



**Matt B. Murell**  
Chairman

**Kelly S. Baccaro**  
Clerk

## **Columbia County Board of Supervisors**

401 State Street  
Hudson, New York 12534

Telephone: 518-828-1527  
Fax: 518-822-0684  
[www.ColumbiaCountyNY.com](http://www.ColumbiaCountyNY.com)

**James J. Guzzi**  
Deputy Chairman

**Robert M. Lagonia**  
Deputy Chairman

November 17, 2023

FROM: Columbia County Board of Supervisors Chairman Matt Murell

FOR IMMEDIATE RELEASE:

### **COLUMBIA COUNTY 2024 BUDGET ADDRESSES NEEDS; CALLS FOR TAX LEVY DECREASE**

“Following a challenging process that produced the 2024 tentative budget, at the end of the day it’s good to be able to report to Columbia County residents that thanks to county officers, Board of Supervisors’ committee chairs, committee members, and county department heads, we were able to present a tentative budget that reflects a realistic assessment of the challenges to be faced in the year ahead, as well as maintaining our longstanding commitment to fiscal responsibility,” county Chairman and Budget Officer Matt Murell said today.

The 2024 county budget is headed before the Full Board of Supervisors for a vote at its regular monthly meeting on Wednesday, December 13<sup>th</sup>.

The overall 2024 tax levy translates to a 1.37 percent increase, which is below the limit set by the state tax cap. Overall, the average tax rate experienced by county taxpayers is estimated to drop 3.2 percent.

The 2024 budget calls for continuing county leadership’s steadfast determination to create greater financial stability through the enhancement of the fund balance and cash reserves, while ensuring that the revenue flowing into the county remains healthy, and maintaining infrastructure and providing services that meet the needs of those who struggle in the face of a changing economy and, at times, personal difficulties.

“It is important that the county continue to produce budgets that are in the best interests of its residents. This includes the much-needed services of mental health, social services and public safety, as well as maintenance of roads and bridges,” said Chairman Murell.

“No program maintained by the county has been eliminated and no services cut, and no reduction in workforce is planned. Contained within the 2024 budget are salary increases under the respective collective bargaining agreements, as well as raises for non-union employees and officers,” he added.

Heading into the budget review process in September, said county Controller Jim Breig, "We were \$1.1 million in the hole before even getting started." This was the result of New York State, beginning with its 2023-24 budget, breaking a decade-long agreement and withholding federal Medicaid funding that previously was passed through to New York counties.

Other big-ticket items seeing major increases are NYS Retirement System costs, up \$650,000; a \$1 million increase in health insurance; and a \$500,000 increase in highway equipment, said Controller Breig.

"The end result of the 2024 budget process will be what I would call a well-balanced budget with cost containment despite escalating costs in all areas," said county Treasure PJ Keeler. "As a fund balance excess was identified in our 2022 audit, we are using approximately \$3.6 million of this excess to offset a larger tax increase while still coming in well under the tax cap. In addition to the previous two years, we have committed approximately \$10 million toward much-needed capital improvements as opposed to borrowing, thus saving taxpayers millions of dollars in interest payments."

"It is worthy of note that over the past 10 years," said Chairman Murell, "the county has continued to build the general fund balance while never having gone over the tax cap. In addition, taxpayers have seen a tax rate decrease of over 20 percent during that time frame. The stability of the county's financial position is the result of balanced budgeting, the implementation of cost controls, consolidations achieved through the Central Business Office, and other measures implemented by county department heads together with the Board of Supervisors' support."

Added Chairman Murell, "It's an honor to be part of the financial team that includes county Treasurer PJ Keeler and Controller James Breig. I would also like to thank Supervisor/Deputy Chairman Robert Lagonia; Supervisor/Deputy Chairman and Finance Committee Chairman James Guzzi; Supervisors Tistrya Houghtling, Ron Knott, Rick Scalera, and Art Bassin; and county Human Resources Director, Michaele Williams-Riordon, for their assistance in preparing the 2024 budget."



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November 15, 2023

To the Members of the Board of Supervisors and the Citizens of Columbia County:

This year, the Budget Review Process for the 2024 County Budget started in September. I thank all the County officers, Committee Chairmen and Committee Members and Department Heads whose efforts resulted in a tentative budget that reflects a realistic assessment of the challenges to be faced in 2024 as well as a commitment to fiscal responsibility.

