

EXPENDITURES	FY20	FY21		FY22				FY23		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	5,187,953	5,186,749	98%	6,158,789	19%	972,040	6,158,789	7,165,370	1,006,581	16%
02 Attorney	3,336,397	3,559,645	87%	4,389,026	23%	829,381	4,389,026	4,557,926	168,900	4%
03 Auditor/Accounting	1,208,596	1,266,612	95%	1,409,678	11%	143,066	1,491,433	1,544,254	52,821	4%
04 Public Health	4,353,607	5,400,250	94%	5,693,167	5%	292,917	6,183,286	5,875,251	-308,035	-5%
05 Board of Supervisors	1,044,553	1,270,760	94%	1,543,129	21%	272,369	1,661,905	2,073,518	411,613	25%
06 Human Resources	536,928	529,327	90%	680,444	29%	151,117	680,444	784,450	104,006	15%
07 Information Services	1,467,491	1,546,161	85%	1,880,385	22%	334,224	1,880,385	2,265,225	384,840	20%
08 Sheriff	11,456,029	11,615,410	88%	13,681,194	18%	2,065,784	13,736,028	14,947,698	1,211,670	9%
10 Medical Examiner	948,470	1,033,102	86%	1,254,799	21%	221,697	1,254,799	1,262,668	7,869	1%
11 Recorder	735,898	728,458	86%	896,018	23%	167,560	896,018	930,815	34,797	4%
12 SEATS/Fleet	3,649,094	3,337,064	78%	4,165,631	25%	828,567	4,387,566	4,471,209	83,643	2%
14 Treasurer	1,316,093	1,426,399	89%	1,714,639	20%	288,240	1,714,639	1,835,348	120,709	7%
15 Finance	346,685	375,809	97%	395,176	5%	19,367	395,176	479,189	84,013	21%
17 Physical Plant	1,391,112	1,382,724	74%	1,942,351	40%	559,627	1,948,351	2,240,170	291,819	15%
18 Central Services	1,929,172	927,193	66%	1,642,812	77%	715,619	1,746,564	1,809,790	63,226	4%
19 Planning, Development, & Sustainability	1,076,915	1,147,299	90%	1,328,844	16%	181,545	1,353,844	1,607,944	254,100	19%
20 Block Grants	6,750,666	6,752,681	98%	7,471,932	11%	719,251	7,353,142	7,378,440	25,298	0%
24 Conservation	2,663,966	2,989,562	98%	3,295,356	10%	305,794	3,295,356	3,637,874	342,518	10%
25 County Historic Poor Farm	800,861	590,615	77%	1,566,800	165%	976,185	1,981,800	1,852,500	-129,300	-7%
26 GuideLink Center	94,033	387,292	56%	672,000	74%	284,708	672,000	482,561	-189,439	-28%
41 Behavioral Services	38,950	37,436	13%	296,700	693%	259,264	296,700	60,200	-236,500	-80%
42 Targeted Case Management	431,665	459,892	98%	463,026	1%	3,134	458,692	491,584	32,892	7%
43 MHDS Admin. Services	0	0	0%	0	0%	0	0	912,494	912,494	0%
45 Social Services	1,475,679	1,409,513	75%	1,940,601	38%	531,088	2,284,101	2,770,954	486,853	21%
50 Veterans Affairs	158,370	159,844	73%	214,570	34%	54,726	222,694	225,827	3,133	1%
54 Juvenile Crime Prevention	286,925	237,178	67%	359,500	52%	122,322	349,500	356,500	7,000	2%
TOTAL	52,686,107	53,756,975		65,056,567		11,299,592	66,792,238	72,019,759	5,227,521	
GENERAL SUPPLEMENTAL FUND										
21 General Supplemental Block Grants	468,740	0	0%	0	0%	0	0	0	0	0%
22 Insurance	921,854	1,068,506	93%	1,230,000	15%	161,494	1,230,000	1,299,000	69,000	6%
27 Juvenile Justice	536,891	510,828	62%	789,635	55%	278,807	641,855	787,635	145,780	23%
28 Court Services/Attorney	156,783	56,740	25%	228,850	303%	172,110	228,850	239,850	11,000	5%
33 Auditor/Elections	922,831	1,466,172	97%	1,186,187	-19%	-279,985	1,151,387	1,174,928	23,541	2%
47 Court Services/Sheriff	17,163	9,572	22%	44,200	362%	34,628	44,200	44,200	0	0%
TOTAL	3,024,262	3,111,819		3,478,872		367,053	3,296,292	3,545,613	249,321	
46 MH-DS FUND	6,782,999	6,578,729	99%	5,409,607	-18%	-1,169,122	5,572,236	0	-5,572,236	-100%
RURAL BASIC FUND										
23 Rural Basic Block Grants	1,278,583	1,405,214	99%	1,405,883	0%	669	1,405,883	1,441,320	35,437	3%
TOTAL	1,278,583	1,405,214		1,405,883		669	1,405,883	1,441,320	35,437	

