

**FY25 TAX CALCULATION WORKSHEET  
EXPENDITURES**

EXPENDITURES	FY22	FY23		FY24				FY25		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>GENERAL BASIC FUND</b>										
01 Ambulance	6,033,941	7,165,370	95%	8,395,316	17%	1,229,946	9,250,060	9,470,544	220,484	2%
02 Attorney	3,833,948	4,557,926	89%	4,627,740	2%	69,814	4,427,789	5,182,600	754,811	17%
03 Auditor/Accounting	1,472,710	1,544,254	95%	1,557,461	1%	13,207	1,575,434	1,614,197	38,763	2%
04 Public Health	5,469,161	5,875,251	83%	6,161,427	5%	286,176	5,861,427	6,509,493	648,066	11%
05 Board of Supervisors	1,599,902	2,073,518	83%	2,155,823	4%	82,305	2,072,332	2,251,643	179,311	9%
06 Human Resources	586,441	784,450	84%	796,078	1%	11,628	804,778	798,689	-6,089	-1%
07 Information Services	1,688,480	2,265,225	92%	2,300,234	2%	35,009	2,271,692	2,869,000	597,308	26%
08 Sheriff	12,301,992	14,947,698	89%	15,011,539	0%	63,841	14,539,422	16,196,066	1,656,644	11%
10 Medical Examiner	1,049,720	1,262,668	93%	1,217,427	-4%	-45,241	1,303,522	1,542,802	239,280	18%
11 Recorder	788,932	930,815	91%	875,378	-6%	-55,437	880,874	941,614	60,740	7%
12 SEATS/Fleet	3,646,272	4,471,209	92%	4,858,389	9%	387,180	5,009,290	5,670,945	661,655	13%
14 Treasurer	1,541,362	1,835,348	91%	1,863,043	2%	27,695	1,805,075	2,073,905	268,830	15%
15 Finance	395,109	479,189	90%	551,575	15%	72,386	586,314	576,925	-9,389	-2%
17 Physical Plant	1,691,444	2,240,170	89%	2,361,299	5%	121,129	2,372,418	2,513,686	141,268	6%
18 Central Services	1,131,102	1,809,790	76%	1,855,451	3%	45,661	8,310,451	1,946,076	-6,364,375	-77%
19 Planning, Development, & Sustainability	1,291,717	1,607,944	82%	1,952,293	21%	344,349	1,818,077	2,167,914	349,837	19%
20 Block Grants	7,455,110	7,255,199	99%	7,679,057	6%	423,858	8,823,815	8,362,709	-461,106	-5%
24 Conservation	3,144,704	3,637,874	98%	3,897,289	7%	259,415	3,747,289	4,309,321	562,032	15%
25 County Historic Poor Farm	1,924,518	791,347	43%	1,411,100	78%	619,753	2,223,805	1,180,000	-1,043,805	-47%
26 GuideLink Center	652,479	482,561	62%	803,843	67%	321,282	805,510	1,130,354	324,844	40%
41 Substance Abuse	274,779	60,200	49%	60,200	0%	0	50,350	51,150	800	2%
42 Targeted Case Management	452,817	491,584	96%	490,830	0%	-754	485,977	501,919	15,942	3%
43 MHDS Behavioral Health Admin.	0	912,494	88%	912,802	0%	308	863,705	1,074,203	210,498	24%
45 Social Services	2,238,454	2,770,954	89%	2,867,549	3%	96,595	1,983,456	3,045,854	1,062,398	54%
50 Veterans Affairs	191,606	225,827	90%	302,564	34%	76,737	304,103	294,253	-9,850	-3%
54 Juvenile Crime Prevention	316,273	356,500	89%	356,500	0%	0	356,500	354,500	-2,000	-1%
<b>TOTAL</b>	<b>61,172,971</b>	<b>70,835,365</b>		<b>75,322,207</b>		<b>4,486,842</b>	<b>82,533,465</b>	<b>82,630,362</b>	<b>96,897</b>	

<b>GENERAL SUPPLEMENTAL FUND</b>										
21 General Supplemental Block Grants	0	0	0%	0	0%	0	0	0	0	0%
22 Insurance	1,083,319	1,299,000	97%	1,360,000	5%	61,000	1,600,000	1,647,100	47,100	3%
27 Juvenile Justice	521,518	787,635	83%	701,975	-11%	-85,660	751,975	741,475	-10,500	-1%
28 Court Services/Attorney	129,298	239,850	43%	239,850	0%	0	189,850	254,850	65,000	34%
33 Auditor/Elections	1,009,391	1,174,928	91%	1,380,549	18%	205,621	1,387,701	1,567,729	180,028	13%
47 Court Services/Sheriff	6,100	44,200	14%	44,200	0%	0	34,200	44,200	10,000	29%
<b>TOTAL</b>	<b>2,749,626</b>	<b>3,545,613</b>		<b>3,726,574</b>		<b>180,961</b>	<b>3,963,726</b>	<b>4,255,354</b>	<b>291,628</b>	

<b>46 MH-DS FUND</b>	5,529,359	0	0%	0	0%	0	0	0	0	0%
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<b>RURAL BASIC FUND</b>										
23 Rural Basic Block Grants	1,363,771	1,441,320	99%	1,538,638	7%	97,318	1,572,039	1,701,296	129,257	8%
<b>TOTAL</b>	<b>1,363,771</b>	<b>1,441,320</b>		<b>1,538,638</b>		<b>97,318</b>	<b>1,572,039</b>	<b>1,701,296</b>	<b>129,257</b>	

