FY26 TAX CALCULATION WORKSHEET
EXPENDITURES

EXPENDITURES	FY23	FY24		FY25				FY26		
FUND AND DEPARTMENT	ACTUAL	ACTUAL	% EXPENDED	CERTIFIED BUDGET	% INCREASE	$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	7,532,890	8,345,777		9,470,544	13%	1,124,767	10,714,090	10,353,330	-360,760	-3%
02 Attorney	4,079,324	4,286,735		5,182,600	21%	895,865	5,182,600	5,388,031	205,431	4%
03 Auditor/Accounting	1,506,931	1,508,712		1,614,197	7%	105,485	1,762,647	1,802,307	39,660	2%
04 Public Health	5,344,360	6,154,845		6,509,493	6%	354,648	6,755,217	7,160,033	404,816	6%
05 Board of Supervisors	1,758,866	1,933,596		2,328,757	20%	395,161	2,403,607	2,470,464	66,857	3%
06 Human Resources	665,914	743,203		798,689	7%	55,486	824,843	842,329	17,486	2%
07 Information Technology	2,107,383	2,247,287		2,869,000	28%	621,713	2,878,095	3,110,475	232,380	8%
08 Sheriff	13,438,044	13,516,525		16,196,066	20%	2,679,541	16,367,079	17,598,311	1,231,232	8%
10 Medical Examiner	1,177,877	1,250,890		1,542,802	23%	291,912	1,552,843	1,647,811	94,968	6%
11 Recorder	856,335	850,012		941,614	11%	91,602	941,614	915,680	-25,934	-3%
12 SEATS	4,115,187	4,708,194		5,670,945	20%	962,752	5,670,945	5,878,076	207,131	4%
14 Treasurer	1,691,112	1,758,363		2,073,905	18%	315,542	2,073,905	2,071,590	-2,315	0%
15 Finance	432,588	560,184		576,925	3%	16,741	597,639	592,890	-4,749	-1%
17 Physical Plant	2,015,716	2,084,494		2,513,686	21%	429,192	2,530,686	2,645,238	114,552	5%
18 Central Services	923,514	1,105,791		1,946,076	76%	840,285	2,128,576	2,398,240	269,664	13%
19 PDS	1,565,021	1,582,039		2,167,914	37%	585,875	2,178,466	2,058,096	-120,370	-6%
20 General Basic Grants	7,255,199	8,152,640		8,362,709	3%	210,069	8,793,838	8,729,974	-63,864	-1%
24 Conservation	3,585,394	3,800,786		4,309,321	13%	508,535	4,309,321	4,360,221	50,900	1%
25 County Farm	791,347	1,064,677		1,180,000	11%	115,323	1,847,980	311,500	-1,536,480	-83%
26 GuideLink Center	481,389	495,128		1,130,354	128%	635,226	1,253,144	1,093,795	-159,349	-13%
41 Substance Abuse	29,395	36,971		51,150	38%	14,179	51,150	50,532	-618	-1%
42 Targeted Case Management	483,850	449,935		501,919	12%	51,984	455,030	479,444	24,414	5%
43 MHDS Admin Services	814,729	819,070		1,074,203	31%	255,133	1,026,308	301,349	-724,959	-71%
45 Social Services	2,725,135	1,603,246		3,045,854	90%	1,442,608	3,068,641	3,533,207	464,566	15%
50 Veterans Affairs	204,873	243,055		294,253	21%	51,198	294,253	303,226	8,973	3%
54 Juvenile Crime Prevention	317,678	330,594		354,500	7%	23,906	428,500	389,500	-39,000	-9%
TOTAL	**65,900,051**	**69,632,748**		**82,707,476**		**13,074,728**	**86,091,017**	**86,485,649**	**394,632**	
GENERAL SUPPLEMENTAL FUND										
21 General Supplemental	0	0		0	0%	0	0	0	0	0%
22 Insurance	1,303,648	1,639,798		1,647,100	0%	7,302	1,800,100	1,911,600	111,500	6%
27 Juvenile Justice-Court Svcs	653,243	564,016		741,475	31%	177,459	741,475	794,475	53,000	7%
28 Court Services	103,137	128,486		254,850	98%	126,364	254,850	254,850	0	0%
33 Auditor/Elections	1,268,577	1,113,961		1,567,729	41%	453,768	1,567,729	1,639,498	71,769	5%
47 Court Services-Sheriff	6,183	12,410		44,200	256%	31,790	44,200	44,200	0	0%
TOTAL	**3,334,788**	**3,458,671**		**4,255,354**		**796,683**	**4,408,354**	**4,644,623**	**236,269**	
46 MH-DS FUND	0	0	0%	0	0%	0	0	**0**	0	0%
RURAL BASIC FUND										
23 Rural Basic Block Grants	1,415,925	1,530,940		1,701,296	11%	170,356	1,728,590	1,827,478	98,888	6%
TOTAL	**1,415,925**	**1,530,940**		**1,701,296**		**170,356**	**1,728,590**	**1,827,478**	**98,888**	