As in previous years, the County's determination remains unabated to create greater financial stability by enhancing the fund balance and cash reserves, to ensure that the revenue flow into the County remains healthy, to continue to maintain infrastructure and to provide services to meet the needs of those who struggle in the face of a changing economy and, sometimes, with personal difficulties.

First, no program maintained by the County has been eliminated and no services have been cut. No reduction in the workforce has been planned. The 2024 Budget contains salary increases under the respective collective bargaining agreements as well as raises for non-union employees and officers.

Included in this budget is more than \$1.1 million to cover an administrative change, implemented by Governor Kathy Hochul, that allowed the State to permanently intercept all Affordable Care Act (ACA) enhanced Federal Medicaid Assistance Percentage (eFMAP) savings that are currently shared with the counties.

The County's commitment to the well-being of its residents is notable as we have stayed under the State's "tax cap", the County's tax levy is proposed to increase 1.37% for 2024 which results in a tax rate decrease of 3.2%.

We continue to produce budgets that are in the best interest of all our residents. That includes the much-needed services of Mental Health, Social Services and Public Safety as well as maintenance of roads and bridges.

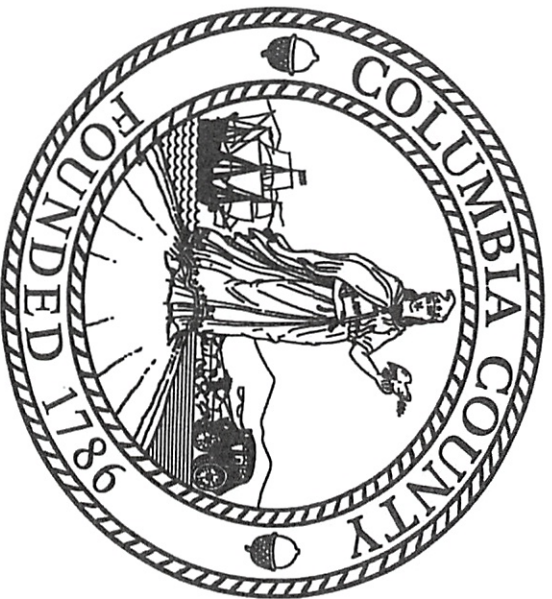
It's important to note that the stability of the county's financial position has been the result of balanced budgeting, the implementation of cost controls, consolidations achieved through the Central Business Office, and other measures implemented by county department heads together with the Board of Supervisors' support.

I must thank the Treasurer PJ Keeler and the Controller James Breig for their able assistance throughout the past year, not only with the budget for 2024 but also for their day-to-day management of County finances. In closing, I would also like to thank Supervisor/Deputy Chairman Robert Lagonia, Supervisor/Deputy Chairman James Guzzi, who also serves as Chairman for Finance, Supervisors Houghtling, Knott, Scalera and Bassin, and our Human Resources Director Michaele Williams-Riordon for their assistance in preparing the budget for 2024.

Very Truly Yours,

**Matt B. Murell**  
Budget Officer

# COLUMBIA COUNTY



## 2024 TENTATIVE BUDGET SUMMARY

Fiscal year: January 1, 2024 – December 31, 2024



**COLUMBIA COUNTY 2024 TENTATIVE BUDGET  
FUND SUMMARY**

<b>Fund</b>	<b>2024 Appropriations</b>	<b>2024 Revenue</b>	<b>2024 Tax Levy</b>	<b>2024 Appropriated Fund Balance</b>	<b>Tax Levy Change \$</b>	<b>Tax Levy Change %</b>
General (A0)	\$ 145,232,690.00	\$ 110,115,683.00	\$ 32,517,007.00	\$ 2,600,000.00	\$ 500,000.00	1.57%
County Road (D0)	\$ 15,921,702.00	\$ 3,921,785.00	\$ 10,999,917.00	\$ 1,000,000.00	\$ 0.00	0.00%
Machinery (DM)	\$ 3,502,495.00	\$ 2,860,350.00	\$ 642,145.00	\$ 0.00	\$ 200,000.00	58.45%
Solid Waste (EL)	\$ 4,544,518.00	\$ 3,568,790.00	\$ 975,728.00	\$ 0.00	\$ (100,000.00)	-7.96%
Water (F0)	\$ 144,250.00	\$ 144,250.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
Sewer (G0)	\$ 314,699.00	\$ 314,699.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
Self Insurance (S0)	\$ 2,753,788.00	\$ 2,753,788.00	\$ 0.00	\$ 0.00	\$ 0.00	0.00%
<b>TOTAL</b>	<b>\$ 172,414,142.00</b>	<b>\$ 123,679,345.00</b>	<b>\$ 45,134,797.00</b>	<b>\$ 3,600,000.00</b>	<b>\$ 600,000.00</b>	<b>1.37%</b>