EXPENDITURES	FY20	FY21		FY22				TENTATIVE		
			%	CERTIFIED	%	\$	RE-ESTIMATE	BUDGET	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE		BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	12,283,321	12,932,035	74%	15,706,064	21%	2,774,029	15,706,064	17,503,743	1,797,679	11%
SPECIAL REVENUE FUNDS										
32 REAP	27,349	85,126	47%	40,000	-53%	-45,126	40,000	40,000	0	0%
35 ARPA	0	0	0%	0	0%	0	5,700,000	6,200,000	500,000	9%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	5,781	58,072	29%	200,000	244%	141,928	200,000	200,000	0	0%
69 Prosecutor Forfeiture	7,388	4,314	58%	7,500	74%	3,186	7,500	7,500	0	0%
82 Conservation Trust	1,259,442	897,879	52%	961,940	7%	64,061	1,098,720	1,383,570	284,850	26%
87 Recorder's Records Management	200	223	0%	39,000	17368%	38,777	39,000	64,000	25,000	64%
TOTAL	1,300,160	1,045,614		1,248,440		202,826	7,085,220	7,895,070	809,850	
CAPITAL PROJECTS FUNDS										
40 Technology	1,570,657	1,647,436	85%	2,016,225	22%	368,789	2,050,225	2,005,133	-45,092	-2%
44 Capital Expenditures	2,419,824	3,025,064	64%	3,011,186	0%	-13,878	3,930,162	3,248,776	-681,386	-17%
81 Energy Reinvestment Fund	18,064	144,893	55%	120,000	-17%	-24,893	120,000	65,000	-55,000	-46%
83 Conservation Bond	2,020,825	1,141,555	36%	1,250,000	9%	108,445	4,074,126	2,128,500	-1,945,626	-48%
85 Capital Projects	7,174,259	11,422,206	67%	6,435,000	-44%	-4,987,206	10,493,969	7,116,232	-3,377,737	-32%
TOTAL	13,203,629	17,381,152		12,832,411		-4,548,741	20,668,482	14,563,641	-6,104,841	
65 DEBT SERVICE FUND	21,283,119	20,458,914	100%	22,087,648	8%	1,628,734	21,787,650	21,463,210	-324,440	-1%
86 CRC-WMB PERMANENT TRUST	0	0	0%	0	0%	0	0	0	0	0%
FUND TOTALS										
GENERAL BASIC	52,686,107	53,756,975		65,056,567	21%	11,299,592	66,792,238	72,019,759	5,227,521	8%
GENERAL SUPPLEMENTAL	3,024,262	3,111,819		3,478,872	12%	367,053	3,296,292	3,545,613	249,321	8%
MH-DS	6,782,999	6,578,729		5,409,607	-18%	-1,169,122	5,572,236	0	-5,572,236	-100%
RURAL BASIC	1,278,583	1,405,214		1,405,883	0%	669	1,405,883	1,441,320	35,437	3%
SECONDARY ROADS	12,283,321	12,932,035		15,706,064	21%	2,774,029	15,706,064	17,503,743	1,797,679	11%
SPECIAL REVENUE	1,300,160	1,045,614		1,248,440	19%	202,826	7,085,220	7,895,070	809,850	11%
CAPITAL PROJECTS	13,203,629	17,381,152		12,832,411	-26%	-4,548,741	20,668,482	14,563,641	-6,104,841	-30%
DEBT SERVICE	21,283,119	20,458,914		22,087,648	8%	1,628,734	21,787,650	21,463,210	-324,440	-1%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0%
TOTAL	111,842,180	116,670,451		127,225,492	9%	10,555,041	142,314,065	138,432,356	-3,881,709	-3%

