

FUND AND DEPARTMENT	FY16	FY17		FY18				FY19			
	ACTUAL	ACTUAL	% EXPENDED	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC											
01 Ambulance	3,640,310	3,718,367	97%	4,322,740	16%	604,373	4,407,538	4,556,781	4,556,781	149,243	3%
02 Attorney	2,891,164	2,970,231	95%	3,398,952	14%	428,721	3,487,780	3,809,883	3,809,883	322,103	9%
03 Auditor/Accounting	1,087,999	1,040,677	86%	1,281,234	23%	240,557	1,158,365	1,245,619	1,245,619	87,254	8%
04 Public Health	3,619,953	3,817,844	94%	4,059,629	6%	241,785	4,391,912	4,388,561	4,388,561	-3,351	0%
05 Board of Supervisors	684,504	734,068	95%	817,857	11%	83,789	797,897	1,124,691	1,124,691	326,794	41%
06 Human Resources	340,001	375,619	80%	494,682	32%	119,063	503,491	576,119	576,119	72,628	14%
07 Information Services	1,113,685	1,261,006	98%	1,324,139	5%	63,133	1,388,014	1,447,422	1,447,422	59,408	4%
08 Sheriff	10,380,972	10,373,984	89%	11,753,497	13%	1,379,513	11,738,594	12,102,232	12,102,232	363,638	3%
10 Medical Examiner	847,564	912,013	89%	968,289	6%	56,276	927,448	1,034,288	1,034,288	106,840	12%
11 Recorder	655,957	688,929	99%	738,775	7%	49,846	739,504	773,999	773,999	34,495	5%
12 SEATS/Fleet	2,671,906	2,890,896	95%	3,317,587	15%	426,691	3,299,241	3,554,644	3,554,644	255,403	8%
14 Treasurer	1,050,548	1,134,448	90%	1,349,100	19%	214,652	1,357,377	1,426,356	1,426,356	68,979	5%
15 Finance	297,715	308,069	98%	327,116	6%	19,047	329,682	341,332	341,332	11,650	4%
17 Physical Plant	1,254,090	1,300,493	88%	1,623,747	25%	323,254	1,654,749	1,711,785	1,711,785	57,036	3%
18 Central Services	578,733	530,170	82%	769,255	45%	239,085	805,740	1,937,095	1,937,095	1,131,355	140%
19 Planning, Development, & Sustainability	887,949	968,295	87%	1,073,814	11%	105,519	1,033,703	1,091,805	1,091,805	58,102	6%
20 Block Grants	4,989,447	5,890,684	98%	6,096,543	3%	205,859	6,064,940	6,355,217	6,355,217	290,277	5%
24 Conservation	1,788,425	1,995,888	99%	2,206,856	11%	210,968	2,209,286	2,521,920	2,521,920	312,634	14%
25 County Historic Poor Farm	104,914	114,400	40%	271,090	137%	156,690	387,803	396,150	396,150	8,347	2%
31 EMS	15,299	7,440	30%	25,000	236%	17,560	25,000	25,000	25,000	0	0%
41 Institutional Accounts	27,232	55,638	29%	159,425	187%	103,787	84,125	135,300	135,300	51,175	61%
42 Targeted Case Management	2,122,790	1,940,495	86%	2,349,594	21%	409,099	1,296,086	788,250	788,250	-507,836	-39%
45 Social Services	1,244,127	1,257,040	79%	1,572,299	25%	315,259	1,612,976	1,798,594	1,798,594	185,618	12%
50 Veterans Affairs	135,510	142,345	70%	214,684	51%	72,339	217,303	201,637	201,637	-15,666	-7%
54 Juvenile Crime Prevention	254,606	278,787	83%	357,500	28%	78,713	365,655	357,500	357,500	-8,155	-2%
TOTAL	42,685,400	44,707,826		50,873,404		6,165,578	50,284,209	53,702,180	53,702,180	3,417,971	

GENERAL SUPPLEMENTAL											
21 Gen Suppl Bck Grnts	458,483	461,932	100%	468,933	2%	7,001	468,933	469,022	469,022	89	0%
22 Insurance	915,229	952,175	66%	1,401,500	47%	449,325	1,401,500	1,250,000	1,250,000	-151,500	-11%
27 Juvenile Justice	509,203	559,489	77%	695,365	24%	135,876	695,365	698,665	698,665	3,300	0%
28 Court Services/Attorney	115,076	99,817	45%	223,850	124%	124,033	262,886	223,850	223,850	-39,036	-15%
33 Auditor/Elections	754,613	934,124	80%	899,873	-4%	-34,251	891,547	986,477	986,477	94,930	11%
47 Court Services/Sheriff	12,186	5,425	12%	44,200	715%	38,775	44,200	44,200	44,200	0	0%
TOTAL	2,764,790	3,012,962		3,733,721		720,759	3,764,431	3,672,214	3,672,214	-92,217	

46 MH-DS	5,560,102	5,415,403	87%	6,207,724	15%	792,321	6,125,199	7,144,186	7,144,186	1,018,987	17%
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RURAL BASIC											
23 Block Grants	1,087,236	969,836	97%	1,172,821	21%	202,985	1,164,534	1,222,638	1,222,638	58,104	5%
TOTAL	1,087,236	969,836		1,172,821		202,985	1,164,534	1,222,638	1,222,638	58,104	

