

EXPENDITURES	FY21	FY22		FY23				FY24		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>GENERAL BASIC FUND</b>										
01 Ambulance	5,186,749	6,033,941	98%	7,165,370	19%	1,131,429	8,050,000	8,395,316	345,316	4%
02 Attorney	3,559,645	3,833,948	87%	4,557,926	19%	723,978	4,265,000	4,627,740	362,740	9%
03 Auditor/Accounting	1,266,612	1,472,710	96%	1,544,254	5%	71,544	1,552,279	1,557,461	5,182	0%
04 Public Health	5,400,250	5,469,161	94%	5,875,251	7%	406,090	5,970,313	6,161,427	191,114	3%
05 Board of Supervisors	1,270,760	1,599,902	96%	2,073,518	30%	473,616	1,930,000	2,155,823	225,823	12%
06 Human Resources	529,327	586,441	86%	784,450	34%	198,009	695,000	796,078	101,078	15%
07 Information Services	1,546,161	1,688,480	89%	2,265,225	34%	576,745	2,116,000	2,300,234	184,234	9%
08 Sheriff	11,615,410	12,301,992	89%	14,947,698	22%	2,645,706	14,457,000	15,011,539	554,539	4%
10 Medical Examiner	1,033,102	1,049,720	83%	1,262,668	20%	212,948	1,262,668	1,217,427	-45,241	-4%
11 Recorder	728,458	788,932	88%	930,815	18%	141,883	897,751	875,378	-22,373	-2%
12 SEATS/Fleet	3,337,064	3,646,272	87%	4,471,209	23%	824,937	4,371,209	4,858,389	487,180	11%
14 Treasurer	1,426,399	1,541,362	90%	1,835,348	19%	293,986	1,745,000	1,863,043	118,043	7%
15 Finance	375,809	395,109	99%	479,189	21%	84,080	479,189	551,575	72,386	15%
17 Physical Plant	1,382,724	1,691,444	85%	2,240,170	32%	548,726	2,240,170	2,361,299	121,129	5%
18 Central Services	927,193	1,131,102	91%	1,809,790	60%	678,688	1,219,790	1,855,451	635,661	52%
19 Planning, Development, & Sustainability	1,147,299	1,291,717	95%	1,607,944	24%	316,227	1,782,544	1,952,293	169,749	10%
20 Block Grants	6,752,681	7,455,110	99%	7,378,440	-1%	-76,670	7,341,000	7,679,057	338,057	5%
24 Conservation	2,989,562	3,144,704	95%	3,637,874	16%	493,170	3,637,874	3,897,289	259,415	7%
25 County Historic Poor Farm	590,615	1,924,518	97%	1,852,500	-4%	-72,018	1,852,500	1,411,100	-441,400	-24%
26 GuideLink Center	387,292	652,479	70%	482,561	-26%	-169,918	785,000	803,843	18,843	2%
41 Substance Abuse	37,436	274,779	93%	60,200	-78%	-214,579	40,000	60,200	20,200	51%
42 Targeted Case Management	459,892	452,817	98%	491,584	9%	38,767	491,584	490,830	-754	0%
43 MHDS Admin. Services	0	0	0%	912,494	100%	912,494	924,049	912,802	-11,247	-1%
45 Social Services	1,409,513	2,238,454	95%	2,770,954	24%	532,500	2,970,954	2,867,549	-103,405	-3%
50 Veterans Affairs	159,844	191,606	88%	225,827	18%	34,221	206,000	302,564	96,564	47%
54 Juvenile Crime Prevention	237,178	316,273	88%	356,500	13%	40,227	356,500	356,500	0	0%
<b>TOTAL</b>	<b>53,756,975</b>	<b>61,172,971</b>		<b>72,019,759</b>		<b>10,846,788</b>	<b>71,639,374</b>	<b>75,322,207</b>	<b>3,682,833</b>	
<b>GENERAL SUPPLEMENTAL FUND</b>										
21 General Supplemental Block Grants	0	0	0%	0	0%	0	0	0	0	0%
22 Insurance	1,068,506	1,083,319	88%	1,299,000	20%	215,681	1,200,000	1,360,000	160,000	13%
27 Juvenile Justice	510,828	521,518	66%	787,635	51%	266,117	628,000	701,975	73,975	12%
28 Court Services/Attorney	56,740	129,298	56%	239,850	86%	110,552	170,000	239,850	69,850	41%
33 Auditor/Elections	1,466,172	1,009,391	85%	1,174,928	16%	165,537	1,315,000	1,380,549	65,549	5%
47 Court Services/Sheriff	9,572	6,100	14%	44,200	625%	38,100	19,200	44,200	25,000	130%
<b>TOTAL</b>	<b>3,111,819</b>	<b>2,749,626</b>		<b>3,545,613</b>		<b>795,987</b>	<b>3,332,200</b>	<b>3,726,574</b>	<b>394,374</b>	
<b>46 MH-DS FUND</b>	<b>6,578,729</b>	<b>5,529,359</b>	<b>89%</b>	<b>0</b>	<b>-100%</b>	<b>-5,529,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>RURAL BASIC FUND</b>										
23 Rural Basic Block Grants	1,405,214	1,363,771	97%	1,441,320	6%	77,549	1,437,912	1,538,638	100,726	7%
<b>TOTAL</b>	<b>1,405,214</b>	<b>1,363,771</b>		<b>1,441,320</b>		<b>77,549</b>	<b>1,437,912</b>	<b>1,538,638</b>	<b>100,726</b>	