EXPENDITURES	FY22	FY23		FY24				FY25		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>SECONDARY ROADS FUND</b>										
49 Secondary Roads	10,884,616	17,503,743	77%	21,668,839	24%	4,165,096	16,128,011	22,518,119	6,390,108	40%
<b>SPECIAL REVENUE FUNDS</b>										
32 REAP	19,581	40,000	59%	40,000	0%	0	40,000	65,000	25,000	63%
34 LG Opioid Abatement	0	0	0%	622,433	0%	622,433	354,623	700,000	345,377	97%
35 ARPA	375,926	6,200,000	53%	9,612,828	55%	3,412,828	4,651,606	23,826,971	19,175,365	412%
37 Standard Allowance ARPA	0	0	0%	0	0%	0	0	0	0	0%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	12,526	200,000	9%	200,000	0%	0	200,000	200,000	0	0%
69 Prosecutor Forfeiture	4,943	7,500	58%	7,500	0%	0	7,500	9,500	2,000	27%
82 Conservation Trust	795,215	1,383,570	19%	1,441,310	4%	57,740	1,441,310	3,472,075	2,030,765	141%
87 Recorder's Records Management	2,226	64,000	5%	48,500	-24%	-15,500	64,000	55,000	-9,000	-14%
<b>TOTAL</b>	<b>1,210,418</b>	<b>7,895,070</b>		<b>11,972,571</b>		<b>4,077,501</b>	<b>6,759,039</b>	<b>28,328,546</b>	<b>21,569,507</b>	
<b>CAPITAL PROJECTS FUNDS</b>										
40 Technology	1,667,723	2,005,133	80%	2,364,265	18%	359,132	3,864,265	2,805,682	-1,058,583	-27%
44 Capital Expenditures	3,496,005	3,248,776	50%	3,861,399	19%	612,623	6,843,987	4,904,506	-1,939,481	-28%
81 Energy Reinvestment Fund	39,016	65,000	40%	75,000	15%	10,000	75,000	145,000	70,000	93%
83 Conservation Bond	1,436,054	2,128,500	10%	3,399,600	60%	1,271,100	1,949,600	3,208,917	1,259,317	65%
85 Capital Projects	2,888,263	7,116,232	30%	2,075,000	-71%	-5,041,232	8,305,198	1,876,400	-6,428,798	-77%
<b>TOTAL</b>	<b>9,527,060</b>	<b>14,563,641</b>		<b>11,775,264</b>		<b>-2,788,377</b>	<b>21,038,050</b>	<b>12,940,505</b>	<b>-8,097,545</b>	
<b>65 DEBT SERVICE FUND</b>										
	21,787,626	21,463,210	100%	20,849,166	-3%	-614,044	20,735,435	17,361,380	-3,374,055	-16%
<b>86 CRC-WMB PERMANENT TRUST</b>										
	0	0	0%	0	0%	0	0	0	0	0%
<b>FUND TOTALS</b>										
GENERAL BASIC	61,172,971	70,835,365		75,322,207	6%	4,486,842	82,533,465	82,630,362	96,897	0%
GENERAL SUPPLEMENTAL	2,749,626	3,545,613		3,726,574	5%	180,961	3,963,726	4,255,354	291,628	7%
MH-DS	5,529,359	0		0	0%	0	0	0	0	0%
RURAL BASIC	1,363,771	1,441,320		1,538,638	7%	97,318	1,572,039	1,701,296	129,257	8%
SECONDARY ROADS	10,884,616	17,503,743		21,668,839	24%	4,165,096	16,128,011	22,518,119	6,390,108	40%
SPECIAL REVENUE	1,210,418	7,895,070		11,972,571	52%	4,077,501	6,759,039	28,328,546	21,569,507	319%
CAPITAL PROJECTS	9,527,060	14,563,641		11,775,264	-19%	-2,788,377	21,038,050	12,940,505	-8,097,545	-38%
DEBT SERVICE	21,787,626	21,463,210		20,849,166	-3%	-614,044	20,735,435	17,361,380	-3,374,055	-16%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0%
<b>TOTAL</b>	<b>114,225,448</b>	<b>137,247,962</b>		<b>146,853,259</b>	<b>7%</b>	<b>9,605,297</b>	<b>152,729,765</b>	<b>169,735,562</b>	<b>17,005,797</b>	<b>3</b>

