

2022 Budget Levy Worksheet

Counties	Projected 2019 EAV	Actual 2019 EAV	Projected 2020 EAV	Actual 2020 EAV	Projected 2021 EAV	Actual 2021 EAV	Projected 2022 EAV							
Christian	\$78,988,662	\$77,644,820	\$80,086,211	\$78,907,588	\$85,599,505	\$84,091,740	\$89,990,715							
Shelby	\$38,702,954	\$38,592,413	\$40,748,176	\$40,621,234	\$43,043,820	\$43,001,210	\$45,494,927							
Montgomery	\$2,811,099	\$2,868,197	\$3,035,040	\$2,982,981	\$3,204,161	\$3,264,494	\$3,433,231							
Total	\$120,502,715	\$119,105,430	\$123,869,427	\$122,511,803	\$131,847,486	\$130,357,444	\$138,918,873							
% Inc./Dec.	5.59%	4.36%	3.99%	2.90%	6.44%	6.40%	6.57%							
					Est. 2021 EAV		Est. 2022 EAV							
					\$131,847,486		\$138,918,873							

Fund/Name	Legal Limit	2019 Ext.	Projected 2019 Rate	Recommended 2020 Levy	Projected 2020 Rate	2020 Ext.	Diff. 20 Recommended & Actual 20 Ext.	Recommended 2021 Levy	Projected 2021 Rate	2021 Ext.	Diff. 21 Recommended & Actual 21 Ext.	Recommended 2022 Levy	Projected 2022 Rate	Diff. 22 Recommended & 21 Ext.
Education	2.55	\$ 3,037,188.51	2.5500	\$ 3,159,056.00	2.5500	\$3,124,051	\$35,005.38	\$3,362,110	2.5500	\$3,324,115.30	\$37,994.70	\$3,542,431.26	2.5500	\$218,315.96
Building	0.5	\$ 595,527.17	0.5000	\$ 619,423.00	0.5000	\$612,559	\$6,864.06	\$659,237	0.5000	\$651,787.32	\$7,449.68	\$694,594.37	0.5000	\$42,807.05
IMRF	As Needed	\$ 188,745.96	0.1566	\$ 196,296.00	0.1585	\$196,296	-\$0.28	\$204,147	0.1548	\$204,299.03	-\$152.03	\$216,991.28	0.1562	\$12,692.25
Transportation	0.2	\$ 238,210.86	0.2000	\$ 247,769.00	0.2000	\$245,024	\$2,745.42	\$263,694	0.2000	\$260,714.92	\$2,979.08	\$277,837.75	0.2000	\$17,122.83
Working Cash	0.05	\$ 59,552.72	0.0500	\$ 61,942.00	0.0500	\$61,256	\$686.11	\$65,923	0.0500	\$65,178.63	\$744.37	\$69,459.44	0.0500	\$4,280.81
Life Safety	0.05	\$ 59,552.72	0.0500	\$ 61,942.00	0.0500	\$61,256	\$686.11	\$65,923	0.0500	\$65,178.63	\$744.37	\$69,459.44	0.0500	\$4,280.81
Special Ed.	0.04	\$ 47,642.18	0.0400	\$ 49,554.00	0.0400	\$49,005	\$549.29	\$52,738	0.0400	\$52,142.99	\$595.01	\$55,567.55	0.0400	\$3,424.56
Tort	As Needed	\$ 660,193.55	0.5479	\$ 693,204.00	0.5596	\$693,191	\$12.98	\$707,054	0.5363	\$721,440.63	-\$14,386.63	\$680,007.88	0.4895	-\$41,432.75
Social Security	As Needed	\$ 279,986.32	0.2324	\$ 291,185.00	0.2350	\$291,182	\$3.35	\$302,828	0.2303	\$311,790.94	-\$8,962.94	\$317,985.30	0.2289	\$6,194.36
Lease	0.05	\$ 59,552.72	0.0500	\$ 61,942.00	0.0500	\$61,256	\$686.11	\$65,923	0.0500	\$65,178.73	\$744.27	\$69,459.44	0.0500	\$4,280.71
Prior Yr Adj.										\$0.00				
Subtotal		\$ 5,226,152.71	4.3769	\$ 5,442,313.00	4.3931	\$5,395,074	\$47,238.53	\$5,749,577	4.3614	\$5,721,827.12	\$27,749.88	\$5,993,793.69	4.3146	\$271,966.57
Debt Service	As Needed	\$ 689,563.23	0.5723	\$ 689,528.38	0.5566	\$689,516	\$12.67	\$684,720	0.5193	\$685,218.96	-\$498.96	\$838,185.00	0.6034	\$152,966
Totals:		\$ 5,915,715.94	4.9492	\$ 6,131,841.38	4.9496	\$6,084,590	\$47,251.20	\$6,434,297	4.8808	\$6,407,046.08	\$27,250.92	\$6,831,978.69	4.9180	\$424,932.61

