	0.0%
	Veteran Services	(12,500.00)	(12,500.00)	0.0%
	Planning	(76,207.00)	(84,774.00)	11.2%
	Feedlot	0.00	0.00	#DIV/0!
	General Government	(1,084,785.00)	(1,418,830.00)	30.8%
	Sheriff	(986,065.00)	(1,212,759.00)	23.0%
	E911	(188,788.00)	(188,388.00)	-0.2%
	Coroner	0.00	0.00	#DIV/0!
	DFO Corrections	0.00	0.00	#DIV/0!
	Emergency Mgmt	(19,000.00)	(19,000.00)	0.0%
	Public Health	(1,040,566.00)	(1,030,657.00)	-1.0%
	Extension	(1,600.00)	(1,800.00)	12.5%
	<b>General Fund Total Revenues</b>	<b>(4,479,585.00)</b>	<b>(4,980,058.00)</b>	11.2%
<b>Human Services</b>		<b>0.00</b>	<b>0.00</b>	
<b>Road &amp; Bridge</b>	Highway Administration	(350,900.00)	(387,500.00)	10.4%
	Highway Engineering	(9,709,268.00)	(10,172,550.00)	4.8%
	Highway Maintenance	(1,539,800.00)	(1,696,630.00)	10.2%
	Highway Shop	(180,000.00)	(195,300.00)	8.5%
	Highway Parks & Recreation	0.00	0.00	#DIV/0!
		<b>Total Road &amp; Bridge Revenues</b>	<b>(11,779,968.00)</b>	<b>(12,451,980.00)</b>
<b>Environmental Quality</b>	Demolition Landfill	0.00	0.00	#DIV/0!
	Transfer Station	(1,726,542.00)	(1,801,100.00)	4.3%
	Recycling	(463,940.00)	(477,940.00)	3.0%
	HHW	(29,000.00)	(29,575.00)	2.0%
	Water Quality	(128,874.00)	(109,554.00)	-15.0%
	Waste Administration	(34,000.00)	(35,320.00)	3.9%
	Septic	(75,000.00)	(64,700.00)	-13.7%
	Compost Facility	(82,000.00)	(80,400.00)	-2.0%
	<b>Total Environmental Quality</b>	<b>(2,539,356.00)</b>	<b>(2,598,589.00)</b>	2.3%
<b>EDA-HRA</b>		<b>0.00</b>	<b>0.00</b>	#DIV/0!
<b>Tax Abatement</b>		<b>0.00</b>	<b>0.00</b>	#DIV/0!
<b>GO Debt Fund</b>		<b>0.00</b>	<b>0.00</b>	#DIV/0!
	<b>Total Revenues All Funds</b>	<b>(18,798,909.00)</b>	<b>(20,030,627.00)</b>	6.6%

**Fund Balance Use Summary**

<b>Fund</b>	<b>Department</b>	<b>2023 Fund Balance Use</b>	<b>2024 Fund Balance Use</b>
<b>General</b>	Commissioner	0.00	0.00
	Court Administration	0.00	0.00
	Law Library	0.00	0.00
	Drug Court	0.00	0.00
	Administrator	0.00	0.00
	Finance	0.00	0.00
	Information Services	0.00	0.00
	Elections	0.00	0.00
	Central Services	0.00	0.00
	Employee Relations	0.00	0.00
	Attorney	0.00	0.00
	Land Records	0.00	0.00
	GIS/Surveyor	0.00	0.00
	Assessor	0.00	0.00
	Building Operations	0.00	(73,000.00)
	Veteran Services	0.00	0.00
	Planning	0.00	0.00
	Feedlot	0.00	0.00
	General Government	0.00	0.00
	Sheriff	0.00	0.00
	E911	0.00	(315,812.00)
	Coroner	0.00	0.00
	DFO Corrections	0.00	0.00
	Emergency Mgmt	0.00	0.00
	Public Health	0.00	0.00
	Extension	0.00	0.00
	<b>General Fund Total Fund Balance</b>	<b>0.00</b>	<b>(388,812.00)</b>
<b>Human Services</b>		0.00	0.00
<b>Road &amp; Bridge</b>	Highway Administration	0.00	0.00
	Highway Engineering	(1,000,000.00)	(510,000.00)
	Highway Maintenance	0.00	0.00
	Highway Shop	0.00	0.00
	Highway Parks & Recreation	0.00	0.00
	<b>Total Road &amp; Bridge Fund Balance</b>	<b>(1,000,000.00)</b>	<b>(510,000.00)</b>
<b>Environmental Quality</b>	Demolition Landfill	0.00	0.00
	Transfer Station	0.00	0.00
	Recycling	0.00	0.00
	HHW	0.00	0.00
	Water Quality	0.00	0.00
	Waste Administration	0.00	0.00
	Septic	0.00	0.00
Compost Facility	0.00	0.00	
	<b>Total Environmental Quality</b>	<b>0.00</b>	<b>0.00</b>
<b>EDA-HRA</b>		<b>0.00</b>	<b>0.00</b>
<b>Tax Abatement</b>		<b>0.00</b>	<b>0.00</b>
<b>GO Debt Fund</b>		<b>0.00</b>	<b>0.00</b>
	<b>Total Fund Balance Use</b>	<b>(1,000,000.00)</b>	<b>(898,812.00)</b>