FY26 TAX CALCULATION WORKSHEET
EXPENDITURES

EXPENDITURES	FY23	FY24		FY25					FY26	
			%	CERTIFIED	%	$		TENTATIVE	$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	13,557,207	14,930,376		22,518,119	51%	7,587,743	15,082,342	**25,733,594**	10,651,252	71%
SPECIAL REVENUE FUNDS										
32 Special Resource Enhancement	35,294	25,771		65,000	152%	39,229	65,000	77,000	12,000	18%
34 LG Abatement	0	10,000		700,000	6900%	690,000	710,000	740,000	30,000	4%
35 ARPA	5,010,369	10,749,376		23,826,971	122%	13,077,595	4,050,000	574,181	-3,475,819	-86%
37 Standard Allowance ARPA	0	0		0	0%	0	3,532,713	6,935,000	3,402,287	96%
48 Road Construction Escrow	0	0		0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	18,295	8,533		200,000	2244%	191,467	28,729	200,000	171,271	596%
69 Prosecutor Forfeiture Proceeds	4,321	3,516		9,500	170%	5,984	19,500	9,500	-10,000	-51%
82 Conservation Trust	274,074	211,286		3,472,075	1543%	3,260,789	3,472,075	759,186	-2,712,889	-78%
87 Recorder's Records Management	3,285	13,053		55,000	321%	41,947	55,000	36,000	-19,000	-35%
TOTAL	**5,345,638**	**11,021,535**		**28,328,546**		**17,307,011**	**11,933,017**	**9,330,867**	**-2,602,150**	
CAPITAL PROJECTS FUNDS										
40 Technology	1,748,481	2,517,940		2,805,682	11%	287,742	5,847,266	2,864,191	-2,983,075	-51%
44 Capital Expenditures	3,730,560	3,972,404		4,904,506	23%	932,102	6,026,638	4,506,099	-1,520,539	-25%
81 Energy Reinvestment	25,962	39,340		145,000	269%	105,660	145,000	88,000	-57,000	-39%
83 Conservation Bond	404,818	1,225,364		3,208,917	162%	1,983,553	1,603,654	6,450,000	4,846,346	302%
85 Capital Projects	4,545,307	5,049,961		1,876,400	-63%	-3,173,561	14,890,400	4,677,255	-10,213,145	-69%
TOTAL	**10,455,128**	**12,805,010**		**12,940,505**		**135,495**	**28,512,958**	**18,585,545**	**-9,927,413**	
65 DEBT SERVICE	21,672,089	20,735,431		17,361,380	-16%	**-3,374,051**	17,361,380	**19,847,890**	2,486,510	14%
86 CRC-WMB PERMANENT TRUST	0	0		0	0%	**0**	0	**0**	0	0%
FUND TOTALS										
GENERAL BASIC	65,900,051	69,632,748		82,707,476	19%	13,074,728	86,091,017	86,485,649	394,632	0%
GENERAL SUPPLEMENTAL	3,334,788	3,458,671		4,255,354	23%	796,683	4,408,354	4,644,623	236,269	5%
MH-DS	0	0		0	0%	0	0	0	0	0%
RURAL BASIC	1,415,925	1,530,940		1,701,296	11%	170,356	1,728,590	1,827,478	98,888	6%
SECONDARY ROADS	13,557,207	14,930,376		22,518,119	51%	7,587,743	15,082,342	25,733,594	10,651,252	71%
SPECIAL REVENUE	5,345,638	11,021,535		28,328,546	157%	17,307,011	11,933,017	9,330,867	-2,602,150	-22%
CAPITAL PROJECTS	10,455,128	12,805,010		12,940,505	1%	135,495	28,512,958	18,585,545	-9,927,413	-35%
DEBT SERVICE	21,672,089	20,735,431		17,361,380	-16%	-3,374,051	17,361,380	19,847,890	2,486,510	14%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0%
TOTAL	**121,680,826**	**134,114,711**		**169,812,676**	27%	**35,697,965**	**165,117,658**	**166,455,646**	**1,337,988**	**0**