**COLUMBIA COUNTY  
2024 TENTATIVE BUDGET SUMMARY**

	<b>ACTUAL 2022</b>	<b>ADOPTED 2023</b>	<b>REVISED 2023</b>	<b>TENTATIVE 2024</b>	<b>\$ CHANGE 2023</b>	<b>% CHANGE 2023</b>
<b>GENERAL GOVERNMENT</b>						
Total Personnel Services	9,894,999	11,679,881	11,747,837	11,711,893	(35,944)	-0.31%
Total Equipment	117,329	204,490	312,796	292,050	(20,746)	-6.63%
Total Contractual	<u>23,010,598</u>	<u>20,976,491</u>	<u>20,991,681</u>	<u>23,227,604</u>	<u>2,235,923</u>	<u>10.65%</u>
Total Appropriations	33,022,926	32,860,862	33,052,313	35,231,547	2,179,234	6.59%
Total Revenue	(106,265,324)	(97,476,237)	(97,817,885)	(104,797,647)	(6,979,762)	7.14%
Total General Government	<u>(73,242,398)</u>	<u>(64,615,375)</u>	<u>(64,765,572)</u>	<u>(69,566,100)</u>	<u>(4,800,528)</u>	<u>7.41%</u>
<b>EDUCATION</b>						
Total Contractual	<u>4,447,445</u>	<u>4,745,974</u>	<u>4,745,974</u>	<u>4,625,686</u>	<u>(120,288)</u>	<u>-2.53%</u>
Total Appropriations	4,447,445	4,745,974	4,745,974	4,625,686	(120,288)	-2.53%
Total Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Total	<u>4,447,445</u>	<u>4,745,974</u>	<u>4,745,974</u>	<u>4,625,686</u>	<u>(120,288)</u>	<u>-2.53%</u>
<b>PUBLIC SAFETY</b>						
Total Personnel Services	12,584,564	13,398,523	13,504,372	13,966,640	462,268	3.42%
Total Equipment	1,002,800	558,581	1,236,242	404,800	(831,442)	-67.26%
Total Contractual	<u>3,236,338</u>	<u>4,574,492</u>	<u>5,130,991</u>	<u>4,779,492</u>	<u>(351,499)</u>	<u>-6.85%</u>
Total Appropriations	16,823,702	18,531,596	19,871,605	19,150,932	(720,673)	-3.63%
Total Revenue	(3,611,198)	(2,466,918)	(3,702,318)	(2,672,512)	1,029,806	-27.82%
Total	<u>13,212,504</u>	<u>16,064,678</u>	<u>16,169,287</u>	<u>16,478,420</u>	<u>309,133</u>	<u>1.91%</u>
<b>HEALTH</b>						
Total Personnel Services	5,557,708	6,466,006	6,440,630	6,326,518	(114,112)	-1.77%
Total Equipment	64,523	30,000	32,500	60,000	27,500	84.62%
Total Contractual	<u>8,217,883</u>	<u>8,865,209</u>	<u>9,901,873</u>	<u>9,018,466</u>	<u>(883,407)</u>	<u>-8.92%</u>
Total Appropriations	13,840,114	15,361,215	16,375,003	15,404,984	(970,019)	-5.92%
Total Revenue	(12,232,262)	(11,870,893)	(12,693,033)	(12,646,044)	46,989	-0.37%
Total	<u>1,607,852</u>	<u>3,490,322</u>	<u>3,681,970</u>	<u>2,758,940</u>	<u>(923,030)</u>	<u>-25.07%</u>

