

EXPENDITURES	FY18	FY19		FY20				FY21			
			%	CERTIFIED	%	\$		REQUESTED	TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND											
01 Ambulance	4,177,058	4,457,046	95%	4,804,916	8%	347,870	4,806,365	5,117,218	5,117,218	310,853	6%
02 Attorney	3,141,547	3,189,981	92%	4,036,287	27%	846,306	4,039,590	4,093,301	4,093,301	53,711	1%
03 Auditor/Accounting	1,116,431	1,212,150	96%	1,317,592	9%	105,442	1,317,862	1,336,871	1,336,871	19,009	1%
04 Public Health	4,073,759	4,080,283	89%	4,605,407	13%	525,124	4,820,288	4,938,073	4,938,073	117,785	2%
05 Board of Supervisors	769,110	918,597	96%	1,115,169	21%	196,572	1,116,249	1,351,454	1,351,454	235,205	21%
06 Human Resources	505,520	489,329	98%	568,137	16%	78,808	569,941	591,146	591,146	21,205	4%
07 Information Services	1,387,318	1,340,986	99%	1,518,454	13%	177,468	1,520,123	1,808,452	1,808,452	288,329	19%
08 Sheriff	11,179,056	11,717,682	95%	12,589,069	7%	871,387	12,588,779	13,056,142	13,056,142	467,363	4%
10 Medical Examiner	918,512	800,542	91%	1,134,153	42%	333,611	1,149,493	1,199,149	1,199,149	49,656	4%
11 Recorder	720,776	763,858	97%	806,800	6%	42,942	806,800	846,062	846,062	39,262	5%
12 SEATS/Fleet	3,203,726	3,511,484	97%	3,772,416	7%	260,932	4,076,678	4,294,576	4,294,576	217,898	5%
14 Treasurer	1,229,188	1,311,153	91%	1,493,697	14%	182,544	1,493,697	1,603,659	1,603,659	109,962	7%
15 Finance	321,913	333,899	97%	354,148	6%	20,249	355,633	367,252	367,252	11,619	3%
17 Physical Plant	1,298,756	1,438,840	78%	1,724,600	20%	285,760	1,730,608	1,852,160	1,852,160	121,552	7%
18 Central Services	560,740	697,286	83%	2,235,855	221%	1,538,569	2,308,305	1,647,609	1,647,609	-660,696	-29%
19 Planning, Development, & Sustainability	948,510	1,026,925	91%	1,155,199	12%	128,274	1,215,571	1,224,846	1,224,846	9,275	1%
20 Block Grants	5,954,478	6,428,585	98%	6,518,298	1%	89,713	6,618,298	6,739,727	6,739,727	121,429	2%
24 Conservation	2,160,983	2,450,531	97%	2,741,600	12%	291,069	2,752,554	3,001,058	3,001,058	248,504	9%
25 County Historic Poor Farm	218,009	604,288	56%	487,290	-19%	-116,998	805,068	676,700	676,700	-128,368	-16%
26 GuideLink Center	2,136	173,001	0%	128,496	-26%	-44,505	78,496	928,496	928,496	850,000	1083%
41 Behavioral Services	35,454	36,959	22%	136,100	268%	99,141	71,100	296,700	296,700	225,600	317%
42 Targeted Case Management	1,111,856	409,744	47%	420,650	3%	10,906	431,396	442,893	442,893	11,497	3%
45 Social Services	1,365,095	1,434,350	84%	1,844,652	29%	410,302	1,845,112	1,864,551	1,864,551	19,439	1%
50 Veterans Affairs	159,065	168,039	73%	207,483	23%	39,444	207,901	213,722	213,722	5,821	3%
54 Juvenile Crime Prevention	333,694	307,346	91%	357,500	16%	50,154	357,500	354,500	354,500	-3,000	-1%
TOTAL	46,892,690	49,302,886		56,073,968		6,771,082	57,083,407	59,846,317	59,846,317	2,762,910	

GENERAL SUPPLEMENTAL FUND											
21 General Supplemental Block Grants	468,933	451,847	100%	468,740	4%	16,893	468,740	0	0	-468,740	-100%
22 Insurance	951,706	905,149	68%	1,130,000	25%	224,851	1,130,000	1,150,000	1,150,000	20,000	2%
27 Juvenile Justice	578,912	663,744	83%	784,215	18%	120,471	784,215	819,635	819,635	35,420	5%
28 Court Services/Attorney	159,032	176,910	60%	223,850	27%	46,940	223,850	223,850	223,850	0	0%
33 Auditor/Elections	777,132	1,014,664	87%	948,804	-6%	-65,860	906,711	1,254,008	1,254,008	347,297	38%
47 Court Services/Sheriff	27,505	12,416	62%	44,200	256%	31,784	44,200	44,200	44,200	0	0%
TOTAL	2,963,220	3,224,730		3,599,809		375,079	3,557,716	3,491,693	3,491,693	-66,023	

46 MH-DS FUND	4,643,430	5,093,967	75%	7,448,336	46%	2,354,369	7,450,585	5,958,695	5,958,695	-1,491,890	-20%
----------------------	-----------	-----------	-----	-----------	-----	-----------	-----------	-----------	-----------	------------	------

