























































<b>Park &amp; Recreation Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 16,120,716</b>	<b>\$ 16,322,114</b>	<b>\$ 16,310,155</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	35,228,458	37,153,987	39,715,752
Other Taxes	2,855,435	3,797,453	3,921,690
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	2,819,049	6,377,417	3,691,815
Use of Assets	21,127	25,000	25,000
Miscellaneous	0	0	0
Transfers	2,039,307	1,600,000	5,597,759
<b>Total Revenues</b>	<b>\$ 42,963,376</b>	<b>\$ 48,953,857</b>	<b>\$ 52,952,016</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 59,084,092</b>	<b>\$ 65,275,971</b>	<b>\$ 69,262,171</b>
<b>EXPENDITURES:</b>			
Personal Services	16,198,857	19,074,129	20,982,792
Contractual Services	3,067,598	4,886,758	4,971,416
Commodities	1,451,056	2,039,128	1,975,598
Capital Outlay	1,525,906	9,565,993	10,763,830
Miscellaneous	8,347,749	13,399,808	15,158,380
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	12,170,812	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 42,761,978</b>	<b>\$ 48,965,816</b>	<b>\$ 53,852,016</b>
<b>Ending Balance, December 31</b>	<b>\$ 16,322,114</b>	<b>\$ 16,310,155</b>	<b>\$ 15,410,155</b>
<b>Annual Change in Balance</b>	<b>\$ 201,398</b>	<b>\$ (11,959)</b>	<b>\$ (900,000)</b>
<b>Mill Levy (Park &amp; Rec. Taxing District)</b>	<b>3.093</b>	<b>3.096</b>	<b>3.016</b>

<b>Prosecutor Training &amp; Assistance Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 28,882</b>	<b>\$ 40,385</b>	<b>\$ 40,385</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	29,000	29,000
Use of Assets	0	0	0
Miscellaneous	22,119	0	0
Transfers	0	0	0
<b>Total Revenues</b>	<b>\$ 22,119</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 51,001</b>	<b>\$ 69,385</b>	<b>\$ 69,385</b>
<b>EXPENDITURES:</b>			
Personal Services	0	0	0
Contractual Services	10,616	29,000	29,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 10,616</b>	<b>\$ 29,000</b>	<b>\$ 29,000</b>
<b>Ending Balance, December 31</b>	<b>\$ 40,385</b>	<b>\$ 40,385</b>	<b>\$ 40,385</b>
<b>Annual Change in Balance</b>	<b>\$ 11,503</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>Public Health Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 7,043,871</b>	<b>\$ 10,451,765</b>	<b>\$ 10,289,802</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	11,391,477	12,005,009	12,974,981
Other Taxes	1,064,130	1,233,381	1,291,221
Intergovernmental	8,406,938	6,611,087	6,818,603
Licenses & Permits	781,314	856,866	873,533
Charges for Service	1,081,459	1,999,104	2,067,781
Use of Assets	0	0	0
Miscellaneous	80,303	129,567	128,239
Transfers	4,586	0	0
<b>Total Revenues</b>	<b>\$ 22,810,207</b>	<b>\$ 22,835,014</b>	<b>\$ 24,154,358</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 29,854,078</b>	<b>\$ 33,286,779</b>	<b>\$ 34,444,160</b>
<b>EXPENDITURES:</b>			
Personal Services	6,255,234	10,536,474	11,362,748
Contractual Services	1,055,172	1,056,460	1,190,535
Commodities	510,794	898,800	982,232
Capital Outlay	0	82,000	0
Miscellaneous	4,409	0	2,750
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	74,632	88,267	64,267
Intrafund Transfers	338,205	494,507	401,700
Transfers to Equipment Reserve Fund	107,274	107,274	107,274
Transfers to Capital Projects	0	0	350,000
Cost Allocation Expenditures	2,842,793	3,122,108	3,224,249
Grant Expenditures	8,213,800	6,611,087	6,818,603
<b>Total Expenditures</b>	<b>\$ 19,402,313</b>	<b>\$ 22,996,977</b>	<b>\$ 24,504,358</b>
<b>Ending Balance, December 31</b>	<b>\$ 10,451,765</b>	<b>\$ 10,289,802</b>	<b>\$ 9,939,802</b>
<b>Annual Change in Balance</b>	<b>\$ 3,407,894</b>	<b>\$ (161,963)</b>	<b>\$ (350,000)</b>
<b>Mill Levy (County Taxing District)</b>	<b>1.000</b>	<b>1.000</b>	<b>0.985</b>

