

EXPENDITURES	FY19	FY20		FY21				FY22		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>GENERAL BASIC FUND</b>										
01 Ambulance	4,457,046	5,187,953	94%	5,117,218	-1%	-70,735	5,881,218	6,158,789	277,571	5%
02 Attorney	3,189,981	3,336,397	82%	4,093,301	23%	756,904	4,093,301	4,389,026	295,725	7%
03 Auditor/Accounting	1,212,150	1,208,596	92%	1,336,871	11%	128,275	1,329,371	1,409,678	80,307	6%
04 Public Health	4,080,283	4,353,607	89%	4,938,073	13%	584,466	5,209,530	5,693,167	483,637	9%
05 Board of Supervisors	918,597	1,044,553	93%	1,351,454	29%	306,901	1,351,454	1,543,129	191,675	14%
06 Human Resources	489,329	536,928	94%	591,146	10%	54,218	581,097	680,444	99,347	17%
07 Information Services	1,340,986	1,467,491	96%	1,808,452	23%	340,961	1,808,452	1,880,385	71,933	4%
08 Sheriff	11,717,682	11,456,029	91%	13,056,142	14%	1,600,113	13,056,142	13,681,194	625,052	5%
10 Medical Examiner	800,542	948,470	82%	1,199,149	26%	250,679	1,199,149	1,254,799	55,650	5%
11 Recorder	763,858	735,898	91%	846,062	15%	110,164	846,062	896,018	49,956	6%
12 SEATS/Fleet	3,511,484	3,649,094	85%	4,294,576	18%	645,482	4,244,701	4,165,631	-79,070	-2%
14 Treasurer	1,311,153	1,316,093	88%	1,603,659	22%	287,566	1,603,659	1,714,639	110,980	7%
15 Finance	333,899	346,685	97%	367,252	6%	20,567	368,692	395,176	26,484	7%
17 Physical Plant	1,438,840	1,391,112	81%	1,852,160	33%	461,048	1,856,320	1,942,351	86,031	5%
18 Central Services	697,286	1,929,172	98%	1,647,609	-15%	-281,563	1,918,969	1,642,812	-276,157	-14%
19 Planning, Development, & Sustainability	1,026,925	1,076,915	88%	1,224,846	14%	147,931	1,267,616	1,328,844	61,228	5%
20 Block Grants	6,428,585	6,750,666	98%	6,739,727	0%	-10,939	6,837,064	7,471,932	634,868	9%
24 Conservation	2,450,531	2,663,966	96%	3,001,058	13%	337,092	3,073,936	3,295,356	221,420	7%
25 County Historic Poor Farm	604,288	800,861	99%	676,700	-16%	-124,161	770,500	1,566,800	796,300	103%
26 GuideLink Center	173,001	94,033	73%	928,496	887%	834,463	695,496	672,000	-23,496	-3%
41 Behavioral Services	36,959	38,950	29%	296,700	662%	257,750	196,700	296,700	100,000	51%
42 Targeted Case Management	409,744	431,665	97%	442,893	3%	11,228	464,729	463,026	-1,703	0%
45 Social Services	1,434,350	1,475,679	80%	1,864,551	26%	388,872	1,662,651	1,940,601	277,950	17%
50 Veterans Affairs	168,039	158,370	75%	213,722	35%	55,352	213,722	214,570	848	0%
54 Juvenile Crime Prevention	307,346	286,925	80%	354,500	24%	67,575	354,500	359,500	5,000	1%
<b>TOTAL</b>	<b>49,302,886</b>	<b>52,686,107</b>		<b>59,846,317</b>		<b>7,160,210</b>	<b>60,885,031</b>	<b>65,056,567</b>	<b>4,171,536</b>	
<b>GENERAL SUPPLEMENTAL FUND</b>										
21 General Supplemental Block Grants	451,847	468,740	100%	0	-100%	-468,740	0	0	0	0%
22 Insurance	905,149	921,854	82%	1,150,000	25%	228,146	1,042,000	1,230,000	188,000	18%
27 Juvenile Justice	663,744	536,891	68%	819,635	53%	282,744	719,635	789,635	70,000	10%
28 Court Services/Attorney	176,910	156,783	70%	223,850	43%	67,067	223,850	228,850	5,000	2%
33 Auditor/Elections	1,014,664	922,831	97%	1,254,008	36%	331,177	1,392,608	1,186,187	-206,421	-15%
47 Court Services/Sheriff	12,416	17,163	39%	44,200	158%	27,037	44,200	44,200	0	0%
<b>TOTAL</b>	<b>3,224,730</b>	<b>3,024,262</b>		<b>3,491,693</b>		<b>467,431</b>	<b>3,422,293</b>	<b>3,478,872</b>	<b>56,579</b>	
<b>46 MH-DS FUND</b>	<b>5,093,967</b>	<b>6,782,999</b>	<b>91%</b>	<b>5,958,695</b>	<b>-12%</b>	<b>-824,304</b>	<b>6,615,048</b>	<b>5,409,607</b>	<b>-1,205,441</b>	<b>-18%</b>
<b>RURAL BASIC FUND</b>										
23 Rural Basic Block Grants	1,215,746	1,278,583	98%	1,407,739	10%	129,156	1,411,616	1,405,883	-5,733	0%
<b>TOTAL</b>	<b>1,215,746</b>	<b>1,278,583</b>		<b>1,407,739</b>		<b>129,156</b>	<b>1,411,616</b>	<b>1,405,883</b>	<b>-5,733</b>	