FY23 TAX CALCULATION WORKSHEET
REVENUES

REVENUES	FY20			FY21			FY22				FY23		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%			
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE			
GENERAL BASIC FUND													
01 Ambulance	4,760,998	4,836,360	114%	4,212,316	-13%	-624,044	4,800,000	4,554,004	-245,996	-5%			
02 Attorney	413,997	585,868	103%	567,405	-3%	-18,463	551,940	403,400	-148,540	-27%			
03 Auditor/Accounting	75,495	57,559	81%	72,850	27%	15,291	67,550	65,100	-2,450	-4%			
04 Public Health	2,619,991	2,868,190	91%	2,723,467	-5%	-144,723	2,750,000	2,725,966	-24,034	-1%			
05 Board of Supervisors	720	480	60%	800	67%	320	500	800	300	60%			
06 Human Resources	3,000	0	0%	3,000	0%	3,000	3,000	5,100	2,100	70%			
07 Information Services	48,858	75,100	89%	46,200	-38%	-28,900	42,000	48,200	6,200	15%			
08 Sheriff	1,148,563	1,116,195	111%	1,115,879	0%	-316	1,115,879	1,186,191	70,312	6%			
10 Medical Examiner	249,852	241,756	88%	281,300	16%	39,544	245,000	291,350	46,350	19%			
11 Recorder	1,034,313	1,254,039	103%	991,500	-21%	-262,539	1,141,600	1,096,500	-45,100	-4%			
12 SEATS/Fleet	2,638,314	1,896,673	71%	2,670,250	41%	773,577	2,670,250	2,942,825	272,575	10%			
14 Treasurer	1,229,810	1,613,021	125%	1,301,120	-19%	-311,901	1,301,120	1,373,620	72,500	6%			
15 Finance	0	0	0%	0	0%	0	0	0	0	0%			
17 Physical Plant	60,729	27,993	91%	23,315	-17%	-4,678	21,000	29,315	8,315	40%			
18 Central Services	21,007,669	37,984,016	130%	21,336,113	-44%	-16,647,903	21,101,113	18,896,831	-2,204,282	-10%			
19 Planning, Development, & Sustainability	411,424	387,263	112%	345,560	-11%	-41,703	345,560	349,760	4,200	1%			
20 Block Grants	10,500	122,422	112%	55,000	-55%	-67,422	18,000	25,000	7,000	39%			
24 Conservation	152,740	226,266	113%	198,000	-12%	-28,266	198,000	258,000	60,000	30%			
25 County Historic Poor Farm	42,490	6,250	28%	7,600	22%	1,350	7,600	37,500	29,900	393%			
26 GuideLink Center	7,168	2,218	0%	0	0%	-2,218	271,363	0	-271,363	-100%			
41 Behavioral Services	0	0	0%	0	0%	0	0	0	0	0%			
42 Targeted Case Management	443,205	450,516	102%	463,026	3%	12,510	460,142	491,584	31,442	7%			
43 MHDS Admin. Services	0	0	0%	0	0%	0	0	919,994	919,994	0%			
45 Social Services	263,850	220,319	88%	250,310	14%	29,991	250,310	279,592	29,282	12%			
50 Veterans Affairs	21,550	10,300	100%	10,000	-3%	-300	11,568	10,000	-1,568	-14%			
54 Juvenile Crime Prevention	10,000	0	0%	0	0%	0	0	0	0	0%			
98 Revenue/Expense Adjustment	0	0	100%	0	0%	0	0	500,000	500,000	0%			
TOTAL	36,655,237	53,982,806		36,675,011		-17,307,795	37,373,495	36,490,632	-882,863				

GENERAL SUPPLEMENTAL FUND										
21 General Supplemental Block Grants	1,118,294	1,240,011	101%	1,253,174	1%	13,163	1,253,174	1,383,504	130,330	10%
22 Insurance	137,932	262,139	105%	110,000	-58%	-152,139	60,000	75,000	15,000	25%
27 Juvenile Justice	275	755	13%	1,000	0%	245	1,000	0	-1,000	-100%
28 Court Services/Attorney	7,094	8,798	196%	4,500	-49%	-4,298	4,500	4,500	0	0%
33 Auditor/Elections	106,683	396,675	100%	128,600	-68%	-268,075	111,967	550	-111,417	-100%
47 Court Services/Sheriff	0	423	0%	0	0%	-423	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	100%	25,000	0%	25,000	0	25,000	25,000	0%
TOTAL	1,370,278	1,908,802		1,522,274		-386,528	1,430,641	1,488,554	57,913	

46 MH-DS FUND	877,943	934,539	100%	927,109	-1%	-7,430	927,189	0	-927,189	-100%
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RURAL BASIC FUND										
23 Rural Basic Block Grants	72,517	149,847	102%	32,957	-78%	-116,890	32,957	35,132	2,175	7%
98 Revenue/Expense Adjustment	0	0	100%	10,000	0%	10,000	0	0	0	0%
TOTAL	72,517	149,847		42,957		-106,890	32,957	35,132	2,175	