<b>Sheriff Forfeited Property Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	\$ 177,952	\$ 205,174	\$ 205,174
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	61,166	1,200,000	1,736,000
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	4,120	9,005	24,558
Miscellaneous	245,656	0	0
Transfers	0	0	0
<b>Total Revenues</b>	<b>\$ 310,942</b>	<b>\$ 1,209,005</b>	<b>\$ 1,760,558</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 488,894</b>	<b>\$ 1,414,179</b>	<b>\$ 1,965,732</b>
<b>EXPENDITURES:</b>			
Personal Services	0	0	0
Contractual Services	66,220	0	0
Commodities	0	1,209,005	1,760,558
Capital Outlay	217,500	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 283,720</b>	<b>\$ 1,209,005</b>	<b>\$ 1,760,558</b>
<b>Ending Balance, December 31</b>	<b>\$ 205,174</b>	<b>\$ 205,174</b>	<b>\$ 205,174</b>
<b>Annual Change in Balance</b>	<b>\$ 27,222</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>Stream Maintenance Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	\$ 7,609	\$ 8,782	\$ 8,782
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	1,173	5,000	5,000
Transfers	0	0	0
<b>Total Revenues</b>	<b>\$ 1,173</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 8,782</b>	<b>\$ 13,782</b>	<b>\$ 13,782</b>
<b>EXPENDITURES:</b>			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	5,000	5,000
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Ending Balance, December 31</b>	<b>\$ 8,782</b>	<b>\$ 8,782</b>	<b>\$ 8,782</b>
<b>Annual Change in Balance</b>	<b>\$ 1,173</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>Weapons Licensure Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 84,047</b>	<b>\$ 122,343</b>	<b>\$ 122,343</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	38,296	26,350	120,530
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	0	0	0
<b>Total Revenues</b>	<b>\$ 38,296</b>	<b>\$ 26,350</b>	<b>\$ 120,530</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 122,343</b>	<b>\$ 148,693</b>	<b>\$ 242,873</b>
<b>EXPENDITURES:</b>			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	0	26,350	120,530
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 26,350</b>	<b>\$ 120,530</b>
<b>Ending Balance, December 31</b>	<b>\$ 122,343</b>	<b>\$ 122,343</b>	<b>\$ 122,343</b>
<b>Annual Change in Balance</b>	<b>\$ 38,296</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>County Building Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	\$ 175,874	\$ 172,400	\$ 166,722
<b>REVENUES:</b>			
Ad Valorem Taxes	1,663,153	1,662,395	1,570,987
Other Taxes	171,675	179,424	178,427
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	2,232	3,637	9,920
Miscellaneous	0	0	0
Transfers	0	0	0
<b>Total Revenues</b>	<b>\$ 1,837,060</b>	<b>\$ 1,845,456</b>	<b>\$ 1,759,334</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 2,012,934</b>	<b>\$ 2,017,856</b>	<b>\$ 1,926,056</b>
<b>EXPENDITURES:</b>			
Personal Services	0	0	0
Contractual Services	0	10,000	10,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	1,840,534	1,841,134	1,749,334
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 1,840,534</b>	<b>\$ 1,851,134</b>	<b>\$ 1,759,334</b>
<b>Ending Balance, December 31</b>	<b>\$ 172,400</b>	<b>\$ 166,722</b>	<b>\$ 166,722</b>
<b>Annual Change in Balance</b>	<b>\$ (3,474)</b>	<b>\$ (5,678)</b>	<b>\$ 0</b>
<b>Mill Levy (County Taxing District)</b>	<b>0.146</b>	<b>0.138</b>	<b>0.119</b>