	ACTUAL 2022	ADOPTED 2023	REVISED 2023	TENTATIVE 2024	\$ CHANGE 2023	% CHANGE 2023
<b>TRANSPORTATION</b>						
Total Personnel Services	11,473	13,500	13,500	13,500	0	0.00%
Total Equipment	0	190,000	190,000	190,000	0	0.00%
Total Contractual	585,262	978,310	978,310	934,800	(43,510)	-4.45%
<i>Total Appropriations</i>	<i>596,735</i>	<i>1,181,810</i>	<i>1,181,810</i>	<i>1,138,300</i>	<i>(43,510)</i>	<i>-3.68%</i>
<b>Total Revenue</b>	<b>(687,375)</b>	<b>(1,005,925)</b>	<b>(1,005,925)</b>	<b>(768,000)</b>	<b>237,925</b>	<b>-23.65%</b>
<b>Total</b>	<b>(90,640)</b>	<b>175,885</b>	<b>175,885</b>	<b>370,300</b>	<b>194,415</b>	<b>110.54%</b>
<b>ECONOMIC DEVELOPMENT &amp; OPPORTUNITY</b>						
Total Personnel Services	8,097,048	9,778,886	9,308,216	9,437,008	128,792	1.38%
Total Equipment	134,088	0	0	0	0	0.00%
Total Contractual	34,125,968	28,418,753	28,889,423	30,052,376	1,162,953	4.03%
<i>Total Appropriations</i>	<i>42,357,104</i>	<i>38,197,639</i>	<i>38,197,639</i>	<i>39,489,384</i>	<i>1,291,745</i>	<i>3.38%</i>
<b>Total Revenue</b>	<b>(19,736,301)</b>	<b>(20,841,000)</b>	<b>(20,841,000)</b>	<b>(20,192,000)</b>	<b>649,000</b>	<b>-3.11%</b>
<b>Total</b>	<b>22,620,803</b>	<b>17,356,639</b>	<b>17,356,639</b>	<b>19,297,384</b>	<b>1,940,745</b>	<b>11.18%</b>
<b>CULTURE &amp; RECREATION</b>						
Total Personnel Services	1,522,249	1,725,592	1,725,592	1,772,817	47,225	2.74%
Total Equipment	92,034	35,000	35,000	0	(35,000)	-100.00%
Total Contractual	944,817	901,294	1,263,114	1,022,064	(241,050)	-19.08%
<i>Total Appropriations</i>	<i>2,559,099</i>	<i>2,661,886</i>	<i>3,023,706</i>	<i>2,794,881</i>	<i>(228,825)</i>	<i>-7.57%</i>
<b>Total Revenue</b>	<b>(1,637,742)</b>	<b>(1,638,652)</b>	<b>(2,000,472)</b>	<b>(1,556,487)</b>	<b>443,985</b>	<b>-22.19%</b>
<b>Total</b>	<b>921,357</b>	<b>1,023,234</b>	<b>1,023,234</b>	<b>1,238,394</b>	<b>215,160</b>	<b>21.03%</b>
<b>HOME &amp; COMMUNITY SERVICES</b>						
Total Personnel Services	201,943	209,939	209,939	216,368	6,429	3.06%
Total Contractual	1,592,645	1,572,515	1,572,515	1,599,965	27,450	1.75%
<i>Total Appropriations</i>	<i>1,794,589</i>	<i>1,782,454</i>	<i>1,782,454</i>	<i>1,816,333</i>	<i>33,879</i>	<i>1.90%</i>
<b>Total Revenue</b>	<b>(7,677)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total</b>	<b>1,786,912</b>	<b>1,782,454</b>	<b>1,782,454</b>	<b>1,816,333</b>	<b>33,879</b>	<b>1.90%</b>

	ACTUAL 2022	ADOPTED 2023	REVISED 2023	TENTATIVE 2024	\$ CHANGE 2023	% CHANGE 2023
<b>EMPLOYEE BENEFITS</b>						
Total Employee Benefits	18,182,312	18,182,312	19,875,608	22,711,615	2,836,007	14.27%
<b>Total</b>	<b>18,182,312</b>	<b>18,182,312</b>	<b>19,875,608</b>	<b>22,711,615</b>	<b>2,836,007</b>	<b>14.27%</b>
<b>DEBT SERVICE</b>						
Total Debt Service	2,943,467	2,770,581	2,770,581	2,762,778	(7,803)	-0.28%
<b>Total</b>	<b>2,943,467</b>	<b>2,770,581</b>	<b>2,770,581</b>	<b>2,762,778</b>	<b>(7,803)</b>	<b>-0.28%</b>
<b>INTERFUND TRANSFERS</b>						
Total Transfers	6,000,000	30,000	30,000	106,250	76,250	254.17%
<b>Total</b>	<b>6,000,000</b>	<b>30,000</b>	<b>30,000</b>	<b>106,250</b>	<b>76,250</b>	<b>254.17%</b>