EXPENDITURES	FY21	FY22		FY23				FY24		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>SECONDARY ROADS FUND</b>										
49 Secondary Roads	12,932,035	10,884,616	69%	17,503,743	61%	6,619,127	17,340,927	21,668,839	4,327,912	25%
<b>SPECIAL REVENUE FUNDS</b>										
32 REAP	85,126	19,581	39%	40,000	104%	20,419	60,000	40,000	-20,000	-33%
34 LG Opioid Abatement	0	0	0%	0	#DIV/0!	0	0	622,433	622,433	0%
35 ARPA	0	375,926	3%	6,200,000	1549%	5,824,074	9,338,800	9,612,828	274,028	3%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	58,072	12,526	6%	200,000	1497%	187,474	200,000	200,000	0	0%
69 Prosecutor Forfeiture	4,314	4,943	66%	7,500	52%	2,557	7,500	7,500	0	0%
82 Conservation Trust	897,879	795,215	72%	1,383,570	74%	588,355	1,413,184	1,441,310	28,126	2%
87 Recorder's Records Management	223	2,226	6%	64,000	2775%	61,774	64,000	48,500	-15,500	-24%
<b>TOTAL</b>	<b>1,045,614</b>	<b>1,210,418</b>		<b>7,895,070</b>		<b>6,684,652</b>	<b>11,083,484</b>	<b>11,972,571</b>	<b>889,087</b>	
<b>CAPITAL PROJECTS FUNDS</b>										
40 Technology	1,647,436	1,667,723	80%	2,005,133	20%	337,410	2,197,033	2,364,265	167,232	8%
44 Capital Expenditures	3,025,064	3,496,005	77%	3,248,776	-7%	-247,229	7,199,855	3,861,399	-3,338,456	-46%
81 Energy Reinvestment Fund	144,893	39,016	33%	65,000	67%	25,984	65,000	75,000	10,000	15%
83 Conservation Bond	1,141,555	1,436,054	35%	2,128,500	48%	692,446	400,000	3,399,600	2,999,600	750%
85 Capital Projects	11,422,206	2,888,263	27%	7,116,232	146%	4,227,969	15,219,321	2,075,000	-13,144,321	-86%
<b>TOTAL</b>	<b>17,381,152</b>	<b>9,527,060</b>		<b>14,563,641</b>		<b>5,036,581</b>	<b>25,081,209</b>	<b>11,775,264</b>	<b>-13,305,945</b>	
<b>65 DEBT SERVICE FUND</b>										
	20,458,914	21,787,626	99%	21,463,210	-1%	-324,416	21,672,100	20,849,166	-822,934	-4%
<b>86 CRC-WMB PERMANENT TRUST</b>										
	0	0	0%	0	0%	0	0	0	0	0%
<b>FUND TOTALS</b>										
GENERAL BASIC	53,756,975	61,172,971		72,019,759	18%	10,846,788	71,639,374	75,322,207	3,682,833	5%
GENERAL SUPPLEMENTAL	3,111,819	2,749,626		3,545,613	29%	795,987	3,332,200	3,726,574	394,374	12%
MH-DS	6,578,729	5,529,359		0	-100%	-5,529,359	0	0	0	#DIV/0!
RURAL BASIC	1,405,214	1,363,771		1,441,320	6%	77,549	1,437,912	1,538,638	100,726	7%
SECONDARY ROADS	12,932,035	10,884,616		17,503,743	61%	6,619,127	17,340,927	21,668,839	4,327,912	25%
SPECIAL REVENUE	1,045,614	1,210,418		7,895,070	552%	6,684,652	11,083,484	11,972,571	889,087	8%
CAPITAL PROJECTS	17,381,152	9,527,060		14,563,641	53%	5,036,581	25,081,209	11,775,264	-13,305,945	-53%
DEBT SERVICE	20,458,914	21,787,626		21,463,210	-1%	-324,416	21,672,100	20,849,166	-822,934	-4%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0%
<b>TOTAL</b>	<b>116,670,451</b>	<b>114,225,448</b>		<b>138,432,356</b>	<b>21%</b>	<b>24,206,908</b>	<b>151,587,206</b>	<b>146,853,259</b>	<b>-4,733,947</b>	<b>-3%</b>