**Expenditure Summary**

<b>Fund</b>	<b>Department</b>	<b>2023 Expenditures</b>	<b>2024 Expenditures</b>	<b>% Change</b>	
<b>General</b>	Commissioner	677,725.00	961,770.00	41.9%	
	Court Administration	91,750.00	94,750.00	3.3%	
	Law Library	9,000.00	9,000.00	0.0%	
	Drug Court	241,767.00	145,341.00	-39.9%	
	Administrator	271,852.00	289,885.00	6.6%	
	Finance	728,279.00	775,815.00	6.5%	
	Information Services	566,464.00	587,266.00	3.7%	
	Elections	71,958.00	80,665.00	12.1%	
	Central Services	177,050.00	286,950.00	62.1%	
	Employee Relations	156,955.00	170,165.00	8.4%	
	Attorney	533,110.00	550,358.00	3.2%	
	Land Records	1,053,326.00	1,050,572.00	-0.3%	
	GIS/Surveyor	58,800.00	59,700.00	1.5%	
	Building Operations	1,005,193.00	1,173,253.00	16.7%	
	Veteran Services	118,155.00	124,480.00	5.4%	
	Planning	301,833.00	328,933.00	9.0%	
	Feedlot	0.00	0.00	#DIV/0!	
	General Government	406,300.00	427,500.00	5.2%	
	Sheriff	5,355,875.00	5,676,508.00	6.0%	
	E911	188,788.00	504,200.00	167.1%	
	Coroner	71,528.00	71,164.00	-0.5%	
	DFO Corrections	897,794.00	787,125.00	-12.3%	
	Emergency Mgmt	151,496.00	163,658.00	8.0%	
	Public Health	1,446,938.00	1,634,881.00	13.0%	
	Extension	226,670.00	236,037.00	4.1%	
		<b>General Fund Total Expenditures</b>	<b>14,808,606.00</b>	<b>16,189,976.00</b>	<b>9.3%</b>
	<b>Human Services</b>		<b>3,839,251.00</b>	<b>3,885,377.00</b>	<b>1.2%</b>
<b>Road &amp; Bridge</b>	Highway Administration	611,206.00	755,409.00	23.6%	
	Highway Engineering	10,806,705.00	10,872,223.00	0.6%	
	Highway Maintenance	2,304,294.00	2,654,820.00	15.2%	
	Highway Shop	1,012,248.00	1,126,358.00	11.3%	
	Highway Parks & Recreation	4,700.00	19,600.00	317.0%	
		<b>Total Road &amp; Bridge Expenditures</b>	<b>14,739,153.00</b>	<b>15,428,410.00</b>	<b>4.7%</b>
<b>Environmental Quality</b>	Demolition Landfill	0.00	0.00	#DIV/0!	
	Transfer Station	1,691,209.00	1,770,595.00	4.7%	
	Recycling	458,020.00	482,013.00	5.2%	
	HHW	30,161.00	31,982.00	6.0%	
	Water Quality	191,858.00	219,357.00	14.3%	
	Waste Administration	114,282.00	123,925.00	8.4%	
	Septic	137,707.00	134,334.00	-2.4%	
	Compost Facility	84,562.00	77,681.00	-8.1%	
	<b>Total Environmental Quality</b>	<b>2,707,799.00</b>	<b>2,839,887.00</b>	<b>4.9%</b>	
<b>EDA-HRA</b>		<b>29,762.00</b>	<b>30,631.00</b>	<b>2.9%</b>	
<b>Tax Abatement</b>		<b>0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>	
<b>GO Debt Fund</b>		<b>1,038,612.00</b>	<b>1,036,705.00</b>	<b>-0.2%</b>	
	<b>Total Expenditures All Funds</b>	<b>37,163,183.00</b>	<b>39,410,986.00</b>	<b>6.0%</b>	