FY23 TAX CALCULATION WORKSHEET
REVENUES

REVENUES	FY20	FY21		FY22				FY23		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	7,134,531	8,836,335	92%	7,245,674	-18%	-1,590,661	7,245,674	7,379,829	134,155	2%
SPECIAL REVENUE FUNDS										
32 REAP	45,015	39,804	124%	31,976	-20%	-7,828	41,300	31,976	-9,324	-23%
35 ARPA	0	0	0%	0	0%	0	14,753,587	100,000	-14,653,587	-99%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	4,603	59,191	30%	200,000	238%	140,809	200,000	200,000	0	0%
69 Prosecutor Forfeiture	7,527	1,176	47%	2,500	113%	1,324	2,500	2,500	0	0%
82 Conservation Trust	1,221,165	515,350	29%	521,493	1%	6,143	2,483,148	1,345,383	-1,137,765	-46%
87 Recorder's Records Management	30,916	36,528	127%	29,800	-18%	-6,728	31,800	31,400	-400	-1%
TOTAL	1,309,225	652,049		785,769		133,720	17,512,335	1,711,259	-15,801,076	
CAPITAL PROJECTS FUNDS										
40 Technology	55,835	36,245	117%	35,000	-3%	-1,245	75,000	68,000	-7,000	-9%
44 Capital Expenditures	68,373	16,566	92%	20,500	24%	3,934	25,500	20,500	-5,000	-20%
81 Energy Reinvestment Fund	3,655	45,225	100%	45,000	0%	-225	0	0	0	0%
83 Conservation Bond	2,473,000	1,893,535	100%	1,250,000	-34%	-643,535	1,250,000	2,128,500	878,500	70%
85 Capital Projects	740,835	4,335,491	78%	2,035,000	-53%	-2,300,491	2,035,000	2,035,000	0	0%
TOTAL	3,341,698	6,327,062		3,385,500		-2,941,562	3,385,500	4,252,000	866,500	
65 DEBT SERVICE FUND										
	544,150	769,075	102%	356,092	-54%	-412,983	356,092	355,937	-155	0%
86 CRC-WMB PERMANENT TRUST										
	7,076	2,038	16%	12,565	-7%	10,527	2,200	12,370	10,170	462%
FUND TOTALS										
GENERAL BASIC	36,655,237	53,982,806		36,675,011	-32%	-17,307,795	37,373,495	36,490,632	-882,863	-2%
GEN SUPPLEMENTAL	1,370,278	1,908,802		1,522,274	-20%	-386,528	1,430,641	1,488,554	57,913	4%
MH-DS	877,943	934,539		927,109	-1%	-7,430	927,189	0	-927,189	-100%
RURAL BASIC	72,517	149,847		42,957	-71%	-106,890	32,957	35,132	2,175	7%
SECONDARY ROADS	7,134,531	8,836,335		7,245,674	-18%	-1,590,661	7,245,674	7,379,829	134,155	2%
SPECIAL REVENUE	1,309,225	652,049		785,769	21%	133,720	17,512,335	1,711,259	-15,801,076	-90%
CAPITAL PROJECTS	3,341,698	6,327,062		3,385,500	-46%	-2,941,562	3,385,500	4,252,000	866,500	26%
DEBT SERVICE	544,150	769,075		356,092	-54%	-412,983	356,092	355,937	-155	0%
PERMANENT TRUST	7,076	2,038		12,565	517%	10,527	2,200	12,370	10,170	462%
TOTAL	51,312,654	73,562,552		50,952,951		-22,609,601	68,266,083	51,725,713	-16,540,370	

**CALCULATION OF SECONDARY ROADS TRANSFER
FY23**

keep this as top row

BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
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
FY19	8,113,469,216	1,678,680,309	8,870,456,555

GENERAL BASIC FUND SHARE OF:

Tax of 16 7/8 cents = Maximum Allowable
per \$1,000 Transfer

.16875 per 1000 X Total Valuation of **9,355,856,056** = **1,578,801** at 100% transfer

Total Minimum Transfer from GB to SR **1,578,801 x 75% = 1,184,101**

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 **1,906,441,669** = **5,726,474** at 100% transfer