REVENUES	FY23	FY24		FY25				FY26		
			%	CERTIFIED	%	$		TENTATIVE	$	%
FUND AND DEPARTMENT	**ACTUAL**	**ACTUAL**	**RECVD**	**BUDGET**	**INCREASE**	**INCREASE**	**RE-ESTIMATE**	**BUDGET**	**DIFFERENCE**	**DIFFERENCE**
GENERAL BASIC FUND										
01 Ambulance	6,273,261	6,486,323		7,250,500	12%	764,177	7,562,500	7,566,000	3,500	0%
02 Attorney	599,578	572,114		583,400	2%	11,286	583,400	493,400	-90,000	-15%
03 Auditor/Accounting	79,066	82,344		61,600	-25%	-20,744	61,600	25,600	-36,000	-58%
04 Public Health	2,871,803	3,546,688		3,030,015	-15%	-516,673	3,265,015	3,617,310	352,295	11%
05 Board of Supervisors	720	520		800	54%	280	100	800	700	700%
06 Human Resources	0	10,200		5,100	-50%	-5,100	5,100	5,100	0	0%
07 Information Services	66,325	46,193		54,200	17%	8,007	54,200	47,200	-7,000	-13%
08 Sheriff	1,295,765	1,282,277		1,364,736	6%	82,459	1,450,000	1,623,083	173,083	12%
10 Medical Examiner	303,249	317,017		298,990	-6%	-18,027	300,000	308,165	8,165	3%
11 Recorder	909,274	758,150		947,115	25%	188,965	947,115	1,045,065	97,950	10%
12 SEATS/Fleet	2,823,280	3,127,191		3,112,976	0%	-14,215	3,112,976	3,550,576	437,600	14%
14 Treasurer	1,607,066	1,556,718		1,477,620	-5%	-79,098	1,477,620	1,678,675	201,055	14%
15 Finance	0	0		0	0%	0	0	0	0	0%
17 Physical Plant	22,282	16,858		24,100	43%	7,242	18,000	11,100	-6,900	-38%
18 Central Services	54,882,383	55,323,400		19,581,198	-65%	-35,742,202	20,600,000	21,443,533	843,533	4%
19 Planning, Development, & Sustainability	481,894	441,905		379,260	-14%	-62,645	450,000	373,760	-76,240	-17%
20 Block Grants	52,210	10,000		17,000	70%	7,000	516,410	0	-516,410	-100%
24 Conservation	222,806	171,128		223,600	31%	52,472	223,600	239,100	15,500	7%
25 County Historic Poor Farm	26,875	17,529		27,500	57%	9,971	15,000	24,000	9,000	60%
26 GuideLink Center	127,496	0		0	0%	0	433,000	0	-433,000	-100%
41 Substance Abuse	0	0		0	0%	0	0	0	0	0%
42 Targeted Case Management	463,897	429,487		501,919	17%	72,432	455,030	479,444	24,414	5%
43 MHDS Behavioral Health Admin.	912,494	803,505		1,074,203	34%	270,698	1,026,308	151,349	-874,959	-85%
45 Social Services	314,154	230,521		279,546	21%	49,025	279,546	751,837	472,291	169%
50 Veterans Affairs	11,050	11,425		10,000	-12%	-1,425	10,000	13,300	3,300	33%
54 Juvenile Crime Prevention	18,261	51,092		25,000	-51%	-26,092	25,000	0	-25,000	-100%
98 Revenue/Expense Adjustment	0	0		4,577,114	0%	4,577,114	4,577,114	4,500,000	-77,114	-2%
TOTAL	**74,365,190**	**75,292,585**		**44,907,492**		**-30,385,093**	**47,448,634**	**47,948,397**	**499,763**	
GENERAL SUPPLEMENTAL FUND										
21 General Supplemental Block Grants	6,479,535	7,342,373		1,651,508	-78%	-5,690,865	1,573,000	2,111,945	538,945	34%
22 Insurance	111,996	303,334		100,000	-67%	-203,334	85,000	100,000	15,000	18%
27 Juvenile Justice	1,539	0		0	0%	0	0	0	0	0%
28 Court Services/Attorney	9,043	12,308		4,500	-63%	-7,808	4,635	4,500	-135	-3%
33 Auditor/Elections	29,133	177,760		625	-100%	-177,135	3,050	241,398	238,348	7815%
47 Court Services/Sheriff	0	0		0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0		25,000	0%	25,000	0	0	0	0%
TOTAL	**6,631,246**	**7,835,775**		**1,781,633**		**-6,054,142**	**1,665,685**	**2,457,843**	**792,158**	
46 MH-DS FUND	0	0	0%	0	0%	0	0	0	**0**	0%
RURAL BASIC FUND										
23 Rural Basic Block Grants	7,174,534	7,260,853		164,013	-98%	-7,096,840	135,000	139,546	4,546	3%
98 Revenue/Expense Adjustment	0	0		10,000	0%	10,000	0	0	0	0%
TOTAL	**7,174,534**	**7,260,853**		**174,013**		**-7,086,840**	**135,000**	**139,546**	**4,546**	

(FINAL)