<b>Public Works Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 5,350,430</b>	<b>\$ 5,143,298</b>	<b>\$ 2,541,923</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	13,248,293	14,795,348	15,539,120
Other Taxes	1,489,450	1,454,192	1,603,895
Intergovernmental	13,107,865	12,732,467	12,732,467
Licenses & Permits	22,475	11,142	11,365
Charges for Service	179,950	43,709	44,583
Use of Assets	29,699	0	0
Miscellaneous	17,473	66,230	67,554
Transfers	1,630,436	1,630,436	1,883,045
<b>Total Revenues</b>	<b>\$ 29,725,641</b>	<b>\$ 30,733,524</b>	<b>\$ 31,882,029</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 35,076,071</b>	<b>\$ 35,876,822</b>	<b>\$ 34,423,952</b>
<b>EXPENDITURES:</b>			
Personal Services	5,342,943	5,631,159	5,839,618
Contractual Services	2,475,155	2,522,016	2,759,144
Commodities	1,554,841	1,723,741	1,734,807
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	1,998,716	1,998,716	348,716
Intrafund Transfers	0	0	0
Transfers to Equipment Reserve Fund	0	0	0
Transfers to Capital Projects	16,366,002	19,249,463	19,648,644
Cost Allocation Expenditures	2,195,116	2,209,804	2,051,100
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 29,932,773</b>	<b>\$ 33,334,899</b>	<b>\$ 32,382,029</b>
<b>Ending Balance, December 31</b>	<b>\$ 5,143,298</b>	<b>\$ 2,541,923</b>	<b>\$ 2,041,923</b>
<b>Annual Change in Balance</b>	<b>\$ (207,132)</b>	<b>\$ (2,601,375)</b>	<b>\$ (500,000)</b>
<b>Mill Levy (County Taxing District)</b>	<b>1.163</b>	<b>1.233</b>	<b>1.180</b>



<b>Stormwater Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	\$ 2,834,459	\$ 6,167,086	\$ 8,300,402
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	17,681,350	18,114,893	18,560,303
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	81,545	275,000	750,000
Miscellaneous	660	0	0
Transfers	0	0	0
<b>Total Revenues</b>	<b>\$ 17,763,555</b>	<b>\$ 18,389,893</b>	<b>\$ 19,310,303</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 20,598,014</b>	<b>\$ 24,556,979</b>	<b>\$ 27,610,705</b>
<b>EXPENDITURES:</b>			
Personal Services	497,867	707,502	735,354
Contractual Services	3,347	21,500	21,500
Commodities	0	2,500	2,500
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	130,436	130,436	133,045
Intrafund Transfers	0	0	0
Transfers to Capital Projects	13,779,960	15,373,387	23,391,821
Cost Allocation Expenditures	19,318	21,252	26,083
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 14,430,928</b>	<b>\$ 16,256,577</b>	<b>\$ 24,310,303</b>
<b>Ending Balance, December 31</b>	<b>\$ 6,167,086</b>	<b>\$ 8,300,402</b>	<b>\$ 3,300,402</b>
<b>Annual Change in Balance</b>	<b>\$ 3,332,627</b>	<b>\$ 2,133,316</b>	<b>\$ (5,000,000)</b>

<b>Debt Service Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	\$ 922,765	\$ 693,318	\$ 676,493
<b>REVENUES:</b>			
Ad Valorem Taxes	1,435,324	1,684,051	1,661,866
Other Taxes	195,829	183,299	207,269
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	86,325	84,075	81,825
<b>Total Revenues</b>	<b>\$ 1,717,478</b>	<b>\$ 1,951,425</b>	<b>\$ 1,950,960</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 2,640,243</b>	<b>\$ 2,644,743</b>	<b>\$ 2,627,453</b>
<b>EXPENDITURES:</b>			
Personal Services	0	0	0
Contractual Services	0	10,000	10,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	1,946,925	1,958,250	1,950,960
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	10,000
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 1,946,925</b>	<b>\$ 1,968,250</b>	<b>\$ 1,970,960</b>
<b>Ending Balance, December 31</b>	<b>\$ 693,318</b>	<b>\$ 676,493</b>	<b>\$ 656,493</b>
<b>Annual Change in Balance</b>	<b>\$ (229,447)</b>	<b>\$ (16,825)</b>	<b>\$ (20,000)</b>
<b>Mill Levy (County Taxing District)</b>	<b>0.126</b>	<b>0.140</b>	<b>0.126</b>