RURAL BASIC FUND											
23 Rural Basic Block Grants	1,127,035	1,215,746	97%	1,295,792	7%	80,046	1,306,464	1,407,739	1,407,739	101,275	8%
TOTAL	1,127,035	1,215,746		1,295,792		80,046	1,306,464	1,407,739	1,407,739	101,275	

EXPENDITURES	FY18	FY19		FY20				FY21			
			%	CERTIFIED	%	\$		REQUESTED	TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
49 SECONDARY ROADS FUND	13,379,396	11,323,208	93%	12,911,012	14%	1,587,804	12,913,823	17,468,271	17,468,271	4,554,448	35%

SPECIAL REVENUE FUNDS											
32 REAP	13,434	82,965	6%	45,000	-46%	-37,965	45,000	50,000	50,000	5,000	11%
68 Law Enforcement Proceeds	18,173	0	9%	200,000	0%	200,000	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture	4,082	617	54%	7,500	1116%	6,883	7,500	7,500	7,500	0	0%
82 Conservation Trust	2,098,748	2,439,730	38%	1,469,360	-40%	-970,370	2,265,677	1,124,737	1,124,737	-1,140,940	-50%
87 Recorder's Records Management	17,125	122,487	24%	21,500	-82%	-100,987	21,500	72,160	72,160	50,660	236%
TOTAL	2,151,562	2,645,798		1,743,360		-902,438	2,539,677	1,454,397	1,454,397	-1,085,280	

CAPITAL PROJECTS FUNDS											
40 Technology	2,038,705	1,296,719	86%	1,388,868	7%	92,149	1,541,768	1,799,160	1,799,160	257,392	17%
44 Capital Expenditures	1,075,914	948,561	86%	2,130,553	125%	1,181,992	4,053,553	3,611,904	3,611,904	-441,649	-11%
81 Energy Reinvestment Fund	165,424	25,357	54%	214,000	744%	188,643	92,000	264,000	264,000	172,000	187%
83 Conservation Bond	2,680,460	4,848,384	55%	2,472,977	-49%	-2,375,407	3,815,322	1,200,000	1,200,000	-2,615,322	-69%
85 Capital Projects	5,045,372	4,394,824	41%	10,200,000	132%	5,805,176	16,227,931	8,662,000	8,662,000	-7,565,931	-47%
TOTAL	11,005,875	11,513,845		16,406,398		4,892,553	25,730,574	15,537,064	15,537,064	-10,193,510	

65 DEBT SERVICE FUND	18,391,524	20,308,581	100%	21,534,985	6%	1,226,404	21,283,122	20,458,257	20,458,257	-824,865	-4%
----------------------	------------	------------	------	------------	----	-----------	------------	------------	------------	----------	-----

86 CRC-WMB PERMANENT TRUST	0	0	100%	0	0%	0	0	0	0	0	0%
----------------------------	---	---	------	---	----	---	---	---	---	---	----

FUND TOTALS											
GENERAL BASIC	46,892,690	49,302,886		56,073,968	14%	6,771,082	57,083,407	59,846,317	59,846,317	2,762,910	5%
GENERAL SUPPLEMENTAL	2,963,220	3,224,730		3,599,809	12%	375,079	3,557,716	3,491,693	3,491,693	-66,023	-2%
MH-DS	4,643,430	5,093,967		7,448,336	46%	2,354,369	7,450,585	5,958,695	5,958,695	-1,491,890	-20%
RURAL BASIC	1,127,035	1,215,746		1,295,792	7%	80,046	1,306,464	1,407,739	1,407,739	101,275	8%
SECONDARY ROADS	13,379,396	11,323,208		12,911,012	14%	1,587,804	12,913,823	17,468,271	17,468,271	4,554,448	35%
SPECIAL REVENUE	2,151,562	2,645,798		1,743,360	-34%	-902,438	2,539,677	1,454,397	1,454,397	-1,085,280	-43%
CAPITAL PROJECTS	11,005,875	11,513,845		16,406,398	42%	4,892,553	25,730,574	15,537,064	15,537,064	-10,193,510	-40%
DEBT SERVICE	18,391,524	20,308,581		21,534,985	6%	1,226,404	21,283,122	20,458,257	20,458,257	-824,865	-4%
PERMANENT TRUST	0	0		0	0%	0	0	0	0	0	0%
TOTAL	100,554,732	104,628,762		121,013,660	16%	16,384,898	131,865,368	125,622,433	125,622,433	-6,242,935	-5%

