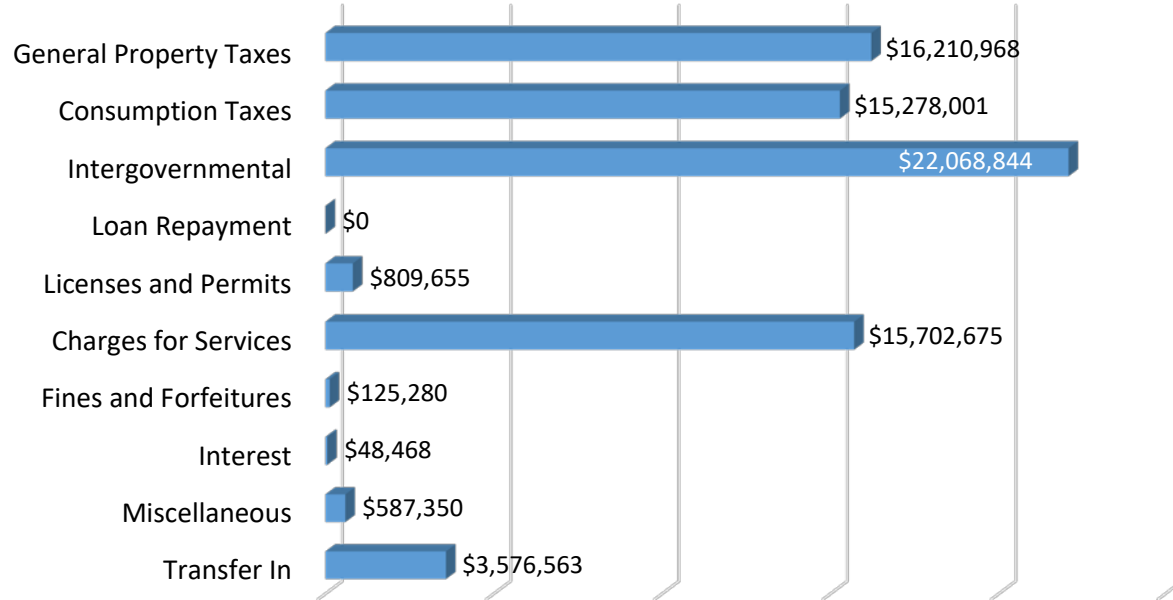


FY23 Tentative Budget

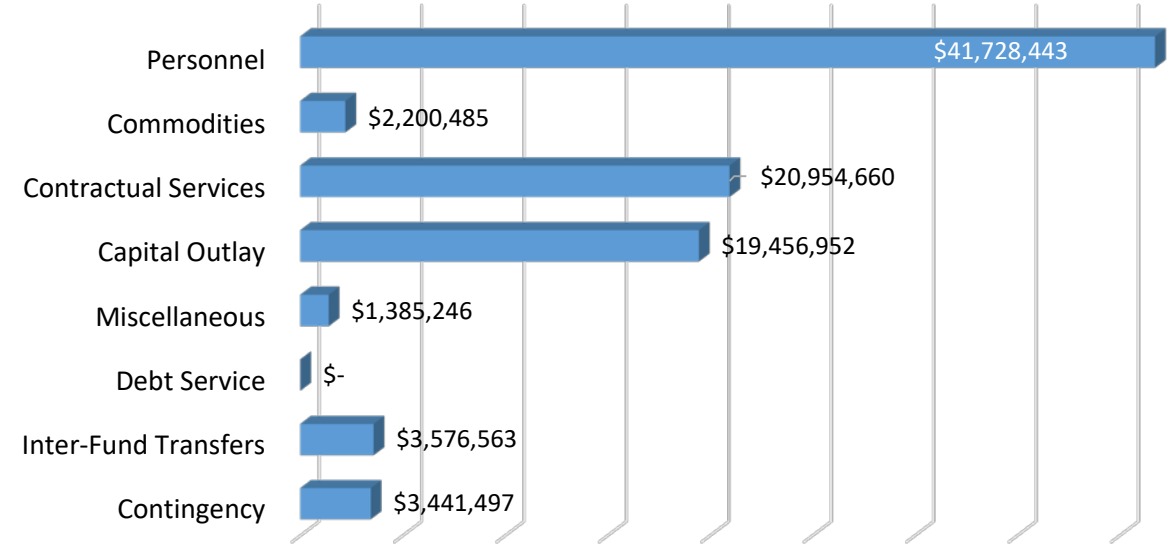


All Funds Summary

Sources of Funds: \$74,407,805



Use of Funds: \$92,743,846

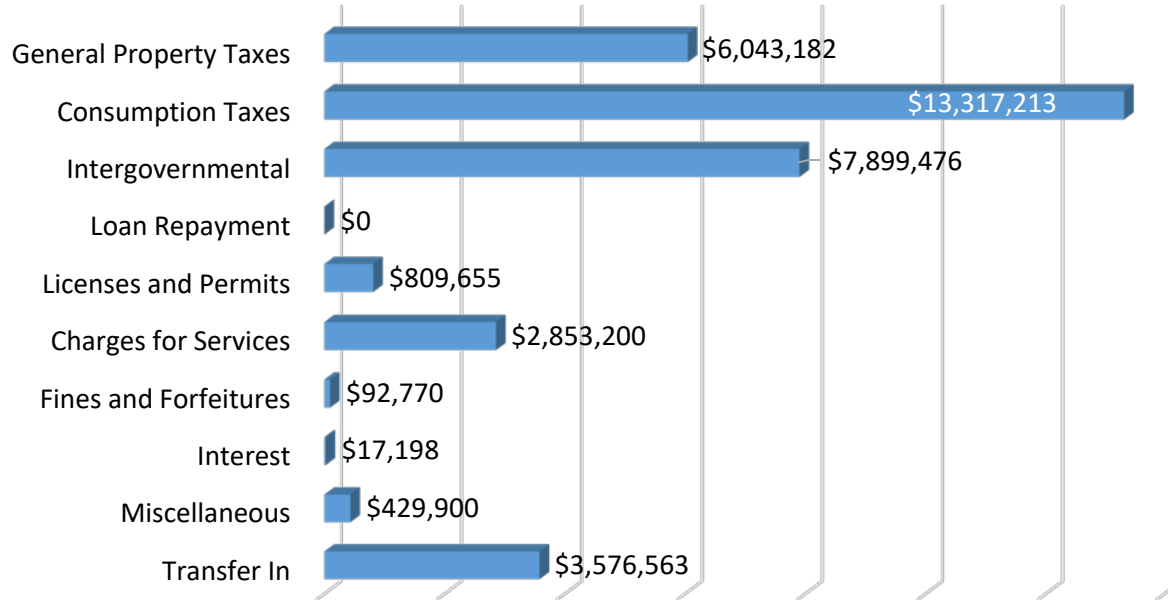


Funds With Largest Budgeted Spend Down

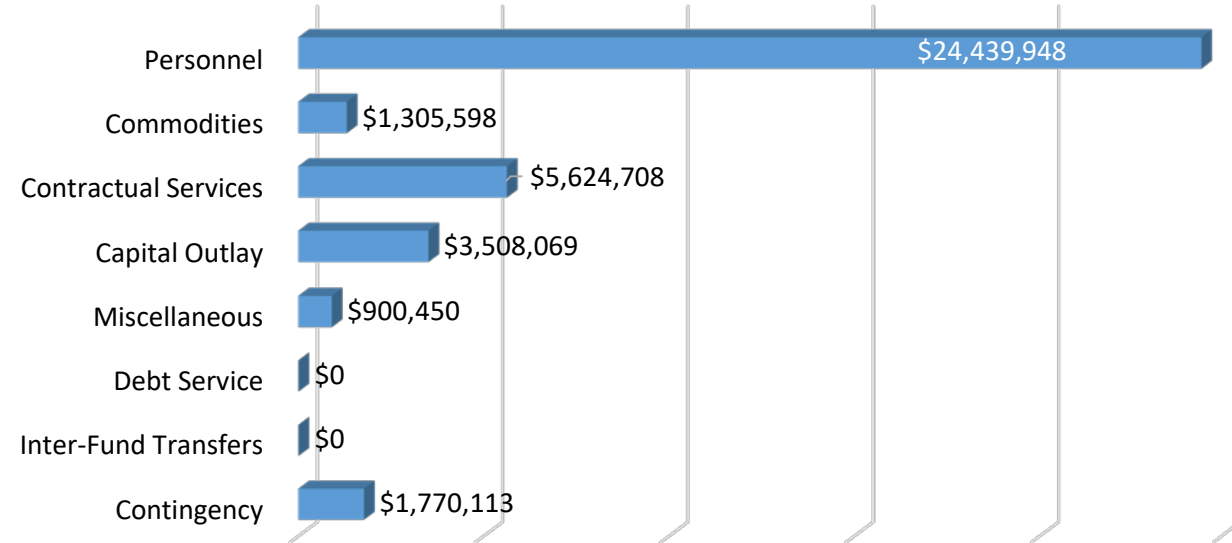
ARPA Fund	\$ 10,374,710
General Fund	\$ 3,200,474
County Motor Fuel Tax	\$ 2,907,970
Matching Tax	\$ 723,951

General Fund Summary

Sources of Funds: \$35,039,175



Use of Funds: \$37,548,886



Major General Fund Capital Projects

Fiscal Year 2023		
Project		Estimated Cost
1	Replace Flooring B&C Units- JC	50,000
2	Install Sound Panels B&C Units- JC	35,000
3	Rebuild Heat Exchanger-McK	30,000
4	Replace RTU 5&8-JC	250,000
5	Replace Windows-McK	650,000
6	Repair/Replace Exterior Stone-McK	75,000
7	Repair/Replace Concrete	75,000
8	Repair/Repaint Walls-CH	50,000
9	Outdoor Kennels Area-AC	15,000
10	Generator-Animal Control	50,000
11	Enclose HVAC Unit-EMA	10,000
12	Remove Trees-CH	10,000
13	Replace Freezer Compressor and Coils - JC	9,000
14	Install Kennel Fan System-AC	15,000
15	Electrical Upgrades for New Equipment - CH	19,315
16	Pave County Parking Lot	400,000