<b>Library Special Use Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 1,702,161</b>	<b>\$ 1,840,991</b>	<b>\$ 1,840,991</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	3,111,053	3,575,207	3,561,855
Other Taxes	314,565	318,924	355,630
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	0	0	0
Use of Assets	0	0	0
Miscellaneous	0	2,690	2,690
Transfers	0	0	0
<b>Total Revenues</b>	<b>\$ 3,425,618</b>	<b>\$ 3,896,821</b>	<b>\$ 3,920,175</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 5,127,779</b>	<b>\$ 5,737,812</b>	<b>\$ 5,761,166</b>
<b>EXPENDITURES:</b>			
Personal Services	0	0	0
Contractual Services	23,107	663,401	173,705
Commodities	92,694	127,000	127,000
Capital Outlay	63,604	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	3,107,383	3,106,420	3,619,470
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 3,286,788</b>	<b>\$ 3,896,821</b>	<b>\$ 3,920,175</b>
<b>Ending Balance, December 31</b>	<b>\$ 1,840,991</b>	<b>\$ 1,840,991</b>	<b>\$ 1,840,991</b>
<b>Annual Change in Balance</b>	<b>\$ 138,830</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Mill Levy (Library Taxing District)</b>	<b>0.335</b>	<b>0.364</b>	<b>0.330</b>

<b>Airport Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 6,775,636</b>	<b>\$ 6,728,130</b>	<b>\$ 5,741,155</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	75,718	71,000	93,000
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	2,650,458	2,464,339	2,996,230
Use of Assets	4,110,086	4,151,773	4,310,596
Miscellaneous	156,090	0	0
Transfers	1,000,000	1,000,000	1,500,000
<b>Total Revenues</b>	<b>\$ 7,992,352</b>	<b>\$ 7,687,112</b>	<b>\$ 8,899,826</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 14,767,988</b>	<b>\$ 14,415,242</b>	<b>\$ 14,640,981</b>
<b>EXPENDITURES:</b>			
Personal Services	1,671,272	1,706,719	1,772,178
Contractual Services	2,263,227	2,586,573	2,865,623
Commodities	1,648,254	1,674,009	1,685,433
Capital Outlay	139,431	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	298,949	325,169	744,019
Lease Payments to the PBC	0	0	0
Interfund Transfers	73,253	1,772,873	2,401,662
Intrafund Transfers	0	0	0
Transfers to Capital Projects	1,385,386	81,515	0
Cost Allocation Expenditures	560,086	527,229	461,722
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 8,039,858</b>	<b>\$ 8,674,087</b>	<b>\$ 9,930,637</b>
<b>Ending Balance, December 31</b>	<b>\$ 6,728,130</b>	<b>\$ 5,741,155</b>	<b>\$ 4,710,344</b>
<b>Annual Change in Balance</b>	<b>\$ (47,506)</b>	<b>\$ (986,975)</b>	<b>\$ (1,030,811)</b>

<b>Park &amp; Recreation Enterprise Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 6,023,631</b>	<b>\$ 14,054,535</b>	<b>\$ 14,054,535</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	30,143,131	30,123,322	30,725,788
Use of Assets	0	0	0
Miscellaneous	0	0	0
Transfers	3,673,909	0	0
<b>Total Revenues</b>	<b>\$ 33,817,040</b>	<b>\$ 30,123,322</b>	<b>\$ 30,725,788</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 39,840,671</b>	<b>\$ 44,177,857</b>	<b>\$ 44,780,323</b>
<b>EXPENDITURES:</b>			
Personal Services	8,332,998	14,726,959	15,168,768
Contractual Services	3,976,925	11,464,195	11,464,195
Commodities	2,025,146	3,827,145	3,827,145
Capital Outlay	16,853	0	160,657
Miscellaneous	7,760,305	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	105,023	105,023
Intrafund Transfers	3,673,909	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 25,786,136</b>	<b>\$ 30,123,322</b>	<b>\$ 30,725,788</b>
<b>Ending Balance, December 31</b>	<b>\$ 14,054,535</b>	<b>\$ 14,054,535</b>	<b>\$ 14,054,535</b>
<b>Annual Change in Balance</b>	<b>\$ 8,030,904</b>	<b>\$ 0</b>	<b>\$ 0</b>

