

FY27 TAX CALCULATION WORKSHEET
EXPENDITURES

EXPENDITURES	FY24		FY25		FY26			FY27		
			%	CERTIFIED	%	\$	TENTATIVE	\$	%	
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	8,345,777	10,323,236		10,353,330	0%	30,094	10,720,869	12,389,255	1,668,386	16%
02 Attorney	4,286,735	4,853,385		5,388,031	11%	534,646	5,100,000	5,691,265	591,265	12%
03 Auditor/Accounting	1,508,712	1,691,958		1,802,307	7%	110,349	1,802,307	1,882,983	80,676	4%
04 Public Health	6,154,845	6,839,260		7,160,033	5%	320,773	7,160,033	7,752,676	592,643	8%
05 Board of Supervisors	1,933,596	2,192,049		2,470,464	13%	278,415	2,400,000	2,487,402	87,402	4%
06 Human Resources	743,203	729,953		842,329	15%	112,376	842,300	1,366,313	524,013	62%
07 Information Technology	2,247,287	2,729,402		3,110,475	14%	381,073	3,110,475	3,739,230	628,755	20%
08 Sheriff	13,516,525	15,342,634		17,598,311	15%	2,255,677	17,000,000	18,670,649	1,670,649	10%
10 Medical Examiner	1,250,890	1,465,297		1,647,811	12%	182,514	1,600,000	1,664,797	64,797	4%
11 Recorder	850,012	903,386		915,680	1%	12,294	955,000	997,518	42,518	4%
12 SEATS	4,708,194	5,189,212		5,878,076	13%	688,864	5,675,000	6,513,040	838,040	15%
14 Treasurer	1,758,363	1,937,496		2,071,590	7%	134,094	2,071,590	2,144,443	72,853	4%
15 Finance	560,184	566,614		592,890	5%	26,276	575,000	1,597,288	1,022,288	178%
17 Physical Plant	2,084,494	2,209,228		2,645,238	20%	436,010	2,645,238	2,322,430	-322,808	-12%
18 Central Services	1,105,791	1,384,718		2,398,240	73%	1,013,522	2,398,240	0	-2,398,240	-100%
19 PDS	1,582,039	1,673,059		2,058,096	23%	385,037	1,960,000	2,088,615	128,615	7%
20 General Basic Grants	8,152,640	8,537,322		8,729,974	2%	192,652	8,744,974	9,165,462	420,488	5%
24 Conservation	3,800,786	3,836,089		4,360,221	14%	524,132	4,100,000	4,332,651	232,651	6%
25 County Farm	1,064,677	275,893		311,500	13%	35,607	602,980	518,963	-84,017	-14%
26 GuideLink Center	495,128	1,070,523		1,093,795	2%	23,272	1,093,795	586,654	-507,141	-46%
41 Substance Abuse	36,971	35,295		50,532	43%	15,237	65,157	65,157	0	0%
42 Targeted Case Management	449,935	445,879		479,444	8%	33,565	479,444	485,831	6,387	1%
43 MHDS Admin Services	819,070	1,005,815		301,349	-70%	-704,466	576,380	307,562	-268,818	-47%
45 Social Services	1,603,246	2,703,797		3,533,207	31%	829,410	3,350,000	3,309,630	-40,370	-1%
50 Veterans Affairs	243,055	186,196		303,226	63%	117,030	275,000	293,885	18,885	7%
54 Juvenile Crime Prevention	330,594	298,365		389,500	31%	91,135	660,000	464,500	-195,500	-30%
TOTAL	69,632,748	78,426,061		86,485,649		8,059,588	85,963,782	90,838,199	4,874,417	
GENERAL SUPPLEMENTAL FUND										
21 General Supplemental	0	0		0	0%	0	0	0	0	0%
22 Insurance	1,639,798	1,793,064		1,911,600	7%	118,536	2,028,100	2,028,100	0	0%
27 Juvenile Justice-Court Svcs	564,016	569,674		794,475	39%	224,801	794,475	778,475	-16,000	-2%
28 Court Services	128,486	69,405		254,850	267%	185,445	254,850	254,850	0	0%
33 Auditor/Elections	1,113,961	1,482,345		1,639,498	11%	157,153	1,639,498	1,665,215	25,717	2%
47 Court Services-Sheriff	12,410	12,621		44,200	250%	31,579	44,200	44,200	0	0%
TOTAL	3,458,671	3,927,109		4,644,623		717,514	4,761,123	4,770,840	9,717	
46 MH-DS FUND	0	0	0%	0	0%	0	0	0	0	0%
RURAL BASIC FUND										
23 Rural Basic Block Grants	1,530,940	1,690,230		1,827,478	8%	137,248	1,835,000	1,898,108	63,108	3%
TOTAL	1,530,940	1,690,230		1,827,478		137,248	1,835,000	1,898,108	63,108	