REVENUES	FY18	FY19		FY20				FY21		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
GENERAL BASIC FUND										
01 Ambulance	2,952,025	3,211,242	99%	3,051,842	-5%	-159,400	3,051,842	3,137,316	85,474	3%
02 Attorney	442,392	460,707	107%	513,405	11%	52,698	513,405	567,405	54,000	11%
03 Auditor/Accounting	11,331	55,988	125%	62,950	12%	6,962	72,050	71,050	-1,000	-1%
04 Public Health	2,612,617	2,124,384	99%	2,418,569	14%	294,185	2,604,107	2,574,280	-29,827	-1%
05 Board of Supervisors	795	760	353%	620	-18%	-140	620	800	180	29%
06 Human Resources	3,000	0	100%	3,000	0%	3,000	3,000	3,000	0	0%
07 Information Services	48,305	124,849	56%	45,200	-64%	-79,649	45,200	84,200	39,000	86%
08 Sheriff	1,049,319	1,099,271	99%	1,002,879	-9%	-96,392	1,002,879	1,002,879	0	0%
10 Medical Examiner	267,405	249,441	110%	262,950	5%	13,509	262,950	274,950	12,000	5%
11 Recorder	963,524	962,472	96%	955,550	-1%	-6,922	955,550	936,800	-18,750	-2%
12 SEATS/Fleet	2,370,387	2,564,681	111%	2,269,442	-12%	-295,239	2,742,942	2,860,342	117,400	4%
14 Treasurer	1,364,456	1,405,083	118%	1,210,270	-14%	-194,813	1,210,270	1,295,120	84,850	7%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	96,087	102,437	89%	108,900	6%	6,463	68,900	35,700	-33,200	-48%
18 Central Services	16,190,126	18,353,664	102%	20,015,166	9%	1,661,502	20,342,166	19,937,004	-405,162	-2%
19 Planning, Development, & Sustainability	368,286	322,715	98%	345,560	7%	22,845	345,560	345,560	0	0%
20 Block Grants	2,500	7,000	0%	10,000	43%	3,000	10,000	10,000	0	0%
24 Conservation	106,030	110,654	77%	173,003	56%	62,349	173,003	183,003	10,000	6%
25 County Historic Poor Farm	38,725	23,664	64%	22,000	-7%	-1,664	43,250	22,500	-20,750	-48%
26 GuideLink Center	0	37,478	0%	50,000	0%	12,522	0	0	0	0%
41 Behavioral Services	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	1,209,971	386,083	53%	420,650	9%	34,567	431,396	442,893	11,497	3%
45 Social Services	303,894	317,295	96%	283,940	-11%	-33,355	283,940	249,440	-34,500	-12%
50 Veterans Affairs	18,550	22,900	186%	16,500	-28%	-6,400	21,550	10,000	-11,550	-54%
54 Juvenile Crime Prevention	25,857	35,390	95%	15,000	-58%	-20,390	15,000	10,000	-5,000	-33%
98 Revenue/Expense Adjustment	1,000,000	1,000,000	0%	1,000,000	0%	0	1,000,000	1,000,000	0	0%
TOTAL	31,445,582	32,978,156		34,257,396		1,279,240	35,199,580	35,054,242	-145,338	

GENERAL SUPPLEMENTAL FUND										
21 General Supplemental Block Grants	1,515,708	847,713	100%	1,115,365	32%	267,652	1,115,353	1,191,919	76,566	7%
22 Insurance	142,801	38,246	101%	105,000	175%	66,754	140,000	110,000	-30,000	-21%
27 Juvenile Justice	200	336	100%	2,500	0%	2,164	2,500	6,000	3,500	140%
28 Court Services/Attorney	6,662	6,180	148%	4,500	-27%	-1,680	4,350	4,500	150	3%
33 Auditor/Elections	108,104	54,978	84%	131,575	139%	76,597	96,275	1,275	-95,000	-99%
47 Court Services/Sheriff	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	35,000	35,000	0%	35,000	0%	0	35,000	35,000	0	0%
TOTAL	1,808,475	982,454		1,393,940		411,486	1,393,478	1,348,694	-44,784	

46 MH-DS FUND	856,061	835,970	100%	902,124	8%	66,154	902,124	912,436	10,312	1%
----------------------	---------	---------	------	---------	----	--------	---------	---------	--------	----

RURAL BASIC FUND										
23 Rural Basic Block Grants	79,189	75,775	100%	44,555	-41%	-31,220	44,555	35,043	-9,512	-21%
98 Revenue/Expense Adjustment	10,000	10,000	0%	10,000	0%	0	10,000	10,000	0	0%
TOTAL	89,189	85,775		54,555		-31,220	54,555	45,043	-9,512	