FUND AND DEPARTMENT	FY16	FY17		FY18				FY19		\$	%
	ACTUAL	ACTUAL	EXPENDED	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET		
49 SECONDARY ROADS	10,644,555	12,706,216	99%	14,384,971	13%	1,678,755	14,384,971	12,777,927	12,777,927	-1,607,044	-11%
SPECIAL REVENUE											
32 REAP	20,853	69,495	51%	236,000	240%	166,505	236,000	151,000	151,000	-85,000	-36%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0	0%
56 Ambulance Special Revenue	0	0	0%	0	0%	0	0	0	0	0	0%
61 Courthouse Centenary	0	0	0%	0	0%	0	0	0	0	0	0%
64 Historical Preservation	0	0	0%	0	0%	0	0	0	0	0	0%
68 Law Enforcement Proceeds	7,162	31,168	16%	200,000	542%	168,832	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture	7,125	4,290	57%	7,500	75%	3,210	7,500	7,500	7,500	0	0%
82 Conservation Trust	1,060,950	945,909	32%	1,701,600	80%	755,691	4,995,965	258,878	258,878	-4,737,087	-95%
87 Recorder's Records Management	9,205	4,233	9%	70,500	1565%	66,267	35,500	239,100	239,100	203,600	574%
TOTAL	1,105,295	1,055,095		2,215,600		1,160,505	5,474,965	856,478	856,478	-4,618,487	
CAPITAL PROJECTS											
40 Technology	1,416,308	1,065,507	89%	2,360,189	122%	1,294,682	2,377,534	1,197,586	1,197,586	-1,179,948	-50%
44 Capital Expenditures	2,451,892	1,460,873	62%	1,058,189	-28%	-402,684	1,267,724	2,852,438	2,852,438	1,584,714	125%
81 Energy Reinvestment Fund	12,140	36,343	18%	309,000	750%	272,657	309,000	195,000	195,000	-114,000	-37%
83 Conservation Bond	1,681,401	754,909	38%	3,486,145	362%	2,731,236	4,840,986	2,862,477	2,862,477	-1,978,509	-41%
85 Capital Projects	2,931,328	7,975,030	59%	6,200,000	-22%	-1,775,030	12,315,005	5,500,000	5,500,000	-6,815,005	-55%
TOTAL	8,493,069	11,292,662		13,413,523		2,120,861	21,110,249	12,607,501	12,607,501	-8,502,748	
65 DEBT SERVICE	13,998,012	16,601,304	100%	18,415,725	11%	1,814,421	18,415,725	20,402,300	20,402,300	1,986,575	11%
FUND TOTALS											
GENERAL BASIC	42,685,400	44,707,826		50,873,404	14%	6,165,578	50,284,209	53,702,180	53,702,180	3,417,971	7%
GENERAL SUPPLEMENTAL	2,764,790	3,012,962		3,733,721	24%	720,759	3,764,431	3,672,214	3,672,214	-92,217	-2%
MH-DS	5,560,102	5,415,403		6,207,724	15%	792,321	6,125,199	7,144,186	7,144,186	1,018,987	17%
RURAL BASIC	1,087,236	969,836		1,172,821	21%	202,985	1,164,534	1,222,638	1,222,638	58,104	5%
SECONDARY ROADS	10,644,555	12,706,216		14,384,971	13%	1,678,755	14,384,971	12,777,927	12,777,927	-1,607,044	-11%
SPECIAL REVENUE	1,105,295	1,055,095		2,215,600	110%	1,160,505	5,474,965	856,478	856,478	-4,618,487	-84%
CAPITAL PROJECTS	8,493,069	11,292,662		13,413,523	19%	2,120,861	21,110,249	12,607,501	12,607,501	-8,502,748	-40%
DEBT SERVICE	13,998,012	16,601,304		18,415,725	11%	1,814,421	18,415,725	20,402,300	20,402,300	1,986,575	11%
TOTAL	86,338,459	95,761,304		110,417,489	15%	14,656,185	120,724,283	112,385,424	112,385,424	-8,338,859	-7%