EXPENDITURES	FY24	FY25		FY26				TENTATIVE	FY27	
	ACTUAL	ACTUAL	%	CERTIFIED	%	\$	RE-ESTIMATE		BUDGET	\$
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	14,930,376	12,297,217		25,733,594	109%	13,436,377	20,000,000	24,783,575	4,783,575	24%
SPECIAL REVENUE FUNDS										
32 Special Resource Enhancement	25,771	21,648		77,000	256%	55,352	77,000	80,000	3,000	4%
34 LG Abatement	10,000	0		740,000	0%	740,000	740,000	700,000	-40,000	-5%
35 ARPA	10,749,376	4,342,639		574,181	-87%	-3,768,458	323,658	0	-323,658	-100%
37 Standard Allowance ARPA	0	3,583,886		6,935,000	94%	3,351,114	4,823,569	669,129	-4,154,440	-86%
48 Road Construction Escrow	0	0		0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	8,533	0		200,000	0%	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture Proceeds	3,516	7,487		9,500	27%	2,013	9,500	9,500	0	0%
82 Conservation Trust	211,286	480,997		759,186	58%	278,189	850,000	759,186	-90,814	-11%
87 Recorder's Records Management	13,053	6,966		36,000	417%	29,034	36,000	79,750	43,750	122%
TOTAL	11,021,535	8,443,623		9,330,867		887,244	7,059,727	2,497,565	-4,562,162	
CAPITAL PROJECTS FUNDS										
40 Technology	2,517,940	4,555,752		2,864,191	-37%	-1,691,561	3,796,691	3,153,627	-643,064	-17%
44 Capital Expenditures	3,972,404	2,806,953		4,506,099	61%	1,699,146	6,673,188	4,113,130	-2,560,058	-38%
81 Energy Reinvestment	39,340	34,102		88,000	158%	53,898	88,000	69,000	-19,000	-22%
83 Conservation Bond	1,225,364	1,270,339		6,450,000	408%	5,179,661	2,199,428	6,100,000	3,900,572	177%
85 Capital Projects	5,049,961	3,444,064		4,677,255	36%	1,233,191	13,878,821	3,895,160	-9,983,661	-72%
TOTAL	12,805,010	12,111,210		18,585,545		6,474,335	26,636,128	17,330,917	-9,305,211	
65 DEBT SERVICE	20,735,431	17,098,800		19,847,890	16%	2,749,090	21,247,890	22,740,071	1,492,181	7%
86 CRC-WMB PERMANENT TRUST	0	0		0	0%	0	0	0	0	0%
FUND TOTALS										
GENERAL BASIC	69,632,748	78,426,061		86,485,649	10%	8,059,588	85,963,782	90,838,199	4,874,417	6%
GENERAL SUPPLEMENTAL	3,458,671	3,927,109		4,644,623	18%	717,514	4,761,123	4,770,840	9,717	0%
MH-DS	0	0		0	0%	0	0	0	0	0%
RURAL BASIC	1,530,940	1,690,230		1,827,478	8%	137,248	1,835,000	1,898,108	63,108	3%
SECONDARY ROADS	14,930,376	12,297,217		25,733,594	109%	13,436,377	20,000,000	24,783,575	4,783,575	24%
SPECIAL REVENUE	11,021,535	8,443,623		9,330,867	11%	887,244	7,059,727	2,497,565	-4,562,162	-65%
CAPITAL PROJECTS	12,805,010	12,111,210		18,585,545	53%	6,474,335	26,636,128	17,330,917	-9,305,211	-35%
DEBT SERVICE	20,735,431	17,098,800		19,847,890	16%	2,749,090	21,247,890	22,740,071	1,492,181	7%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0%
TOTAL	134,114,711	133,994,250		166,455,646	24%	32,461,396	167,503,650	164,859,275	-2,644,375	-1