Transportation Fund	Actual 2021	Estimated 2022	Budget 2023
<b>Beginning Balance, January 1</b>	\$ 3,299,053	\$ 3,725,101	\$ 3,314,467
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	6,257,885	8,532,538	10,617,091
Licenses & Permits	0	0	0
Charges for Service	192,898	1,172,572	1,196,023
Use of Assets	0	0	0
Miscellaneous	142,000	120,000	150,000
Transfers	6,997,341	7,728,656	7,907,803
<b>Total Revenues</b>	<b>\$ 13,590,124</b>	<b>\$ 17,553,766</b>	<b>\$ 19,870,917</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 16,889,177</b>	<b>\$ 21,278,867</b>	<b>\$ 23,185,384</b>
<b>EXPENDITURES:</b>			
Personal Services	0	240,000	601,717
Contractual Services	4,931,099	5,732,997	5,403,887
Commodities	753,151	1,351,514	1,139,405
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	75,000	75,000	75,000
Intrafund Transfers	130,531	200,000	150,000
Transfers to Capital Projects	454,850	600,000	600,000
Cost Allocation Expenditures	431,029	495,721	393,134
Grant Expenditures	6,388,416	9,269,168	11,507,774
<b>Total Expenditures</b>	<b>\$ 13,164,076</b>	<b>\$ 17,964,400</b>	<b>\$ 19,870,917</b>
<b>Ending Balance, December 31</b>	<b>\$ 3,725,101</b>	<b>\$ 3,314,467</b>	<b>\$ 3,314,467</b>
<b>Annual Change in Balance</b>	<b>\$ 426,048</b>	<b>\$ (410,634)</b>	<b>\$ 0</b>

<b>Wastewater O&amp;M Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 57,450,767</b>	<b>\$ 53,528,650</b>	<b>\$ 53,101,978</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	874,078	834,600	851,292
Charges for Service	66,727,217	61,829,829	63,522,246
Use of Assets	136,636	248,700	676,200
Miscellaneous	1,397,754	279,000	284,580
Transfers	0	0	0
<b>Total Revenues</b>	<b>\$ 69,135,685</b>	<b>\$ 63,192,129</b>	<b>\$ 65,334,318</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 126,586,452</b>	<b>\$ 116,720,779</b>	<b>\$ 118,436,296</b>
<b>EXPENDITURES:</b>			
Personal Services	21,001,771	22,217,495	23,217,402
Contractual Services	41,132,954	26,406,306	26,216,058
Commodities	5,747,332	8,030,551	8,812,051
Capital Outlay	596,254	1,645,050	1,645,050
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	4,579,491	5,319,399	5,443,757
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 73,057,802</b>	<b>\$ 63,618,801</b>	<b>\$ 65,334,318</b>
<b>Ending Balance, December 31</b>	<b>\$ 53,528,650</b>	<b>\$ 53,101,978</b>	<b>\$ 53,101,978</b>
<b>Annual Change in Balance</b>	<b>\$ (3,922,117)</b>	<b>\$ (426,672)</b>	<b>\$ 0</b>

<b>Wastewater SRCFP Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 141,523,228</b>	<b>\$ 157,466,824</b>	<b>\$ 154,266,824</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	927,230	437,750	437,750
Intergovernmental	110,039	0	0
Licenses & Permits	0	0	0
Charges for Service	61,336,630	81,524,500	91,392,300
Use of Assets	355,232	825,000	2,250,000
Bond Proceeds	43,238,177	125,765,000	99,235,000
Transfers	2,051,477	73,253	73,253
<b>Total Revenues</b>	<b>\$ 108,018,785</b>	<b>\$ 208,625,503</b>	<b>\$ 193,388,303</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 249,542,013</b>	<b>\$ 366,092,327</b>	<b>\$ 347,655,127</b>
<b>EXPENDITURES:</b>			
Personal Services	0	0	0
Contractual Services	755,932	700,000	200,000
Commodities	0	0	0
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	43,263,026	45,310,129	68,098,700
Lease Payments to the PBC	0	0	0
Interfund Transfers	700,089	702,121	703,111
Intrafund Transfers	0	0	0
Transfers to Capital Projects	47,356,142	165,113,253	130,887,000
Cost Allocation Expenditures	0	0	0
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 92,075,189</b>	<b>\$ 211,825,503</b>	<b>\$ 199,888,811</b>
<b>Ending Balance, December 31</b>	<b>\$ 157,466,824</b>	<b>\$ 154,266,824</b>	<b>\$ 147,766,316</b>
<b>Annual Change in Balance</b>	<b>\$ 15,943,596</b>	<b>\$ (3,200,000)</b>	<b>\$ (6,500,508)</b>