FUND AND DEPARTMENT	FY16	FY17		FY18				FY19		
	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC										
01 Ambulance	2,725,884	3,000,832	103%	2,982,579	-1%	-18,253	2,982,579	2,982,579	0	0%
02 Attorney	363,502	351,035	83%	484,714	38%	133,679	484,714	381,577	-103,137	-21%
03 Auditor/Accounting	15,969	12,075	120%	9,100	-25%	-2,975	9,100	47,370	38,270	421%
04 Public Health	2,227,190	2,361,846	104%	2,138,445	-9%	-223,401	2,470,722	2,326,745	-143,977	-6%
05 Board of Supervisors	420	1,484	660%	225	-85%	-1,259	225	500	275	122%
06 Human Resources	3,000	3,000	100%	3,000	0%	0	3,000	3,000	0	0%
07 Information Services	46,907	54,942	102%	45,700	-17%	-9,242	45,700	45,200	-500	-1%
08 Sheriff	978,563	976,553	99%	1,008,350	3%	31,797	1,008,350	1,002,879	-5,471	-1%
10 Medical Examiner	267,399	276,736	101%	242,800	-12%	-33,936	242,800	257,800	15,000	6%
11 Recorder	1,005,830	1,051,034	107%	1,005,600	-4%	-45,434	1,005,600	1,027,000	21,400	2%
12 SEATS/Fleet	1,970,244	2,258,632	112%	2,110,798	-7%	-147,834	2,110,798	2,242,802	132,004	6%
14 Treasurer	1,265,481	1,326,924	123%	1,159,195	-13%	-167,729	1,159,195	1,199,195	40,000	3%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	108,993	99,398	92%	107,700	8%	8,302	107,700	107,700	0	0%
18 Central Services	14,140,400	14,127,402	98%	15,357,924	9%	1,230,522	15,438,759	18,423,181	2,984,422	19%
19 Planning, Development, & Sustainability	388,555	332,302	83%	375,560	13%	43,258	375,560	345,560	-30,000	-8%
20 Block Grants	10,000	10,000	100%	10,000	0%	0	2,500	0	-2,500	-100%
24 Conservation	132,460	137,320	102%	137,003	0%	-317	137,003	173,003	36,000	26%
25 County Historic Poor Farm	53,150	27,220	83%	32,700	20%	5,480	39,000	22,000	-17,000	-44%
31 EMS	25,656	7,440	30%	25,000	236%	17,560	25,000	25,000	0	0%
41 Institutional Accounts	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	2,043,248	2,301,992	86%	2,339,340	2%	37,348	1,296,086	788,250	-507,836	-39%
45 Social Services	259,044	303,474	93%	313,148	3%	9,674	365,971	310,290	-55,681	-15%
50 Veterans Affairs	17,399	16,225	162%	10,000	-38%	-6,225	18,550	16,500	-2,050	-11%
54 Juvenile Crime Prevention	13,817	15,119	63%	19,000	26%	3,881	27,155	15,000	-12,155	-45%
98 Revenue/Expense Adjustment	0	0	0%	1,000,000	0%	1,000,000	1,000,000	1,000,000	0	0%
TOTAL	28,063,111	29,052,985		30,917,881		1,864,896	30,356,067	32,743,131	2,387,064	

GENERAL SUPPLEMENTAL										
21 Block Grants	1,438,817	1,625,725		1,506,915	-7%	-118,810	1,506,915	1,291,922	-214,993	-14%
22 Insurance	35,304	77,127	96%	80,000	4%	2,873	125,229	85,000	-40,229	-32%
27 Juvenile Justice	0	0	0%	0	0%	0	0	2,500	2,500	0%
28 Court Services/Attorney	8,944	5,938	131%	4,500	-24%	-1,438	4,500	4,500	0	0%
33 Auditor/Elections	92,684	54,907	108%	128,490	134%	73,583	128,490	1,575	-126,915	-99%
47 Court Services/Sheriff	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	100,000	0%	100,000	100,000	35,000	-65,000	-65%
TOTAL	1,575,749	1,763,697		1,819,905		56,208	1,865,134	1,420,497	-444,637	

46 MH-DS	1,235,927	997,436	87%	1,081,789	8%	84,353	1,081,789	1,102,649	20,860	2%
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RURAL BASIC FUND										
23 Block Grants	77,997	68,232	101%	45,432	-33%	-22,800	45,432	45,879	447	1%
55 Weed Eradication	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	10,000	0%	10,000	10,000	10,000	0	0%
TOTAL	77,997	68,232		55,432		-12,800	55,432	55,879	447	

FUND AND DEPARTMENT	FY16	FY17		FY18				FY19		
	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
SECONDARY ROADS										
49 Secondary Roads	6,219,830	6,262,974	101%	6,686,946	7%	423,972	6,686,946	6,189,946	-497,000	-7%
TOTAL	6,219,830	6,262,974		6,686,946		423,972	6,686,946	6,189,946	-497,000	

SPECIAL REVENUE										
32 REAP	51,179	52,926	104%	51,011	-4%	-1,915	51,011	38,271	-12,740	-25%
48 Road Construction Escrow	0	0	0%	0	0%	0	0	0	0	0%
56 Ambulance Special Revenue	0	0	0%	0	0%	0	0	0	0	0%
61 Courthouse Centenary	0	0	0%	0	0%	0	0	0	0	0%
64 Historical Preservation	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	48,304	10,568	5%	200,000	1793%	189,432	200,000	200,000	0	0%
69 Prosecutor Forfeiture	12,116	5,948	496%	4,200	-29%	-1,748	3,200	3,200	0	0%
82 Conservation Trust	965,186	274,316	39%	1,583,575	477%	1,309,259	3,777,074	108,953	-3,668,121	-97%
87 Recorder's Records Management	28,882	30,558	105%	31,180	2%	622	31,180	105,350	74,170	238%
TOTAL	1,105,667	374,316		1,869,966		1,495,650	4,062,465	455,774	-3,606,691	

CAPITAL PROJECTS										
38 Rural Capital Projects	0	0	0%	0	0%	0	0	0	0	0%
40 Technology	41,657	38,997	92%	42,500	9%	3,503	45,700	43,000	-2,700	-6%
44 Capital Expenditures	4,525	5,736	127%	5,500	-4%	-236	9,258	5,500	-3,758	-41%
81 Energy Reinvestment Fund	28,989	130,494	43%	88,000	-33%	-42,494	299,396	88,000	-211,396	-71%
83 Conservation Bond	1,700,000	1,694,751	102%	3,486,000	106%	1,791,249	3,486,000	2,862,500	-623,500	-18%
85 Capital Projects	5,184	31,526	225%	1,008,000	3097%	976,474	1,008,000	1,508,000	500,000	50%
TOTAL	1,780,355	1,901,504		4,630,000		2,728,496	4,848,354	4,507,000	-341,354	