EXPENDITURES	FY19	FY20		FY21				TENTATIVE		
			%	CERTIFIED	%	\$	RE-ESTIMATE	BUDGET	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE		BUDGET	DIFFERENCE	DIFFERENCE
<b>SECONDARY ROADS FUND</b>										
49 Secondary Roads	11,323,208	12,283,321	85%	17,468,271	42%	5,184,950	19,208,271	15,706,064	-3,502,207	-18%
<b>SPECIAL REVENUE FUNDS</b>										
32 REAP	82,965	27,349	55%	50,000	83%	22,651	112,000	40,000	-72,000	-64%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	0	5,781	3%	200,000	3360%	194,219	200,000	200,000	0	0%
69 Prosecutor Forfeiture	617	7,388	99%	7,500	2%	112	7,500	7,500	0	0%
82 Conservation Trust	2,439,730	1,259,442	50%	1,124,737	-11%	-134,705	2,169,660	961,940	-1,207,720	-56%
87 Recorder's Records Management	122,487	200	1%	72,160	35980%	71,960	72,160	39,000	-33,160	-46%
<b>TOTAL</b>	<b>2,645,798</b>	<b>1,300,160</b>		<b>1,454,397</b>		<b>154,237</b>	<b>2,561,320</b>	<b>1,248,440</b>	<b>-1,312,880</b>	
<b>CAPITAL PROJECTS FUNDS</b>										
40 Technology	1,296,719	1,570,657	91%	1,799,160	15%	228,503	1,871,108	2,016,225	145,117	8%
44 Capital Expenditures	948,561	2,419,824	59%	3,611,904	49%	1,192,080	4,100,000	3,011,186	-1,088,814	-27%
81 Energy Reinvestment Fund	25,357	18,064	8%	264,000	1361%	245,936	264,000	120,000	-144,000	-55%
83 Conservation Bond	4,848,384	2,020,825	53%	1,200,000	-41%	-820,825	3,223,816	1,250,000	-1,973,816	-61%
85 Capital Projects	4,394,824	7,174,259	44%	8,662,000	21%	1,487,741	16,600,000	6,435,000	-10,165,000	-61%
<b>TOTAL</b>	<b>11,513,845</b>	<b>13,203,629</b>		<b>15,537,064</b>		<b>2,333,435</b>	<b>26,058,924</b>	<b>12,832,411</b>	<b>-13,226,513</b>	
<b>65 DEBT SERVICE FUND</b>	<b>20,308,581</b>	<b>21,283,119</b>	<b>99%</b>	<b>20,458,257</b>	<b>-4%</b>	<b>-824,862</b>	<b>20,459,000</b>	<b>22,087,648</b>	<b>1,628,648</b>	<b>8%</b>
<b>86 CRC-WMB PERMANENT TRUST</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>FUND TOTALS</b>										
GENERAL BASIC	49,302,886	52,686,107		59,846,317	14%	7,160,210	60,885,031	65,056,567	4,171,536	7%
GENERAL SUPPLEMENTAL	3,224,730	3,024,262		3,491,693	15%	467,431	3,422,293	3,478,872	56,579	2%
MH-DS	5,093,967	6,782,999		5,958,695	-12%	-824,304	6,615,048	5,409,607	-1,205,441	-18%
RURAL BASIC	1,215,746	1,278,583		1,407,739	10%	129,156	1,411,616	1,405,883	-5,733	0%
SECONDARY ROADS	11,323,208	12,283,321		17,468,271	42%	5,184,950	19,208,271	15,706,064	-3,502,207	-18%
SPECIAL REVENUE	2,645,798	1,300,160		1,454,397	12%	154,237	2,561,320	1,248,440	-1,312,880	-51%
CAPITAL PROJECTS	11,513,845	13,203,629		15,537,064	18%	2,333,435	26,058,924	12,832,411	-13,226,513	-51%
DEBT SERVICE	20,308,581	21,283,119		20,458,257	-4%	-824,862	20,459,000	22,087,648	1,628,648	8%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0%
<b>TOTAL</b>	<b>104,628,762</b>	<b>111,842,180</b>		<b>125,622,433</b>	<b>12%</b>	<b>13,780,253</b>	<b>140,621,503</b>	<b>127,225,492</b>	<b>-13,396,011</b>	<b>-10%</b>

REVENUES	FY19	FY20		FY21				FY22		
FUND AND DEPARTMENT	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
<b>GENERAL BASIC FUND</b>										
01 Ambulance	3,211,242	4,760,998	115%	3,051,842	-36%	-1,709,156	4,637,316	4,212,316	-425,000	-9%
02 Attorney	460,707	413,997	81%	513,405	24%	99,408	567,405	567,405	0	0%
03 Auditor/Accounting	55,988	75,495	120%	62,950	-17%	-12,545	67,550	72,850	5,300	8%
04 Public Health	2,124,384	2,619,991	100%	2,574,280	-2%	-45,711	2,747,116	2,723,467	-23,649	-1%
05 Board of Supervisors	760	720	116%	800	11%	80	300	800	500	167%
06 Human Resources	0	3,000	100%	3,000	0%	0	3,000	3,000	0	0%
07 Information Services	124,849	48,858	108%	84,200	72%	35,342	84,200	46,200	-38,000	-45%
08 Sheriff	1,099,271	1,148,563	115%	1,002,879	-13%	-145,684	1,002,879	1,115,879	113,000	11%
10 Medical Examiner	249,441	249,852	95%	274,950	10%	25,098	224,950	281,300	56,350	25%
11 Recorder	944,163	1,034,313	108%	936,800	-9%	-97,513	980,200	991,500	11,300	1%
12 SEATS/Fleet	2,564,681	2,638,314	97%	2,860,342	8%	222,028	2,660,342	2,670,250	9,908	0%
14 Treasurer	1,405,083	1,229,810	94%	1,295,120	5%	65,310	1,295,120	1,301,120	6,000	0%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	102,437	60,729	89%	35,700	-41%	-25,029	23,315	23,315	0	0%
18 Central Services	18,356,115	21,007,669	100%	19,850,918	-6%	-1,156,751	22,609,635	21,336,649	-1,272,986	-6%
19 Planning, Development, & Sustainability	322,715	411,424	112%	345,560	-16%	-65,864	345,560	345,560	0	0%
20 Block Grants	7,000	10,500	105%	10,000	-5%	-500	109,507	55,000	-54,507	-50%
24 Conservation	110,654	152,740	140%	183,003	20%	30,263	244,949	198,000	-46,949	-19%
25 County Historic Poor Farm	23,664	42,490	98%	22,500	-47%	-19,990	22,500	7,600	-14,900	-66%
26 GuideLink Center	37,478	7,168	100%	0	0%	-7,168	0	0	0	0%
41 Behavioral Services	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	386,083	443,205	105%	442,893	0%	-312	442,729	463,026	20,297	5%
45 Social Services	317,295	263,850	93%	249,440	-5%	-14,410	237,440	250,310	12,870	5%
50 Veterans Affairs	22,900	21,550	100%	10,000	-54%	-11,550	10,300	10,000	-300	-3%
54 Juvenile Crime Prevention	35,390	10,000	67%	10,000	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	1,000,000	1,000,000	100%	1,000,000	0%	0	0	0	0	0%
<b>TOTAL</b>	<b>32,962,298</b>	<b>37,655,237</b>		<b>34,820,582</b>		<b>-2,834,655</b>	<b>38,316,313</b>	<b>36,675,547</b>	<b>-1,640,766</b>	