FY24 TAX CALCULATION WORKSHEET  
REVENUES

REVENUES	FY21	FY22		FY23				FY24		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>GENERAL BASIC FUND</b>										
01 Ambulance	4,836,360	5,993,298	113%	4,554,004	-24%	-1,439,294	5,702,448	5,723,500	21,052	0%
02 Attorney	585,868	571,527	101%	403,400	-29%	-168,127	580,000	403,400	-176,600	-30%
03 Auditor/Accounting	57,559	62,813	86%	65,100	4%	2,287	80,000	61,000	-19,000	-24%
04 Public Health	2,868,190	2,867,330	82%	2,725,966	-5%	-141,364	3,131,826	2,503,006	-628,820	-20%
05 Board of Supervisors	480	1,517	190%	800	-47%	-717	800	800	0	0%
06 Human Resources	0	3,006	100%	5,100	70%	2,094	5,100	5,100	0	0%
07 Information Services	75,100	27,470	59%	48,200	75%	20,730	68,200	55,200	-13,000	-19%
08 Sheriff	1,116,195	1,064,869	104%	1,186,191	11%	121,322	1,186,191	1,130,916	-55,275	-5%
10 Medical Examiner	241,756	217,411	105%	291,350	34%	73,939	220,000	291,290	71,290	32%
11 Recorder	1,254,039	1,264,337	102%	1,096,500	-13%	-167,837	1,096,500	1,042,115	-54,385	-5%
12 SEATS/Fleet	1,896,673	2,698,050	101%	2,942,825	9%	244,775	2,674,550	3,042,990	368,440	14%
14 Treasurer	1,613,021	1,597,799	123%	1,373,620	-14%	-224,179	1,373,620	1,411,620	38,000	3%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	27,993	20,195	87%	29,315	45%	9,120	29,315	24,100	-5,215	-18%
18 Central Services	68,991,379	53,977,223	102%	18,896,831	-65%	-35,080,392	20,066,332	18,724,437	-1,341,895	-7%
19 Planning, Development, & Sustainability	387,263	482,153	113%	349,760	-27%	-132,393	500,000	354,810	-145,190	-29%
20 Block Grants	122,422	60,298	110%	25,000	-59%	-35,298	28,332	28,000	-332	-1%
24 Conservation	226,266	227,614	115%	258,000	13%	30,386	258,000	258,000	0	0%
25 County Historic Poor Farm	6,250	12,475	164%	37,500	201%	25,025	16,000	32,500	16,500	103%
26 GuideLink Center	2,218	271,363	100%	0	0%	-271,363	0	0	0	0%
41 Substance Abuse	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	450,516	476,650	103%	491,584	3%	14,934	491,584	490,830	-754	0%
43 MHDS Admin. Services	0	11,555	100%	919,994	7862%	908,439	924,049	912,802	-11,247	-1%
45 Social Services	220,319	261,006	104%	279,592	7%	18,586	279,592	288,796	9,204	3%
50 Veterans Affairs	10,300	11,569	100%	10,000	-14%	-1,569	11,050	10,000	-1,050	-10%
54 Juvenile Crime Prevention	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	500,000	#DIV/0!	500,000	500,000	3,000,000	2,500,000	500%
<b>TOTAL</b>	<b>84,990,169</b>	<b>72,181,527</b>		<b>36,490,632</b>		<b>-35,690,895</b>	<b>39,223,489</b>	<b>39,795,212</b>	<b>571,723</b>	

<b>GENERAL SUPPLEMENTAL FUND</b>										
21 General Supplemental Block Grants	3,613,404	2,682,265	100%	6,467,087	141%	3,784,822	1,378,000	1,427,953	49,953	4%
22 Insurance	262,139	140,783	128%	75,000	-47%	-65,783	100,000	100,000	0	0%
27 Juvenile Justice	755	220	22%	0	0%	-220	1,500	500	-1,000	-67%
28 Court Services/Attorney	8,798	8,482	188%	4,500	-47%	-3,982	6,000	4,500	-1,500	-25%
33 Auditor/Elections	396,675	138,296	108%	550	-100%	-137,746	10,730	189,595	178,865	1667%
47 Court Services/Sheriff	423	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	25,000	#DIV/0!	25,000	25,000	0	-25,000	-100%
<b>TOTAL</b>	<b>4,282,195</b>	<b>2,970,046</b>		<b>6,572,137</b>		<b>3,602,091</b>	<b>1,521,230</b>	<b>1,722,548</b>	<b>201,318</b>	

<b>46 MH-DS FUND</b>	<b>5,829,538</b>	<b>4,079,412</b>	<b>99%</b>	<b>0</b>	<b>-100%</b>	<b>-4,079,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
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<b>RURAL BASIC FUND</b>										
23 Rural Basic Block Grants	149,847	6,956,733	101%	7,071,762	2%	115,029	36,941	118,251	81,310	220%
98 Revenue/Expense Adjustment	0	0	0%	10,000	#DIV/0!	10,000	10,000	10,000	0	0%
<b>TOTAL</b>	<b>149,847</b>	<b>6,956,733</b>		<b>7,081,762</b>		<b>125,029</b>	<b>46,941</b>	<b>128,251</b>	<b>81,310</b>	