REVENUES	FY18	FY19		FY20				FY21		
FUND AND DEPARTMENT	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
SECONDARY ROADS FUND										
49 Secondary Roads	6,698,588	6,759,400	100%	6,189,946	-8%	-569,454	6,189,946	8,622,020	2,432,074	39%
TOTAL	6,698,588	6,759,400		6,189,946		-569,454	6,189,946	8,622,020	2,432,074	
SPECIAL REVENUE FUNDS										
32 REAP	42,165	39,222	83%	31,976	-18%	-7,246	31,976	31,976	0	0%
68 Law Enforcement Proceeds	557	789	0%	200,000	25242%	199,211	200,000	200,000	0	0%
69 Prosecutor Forfeiture	996	1,129	24%	3,200	183%	2,071	6,319	2,500	-3,819	-60%
82 Conservation Trust	750,883	2,990,667	19%	1,267,591	-58%	-1,723,076	1,870,698	577,383	-1,293,315	-69%
87 Recorder's Records Management	29,006	25,326	93%	30,350	20%	5,024	31,250	28,800	-2,450	-8%
TOTAL	823,607	3,057,133		1,533,117		-1,524,016	2,140,243	840,659	-1,299,584	
CAPITAL PROJECTS FUNDS										
40 Technology	38,755	52,715	85%	43,000	-18%	-9,715	68,000	68,000	0	0%
44 Capital Expenditures	17,465	40,779	113%	15,500	-62%	-25,279	88,500	45,500	-43,000	-49%
81 Energy Reinvestment Fund	300,389	41,343	100%	0	-100%	-41,343	40	0	-40	-100%
83 Conservation Bond	3,604,457	4,189,372	103%	2,473,000	-41%	-1,716,372	2,473,000	1,200,000	-1,273,000	-51%
85 Capital Projects	247,819	1,331,361	25%	4,016,000	202%	2,684,639	3,516,000	3,810,000	294,000	8%
TOTAL	4,208,885	5,655,570		6,547,500		891,930	6,145,540	5,123,500	-1,022,040	
65 DEBT SERVICE FUND	523,162	545,693	100%	508,089	-7%	-37,604	508,089	345,328	-162,761	-32%
86 CRC-WMB PERMANENT TRUST	6,210	2,091	100%	0	-7%	-2,091	4,207	12,565	8,358	199%
FUND TOTALS										
GENERAL BASIC	31,445,582	32,978,156		34,257,396	4%	1,279,240	35,199,580	35,054,242	-145,338	0%
GEN SUPPLEMENTAL	1,808,475	982,454		1,393,940	42%	411,486	1,393,478	1,348,694	-44,784	-3%
MH-DS	856,061	835,970		902,124	8%	66,154	902,124	912,436	10,312	1%
RURAL BASIC	89,189	85,775		54,555	-36%	-31,220	54,555	45,043	-9,512	-17%
SECONDARY ROADS	6,698,588	6,759,400		6,189,946	-8%	-569,454	6,189,946	8,622,020	2,432,074	39%
SPECIAL REVENUE	823,607	3,057,133		1,533,117	-50%	-1,524,016	2,140,243	840,659	-1,299,584	-61%
CAPITAL PROJECTS	4,208,885	5,655,570		6,547,500	16%	891,930	6,145,540	5,123,500	-1,022,040	-17%
DEBT SERVICE	523,162	545,693		508,089	-7%	-37,604	508,089	345,328	-162,761	-32%
PERMANENT TRUST	6,210	2,091		0	-100%	-2,091	4,207	12,565	8,358	199%
TOTAL	46,459,759	50,902,243		51,386,667		484,424	52,537,762	52,304,487	-233,275	

CALCULATION OF SECONDARY ROADS TRANSFER
Calculate FY21 Transfers

BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
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
FY18	7,376,701,554	1,647,523,569	8,417,314,468
FY17	7,043,217,201	1,589,675,124	8,042,302,645
FY16	6,544,242,886	1,480,470,517	7,537,032,197

ESTIMATE OF SECONDARY ROADS 75% FORMULA
(CODE SECTION 331.429 1A AND 1B)

GENERAL BASIC FUND SHARE OF:		Tax of 16 7/8 cents = Maximum Allowable per \$1,000	Transfer	
.16875 per 1000 X Total Valuation of	8,868,859,859		1,496,620	at 100% transfer
Total Minimum Transfer from GB to SR			1,496,620 x 75% =	<u>1,122,465</u>
			1,496,620 X 90% =	<u>1,346,958</u>
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	1,757,453,112		5,278,950	at 100% transfer
Total Minimum Transfer from RB to SR			5,278,950 x 75% transfer =	<u>3,959,212</u>
			5,278,950 x 90% transfer =	<u>4,751,055</u>
MAXIMUM Transfer from General Basic			1,496,620	
MAXIMUM Transfer from Rural Basic			5,278,950	
Total MAXIMUM Transfer from GB and RB				6,775,570