**Gross Levy Summary**

<b>Fund</b>	<b>Department</b>	<b>2023 Gross Levy</b>	<b>2024 Gross Levy</b>	<b>%Change</b>
<b>General</b>	Commissioner	677,725.00	961,770.00	41.9%
	Court Administration	91,250.00	94,250.00	3.3%
	Law Library	0.00	0.00	#DIV/0!
	Drug Court	125,467.00	39,965.00	-68.1%
	Administrator	271,852.00	289,885.00	6.6%
	Finance	653,639.00	693,675.00	6.1%
	Information Services	401,614.00	419,416.00	4.4%
	Elections	71,658.00	80,365.00	12.2%
	Central Services	177,050.00	286,950.00	62.1%
	Employee Relations	156,955.00	170,165.00	8.4%
	Attorney	511,210.00	539,858.00	5.6%
	Land Records	618,026.00	662,172.00	7.1%
	GIS/Surveyor	49,300.00	50,200.00	1.8%
		0.00	0.00	#DIV/0!
	Building Operations	767,409.00	862,469.00	12.4%
	Veteran Services	105,655.00	111,980.00	6.0%
	Planning	225,626.00	244,159.00	8.2%
	Feedlot	0.00	0.00	#DIV/0!
	General Government	-678,485.00	-991,330.00	46.1%
	Sheriff	4,369,810.00	4,463,749.00	2.1%
	E911	0.00	0.00	#DIV/0!
	Coroner	71,528.00	71,164.00	-0.5%
	DFO Corrections	897,794.00	787,125.00	-12.3%
	Emergency Mgmt	132,496.00	144,658.00	9.2%
	Public Health	406,372.00	604,224.00	48.7%
	Extension	225,070.00	234,237.00	4.1%
		<b>General Fund Total Gross Levy</b>	<b>10,329,021.00</b>	<b>10,821,106.00</b>
<b>Human Services</b>		<b>3,839,251.00</b>	<b>3,885,377.00</b>	<b>1.2%</b>
<b>Road &amp; Bridge</b>	Highway Administration	260,306.00	367,909.00	41.3%
	Highway Engineering	97,437.00	189,673.00	94.7%
	Highway Maintenance	764,494.00	958,190.00	25.3%
	Highway Shop	832,248.00	931,058.00	11.9%
	Highway Parks & Recreation	4,700.00	19,600.00	317.0%
	<b>Total Road &amp; Bridge Gross Levy</b>	<b>1,959,185.00</b>	<b>2,466,430.00</b>	<b>25.9%</b>
<b>Environmental Quality</b>	Demolition Landfill	0.00	0.00	#DIV/0!
	Transfer Station	-35,333.00	-30,505.00	-13.7%
	Recycling	-5,920.00	4,073.00	-168.8%
	HHW	1,161.00	2,407.00	107.3%
	Water Quality	62,984.00	109,803.00	74.3%
	Waste Administration	80,282.00	88,605.00	10.4%
	Septic	62,707.00	69,634.00	11.0%
	Compost Facility	2,562.00	-2,719.00	-206.1%
	<b>Total Environmental Quality</b>	<b>168,443.00</b>	<b>241,298.00</b>	<b>43.3%</b>
<b>EDA-HRA</b>		<b>29,762.00</b>	<b>30,631.00</b>	<b>2.9%</b>
<b>Tax Abatement</b>		<b>0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>
<b>GO Debt Fund</b>		<b>1,038,612.00</b>	<b>1,036,705.00</b>	<b>-0.2%</b>
	<b>Total Gross Levy All Funds</b>	<b>17,364,274.00</b>	<b>18,481,547.00</b>	<b>6.4%</b>

**CPA Summary**

<b>Fund</b>	<b>Department</b>	<b>2023 CPA</b>	<b>2024 CPA</b>		
<b>General</b>	Commissioner	0.00	0.00		
	Court Administration	0.00	0.00		
	Law Library	0.00	0.00		
	Drug Court	0.00	0.00		
	Administrator	0.00	0.00		
	Finance	0.00	0.00		
	Information Services	0.00	0.00		
	Elections	0.00	0.00		
	Central Services	0.00	0.00		
	Employee Relations	0.00	0.00		
	Attorney	0.00	0.00		
	Land Records	0.00	0.00		
	GIS/Surveyor	0.00	0.00		
			0.00	0.00	
	Building Operations	0.00	0.00		
	Veteran Services	0.00	0.00		
	Planning	0.00	0.00		
	Feedlot	0.00	0.00		
	General Government	(497,547.00)	(671,575.00)		
	Sheriff	0.00	0.00		
	E911	0.00	0.00		
	Coroner	0.00	0.00		
	DFO Corrections	0.00	0.00		
	Emergency Mgmt	0.00	0.00		
	Public Health	0.00	0.00		
	Extension	0.00	0.00		
		<b>General Fund Total CPA</b>	<b>(497,547.00)</b>	<b>(671,575.00)</b>	
	<b>Human Services</b>		<b>(191,873.00)</b>	<b>(241,132.00)</b>	
<b>Road &amp; Bridge</b>	Highway Administration	(11,882.00)	(22,833.00)		
	Highway Engineering	(11,781.00)	(11,771.00)		
	Highway Maintenance	(37,180.00)	(59,467.00)		
	Highway Shop	(41,550.00)	(57,783.00)		
	Highway Parks & Recreation	(215.00)	(1,216.00)		
	<b>Total Road &amp; Bridge CPA</b>	<b>(102,608.00)</b>	<b>(153,070.00)</b>		
<b>Environmental Quality</b>	Demolition Landfill	0.00	0.00		
	Transfer Station	(4,868.00)	0.00		
	Recycling	0.00	(253.00)		
	HHW	(53.00)	(149.00)		
	Water Quality	(2,875.00)	(4,921.00)		
	Waste Administration	(3,665.00)	(5,499.00)		
	Septic	(2,862.00)	(4,153.00)		
Compost Facility	(55.00)	0.00			
	<b>Total Environmental Quality</b>	<b>(14,378.00)</b>	<b>(14,975.00)</b>		
<b>EDA-HRA</b>		<b>(1,359.00)</b>	<b>(1,901.00)</b>		
<b>Tax Abatement</b>		<b>0.00</b>	<b>0.00</b>		
<b>GO Debt Fund</b>		<b>(47,410.00)</b>	<b>(64,339.00)</b>	<b>% Change</b>	
	<b>Total CPA</b>	<b>(855,175.00)</b>	<b>(1,146,992.00)</b>	<b>34.1%</b>	