REVENUES	FY21	FY22		FY23				FY24		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>SECONDARY ROADS FUND</b>										
49 Secondary Roads	8,836,335	7,433,198	103%	7,379,829	-1%	-53,369	9,564,773	6,765,519	-2,799,254	-29%
<b>SPECIAL REVENUE FUNDS</b>										
32 REAP	39,804	42,094	102%	31,976	-24%	-10,118	49,500	31,976	-17,524	-35%
34 LG Opioid Abatement	0	0	0%	0	#DIV/0!	0	625,000	111,469	-513,531	-82%
35 ARPA	0	14,744,691	100%	100,000	-99%	-14,644,691	1,868,000	600,000	-1,268,000	-68%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	59,191	887	0%	200,000	22449%	199,113	200,000	200,000	0	0%
69 Prosecutor Forfeiture	1,176	1,110	44%	2,500	125%	1,390	2,500	2,500	0	0%
82 Conservation Trust	515,350	1,643,359	57%	1,345,383	-18%	-297,976	2,312,537	1,345,383	-967,154	-42%
87 Recorder's Records Management	36,528	34,717	116%	31,400	-10%	-3,317	31,400	23,600	-7,800	-25%
<b>TOTAL</b>	<b>652,049</b>	<b>16,466,857</b>		<b>1,711,259</b>		<b>-14,755,598</b>	<b>5,088,937</b>	<b>2,314,928</b>	<b>-2,774,009</b>	
<b>CAPITAL PROJECTS FUNDS</b>										
40 Technology	36,245	95,925	161%	68,000	-29%	-27,925	108,000	78,000	-30,000	-28%
44 Capital Expenditures	16,566	32,606	159%	20,500	-37%	-12,106	75,000	75,500	500	1%
81 Energy Reinvestment Fund	45,225	0	0%	0	0%	0	0	0	0	0%
83 Conservation Bond	1,893,535	1,250,000	100%	2,128,500	70%	878,500	2,428,500	0	-2,428,500	-100%
85 Capital Projects	4,335,491	800,260	40%	2,035,000	154%	1,234,740	2,200,000	2,135,000	-65,000	-3%
<b>TOTAL</b>	<b>6,327,062</b>	<b>2,178,791</b>		<b>4,252,000</b>		<b>2,073,209</b>	<b>4,811,500</b>	<b>2,288,500</b>	<b>-2,523,000</b>	
<b>65 DEBT SERVICE FUND</b>										
	20,505,504	22,362,421	100%	20,968,237	-6%	-1,394,184	340,403	269,707	-70,696	-21%
<b>86 CRC-WMB PERMANENT TRUST</b>										
	2,038	4,707	37%	12,370	-7%	7,663	4,000	12,565	8,565	214%
<b>FUND TOTALS</b>										
GENERAL BASIC	84,990,169	72,181,527		36,490,632	-49%	-35,690,895	39,223,489	39,795,212	571,723	1%
GEN SUPPLEMENTAL	4,282,195	2,970,046		6,572,137	121%	3,602,091	1,521,230	1,722,548	201,318	13%
MH-DS	5,829,538	4,079,412		0	-100%	-4,079,412	0	0	0	0%
RURAL BASIC	149,847	6,956,733		7,081,762	2%	125,029	46,941	128,251	81,310	173%
SECONDARY ROADS	8,836,335	7,433,198		7,379,829	-1%	-53,369	9,564,773	6,765,519	-2,799,254	-29%
SPECIAL REVENUE	652,049	16,466,857		1,711,259	-90%	-14,755,598	5,088,937	2,314,928	-2,774,009	-55%
CAPITAL PROJECTS	6,327,062	2,178,791		4,252,000	95%	2,073,209	4,811,500	2,288,500	-2,523,000	-52%
DEBT SERVICE	20,505,504	22,362,421		20,968,237	-6%	-1,394,184	340,403	269,707	-70,696	-21%
PERMANENT TRUST	2,038	4,707		12,370	163%	7,663	4,000	12,565	8,565	214%
<b>TOTAL</b>	<b>131,574,736</b>	<b>134,633,693</b>		<b>84,468,226</b>		<b>-50,165,467</b>	<b>60,601,273</b>	<b>53,297,230</b>	<b>-7,304,043</b>	

**FY24 TAX CALCULATION WORKSHEET**  
**CALCULATION OF SECONDARY ROADS TRANSFER**

keep this as top row

BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
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
FY20	8,431,982,633	1,735,613,576	9,284,799,577

<b>GENERAL BASIC FUND SHARE OF:</b>		Tax of 16 7/8 cents = Maximum Allowable	
		per \$1,000	Transfer
.16875 per 1000 X Total Valuation of	9,447,346,515	=	1,594,240 at 100% transfer
<b>MINIMUM GEN BASIC TRANSFER:</b>	1,195,680		
<b>RURAL BASIC FUND SHARE OF:</b>		Tax of \$3 3/8 cent = Maximum Allowable	
		per \$1,000	Transfer
3.00375 per /1000 X Rural Valuation of	1,923,126,782	=	5,776,592 at 100% transfer
<b>MINIMUM RURAL BASIC TRANSFER:</b>	4,332,444		
<b>MAXIMUM Transfer from General Basic</b>			1,594,240
<b>MAXIMUM Transfer from Rural Basic</b>			5,776,592
<b>Total MAXIMUM Transfer from GB and RB</b>			7,370,832
<b>TOTAL MINIMUM TRANSFER GB &amp; RB:</b>	5,528,124		