<b>GENERAL SUPPLEMENTAL FUND</b>										
21 General Supplemental Block Grants	847,713	1,118,340	99%	1,191,919	7%	73,579	1,191,919	1,253,174	61,255	5%
22 Insurance	38,246	137,932	106%	110,000	-20%	-27,932	103,000	110,000	7,000	7%
27 Juvenile Justice	336	275	11%	6,000	0%	5,725	1,000	1,000	0	0%
28 Court Services/Attorney	6,180	7,094	158%	4,500	-37%	-2,594	4,500	4,500	0	0%
33 Auditor/Elections	54,978	106,683	81%	1,275	-99%	-105,408	383,981	128,600	-255,381	-67%
47 Court Services/Sheriff	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	35,000	35,000	100%	35,000	0%	0	25,000	25,000	0	0%
<b>TOTAL</b>	<b>982,454</b>	<b>1,405,324</b>		<b>1,348,694</b>		<b>-56,630</b>	<b>1,709,400</b>	<b>1,522,274</b>	<b>-187,126</b>	

<b>46 MH-DS FUND</b>	835,970	878,049	98%	912,436	4%	34,387	930,081	927,189	-2,892	0%
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<b>RURAL BASIC FUND</b>										
23 Rural Basic Block Grants	75,775	72,517	100%	35,043	-52%	-37,474	35,043	32,957	-2,086	-6%
98 Revenue/Expense Adjustment	10,000	10,000	100%	10,000	0%	0	10,000	10,000	0	0%
<b>TOTAL</b>	<b>85,775</b>	<b>82,517</b>		<b>45,043</b>		<b>-37,474</b>	<b>45,043</b>	<b>42,957</b>	<b>-2,086</b>	

**FY22 TAX CALCULATION WORKSHEET  
REVENUES**

REVENUES	FY19	FY20		FY21				FY22		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>SECONDARY ROADS FUND</b>										
49 Secondary Roads	6,759,400	7,134,531	104%	8,622,020	21%	1,487,489	9,622,020	7,245,674	-2,376,346	-25%
<b>SPECIAL REVENUE FUNDS</b>										
32 REAP	39,222	45,015	141%	31,976	-29%	-13,039	39,711	31,976	-7,735	-19%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	789	4,603	2%	200,000	4245%	195,397	200,000	200,000	0	0%
69 Prosecutor Forfeiture	1,129	7,527	177%	2,500	-67%	-5,027	2,500	2,500	0	0%
82 Conservation Trust	2,990,667	1,221,165	49%	577,383	-53%	-643,782	1,724,617	521,493	-1,203,124	-70%
87 Recorder's Records Management	25,326	30,916	99%	28,800	-7%	-2,116	28,800	29,800	1,000	3%
<b>TOTAL</b>	<b>3,057,133</b>	<b>1,309,225</b>		<b>840,659</b>		<b>-468,566</b>	<b>1,995,628</b>	<b>785,769</b>	<b>-1,209,859</b>	
<b>CAPITAL PROJECTS FUNDS</b>										
40 Technology	52,715	55,835	82%	68,000	22%	12,165	35,000	35,000	0	0%
44 Capital Expenditures	40,779	68,373	77%	45,500	-33%	-22,873	20,500	20,500	0	0%
81 Energy Reinvestment Fund	41,343	3,655	100%	0	-100%	-3,655	0	45,000	45,000	0%
83 Conservation Bond	4,189,372	2,473,000	100%	1,200,000	-51%	-1,273,000	1,493,323	1,250,000	-243,323	-16%
85 Capital Projects	1,331,361	740,835	21%	3,810,000	414%	3,069,165	5,560,000	2,035,000	-3,525,000	-63%
<b>TOTAL</b>	<b>5,655,570</b>	<b>3,341,698</b>		<b>5,123,500</b>		<b>1,781,802</b>	<b>7,108,823</b>	<b>3,385,500</b>	<b>-3,723,323</b>	
<b>65 DEBT SERVICE FUND</b>										
	545,693	544,970	100%	345,328	-37%	-199,642	545,328	356,092	-189,236	-35%
<b>86 CRC-WMB PERMANENT TRUST</b>										
	2,091	7,076	167%	12,565	-7%	5,489	100	12,565	12,465	12465%
<b>FUND TOTALS</b>										
GENERAL BASIC	32,962,298	37,655,237		34,820,582	-8%	-2,834,655	38,316,313	36,675,547	-1,640,766	-4%
GEN SUPPLEMENTAL	982,454	1,405,324		1,348,694	-4%	-56,630	1,709,400	1,522,274	-187,126	-11%
MH-DS	835,970	878,049		912,436	4%	34,387	930,081	927,189	-2,892	0%
RURAL BASIC	85,775	82,517		45,043	-45%	-37,474	45,043	42,957	-2,086	-5%
SECONDARY ROADS	6,759,400	7,134,531		8,622,020	21%	1,487,489	9,622,020	7,245,674	-2,376,346	-25%
SPECIAL REVENUE	3,057,133	1,309,225		840,659	-36%	-468,566	1,995,628	785,769	-1,209,859	-61%
CAPITAL PROJECTS	5,655,570	3,341,698		5,123,500	53%	1,781,802	7,108,823	3,385,500	-3,723,323	-52%
DEBT SERVICE	545,693	544,970		345,328	-37%	-199,642	545,328	356,092	-189,236	-35%
PERMANENT TRUST	2,091	7,076		12,565	78%	5,489	100	12,565	12,465	12465%
<b>TOTAL</b>	<b>50,886,385</b>	<b>52,358,626</b>		<b>52,070,827</b>		<b>-287,799</b>	<b>60,272,736</b>	<b>50,953,567</b>	<b>-9,319,169</b>	