65 DEBT SERVICE	487,456	462,902	102%	477,696	3%	14,794	477,696	508,416	30,720	6%
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FUND TOTALS										
GENERAL BASIC	28,063,111	29,052,985		30,917,881	6%	1,864,896	30,356,067	32,743,131	2,387,064	8%
GEN SUPPLEMENTAL	1,575,749	1,763,697		1,819,905	3%	56,208	1,865,134	1,420,497	-444,637	-24%
MH-DS	1,235,927	997,436		1,081,789	8%	84,353	1,081,789	1,102,649	20,860	2%
RURAL BASIC	77,997	68,232		55,432	-19%	-12,800	55,432	55,879	447	1%
SECONDARY ROADS	6,219,830	6,262,974		6,686,946	7%	423,972	6,686,946	6,189,946	-497,000	-7%
SPECIAL REVENUE	1,105,667	374,316		1,869,966	400%	1,495,650	4,062,465	455,774	-3,606,691	-89%
CAPITAL PROJECTS	1,780,355	1,901,504		4,630,000	143%	2,728,496	4,848,354	4,507,000	-341,354	-7%
DEBT SERVICE	487,456	462,902		477,696	3%	14,794	477,696	508,416	30,720	6%
TOTAL	40,546,092	40,884,046		47,539,615		6,655,569	49,433,883	46,983,292	-2,450,591	

CALCULATION OF SECONDARY ROADS TRANSFER
Calculate FY19 Transfers

BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
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
FY15	6,367,938,433	1,420,456,878	7,356,029,478
FY14	6,114,829,621	1,395,502,181	6,953,493,458

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

<u>GENERAL BASIC FUND SHARE OF:</u>		Tax of 16 7/8 cents = Maximum Allowable		<u>DIFFERENCE FROM MAXIMUM</u>
		per \$1,000 Transfer		
Maximum and Minimum Transfer Amounts:				
.16875 per 1000 X Total Valuation of	8,113,469,216	1,369,148	at 100% transfer	
Total Minimum Transfer from GB to SR		1,369,148 x 75% =	<u>1,026,861</u>	342,287
		1,369,148 x 80% =	<u>1,095,318</u>	273,830
		1,369,148 X 90% =	<u>1,232,233</u>	136,915
Total Minimum Transfer from GB and RB				
			<u>4,808,613</u>	
<u>RURAL BASIC FUND SHARE OF:</u>				
		Tax of \$3 3/8 cent = Maximum Allowable		
		per \$1,000 Transfer		
Maximum and Minimum Transfer Amounts:				
3.00375 per /1000 X Rural Valuation of	1,678,680,309	5,042,336	at 100% transfer	
Total Minimum Transfer from RB to SR		5,042,336 x 75% transfer =	<u>3,781,752</u>	1,260,584
		5,042,336 x 95% transfer =	<u>4,790,219</u>	252,117
		5,042,336 x 97.5% transfer =	<u>4,916,278</u>	126,058
Total Maximum Transfer from General Basic (0500 9110 XXXXX)				
			1,369,148	
Maximum Transfer from Rural Basic (0500 9130 XXXXX)				
			<u>5,042,336</u>	
Total Maximum Transfer from GB and RB				
			<u><u>6,411,484</u></u>	

FUND	FY18 RE-ESTIMATE		FY19 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
GENERAL BASIC				
TO GENERAL SUPPLEMENTAL				
TO SECONDARY ROADS		1,244,818	1,369,148	100% transfer
TO HISTORICAL PRESERVATION				
TO TECHNOLOGY		2,202,889	1,397,786	
TO CAPITAL EXPENDITURES		1,058,189	2,852,438	
TO ENERGY REINVESTMENT		25,000	25,000	
TO CAPITAL PROJECTS		5,200,000	4,000,000	
TO CONSERVATION TRUST		137,320	137,003	
FROM GENERAL SUPPLEMENTAL	3,605,500		500,000	
FROM CONSERVATION TRUST				
TOTAL	3,605,500	9,868,216	500,000	9,781,375
GENERAL SUPPLEMENTAL				
TO GENERAL BASIC		3,605,500		500,000
FROM GENERAL BASIC	0		0	
RURAL BASIC				
TO SECONDARY ROADS		4,948,749	5,042,336	100% transfer
SECONDARY ROADS				
FROM GENERAL BASIC	1,244,818		1,369,148	
FROM RURAL BASIC	4,948,749		5,042,336	
FROM ROAD CONSTRUCTION ESCROW			0	
FROM RESERVOIR ROADS			0	
TOTAL	6,193,567		6,411,484	0
ROAD CONSTRUCTION ESCROW				
TO CAPITAL PROJECTS				
TECHNOLOGY				
FROM GENERAL BASIC	2,202,889		1,397,786	
FROM CAPITAL EXPENDITURES			0	
CAPITAL EXPENDITURES				
TO CONSERVATION TRUST				
FROM GENERAL BASIC	1,058,189		2,852,438	
FROM CAPITAL PROJECTS		200,000	0	
CAPITAL PROJECTS				
TO CAPITAL EXPENDITURES				
FROM ROAD CONSTRUCTION ESCROW			0	
FROM GENERAL BASIC	5,200,000		4,000,000	
TOTAL	5,200,000		4,000,000	
RESERVOIR ROADS				
TO SECONDARY ROADS				
CONSERVATION TRUST				
TO GENERAL BASIC				
FROM CAPITAL EXPENDITURES				
FROM GENERAL BASIC	337,320		137,003	
TOTAL	337,320		137,003	
ENERGY REINVESTMENT				
FROM GENERAL BASIC	25,000		25,000	
GRAND TOTAL	18,622,465	18,622,465	15,323,711	15,323,711

