

Washington County
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Washington County Budget
Computation of Tax Levy

9/5/2023

<u>Expenditures</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Variance Change \$</u>	<u>Variance Change %</u>
Departments	9,233,526.00	10,321,717.00	11,879,853.00	1,558,136.00	15.10%
Reserves	85,848.00	60,000.00	100,000.00	40,000.00	66.67%
Contingencies	100,000.00	0.00	0.00	0.00	0.00%
	<u>9,419,374.00</u>	<u>10,381,717.00</u>	<u>11,979,853.00</u>	<u>1,598,136.00</u>	<u>15.39%</u>
<u>Revenues</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Variance Change \$</u>	<u>Variance Change %</u>
Departments	1,285,781.00	1,491,877.00	1,599,954.00	108,077.00	7.24%
Fund balance - Surplus	0.00	325,000.00	0.00	-325,000.00	-100.00%
Fund balance - Carry Overs	1,445,015.85	1,301,360.58	1,613,460.17	312,099.59	23.98%
Fund balance - Contingency	100,000.00	0.00	0.00	0.00	0.00%
	<u>2,830,796.85</u>	<u>3,118,237.58</u>	<u>3,213,414.17</u>	<u>95,176.59</u>	<u>3.05%</u>
<u>Restricted special revenue funds</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Change \$</u>	<u>Change %</u>
ARPA expenditures	0.00	6,095,003.00	0.00	-6,095,003.00	-100.00%
ARPA revenues	0.00	6,095,003.00	0.00	-6,095,003.00	-100.00%
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
<u>Amount to be raised by taxation</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>Variance Change \$</u>	<u>Variance Change %</u>
Expenditures minus revenues	6,588,577.15	7,263,479.42	8,766,438.83	1,502,959.41	20.69%
Overlay	32,942.89	36,317.40	*		
	<u>6,621,520.04</u>	<u>7,299,796.82</u>	<u>8,766,438.83</u>		

County "LD1" Growth Factor for 2023: 5.41%

* Set by commissioners after budget is approved

Washington County Budget
Expenditures by Department

Department - Expenditures	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Original Budget	2023 YTD	2024 Initial	Init Req vs Orig Bud Change \$	Init Req vs Orig Bud Change %
Dept 602 EMA	123,970.00	100,072.57	150,262.94	21,972.94	128,290.00	69,046.31	131,544.00	3,254.00	2.54%
Dept 603 District Attorney	376,429.39	309,942.62	357,891.76	22,370.76	335,521.00	206,119.79	369,621.00	34,100.00	10.16%
Dept 604 County Admin	329,834.33	235,148.00	326,514.54	87,283.54	239,231.00	185,482.76	286,440.00	47,209.00	19.73%
Dept 605 County Finance	149,313.87	135,678.89	172,342.50	12,770.50	159,572.00	105,635.23	156,923.00	-2,649.00	-1.66%
Dept 606 County Buildings	923,801.52	233,590.99	1,034,251.35	631,020.35	403,231.00	205,575.44	464,989.00	61,758.00	15.32%
Dept: 607 RCC	925,638.01	930,567.30	970,471.64	35,683.64	934,788.00	627,745.78	1,232,595.00	297,807.00	31.86%
Dept 699 County Jail	1,950,798.05	3,006,235.47	2,217,639.05	40,279.05	2,177,360.00	2,061,958.47	2,417,765.00	240,405.00	11.04%
Dept 609 Registry of Deeds	197,941.28	192,000.59	205,682.68	3,090.68	202,592.00	119,173.67	212,010.00	9,418.00	4.65%
Dept 610 Probate Court	208,124.00	211,426.29	222,716.10	654.10	222,062.00	157,995.46	247,135.00	25,073.00	11.29%
Dept 611 Sheriff's Depart	2,074,247.60	2,133,026.54	2,343,526.69	97,119.69	2,246,407.00	1,332,036.30	2,562,401.00	315,994.00	14.07%
Dept 614 Gov't Third Party	52,000.00	49,600.00	49,300.00	0.00	49,300.00	32,800.00	56,500.00	7,200.00	14.60%
Dept 618 Third Party Req	13,000.00	13,000.00	13,000.00	0.00	13,000.00	13,000.00	13,000.00	0.00	0.00%
Dept 619 Insurance	452,534.00	174,630.52	569,882.97	202,031.97	367,851.00	134,788.64	261,000.00	-106,851.00	-29.05%
Dept 620 Employee Ben	2,434,328.00	1,661,704.44	2,838,312.00	10,800.00	2,827,512.00	1,448,108.32	3,443,930.00	616,418.00	21.80%
Dept 622 Debt Service	13,000.00	0.00	15,000.00	0.00	15,000.00	0.00	24,000.00	9,000.00	60.00%
	<u>10,224,960.05</u>	<u>9,386,624.22</u>	<u>11,486,794.22</u>	<u>1,165,077.22</u>	<u>10,321,717.00</u>	<u>6,699,466.17</u>	<u>11,879,853.00</u>	<u>1,558,136.00</u>	<u>15.10%</u>
Dept 660 Capital Reserves	<u>162,316.33</u>	<u>6,576.78</u>	<u>203,849.75</u>	<u>143,849.75</u>	<u>60,000.00</u>	<u>30,330.01</u>	<u>100,000.00</u>	<u>40,000.00</u>	<u>66.67%</u>
Dept 662 Contingency	<u>333,458.20</u>	<u>28,925.00</u>	<u>304,533.20</u>	<u>304,533.20</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
County Totals	<u>10,720,734.58</u>	<u>9,422,126.00</u>	<u>11,995,177.17</u>	<u>1,613,460.17</u>	<u>10,381,717.00</u>	<u>6,729,796.18</u>	<u>11,979,853.00</u>	<u>1,598,136.00</u>	<u>15.39%</u>