**CALCULATION OF SECONDARY ROADS TRANSFER  
FY22**

BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
FY22	9,164,400,353	1,825,897,933	10,125,729,894
FY21	8,868,859,859	1,757,453,112	9,758,784,514
FY20	8,431,982,633	1,735,613,576	9,284,799,577
FY19	8,113,469,216	1,678,680,309	8,870,456,555
FY18	7,376,701,554	1,647,523,569	8,417,314,468
FY17	7,043,217,201	1,589,675,124	8,042,302,645

<b>GENERAL BASIC FUND SHARE OF:</b>		Tax of 16 7/8 cents = <b>Maximum Allowable</b>	
		per \$1,000	<b>Transfer</b>
.16875 per 1000 X Total Valuation of	<b>9,164,400,353</b>	=	<b>1,546,493</b> at 100% transfer
<b>Total Minimum Transfer from GB to SR</b>		<b>1,546,493 x 75% =</b>	<b>1,159,869</b>

<b>RURAL BASIC FUND SHARE OF:</b>		Tax of \$3 3/8 cent = <b>Maximum Allowable</b>	
		per \$1,000	<b>Transfer</b>
3.00375 per /1000 X Rural Valuation of	<b>1,825,897,933</b>	=	<b>5,484,541</b> at 100% transfer
<b>Total Minimum Transfer from RB to SR</b>		<b>5,484,541 x 75% transfer =</b>	<b>4,113,406</b>

<b>MAXIMUM Transfer from General Basic</b>	<b>1,546,493</b>	
<b>MAXIMUM Transfer from Rural Basic</b>	<b>5,484,541</b>	
<b>Total MAXIMUM Transfer from GB and RB</b>		<b>7,031,033</b>

(Final)

## FUND TRANSFERS

FUND	FY21 RE-ESTIMATE		FY22 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
<b>GENERAL BASIC</b>				
TO GENERAL SUPPLEMENTAL				
TO SECONDARY ROADS		1,496,620		1,546,493
TO TECHNOLOGY		1,751,408		1,803,119
TO CAPITAL EXPENDITURES		3,611,904		3,011,186
TO ENERGY REINVESTMENT		25,000		25,000
TO CAPITAL PROJECTS		4,852,000		4,435,000
TO CONSERVATION TRUST		152,741		198,000
FROM GENERAL SUPPLEMENTAL	1,143,750		373,500	
FROM CONSERVATION TRUST				
<b>TOTAL</b>	<b>1,143,750</b>	<b>11,889,673</b>	<b>373,500</b>	<b>11,018,798</b>
<b>GENERAL SUPPLEMENTAL</b>				
TO GENERAL BASIC		1,143,750		373,500
FROM GENERAL BASIC	0		0	
<b>RURAL BASIC</b>				
TO SECONDARY ROADS		5,278,950		5,484,541
<b>SECONDARY ROADS</b>				
FROM GENERAL BASIC	1,496,620		1,546,493	
FROM RURAL BASIC	5,278,950		5,484,541	
FROM ROAD CONSTRUCTION ESCROW			0	
FROM RESERVOIR ROADS			0	
<b>TOTAL</b>	<b>6,775,570</b>		<b>7,031,033</b>	<b>0</b>
<b>ROAD CONSTRUCTION ESCROW</b>				
TO CAPITAL PROJECTS				
<b>TECHNOLOGY</b>				
FROM GENERAL BASIC	1,751,408		1,803,119	
FROM CAPITAL EXPENDITURES			0	
<b>CAPITAL EXPENDITURES</b>				
TO CONSERVATION TRUST				
FROM GENERAL BASIC	3,611,904		3,011,186	
FROM CAPITAL PROJECTS			0	
<b>CAPITAL PROJECTS</b>				
TO CAPITAL EXPENDITURES				
FROM ROAD CONSTRUCTION ESCROW			0	
FROM GENERAL BASIC	4,852,000		4,435,000	
<b>TOTAL</b>	<b>4,852,000</b>		<b>4,435,000</b>	
<b>RESERVOIR ROADS</b>				
TO SECONDARY ROADS				
<b>CONSERVATION TRUST</b>				
TO GENERAL BASIC				
FROM CAPITAL EXPENDITURES				
FROM GENERAL BASIC	152,741		198,000	
<b>TOTAL</b>	<b>152,741</b>		<b>198,000</b>	
<b>ENERGY REINVESTMENT</b>				
FROM GENERAL BASIC	25,000		25,000	
<b>GRAND TOTAL</b>	<b>18,312,373</b>	<b>18,312,373</b>	<b>16,876,838</b>	<b>16,876,838</b>