Total Minimum Transfer from RB to SR **5,726,474 x 75% transfer = 4,294,856**

MAXIMUM Transfer from General Basic

1,578,801

MAXIMUM Transfer from Rural Basic

5,726,474

Total MAXIMUM Transfer from GB and RB

7,305,275

FUND TRANSFERS

FUND	FY22 RE-ESTIMATE		FY23 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
GENERAL BASIC				
TO ARPA		14,713,912		
TO SECONDARY ROADS		1,546,493		1,578,801
TO TECHNOLOGY		1,803,119		2,207,733
TO CAPITAL EXPENDITURES		3,011,186		1,300,000
TO ENERGY REINVESTMENT		25,000		25,000
TO CAPITAL PROJECTS		4,435,000		1,500,000
TO CONSERVATION TRUST		226,266		
FROM GENERAL SUPPLEMENTAL	373,500		3,624,810	
FROM ARPA				
TOTAL	373,500	25,760,976	3,624,810	6,611,534
GENERAL SUPPLEMENTAL				
TO GENERAL BASIC		373,500		3,624,810
FROM GENERAL BASIC			0	
RURAL BASIC				
TO SECONDARY ROADS		5,484,541		5,726,474
SECONDARY ROADS				
FROM GENERAL BASIC	1,546,493		1,578,801	
FROM RURAL BASIC	5,484,541		5,726,474	
FROM ROAD CONSTRUCTION ESCROW			0	
FROM RESERVOIR ROADS				
TOTAL	7,031,034		7,305,275	0
ROAD CONSTRUCTION ESCROW				
TO CAPITAL PROJECTS				
TECHNOLOGY				
FROM GENERAL BASIC	1,803,119		2,207,733	
FROM CAPITAL EXPENDITURES			0	
CAPITAL EXPENDITURES				
TO CONSERVATION TRUST				
FROM GENERAL BASIC	3,011,186		1,300,000	
FROM CAPITAL PROJECTS			0	
CAPITAL PROJECTS				
TO CAPITAL EXPENDITURES				
FROM ARPA			2,500,000	
FROM GENERAL BASIC	4,435,000		1,500,000	
TOTAL	4,435,000		4,000,000	
ARPA				
FROM GENERAL BASIC	14,713,912			2,500,000
TOTAL:	14,713,912			
CONSERVATION TRUST				
TO GENERAL BASIC				
FROM CAPITAL EXPENDITURES				
FROM GENERAL BASIC	226,266		0	
TOTAL	226,266		0	
ENERGY REINVESTMENT				
FROM GENERAL BASIC	25,000		25,000	
GRAND TOTAL	31,619,017	31,619,017	18,462,818	18,462,818

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
GENERAL BASIC								
01 Ambulance	7,165,370	4,554,004				2,611,366	0.27912	
02 Attorney	4,557,926	403,400				4,154,526	0.44406	
03 Auditor/Accounting	1,544,254	65,100				1,479,154	0.15810	
04 Public Health	5,875,251	2,725,966				3,149,285	0.33661	
05 Board of Supervisors	2,073,518	800				2,072,718	0.22154	
06 Human Resources	784,450	5,100				779,350	0.08330	
07 Information Services	2,265,225	48,200				2,217,025	0.23697	
08 Sheriff	14,947,698	1,186,191				13,761,507	1.47090	
10 Medical Examiner	1,262,668	291,350				971,318	0.10382	
11 Recorder	930,815	1,096,500				-165,685	-0.01771	
12 SEATS/Fleet	4,471,209	2,942,825				1,528,384	0.16336	
14 Treasurer	1,835,348	1,373,620				461,728	0.04935	
15 Finance	479,189	0				479,189	0.05122	
17 Physical Plant	2,240,170	29,315				2,210,855	0.23631	
18 Central Services	1,809,790	18,896,831				-17,087,041	-1.82635	
19 Planning, Development & Sustainability	1,607,944	349,760				1,258,184	0.13448	
20 Block Grants	7,378,440	25,000				7,353,440	0.78597	
24 Conservation	3,637,874	258,000				3,379,874	0.36126	
25 County Historic Poor Farm	1,852,500	37,500				1,815,000	0.19400	
26 GuideLink Center	482,561	0				482,561	0.05158	
41 Behavioral Services	60,200	0				60,200	0.00643	
42 Targeted Case Management	491,584	491,584				0	0.00000	
43 MHDS Admin. Services	912,494	919,994					0.00000	
45 Human Services	2,770,954	279,592				2,491,362	0.26629	
50 Veterans Affairs	225,827	10,000				215,827	0.02307	
54 Juvenile Crime Prevention	356,500	0				356,500	0.03810	
98 Revenue/Expense Adjustment	0	500,000				-500,000	-0.05344	
Transfer To General Supplemental			0			0	0.00000	
Transfer To Secondary Roads			1,578,801			1,578,801	0.16875	
Transfer To Technology			2,207,733			2,207,733	0.23597	
Transfer To Capital Expenditures			1,300,000			1,300,000	0.13895	
Transfer To Energy Reinvestment			25,000			25,000	0.00267	
Transfer To Capital Projects			1,500,000			1,500,000	0.16033	
Transfer To Conservation Trust			0			0	0.00000	
Transfer From General Supplemental				3,624,810		-3,624,810	-0.38744	
Beginning Balance					19,406,004	-19,406,004	-2.07421	
Ending Balance: Recommended					13,628,190		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					13,628,190	13,628,190	1.45665	
TOTAL GENERAL BASIC	72,019,759	36,490,632	6,611,534	3,624,810	-5,777,814	32,745,537	3.50000	3.50000

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
GENERAL SUPPLEMENTAL								
21 Block Grants	0	1,383,504				-1,383,504	-0.14788	
22 Insurance	1,299,000	75,000				1,224,000	0.13083	
27 Juvenile Justice	787,635	0				787,635	0.08419	
28 Court Services/Attorney	239,850	4,500				235,350	0.02516	
33 Auditor/Elections	1,174,928	550				1,174,378	0.12552	
47 Court Services/Sheriff	44,200	0				44,200	0.00472	
98 Revenue/Expense Adjustment	0	25,000				-25,000	-0.00267	
Transfer To General Basic			3,624,810			3,624,810	0.38744	
Transfer From General Basic				0		0	0.00000	
Beginning Balance					1,150,626	-1,150,626	-0.12298	
Ending Balance: Recommended					552,340		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					552,340	552,340	0.05904	
TOTAL GENERAL SUPPLEMENTAL	3,545,613	1,488,554	3,624,810	0	-598,286	5,083,583	0.54336	0.15532