FUND TRANSFERS

FUND	FY23 RE-ESTIMATE		FY24 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
<b>GENERAL BASIC</b>				
TO DEBT SERVICE		500,000		
TO SECONDARY ROADS		1,578,801		1,594,240
TO TECHNOLOGY		2,207,733		2,451,974
TO CAPITAL EXPENDITURES		5,200,000		2,000,000
TO ENERGY REINVESTMENT		25,000		25,000
TO CAPITAL PROJECTS		2,450,000		75,000
TO CONSERVATION TRUST		227,614		258,000
FROM GENERAL SUPPLEMENTAL	3,624,810		4,776,600	
FROM ARPA				
<b>TOTAL</b>	<b>3,624,810</b>	<b>12,189,148</b>	<b>4,776,600</b>	<b>6,404,214</b>
<b>GENERAL SUPPLEMENTAL</b>				
TO GENERAL BASIC		3,624,810		4,776,600
FROM GENERAL BASIC			0	
<b>RURAL BASIC</b>				
TO SECONDARY ROADS		5,726,474		5,776,592
<b>SECONDARY ROADS</b>				
FROM GENERAL BASIC	1,578,801		1,594,240	
FROM RURAL BASIC	5,726,474		5,776,592	
FROM ROAD CONSTRUCTION ESCROW			0	
FROM RESERVOIR ROADS				
<b>TOTAL</b>	<b>7,305,275</b>		<b>7,370,832</b>	<b>0</b>
<b>DEBT SERVICE</b>				
FROM GENERAL BASIC	500,000			
<b>TECHNOLOGY</b>				
FROM GENERAL BASIC	2,207,733		2,451,974	
FROM CAPITAL EXPENDITURES			0	
<b>CAPITAL EXPENDITURES</b>				
TO CONSERVATION TRUST				
FROM GENERAL BASIC	5,200,000		2,000,000	
FROM CAPITAL PROJECTS			0	
<b>CAPITAL PROJECTS</b>				
TO CAPITAL EXPENDITURES				
FROM ARPA	2,500,000		0	
FROM GENERAL BASIC	2,450,000		75,000	
<b>TOTAL</b>	<b>4,950,000</b>		<b>75,000</b>	
<b>ARPA</b>				
TO CAPITAL PROJECTS		2,500,000		
<b>TOTAL:</b>	<b>0</b>	<b>2,500,000</b>		
<b>CONSERVATION TRUST</b>				
TO GENERAL BASIC				
FROM CAPITAL EXPENDITURES				
FROM GENERAL BASIC	227,614		258,000	
<b>TOTAL</b>	<b>227,614</b>		<b>258,000</b>	
<b>ENERGY REINVESTMENT</b>				
FROM GENERAL BASIC	25,000		25,000	
<b>GRAND TOTAL</b>	<b>24,040,432</b>	<b>24,040,432</b>	<b>16,957,406</b>	<b>16,957,406</b>

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
<b>GENERAL BASIC</b>								
01 Ambulance	8,395,316	5,723,500				2,671,816	0.28281	
02 Attorney	4,627,740	403,400				4,224,340	0.44715	
03 Auditor/Accounting	1,557,461	61,000				1,496,461	0.15840	
04 Public Health	6,161,427	2,503,006				3,658,421	0.38724	
05 Board of Supervisors	2,155,823	800				2,155,023	0.22811	
06 Human Resources	796,078	5,100				790,978	0.08372	
07 Information Services	2,300,234	55,200				2,245,034	0.23764	
08 Sheriff	15,011,539	1,130,916				13,880,623	1.46926	
10 Medical Examiner	1,217,427	291,290				926,137	0.09803	
11 Recorder	875,378	1,042,115				-166,737	-0.01765	
12 SEATS/Fleet	4,858,389	3,042,990				1,815,399	0.19216	
14 Treasurer	1,863,043	1,411,620				451,423	0.04778	
15 Finance	551,575	0				551,575	0.05838	
17 Physical Plant	2,361,299	24,100				2,337,199	0.24739	
18 Central Services	1,855,451	18,724,437				-16,868,986	-1.78558	
19 Planning, Development & Sustainability	1,952,293	354,810				1,597,483	0.16909	
20 Block Grants	7,679,057	28,000				7,651,057	0.80986	
24 Conservation	3,897,289	258,000				3,639,289	0.38522	
25 County Historic Poor Farm	1,411,100	32,500				1,378,600	0.14592	
26 GuideLink Center	803,843	0				803,843	0.08509	
41 Substance Abuse	60,200	0				60,200	0.00637	
42 Targeted Case Management	490,830	490,830				0	0.00000	
43 MHDS Admin. Services	912,802	912,802					0.00000	
45 Human Services	2,867,549	288,796				2,578,753	0.27296	
50 Veterans Affairs	302,564	10,000				292,564	0.03097	
54 Juvenile Crime Prevention	356,500	0				356,500	0.03774	
98 Revenue/Expense Adjustment	0	3,000,000				-3,000,000	-0.31755	
Transfer To General Supplemental			0			0	0.00000	
Transfer To Secondary Roads			1,594,240			1,594,240	0.16875	
Transfer To Technology			2,451,974			2,451,974	0.25954	
Transfer To Capital Expenditures			2,000,000			2,000,000	0.21170	
Transfer To Energy Reinvestment			25,000			25,000	0.00265	
Transfer To Capital Projects			75,000			75,000	0.00794	
Transfer To Conservation Trust			258,000			258,000	0.02731	
Transfer From General Supplemental				4,776,600		-4,776,600	-0.50560	
Beginning Balance					19,556,397	-19,556,397	-2.07004	
Ending Balance: Recommended					15,467,500		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					15,467,500	15,467,500	1.63723	
<b>TOTAL GENERAL BASIC</b>	75,322,207	39,795,212	6,404,214	4,776,600	-4,088,897	33,065,712	3.50000	3.50000