REVENUES	FY22	FY23		FY24				FY25		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>GENERAL BASIC FUND</b>										
01 Ambulance	5,993,298	6,273,261	129%	5,723,500	-9%	-549,761	5,723,500	7,250,500	1,527,000	27%
02 Attorney	571,527	599,528	111%	403,400	-33%	-196,128	583,400	583,400	0	0%
03 Auditor/Accounting	62,813	79,066	121%	61,000	-23%	-18,066	66,000	61,600	-4,400	-7%
04 Public Health	2,867,330	2,871,803	100%	2,503,006	-13%	-368,797	2,703,006	3,030,015	327,009	12%
05 Board of Supervisors	1,517	720	90%	800	11%	80	800	800	0	0%
06 Human Resources	3,006	0	0%	5,100	0%	5,100	10,200	5,100	-5,100	-50%
07 Information Services	27,470	66,281	97%	55,200	-17%	-11,081	55,200	54,200	-1,000	-2%
08 Sheriff	1,064,869	1,252,824	105%	1,130,916	-10%	-121,908	1,180,916	1,364,736	183,820	16%
10 Medical Examiner	217,411	303,249	104%	291,290	-4%	-11,959	291,290	298,990	7,700	3%
11 Recorder	1,264,337	909,274	100%	1,042,115	15%	132,841	942,115	947,115	5,000	1%
12 SEATS/Fleet	2,698,050	2,823,280	101%	3,042,990	8%	219,710	3,042,990	3,112,976	69,986	2%
14 Treasurer	1,597,799	1,607,066	117%	1,411,620	-12%	-195,446	1,461,620	1,477,620	16,000	1%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	20,195	22,282	76%	24,100	8%	1,818	24,100	24,100	0	0%
18 Central Services	53,977,223	54,882,383	103%	18,456,159	-66%	-36,426,224	19,756,159	19,290,828	-465,331	-2%
19 Planning, Development, & Sustainability	482,153	481,894	129%	354,810	-26%	-127,084	404,810	379,260	-25,550	-6%
20 Block Grants	60,298	52,210	99%	62,710	20%	10,500	20,000	17,000	-3,000	-15%
24 Conservation	227,614	222,806	86%	258,000	16%	35,194	223,600	223,600	0	0%
25 County Historic Poor Farm	12,475	26,875	72%	32,500	21%	5,625	32,500	27,500	-5,000	-15%
26 GuideLink Center	271,363	127,496	0%	0	-100%	-127,496	0	0	0	0%
41 Substance Abuse	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	476,650	463,897	94%	490,830	6%	26,933	495,648	501,919	6,271	1%
43 MHDS Behavioral Health Admin.	11,555	912,494	99%	912,802	0%	308	863,705	1,074,203	210,498	24%
45 Social Services	261,006	314,154	7%	288,796	-8%	-25,358	288,796	279,546	-9,250	-3%
50 Veterans Affairs	11,569	11,050	111%	10,000	-10%	-1,050	11,425	10,000	-1,425	-12%
54 Juvenile Crime Prevention	0	18,261	0%	0	-100%	-18,261	39,735	25,000	-14,735	-37%
98 Revenue/Expense Adjustment	0	0	0%	3,000,000	0%	3,000,000	4,000,000	4,577,114	577,114	14%
<b>TOTAL</b>	<b>72,181,527</b>	<b>74,322,155</b>		<b>39,561,644</b>		<b>-34,760,511</b>	<b>42,221,515</b>	<b>44,617,122</b>	<b>2,395,607</b>	

<b>GENERAL SUPPLEMENTAL FUND</b>										
21 General Supplemental Block Grants	2,682,265	6,479,535	100%	1,427,953	-78%	-5,051,582	1,427,953	1,651,508	223,555	16%
22 Insurance	140,783	111,996	149%	100,000	-11%	-11,996	165,000	100,000	-65,000	-39%
27 Juvenile Justice	220	1,539	100%	500	-68%	-1,039	500	0	-500	-100%
28 Court Services/Attorney	8,482	9,043	201%	4,500	-50%	-4,543	7,500	4,500	-3,000	-40%
33 Auditor/Elections	138,296	29,133	93%	189,595	551%	160,462	189,595	625	-188,970	-100%
47 Court Services/Sheriff	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	0	0%	0	25,000	25,000	0	0%
<b>TOTAL</b>	<b>2,970,046</b>	<b>6,631,246</b>		<b>1,722,548</b>		<b>-4,908,698</b>	<b>1,815,548</b>	<b>1,781,633</b>	<b>-33,915</b>	

<b>46 MH-DS FUND</b>	4,079,412	0	0%	0	0%	0		0	0	0%
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<b>RURAL BASIC FUND</b>										
23 Rural Basic Block Grants	6,956,733	7,174,534	101%	118,251	-98%	-7,056,283	118,251	164,013	45,762	39%
98 Revenue/Expense Adjustment	0	0	0%	10,000	0%	10,000	10,000	10,000	0	0%
<b>TOTAL</b>	<b>6,956,733</b>	<b>7,174,534</b>		<b>128,251</b>		<b>-7,046,283</b>	<b>128,251</b>	<b>174,013</b>	<b>45,762</b>	