RURAL BASIC								
23 Block Grants	1,441,320	35,132				1,406,188	0.73760	
98 Revenue/Expense Adjustment		0				0	0.00000	
Transfer To Secondary Roads			5,726,474			5,726,474	3.00375	
Beginning Balance					496,032	-496,032	-0.26019	
Ending Balance: Recommended					400,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					400,000	400,000	0.20981	
TOTAL RURAL BASIC	1,441,320	35,132	5,726,474	0	-96,032	7,036,630	3.69098	3.76734

DEBT SERVICE								
65 Debt Service	21,463,210	355,937				21,107,273	2.04535	
Beginning Balance					744,973	-744,973	-0.07219	
Ending Balance: Recommended					250,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					250,000	250,000	0.02423	
TOTAL DEBT SERVICE	21,463,210	355,937	0	0	-494,973	20,612,300	1.99739	2.16378

FUND	FY22						FY23	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
GENERAL								
01 GENERAL BASIC	42,136,849	37,373,495	373,500	32,075,374	66,792,238	25,760,976	19,406,004	-22,730,845
02 GENERAL SUPPLEMENTAL	1,966,375	1,430,641	0	1,423,402	3,296,292	373,500	1,150,626	-815,749
TOTAL	44,103,224	38,804,136	373,500	33,498,776	70,088,530	26,134,476	20,556,630	-23,546,594
46 MH-DS	1,449,947	927,189	0	3,195,100	5,572,236		0	-1,449,947
03 RURAL BASIC	474,716	32,957	0	6,878,783	1,405,883	5,484,541	496,032	21,316
05 SECONDARY ROADS	9,200,266	7,245,674	7,031,034		15,706,064		7,770,910	-1,429,356
SPECIAL REVENUE								
09 REAP	311,710	41,300	0		40,000		313,010	1,300
35 ARPA	0	14,753,587	14,713,912		5,700,000		23,767,499	23,767,499
04 ROAD CONSTRUCTION ESCROW	5,660	0	0		0	0	5,660	0
08 LAW ENFORCEMENT PROCEEDS	40,708	200,000	0		200,000		40,708	0
17 PROSECUTOR FORFEITURE	41,923	2,500	0		7,500		36,923	-5,000
21 CONSERVATION TRUST	650,957	2,483,148	226,266		1,098,720	0	2,261,651	1,610,694
26 RECORDER'S RECORDS MGMT	121,146	31,800	0		39,000		113,946	-7,200
TOTAL	1,172,104	17,512,335	14,940,178	0	7,085,220	0	26,539,397	25,367,293
CAPITAL PROJECTS								
06 TECHNOLOGY	2,177,046	75,000	1,803,119		2,050,225		2,004,940	-172,106
07 CAPITAL EXPENDITURES	5,028,209	25,500	3,011,186		3,930,162	0	4,134,733	-893,476
20 ENERGY REINVESTMENT	239,201	0	25,000		120,000	0	144,201	-95,000
22 CONSERVATION BOND	2,824,126	1,250,000	0		4,074,126	0	0	-2,824,126
30 CAPITAL PROJECTS	6,078,587	2,035,000	4,435,000		10,493,969	0	2,054,618	-4,023,969
TOTAL	16,347,169	3,385,500	9,274,305	0	20,668,482	0	8,338,492	-8,008,677
40 DEBT SERVICE	266,714	356,092	0	21,909,817	21,787,650	0	744,973	478,259
PERMANENT TRUST								
25 CRC-WMB	17,413	2,200	0	0	0	0	19,613	2,200
TOTAL	73,031,553	68,266,083	31,619,017	65,482,476	142,314,065	31,619,017	64,466,047	-8,565,506