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
GENERAL BASIC								
01 Ambulance	4,556,781	2,982,579				1,574,202	0.19402	
02 Attorney	3,809,883	381,577				3,428,306	0.42255	
03 Auditor/Accounting	1,245,619	47,370				1,198,249	0.14769	
04 Public Health	4,388,561	2,326,745				2,061,816	0.25412	
05 Board of Supervisors	1,124,691	500				1,124,191	0.13856	
06 Human Resources	576,119	3,000				573,119	0.07064	
07 Information Services	1,447,422	45,200				1,402,222	0.17283	
08 Sheriff	12,102,232	1,002,879				11,099,353	1.36802	
10 Medical Examiner	1,034,288	257,800				776,488	0.09570	
11 Recorder	773,999	1,027,000				-253,001	-0.03118	
12 SEATS/Fleet	3,554,644	2,242,802				1,311,842	0.16169	
14 Treasurer	1,426,356	1,199,195				227,161	0.02800	
15 Finance	341,332	0				341,332	0.04207	
17 Physical Plant	1,711,785	107,700				1,604,085	0.19771	
18 Central Services	1,937,095	18,423,181				-16,486,086	-2.03194	
19 Planning, Development & Sustainabil	1,091,805	345,560				746,245	0.09198	
20 Block Grants	6,355,217	0				6,355,217	0.78329	
24 Conservation	2,521,920	173,003				2,348,917	0.28951	
25 County Historic Poor Farm	396,150	22,000				374,150	0.04611	
31 EMS	25,000	25,000				0	0.00000	
41 Institutional Accounts	135,300	0				135,300	0.01668	
42 Targeted Case Management	788,250	788,250				0	0.00000	
45 Human Services	1,798,594	310,290				1,488,304	0.18344	
50 Veterans Affairs	201,637	16,500				185,137	0.02282	
54 Juvenile Crime Prevention	357,500	15,000				342,500	0.04221	
98 Revenue/Expense Adjustment	0	1,000,000				-1,000,000	-0.12325	
Transfer to General Supplemental			0			0	0.00000	
Transfer To Secondary Roads			1,369,148			1,369,148	0.16875	
Transfer To Historical Preservation			0			0	0.00000	
Transfer To Technology			1,397,786			1,397,786	0.17228	
Transfer To Capital Expenditures			2,852,438			2,852,438	0.35157	
Transfer To Energy Reinvestment			25,000			25,000	0.00308	
Transfer To Capital Projects			4,000,000			4,000,000	0.49301	
Transfer To Conservation Trust			137,003			137,003	0.01689	
Transfer From General Supplemental				500,000		-500,000	-0.06163	
Beginning Balance					14,371,850	-14,371,850	-1.77136	
Ending Balance: Recommended					12,528,600		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					12,528,600	12,528,600	1.54417	
TOTAL GENERAL BASIC	53,702,180	32,743,131	9,781,375	500,000	-1,843,250	28,397,174	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	469,022	1,291,922				-822,900	-0.10142	
22 Insurance	1,250,000	85,000				1,165,000	0.14359	
27 Juvenile Justice	698,665	2,500				696,165	0.08580	
28 Court Services/Attorney	223,850	4,500				219,350	0.02704	
33 Auditor/Elections	986,477	1,575				984,902	0.12139	
47 Court Services/Sheriff	44,200	0				44,200	0.00545	
98 Revenue/Expense Adjustment	0	35,000				-35,000	-0.00431	
Transfer To General Basic			500,000			500,000	0.06163	
Transfer From General Basic				0		0	0.00000	
Beginning Balance					2,633,578	-2,633,578	-0.32459	
Ending Balance: Recommended					1,600,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					1,600,000	1,600,000	0.19720	
TOTAL GENERAL SUPPLEMENTAL	3,672,214	1,420,497	500,000	0	-1,033,578	1,718,139	0.21176	0.53648

MH-DS								
46 MH-DS	7,144,186	1,102,649				6,041,537	0.74463	
Beginning Balance					2,119,925	-2,119,925	-0.26128	
Ending Balance: Recommended					1,428,819		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					1,428,819	1,428,819	0.17610	
TOTAL MH-DS	7,144,186	1,102,649	0	0	-691,106	5,350,431	0.65945	0.67548