FUND	FY20 RE-ESTIMATE		FY21 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
GENERAL BASIC				
TO GENERAL SUPPLEMENTAL				
TO SECONDARY ROADS		1,422,897		1,496,620
TO HISTORICAL PRESERVATION				
TO TECHNOLOGY		1,623,368		1,751,408
TO CAPITAL EXPENDITURES		2,130,553		3,611,904
TO ENERGY REINVESTMENT		25,000		25,000
TO CAPITAL PROJECTS		6,100,000		4,852,000
TO CONSERVATION TRUST		191,029		173,003
FROM GENERAL SUPPLEMENTAL	485,590		1,143,750	
FROM CONSERVATION TRUST				
TOTAL	485,590	11,492,847	1,143,750	11,909,935
GENERAL SUPPLEMENTAL				
TO GENERAL BASIC		485,590		1,143,750
FROM GENERAL BASIC	0		0	
RURAL BASIC				
TO SECONDARY ROADS		5,213,349		5,278,950
SECONDARY ROADS				
FROM GENERAL BASIC	1,422,897		1,496,620	
FROM RURAL BASIC	5,213,349		5,278,950	
FROM ROAD CONSTRUCTION ESCROW			0	
FROM RESERVOIR ROADS			0	
TOTAL	6,636,246		6,775,570	0
ROAD CONSTRUCTION ESCROW				
TO CAPITAL PROJECTS				
TECHNOLOGY				
FROM GENERAL BASIC	1,623,368		1,751,408	
FROM CAPITAL EXPENDITURES			0	
CAPITAL EXPENDITURES				
TO CONSERVATION TRUST				
FROM GENERAL BASIC	2,130,553		3,611,904	
FROM CAPITAL PROJECTS			0	
CAPITAL PROJECTS				
TO CAPITAL EXPENDITURES				
FROM ROAD CONSTRUCTION ESCROW			0	
FROM GENERAL BASIC	6,100,000		4,852,000	
TOTAL	6,100,000		4,852,000	
RESERVOIR ROADS				
TO SECONDARY ROADS				
CONSERVATION TRUST				
TO GENERAL BASIC				
FROM CAPITAL EXPENDITURES				
FROM GENERAL BASIC	191,029		173,003	
TOTAL	191,029		173,003	
ENERGY REINVESTMENT				
FROM GENERAL BASIC	25,000		25,000	
GRAND TOTAL	17,191,786	17,191,786	18,332,635	18,332,635

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
GENERAL BASIC								
01 Ambulance	5,117,218	3,137,316				1,979,902	0.22324	
02 Attorney	4,093,301	567,405				3,525,896	0.39756	
03 Auditor/Accounting	1,336,871	71,050				1,265,821	0.14273	
04 Public Health	4,938,073	2,574,280				2,363,793	0.26653	
05 Board of Supervisors	1,351,454	800				1,350,654	0.15229	
06 Human Resources	591,146	3,000				588,146	0.06632	
07 Information Services	1,808,452	84,200				1,724,252	0.19442	
08 Sheriff	13,056,142	1,002,879				12,053,263	1.35905	
10 Medical Examiner	1,199,149	274,950				924,199	0.10421	
11 Recorder	846,062	936,800				-90,738	-0.01023	
12 SEATS/Fleet	4,294,576	2,860,342				1,434,234	0.16172	
14 Treasurer	1,603,659	1,295,120				308,539	0.03479	
15 Finance	367,252	0				367,252	0.04141	
17 Physical Plant	1,852,160	35,700				1,816,460	0.20481	
18 Central Services	1,647,609	19,937,004				-18,289,395	-2.06220	
19 Planning, Development & Sustainability	1,224,846	345,560				879,286	0.09914	
20 Block Grants	6,739,727	10,000				6,729,727	0.75880	
24 Conservation	3,001,058	183,003				2,818,055	0.31775	
25 County Historic Poor Farm	676,700	22,500				654,200	0.07376	
26 GuideLink Center	928,496	0				928,496	0.10469	
41 Behavioral Services	296,700	0				296,700	0.03345	
42 Targeted Case Management	442,893	442,893				0	0.00000	
45 Human Services	1,864,551	249,440				1,615,111	0.18211	
50 Veterans Affairs	213,722	10,000				203,722	0.02297	
54 Juvenile Crime Prevention	354,500	10,000				344,500	0.03884	
98 Revenue/Expense Adjustment	0	1,000,000				-1,000,000	-0.11275	
Transfer to General Supplemental			0			0	0.00000	
Transfer To Secondary Roads			1,496,620			1,496,620	0.16875	
Transfer To Historical Preservation			0			0	0.00000	
Transfer To Technology			1,751,408			1,751,408	0.19748	
Transfer To Capital Expenditures			3,611,904			3,611,904	0.40726	
Transfer To Energy Reinvestment			25,000			25,000	0.00282	
Transfer To Capital Projects			4,852,000			4,852,000	0.54708	
Transfer To Conservation Trust			173,003			173,003	0.01951	
Transfer From General Supplemental				1,143,750		-1,143,750	-0.12896	
Beginning Balance					16,367,254	-16,367,254	-1.84547	
Ending Balance: Recommended					11,850,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					11,850,000	11,850,000	1.33614	
TOTAL GENERAL BASIC	59,846,317	35,054,242	11,909,935	1,143,750	-4,517,254	31,041,006	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	1,191,919				-1,191,919	-0.13439	
22 Insurance	1,150,000	110,000				1,040,000	0.11726	
27 Juvenile Justice	819,635	6,000				813,635	0.09174	
28 Court Services/Attorney	223,850	4,500				219,350	0.02473	
33 Auditor/Elections	1,254,008	1,275				1,252,733	0.14125	
47 Court Services/Sheriff	44,200	0				44,200	0.00498	
98 Revenue/Expense Adjustment	0	35,000				-35,000	-0.00395	
Transfer To General Basic			1,143,750			1,143,750	0.12896	
Transfer From General Basic				0		0	0.00000	
Beginning Balance					1,463,159	-1,463,159	-0.16498	
Ending Balance: Recommended					552,340		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					552,340	552,340	0.06228	
TOTAL GENERAL SUPPLEMENTAL	3,491,693	1,348,694	1,143,750	0	-910,819	2,375,930	0.26790	0.21732