REVENUES	FY24		FY25		FY26			FY27		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
	FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	6,486,323	7,572,997		7,566,000	0%	-6,997	8,137,267	8,632,259	494,992	6%
02 Attorney	572,114	585,458		493,400	-16%	-92,058	550,000	493,400	-56,600	-10%
03 Auditor/Accounting	82,344	59,597		25,600	-57%	-33,997	36,150	12,030	-24,120	-67%
04 Public Health	3,546,688	3,387,742		3,617,310	7%	229,568	3,613,810	3,610,712	-3,098	0%
05 Board of Supervisors	520	400		800	100%	400	0	0	0	0%
06 Human Resources	10,200	5,100		5,100	0%	0	5,100	305,600	300,500	5892%
07 Information Services	46,193	60,128		47,200	-22%	-12,928	45,200	47,100	1,900	4%
08 Sheriff	1,282,277	1,454,658		1,623,083	12%	168,425	1,625,000	2,218,201	593,201	37%
10 Medical Examiner	317,017	319,282		308,165	-3%	-11,117	310,000	317,405	7,405	2%
11 Recorder	758,150	897,497		1,045,065	16%	147,568	1,100,000	1,045,065	-54,935	-5%
12 SEATS/Fleet	3,127,191	3,438,402		3,550,576	3%	112,174	3,550,576	3,550,576	0	0%
14 Treasurer	1,556,718	1,894,091		1,678,675	-11%	-215,416	1,900,000	1,628,675	-271,325	-14%
15 Finance	0	0		0	0%	0	0	0	0	0%
17 Physical Plant	16,858	14,009		11,100	-21%	-2,909	11,100	11,100	0	0%
18 Central Services	55,323,400	56,077,016		21,443,533	-62%	-34,633,483	21,700,000	22,263,924	563,924	3%
19 Planning, Development, & Sustainability	441,905	507,852		373,760	-26%	-134,092	465,000	446,760	-18,240	-4%
20 Block Grants	10,000	528,721		0	-100%	-528,721	3,000	0	-3,000	-100%
24 Conservation	171,128	192,730		239,100	24%	46,370	200,000	238,600	38,600	19%
25 County Historic Poor Farm	17,529	15,931		24,000	51%	8,069	16,000	23,600	7,600	48%
26 GuideLink Center	0	255,496		0	-100%	-255,496	11,560	0	-11,560	-100%
41 Substance Abuse	0	0		0	0%	0	14,625	14,625	0	0%
42 Targeted Case Management	429,487	457,569		479,444	5%	21,875	479,444	479,444	0	0%
43 MHDS Behavioral Health Admin.	803,505	1,031,353		151,349	-85%	-880,004	531,095	307,562	-223,533	-42%
45 Social Services	230,521	489,778		751,837	54%	262,059	751,837	392,812	-359,025	-48%
50 Veterans Affairs	11,425	10,100		13,300	32%	3,200	13,300	13,300	0	0%
54 Juvenile Crime Prevention	51,092	21,642		0	-100%	-21,642	125,000	75,000	-50,000	-40%
98 Revenue/Expense Adjustment	0	0		4,500,000	0%	4,500,000	4,500,000	4,500,000	0	0%
TOTAL	75,292,585	79,277,549		47,948,397		-31,329,152	49,695,064	50,627,750	932,686	
GENERAL SUPPLEMENTAL FUND										
21 General Supplemental Block Grants	7,342,373	15,725,080		2,111,945	-87%	-13,613,135	1,911,600	2,028,155	116,555	6%
22 Insurance	303,334	142,896		100,000	-30%	-42,896	150,000	100,000	-50,000	-33%
27 Juvenile Justice	0	0		0	0%	0	0	0	0	0%
28 Court Services/Attorney	12,308	10,342		4,500	-56%	-5,842	4,500	4,500	0	0%
33 Auditor/Elections	177,760	84,693		241,398	185%	156,705	241,398	325	-241,073	-100%
47 Court Services/Sheriff	0	0		0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0		0	0%	0	0	0	0	0%
TOTAL	7,835,775	15,963,011		2,457,843		-13,505,168	2,307,498	2,132,980	-174,518	
46 MH-DS FUND	0	0	0%	0	0%	0	0	0	0	0%
RURAL BASIC FUND										
23 Rural Basic Block Grants	7,260,853	7,399,050		139,546	-98%	-7,259,504	30,000	63,648	33,648	112%

98 Revenue/Expense Adjustment	0	0		0	0%	0	0	0	0	0%
TOTAL	7,260,853	7,399,050		139,546		-7,259,504	30,000	63,648	33,648	

04/20/26
(FINAL)

**FY27 TAX CALCULATION WORKSHEET
REVENUES**

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REVENUES	FY24	FY25		FY26				FY27		
			%	CERTIFIED	%	\$		TENTATIVE		
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	8,055,605	7,971,317		7,251,578	-9%	-719,739	7,750,000	7,326,455	-423,545	-5%

SPECIAL REVENUE FUNDS										
32 REAP	63,755	70,832		31,976	-55%	-38,856	54,640	41,976	-12,664	-23%
34 LG Opioid Abatement	777,630	450,518		375,511	-17%	-75,007	405,511	405,511	0	0%
35 ARPA	1,082,234	93,092		6,000	-94%	-87,092	45,024	0	-45,024	-100%
37 Standard Allowance ARPA	182,784	602,871		300,000	-50%	-302,871	406,000	0	-406,000	-100%
48 Road Construction Escrow	0	0		0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	2,385	23,529		200,000	750%	176,471	200,000	200,000	0	0%
69 Prosecutor Forfeiture	2,772	4,898		0	-100%	-4,898	913	0	-913	-100%
82 Conservation Trust	1,109,157	269,514		437,979	63%	168,465	150,000	214,879	64,879	43%
87 Recorder's Records Management	30,441	29,996		33,600	12%	3,604	33,600	33,600	0	0%
TOTAL	3,251,158	1,545,250		1,385,066		-160,184	1,295,688	895,966	-399,722	

CAPITAL PROJECTS FUNDS										
40 Technology	317,413	195,493		131,736	-33%	-63,757	131,736	82,622	-49,114	-37%
44 Capital Expenditures	217,974	38,833		0	-100%	-38,833	0	0	0	0%
81 Energy Reinvestment Fund	0	6,260		0	-100%	-6,260	0	0	0	0%
83 Conservation Bond	54,264	16,113		4,563,000	28219%	4,546,887	4,563,000	1,500,000	-3,063,000	-67%
85 Capital Projects	1,268,124	1,089,068		0	-100%	-1,089,068	11,255	0	-11,255	-100%
TOTAL	1,857,775	1,345,767		4,694,736		3,348,969	4,705,991	1,582,622	-3,123,369	