<b>GENERAL FUND</b>						
Total Personnel Services	37,869,984	43,272,327	42,950,086	43,444,744	494,659	1.15%
Total Equipment	1,410,774	1,018,071	1,806,538	946,850	(859,688)	-47.59%
Total Contractual	76,160,954	71,033,038	73,473,881	75,260,453	1,786,572	2.43%
Total Employee Benefits	18,182,312	18,182,312	19,875,608	22,711,615	2,836,007	14.27%
Total Debt Service	2,943,467	2,770,581	2,770,581	2,762,778	(7,803)	-0.28%
Total Transfers	6,000,000	30,000	30,000	106,250	76,250	254.17%
<i>Total Appropriations</i>	<i>142,567,491</i>	<i>136,306,329</i>	<i>140,906,693</i>	<i>145,232,690</i>	<i>4,325,997</i>	<i>3.07%</i>
Total Revenue	(144,177,879)	(135,299,625)	(138,060,634)	(142,632,690)	(4,572,056)	3.31%
<b>TOTAL</b>	<b>(1,610,388)</b>	<b>1,006,704</b>	<b>2,846,060</b>	<b>2,600,000</b>	<b>(246,060)</b>	<b>-8.65%</b>



	ACTUAL 2022	ADOPTED 2023	REVISED 2023	TENTATIVE 2024	\$ CHANGE 2023	% CHANGE 2023
<b>HIGHWAY FUND</b>						
Total Personnel Services	3,870,745	4,223,378	4,223,378	3,975,041	(248,337)	-5.88%
Total Equipment	2,972,501	2,222,639	4,649,449	3,887,285	(762,164)	-16.39%
Total Contractual	2,867,006	3,344,200	3,344,200	3,468,900	124,700	3.73%
Total Employee Benefits	2,465,196	2,462,485	2,462,485	2,557,994	95,509	3.88%
Total Debt Service	2,141,523	2,031,354	2,031,354	2,032,482	1,128	0.06%
Total Transfers	0	0	0	0	0	0.00%
<i>Total Appropriations</i>	<i>14,316,971</i>	<i>14,284,056</i>	<i>16,710,866</i>	<i>15,921,702</i>	<i>(789,164)</i>	<i>-4.72%</i>
Total Revenue	(13,584,578)	(13,284,056)	(15,710,866)	(14,921,702)	789,164	-5.02%
<b>TOTAL</b>	<b>732,392</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0.00%</b>

	ACTUAL 2022	ADOPTED 2023	REVISED 2023	TENTATIVE 2024	\$ CHANGE 2023	% CHANGE 2023
<b>ROAD MACHINERY FUND</b>						
Total Personnel Services	669,116	781,736	781,736	777,887	(3,849)	-0.49%
Total Equipment	339,642	208,000	208,000	500,000	292,000	140.38%
Total Contractual	2,067,153	1,719,150	1,719,150	1,724,850	5,700	0.33%
Total Employee Benefits	380,427	394,684	394,684	451,255	56,571	14.33%
Total Debt Service	41,128	48,925	48,925	48,503	(422)	-0.86%
Total Transfers	0	0	0	0	0	0.00%
<i>Total Appropriations</i>	<i>3,497,467</i>	<i>3,152,495</i>	<i>3,152,495</i>	<i>3,502,495</i>	<i>350,000</i>	<i>11.10%</i>
Total Revenue	(3,269,849)	(3,152,495)	(3,152,495)	(3,502,495)	(350,000)	11.10%
<b>TOTAL</b>	<b>227,617</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

	ACTUAL 2022	ADOPTED 2023	REVISED 2023	TENTATIVE 2024	\$ CHANGE 2023	% CHANGE 2023
<b>SOLID WASTE FUND</b>						
Total Personnel Services	1,254,830	1,283,757	1,283,757	1,302,335	18,578	1.45%
Total Equipment	59,384	175,000	346,970	200,000	(146,970)	-42.36%
Total Contractual	2,033,878	2,180,950	2,195,950	2,249,350	53,400	2.43%
Total Employee Benefits	595,072	765,223	765,223	640,625	(124,598)	-16.28%
Total Debt Service	19,400	152,188	152,188	152,208	20	0.01%
Total Transfers	0	0	0	0	0	0.00%
<i>Total Appropriations</i>	<i>3,962,564</i>	<i>4,557,118</i>	<i>4,744,088</i>	<i>4,544,518</i>	<i>(199,570)</i>	<i>-4.21%</i>
Total Revenue	(3,882,571)	(4,557,118)	(4,557,118)	(4,544,518)	12,600	-0.28%
<b>TOTAL</b>	<b>79,993</b>	<b>0</b>	<b>186,970</b>	<b>0</b>	<b>(186,970)</b>	<b>-100.00%</b>