FY25 TAX CALCULATION WORKSHEET  
REVENUES

REVENUES	FY22		FY23		FY24				FY25		
				%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD		BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>SECONDARY ROADS FUND</b>											
49 Secondary Roads	7,433,198	7,735,536	98%		6,765,519	-13%	-970,017	7,265,519	6,882,078	-383,441	-5%
<b>SPECIAL REVENUE FUNDS</b>											
32 REAP	42,094	51,822	162%		31,976	-38%	-19,846	61,976	31,976	-30,000	-48%
34 LG Opioid Abatement	0	657,112	100%		111,469	-83%	-545,643	155,469	239,334	83,865	54%
35 ARPA	14,744,691	2,041,098	101%		600,000	-71%	-1,441,098	1,200,000	1,100,000	-100,000	-8%
37 Standard Allowance ARPA	0	0	0%		0	0%	0	0	0	0	0%
48 Road Construction Escrow	0	0	0%		0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	887	1,602	1%		200,000	12384%	198,398	200,000	200,000	0	0%
69 Prosecutor Forfeiture	1,110	1,021	41%		2,500	145%	1,479	2,500	0	-2,500	-100%
82 Conservation Trust	1,643,359	721,734	31%		1,345,383	86%	623,649	1,235,666	1,275,979	40,313	3%
87 Recorder's Records Management	34,717	27,060	79%		23,600	-13%	-3,460	31,400	26,600	-4,800	-15%
<b>TOTAL</b>	<b>16,466,857</b>	<b>3,501,449</b>			<b>2,314,928</b>		<b>-1,186,521</b>	<b>2,887,011</b>	<b>2,873,889</b>	<b>-13,122</b>	
<b>CAPITAL PROJECTS FUNDS</b>											
40 Technology	95,925	148,149	116%		78,000	-47%	-70,149	203,009	213,000	9,991	5%
44 Capital Expenditures	32,606	132,701	147%		75,500	-43%	-57,201	215,500	250,500	35,000	16%
81 Energy Reinvestment Fund	0	0	0%		0	0%	0	0	0	0	0%
83 Conservation Bond	1,250,000	2,128,500	100%		0	-100%	-2,128,500	2,182,764	0	-2,182,764	-100%
85 Capital Projects	800,260	2,607,025	101%		2,135,000	-18%	-472,025	1,195,000	135,000	-1,060,000	-89%
<b>TOTAL</b>	<b>2,178,791</b>	<b>5,016,375</b>			<b>2,288,500</b>		<b>-2,727,875</b>	<b>3,796,273</b>	<b>598,500</b>	<b>-3,197,773</b>	
<b>65 DEBT SERVICE FUND</b>											
	22,362,421	21,001,394	100%		269,707	-99%	-20,731,687	233,707	338,736	105,029	45%
<b>86 CRC-WMB PERMANENT TRUST</b>											
	4,707	5,414	44%		12,565	132%	7,151	12,565	7,780	-4,785	-38%
<b>FUND TOTALS</b>											
GENERAL BASIC	72,181,527	74,322,155			39,561,644	-47%	-34,760,511	42,221,515	44,617,122	2,395,607	6%
GEN SUPPLEMENTAL	2,970,046	6,631,246			1,722,548	-74%	-4,908,698	1,815,548	1,781,633	-33,915	-2%
MH-DS	4,079,412	0			0	0%	0	0	0	0	0%
RURAL BASIC	6,956,733	7,174,534			128,251	-98%	-7,046,283	128,251	174,013	45,762	36%
SECONDARY ROADS	7,433,198	7,735,536			6,765,519	-13%	-970,017	7,265,519	6,882,078	-383,441	-5%
SPECIAL REVENUE	16,466,857	3,501,449			2,314,928	-34%	-1,186,521	2,887,011	2,873,889	-13,122	0%
CAPITAL PROJECTS	2,178,791	5,016,375			2,288,500	-54%	-2,727,875	3,796,273	598,500	-3,197,773	-84%
DEBT SERVICE	22,362,421	21,001,394			269,707	-99%	-20,731,687	233,707	338,736	105,029	45%
PERMANENT TRUST	4,707	5,414			12,565	132%	7,151	12,565	7,780	-4,785	-38%
<b>TOTAL</b>	<b>134,633,693</b>	<b>125,388,103</b>			<b>53,063,662</b>		<b>-72,324,441</b>	<b>58,360,389</b>	<b>57,273,751</b>	<b>-1,086,638</b>	

**FY25 TAX CALCULATION WORKSHEET**  
**CALCULATION OF SECONDARY ROADS TRANSFER**

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BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
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
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	9,878,988,357	=	1,667,079 at 100% transfer
			1,583,725 at 95% transfer
<b>MINIMUM GEN BASIC TRANSFER:</b>	1,250,309		
<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	2,009,255,100	=	6,035,300 at 100% transfer
			5,733,535 AT 95% TRANSFER
<b>MINIMUM RURAL BASIC TRANSFER:</b>	4,526,475		5,709,073 TO GET TO MAX TAXES
<b>MAXIMUM Transfer from General Basic</b>			1,667,079
<b>MAXIMUM Transfer from Rural Basic</b>			6,035,300
<b>Total MAXIMUM Transfer from GB and RB</b>			7,702,379
<b>TOTAL MINIMUM TRANSFER GB &amp; RB:</b>	5,776,784		