65 DEBT SERVICE FUND	20,526,761	17,224,603		217,407	-99%	-17,007,196	217,407	36,038	-181,369	-83%
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86 CRC-WMB PERMANENT TRUST	6,198	3,575		7,780	118%	4,205		4,200	4,200	0%
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FUND TOTALS										
GENERAL BASIC	75,292,585	79,277,549		47,948,397	-40%	-31,329,152	49,695,064	50,627,750	932,686	2%
GEN SUPPLEMENTAL	7,835,775	15,963,011		2,457,843	-85%	-13,505,168	2,307,498	2,132,980	-174,518	-8%
MH-DS	0	0		0	0%	0	0	0	0	0%
RURAL BASIC	7,260,853	7,399,050		139,546	-98%	-7,259,504	30,000	63,648	33,648	112%
SECONDARY ROADS	8,055,605	7,971,317		7,251,578	-9%	-719,739	7,750,000	7,326,455	-423,545	-5%
SPECIAL REVENUE	3,251,158	1,545,250		1,385,066	-10%	-160,184	1,295,688	895,966	-399,722	-31%
CAPITAL PROJECTS	1,857,775	1,345,767		4,694,736	249%	3,348,969	4,705,991	1,582,622	-3,123,369	-66%
DEBT SERVICE	20,526,761	17,224,603		217,407	-99%	-17,007,196	217,407	36,038	-181,369	-83%
PERMANENT TRUST	6,198	3,575		7,780	118%	4,205	0	4,200	4,200	0%
TOTAL	124,086,710	130,730,122		64,102,353		-66,627,769	66,001,648	62,669,659	-3,331,989	

FY27 TAX CALCULATION WORKSHEET
CALCULATION OF SECONDARY ROADS TRANSFER

	BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
keep this as top row	FY27	10,638,532,674	2,071,978,704	11,810,397,592
	FY26	10,250,752,209	2,062,238,382	11,279,293,082
Insert row here when needed	FY25	9,878,988,357	2,009,255,100	10,890,244,529
	FY24	9,447,346,515	1,923,126,782	10,414,748,439
	FY23	9,355,856,056	1,906,441,669	10,319,638,826
	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

GENERAL BASIC FUND SHARE OF:		Tax of 16 7/8 cents = Maximum Allowable		
		per \$1,000	Transfer	
.16875 per 1000 X Total Valuation of	10,638,532,674	=	1,795,252	at 100% transfer
			1,705,490	at 95% transfer
MINIMUM GEN BASIC TRANSFER:	1,346,439			
RURAL BASIC FUND SHARE OF:		Tax of \$3 3/8 cent = Maximum Allowable		
		per \$1,000	Transfer	
3.00375 per /1000 X Rural Valuation of	2,071,978,704	=	6,223,706	at 100% transfer
			5,912,521	AT 95% TRANSFER
MINIMUM RURAL BASIC TRANSFER:	4,667,780			<TO GET TO MAX TAXES
MAXIMUM Transfer from General Basic			1,795,252	
MAXIMUM Transfer from Rural Basic			6,223,706	
Total MAXIMUM Transfer from GB and RB				8,018,958
TOTAL MINIMUM TRANSFER GB & RB:	6,014,219			

FUND	FY26 RE-ESTIMATE		FY27 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
GENERAL BASIC				
TO DEBT SERVICE		1,400,000		0
TO SECONDARY ROADS		1,729,814		1,705,490
TO TECHNOLOGY		2,982,741		3,081,825
TO CAPITAL EXPENDITURES		2,970,000		4,138,130
TO ENERGY REINVESTMENT		0		0
TO CAPITAL PROJECTS		5,227,255		985,160
TO CONSERVATION TRUST		192,730		200,000
FROM GENERAL SUPPLEMENTAL	12,771,219		7,786,550	
FROM ARPA-STD ALLOW	2,000,000		0	
TOTAL	14,771,219	14,502,540	7,786,550	10,110,605
GENERAL SUPPLEMENTAL				
TO TECHNOLOGY				300,000
TO GENERAL BASIC		12,771,219		7,786,550
FROM GENERAL BASIC			0	
RURAL BASIC				
TO SECONDARY ROADS		5,782,971		6,223,706
SECONDARY ROADS				
FROM GENERAL BASIC	1,729,814		1,705,490	
FROM RURAL BASIC	5,782,971		6,223,706	
FROM ROAD CONSTRUCTION ESCROW	0		0	
FROM RESERVOIR ROADS				
TOTAL	7,512,785		7,929,196	0
DEBT SERVICE				
FROM GENERAL BASIC	1,400,000			
TECHNOLOGY				
FROM GENERAL BASIC	2,982,741		3,081,825	
FROM GENERAL SUPPLEMENTAL			300,000	
FROM ARPA-STD ALLOW	2,000,000		0	
CAPITAL EXPENDITURES				
TO CONSERVATION TRUST				
FROM GENERAL BASIC	2,970,000		4,138,130	
FROM CAPITAL PROJECTS			0	
CAPITAL PROJECTS				
TO CAPITAL EXPENDITURES				
TO ARPA				
FROM GENERAL BASIC	5,227,255		985,160	
TOTAL	5,227,255		985,160	
ARPA-STD ALLOWANCE				
TO TECHNOLOGY		2,000,000		
TO GENERAL BASIC	0	2,000,000		
TOTAL:	0	4,000,000		
ROAD CONSTRUCTION ESCROW				
TO SECONDARY ROADS				
TOTAL:	0	0		
CONSERVATION TRUST				
TO GENERAL BASIC				
FROM CAPITAL EXPENDITURES				
FROM GENERAL BASIC	192,730		200,000	
TOTAL	192,730		200,000	
ENERGY REINVESTMENT				
FROM GENERAL BASIC	0		0	
GRAND TOTAL	37,056,730	37,056,730	24,420,861	24,420,861