RURAL BASIC								
23 Block Grants	1,222,638	45,879				1,176,759	0.70100	
55 Weed Eradication						0	0.00000	
98 Revenue/Expense Adjustment		10,000				-10,000	-0.00596	
Transfer To Secondary Roads			5,042,336			5,042,336	3.00375	
Beginning Balance					454,022	-454,022	-0.27046	
Ending Balance: Recommended					400,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					400,000	400,000	0.23828	
TOTAL RURAL BASIC	1,222,638	55,879	5,042,336	0	-54,022	6,155,073	3.66661	3.69992

DEBT SERVICE								
65 Debt Service	20,402,300	508,416				19,893,884	2.24271	
Beginning Balance					256,667	-256,667	-0.02894	
Ending Balance: Recommended					250,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					250,000	250,000	0.02818	
TOTAL DEBT SERVICE	20,402,300	508,416	0	0	-6,667	19,887,217	2.24196	2.13947

FUND							FY19	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
GENERAL								
GENERAL BASIC	14,744,223	30,356,067	3,605,500	25,818,485	50,284,209	9,868,216	14,371,850	-372,373
GENERAL SUPPLEMENTAL	4,180,899	1,865,134	0	3,957,476	3,764,431	3,605,500	2,633,578	-1,547,321
TOTAL	18,925,122	32,221,201	3,605,500	29,775,961	54,048,640	13,473,716	17,005,428	-1,919,694
MH-DS	2,180,498	1,081,789	0	4,982,837	6,125,199		2,119,925	-60,573
RURAL BASIC	416,171	55,432	0	6,095,702	1,164,534	4,948,749	454,022	37,851
SECONDARY ROADS	3,672,506	6,686,946	6,193,567	0	14,384,971		2,168,048	-1,504,458
SPECIAL REVENUE								
REAP	354,551	51,011	0	0	236,000		169,562	-184,989
ROAD CONSTRUCTION ESCROW	5,660	0	0	0	0	0	5,660	0
AMBULANCE SPECIAL REVENUE	0	0	0	0	0		0	0
COURTHOUSE CENTENARY	0	0	0	0	0		0	0
HISTORICAL PRESERVATION	0	0	0	0	0		0	0
LAW ENFORCEMENT PROCEEDS	57,622	200,000	0	0	200,000		57,622	0
PROSECUTOR FORFEITURE	47,497	3,200	0	0	7,500		43,197	-4,300
CONSERVATION TRUST	1,082,006	3,777,074	337,320	0	4,995,965	0	200,435	-881,571
RECORDER'S RECORDS MGMT	139,470	31,180	0	0	35,500		135,150	-4,320
TOTAL	1,686,806	4,062,465	337,320	0	5,474,965	0	611,626	-1,075,180
CAPITAL PROJECTS								
RURAL CAPITAL PROJECTS	0	0	0	0	0		0	0
TECHNOLOGY	1,572,364	45,700	2,202,889	0	2,377,534		1,443,419	-128,945
CAPITAL EXPENDITURES	2,702,712	9,258	1,058,189	0	1,267,724	0	2,502,435	-200,277
ENERGY REINVESTMENT	202,326	299,396	25,000	0	309,000	0	217,722	15,396
CONSERVATION BOND	1,354,986	3,486,000	0	0	4,840,986	0	0	-1,354,986
CAPITAL PROJECTS	7,511,772	1,008,000	5,200,000	0	12,315,005	200,000	1,204,767	-6,307,005
TOTAL	13,344,160	4,848,354	8,486,078	0	21,110,249	200,000	5,368,343	-7,975,817
DEBT SERVICE	186,073	477,696	0	18,008,623	18,415,725		256,667	70,594
TOTAL	40,411,336	49,433,883	18,622,465	58,863,123	120,724,283	18,622,465	27,984,059	-12,427,277

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
GENERAL									
GENERAL BASIC	14,371,850	32,743,131	500,000	28,397,174	53,702,180	9,781,375	12,528,600	-1,843,250	23%
GENERAL SUPPLEMENTAL	2,633,578	1,420,497	0	1,718,139	3,672,214	500,000	1,600,000	-1,033,578	44%
TOTAL	17,005,428	34,163,628	500,000	30,115,313	57,374,394	10,281,375	14,128,600	-2,876,828	25%
MH-DS	2,119,925	1,102,649	0	5,350,431	7,144,186	0	1,428,819	-691,106	20%
RURAL BASIC	454,022	55,879	0	6,155,073	1,222,638	5,042,336	400,000	-54,022	33%
SECONDARY ROADS	2,168,048	6,189,946	6,411,484	0	12,777,927	0	1,991,551	-176,497	16%
SPECIAL REVENUE									
REAP	169,562	38,271	0	0	151,000	0	56,833	-112,729	38%
ROAD CONSTRUCTION ESCROW	5,660	0	0	0	0	0	5,660	0	#DIV/0!
AMBULANCE SPECIAL REVENUE	0	0	0	0	0	0	0	0	#DIV/0!
COURTHOUSE CENTENARY	0	0	0	0	0	0	0	0	#DIV/0!
HISTORICAL PRESERVATION	0	0	0	0	0	0	0	0	#DIV/0!
LOW ENFORCEMENT PROCEEDS	57,622	200,000	0	0	200,000	0	57,622	0	29%
PROSECUTOR FORFEITURE	43,197	3,200	0	0	7,500	0	38,897	-4,300	519%
CONSERVATION TRUST	200,435	108,953	137,003	0	258,878	0	187,513	-12,922	72%
RECORDER'S RECORDS MGMT	135,150	105,350	0	0	239,100	0	1,400	-133,750	1%
TOTAL	611,626	455,774	137,003	0	856,478	0	347,925	-263,701	41%
CAPITAL PROJECTS									
RURAL CAPITAL PROJECTS	0	0	0	0	0	0	0	0	#DIV/0!
TECHNOLOGY	1,443,419	43,000	1,397,786	0	1,197,586	0	1,686,619	243,200	141%
CAPITAL EXPENDITURES	2,502,435	5,500	2,852,438	0	2,852,438	0	2,507,935	5,500	88%
ENERGY REINVESTMENT	217,722	88,000	25,000	0	195,000	0	135,722	-82,000	70%
CONSERVATION BOND	0	2,862,500	0	0	2,862,477	0	23	23	0%
CAPITAL PROJECTS	1,204,767	1,508,000	4,000,000	0	5,500,000	0	1,212,767	8,000	22%
TOTAL	5,368,343	4,507,000	8,275,224		12,607,501	0	5,543,066	174,723	44%
DEBT SERVICE	256,667	508,416	0	19,887,217	20,402,300	0	250,000	-6,667	1%
TOTAL	27,984,059	46,983,292	15,323,711	61,508,034	112,385,424	15,323,711	24,089,961	-3,894,098	21%