FUND	FY24 RE-ESTIMATE		FY25 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
<b>GENERAL BASIC</b>				
TO DEBT SERVICE				
TO SECONDARY ROADS		1,594,240		1,667,079
TO TECHNOLOGY		2,451,974		2,725,882
TO CAPITAL EXPENDITURES		2,000,000		3,200,000
TO ENERGY REINVESTMENT		25,000		25,000
TO CAPITAL PROJECTS		75,000		1,900,000
TO CONSERVATION TRUST		222,807		258,000
FROM GENERAL SUPPLEMENTAL	4,776,600		11,626,347	
FROM ARPA				
<b>TOTAL</b>	<b>4,776,600</b>	<b>6,369,021</b>	<b>11,626,347</b>	<b>9,775,961</b>
<b>GENERAL SUPPLEMENTAL</b>				
TO GENERAL BASIC		4,776,600		11,626,347
FROM GENERAL BASIC			0	
<b>RURAL BASIC</b>				
TO SECONDARY ROADS		5,776,592		5,709,073
<b>SECONDARY ROADS</b>				
FROM GENERAL BASIC	1,594,240		1,667,079	
FROM RURAL BASIC	5,776,592		5,709,073	
FROM ROAD CONSTRUCTION ESCROW	5,661		0	
FROM RESERVOIR ROADS				
<b>TOTAL</b>	<b>7,376,493</b>		<b>7,376,152</b>	<b>0</b>
<b>DEBT SERVICE</b>				
FROM GENERAL BASIC				
<b>TECHNOLOGY</b>				
FROM GENERAL BASIC	2,451,974		2,725,882	
FROM CAPITAL EXPENDITURES			0	
<b>CAPITAL EXPENDITURES</b>				
TO CONSERVATION TRUST				
FROM GENERAL BASIC	2,000,000		3,200,000	
FROM CAPITAL PROJECTS			0	
<b>CAPITAL PROJECTS</b>				
TO CAPITAL EXPENDITURES				
TO ARPA		2,500,000	0	
FROM GENERAL BASIC	75,000		1,900,000	
<b>TOTAL</b>	<b>75,000</b>		<b>1,900,000</b>	
<b>ARPA</b>				
FROM CAPITAL PROJECTS	2,500,000			
<b>TOTAL:</b>	<b>2,500,000</b>	<b>0</b>		
<b>ROAD CONSTRUCTION ESCROW</b>				
TO SECONDARY ROADS		5,661		
<b>TOTAL:</b>	<b>0</b>	<b>5,661</b>		
<b>CONSERVATION TRUST</b>				
TO GENERAL BASIC				
FROM CAPITAL EXPENDITURES				
FROM GENERAL BASIC	222,807		258,000	
<b>TOTAL</b>	<b>222,807</b>		<b>258,000</b>	
<b>ENERGY REINVESTMENT</b>				
FROM GENERAL BASIC	25,000		25,000	
<b>GRAND TOTAL</b>	<b>19,427,874</b>	<b>19,427,874</b>	<b>27,111,381</b>	<b>27,111,381</b>

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
<b>GENERAL BASIC</b>								
01 Ambulance	9,470,544	7,250,500				2,220,044	0.22472	
02 Attorney	5,182,600	583,400				4,599,200	0.46555	
03 Auditor/Accounting	1,614,197	61,600				1,552,597	0.15716	
04 Public Health	6,509,493	3,030,015				3,479,478	0.35221	
05 Board of Supervisors	2,251,643	800				2,250,843	0.22784	
06 Human Resources	798,689	5,100				793,589	0.08033	
07 Information Services	2,869,000	54,200				2,814,800	0.28493	
08 Sheriff	16,196,066	1,364,736				14,831,330	1.50130	
10 Medical Examiner	1,542,802	298,990				1,243,812	0.12590	
11 Recorder	941,614	947,115				-5,501	-0.00056	
12 SEATS/Fleet	5,670,945	3,112,976				2,557,969	0.25893	
14 Treasurer	2,073,905	1,477,620				596,285	0.06036	
15 Finance	576,925	0				576,925	0.05840	
17 Physical Plant	2,513,686	24,100				2,489,586	0.25201	
18 Central Services	1,946,076	19,290,828				-17,344,752	-1.75572	
19 Planning, Development & Sustainability	2,167,914	379,260				1,788,654	0.18106	
20 Block Grants	8,362,709	17,000				8,345,709	0.84479	
24 Conservation	4,309,321	223,600				4,085,721	0.41358	
25 County Historic Poor Farm	1,180,000	27,500				1,152,500	0.11666	
26 GuideLink Center	1,130,354	0				1,130,354	0.11442	
41 Substance Abuse	51,150	0				51,150	0.00518	
42 Targeted Case Management	501,919	501,919				0	0.00000	
43 MHDS Admin. Services	1,074,203	1,074,203				0	0.00000	
45 Human Services	3,045,854	279,546				2,766,308	0.28002	
50 Veterans Affairs	294,253	10,000				284,253	0.02877	
54 Juvenile Crime Prevention	354,500	25,000				329,500	0.03335	
98 Revenue/Expense Adjustment	0	4,577,114				-4,577,114	-0.46332	
Transfer To General Supplemental			0			0	0.00000	
Transfer To Secondary Roads			1,667,079			1,667,079	0.16875	
Transfer To Technology			2,725,882			2,725,882	0.27593	
Transfer To Capital Expenditures			3,200,000			3,200,000	0.32392	
Transfer To Energy Reinvestment			25,000			25,000	0.00253	
Transfer To Capital Projects			1,900,000			1,900,000	0.19233	
Transfer To Conservation Trust			258,000			258,000	0.02612	
Transfer From General Supplemental				11,626,347		-11,626,347	-1.17688	
Beginning Balance					19,207,064	-19,207,064	-1.94423	
Ending Balance: Recommended					16,865,559		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					16,865,559	16,865,559	1.70722	
<b>TOTAL GENERAL BASIC</b>	82,630,362	44,617,122	9,775,961	11,626,347	-2,341,505	33,821,350	3.42356	<b>3.50000</b>

FY25 MAX    FY25 MAX  
33,898,464    3.43137

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	1,651,508				-1,651,508	-0.16717	
22 Insurance	1,647,100	100,000				1,547,100	0.15661	
27 Juvenile Justice	741,475	0				741,475	0.07506	
28 Court Services/Attorney	254,850	4,500				250,350	0.02534	
33 Auditor/Elections	1,567,729	625				1,567,104	0.15863	
47 Court Services/Sheriff	44,200	0				44,200	0.00447	
98 Revenue/Expense Adjustment	0	25,000				-25,000	-0.00253	
Transfer To General Basic			11,626,347			11,626,347	1.17688	
Transfer From General Basic				0		0	0.00000	
Beginning Balance					432,035	-432,035	-0.04373	
Ending Balance: Recommended					500,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					500,000	500,000	0.05061	
<b>TOTAL GENERAL SUPPLEMENTAL</b>	4,255,354	1,781,633	11,626,347	0	67,965	14,168,033	1.43416	<b>0.62154</b>