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
GENERAL									
GENERAL BASIC	19,406,004	36,490,632	3,624,810	32,745,537	72,019,759	6,611,534	13,635,690	-5,770,314	19%
GENERAL SUPPLEMENTAL	1,150,626	1,488,554	0	5,083,583	3,545,613	3,624,810	552,340	-598,286	16%
TOTAL	20,556,630	37,979,186	3,624,810	37,829,120	75,565,372	10,236,344	14,188,030	-6,368,600	19%
RURAL BASIC	496,032	35,132	0	7,036,630	1,441,320	5,726,474	400,000	-96,032	28%
SECONDARY ROADS	7,770,910	7,379,829	7,305,275	0	17,503,743	0	4,952,271	-2,818,639	28%
SPECIAL REVENUE									
REAP	313,010	31,976	0	0	40,000	0	304,986	-8,024	762%
ARPA	23,767,499	100,000	0	0	6,200,000	2,500,000	15,167,499	-8,600,000	245%
ROAD CONSTRUCTION ESCROW	5,660	0	0	0	0	0	5,660	0	0%
LAW ENFORCEMENT PROCEEDS	40,708	200,000	0	0	200,000	0	40,708	0	20%
PROSECUTOR FORFEITURE	36,923	2,500	0	0	7,500	0	31,923	-5,000	426%
CONSERVATION TRUST	2,261,651	1,345,383	0	0	1,383,570	0	2,223,464	-38,187	161%
RECORDER'S RECORDS MGMT	113,946	31,400	0	0	64,000	0	81,346	-32,600	127%
TOTAL	26,539,397	1,711,259	0	0	7,895,070	2,500,000	17,855,586	-8,683,811	226%
CAPITAL PROJECTS									
TECHNOLOGY	2,004,940	68,000	2,207,733	0	2,005,133	0	2,275,540	270,600	113%
CAPITAL EXPENDITURES	4,134,733	20,500	1,300,000	0	3,248,776	0	2,206,457	-1,928,276	68%
ENERGY REINVESTMENT	144,201	0	25,000	0	65,000	0	104,201	-40,000	160%
CONSERVATION BOND	0	2,128,500	0	0	2,128,500	0	0	0	0%
CAPITAL PROJECTS	2,054,618	2,035,000	4,000,000	0	7,116,232	0	973,386	-1,081,232	14%
TOTAL	8,338,492	4,252,000	7,532,733	0	14,563,641	0	5,559,584	-2,778,908	38%
DEBT SERVICE	744,973	355,937	0	20,612,300	21,463,210	0	250,000	-494,973	1%
PERMANENT TRUST									
CRC-WMB	19,613	12,370	0	0	0	0	31,983	12,370	0%
TOTAL	64,466,047	51,725,713	18,462,818	65,478,050	138,432,356	18,462,818	43,237,454	-21,228,593	31%

COMPARISON TO PREVIOUS YEAR								
	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	
TOTAL								
NEXT YEAR BUDGET	64,466,047	51,725,713	18,462,818	65,478,050	138,432,356	18,462,818	43,237,454	
CURRENT YEAR CERTIFIED BUDGET	73,031,553	68,266,083	31,619,017	65,482,476	142,314,065	31,619,017	64,466,047	
\$ CHANGE	-8,565,506	-16,540,370	-13,156,199	-4,426	-3,881,709	-13,156,199	(21,228,593)	
% CHANGE	-11.7%	-24.2%	-41.6%	0.0%	-2.7%	-41.6%	(0)	

Ending Fund Balance: **19,643,413** GB + GS + Tech + CE + CP
 Per policy, ending fund balance at 30% of tax asking: **19,643,415**
(2)

	TAXABLE VALUATIONS			DEBT SERVICE ONLY			EQUALIZATION ORDERS	
	FY22	FY23	% CHANGE	FY22	FY23	% CHANGE	FY22	FY23
COUNTYWIDE	9,164,400,353	9,355,856,056	2.0891%	10,125,729,894	10,319,638,826	1.9150%	AGLAND	
RURAL	1,825,897,933	1,906,441,669	4.4112%	1,825,897,933	1,906,441,669	4.4112%	RURAL	0.00% -8.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							AGBUILDING	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							AG DWELLING	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							RESIDENTIAL	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							COMMERCIAL	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							INDUSTRIAL	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							UTILITIES	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%
							MULTIRESIDENTIAL	
							RURAL	0.00% 0.00%
							IOWA CITY	0.00% 0.00%
							OTHER CITIES	0.00% 0.00%

ROLLBACKS			
	FY22	FY23	% CHANGE
AGRICULTURAL (EXCL. AG DWELLING)	84.0305%	89.0412%	5.9630%
RESIDENTIAL (INCL. AG DWELLING)	56.4094%	54.1302%	-4.0405%
COMMERCIAL	90.0000%	90.0000%	0.0000%
INDUSTRIAL	90.0000%	90.0000%	0.0000%
RAILROAD	90.0000%	90.0000%	0.0000%
UTILITY	98.5489%	98.5489%	0.0000%
MULTI-RESIDENTIAL	67.5000%	63.7500%	-5.5556%

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

	<u>\$100K VAL. TAX BILL</u>	
General Basic	0.10688	\$ 5.79
General Supplemental	0.10688	\$ 5.79
MH/DS	0.00000	\$ -
Debt Service	0.09690	\$ 5.25
	<u>0.31067</u>	
		\$16.82 for IC Residential
Rural Basic	0.52454	\$ 52.45
	<u>0.83521</u>	
		\$343.80 IC Res Tax Bill