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
<b>GENERAL BASIC</b>								
01 Ambulance	6,158,789	4,212,316				1,946,473	0.21240	
02 Attorney	4,389,026	567,405				3,821,621	0.41701	
03 Auditor/Accounting	1,409,678	72,850				1,336,828	0.14587	
04 Public Health	5,693,167	2,723,467				2,969,700	0.32405	
05 Board of Supervisors	1,543,129	800				1,542,329	0.16830	
06 Human Resources	680,444	3,000				677,444	0.07392	
07 Information Services	1,880,385	46,200				1,834,185	0.20014	
08 Sheriff	13,681,194	1,115,879				12,565,315	1.37110	
10 Medical Examiner	1,254,799	281,300				973,499	0.10623	
11 Recorder	896,018	991,500				-95,482	-0.01042	
12 SEATS/Fleet	4,165,631	2,670,250				1,495,381	0.16317	
14 Treasurer	1,714,639	1,301,120				413,519	0.04512	
15 Finance	395,176	0				395,176	0.04312	
17 Physical Plant	1,942,351	23,315				1,919,036	0.20940	
18 Central Services	1,642,812	21,336,649				-19,693,837	-2.14895	
19 Planning, Development & Sustainability	1,328,844	345,560				983,284	0.10729	
20 Block Grants	7,471,932	55,000				7,416,932	0.80932	
24 Conservation	3,295,356	198,000				3,097,356	0.33798	
25 County Historic Poor Farm	1,566,800	7,600				1,559,200	0.17014	
26 GuideLink Center	672,000	0				672,000	0.07333	
41 Behavioral Services	296,700	0				296,700	0.03238	
42 Targeted Case Management	463,026	463,026				0	0.00000	
45 Human Services	1,940,601	250,310				1,690,291	0.18444	
50 Veterans Affairs	214,570	10,000				204,570	0.02232	
54 Juvenile Crime Prevention	359,500	0				359,500	0.03923	
98 Revenue/Expense Adjustment	0	0				0	0.00000	
Transfer to General Supplemental			0			0	0.00000	
Transfer To Secondary Roads			1,546,493			1,546,493	0.16875	
Transfer To Technology			1,803,119			1,803,119	0.19675	
Transfer To Capital Expenditures			3,011,186			3,011,186	0.32857	
Transfer To Energy Reinvestment			25,000			25,000	0.00273	
Transfer To Capital Projects			4,435,000			4,435,000	0.48394	
Transfer To Conservation Trust			198,000			198,000	0.02161	
Transfer From General Supplemental				373,500		-373,500	-0.04076	
Beginning Balance					19,350,944	-19,350,944	-2.11153	
Ending Balance: Recommended					12,400,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					12,400,000	12,400,000	1.35306	
<b>TOTAL GENERAL BASIC</b>	<b>65,056,567</b>	<b>36,675,547</b>	<b>11,018,798</b>	<b>373,500</b>	<b>-6,950,944</b>	<b>32,075,374</b>	<b>3.50000</b>	<b>3.50000</b>

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
<b>GENERAL SUPPLEMENTAL</b>								
21 Block Grants	0	1,253,174				-1,253,174	-0.13674	
22 Insurance	1,230,000	110,000				1,120,000	0.12221	
27 Juvenile Justice	789,635	1,000				788,635	0.08605	
28 Court Services/Attorney	228,850	4,500				224,350	0.02448	
33 Auditor/Elections	1,186,187	128,600				1,057,587	0.11540	
47 Court Services/Sheriff	44,200	0				44,200	0.00482	
98 Revenue/Expense Adjustment	0	25,000				-25,000	-0.00273	
Transfer To General Basic			373,500			373,500	0.04076	
Transfer From General Basic				0		0	0.00000	
Beginning Balance					1,459,036	-1,459,036	-0.15921	
Ending Balance: Recommended					552,340		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					552,340	552,340	0.06027	
<b>TOTAL GENERAL SUPPLEMENTAL</b>	<b>3,478,872</b>	<b>1,522,274</b>	<b>373,500</b>	<b>0</b>	<b>-906,696</b>	<b>1,423,402</b>	<b>0.15532</b>	<b>0.26790</b>

<b>MH-DS</b>								
46 MH-DS	5,409,607	927,189				4,482,418	0.48911	
Beginning Balance					1,414,476	-1,414,476	-0.15434	
Ending Balance: Recommended					1,352,402		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					1,352,402	1,352,402	0.14757	
<b>TOTAL MH-DS</b>	<b>5,409,607</b>	<b>927,189</b>	<b>0</b>	<b>0</b>	<b>-62,074</b>	<b>4,420,344</b>	<b>0.48234</b>	<b>0.55253</b>

<b>RURAL BASIC</b>								
23 Block Grants	1,405,883	32,957				1,372,926	0.75192	
98 Revenue/Expense Adjustment		10,000				-10,000	-0.00548	
Transfer To Secondary Roads			5,484,541			5,484,541	3.00375	
Beginning Balance					368,684	-368,684	-0.20192	
Ending Balance: Recommended					400,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					400,000	400,000	0.21907	
<b>TOTAL RURAL BASIC</b>	<b>1,405,883</b>	<b>42,957</b>	<b>5,484,541</b>	<b>0</b>	<b>31,316</b>	<b>6,878,783</b>	<b>3.76734</b>	<b>3.77509</b>