REVENUES

REVENUES	FY23	FY24		FY25					FY26	
			%	CERTIFIED	%	$		TENTATIVE	$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	7,735,536	8,055,605		6,882,078	-15%	-1,173,527	8,000,000	7,251,578	-748,422	-9%
SPECIAL REVENUE FUNDS										
32 REAP	51,822	63,755		31,976	-50%	-31,779	57,000	31,976	-25,024	-44%
34 LG Opioid Abatement	657,112	777,630		239,334	-69%	-538,296	415,000	375,511	-39,489	-10%
35 ARPA	2,041,098	1,082,234		1,100,000	2%	17,766	90,000	6,000	-84,000	-93%
37 Standard Allowance ARPA	0	182,784		0	-100%	-182,784	600,000	300,000	-300,000	-50%
48 Road Construction Escrow	0	0		0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	1,602	2,385		200,000	8286%	197,615	22,500	200,000	177,500	789%
69 Prosecutor Forfeiture	1,021	2,772		0	-100%	-2,772	2,640	0	-2,640	-100%
82 Conservation Trust	721,734	1,109,157		1,275,979	15%	166,822	1,125,979	437,979	-688,000	-61%
87 Recorder's Records Management	27,060	30,441		26,600	-13%	-3,841	26,600	33,600	7,000	26%
TOTAL	**3,501,449**	**3,251,158**		**2,873,889**		**-377,269**	**2,339,719**	**1,385,066**	**-954,653**	
CAPITAL PROJECTS FUNDS										
40 Technology	148,149	317,413		213,000	-33%	-104,413	166,500	131,736	-34,764	-21%
44 Capital Expenditures	132,701	217,974		250,500	15%	32,526	38,830	0	-38,830	-100%
81 Energy Reinvestment Fund	0	0		0	0%	0	0	0	0	0%
83 Conservation Bond	2,428,500	54,264		0	-100%	-54,264	0	4,563,000	4,563,000	0%
85 Capital Projects	2,607,025	1,268,124		135,000	-89%	-1,133,124	1,089,000	0	-1,089,000	-100%
TOTAL	**5,316,375**	**1,857,775**		**598,500**		**-1,259,275**	**1,294,330**	**4,694,736**	**3,400,406**	
65 DEBT SERVICE FUND	21,001,394	20,526,761		338,736	-98%	-20,188,025	220,000	217,407	**-2,593**	-1%
86 CRC-WMB PERMANENT TRUST	5,414	6,198		7,780	26%	1,582	3,000	7,780	**4,780**	159%
FUND TOTALS										
GENERAL BASIC	**74,365,190**	**75,292,585**		**44,907,492**	-40%	-30,385,093	**47,448,634**	**47,948,397**	**499,763**	1%
GEN SUPPLEMENTAL	**6,631,246**	**7,835,775**		**1,781,633**	-77%	-6,054,142	**1,665,685**	**2,457,843**	**792,158**	48%
MH-DS	**0**	**0**		**0**	0%	0	**0**	**0**	**0**	0%
RURAL BASIC	**7,174,534**	**7,260,853**		**174,013**	-98%	-7,086,840	**135,000**	**139,546**	**4,546**	3%
SECONDARY ROADS	**7,735,536**	**8,055,605**		**6,882,078**	-15%	-1,173,527	**8,000,000**	**7,251,578**	**-748,422**	-9%
SPECIAL REVENUE	**3,501,449**	**3,251,158**		**2,873,889**	-12%	-377,269	**2,339,719**	**1,385,066**	**-954,653**	-41%
CAPITAL PROJECTS	**5,316,375**	**1,857,775**		**598,500**	-68%	-1,259,275	**1,294,330**	**4,694,736**	**3,400,406**	263%
DEBT SERVICE	**21,001,394**	**20,526,761**		**338,736**	-98%	-20,188,025	**220,000**	**217,407**	**-2,593**	-1%
PERMANENT TRUST	**5,414**	**6,198**		**7,780**	26%	1,582	**3,000**	**7,780**	**4,780**	159%
TOTAL	**125,731,138**	**124,086,710**		**57,564,121**		**-66,522,589**	**61,106,368**	**64,102,353**	**2,995,985**	

FY26 TAX CALCULATION WORKSHEET

CALCULATION OF SECONDARY ROADS TRANSFER

BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
FY26	10,250,752,209	2,062,238,382	11,279,293,082
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 per $1,000	**= Maximum Allowable Transfer**		
.16875 per 1000 X Total Valuation of	**10,250,752,209**	**=**	**1,729,814**	**at 100% transfer**	
			1,643,324	**at 95% transfer**	
MINIMUM GEN BASIC TRANSFER:	**1,297,361**				
RURAL BASIC FUND SHARE OF:		Tax of $3 3/8 cent per $1,000	**= Maximum Allowable Transfer**		
3.00375 per /1000 X Rural Valuation of	**2,062,238,382**	**=**	**6,194,449**	**at 100% transfer**	
			5,884,726	**AT 95% TRANSFER**	
MINIMUM RURAL BASIC TRANSFER:	**4,645,836**		**5,782,971**	**<TO GET TO MAX TAXES**	
MAXIMUM Transfer from General Basic				**1,729,814**	
MAXIMUM Transfer from Rural Basic				**6,194,449**	
Total MAXIMUM Transfer from GB and RB					**7,924,263**
TOTAL MINIMUM TRANSFER GB & RB:	**5,943,197**				

(CODE SECTION 331.429 1A AND 1B)