<b>MH-DS Fund closed in FY23</b>								
<b>TOTAL MH-DS</b>	0	0	0	0	0	0	0.00000	<b>0.00000</b>

<b>RURAL BASIC</b>								
23 Block Grants	1,701,296	164,013				1,537,283	0.76510	
98 Revenue/Expense Adjustment		10,000				-10,000	-0.00498	
Transfer To Secondary Roads			5,709,073			5,709,073	2.84139	
Beginning Balance					479,549	-479,549	-0.23867	
Ending Balance: Recommended					500,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					500,000	500,000	0.24885	
<b>TOTAL RURAL BASIC</b>	1,701,296	174,013	5,709,073	0	20,451	7,256,807	3.61169	<b>3.68393</b>

FY25 MAX      FY25 MAX  
7,256,807.00      3.61169

<b>DEBT SERVICE</b>								
65 Debt Service	17,361,380	338,736				17,022,644	1.56311	
Beginning Balance					226,433	-226,433	-0.02079	
Ending Balance: Recommended					250,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					250,000	250,000	0.02296	
<b>TOTAL DEBT SERVICE</b>	17,361,380	338,736	0	0	23,567	17,046,211	1.56527	<b>1.94026</b>



FUND	FY24						FY25	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
<b>GENERAL</b>								
01 GENERAL BASIC	28,045,723	42,221,515	4,776,600	33,065,712	82,533,465	6,369,021	19,207,064	-8,838,659
02 GENERAL SUPPLEMENTAL	1,484,945	1,815,548	0	5,871,868	3,963,726	4,776,600	432,035	-1,052,910
<b>TOTAL</b>	<b>29,530,668</b>	<b>44,037,063</b>	<b>4,776,600</b>	<b>38,937,580</b>	<b>86,497,191</b>	<b>11,145,621</b>	<b>19,639,099</b>	<b>-9,891,569</b>
46 MH-DS	0	0	0	0	0		0	0
03 RURAL BASIC	615,273	128,251	0	7,084,656	1,572,039	5,776,592	479,549	-135,724
05 SECONDARY ROADS	14,263,486	7,265,519	7,376,493		16,128,011		12,777,487	-1,485,999
<b>SPECIAL REVENUE</b>								
09 REAP	352,206	61,976	0		40,000		374,182	21,976
34 LG OPIOID ABATEMENT	659,820	155,469	0		354,623		460,666	-199,154
35 ARPA	23,678,577	1,200,000	2,500,000		4,651,606	0	22,726,971	-951,606
37 STANDARD ALLOWANCE ARPA	0	0	0		0	0	0	0
04 ROAD CONSTRUCTION ESCROW	5,661	0	0		0	5,661	0	-5,661
08 LAW ENFORCEMENT PROCEEDS	12,462	200,000	0		200,000		12,462	0
17 PROSECUTOR FORFEITURE	34,791	2,500	0		7,500		29,791	-5,000
21 CONSERVATION TRUST	2,410,472	1,235,666	222,807		1,441,310	0	2,427,635	17,163
26 RECORDER'S RECORDS MGMT	178,392	31,400	0		64,000		145,792	-32,600
<b>TOTAL</b>	<b>27,332,381</b>	<b>2,887,011</b>	<b>2,722,807</b>	<b>0</b>	<b>6,759,039</b>	<b>5,661</b>	<b>26,177,499</b>	<b>-1,154,882</b>
<b>CAPITAL PROJECTS</b>								
06 TECHNOLOGY	3,028,859	203,009	2,451,974		3,864,265		1,819,577	-1,209,282
07 CAPITAL EXPENDITURES	6,205,712	215,500	2,000,000		6,843,987	0	1,577,225	-4,628,487
20 ENERGY REINVESTMENT	224,223	0	25,000		75,000	0	174,223	-50,000
22 CONSERVATION BOND	4,661,754	2,182,764	0		1,949,600	0	4,894,918	233,164
30 CAPITAL PROJECTS	11,462,753	1,195,000	75,000		8,305,198	2,500,000	1,927,555	-9,535,198
<b>TOTAL</b>	<b>25,583,301</b>	<b>3,796,273</b>	<b>4,551,974</b>	<b>0</b>	<b>21,038,050</b>	<b>2,500,000</b>	<b>10,393,498</b>	<b>-15,189,803</b>
40 DEBT SERVICE	520,814	233,707	0	20,207,347	20,735,435	0	226,433	-294,381
<b>PERMANENT TRUST</b>								
25 CRC-WMB	27,750	12,565	0	0	0	0	40,315	12,565
<b>TOTAL</b>	<b>97,873,673</b>	<b>58,360,389</b>	<b>19,427,874</b>	<b>66,229,583</b>	<b>152,729,765</b>	<b>19,427,874</b>	<b>69,733,880</b>	<b>-28,139,793</b>