TAX BILL COMPARISON

TAX BILL COMPARISON CLASSIFICATION	FY22		FY23									FY22	FY22-FY23	
	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
AGLAND														
RURAL	714.10	85,536	8.3500%	8.5600%	100,000	89.0412%	89,041	9.73172	866.52	152.43	21.3%	834.85	31.67	3.7%
IOWA CITY	428.61	82,699	8.9200%	12.0000%	100,000	89.0412%	89,041	6.04075	537.88	109.26	25.5%	518.28	19.60	3.6%
OTHER CITIES	443.31	85,536	8.3500%	8.5600%	100,000	89.0412%	89,041	6.04075	537.88	94.56	21.3%	518.28	19.60	3.6%
AGBUILDING														
RURAL	770.51	92,293	8.3500%	0.0000%	100,000	89.0412%	89,041	9.73172	866.52	96.01	12.5%	834.85	31.67	3.7%
IOWA CITY	428.61	82,699	8.9200%	12.0000%	100,000	89.0412%	89,041	6.04075	537.88	109.26	25.5%	518.28	19.60	3.6%
OTHER CITIES	478.34	92,293	8.3500%	0.0000%	100,000	89.0412%	89,041	6.04075	537.88	59.54	12.4%	518.28	19.60	3.6%
AG DWELLING														
RURAL	520.56	92,885	7.6600%	0.0000%	100,000	54.1302%	54,130	9.73172	526.78	6.22	1.2%	560.43	-33.65	-6.4%
IOWA CITY	354.48	101,885	-1.8500%	0.0000%	100,000	54.1302%	54,130	6.04075	326.99	-27.49	-7.8%	347.92	-20.93	-6.4%
OTHER CITIES	337.59	97,031	3.0600%	0.0000%	100,000	54.1302%	54,130	6.04075	326.99	-10.60	-3.1%	347.92	-20.93	-6.4%
RESIDENTIAL														
RURAL	527.66	94,153	6.2100%	0.0000%	100,000	54.1302%	54,130	9.73172	526.78	-0.88	-0.2%	560.43	-33.65	-6.4%
IOWA CITY	337.29	96,946	3.1500%	0.0000%	100,000	54.1302%	54,130	6.04075	326.99	-10.31	-3.1%	347.92	-20.93	-6.4%
OTHER CITIES	329.78	94,787	5.5000%	0.0000%	100,000	54.1302%	54,130	6.04075	326.99	-2.79	-0.8%	347.92	-20.93	-6.4%
COMMERCIAL														
RURAL	882.25	98,668	1.3500%	0.0000%	100,000	90.0000%	90,000	9.73172	875.86	-6.39	-0.7%	894.16	-18.30	-2.1%
IOWA CITY	560.08	100,898	-0.8900%	0.0000%	100,000	90.0000%	90,000	6.04075	543.67	-16.41	-2.9%	555.10	-11.43	-2.1%
OTHER CITIES	547.70	98,668	1.3500%	0.0000%	100,000	90.0000%	90,000	6.04075	543.67	-4.03	-0.7%	555.10	-11.43	-2.1%
INDUSTRIAL														
RURAL	879.12	98,319	1.7100%	0.0000%	100,000	90.0000%	90,000	9.73172	875.86	-3.27	-0.4%	894.16	-18.30	-2.1%
IOWA CITY	558.62	100,634	-0.6300%	0.0000%	100,000	90.0000%	90,000	6.04075	543.67	-14.95	-2.7%	555.10	-11.43	-2.1%
OTHER CITIES	545.76	98,319	1.7100%	0.0000%	100,000	90.0000%	90,000	6.04075	543.67	-2.10	-0.4%	555.10	-11.43	-2.1%
UTILITIES														
RURAL	979.09	100,000	0.0000%	0.0000%	100,000	98.5489%	98,549	9.73172	959.05	-20.04	-2.0%	979.09	-20.04	-2.1%
IOWA CITY	607.82	100,000	0.0000%	0.0000%	100,000	98.5489%	98,549	6.04075	595.31	-12.51	-2.1%	607.82	-12.51	-2.1%
OTHER CITIES	607.82	100,000	0.0000%	0.0000%	100,000	98.5489%	98,549	6.04075	595.31	-12.51	-2.1%	607.82	-12.51	-2.1%
MULTIRESIDENTIAL														
RURAL	660.38	98,474	1.5500%	0.0000%	100,000	63.7500%	63,750	9.73172	620.40	-39.98	-6.1%	670.62	-50.22	-8.1%
IOWA CITY	420.27	100,949	-0.9400%	0.0000%	100,000	63.7500%	63,750	6.04075	385.10	-35.17	-8.4%	416.32	-31.22	-8.1%
OTHER CITIES	409.97	98,474	1.5500%	0.0000%	100,000	63.7500%	63,750	6.04075	385.10	-24.87	-6.1%	416.32	-31.22	-8.1%