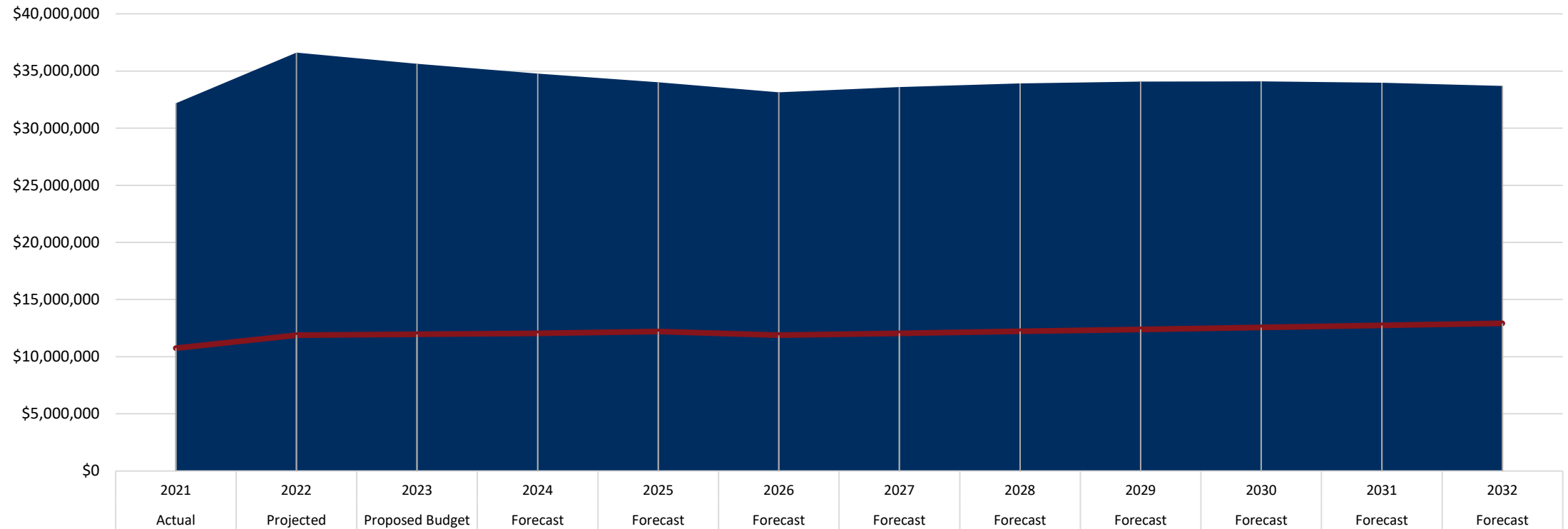
TOTAL 1,743,315

Major IT Projects		
Project		Estimated Cost
1	Enterprise Resource Planning System	1,000,000
2	New Website Redesign	150,000
IT TOTAL		<u>1,150,000</u>

General Fund – Operating Surplus

	<u>FY 2021 Actual</u>	<u>FY 2022 Final Budget</u>	<u>FY 2022 YTD</u>	<u>FY 2022 Estimate</u>	<u>FY 2023 Budget</u>
Revenue Per Budget	\$ 35,359,297	\$ 27,771,033	\$ 17,351,104	\$ 37,500,772	\$ 35,041,877
Subtract:					
Line of Credit Proceeds	-	-	-	-	-
Adjusted Revenue	<u>\$ 35,359,297</u>	<u>\$ 27,771,033</u>	<u>\$ 17,351,104</u>	<u>\$ 37,500,772</u>	<u>\$ 35,041,877</u>
Expenses Per Budget	\$ 29,463,029	\$ 32,392,806	\$ 17,398,287	\$ 32,413,611	\$ 38,242,351
Subtract:					
Capital Projects					
Building Administration	394,694	2,064,419	306,683	417,200	1,497,315
Justice Center	17,152	260,000	24,632	260,000	408,400
Enterprise Resource Planning (financial) Software	-	-	-	-	1,000,000
New Website					150,000
Line of Credit Repayment	318,906	318,910	318,885	318,885	-
Contingency	(5,386)	1,069,254	-	-	1,821,064
Adjusted Expenses	<u>\$ 28,737,662</u>	<u>\$ 28,680,223</u>	<u>\$ 16,748,087</u>	<u>\$ 31,417,526</u>	<u>\$ 33,365,572</u>
Operating (Deficit)/Surplus (Adjusted Rev - Adjusted Exp)	<u>\$ 6,621,635</u>	<u>\$ (909,190)</u>	<u>\$ 603,017</u>	<u>\$ 6,083,246</u>	<u>\$ 1,676,305</u>

General Fund Balance Forecast



Fund Balance Reserve Policy (33%)