FUND TRANSFERS

FUND	FY25 RE-ESTIMATE TRANSFERS IN	FY25 RE-ESTIMATE TRANSFERS OUT	FY26 BUDGET TRANSFERS IN	FY26 BUDGET TRANSFERS OUT
GENERAL BASIC				
TO DEBT SERVICE				
TO SECONDARY ROADS		1,667,079		1,729,814
TO TECHNOLOGY		2,725,882		2,982,741
TO CAPITAL EXPENDITURES		3,200,000		2,970,000
TO ENERGY REINVESTMENT		25,000		25,000
TO CAPITAL PROJECTS		8,700,000		4,677,255
TO CONSERVATION TRUST		171,128		185,000
FROM GENERAL SUPPLEMENTAL	11,626,347		12,771,219	
FROM ARPA-STD ALLOW			2,000,000	
TOTAL	**11,626,347**	**16,489,089**	**14,771,219**	**12,569,810**
GENERAL SUPPLEMENTAL				
TO GENERAL BASIC		11,626,347		**12,771,219**
FROM GENERAL BASIC			0	
RURAL BASIC				
TO SECONDARY ROADS		5,709,073		5,782,971
SECONDARY ROADS				
FROM GENERAL BASIC	1,667,079		1,729,814	
FROM RURAL BASIC	5,709,073		5,782,971	
FROM ROAD CONSTRUCTION ESCROW	0		0	
FROM RESERVOIR ROADS				
TOTAL	**7,376,152**		**7,512,785**	**0**
DEBT SERVICE				
FROM GENERAL BASIC				
TECHNOLOGY				
FROM GENERAL BASIC	2,725,882		2,982,741	
FROM CAPITAL EXPENDITURES			0	
CAPITAL EXPENDITURES				
TO CONSERVATION TRUST				
FROM GENERAL BASIC	3,200,000		2,970,000	
FROM CAPITAL PROJECTS			0	
CAPITAL PROJECTS				
TO CAPITAL EXPENDITURES				
TO ARPA				
FROM GENERAL BASIC	8,700,000		4,677,255	
TOTAL	**8,700,000**		**4,677,255**	
ARPA-STD ALLOWANCE				
TO GENERAL BASIC	0			2,000,000
TOTAL:	**0**	**0**		
ROAD CONSTRUCTION ESCROW				
TO SECONDARY ROADS				
TOTAL:	**0**	**0**		
CONSERVATION TRUST				
TO GENERAL BASIC				
FROM CAPITAL EXPENDITURES				
FROM GENERAL BASIC	171,128		185,000	
TOTAL	**171,128**		**185,000**	
ENERGY REINVESTMENT				
FROM GENERAL BASIC	25,000		25,000	
GRAND TOTAL	**33,824,509**	**33,824,509**	**33,124,000**	**33,124,000**

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
GENERAL BASIC								
01 Ambulance	10,353,330	7,566,000				2,787,330	0.27191	
02 Attorney	5,388,031	493,400				4,894,631	0.47749	
03 Auditor/Accounting	1,802,307	25,600				1,776,707	0.17332	
04 Public Health	7,160,033	3,617,310				3,542,723	0.34561	
05 Board of Supervisors	2,470,464	800				2,469,664	0.24093	
06 Human Resources	842,329	5,100				837,229	0.08167	
07 Information Services	3,110,475	47,200				3,063,275	0.29883	
08 Sheriff	17,598,311	1,623,083				15,975,228	1.55844	
10 Medical Examiner	1,647,811	308,165				1,339,646	0.13069	
11 Recorder	915,680	1,045,065				-129,385	-0.01262	
12 SEATS/Fleet	5,878,076	3,550,576				2,327,500	0.22706	
14 Treasurer	2,071,590	1,678,675				392,915	0.03833	
15 Finance	592,890	0				592,890	0.05784	
17 Physical Plant	2,645,238	11,100				2,634,138	0.25697	
18 Central Services	2,398,240	21,443,533				-19,045,293	-1.85794	
19 Planning, Development & Sustainability	2,058,096	373,760				1,684,336	0.16431	
20 Block Grants	8,729,974	0				8,729,974	0.85164	
24 Conservation	4,360,221	239,100				4,121,121	0.40203	
25 County Historic Poor Farm	311,500	24,000				287,500	0.02805	
26 GuideLink Center	1,093,795	0				1,093,795	0.10670	
41 Substance Abuse	50,532	0				50,532	0.00493	
42 Targeted Case Management	479,444	479,444				0	0.00000	
43 MHDS Admin. Services	301,349	151,349				150,000	0.01463	
45 Human Services	3,533,207	751,837				2,781,370	0.27133	
50 Veterans Affairs	303,226	13,300				289,926	0.02828	
54 Juvenile Crime Prevention	389,500	0				389,500	0.03800	
98 Revenue/Expense Adjustment	0	4,500,000				-4,500,000	-0.43899	
Transfer To General Supplemental			0			0	0.00000	
Transfer To Secondary Roads			1,729,814			1,729,814	0.16875	
Transfer To Technology			2,982,741			2,982,741	0.29098	
Transfer To Capital Expenditures			2,970,000			2,970,000	0.28973	
Transfer To Energy Reinvestment			25,000			25,000	0.00244	
Transfer To Capital Projects			4,677,255			4,677,255	0.45628	
Transfer To Conservation Trust			185,000			185,000	0.01805	
Transfer From General Supplemental				12,771,219		-12,771,219	-1.24588	
Beginning Balance					22,302,648	-22,302,648	-2.17571	
Ending Balance: Recommended					18,792,670		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					18,792,670	18,792,670	1.83330	
TOTAL GENERAL BASIC	86,485,649	47,948,397	12,569,810	12,771,219	-3,509,978	**34,825,865**	**3.39740**	3.43137
						FY26 MAX	FY26 MAX	
				Surplus ending fund balance:	105,834	34,825,865	3.39740	