**Net Levy Summary**

<b>Fund</b>	<b>Department</b>	<b>2023 Net Levy</b>	<b>2024 Net Levy</b>	<b>% Change</b>
<b>General</b>	Commissioner	677,725	961,770	41.9%
	Court Administration	91,250	94,250	3.3%
	Law Library	0	0	#DIV/0!
	Drug Court	125,467	39,965	-68.1%
	Administrator	271,852	289,885	6.6%
	Finance	653,639	693,675	6.1%
	Information Services	401,614	419,416	4.4%
	Elections	71,658	80,365	12.2%
	Central Services	177,050	286,950	62.1%
	Employee Relations	156,955	170,165	8.4%
	Attorney	511,210	539,858	5.6%
	Land Records	618,026	662,172	7.1%
	GIS/Surveyor	49,300	50,200	1.8%
		0	0	#DIV/0!
	Building Operations	767,409	862,469	12.4%
	Veteran Services	105,655	111,980	6.0%
	Planning	225,626	244,159	8.2%
	Feedlot	0	0	#DIV/0!
	General Government	(1,176,032)	(1,662,905)	41.4%
	Sheriff	4,369,810	4,463,749	2.1%
	E911	0	0	#DIV/0!
	Coroner	71,528	71,164	-0.5%
	DFO Corrections	897,794	787,125	-12.3%
	Emergency Mgmt	132,496	144,658	9.2%
	Public Health	406,372	604,224	48.7%
	Extension	225,070	234,237	4.1%
		<b>General Fund Total Net Levy</b>	<b>9,831,474</b>	<b>10,149,531</b>
<b>Human Services</b>		3,647,378	<b>3,644,245</b>	-0.1%
<b>Road &amp; Bridge</b>	Highway Administration	248,424	345,076	38.9%
	Highway Engineering	85,656	177,902	107.7%
	Highway Maintenance	727,314	898,723	23.6%
	Highway Shop	790,698	873,275	10.4%
	Highway Parks & Recreation	4,485	18,384	309.9%
	<b>Total Road &amp; Bridge Net Levy</b>	<b>1,856,577</b>	<b>2,313,360</b>	24.6%
<b>Environmental Quality</b>	Demolition Landfill	0	0	#DIV/0!
	Transfer Station	(40,201)	(30,505)	-24.1%
	Recycling	(5,920)	3,820	-164.5%
	HHW	1,108	2,258	103.8%
	Water Quality	60,109	104,882	74.5%
	Waste Administration	76,617	83,106	8.5%
	Septic	59,845	65,481	9.4%
Compost Facility	2,507	(2,719)	-208.5%	
	<b>Total Environmental Quality</b>	<b>154,065</b>	<b>226,323</b>	46.9%
<b>EDA-HRA</b>		28,403	<b>28,730</b>	1.2%
<b>Tax Abatement</b>		0	0	#DIV/0!
<b>GO Debt Fund</b>		991,202	<b>972,366</b>	-1.9%
	<b>Total Net Levy All Funds</b>	<b>16,509,099</b>	<b>17,334,555</b>	5.0%
	<b>Tax Capacity</b>	<b>39,659,032</b>	<b>47,219,237</b>	19.1%
	<b>County Tax Capacity Rate</b>	41.628%	36.711%	
	<b>Net Effect of Levy/Tax Capacity Increase/Decrease</b>			-14.1%