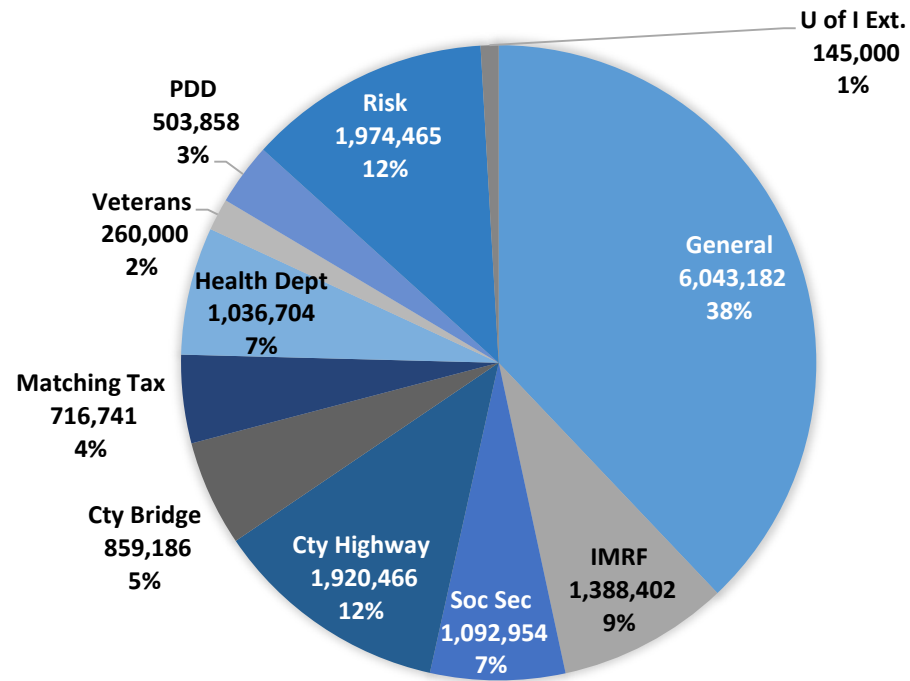
Assumptions:

Revenue Growth: 1.00%

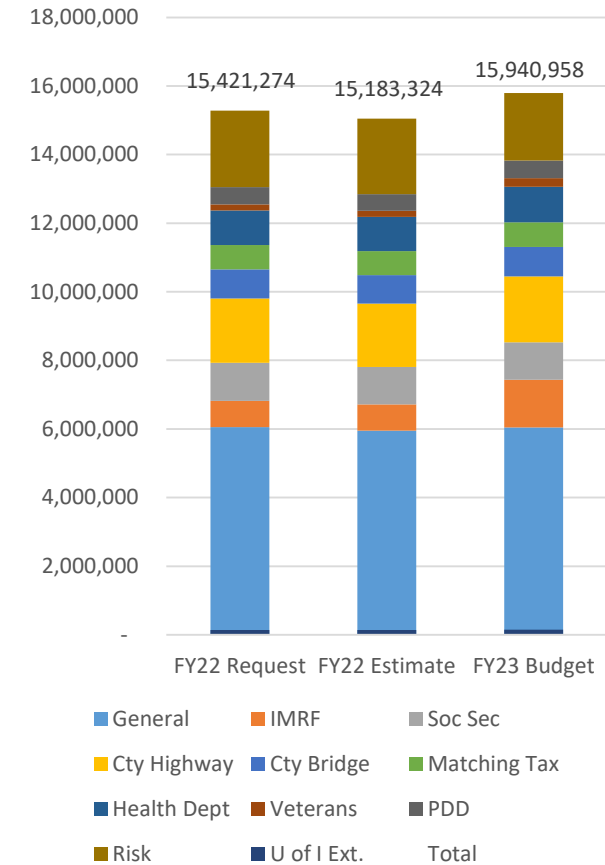
Expense Growth: 1.40%

Tax Levy

2023 RECOMMENDED TAX LEVY



Tax Levy Comparison



Levy Year	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Prior Year CPI	1.7%	1.5%	0.8%	0.7%	2.1%	2.1%	1.9%	2.3%	1.4%	7.0%
PTELL Cap	1.7%	1.5%	0.8%	0.7%	2.1%	2.1%	1.9%	2.3%	1.4%	5.0%

FY23 Tentative Budget