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(FINAL)
FY26 TAX CALCULATION WORKSHEET
NET TAX ASKINGS
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FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
GENERAL SUPPLEMENTAL								
21 Block Grants	0	2,111,945				-2,111,945	-0.20603	
22 Insurance	1,911,600	100,000				1,811,600	0.17673	

27 Juvenile Justice	794,475	0				794,475	0.07750	
28 Court Services/Attorney	254,850	4,500				250,350	0.02442	
33 Auditor/Elections	1,639,498	241,398				1,398,100	0.13639	
47 Court Services/Sheriff	44,200	0				44,200	0.00431	
98 Revenue/Expense Adjustment	0	0				0	0.00000	
Transfer To General Basic			12,771,219			12,771,219	1.24588	
Transfer From General Basic				0		0	0.00000	
Beginning Balance					884,469	-884,469	-0.08628	
Ending Balance: Recommended					**2,000,000**		**0.00000**	
Ending Balance: Additional							0.00000	
Total Ending Balance					2,000,000	2,000,000	0.19511	
TOTAL GENERAL SUPPLEMENTAL	4,644,623	2,457,843	12,771,219	0	1,115,531	**16,073,530**	**1.56803**	1.43416

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

RURAL BASIC								
23 Block Grants	1,827,478	139,546				1,687,932	0.81850	
98 Revenue/Expense Adjustment		0				0	0.00000	
Transfer To Secondary Roads			5,782,971			5,782,971	2.80422	
Beginning Balance					522,737	-522,737	-0.25348	
Ending Balance: Recommended					**500,000**		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					500,000	500,000	0.24245	
TOTAL RURAL BASIC	1,827,478	139,546	5,782,971	0	-22,737	**7,448,166**	**3.61169**	3.61169
						FY26 MAX	FY26 MAX	
						7,448,166.00	3.61169	

DEBT SERVICE								
65 Debt Service	19,847,890	217,407				19,630,483	1.74040	
Beginning Balance					216,975	-216,975	-0.01924	
Ending Balance: Recommended					**500,000**		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					500,000	500,000	0.04433	
TOTAL DEBT SERVICE	19,847,890	217,407	0	0	283,025	**19,913,508**	**1.76549**	1.56527

FY26 TAX CALCULATION WORKSHEET
BEGINNING FUND BALANCES

	FY25						FY26	
FUND	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	$ CHANGE
GENERAL								
01 GENERAL BASIC	31,909,310	47,448,634	11,626,347	33,898,463	86,091,017	16,489,089	22,302,648	-9,606,662
02 GENERAL SUPPLEMENTAL	1,085,452	1,665,685	0	14,168,033	4,408,354	11,626,347	884,469	-200,983
TOTAL	**32,994,762**	**49,114,319**	**11,626,347**	**48,066,496**	**90,499,371**	**28,115,436**	**23,187,117**	**-9,807,645**
46 MH-DS		0	0	0	0		0	0
03 RURAL BASIC	568,593	135,000	0	7,256,807	1,728,590	5,709,073	522,737	-45,856
05 SECONDARY ROADS	14,765,208	8,000,000	7,376,152		15,082,342		15,059,018	293,810
SPECIAL REVENUE								
09 REAP	388,736	57,000	0		65,000		380,736	-8,000
34 LG OPIOID ABATEMENT	1,424,742	415,000	0		710,000		1,129,742	-295,000
35 ARPA	4,528,181	90,000	0		4,050,000	0	568,181	-3,960,000
37 STANDARD ALLOWANCE ARPA	12,067,713	600,000	0		3,532,713	0	9,135,000	-2,932,713
04 ROAD CONSTRUCTION ESCROW	0	0	0		0	0	0	0
08 LAW ENFORCEMENT PROCEEDS	6,229	22,500	0		28,729		0	-6,229
17 PROSECUTOR FORFEITURE	34,046	2,640	0		19,500		17,186	-16,860
21 CONSERVATION TRUST	3,521,319	1,125,979	171,128		3,472,075	0	1,346,351	-2,174,968
26 RECORDER'S RECORDS MGMT	194,800	26,600	0		55,000		166,400	-28,400
TOTAL	**22,165,766**	**2,339,719**	**171,128**	**0**	**11,933,017**	**0**	**12,743,596**	**-9,422,170**
CAPITAL PROJECTS								
06 TECHNOLOGY	3,267,215	166,500	2,725,882		5,847,266		312,331	-2,954,884
07 CAPITAL EXPENDITURES	4,423,708	38,830	3,200,000		6,026,638	0	1,635,900	-2,787,808
20 ENERGY REINVESTMENT	209,882	0	25,000		145,000	0	89,882	-120,000
22 CONSERVATION BOND	3,490,654	0	0		1,603,654	0	1,887,000	-1,603,654
30 CAPITAL PROJECTS	5,230,466	1,089,000	8,700,000		14,890,400	0	129,066	-5,101,400
TOTAL	**16,621,925**	**1,294,330**	**14,650,882**	**0**	**28,512,958**	**0**	**4,054,179**	**-12,567,746**
40 DEBT SERVICE	312,144	220,000	0	17,046,211	17,361,380	0	216,975	-95,169
PERMANENT TRUST								
25 CRC-WMB	33,733	3,000	0	0	0	0	36,733	3,000
TOTAL	**87,462,131**	**61,106,368**	**33,824,509**	**72,369,514**	**165,117,658**	**33,824,509**	**55,820,355**	**-31,641,776**

