

Expenditure Budget Prior to 4% Increase

APPROPRIATIONS	2021-22	2022-23	2023-24	2024-25	2025-26
PERSONNEL SERVICES	30,195,697	32,244,584	32,890,967	33,313,393	34,014,510
SUPPLIES	966,061	1,141,166	1,470,426	1,048,120	1,093,420
OTHER SERVICES AND CHARGES	6,722,539	7,980,134	7,497,020	7,704,486	7,740,537
CAPITAL OUTLAY	1,297,468	1,985,628	1,549,224	2,788,690	2,612,010
ALLOCATED TO OTHER FUNDS	(1,863,323)	(2,052,209)	(1,917,890)	(1,917,890)	(1,922,890)
TRANSFERS OUT	338,781	75,000	1,000,000	450,000	370,000
TOTAL APPROPRIATIONS	37,657,223	41,374,303	42,489,747	43,386,799	43,907,587
Percent Change in Personnel		6.79%	2.00%	1.28%	2.10%
Payroll as a % of total expenditures		77.93%	77.41%	76.78%	77.47%

Expenditure Totals After the 4% Increase (\$467,500)

APPROPRIATIONS	2021-22	2022-23	2023-24	2024-25	2025-26
PERSONNEL SERVICES	30,195,697	32,244,584	33,358,467	34,222,451	35,078,013
SUPPLIES	966,061	1,141,166	1,470,426	1,048,120	1,093,420
OTHER SERVICES AND CHARGES	6,722,542	7,980,131	7,029,520	7,236,986	7,273,037
CAPITAL OUTLAY	1,297,468	1,985,628	1,549,224	2,788,690	2,392,810
ALLOCATED TO OTHER FUNDS	(1,863,323)	(2,052,209)	(1,917,890)	(1,917,890)	(1,922,890)
TRANSFERS OUT	338,781	75,000	1,000,000	450,000	370,000
TOTAL APPROPRIATIONS	37,657,226	41,374,300	42,489,747	43,828,357	44,284,390

Total increase to budget	-	441,558	376,803
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Percent Change in Personnel	6.79%	3.45%	2.59%	2.50%
Payroll as a % of total expenditures	77.93%	78.51%	78.08%	79.21%

CHANGE IN FUND BALANCE FROM PAYROLL INCREASE

BEGINNING FUND BALANCE	11,957,140	11,957,140	11,957,140
ENDING FUND BALANCE	11,957,140	11,957,140	11,957,140

The proposed payroll increase in 23/24 will have no impact on fund balance as it will be funded by reallocating the 1-2% annual savings in each department from their "other services and charges" line items to "personnel services"

NOTE: A 4% Increased payroll amount on 1/1/24 annual impact 467,500 863,984 855,561

Original Revenue Budget	42,457,989	43,974,187
** Inc from 5% prop tax inflation rate (will cover more than the other 6 months of 4%)	441,558	376,803
TOTAL Revenues	42,899,547	44,350,990