

Auditor's Summary of 2023-24 BOS Adopted Budget

Total FY 2023-24 BOS Adopted Budget Appropriations	416,118,848
	<u>416,118,848</u>
Total FY 2023-24 BOS Adopted Budget Revenues	402,216,815
Add: Amount of Available Restricted Surplus Fund Balance to Finance FY 2023-24 Budget	10,659,648
Less: Amount of General Reserve to be Added FY 2023-24 Budget	500,000
Less: Amount of Pension Gap Reserve to be Added FY 2023-24 Budget	0
Add: Amount of Designated Reserve to be Used FY 2023-24 Budget	2,742,385
Subtotal Funds Available	<u>416,118,848</u>
General Fund Balance Carryover Available for FY 2023-24 Budget	<u>0</u>
Total Funding Sources to Finance FY 2023-24 Appropriations	<u>416,118,848</u>
	0
Total Appropriation increase FY 2023-24 vs. FY 2022-23	59,222,903
Percentage increase in Appropriations FY 2023-24 vs. FY 2022-23	16.59%

	Dollar Amount	% Increase (% Decrease)
Comparison to Prior Year by Line Item Category of Expense:		
Series 1000 Wages and Benefits		
Wages, Overtime and Extra Help (861011,861012,861013)	2,795,201	2.95%
Benefits (861021-861035)	3,545,529	5.64%
Series 2000 Services and Supplies		
General Liability Insurance (862101)	610,862	18.56%
Maintenance Expense - Equipment (862120)	(91,931)	-9.43%
Maintenance Expense - Buildings and Grounds (862130)	334,376	37.23%
Corrective Maintenance (862135)	294,706	6.69%
Office Expense (862170)	(250,402)	-13.87%
Fuel Expense (862176)	(17,900)	-2.24%
Architectural/Engineering (862184)	2,394,799	143.78%
Medical & Dental Expense (862185)	706,430	12.59%
Professional & Specialized Services (862189)	(9,923,848)	-29.17%
Construction Contracts (862193)	(139,352)	-1.62%
Information Technology (862230)	9,638	0.27%
Special Departmental Expense (862239)	305,161	1.96%
Utilities (862260)	382,930	18.82%
Series 3000 Other Charges		
Principal and Interest Costs (863310 & 863311)	1,745,025	12.46%
Contribution to Other Agencies & Providers (863280 & 863164)	3,480,417	17.99%

	Dollar Amount	% Increase (% Decrease)
Comparison to Prior Year by Function of Government		
General Government	38,833,511	86.53%
Public Protection	4,157,054	3.84%
Transportation	5,392,384	23.11%
Health and Sanitation	1,015,294	1.44%
Public Assistance	5,006,218	5.30%
Education	504,744	10.53%
Recreation and Cultural Services	(122,977)	-15.50%
Debt Service	4,436,675	45.70%
Contingencies	0	