Washington County Budget
Revenues by Department

Department - Revenues	2022 Budget	2022 Actual	2023 Budget	2022 Carry Overs	2023 Original Budget	2023 YTD	2024 Initial	Init Req vs Orig Bud Change \$	Init Req vs Orig Bud Change %
Dept: 602 EMA	93,100.00	42,365.29	80,777.00	0.00	80,777.00	232,264.22	81,666.00	889.00	1.10%
Dept: 603 District Attorney	60,000.00	56,627.95	60,000.00	0.00	60,000.00	35,772.54	60,000.00	0.00	0.00%
Dept: 604 County Admin	22,400.00	23,242.01	22,400.00	0.00	22,400.00	1,665,875.43	22,400.00	0.00	0.00%
Dept: 605 County Finance	3,825.00	18,644.60	5,500.00	0.00	5,500.00	12,864.03	12,000.00	6,500.00	118.18%
Dept: 606 County Buildings	65,097.00	169,620.49	90,000.00	0.00	90,000.00	150,991.47	74,932.00	-15,068.00	-16.74%
Dept: 699 County Jail	369,424.00	543,080.58	512,149.00	0.00	512,149.00	10,051.14	637,911.00	125,762.00	24.56%
Dept: 609 Registry of Deeds	390,400.00	391,146.63	390,400.00	0.00	390,400.00	231,106.43	365,400.00	-25,000.00	-6.40%
Dept: 610 Probate Court	53,500.00	108,605.72	72,500.00	0.00	72,500.00	72,877.45	72,500.00	0.00	0.00%
Dept: 611 Sheriff's Department	143,332.00	202,467.57	169,225.00	0.00	169,225.00	171,022.84	174,446.00	5,221.00	3.09%
Dept: 619 Insurance	6,689.00	11,488.00	7,703.00	0.00	7,703.00	7,648.00	7,648.00	-55.00	-0.71%
Dept: 620 Employee Benefits	78,014.00	0.00	81,223.00	0.00	81,223.00	0.00	91,051.00	9,828.00	12.10%
	<u>1,285,781.00</u>	<u>1,567,288.84</u>	<u>1,491,877.00</u>	<u>0.00</u>	<u>1,491,877.00</u>	<u>2,590,473.55</u>	<u>1,599,954.00</u>	<u>108,077.00</u>	<u>7.24%</u>

Dept: 602 Emergency Management Agency
Federal 50% match 81,666.00

Dept: 606 County Buildings
Me. Coop. Rental 0.00
Court Reimb. 74,932.00
74,932.00

Dept: 610 Probate Court
Surcharge 2,500.00
Fees 70,000.00
72,500.00

Dept: 603 District Attorney
Federal Witness Advocacy 55,000.00
Admin. Fee-Deferred Disp. 5,000.00
60,000.00

Dept: 699 County Jail
BOC Inv Fund 156,152.00
Misc. Income 4,000.00
Med Co-Pays 2,800.00
Court Fees 6,500.00
637,911.00

Dept: 611 Sheriff's Department
MDEA Reimb. 85,946.00
Civil Process 87,000.00
Ins. Reports 1,500.00
174,446.00

Dept: 604 County Administration
UT Admin. Fees 20,000.00
UT Building Rental 2,400.00
22,400.00

Dept: 609 Registry of Deeds
Web Revenue 5,400.00
Fees 275,000.00
Transfer Tax 85,000.00
365,400.00

Dept: 619 Insurance
MDEA/Court Reim 7,648.00

Dept: 605 County Finance
Anticipated Interest 12,000.00

Dept: 620 Employee Benefits
MDEA/Court Reim 91,051.00