COMPARISON TO PREVIOUS YEAR									
	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE		
TOTAL									
NEXT YEAR BUDGET	27,984,059	46,983,292	15,323,711	61,508,034	112,385,424	15,323,711	24,089,961		
CURRENT YEAR CERTIFIED BUDGET	40,411,336	49,433,883	18,622,465	58,863,123	120,724,283	18,622,465	27,984,059		
\$ CHANGE	-12,427,277	-2,450,591	-3,298,754	2,644,911	-8,338,859	-3,298,754	(3,894,098)		
% CHANGE	-30.8%	-5.0%	-17.7%	4.5%	-6.9%	-17.7%	(0)		

Ending Fund Balance: **19,535,921** GB + GS + Tech + CE + CP
 Per policy, ending fund balance at 30% of tax asking: **18,452,410**
1,083,511 should be >/= \$500,000

	TAXABLE VALUATIONS			DEBT SERVICE ONLY			EQUALIZATION ORDERS	
	FY18	FY19	% CHANGE	FY18	FY19	% CHANGE	FY18	FY19
COUNTYWIDE	7,376,701,554	8,113,469,216	9.9878%	8,417,314,468	8,870,456,555	5.3835%		
RURAL	1,647,523,569	1,678,680,309	1.8911%	1,647,523,569	1,678,680,309	1.8911%		
TAX ASKINGS AND LEVIES								
	FY18	FY18	FY19	FY19				
	TAX	TAX	TAX	TAX	% CHANGE	\$ CHANGE		
	ASKINGS	LEVY	ASKINGS	LEVY	ASKINGS	LEVY		
GENERAL BASIC	25,818,483	3.50000	28,397,174	3.50000	9.99%	0.00000		
GENERAL SUPPLEMENTAL	3,957,475	0.53648	1,718,139	0.21176	-56.6%	-0.32472		
MH-DS	4,982,837	0.67548	5,350,431	0.65945	7.4%	-0.01603		
DEBT SERVICE	18,008,623	2.13947	19,887,217	2.24196	10.4%	0.10249		
TOTAL COUNTYWIDE	52,767,418	6.85143	55,352,961	6.61318	4.9%	-0.23825		
RURAL BASIC	6,095,702	3.69992	6,155,073	3.66661	1.0%	-0.03331		
TOTAL RURAL + COUNTYWIDE	58,863,120	10.55135	61,508,034	10.27979	4.5%	-0.27156		
ROLLBACKS								
	FY18	FY19	% CHANGE					
AGRICULTURAL (EXCL. AG DWELLING)	47.4996%	54.4480%	14.6283%					
RESIDENTIAL (INCL. AG DWELLING)	56.9391%	55.6209%	-2.3151%					
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	82.5000%	78.7500%	-4.5455%					

	FY18	FY19
AGLAND		
RURAL	0.00%	-8.00%
IOWA CITY	0.00%	-10.00%
OTHER CITIES	0.00%	-8.00%
AGBUILDING		
RURAL	0.00%	-8.00%
IOWA CITY	0.00%	-10.00%
OTHER CITIES	0.00%	-8.00%
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%

LEVY INCREASE TAX \$ INCREASE>>> \$100,000 <<<(INPUT)

		\$100K VAL.	TAX BILL
General Basic	0.01233	\$	1.23
General Supplemental	0.01233	\$	1.23
MH/DS	0.01233	\$	1.23
Debt Service	0.01127	\$	1.13
Rural Basic	0.05957	\$	5.96
FY20 Growth: +4.8% growth ADD'L TAXES			
gb, gs, mh	34,758,795	36,427,217	1,668,422
ds	18,008,623	18,873,037	864,414
rb	6,095,702	6,388,296	292,594
			<u>2,825,430</u>
FY21 Growth: +4.8% growth			
gb, gs, mh	36,427,217	38,175,724	1,748,506
ds	18,873,037	19,778,943	905,906
rb	6,388,296	6,694,934	306,638
			<u>2,961,050</u>
FY22 Growth: +4.8% growth			
gb, gs, mh	38,175,724	40,008,158	1,832,435
ds	19,778,943	20,728,332	949,389
rb	6,694,934	7,016,291	321,357
			<u>3,103,181</u>