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
GENERAL BASIC								
01 Ambulance	12,389,255	8,632,259				3,756,996	0.35315	
02 Attorney	5,691,265	493,400				5,197,865	0.48859	
03 Auditor/Accounting	1,882,983	12,030				1,870,953	0.17587	
04 Public Health	7,752,676	3,610,712				4,141,964	0.38934	
05 Board of Supervisors	2,487,402	0				2,487,402	0.23381	
06 Human Resources	1,366,313	305,600				1,060,713	0.09970	
07 Information Services	3,739,230	47,100				3,692,130	0.34705	
08 Sheriff	18,670,649	2,218,201				16,452,448	1.54650	
10 Medical Examiner	1,664,797	317,405				1,347,392	0.12665	
11 Recorder	997,518	1,045,065				-47,547	-0.00447	
12 SEATS/Fleet	6,513,040	3,550,576				2,962,464	0.27847	
14 Treasurer	2,144,443	1,628,675				515,768	0.04848	
15 Finance	1,597,288	0				1,597,288	0.15014	
17 Physical Plant	2,322,430	11,100				2,311,330	0.21726	
18 Central Services	0	22,263,924				-22,263,924	-2.09276	
19 Planning, Development & Sustainability	2,088,615	446,760				1,641,855	0.15433	
20 Block Grants	9,165,462	0				9,165,462	0.86153	
24 Conservation	4,332,651	238,600				4,094,051	0.38483	
25 County Historic Poor Farm	518,963	23,600				495,363	0.04656	
26 GuideLink Center	586,654	0				586,654	0.05514	
41 Substance Abuse	65,157	14,625				50,532	0.00475	
42 Targeted Case Management	485,831	479,444				6,387	0.00060	
43 MHDS Admin. Services	307,562	307,562				0	0.00000	
45 Human Services	3,309,630	392,812				2,916,818	0.27417	
50 Veterans Affairs	293,885	13,300				280,585	0.02637	
54 Juvenile Crime Prevention	464,500	75,000				389,500	0.03661	
98 Revenue/Expense Adjustment	0	4,500,000				-4,500,000	-0.42299	
Transfer To General Supplemental			0			0	0.00000	
Transfer To Secondary Roads			1,705,490			1,705,490	0.16031	
Transfer To Technology			3,081,825			3,081,825	0.28969	
Transfer To Capital Expenditures			4,138,130			4,138,130	0.38898	
Transfer To Energy Reinvestment			0			0	0.00000	
Transfer To Capital Projects			985,160			985,160	0.09260	
Transfer To Conservation Trust			200,000			200,000	0.01880	
Transfer From General Supplemental				7,786,550		-7,786,550	-0.73192	
Beginning Balance					26,724,033	-26,724,033	-2.51200	
Ending Balance: Recommended					19,975,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					19,975,000	19,975,000	1.87761	
TOTAL GENERAL BASIC	90,838,199	50,627,750	10,110,605	7,786,550	-6,749,033	35,785,471	3.36376	3.39740
						FY27 MAX	FY27 MAX	
					Surplus ending fund balance: 3,388,935	35,785,471	3.36376	

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
GENERAL SUPPLEMENTAL								
21 Block Grants	0	2,028,155				-2,028,155	-0.19064	
22 Insurance	2,028,100	100,000				1,928,100	0.18124	
27 Juvenile Justice	778,475	0				778,475	0.07318	
28 Court Services/Attorney	254,850	4,500				250,350	0.02353	