<b>Fleet Management</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	<b>\$ 2,000,228</b>	<b>\$ 2,173,648</b>	<b>\$ 2,173,648</b>
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	0	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	2,734,489	3,535,931	3,561,717
Use of Assets	0	0	0
Miscellaneous	0	0	0
Interfund Transfers	282,601	41,541	64,541
<b>Total Revenues</b>	<b>\$ 3,017,090</b>	<b>\$ 3,577,472</b>	<b>\$ 3,626,258</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 5,017,318</b>	<b>\$ 5,751,120</b>	<b>\$ 5,799,906</b>
<b>EXPENDITURES:</b>			
Personal Services	925,807	1,050,760	1,053,822
Contractual Services	578,739	227,944	296,527
Commodities	1,279,324	2,179,618	2,152,787
Capital Outlay	45,249	100,000	100,000
Miscellaneous	0	0	0
Operating Impacts from CIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	0	0	0
Intrafund Transfers	0	0	0
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	14,551	19,150	23,122
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 2,843,670</b>	<b>\$ 3,577,472</b>	<b>\$ 3,626,258</b>
<b>Ending Balance, December 31</b>	<b>\$ 2,173,648</b>	<b>\$ 2,173,648</b>	<b>\$ 2,173,648</b>
<b>Annual Change in Balance</b>	<b>\$ 173,420</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>Risk Management Fund</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Budget 2023</b>
<b>Beginning Balance, January 1</b>	\$ 1,767,326	\$ 2,047,140	\$ 2,047,140
<b>REVENUES:</b>			
Ad Valorem Taxes	0	0	0
Other Taxes	21	0	0
Intergovernmental	0	0	0
Licenses & Permits	0	0	0
Charges for Service	3,633,017	4,600,680	5,193,948
Use of Assets	2,918	9,665	26,455
Miscellaneous	147,544	12,425	17,375
Transfers	2,410,963	5,542,445	4,020,578
<b>Total Revenues</b>	<b>\$ 6,194,463</b>	<b>\$ 10,165,215</b>	<b>\$ 9,258,356</b>
<b>Total Revenues &amp; Beginning Balance</b>	<b>\$ 7,961,789</b>	<b>\$ 12,212,355</b>	<b>\$ 11,305,496</b>
<b>EXPENDITURES:</b>			
Personal Services	467,915	488,089	507,248
Contractual Services	3,029,561	5,109,657	4,705,076
Commodities	1,100	19,972	19,972
Capital Outlay	0	0	0
Miscellaneous	0	0	0
Purchase Order Rollovers	0	0	0
Operating Impacts from GIP	0	0	0
Requests for Additional Resources	0	0	0
Debt Service Payments	0	0	0
Lease Payments to the PBC	0	0	0
Interfund Transfers	3,200	3,200	3,200
Intrafund Transfers	2,410,965	4,542,445	4,020,578
Transfers to Capital Projects	0	0	0
Cost Allocation Expenditures	1,908	1,852	2,282
Grant Expenditures	0	0	0
<b>Total Expenditures</b>	<b>\$ 5,914,649</b>	<b>\$ 10,165,215</b>	<b>\$ 9,258,356</b>
<b>Ending Balance, December 31</b>	<b>\$ 2,047,140</b>	<b>\$ 2,047,140</b>	<b>\$ 2,047,140</b>
<b>Annual Change in Balance</b>	<b>\$ 279,814</b>	<b>\$ 0</b>	<b>\$ 0</b>

## FY 2023 Assessed Valuation and Mill Levy Information

The County's largest source of revenue is the ad valorem tax (or property tax), which generates \$314.5 million for the FY 2023 Budget (approximately 28% of FY 2023 budgeted revenues). Ad Valorem taxes are generated from the County's assessed valuation, which is estimated at \$13.4 billion for the FY 2023 Budget. The increase in assessed valuation by taxing district is reflected in the following table:

<b>Taxing District:</b>	<b>2022 Assessed Valuation</b>	<b>2023 Assessed Valuation</b>	<b>Change</b>	<b>% Change</b>
County	\$12,260,371,273	\$13,449,129,150	\$1,188,757,877	9.70%
Park & Recreation	\$12,260,371,273	\$13,449,129,150	\$1,188,757,877	9.70%
Library	\$10,021,277,035	\$11,030,046,307	\$1,008,769,272	10.07%

The dynamics of change in the taxing districts are different since each consists of a distinct geographic area. For example, the Library taxing district does not include the cities of Bonner Springs and Olathe.