2021 Extensions:		Truth in Taxation Amount:				Estimated TIF Increment Loss:			
County	Amount	Amount	Rate	Rate	Year	TIF Taxes	Negotiated 25%	Est. Rev. Loss	
Christian	\$3,690,501	\$5,721,827	X	105%	2013	\$54,986	\$12,438	\$13,939	
Shelby	\$1,888,059				2014	\$57,639	\$14,410	\$14,611	
Montgomery	\$143,268				2015	\$85,467	\$21,367	\$21,666	
Subtotal:	\$5,721,827	\$6,007,918	Minus	\$5,721,827	2016	\$88,780	\$22,195	\$22,506	
Bonds	\$ 685,218.86				2017	\$93,245	\$23,311	\$23,638	
Total	\$6,407,046				2018	\$90,615	\$22,654	\$22,971	
					2019	\$104,663	\$26,165	\$26,532	
					2020	\$111,601	\$27,900	\$28,291	
					2021	\$158,300	\$39,575	\$40,129	
					2022	\$158,300	\$39,575	\$40,129	
					Totals:	\$1,003,596	\$249,590	\$254,412	

**Note: Christian County could not provide us with an estimate of 2022 TIF taxes, on 11/09/2022 they advised us to use the 2020 TIF figures above.

Data from 2021 District Extension Summaries (June 2022)				
Fund/Name	Christian	Shelby	Montgomery	Total
Education	\$2,144,339.56	\$1,096,531.14	\$83,244.60	\$3,324,115.30
School Bonds				
Building	\$420,458.74	\$215,006.11	\$16,322.47	\$651,787.32
Retirement	\$131,696.09	\$67,490.42	\$5,112.52	\$204,299.03
Transportation	\$168,183.49	\$86,002.44	\$6,528.99	\$260,714.92
Working Cash	\$42,045.87	\$21,500.61	\$1,632.25	\$65,178.73
Fire & Safety	\$42,045.87	\$21,500.61	\$1,632.25	\$65,178.73
Spec Ed	\$33,636.70	\$17,200.49	\$1,305.80	\$52,142.99
Insurance	\$465,061.00	\$238,325.67	\$18,053.96	\$721,440.63
Social Sec.	\$200,987.69	\$103,000.83	\$7,802.42	\$311,790.94
Lease	\$42,045.87	\$21,500.61	\$1,632.25	\$65,178.73
Subtotal	\$3,690,500.88	\$1,888,058.93	\$143,267.51	\$5,721,827.32
Prior Year Adj	\$ 11,411.25	\$ -	\$ -	\$ 11,411.25
Total	\$ 3,701,912.13	\$ 1,888,058.93	\$ 143,267.51	\$ 5,733,238.57
Fund/Name	Christian	Shelby	Montgomery	Total
Gen Obl Bonds	\$441,708.72	\$226,362.73	\$17,147.41	\$685,218.86