FY26 TAX CALCULATION WORKSHEET
ENDING FUND BALANCES

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	$ CHANGE	BALANCE/ EXPENSES
GENERAL									
GENERAL BASIC	22,302,648	47,948,397	14,771,219	34,825,865	86,485,649	12,569,810	**20,792,670**	(1,509,978)	0
GENERAL SUPPLEMENTAL	884,469	2,457,843	0	16,073,530	4,644,623	12,771,219	**2,000,000**	1,115,531	0
TOTAL	**23,187,117**	**50,406,240**	**14,771,219**	**50,899,395**	**91,130,272**	**25,341,029**	**22,792,670**	**(394,447)**	**0**
MH-DS	0	0	0	0	0	0	0	0	0
RURAL BASIC	522,737	139,546	0	7,448,166	1,827,478	5,782,971	500,000	(22,737)	0
SECONDARY ROADS	15,059,018	7,251,578	7,512,785	0	25,733,594	0	4,089,787	(10,969,231)	0
SPECIAL REVENUE									
REAP	380,736	31,976	0	0	77,000	0	335,712	(45,024)	4
LG OPIOID ABATEMENT	1,129,742	375,511	0	0	740,000	0	765,253	(364,489)	1
ARPA	568,181	6,000	0	0	574,181	0	0	(568,181)	0
STANDARD ALLOWANCE ARPA	9,135,000	300,000	0	0	6,935,000	2,000,000	500,000	(8,635,000)	0
ROAD CONSTRUCTION ESCROW	0	0	0	0	0	0	0	0	0
LAW ENFORCEMENT PROCEEDS	0	200,000	0	0	200,000	0	0	0	0
PROSECUTOR FORFEITURE	17,186	0	0	0	9,500	0	7,686	(9,500)	1
CONSERVATION TRUST	1,346,351	437,979	185,000	0	759,186	0	1,210,144	(136,207)	2
RECORDER'S RECORDS MGMT	166,400	33,600	0	0	36,000	0	164,000	(2,400)	5
TOTAL	**12,743,596**	**1,385,066**	**185,000**	**0**	**9,330,867**	**2,000,000**	**2,982,795**	**(9,760,801)**	**0**
CAPITAL PROJECTS									
TECHNOLOGY	312,331	131,736	2,982,741	0	2,864,191	0	**562,617**	250,286	0
CAPITAL EXPENDITURES	1,635,900	0	2,970,000	0	4,506,099	0	**99,801**	(1,536,099)	0
ENERGY REINVESTMENT	89,882	0	25,000	0	88,000	0	26,882	(63,000)	0
CONSERVATION BOND	1,887,000	4,563,000	0	0	6,450,000	0	0	(1,887,000)	0
CAPITAL PROJECTS	129,066	0	4,677,255	0	4,677,255	0	**129,066**	0	0
TOTAL	**4,054,179**	**4,694,736**	**10,654,996**		**18,585,545**	**0**	**818,366**	**(3,235,813)**	**0**
DEBT SERVICE	216,975	217,407	0	19,913,508	19,847,890	0	500,000	283,025	0
PERMANENT TRUST									
CRC-WMB	36,733	7,780	0	0	0	0	44,513	7,780	0
TOTAL	**55,820,355**	**64,102,353**	**33,124,000**	**78,261,069**	**166,455,646**	**33,124,000**	**31,728,131**	**(24,092,224)**	**0**

COMPARISON TO PREVIOUS YEAR

	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE
TOTAL							
NEXT YEAR BUDGET	55,820,355	64,102,353	33,124,000	78,261,069	166,455,646	33,124,000	31,728,131
CURRENT YEAR CERTIFIED BUDGET	87,462,131	61,106,368	33,824,509	72,369,514	165,117,658	33,824,509	55,820,355
$ CHANGE	(31,641,776)	2,995,985	(700,509)	5,891,555	1,337,988	(700,509)	(24,092,224)
% CHANGE	(0)	0	(0)	0	0	(0)	(0)

Ending Fund Balance:	**23,584,154**	GB + GS + Tech + CE + CP
Per policy, ending fund balance at 30% of tax asking:	**23,478,321**	
	105,834	

	TAXABLE VALUATIONS			DEBT SERVICE ONLY		
	FY25	FY26	% CHANGE	FY25	FY26	% CHANGE
COUNTYWIDE VALUATION	9,878,988,357	10,250,752,209	3.7632%	10,890,242,877	11,279,293,082	3.5725%
RURAL VALUATION	2,009,255,100	2,062,238,382	2.6370%	2,009,255,100	2,062,238,382	2.6370%