<b>DEBT SERVICE</b>								
65 Debt Service	22,087,648	356,092				21,731,556	2.14617	
Beginning Balance					71,739	-71,739	-0.00708	
Ending Balance: Recommended					250,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					250,000	250,000	0.02469	
<b>TOTAL DEBT SERVICE</b>	<b>22,087,648</b>	<b>356,092</b>	<b>0</b>	<b>0</b>	<b>178,261</b>	<b>21,909,817</b>	<b>2.16378</b>	<b>2.02538</b>



FUND	FY21						FY22	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
<b>GENERAL</b>								
01 GENERAL BASIC	21,624,579	38,316,313	1,143,750	31,041,006	60,885,031	11,889,673	19,350,944	-2,273,635
02 GENERAL SUPPLEMENTAL	1,939,749	1,709,400	0	2,375,930	3,422,293	1,143,750	1,459,036	-480,713
<b>TOTAL</b>	<b>23,564,328</b>	<b>40,025,713</b>	<b>1,143,750</b>	<b>33,416,936</b>	<b>64,307,324</b>	<b>13,033,423</b>	<b>20,809,980</b>	<b>-2,754,348</b>
46 MH-DS	2,199,138	930,081	0	4,900,305	6,615,048		1,414,476	-784,662
03 RURAL BASIC	379,659	45,043	0	6,634,548	1,411,616	5,278,950	368,684	-10,975
05 SECONDARY ROADS	6,520,396	9,622,020	6,775,570		19,208,271		3,709,715	-2,810,681
<b>SPECIAL REVENUE</b>								
09 REAP	357,033	39,711	0		112,000		284,744	-72,289
04 ROAD CONSTRUCTION ESCROW	5,661	0	0		0	0	5,661	0
08 LAW ENFORCEMENT PROCEEDS	39,589	200,000	0		200,000		39,589	0
17 PROSECUTOR FORFEITURE	45,063	2,500	0		7,500		40,063	-5,000
21 CONSERVATION TRUST	880,745	1,724,617	152,741		2,169,660	0	588,443	-292,302
26 RECORDER'S RECORDS MGMT	84,842	28,800	0		72,160		41,482	-43,360
<b>TOTAL</b>	<b>1,412,933</b>	<b>1,995,628</b>	<b>152,741</b>	<b>0</b>	<b>2,561,320</b>	<b>0</b>	<b>999,982</b>	<b>-412,951</b>
<b>CAPITAL PROJECTS</b>								
06 TECHNOLOGY	2,036,830	35,000	1,751,408		1,871,108		1,952,130	-84,700
07 CAPITAL EXPENDITURES	4,424,804	20,500	3,611,904		4,100,000	0	3,957,208	-467,596
20 ENERGY REINVESTMENT	338,869	0	25,000		264,000	0	99,869	-239,000
22 CONSERVATION BOND	2,072,146	1,493,323	0		3,223,816	0	341,653	-1,730,493
30 CAPITAL PROJECTS	8,313,302	5,560,000	4,852,000		16,600,000	0	2,125,302	-6,188,000
<b>TOTAL</b>	<b>17,185,951</b>	<b>7,108,823</b>	<b>10,240,312</b>	<b>0</b>	<b>26,058,924</b>	<b>0</b>	<b>8,476,162</b>	<b>-8,709,789</b>
40 DEBT SERVICE	220,124	545,328	0	19,765,287	20,459,000	0	71,739	-148,385
<b>PERMANENT TRUST</b>								
25 CRC-WMB	15,376	100	0	0	0	0	15,476	100
<b>TOTAL</b>	<b>51,497,905</b>	<b>60,272,736</b>	<b>18,312,373</b>	<b>64,717,076</b>	<b>140,621,503</b>	<b>18,312,373</b>	<b>35,866,214</b>	<b>-15,631,691</b>

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
<b>GENERAL</b>									
GENERAL BASIC	19,350,944	36,675,547	373,500	32,075,374	65,056,567	11,018,798	12,400,000	-6,950,944	19%
GENERAL SUPPLEMENTAL	1,459,036	1,522,274	0	1,423,402	3,478,872	373,500	552,340	-906,696	16%
<b>TOTAL</b>	<b>20,809,980</b>	<b>38,197,821</b>	<b>373,500</b>	<b>33,498,776</b>	<b>68,535,439</b>	<b>11,392,298</b>	<b>12,952,340</b>	<b>-7,857,640</b>	<b>19%</b>
MH-DS	1,414,476	927,189	0	4,420,344	5,409,607	0	1,352,402	-62,074	25%
RURAL BASIC	368,684	42,957	0	6,878,783	1,405,883	5,484,541	400,000	31,316	28%
SECONDARY ROADS	3,709,715	7,245,674	7,031,033	0	15,706,064	0	2,280,359	-1,429,357	15%
<b>SPECIAL REVENUE</b>									
REAP	284,744	31,976	0	0	40,000	0	276,720	-8,024	692%
ROAD CONSTRUCTION ESCROW	5,661	0	0	0	0	0	5,661	0	0%
LAW ENFORCEMENT PROCEEDS	39,589	200,000	0	0	200,000	0	39,589	0	20%
PROSECUTOR FORFEITURE	40,063	2,500	0	0	7,500	0	35,063	-5,000	468%
CONSERVATION TRUST	588,443	521,493	198,000	0	961,940	0	345,996	-242,447	36%
RECORDER'S RECORDS MGMT	41,482	29,800	0	0	39,000	0	32,282	-9,200	83%
<b>TOTAL</b>	<b>999,982</b>	<b>785,769</b>	<b>198,000</b>	<b>0</b>	<b>1,248,440</b>	<b>0</b>	<b>735,311</b>	<b>-264,671</b>	<b>59%</b>
<b>CAPITAL PROJECTS</b>									
TECHNOLOGY	1,952,130	35,000	1,803,119	0	2,016,225	0	1,774,024	-178,106	88%
CAPITAL EXPENDITURES	3,957,208	20,500	3,011,186	0	3,011,186	0	3,977,708	20,500	132%
ENERGY REINVESTMENT	99,869	45,000	25,000	0	120,000	0	49,869	-50,000	42%
CONSERVATION BOND	341,653	1,250,000	0	0	1,250,000	0	341,653	0	27%
CAPITAL PROJECTS	2,125,302	2,035,000	4,435,000	0	6,435,000	0	2,160,302	35,000	34%
<b>TOTAL</b>	<b>8,476,162</b>	<b>3,385,500</b>	<b>9,274,305</b>		<b>12,832,411</b>	<b>0</b>	<b>8,303,556</b>	<b>-172,606</b>	<b>65%</b>
DEBT SERVICE	71,739	356,092	0	21,909,817	22,087,648	0	250,000	178,261	1%
<b>PERMANENT TRUST</b>									
CRC-WMB	15,476	12,565	0	0	0	0	28,041	12,565	0%
<b>TOTAL</b>	<b>35,866,214</b>	<b>50,953,567</b>	<b>16,876,838</b>	<b>66,707,720</b>	<b>127,225,492</b>	<b>16,876,838</b>	<b>26,302,009</b>	<b>-9,564,205</b>	<b>21%</b>