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	1,427,953				-1,427,953	-0.15115	
22 Insurance	1,360,000	100,000				1,260,000	0.13337	
27 Juvenile Justice	701,975	500				701,475	0.07425	
28 Court Services/Attorney	239,850	4,500				235,350	0.02491	
33 Auditor/Elections	1,380,549	189,595				1,190,954	0.12606	
47 Court Services/Sheriff	44,200	0				44,200	0.00468	
98 Revenue/Expense Adjustment	0	0				0	0.00000	
Transfer To General Basic			4,776,600			4,776,600	0.50560	
Transfer From General Basic				0		0	0.00000	
Beginning Balance					1,461,098	-1,461,098	-0.15466	
Ending Balance: Recommended					552,340		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					552,340	552,340	0.05847	
<b>TOTAL GENERAL SUPPLEMENTAL</b>	3,726,574	1,722,548	4,776,600	0	-908,758	5,871,868	0.62154	<b>0.54336</b>

<b>MH-DS Fund closed in FY23</b>								
46 MH-DS	0	0				0	0.00000	
Beginning Balance					0	0	0.00000	
Ending Balance: Recommended					0		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					0	0	0.00000	
<b>TOTAL MH-DS</b>	0	0	0	0	0	0	0.00000	<b>0.00000</b>

<b>RURAL BASIC</b>								
23 Block Grants	1,538,638	118,251				1,420,387	0.73858	
98 Revenue/Expense Adjustment		10,000				-10,000	-0.00520	
Transfer To Secondary Roads			5,776,592			5,776,592	3.00375	
Beginning Balance					502,323	-502,323	-0.26120	
Ending Balance: Recommended					400,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					400,000	400,000	0.20799	
<b>TOTAL RURAL BASIC</b>	1,538,638	128,251	5,776,592	0	-102,323	7,084,656	3.68393	<b>3.69098</b>

<b>DEBT SERVICE</b>								
65 Debt Service	20,849,166	269,707				20,579,459	1.97599	
Beginning Balance					622,112	-622,112	-0.05973	
Ending Balance: Recommended					250,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					250,000	250,000	0.02400	
<b>TOTAL DEBT SERVICE</b>	20,849,166	269,707	0	0	-372,112	20,207,347	1.94026	<b>1.99739</b>



FUND	FY23						FY24	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
<b>GENERAL</b>								
01 GENERAL BASIC	27,791,083	39,223,489	3,624,810	32,745,537	71,639,374	12,189,148	19,556,397	-8,234,686
02 GENERAL SUPPLEMENTAL	1,813,295	1,521,230	0	5,083,583	3,332,200	3,624,810	1,461,098	-352,197
<b>TOTAL</b>	<b>29,604,378</b>	<b>40,744,719</b>	<b>3,624,810</b>	<b>37,829,120</b>	<b>74,971,574</b>	<b>15,813,958</b>	<b>21,017,495</b>	<b>-8,586,883</b>
46 MH-DS	0	0	0	0	0		0	0
03 RURAL BASIC	583,138	46,941	0	7,036,630	1,437,912	5,726,474	502,323	-80,815
05 SECONDARY ROADS	12,779,883	9,564,773	7,305,275		17,340,927		12,309,004	-470,879
<b>SPECIAL REVENUE</b>								
09 REAP	334,223	49,500	0		60,000		323,723	-10,500
34 LG OPIOID ABATEMENT	0	625,000	0		0		625,000	625,000
35 ARPA	29,049,522	1,868,000	0		9,338,800	2,500,000	19,078,722	-9,970,800
04 ROAD CONSTRUCTION ESCROW	5,661	0	0		0	0	5,661	0
08 LAW ENFORCEMENT PROCEEDS	29,069	200,000	0		200,000		29,069	0
17 PROSECUTOR FORFEITURE	38,090	2,500	0		7,500		33,090	-5,000
21 CONSERVATION TRUST	1,725,368	2,312,537	227,614		1,413,184	0	2,852,335	1,126,967
26 RECORDER'S RECORDS MGMT	153,637	31,400	0		64,000		121,037	-32,600
<b>TOTAL</b>	<b>31,335,570</b>	<b>5,088,937</b>	<b>227,614</b>	<b>0</b>	<b>11,083,484</b>	<b>2,500,000</b>	<b>23,068,637</b>	<b>-8,266,933</b>
<b>CAPITAL PROJECTS</b>								
06 TECHNOLOGY	2,408,368	108,000	2,207,733		2,197,033		2,527,068	118,700
07 CAPITAL EXPENDITURES	4,575,998	75,000	5,200,000		7,199,855	0	2,651,143	-1,924,855
20 ENERGY REINVESTMENT	225,185	0	25,000		65,000	0	185,185	-40,000
22 CONSERVATION BOND	2,638,073	2,428,500	0		400,000	0	4,666,573	2,028,500
30 CAPITAL PROJECTS	8,425,585	2,200,000	4,950,000		15,219,321	0	356,264	-8,069,321
<b>TOTAL</b>	<b>18,273,209</b>	<b>4,811,500</b>	<b>12,382,733</b>	<b>0</b>	<b>25,081,209</b>	<b>0</b>	<b>10,386,233</b>	<b>-7,886,976</b>
40 DEBT SERVICE	841,509	340,403	500,000	20,612,300	21,672,100	0	622,112	-219,397
<b>PERMANENT TRUST</b>								
25 CRC-WMB	22,121	4,000	0	0	0	0	26,121	4,000
<b>TOTAL</b>	<b>93,439,808</b>	<b>60,601,273</b>	<b>24,040,432</b>	<b>65,478,050</b>	<b>151,587,206</b>	<b>24,040,432</b>	<b>67,931,925</b>	<b>-25,507,883</b>