MH-DS								
46 MH-DS	5,958,695	912,436				5,046,259	0.56899	
Beginning Balance					1,635,628	-1,635,628	-0.18442	
Ending Balance: Recommended					1,489,674		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					1,489,674	1,489,674	0.16797	
TOTAL MH-DS	5,958,695	912,436	0	0	-145,954	4,900,305	0.55253	0.51596

RURAL BASIC								
23 Block Grants	1,407,739	35,043				1,372,696	0.78107	
98 Revenue/Expense Adjustment		10,000				-10,000	-0.00569	
Transfer To Secondary Roads			5,278,950			5,278,950	3.00375	
Beginning Balance					407,098	-407,098	-0.23164	
Ending Balance: Recommended					400,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					400,000	400,000	0.22760	
TOTAL RURAL BASIC	1,407,739	45,043	5,278,950	0	-7,098	6,634,548	3.77509	3.68226

DEBT SERVICE								
65 Debt Service	20,458,257	345,328				20,112,929	2.06101	
Beginning Balance					597,642	-597,642	-0.06124	
Ending Balance: Recommended					250,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					250,000	250,000	0.02562	
TOTAL DEBT SERVICE	20,458,257	345,328	0	0	-347,642	19,765,287	2.02538	2.25950

FUND	FY20						FY21	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
GENERAL								
GENERAL BASIC	19,746,384	35,199,580	485,590	29,511,954	57,083,407	11,492,847	16,367,254	-3,379,130
GENERAL SUPPLEMENTAL	2,280,526	1,393,478	0	1,832,461	3,557,716	485,590	1,463,159	-817,367
TOTAL	22,026,910	36,593,058	485,590	31,344,415	60,641,123	11,978,437	17,830,413	-4,196,497
MH-DS	3,833,502	902,124	0	4,350,587	7,450,585		1,635,628	-2,197,874
RURAL BASIC	481,371	54,555	0	6,390,985	1,306,464	5,213,349	407,098	-74,273
SECONDARY ROADS	5,032,941	6,189,946	6,636,246	0	12,913,823		4,945,310	-87,631
SPECIAL REVENUE								
REAP	339,973	31,976	0	0	45,000		326,949	-13,024
ROAD CONSTRUCTION ESCROW	5,661	0	0	0	0	0	5,661	0
LAW ENFORCEMENT PROCEEDS	40,836	200,000	0	0	200,000		40,836	0
PROSECUTOR FORFEITURE	44,924	6,319	0	0	7,500		43,743	-1,181
CONSERVATION TRUST	729,980	1,870,698	191,029	0	2,265,677	0	526,030	-203,950
RECORDER'S RECORDS MGMT	54,214	31,250	0	0	21,500		63,964	9,750
TOTAL	1,215,588	2,140,243	191,029	0	2,539,677	0	1,007,183	-208,405
CAPITAL PROJECTS								
TECHNOLOGY	1,931,559	68,000	1,623,368	0	1,541,768		2,081,159	149,600
CAPITAL EXPENDITURES	4,653,456	88,500	2,130,553	0	4,053,553	0	2,818,956	-1,834,500
ENERGY REINVESTMENT	353,277	40	25,000	0	92,000	0	286,317	-66,960
CONSERVATION BOND	1,619,971	2,473,000	0	0	3,815,322	0	277,649	-1,342,322
CAPITAL PROJECTS	8,662,279	3,516,000	6,100,000	0	16,227,931	0	2,050,348	-6,611,931
TOTAL	17,220,542	6,145,540	9,878,921	0	25,730,574	0	7,514,429	-9,706,113
DEBT SERVICE	393,588	508,089	0	20,979,087	21,283,122	0	597,642	204,054
PERMANENT TRUST								
CRC-WMB	8,319	4,207	0	0	0	0	12,526	4,207
TOTAL	50,212,761	52,537,762	17,191,786	63,065,074	131,865,368	17,191,786	33,950,229	-16,262,532