COMPARISON TO PREVIOUS YEAR							
	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE
<b>TOTAL</b>							
NEXT YEAR BUDGET	35,866,214	50,953,567	16,876,838	66,707,720	127,225,492	16,876,838	26,302,009
CURRENT YEAR CERTIFIED BUDGET	51,497,905	60,272,736	18,312,373	64,717,076	140,621,503	18,312,373	35,866,214
\$ CHANGE	-15,631,691	-9,319,169	-1,435,535	1,990,644	-13,396,011	-1,435,535	(9,564,205)
% CHANGE	-30.4%	-15.5%	-7.8%	3.1%	-9.5%	-7.8%	(0)

**Ending Fund Balance: 20,864,374** GB + GS + Tech + CE + CP  
**Per policy, ending fund balance at 30% of tax asking: 20,862,316** + \$850,000 (1/2 FY23 extra pay period)  
**2,058**

	TAXABLE VALUATIONS			DEBT SERVICE ONLY			EQUALIZATION ORDERS	
	FY21	FY22	% CHANGE	FY21	FY22	% CHANGE	FY21	FY22
COUNTYWIDE	8,868,859,859	9,164,400,353	3.3323%	9,758,784,514	10,125,729,894	3.7602%	<b>AGLAND</b>	
RURAL	1,757,453,112	1,825,897,933	3.8945%	1,757,453,112	1,825,897,933	3.8945%	RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							<b>AGBUILDING</b>	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							<b>AG DWELLING</b>	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							<b>RESIDENTIAL</b>	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							<b>COMMERCIAL</b>	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							<b>INDUSTRIAL</b>	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							<b>UTILITIES</b>	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							<b>MULTIRESIDENTIAL</b>	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 9.00%
							OTHER CITIES	0.00% 0.00%

  

	TAX ASKINGS AND LEVIES					
	FY21 TAX ASKINGS	FY21 TAX LEVY	FY22 TAX ASKINGS	FY22 TAX LEVY	% CHANGE ASKINGS	\$ CHANGE LEVY
GENERAL BASIC	31,041,006	3.50000	32,075,374	3.50000	3.33%	0.00000
GENERAL SUPPLEMENTAL	2,375,930	0.26790	1,423,402	0.15532	-40.1%	-0.11258
MH-DS	4,900,305	0.55253	4,420,344	0.48234	-9.8%	-0.07019
DEBT SERVICE	19,765,287	2.02538	21,909,817	2.16378	10.8%	0.13839
TOTAL COUNTYWIDE	58,082,528	6.34581	59,828,937	6.30143	3.0%	-0.04438
RURAL BASIC	6,634,548	3.77509	6,878,783	3.76734	3.7%	-0.00775
TOTAL RURAL + COUNTYWIDE	64,717,076	10.12090	66,707,720	10.06877	3.1%	-0.05213

  

	ROLLBACKS		
	FY21	FY22	% CHANGE
AGRICULTURAL (EXCL. AG DWELLING)	81.4832%	84.0305%	3.1262%
RESIDENTIAL (INCL. AG DWELLING)	55.0743%	56.4094%	2.4242%
COMMERCIAL	90.0000%	90.0000%	0.0000%
INDUSTRIAL	90.0000%	90.0000%	0.0000%
RAILROAD	90.0000%	90.0000%	0.0000%
UTILITY	100.0000%	98.5489%	-1.4511%
MULTI-RESIDENTIAL	71.2500%	67.5000%	-5.2632%

LEVY INCREASE TAX \$ INCREASE \$100,000 <<<(INPUT)

		\$100K VAL. TAX BILL	
General Basic	0.01091	\$ 1.09	
General Supplemental	0.01091	\$ 1.09	
MH/DS	0.01091	\$ 1.09	
Debt Service	0.00988	\$ 0.99	
			\$ 4.26
Rural Basic	0.05477	\$ 5.48	