33 Auditor/Elections	1,665,215	325				1,664,890	0.15650	
47 Court Services/Sheriff	44,200	0				44,200	0.00415	
98 Revenue/Expense Adjustment	0	0				0	0.00000	
Transfer To Technology			300,000			300,000		
Transfer To General Basic			7,786,550			7,786,550	0.73192	
Transfer From General Basic				0		0	0.00000	
Beginning Balance					2,343,694	-2,343,694	-0.22030	
Ending Balance: Recommended					2,000,000		0.00000	<<<RECOMMENDED END BAL S/B ~\$2 M
Ending Balance: Additional							0.00000	
Total Ending Balance					2,000,000	2,000,000	0.18800	
TOTAL GENERAL SUPPLEMENTAL	4,770,840	2,132,980	8,086,550	0	-343,694	10,380,716	0.97577	1.56803

MH-DS Fund closed in FY23								
TOTAL MH-DS	0	0	0	0	0	0	0.00000	0.00000

RURAL BASIC								
23 Block Grants	1,898,108	63,648				1,834,460	0.88537	
98 Revenue/Expense Adjustment		0				0	0.00000	
Transfer To Secondary Roads			6,223,706			6,223,706	3.00375	
Beginning Balance					428,535	-428,535	-0.20682	
Ending Balance: Recommended					554,685		0.00000	<<<RECOMMENDED END BAL S/B ~\$0.5 M
Ending Balance: Additional							0.00000	
Total Ending Balance					554,685	554,685	0.26771	
TOTAL RURAL BASIC	1,898,108	63,648	6,223,706	0	126,150	8,184,316	3.95000	3.61169
						FY27 MAX	FY27 MAX	
						8,184,316.00	3.95000	

DEBT SERVICE								
65 Debt Service	22,740,071	36,038				22,704,033	1.92238	
Beginning Balance					720,972	-720,972	-0.06105	
Ending Balance: Recommended					500,000		0.00000	<<<RECOMMENDED END BAL S/B ~\$0.5 M
Ending Balance: Additional							0.00000	
Total Ending Balance					500,000	500,000	0.04234	
TOTAL DEBT SERVICE	22,740,071	36,038	0	0	-220,972	22,483,061	1.90367	1.76549

FUND	FY26						FY27	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
GENERAL								
01 GENERAL BASIC	27,898,207	49,695,064	14,771,219	34,825,865	85,963,782	14,502,540	26,724,033	-1,174,174
02 GENERAL SUPPLEMENTAL	1,495,008	2,307,498	0	16,073,530	4,761,123	12,771,219	2,343,694	848,686
TOTAL	29,393,215	52,002,562	14,771,219	50,899,395	90,724,905	27,273,759	29,067,727	-325,488
46 MH-DS	0	0	0	0	0	0	0	0
03 RURAL BASIC	568,340	30,000	0	7,448,166	1,835,000	5,782,971	428,535	-139,805
05 SECONDARY ROADS	17,815,459	7,750,000	7,512,785		20,000,000		13,078,244	-4,737,215
SPECIAL REVENUE								
09 REAP	437,920	54,640	0		77,000		415,560	-22,360
34 LG OPIOID ABATEMENT	1,875,260	405,511	0		740,000		1,540,771	-334,489
35 ARPA	278,634	45,024	0		323,658		0	-278,634
37 STANDARD ALLOWANCE ARPA	9,086,698	406,000	0		4,823,569	4,000,000	669,129	-8,417,569
04 ROAD CONSTRUCTION ESCROW	0	0	0		0	0	0	0
08 LAW ENFORCEMENT PROCEEDS	29,758	200,000	0		200,000		29,758	0
17 PROSECUTOR FORFEITURE	31,457	913	0		9,500		22,870	-8,587
21 CONSERVATION TRUST	3,480,964	150,000	192,730		850,000	0	2,973,694	-507,270
26 RECORDER'S RECORDS MGMT	217,830	33,600	0		36,000		215,430	-2,400
TOTAL	15,438,521	1,295,688	192,730	0	7,059,727	4,000,000	5,867,212	-9,571,309
CAPITAL PROJECTS								
06 TECHNOLOGY	1,632,839	131,736	4,982,741		3,796,691		2,950,625	1,317,786
07 CAPITAL EXPENDITURES	4,855,587	0	2,970,000		6,673,188	0	1,152,399	-3,703,188
20 ENERGY REINVESTMENT	207,040	0	0		88,000	0	119,040	-88,000
22 CONSERVATION BOND	2,236,428	4,563,000	0		2,199,428	0	4,600,000	2,363,572
30 CAPITAL PROJECTS	11,575,471	11,255	5,227,255		13,878,821	0	2,935,160	-8,640,311
TOTAL	20,507,365	4,705,991	13,179,996	0	26,636,128	0	11,757,224	-8,750,141
40 DEBT SERVICE	437,947	217,407	1,400,000	19,913,508	21,247,890	0	720,972	283,025
PERMANENT TRUST								
25 CRC-WMB	37,308	0	0	0	0	0	37,308	0
TOTAL	84,198,155	66,001,648	37,056,730	78,261,069	167,503,650	37,056,730	60,957,222	-23,240,933