The County taxing district covers the entire geographic area of Johnson County. The County taxing district has seen positive growth since coming out of the recession in FY 2014. In 2023, the County is experiencing high growth due to increasing sales prices in the housing market. The change in assessed valuation since 2018 is illustrated in the following table:

<b>Fiscal Year:</b>	<b>Total Assessed Valuation</b>	<b>Change</b>	<b>% Change</b>
2018	\$9,858,473,397	\$628,593,089	6.81%
2019	\$10,558,374,635	\$699,901,238	7.10%
2020	\$11,150,320,050	\$591,945,415	5.61%
2021	\$11,733,829,400	\$583,509,350	5.23%
2022	\$12,260,371,273	\$526,541,873	4.49%
2023*	\$13,449,129,150	\$1,188,757,877	9.70%

\*The assessed valuation for FY 2023 is an estimate. Treasury, Tax and Vehicles will publish the final assessed valuation for FY 2023 in mid-October.

Estimated mill levy information by taxing district and fund is presented on the following page. The estimated mill levy for the FY 2023 Budget is 24.568 mills. Treasury, Tax and Vehicles will publish the final mill levy for FY 2023 in mid-October.

## Mill Levies by Taxing District and Fund

COUNTY TAXING DISTRICT						
Fund	2019	2020	2021	2022	2023	Change 2022-2023
General	13.698	13.542	13.393	13.229	12.518	(0.711)
Public Works	1.342	1.305	1.163	1.233	1.180	(0.053)
Public Health	0.842	0.962	1.000	1.000	0.985	(0.015)
Developmental Supports	1.244	1.213	1.257	1.168	1.173	0.005
Mental Health	1.591	1.710	1.714	1.656	1.643	(0.013)
County Building	0.158	0.150	0.146	0.138	0.119	(0.019)
Debt Service	0.149	0.154	0.126	0.140	0.126	(0.014)
<b>County Total</b>	<b>19.024</b>	<b>19.036</b>	<b>18.799</b>	<b>18.564</b>	<b>17.744</b>	<b>(0.820)</b>
JOHNSON COUNTY LIBRARY						
Library Operating	3.493	3.570	3.570	3.544	3.478	(0.066)
Library Special Use	0.408	0.334	0.335	0.364	0.330	(0.034)
<b>Library Total</b>	<b>3.901</b>	<b>3.904</b>	<b>3.905</b>	<b>3.908</b>	<b>3.808</b>	<b>(0.100)</b>
JOHNSON COUNTY PARK & RECREATION						
General	2.491	2.572	2.638	2.677	2.540	(0.137)
Employee Benefits	0.570	0.518	0.455	0.419	0.476	0.057
Debt Service	0.027	0.000	0.000	0.000	0.000	0.000
<b>Park &amp; Rec Total</b>	<b>3.088</b>	<b>3.090</b>	<b>3.093</b>	<b>3.096</b>	<b>3.016</b>	<b>(0.080)</b>
ALL TAXING DISTRICTS						
District	2019	2020	2021	2022	2023	Change 2022-2023
County	19.024	19.036	18.799	18.564	17.744	(0.820)
Library	3.901	3.904	3.905	3.908	3.808	(0.100)
Park & Recreation	3.088	3.090	3.093	3.096	3.016	(0.080)
<b>Countywide Total</b>	<b>26.013</b>	<b>26.030</b>	<b>25.797</b>	<b>25.568</b>	<b>24.568</b>	<b>(1.000)</b>

\* The mill levy for FY 2023 is preliminary and will change after assessed valuation from Treasury, Taxation and Vehicles acting as County Clerk is finalized in mid-October.