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
<b>GENERAL</b>									
GENERAL BASIC	19,207,064	44,617,122	11,626,347	33,821,350	82,630,362	9,775,961	16,865,559	-2,341,505	20%
GENERAL SUPPLEMENTAL	432,035	1,781,633	0	14,168,033	4,255,354	11,626,347	500,000	67,965	12%
<b>TOTAL</b>	<b>19,639,099</b>	<b>46,398,755</b>	<b>11,626,347</b>	<b>47,989,383</b>	<b>86,885,716</b>	<b>21,402,308</b>	<b>17,365,559</b>	<b>-2,273,540</b>	<b>20%</b>
MH-DS	0	0	0	0	0	0	0	0	0%
RURAL BASIC	479,549	174,013	0	7,256,807	1,701,296	5,709,073	500,000	20,451	29%
SECONDARY ROADS	12,777,487	6,882,078	7,376,152	0	22,518,119	0	4,517,598	-8,259,889	20%
<b>SPECIAL REVENUE</b>									
REAP	374,182	31,976	0	0	65,000	0	341,158	-33,024	525%
LG OPIOID ABATEMENT	460,666	239,334	0	0	700,000	0	0	-460,666	0%
ARPA	22,726,971	1,100,000	0	0	23,826,971	0	0	-22,726,971	0%
STANDARD ALLOWANCE ARPA	0	0	0	0	0	0	0	0	0%
ROAD CONSTRUCTION ESCROW	0	0	0	0	0	0	0	0	0%
LAW ENFORCEMENT PROCEEDS	12,462	200,000	0	0	200,000	0	12,462	0	6%
PROSECUTOR FORFEITURE	29,791	0	0	0	9,500	0	20,291	-9,500	214%
CONSERVATION TRUST	2,427,635	1,275,979	258,000	0	3,472,075	0	489,539	-1,938,096	14%
RECORDER'S RECORDS MGMT	145,792	26,600	0	0	55,000	0	117,392	-28,400	213%
<b>TOTAL</b>	<b>26,177,499</b>	<b>2,873,889</b>	<b>258,000</b>	<b>0</b>	<b>28,328,546</b>	<b>0</b>	<b>980,842</b>	<b>-25,196,657</b>	<b>3%</b>
<b>CAPITAL PROJECTS</b>									
TECHNOLOGY	1,819,577	213,000	2,725,882	0	2,805,682	0	1,952,777	133,200	70%
CAPITAL EXPENDITURES	1,577,225	250,500	3,200,000	0	4,904,506	0	123,219	-1,454,006	3%
ENERGY REINVESTMENT	174,223	0	25,000	0	145,000	0	54,223	-120,000	37%
CONSERVATION BOND	4,894,918	0	0	0	3,208,917	0	1,686,001	-3,208,917	53%
CAPITAL PROJECTS	1,927,555	135,000	1,900,000	0	1,876,400	0	2,086,155	158,600	111%
<b>TOTAL</b>	<b>10,393,498</b>	<b>598,500</b>	<b>7,850,882</b>		<b>12,940,505</b>	<b>0</b>	<b>5,902,375</b>	<b>-4,491,123</b>	<b>46%</b>
DEBT SERVICE	226,433	338,736	0	17,046,211	17,361,380	0	250,000	23,567	1%
<b>PERMANENT TRUST</b>									
CRC-WMB	40,315	7,780	0	0	0	0	48,095	7,780	0%
<b>TOTAL</b>	<b>69,733,880</b>	<b>57,273,751</b>	<b>27,111,381</b>	<b>72,292,401</b>	<b>169,735,562</b>	<b>27,111,381</b>	<b>29,564,469</b>	<b>-40,169,411</b>	<b>17%</b>

COMPARISON TO PREVIOUS YEAR								
	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	
<b>TOTAL</b>								
NEXT YEAR BUDGET	69,733,880	57,273,751	27,111,381	72,292,401	169,735,562	27,111,381	29,564,469	
CURRENT YEAR CERTIFIED BUDGET	97,873,673	58,360,389	19,427,874	66,229,583	152,729,765	19,427,874	69,733,880	
\$ CHANGE	-28,139,793	-1,086,638	7,683,508	6,062,818	17,005,797	7,683,508	(40,169,411)	
% CHANGE	-28.8%	-1.9%	39.5%	9.2%	11.1%	39.5%	-58%	

Ending Fund Balance: **21,527,710** GB + GS + Tech + CE + CP  
 Per policy, ending fund balance at 30% of tax asking: **21,687,720**  
(160,010)

	TAXABLE VALUATIONS			DEBT SERVICE ONLY		
	FY24	FY25	% CHANGE	FY24	FY25	% CHANGE
COUNTYWIDE VALUATION	9,447,346,515	9,878,988,357	4.5689%	10,414,748,439	10,890,244,529	4.5656%
RURAL VALUATION	1,923,126,782	2,009,255,100	4.4786%	1,923,126,782	2,009,255,100	4.4786%