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
GENERAL									
GENERAL BASIC	26,724,033	50,627,750	7,786,550	35,785,471	90,838,199	10,110,605	19,975,000	(6,749,033)	22.0%
GENERAL SUPPLEMENTAL	2,343,694	2,132,980	0	10,380,716	4,770,840	8,086,550	2,000,000	(343,694)	41.9%
TOTAL	29,067,727	52,760,730	7,786,550	46,166,187	95,609,039	18,197,155	21,975,000	(7,092,727)	23.0%
MH-DS	0	0	0	0	0	0	0	0	0.0%
RURAL BASIC	428,535	63,648	0	8,184,316	1,898,108	6,223,706	554,685	126,150	29.2%
SECONDARY ROADS	13,078,244	7,326,455	7,929,196	0	24,783,575	0	3,550,320	(9,527,924)	14.3%
SPECIAL REVENUE									
REAP	415,560	41,976	0	0	80,000	0	377,536	(38,024)	471.9%
LG OPIOID ABATEMENT	1,540,771	405,511	0	0	700,000	0	1,246,282	(294,489)	178.0%
ARPA	0	0	0	0	0	0	0	0	#DIV/0!
STANDARD ALLOWANCE ARPA	669,129	0	0	0	669,129	0	0	(669,129)	0.0%
ROAD CONSTRUCTION ESCROW	0	0	0	0	0	0	0	0	0.0%
LAW ENFORCEMENT PROCEEDS	29,758	200,000	0	0	200,000	0	29,758	0	14.9%
PROSECUTOR FORFEITURE	22,870	0	0	0	9,500	0	13,370	(9,500)	140.7%
CONSERVATION TRUST	2,973,694	214,879	200,000	0	759,186	0	2,629,387	(344,307)	346.3%
RECORDER'S RECORDS MGMT	215,430	33,600	0	0	79,750	0	169,280	(46,150)	212.3%
TOTAL	5,867,212	895,966	200,000	0	2,497,565	0	4,465,613	(1,401,599)	2
CAPITAL PROJECTS									
TECHNOLOGY	2,950,625	82,622	3,381,825	0	3,153,627	0	3,261,445	310,820	103.4%
CAPITAL EXPENDITURES	1,152,399	0	4,138,130	0	4,113,130	0	1,177,399	25,000	28.6%
ENERGY REINVESTMENT	119,040	0	0	0	69,000	0	50,040	(69,000)	72.5%
CONSERVATION BOND	4,600,000	1,500,000	0	0	6,100,000	0	0	(4,600,000)	0.0%
CAPITAL PROJECTS	2,935,160	0	985,160	0	3,895,160	0	25,160	(2,910,000)	0.6%
TOTAL	11,757,224	1,582,622	8,505,115		17,330,917	0	4,514,044	(7,243,180)	26.0%
DEBT SERVICE	720,972	36,038	0	22,483,061	22,740,071	0	500,000	(220,972)	2.2%
PERMANENT TRUST									
CRC-WMB	37,308	4,200	0	0	0	0	41,508	4,200	0.0%
TOTAL	60,957,222	62,669,659	24,420,861	76,833,564	164,859,275	24,420,861	35,601,170	(25,356,052)	0

TAX
TAX

<Target RB ending balance should be >/= \$0.5 M
<Target SR ending balance should be >/= \$2.0 M

TAX

COMPARISON TO PREVIOUS YEAR							
	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE
TOTAL							
NEXT YEAR BUDGET	60,957,222	62,669,659	24,420,861	76,833,564	164,859,275	24,420,861	35,601,170
CURRENT YEAR CERTIFIED BUDGET	84,198,155	66,001,648	37,056,730	78,261,069	167,503,650	37,056,730	60,957,222
\$ CHANGE	(23,240,933)	(3,331,989)	(12,635,869)	(1,427,505)	(2,644,375)	(12,635,869)	(25,356,052)
% CHANGE	(0)	(0)	(0)	(0)	(0)	(0)	(0)

Ending Fund Balance: **26,439,004** GB + GS + Tech + CE + CP
 Per policy, ending fund balance at 30% of tax asking: **23,050,069**
3,388,935

	TAXABLE VALUATIONS			DEBT SERVICE ONLY		
	FY26	FY27	% CHANGE	FY26	FY27	% CHANGE
COUNTYWIDE VALUATION	10,250,752,209	10,638,532,674	3.7829%	11,279,293,082	11,810,397,592	4.7087%
RURAL VALUATION	2,062,238,382	2,071,978,704	0.4723%	2,062,238,382	2,071,978,704	0.4723%

TAX ASKINGS AND LEVIES								
	FY26	FY26	FY27	FY27				
	TAX	TAX	TAX	TAX	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	ASKINGS	LEVY	ASKINGS	LEVY	ASKINGS	ASKINGS	LEVY	LEVY
GENERAL BASIC	34,825,865	3.39740	35,785,471	3.36376	2.8%	959,606	-0.99%	-0.03364
GENERAL SUPPLEMENTAL	16,073,530	1.56803	10,380,716	0.97577	-35.4%	-5,692,814	-37.77%	-0.59226
MH-DS	0	0.00000	0	0.00000	0.0%	0	0.00%	0.00000
DEBT SERVICE	19,913,508	1.76549	22,483,061	1.90367	12.9%	2,569,553	7.83%	0.13818
TOTAL COUNTYWIDE	70,812,903	6.73092	68,649,248	6.24319	-3.1%	-2,163,655	-7.2%	-0.48773
RURAL BASIC	7,448,166	3.61169	8,184,316	3.95000	9.9%	736,150	9.37%	0.33831
TOTAL RURAL + COUNTYWIDE	78,261,069	10.34261	76,833,564	10.19319	-1.8%	-1,427,505	-1.4%	-0.14942