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
<b>GENERAL</b>									
GENERAL BASIC	19,556,397	39,795,212	4,776,600	33,065,712	75,322,207	6,404,214	15,467,500	-4,088,897	21% X
GENERAL SUPPLEMENTAL	1,461,098	1,722,548	0	5,871,868	3,726,574	4,776,600	552,340	-908,758	15% X
<b>TOTAL</b>	<b>21,017,495</b>	<b>41,517,760</b>	<b>4,776,600</b>	<b>38,937,580</b>	<b>79,048,781</b>	<b>11,180,814</b>	<b>16,019,840</b>	<b>-4,997,655</b>	<b>20%</b>
MH-DS	0	0	0	0	0	0	0	0	0%
RURAL BASIC	502,323	128,251	0	7,084,656	1,538,638	5,776,592	400,000	-102,323	26% X
SECONDARY ROADS	12,309,004	6,765,519	7,370,832	0	21,668,839	0	4,776,516	-7,532,488	22% X
<b>SPECIAL REVENUE</b>									
REAP	323,723	31,976	0	0	40,000	0	315,699	-8,024	789% X
LG OPIOID ABATEMENT	625,000	111,469	0	0	622,433	0	114,036	-510,964	18% X
ARPA	19,078,722	600,000	0	0	9,612,828	0	10,065,894	-9,012,828	105% X
ROAD CONSTRUCTION ESCROW	5,661	0	0	0	0	0	5,661	0	0% X
LAW ENFORCEMENT PROCEEDS	29,069	200,000	0	0	200,000	0	29,069	0	15% X
PROSECUTOR FORFEITURE	33,090	2,500	0	0	7,500	0	28,090	-5,000	375% X
CONSERVATION TRUST	2,852,335	1,345,383	258,000	0	1,441,310	0	3,014,408	162,073	209% X
RECORDER'S RECORDS MGMT	121,037	23,600	0	0	48,500	0	96,137	-24,900	198% X
<b>TOTAL</b>	<b>23,068,637</b>	<b>2,314,928</b>	<b>258,000</b>	<b>0</b>	<b>11,972,571</b>	<b>0</b>	<b>13,668,994</b>	<b>-9,399,643</b>	<b>114%</b>
<b>CAPITAL PROJECTS</b>									
TECHNOLOGY	2,527,068	78,000	2,451,974	0	2,364,265	0	2,692,777	165,709	114% X
CAPITAL EXPENDITURES	2,651,143	75,500	2,000,000	0	3,861,399	0	865,244	-1,785,899	22% X
ENERGY REINVESTMENT	185,185	0	25,000	0	75,000	0	135,185	-50,000	180% X
CONSERVATION BOND	4,666,573	0	0	0	3,399,600	0	1,266,973	-3,399,600	37% X
CAPITAL PROJECTS	356,264	2,135,000	75,000	0	2,075,000	0	491,264	135,000	24% X
<b>TOTAL</b>	<b>10,386,233</b>	<b>2,288,500</b>	<b>4,551,974</b>		<b>11,775,264</b>	<b>0</b>	<b>5,451,443</b>	<b>-4,934,790</b>	<b>46%</b>
DEBT SERVICE	622,112	269,707	0	20,207,347	20,849,166	0	250,000	-372,112	1%
<b>PERMANENT TRUST</b>									
CRC-WMB	26,121	12,565	0	0	0	0	38,686	12,565	0% X
<b>TOTAL</b>	<b>67,931,925</b>	<b>53,297,230</b>	<b>16,957,406</b>	<b>66,229,583</b>	<b>146,853,259</b>	<b>16,957,406</b>	<b>40,605,479</b>	<b>-27,326,446</b>	<b>28%</b>

COMPARISON TO PREVIOUS YEAR								
	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	
<b>TOTAL</b>								
NEXT YEAR BUDGET	67,931,925	53,297,230	16,957,406	66,229,583	146,853,259	16,957,406	40,605,479	
CURRENT YEAR CERTIFIED BUDGET	93,439,808	60,601,273	24,040,432	65,478,050	151,587,206	24,040,432	67,931,925	
\$ CHANGE	-25,507,883	-7,304,043	-7,083,026	751,532	-4,733,947	-7,083,026	(27,326,446)	
% CHANGE	-27.3%	-12.1%	-29.5%	1.1%	-3.1%	-29.5%	(0)	

**Ending Fund Balance: 20,069,125** GB + GS + Tech + CE + CP  
**Per policy, ending fund balance at 30% of tax asking: 19,868,875** + \$200,000 buffer for legislative changes  
200,250 <<<Target +\$200,000 above policy requirement for FY24

	TAXABLE VALUATIONS			DEBT SERVICE ONLY		
	FY23	FY24	% CHANGE	FY23	FY24	% CHANGE
COUNTYWIDE VALUATION	9,355,856,056	9,447,346,515	0.9779%	10,319,638,826	10,414,748,439	0.9216%
RURAL VALUATION	1,906,441,669	1,923,126,782	0.8752%	1,906,441,669	1,923,126,782	0.8752%