TAX ASKINGS AND LEVIES								
	FY24	FY24	FY25	FY25	% CHANGE	\$ CHANGE	% CHANGE	\$ CHANGE
	TAX	TAX	TAX	TAX				
	ASKINGS	LEVY	ASKINGS	LEVY	ASKINGS	ASKINGS	LEVY	LEVY
GENERAL BASIC	33,065,712	3.50000	33,821,350	3.42356	2.3%	755,638	-2.18%	0.00000
GENERAL SUPPLEMENTAL	5,871,868	0.62154	14,168,033	1.43416	141.3%	8,296,165	130.74%	0.81262
MH-DS	0	0.00000	0	0.00000	0.0%	0	0.00%	0.00000
DEBT SERVICE	20,207,347	1.94026	17,046,211	1.56527	-15.6%	-3,161,136	-19.33%	-0.37499
<b>TOTAL COUNTYWIDE</b>	<b>59,144,927</b>	<b>6.06180</b>	<b>65,035,594</b>	<b>6.42300</b>	<b>10.0%</b>	<b>5,890,667</b>	<b>6.0%</b>	<b>0.43763</b>
RURAL BASIC	7,084,656	3.68393	7,256,807	3.61169	2.4%	172,151	-1.96%	-0.07224
<b>TOTAL RURAL + COUNTYWIDE</b>	<b>66,229,583</b>	<b>9.74573</b>	<b>72,292,401</b>	<b>10.03469</b>	<b>9.2%</b>	<b>6,062,818</b>	<b>3.0%</b>	<b>0.36539</b>

ROLLBACKS			
	FY24	FY25	% CHANGE
AGRICULTURAL (EXCL. AG DWELLING)	91.6430%	71.8370%	-21.6121%
RESIDENTIAL (INCL. AG DWELLING)	54.6501%	46.3428%	-15.2009%
COMMERCIAL	90.0000%	90.0000%	0.0000%
INDUSTRIAL	90.0000%	90.0000%	0.0000%
RAILROAD	90.0000%	90.0000%	0.0000%
UTILITY	100.0000%	100.0000%	0.0000%
MULTI-RESIDENTIAL	54.6501%	46.3428%	-15.2009%

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

<u>\$100K VAL. TAX BILL</u>			
General Basic	0.10122	\$	4.69
			\$4.69 for IC Residential
			\$302.35 IC Res, Tax Bill
			1.6% % change
Rural Basic	0.49770	\$	35.75
			\$35.75 for AgLand Rural
			\$756.61 AgLand Rural Tax Bill
			5.0% % change

FY25 TAX CALCULATION WORKSHEET  
TAX BILL COMPARISON

TAX BILL COMPARISON  CLASSIFICATION	FY24	FY25					FY24-FY25	FY24-FY25
	TAX BILL	ACTUAL VALUATION	x ROLLBACK	TAXABLE = VALUATION	x LEVY/1000	TAX = BILL	CHANGE IN TAX BILL	% CHANGE
<b>AGLAND</b>								
RURAL	893.13	100,000	71.8370%	71,837	10.03469	720.86	-172.27	-23.9%
IOWA CITY	555.52	100,000	71.8370%	71,837	6.42300	461.41	-94.11	-20.4%
OTHER CITIES	555.52	100,000	71.8370%	71,837	6.42300	461.41	-94.11	-20.4%
<b>AGBUILDING</b>								
RURAL	893.13	100,000	71.8370%	71,837	10.03469	720.86	-172.27	-23.9%
IOWA CITY	555.52	100,000	71.8370%	71,837	6.42300	461.41	-94.11	-20.4%
OTHER CITIES	555.52	100,000	71.8370%	71,837	6.42300	461.41	-94.11	-20.4%
<b>AG DWELLING</b>								
RURAL	532.60	100,000	46.3428%	46,343	10.03469	465.04	-67.57	-14.5%
IOWA CITY	331.28	100,000	46.3428%	46,343	6.42300	297.66	-33.62	-11.3%
OTHER CITIES	331.28	100,000	46.3428%	46,343	6.42300	297.66	-33.62	-11.3%
<b>RESIDENTIAL</b>								
RURAL	532.60	100,000	46.3428%	46,343	10.03469	465.04	-67.57	-14.5%
IOWA CITY	331.28	100,000	46.3428%	46,343	6.42300	297.66	-33.62	-11.3%
OTHER CITIES	331.28	100,000	46.3428%	46,343	6.42300	297.66	-33.62	-11.3%
<b>COMMERCIAL</b>								
RURAL	877.12	100,000	90.0000%	90,000	10.03469	903.12	26.01	2.9%
IOWA CITY	545.56	100,000	90.0000%	90,000	6.42300	578.07	32.51	5.6%
OTHER CITIES	545.56	100,000	90.0000%	90,000	6.42300	578.07	32.51	5.6%
<b>INDUSTRIAL</b>								
RURAL	877.12	100,000	90.0000%	90,000	10.03469	903.12	26.01	2.9%
IOWA CITY	545.56	100,000	90.0000%	90,000	6.42300	578.07	32.51	5.6%
OTHER CITIES	545.56	100,000	90.0000%	90,000	6.42300	578.07	32.51	5.6%
<b>UTILITIES</b>								
RURAL	974.57	100,000	100.0000%	100,000	10.03469	1,003.47	28.90	2.9%
IOWA CITY	606.18	100,000	100.0000%	100,000	6.42300	642.30	36.12	5.6%
OTHER CITIES	606.18	100,000	100.0000%	100,000	6.42300	642.30	36.12	5.6%
<b>MULTIRESIDENTIAL</b>								
RURAL	532.60	100,000	46.3428%	46,343	10.03469	465.04	-67.57	-14.5%
IOWA CITY	331.28	100,000	46.3428%	46,343	6.42300	297.66	-33.62	-11.3%
OTHER CITIES	331.28	100,000	46.3428%	46,343	6.42300	297.66	-33.62	-11.3%