ROLLBACKS				
	FY26	FY27	% CHANGE	AMT CHANGE
AGRICULTURAL (EXCL. AG DWELLING)	73.8575%	59.4401%	-19.5206%	-14.42%
RESIDENTIAL (INCL. AG DWELLING)	47.4316%	44.5345%	-6.1080%	-2.90%
COMMERCIAL	90.0000%	80.0000%	-11.1111%	-10.00%
INDUSTRIAL	90.0000%	80.0000%	-11.1111%	-10.00%
RAILROAD	90.0000%	80.0000%	-11.1111%	-10.00%
UTILITY	100.0000%	98.0000%	-2.0000%	-2.00%
MULTI-RESIDENTIAL	47.4316%	44.5345%	-6.1080%	-2.90%

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LEVY INCREASE TAX \$ INCREASE **\$600,000** <<<(INPUT)

			<u>\$100K VAL. TAX BILL</u>	
General Basic	0.05640	\$	2.51	\$2.51 for IC Residential \$280.55 IC Res, Tax Bill 0.9% % change
Rural Basic	0.28958	\$	17.21	\$17.21 for AgLand Rural \$623.10 AgLand Rural Tax Bill 2.8% % change

FY27 TAX CALCULATION WORKSHEET
TAX BILL COMPARISON

TAX BILL COMPARISON CLASSIFICATION	FY26	FY27					FY25-FY26 CHANGE IN TAX BILL	FY25-FY26 % CHANGE
	TAX BILL	ACTUAL VALUATION	x ROLLBACK	TAXABLE = VALUATION	x LEVY/1000	TAX = BILL		
AGLAND								
RURAL	763.88	100,000	59.4401%	59,440	10.19319	605.88	-158.00	-20.7%
IOWA CITY	497.13	100,000	59.4401%	59,440	6.24319	371.10	-126.03	-25.4%
OTHER CITIES	497.13	100,000	59.4401%	59,440	6.24319	371.10	-126.03	-25.4%
AGBUILDING								
RURAL	763.88	100,000	59.4401%	59,440	10.19319	605.88	-158.00	-20.7%
IOWA CITY	497.13	100,000	59.4401%	59,440	6.24319	371.10	-126.03	-25.4%
OTHER CITIES	497.13	100,000	59.4401%	59,440	6.24319	371.10	-126.03	-25.4%
AG DWELLING								
RURAL	490.57	100,000	44.5345%	44,535	10.19319	453.95	-36.62	-7.5%
IOWA CITY	319.26	100,000	44.5345%	44,535	6.24319	278.04	-41.22	-12.9%
OTHER CITIES	319.26	100,000	44.5345%	44,535	6.24319	278.04	-41.22	-12.9%
RESIDENTIAL								
RURAL	490.57	100,000	44.5345%	44,535	10.19319	453.95	-36.62	-7.5%
IOWA CITY	319.26	100,000	44.5345%	44,535	6.24319	278.04	-41.22	-12.9%
OTHER CITIES	319.26	100,000	44.5345%	44,535	6.24319	278.04	-41.22	-12.9%
COMMERCIAL								
RURAL	930.84	100,000	80.0000%	80,000	10.19319	815.46	-115.38	-12.4%
IOWA CITY	605.78	100,000	80.0000%	80,000	6.24319	499.46	-106.32	-17.6%
OTHER CITIES	605.78	100,000	80.0000%	80,000	6.24319	499.46	-106.32	-17.6%
INDUSTRIAL								
RURAL	930.84	100,000	80.0000%	80,000	10.19319	815.46	-115.38	-12.4%
IOWA CITY	605.78	100,000	80.0000%	80,000	6.24319	499.46	-106.32	-17.6%
OTHER CITIES	605.78	100,000	80.0000%	80,000	6.24319	499.46	-106.32	-17.6%
UTILITIES								
RURAL	1,034.26	100,000	98.0000%	98,000	10.19319	998.93	-35.33	-3.4%
IOWA CITY	673.09	100,000	98.0000%	98,000	6.24319	611.83	-61.26	-9.1%
OTHER CITIES	673.09	100,000	98.0000%	98,000	6.24319	611.83	-61.26	-9.1%
MULTIRESIDENTIAL								
RURAL	490.57	100,000	44.5345%	44,535	10.19319	453.95	-36.62	-7.5%
IOWA CITY	319.26	100,000	44.5345%	44,535	6.24319	278.04	-41.22	-12.9%
OTHER CITIES	319.26	100,000	44.5345%	44,535	6.24319	278.04	-41.22	-12.9%