Average tax growth for last 10 years: 3.9 %

FY23 Growth:	3.9% growth	ADD'L TAXES
gb, gs, mh	37,919,120	39,397,965 1,478,846
ds	21,909,817	22,764,300 854,483
rb	6,878,783	7,147,056 268,273
		<u>2,601,601</u>
<b>FY24 Growth:</b>	<b>3.9% growth</b>	
gb, gs, mh	39,397,965	40,934,486 1,536,521
ds	22,764,300	23,652,108 887,808
rb	7,147,056	7,425,791 278,735
		<u>2,703,064</u>
<b>FY25 Growth:</b>	<b>3.9% growth</b>	
gb, gs, mh	40,934,486	42,530,931 1,596,445
ds	23,652,108	24,574,540 922,432
rb	7,425,791	7,715,397 289,606
		<u>2,808,483</u>

(Final)

TAX BILL COMPARISON

TAX BILL COMPARISON  CLASSIFICATION	FY21		FY22									FY21	FY21-FY22	
	TAX BILL	ACTUAL VALUATION	ASSESSOR REVALUATION	EQUALI- ZATION	ACTUAL VALUATION	x ROLLBACK	TAXABLE VALUATION	x LEVY/1000	TAX = BILL	\$ CHANGE	% CHANGE	ACTUAL TAX BILL	CHANGE IN TAX BILL	% CHANGE
<b>AGLAND</b>														
RURAL	828.83	100,503	-0.5000%	0%	100,000	84.0305%	84,031	10.06877	846.08	17.26	2.1%	824.68	21.40	2.5%
IOWA CITY	520.93	100,746	-0.7400%	0%	100,000	84.0305%	84,031	6.30143	529.51	8.58	1.6%	517.08	12.43	2.3%
OTHER CITIES	519.68	100,503	-0.5000%	0%	100,000	84.0305%	84,031	6.30143	529.51	9.84	1.9%	517.08	12.43	2.3%
<b>AGBUILDING</b>														
RURAL	828.83	100,503	-0.5000%	0%	100,000	84.0305%	84,031	10.06877	846.08	17.26	2.1%	824.68	21.40	2.5%
IOWA CITY	520.93	100,746	-0.7400%	0%	100,000	84.0305%	84,031	6.30143	529.51	8.58	1.6%	517.08	12.43	2.3%
OTHER CITIES	519.68	100,503	-0.5000%	0%	100,000	84.0305%	84,031	6.30143	529.51	9.84	1.9%	517.08	12.43	2.3%
<b>AG DWELLING</b>														
RURAL	554.74	99,522	0.4800%	0%	100,000	56.4094%	56,409	10.06877	567.97	13.23	2.4%	557.40	10.57	1.9%
IOWA CITY	349.49	100,000	0.0000%	0%	100,000	56.4094%	56,409	6.30143	355.46	5.97	1.7%	349.49	5.97	1.7%
OTHER CITIES	347.37	99,394	0.6100%	0%	100,000	56.4094%	56,409	6.30143	355.46	8.09	2.3%	349.49	5.97	1.7%
<b>RESIDENTIAL</b>														
RURAL	550.03	98,678	1.3400%	0%	100,000	56.4094%	56,409	10.06877	567.97	17.94	3.3%	557.40	10.57	1.9%
IOWA CITY	347.75	99,502	0.5000%	0%	100,000	56.4094%	56,409	6.30143	355.46	7.71	2.2%	349.49	5.97	1.7%
OTHER CITIES	348.20	99,631	0.3700%	0%	100,000	56.4094%	56,409	6.30143	355.46	7.26	2.1%	349.49	5.97	1.7%
<b>COMMERCIAL</b>														
RURAL	911.70	100,090	-0.0900%	0%	100,000	90.0000%	90,000	10.06877	906.19	-5.51	-0.6%	910.88	-4.69	-0.5%
IOWA CITY	574.22	100,543	-0.5400%	0%	100,000	90.0000%	90,000	6.30143	567.13	-7.09	-1.2%	571.12	-3.99	-0.7%
OTHER CITIES	571.64	100,090	-0.0900%	0%	100,000	90.0000%	90,000	6.30143	567.13	-4.51	-0.8%	571.12	-3.99	-0.7%
<b>INDUSTRIAL</b>														
RURAL	907.79	99,661	0.3400%	0%	100,000	90.0000%	90,000	10.06877	906.19	-1.60	-0.2%	910.88	-4.69	-0.5%
IOWA CITY	575.90	100,837	-0.8300%	0%	100,000	90.0000%	90,000	6.30143	567.13	-8.77	-1.5%	571.12	-3.99	-0.7%
OTHER CITIES	569.19	99,661	0.3400%	0%	100,000	90.0000%	90,000	6.30143	567.13	-2.06	-0.4%	571.12	-3.99	-0.7%
<b>UTILITIES</b>														
RURAL	1,012.09	100,000	0.0000%	0%	100,000	98.5489%	98,549	10.06877	992.27	-19.82	-2.0%	1,012.09	-19.82	-2.0%
IOWA CITY	634.58	100,000	0.0000%	0%	100,000	98.5489%	98,549	6.30143	621.00	-13.58	-2.1%	634.58	-13.58	-2.2%
OTHER CITIES	634.58	100,000	0.0000%	0%	100,000	98.5489%	98,549	6.30143	621.00	-13.58	-2.1%	634.58	-13.58	-2.2%
<b>MULTIRESIDENTIAL</b>														
RURAL	723.57	100,341	-0.3400%	0.00%	100,000	67.5000%	67,500	10.06877	679.64	-43.93	-6.1%	721.11	-41.47	-6.1%
IOWA CITY	413.03	91,349	0.4700%	9.00%	100,000	67.5000%	67,500	6.30143	425.35	12.32	3.0%	452.14	-26.79	-6.3%
OTHER CITIES	453.68	100,341	-0.3400%	0.00%	100,000	67.5000%	67,500	6.30143	425.35	-28.33	-6.2%	452.14	-26.79	-6.3%