FY19 TAX CALCULATION WORKSHEET
TAX BILL COMPARISON

CLASSIFICATION	FY18		FY19									FY18	FY18-FY19 CHANGE	
	TAX BILL	ACTUAL VALUATION	ASSESSOR REVALUATION	EQUALIZATION	ACTUAL VALUATION	ROLLBACK	TAXABLE VALUATION	LEVY/1000	TAX BILL	\$ CHANGE	% CHANGE	ACTUAL TAX BILL	IN TAX BILL ON \$100,000 VALUE	% CHANGE
AGLAND														
RURAL	547.62	109,266	-0.4800%	-8%	100,000	54.4480%	54,448	10.27979	559.71	12.09	2.2%	501.19	58.52	10.5%
IOWA CITY	419.06	128,766	-12.3400%	-10%	100,000	54.4480%	54,448	6.61318	360.07	-58.98	-14.1%	325.44	34.63	9.6%
OTHER CITIES	355.59	109,266	-0.4800%	-8%	100,000	54.4480%	54,448	6.61318	360.07	4.48	1.3%	325.44	34.63	9.6%
AGBUILDING														
RURAL	547.62	109,266	-0.4800%	-8%	100,000	54.4480%	54,448	10.27979	559.71	12.09	2.2%	501.19	58.52	10.5%
IOWA CITY	419.06	128,766	-12.3400%	-10%	100,000	54.4480%	54,448	6.61318	360.07	-58.98	-14.1%	325.44	34.63	9.6%
OTHER CITIES	355.59	109,266	-0.4800%	-8%	100,000	54.4480%	54,448	6.61318	360.07	4.48	1.3%	325.44	34.63	9.6%
AG DWELLING														
RURAL	584.25	97,248	2.8300%	0%	100,000	55.6209%	55,621	10.27979	571.77	-12.48	-2.1%	600.79	-29.02	-5.1%
IOWA CITY	388.44	99,572	0.4300%	0%	100,000	55.6209%	55,621	6.61318	367.83	-20.61	-5.3%	390.12	-22.29	-6.1%
OTHER CITIES	375.94	96,367	3.7700%	0%	100,000	55.6209%	55,621	6.61318	367.83	-8.11	-2.2%	390.12	-22.29	-6.1%
RESIDENTIAL														
RURAL	587.85	97,847	2.2000%	0%	100,000	55.6209%	55,621	10.27979	571.77	-16.08	-2.7%	600.79	-29.02	-5.1%
IOWA CITY	374.97	96,117	4.0400%	0%	100,000	55.6209%	55,621	6.61318	367.83	-7.13	-1.9%	390.12	-22.29	-6.1%
OTHER CITIES	372.00	95,356	4.8700%	0%	100,000	55.6209%	55,621	6.61318	367.83	-4.17	-1.1%	390.12	-22.29	-6.1%
COMMERCIAL														
RURAL	929.36	97,867	2.1800%	0%	100,000	90.0000%	90,000	10.27979	925.18	-4.18	-0.4%	949.62	-24.44	-2.6%
IOWA CITY	579.59	93,994	6.3900%	0%	100,000	90.0000%	90,000	6.61318	595.19	15.59	2.7%	616.63	-21.44	-3.6%
OTHER CITIES	603.47	97,867	2.1800%	0%	100,000	90.0000%	90,000	6.61318	595.19	-8.29	-1.4%	616.63	-21.44	-3.6%
INDUSTRIAL														
RURAL	994.47	104,723	-4.5100%	0%	100,000	90.0000%	90,000	10.27979	925.18	-69.29	-7.0%	949.62	-24.44	-2.6%
IOWA CITY	609.02	98,765	1.2500%	0%	100,000	90.0000%	90,000	6.61318	595.19	-13.83	-2.3%	616.63	-21.44	-3.6%
OTHER CITIES	645.75	104,723	-4.5100%	0%	100,000	90.0000%	90,000	6.61318	595.19	-50.57	-7.8%	616.63	-21.44	-3.6%
UTILITIES														
RURAL	1,055.14	100,000	0.0000%	0%	100,000	100.0000%	100,000	10.27979	1,027.98	-27.16	-2.6%	1,055.14	-27.16	-2.6%
IOWA CITY	685.14	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.61318	661.32	-23.83	-3.5%	685.14	-23.82	-3.6%
OTHER CITIES	685.14	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.61318	661.32	-23.83	-3.5%	685.14	-23.82	-3.6%
MULTIRESIDENTIAL														
RURAL	1,052.29	99,731	0.2700%	0.00%	100,000	78.7500%	78,750	10.27979	809.53	-242.76	-23.1%	870.49	-60.96	-7.5%
IOWA CITY	605.57	88,386	13.1400%	0.00%	100,000	78.7500%	78,750	6.61318	520.79	-84.78	-14.0%	565.24	-44.45	-8.5%
OTHER CITIES	683.30	99,731	0.2700%	0.00%	100,000	78.7500%	78,750	6.61318	520.79	-162.51	-23.8%	565.24	-44.45	-8.5%