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
GENERAL									
GENERAL BASIC	16,367,254	35,054,242	1,143,750	31,041,006	59,846,317	11,909,935	11,850,000	-4,517,254	20%
GENERAL SUPPLEMENTAL	1,463,159	1,348,694	0	2,375,930	3,491,693	1,143,750	552,340	-910,819	16%
TOTAL	17,830,413	36,402,936	1,143,750	33,416,936	63,338,010	13,053,685	12,402,340	-5,428,073	20%
MH-DS	1,635,628	912,436	0	4,900,305	5,958,695	0	1,489,674	-145,954	25%
RURAL BASIC	407,098	45,043	0	6,634,548	1,407,739	5,278,950	400,000	-7,098	28%
SECONDARY ROADS	4,945,310	8,622,020	6,775,570	0	17,468,271	0	2,874,629	-2,070,681	16%
SPECIAL REVENUE									
REAP	326,949	31,976	0	0	50,000	0	308,925	-18,024	618%
ROAD CONSTRUCTION ESCROW	5,661	0	0	0	0	0	5,661	0	0%
LAW ENFORCEMENT PROCEEDS	40,836	200,000	0	0	200,000	0	40,836	0	20%
PROSECUTOR FORFEITURE	43,743	2,500	0	0	7,500	0	38,743	-5,000	517%
CONSERVATION TRUST	526,030	577,383	173,003	0	1,124,737	0	151,679	-374,351	13%
RECORDER'S RECORDS MGMT	63,964	28,800	0	0	72,160	0	20,604	-43,360	29%
TOTAL	1,007,183	840,659	173,003	0	1,454,397	0	566,448	-440,735	39%
CAPITAL PROJECTS									
TECHNOLOGY	2,081,159	68,000	1,751,408	0	1,799,160	0	2,101,407	20,248	117%
CAPITAL EXPENDITURES	2,818,956	45,500	3,611,904	0	3,611,904	0	2,864,456	45,500	79%
ENERGY REINVESTMENT	286,317	0	25,000	0	264,000	0	47,317	-239,000	18%
CONSERVATION BOND	277,649	1,200,000	0	0	1,200,000	0	277,649	0	23%
CAPITAL PROJECTS	2,050,348	3,810,000	4,852,000	0	8,662,000	0	2,050,348	0	24%
TOTAL	7,514,429	5,123,500	10,240,312	0	15,537,064	0	7,341,177	-173,252	47%
DEBT SERVICE	597,642	345,328	0	19,765,287	20,458,257	0	250,000	-347,642	1%
PERMANENT TRUST									
CRC-WMB	12,526	12,565	0	0	0	0	25,091	12,565	0%
TOTAL	33,950,229	52,304,487	18,332,635	64,717,076	125,622,433	18,332,635	25,349,359	-8,600,870	20%

COMPARISON TO PREVIOUS YEAR								
	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	
TOTAL								
NEXT YEAR BUDGET	33,950,229	52,304,487	18,332,635	64,717,076	125,622,433	18,332,635	25,349,359	
CURRENT YEAR CERTIFIED BUDGET	50,212,761	52,537,762	17,191,786	63,065,074	131,865,368	17,191,786	33,950,229	
\$ CHANGE	-16,262,532	-233,275	1,140,849	1,652,002	-6,242,935	1,140,849	(8,600,870)	
% CHANGE	-32.4%	-0.4%	6.6%	2.6%	-4.7%	6.6%	(0)	

Ending Fund Balance: **19,418,551** GB + GS + Tech + CE + CP
 Per policy, ending fund balance at 30% of tax asking: **19,415,123**
3,428

	TAXABLE VALUATIONS			DEBT SERVICE ONLY		
	FY20	FY21	% CHANGE	FY20	FY21	% CHANGE
COUNTYWIDE	8,431,982,633	8,868,859,859	5.1812%	9,284,799,577	9,758,784,514	5.1050%
RURAL	1,735,613,576	1,757,453,112	1.2583%	1,735,613,576	1,757,453,112	1.2583%

	EQUALIZATION ORDERS	
	FY20	FY21
AGLAND		
RURAL	0.00%	0.00%
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%	9.00%
OTHER CITIES	0.00%	0.00%

	TAX ASKINGS AND LEVIES					
	FY20 TAX ASKINGS	FY20 TAX LEVY	FY21 TAX ASKINGS	FY21 TAX LEVY	% CHANGE ASKINGS	\$ CHANGE LEVY
GENERAL BASIC	29,511,954	3.50000	31,041,006	3.50000	5.18%	0.00000
GENERAL SUPPLEMENTAL	1,832,461	0.21732	2,375,930	0.26790	29.7%	0.05058
MH-DS	4,350,587	0.51596	4,900,305	0.55253	12.6%	0.03657
DEBT SERVICE	20,979,087	2.25950	19,765,287	2.02538	-5.8%	-0.23412
TOTAL COUNTYWIDE	56,674,089	6.49278	58,082,528	6.34581	2.5%	-0.14697
RURAL BASIC	6,390,985	3.68226	6,634,548	3.77509	3.8%	0.09283
TOTAL RURAL + COUNTYWIDE	63,065,074	10.17504	64,717,076	10.12090	2.6%	-0.05414

	ROLLBACKS		
	FY20	FY21	% CHANGE
AGRICULTURAL (EXCL. AG DWELLING)	56.1324%	81.4832%	45.1625%
RESIDENTIAL (INCL. AG DWELLING)	56.9180%	55.0743%	-3.2392%
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	75.0000%	71.2500%	-5.0000%

LEVY INCREASE TAX \$ INCREASE>>> \$405,000 <<<(INPUT)

	<u>\$100K VAL. TAX BILL</u>	
General Basic	0.04567	\$ 4.57
General Supplemental	0.04567	\$ 4.57
MH/DS	0.04567	\$ 4.57
Debt Service	0.04150	\$ 4.15
Rural Basic	0.23045	\$ 23.04

Average tax asking increase for last 10 years: 3.8 %

FY22 Growth:	3.8% growth		ADD'L TAXES
gb, gs, mh	38,317,241	39,761,801	1,444,560
ds	19,765,287	20,510,438	745,151
rb	6,634,548	6,884,670	250,122
			<u>2,439,834</u>