TAX ASKINGS AND LEVIES								
	FY23	FY23	FY24	FY24	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	ASKINGS	LEVY	ASKINGS	LEVY	ASKINGS	ASKINGS	LEVY	LEVY
GENERAL BASIC	32,745,537	3.50000	33,065,712	3.50000	0.98%	320,174	0.00%	0.00000
GENERAL SUPPLEMENTAL	5,083,583	0.54336	5,871,868	0.62154	15.5%	788,285	14.39%	0.07818
MH-DS	0	0.00000	0	0.00000	0.0%	0	0.00%	0.00000
DEBT SERVICE	20,612,300	1.99739	20,207,347	1.94026	-2.0%	-404,953	-2.86%	-0.05712
<b>TOTAL COUNTYWIDE</b>	<b>58,441,420</b>	<b>6.04075</b>	<b>59,144,927</b>	<b>6.06180</b>	<b>1.2%</b>	<b>703,506</b>	<b>0.3%</b>	<b>0.02105</b>
RURAL BASIC	7,036,630	3.69098	7,084,656	3.68393	0.7%	48,026	-0.19%	-0.00705
<b>TOTAL RURAL + COUNTYWIDE</b>	<b>65,478,050</b>	<b>9.73172</b>	<b>66,229,583</b>	<b>9.74572</b>	<b>1.1%</b>	<b>751,532</b>	<b>0.1%</b>	<b>0.01400</b>

ROLLBACKS			
	FY23	FY24	% CHANGE
AGRICULTURAL (EXCL. AG DWELLING)	89.0412%	91.6430%	2.9220%
RESIDENTIAL (INCL. AG DWELLING)	54.1302%	54.6501%	0.9605%
COMMERCIAL	90.0000%	90.0000%	0.0000%
INDUSTRIAL	90.0000%	90.0000%	0.0000%
RAILROAD	90.0000%	90.0000%	0.0000%
UTILITY	98.5489%	100.0000%	1.4725%
MULTI-RESIDENTIAL	63.7500%	54.6501%	-14.2744%

LEVY INCREASE TAX \$ INCREASE      \$1,000,000 <<<(INPUT)

			<u>\$100K VAL. TAX BILL</u>	
General Basic	0.10585	\$	5.78	\$5.78 for IC Residential
				\$337.06 IC Res, Tax Bill
				1.7% % change
Rural Basic	0.51999	\$	47.65	\$47.65 for AgLand Rural
				\$940.78 AgLand Rural Tax Bill
				5.3% % change

(Final)

TAX BILL COMPARISON  CLASSIFICATION	FY23	FY24					FY23-FY24	FY23-FY24
	TAX BILL	ACTUAL VALUATION	x ROLLBACK	TAXABLE = VALUATION	x LEVY/1000	TAX = BILL	CHANGE IN TAX BILL	% CHANGE
<b>AGLAND</b>								
RURAL	866.52	100,000	91.6430%	91,643	9.74572	893.13	26.61	3.0%
IOWA CITY	537.87	100,000	91.6430%	91,643	6.06180	555.52	17.65	3.2%
OTHER CITIES	537.87	100,000	91.6430%	91,643	6.06180	555.52	17.65	3.2%
<b>AGBUILDING</b>								
RURAL	866.52	100,000	91.6430%	91,643	9.74572	893.13	26.61	3.0%
IOWA CITY	537.87	100,000	91.6430%	91,643	6.06180	555.52	17.65	3.2%
OTHER CITIES	537.87	100,000	91.6430%	91,643	6.06180	555.52	17.65	3.2%
<b>AG DWELLING</b>								
RURAL	526.78	100,000	54.6501%	54,650	9.74572	532.60	5.82	1.1%
IOWA CITY	326.98	100,000	54.6501%	54,650	6.06180	331.28	4.30	1.3%
OTHER CITIES	326.98	100,000	54.6501%	54,650	6.06180	331.28	4.30	1.3%
<b>RESIDENTIAL</b>								
RURAL	526.78	100,000	54.6501%	54,650	9.74572	532.60	5.82	1.1%
IOWA CITY	326.98	100,000	54.6501%	54,650	6.06180	331.28	4.30	1.3%
OTHER CITIES	326.98	100,000	54.6501%	54,650	6.06180	331.28	4.30	1.3%
<b>COMMERCIAL</b>								
RURAL	875.85	100,000	90.0000%	90,000	9.74572	877.12	1.27	0.1%
IOWA CITY	543.66	100,000	90.0000%	90,000	6.06180	545.56	1.90	0.3%
OTHER CITIES	543.66	100,000	90.0000%	90,000	6.06180	545.56	1.90	0.3%
<b>INDUSTRIAL</b>								
RURAL	875.85	100,000	90.0000%	90,000	9.74572	877.12	1.27	0.1%
IOWA CITY	543.66	100,000	90.0000%	90,000	6.06180	545.56	1.90	0.3%
OTHER CITIES	543.66	100,000	90.0000%	90,000	6.06180	545.56	1.90	0.3%
<b>UTILITIES</b>								
RURAL	959.05	100,000	100.0000%	100,000	9.74572	974.57	15.52	1.6%
IOWA CITY	595.30	100,000	100.0000%	100,000	6.06180	606.18	10.88	1.8%
OTHER CITIES	595.30	100,000	100.0000%	100,000	6.06180	606.18	10.88	1.8%
<b>MULTIRESIDENTIAL</b>								
RURAL	620.39	100,000	54.6501%	54,650	9.74572	532.60	-87.79	-16.5%
IOWA CITY	385.09	100,000	54.6501%	54,650	6.06180	331.28	-53.81	-16.2%
OTHER CITIES	385.09	100,000	54.6501%	54,650	6.06180	331.28	-53.81	-16.2%