	ACTUAL 2022	ADOPTED 2023	REVISED 2023	TENTATIVE 2024	\$ CHANGE 2023	% CHANGE 2023
<b>WATER FUND</b>						
Total Personnel Services	0	0	0	0	0	0.00%
Total Equipment	0	0	0	0	0	0.00%
Total Contractual	127,480	110,250	110,250	144,250	34,000	30.84%
Total Employee Benefits	0	0	0	0	0	0.00%
Total Debt Service	0	0	0	0	0	0.00%
Total Transfers	0	0	0	0	0	0.00%
<i>Total Appropriations</i>	<i>127,480</i>	<i>110,250</i>	<i>110,250</i>	<i>144,250</i>	<i>34,000</i>	<i>30.84%</i>
Total Revenue	(126,529)	(110,250)	(110,250)	(144,250)	(34,000)	30.84%
<b>TOTAL</b>	<b>951</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

	ACTUAL 2022	ADOPTED 2023	REVISED 2023	TENTATIVE 2024	\$ CHANGE 2023	% CHANGE 2023
<b>SEWER FUND</b>						
Total Personnel Services	8,400	18,000	18,000	15,000	(3,000)	-16.67%
Total Equipment	0	0	0	0	0	0.00%
Total Contractual	1,538,667	114,940	114,940	137,362	22,422	19.51%
Total Employee Benefits	(8,495)	10,000	10,000	1,100	(8,900)	-89.00%
Total Debt Service	7,096	174,062	174,062	161,237	(12,825)	-7.37%
Total Transfers	0	0	0	0	0	0.00%
<i>Total Appropriations</i>	<i>1,545,668</i>	<i>317,002</i>	<i>317,002</i>	<i>314,699</i>	<i>(2,303)</i>	<i>-0.73%</i>
Total Revenue	(772,515)	(317,002)	(317,002)	(314,699)	2,303	-0.73%
<b>TOTAL</b>	<b>773,153</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

	ACTUAL 2022	ADOPTED 2023	REVISED 2023	TENTATIVE 2024	\$ CHANGE 2023	% CHANGE 2023
<b>WORKERS' COMPENSATION FUND</b>						
Total Personnel Services	7,440	14,500	14,500	14,935	435	3.00%
Total Equipment	0	0	0	0	0	0.00%
Total Contractual	2,962,422	2,802,082	2,802,082	2,736,070	(66,012)	-2.36%
Total Employee Benefits	2,100	2,855	2,855	2,783	(72)	-2.52%
Total Debt Service	0	0	0	0	0	0.00%
Total Transfers	0	0	0	0	0	0.00%
<i>Total Appropriations</i>	<i>2,971,961</i>	<i>2,819,437</i>	<i>2,819,437</i>	<i>2,753,788</i>	<i>(65,649)</i>	<i>-2.33%</i>
Total Revenue	(3,261,564)	(2,819,437)	(2,819,437)	(2,753,788)	65,649	-2.33%
<b>TOTAL</b>	<b>(289,603)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

	<b>ACTUAL 2022</b>	<b>ADOPTED 2023</b>	<b>REVISED 2023</b>	<b>TENTATIVE 2024</b>	<b>\$ CHANGE 2023</b>	<b>% CHANGE 2023</b>
<b>ALL FUNDS - SUMMARY</b>						
Total Personnel Services	43,680,515	49,593,698	49,271,457	49,529,942	258,486	0.52%
Total Equipment	4,782,301	3,623,710	7,010,957	5,534,135	(1,476,822)	-21.06%
Total Contractual	87,757,560	81,304,610	83,760,453	85,721,235	1,960,782	2.34%
Total Employee Benefits	21,616,612	21,817,559	23,510,855	26,365,372	2,854,517	12.14%
Total Debt Service	5,152,615	5,177,110	5,177,110	5,157,208	(19,902)	-0.38%
Total Transfers	6,000,000	30,000	30,000	106,250	76,250	254.17%
<i>Total Appropriations</i>	<i>168,989,602</i>	<i>161,546,687</i>	<i>168,760,832</i>	<i>172,414,142</i>	<i>3,653,310</i>	<i>2.16%</i>
Total Revenue	(169,075,486)	(159,539,983)	(164,727,802)	(168,814,142)	(4,086,340)	2.48%
<b>TOTAL</b>	<b>(85,884)</b>	<b>2,006,704</b>	<b>4,033,030</b>	<b>3,600,000</b>	<b>(433,030)</b>	<b>-10.74%</b>