FY23 Growth:	3.8% growth		
gb, gs, mh	39,761,801	41,260,821	1,499,020
ds	20,510,438	21,283,682	773,244
rb	6,884,670	7,144,222	259,552
			<u>2,531,815</u>

FY24 Growth:	3.8% growth		
gb, gs, mh	41,260,821	42,816,354	1,555,533
ds	21,283,682	22,086,077	802,395
rb	7,144,222	7,413,559	269,337
			<u>2,627,265</u>

FY21 TAX CALCULATION WORKSHEET
TAX BILL COMPARISON

TAX BILL COMPARISON CLASSIFICATION	FY20		FY21									FY20	FY20-FY21	
	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	810.83	141,965	-29.5600%	0%	100,000	81.4832%	81,483	10.12090	824.68	13.85	1.7%	571.15	253.53	30.7%
IOWA CITY	517.55	142,005	-29.5800%	0%	100,000	81.4832%	81,483	6.34581	517.08	-0.47	-0.1%	364.46	152.62	29.5%
OTHER CITIES	517.40	141,965	-29.5600%	0%	100,000	81.4832%	81,483	6.34581	517.08	-0.32	-0.1%	364.46	152.62	29.5%
AGBUILDING														
RURAL	810.83	141,965	-29.5600%	0%	100,000	81.4832%	81,483	10.12090	824.68	13.85	1.7%	571.15	253.53	30.7%
IOWA CITY	517.55	142,005	-29.5800%	0%	100,000	81.4832%	81,483	6.34581	517.08	-0.47	-0.1%	364.46	152.62	29.5%
OTHER CITIES	517.40	141,965	-29.5600%	0%	100,000	81.4832%	81,483	6.34581	517.08	-0.32	-0.1%	364.46	152.62	29.5%
AG DWELLING														
RURAL	552.93	95,475	4.7400%	0%	100,000	55.0743%	55,074	10.12090	557.40	4.47	0.8%	579.14	-21.74	-3.9%
IOWA CITY	350.69	94,895	5.3800%	0%	100,000	55.0743%	55,074	6.34581	349.49	-1.20	-0.3%	369.56	-20.07	-5.7%
OTHER CITIES	345.02	93,362	7.1100%	0%	100,000	55.0743%	55,074	6.34581	349.49	4.47	1.3%	369.56	-20.07	-5.7%
RESIDENTIAL														
RURAL	560.37	96,759	3.3500%	0%	100,000	55.0743%	55,074	10.12090	557.40	-2.97	-0.5%	579.14	-21.74	-3.9%
IOWA CITY	338.51	91,600	9.1700%	0%	100,000	55.0743%	55,074	6.34581	349.49	10.98	3.2%	369.56	-20.07	-5.7%
OTHER CITIES	349.83	94,661	5.6400%	0%	100,000	55.0743%	55,074	6.34581	349.49	-0.33	-0.1%	369.56	-20.07	-5.7%
COMMERCIAL														
RURAL	855.52	93,423	7.0400%	0%	100,000	90.0000%	90,000	10.12090	910.88	55.36	6.5%	915.75	-4.87	-0.5%
IOWA CITY	534.87	91,533	9.2500%	0%	100,000	90.0000%	90,000	6.34581	571.12	36.25	6.8%	584.35	-13.23	-2.3%
OTHER CITIES	545.92	93,423	7.0400%	0%	100,000	90.0000%	90,000	6.34581	571.12	25.21	4.6%	584.35	-13.23	-2.3%
INDUSTRIAL														
RURAL	894.73	97,704	2.3500%	0%	100,000	90.0000%	90,000	10.12090	910.88	16.15	1.8%	915.75	-4.87	-0.5%
IOWA CITY	574.81	98,367	1.6600%	0%	100,000	90.0000%	90,000	6.34581	571.12	-3.69	-0.6%	584.35	-13.23	-2.3%
OTHER CITIES	570.93	97,704	2.3500%	0%	100,000	90.0000%	90,000	6.34581	571.12	0.19	0.0%	584.35	-13.23	-2.3%
UTILITIES														
RURAL	1,017.50	100,000	0.0000%	0%	100,000	100.0000%	100,000	10.12090	1,012.09	-5.41	-0.5%	1,017.51	-5.42	-0.5%
IOWA CITY	649.28	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.34581	634.58	-14.70	-2.3%	649.28	-14.70	-2.3%
OTHER CITIES	649.28	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.34581	634.58	-14.70	-2.3%	649.28	-14.70	-2.3%
MULTIRESIDENTIAL														
RURAL	726.03	95,138	5.1100%	0.00%	100,000	71.2500%	71,250	10.12090	721.11	-4.91	-0.7%	763.13	-42.01	-5.8%
IOWA CITY	391.07	80,308	15.5200%	9.00%	100,000	71.2500%	71,250	6.34581	452.14	61.07	15.6%	486.96	-34.82	-7.7%
OTHER CITIES	463.28	95,138	5.1100%	0.00%	100,000	71.2500%	71,250	6.34581	452.14	-11.15	-2.4%	486.96	-34.82	-7.7%