TAX ASKINGS AND LEVIES

	FY25 TAX ASKINGS	FY25 TAX LEVY	FY26 TAX ASKINGS	FY26 TAX LEVY	% CHANGE ASKINGS	$ CHANGE ASKINGS	% CHANGE LEVY	$ CHANGE LEVY
GENERAL BASIC	33,898,463	3.43137	34,825,865	3.39740	2.7%	927,402	-0.99%	-0.03397
GENERAL SUPPLEMENTAL	14,168,033	1.43416	16,073,530	1.56803	13.4%	1,905,497	9.33%	0.13387
MH-DS	0	0.00000	0	0.00000	0.0%	0	0.00%	0.00000
DEBT SERVICE	17,046,211	1.56527	19,913,508	1.76549	16.8%	2,867,297	12.79%	0.20022
TOTAL COUNTYWIDE	**65,112,707**	**6.43080**	**70,812,903**	**6.73092**	**8.8%**	**5,700,196**	**4.7%**	**0.30012**
RURAL BASIC	7,256,807	3.61169	7,448,166	3.61169	2.6%	191,359	0.00%	0.00000
TOTAL RURAL + COUNTYWIDE	**72,369,514**	**10.04249**	**78,261,069**	**10.34261**	**8.1%**	**5,891,555**	**3.0%**	**0.30012**

ROLLBACKS

	FY25	FY26	% CHANGE	AMT CHANGE
AGRICULTURAL (EXCL. AG DWELLING)	71.8370%	73.8575%	2.8126%	2.02%
RESIDENTIAL (INCL. AG DWELLING)	46.3428%	47.4316%	2.3494%	1.09%
COMMERCIAL	90.0000%	90.0000%	0.0000%	0.00%
INDUSTRIAL	90.0000%	90.0000%	0.0000%	0.00%
RAILROAD	90.0000%	90.0000%	0.0000%	0.00%
UTILITY	100.0000%	100.0000%	0.0000%	0.00%
MULTI-RESIDENTIAL	46.3428%	47.4316%	2.3494%	1.09%

FY26 TAX CALCULATION WORKSHEET
TAX BILL COMPARISON

TAX BILL COMPARISON	FY25	FY26					FY25-FY26	FY25-FY26
CLASSIFICATION	TAX BILL	ACTUAL VALUATION	x ROLLBACK	TAXABLE = VALUATION	x LEVY/1000	TAX = BILL	CHANGE IN TAX BILL	% CHANGE
AGLAND								
RURAL	721.42	100,000	73.8575%	73,858	10.34261	763.88	42.46	5.9%
IOWA CITY	461.97	100,000	73.8575%	73,858	6.73092	497.13	35.16	7.6%
OTHER CITIES	461.97	100,000	73.8575%	73,858	6.73092	497.13	35.16	7.6%
AGBUILDING								
RURAL	721.42	100,000	73.8575%	73,858	10.34261	763.88	42.46	5.9%
IOWA CITY	461.97	100,000	73.8575%	73,858	6.73092	497.13	35.16	7.6%
OTHER CITIES	461.97	100,000	73.8575%	73,858	6.73092	497.13	35.16	7.6%
AG DWELLING								
RURAL	465.40	100,000	47.4316%	47,432	10.34261	490.57	25.17	5.4%
IOWA CITY	298.02	100,000	47.4316%	47,432	6.73092	319.26	21.24	7.1%
OTHER CITIES	298.02	100,000	47.4316%	47,432	6.73092	319.26	21.24	7.1%
RESIDENTIAL								
RURAL	465.40	100,000	47.4316%	47,432	10.34261	490.57	25.17	5.4%
IOWA CITY	298.02	100,000	47.4316%	47,432	6.73092	319.26	21.24	7.1%
OTHER CITIES	298.02	100,000	47.4316%	47,432	6.73092	319.26	21.24	7.1%
COMMERCIAL								
RURAL	903.82	100,000	90.0000%	90,000	10.34261	930.84	27.01	3.0%
IOWA CITY	578.77	100,000	90.0000%	90,000	6.73092	605.78	27.01	4.7%
OTHER CITIES	578.77	100,000	90.0000%	90,000	6.73092	605.78	27.01	4.7%
INDUSTRIAL								
RURAL	903.82	100,000	90.0000%	90,000	10.34261	930.84	27.01	3.0%
IOWA CITY	578.77	100,000	90.0000%	90,000	6.73092	605.78	27.01	4.7%
OTHER CITIES	578.77	100,000	90.0000%	90,000	6.73092	605.78	27.01	4.7%
UTILITIES								
RURAL	1,004.25	100,000	100.0000%	100,000	10.34261	1,034.26	30.01	3.0%
IOWA CITY	643.08	100,000	100.0000%	100,000	6.73092	673.09	30.01	4.7%
OTHER CITIES	643.08	100,000	100.0000%	100,000	6.73092	673.09	30.01	4.7%
MULTIRESIDENTIAL								
RURAL	465.40	100,000	47.4316%	47,432	10.34261	490.57	25.17	5.4%
IOWA CITY	298.02	100,000	47.4316%	47,432	6.73092	319.26	21.24	7.1%
OTHER CITIES	298.02	100,000	47.4316%	47,432	6.73092	319.26	21.24	7.1%