

EXPENDITURES	FY17		FY18		FY19			FY20				
				%	CERTIFIED	%	\$		REQUESTED	TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED		BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
<b>GENERAL BASIC</b>												
01 Ambulance	3,718,367	4,177,058	95%		4,556,781	9%	379,723	4,617,771	4,804,916	4,804,916	187,145	4%
02 Attorney	2,970,231	3,141,547	92%		3,809,881	21%	668,334	3,801,689	4,036,287	4,036,287	234,598	6%
03 Auditor/Accounting	1,040,677	1,116,431	96%		1,245,619	12%	129,188	1,245,619	1,317,592	1,317,592	71,973	6%
04 Public Health	3,817,844	4,073,759	89%		4,388,561	8%	314,802	4,499,890	4,605,407	4,605,407	105,517	2%
05 Board of Supervisors	734,068	769,110	96%		1,124,691	46%	355,581	1,124,691	1,115,169	1,115,169	-9,522	-1%
06 Human Resources	375,619	505,520	98%		576,119	14%	70,599	576,119	568,137	568,137	-7,982	-1%
07 Information Services	1,261,006	1,387,318	99%		1,447,422	4%	60,104	1,447,422	1,518,454	1,518,454	71,032	5%
08 Sheriff	10,373,984	11,179,056	95%		12,102,232	8%	923,176	12,259,149	12,589,069	12,589,069	329,920	3%
10 Medical Examiner	912,013	918,512	91%		1,034,288	13%	115,776	1,034,288	1,134,153	1,134,153	99,865	10%
11 Recorder	688,929	720,776	97%		773,999	7%	53,223	773,999	806,800	806,800	32,801	4%
12 SEATS/Fleet	2,890,896	3,203,726	97%		3,554,644	11%	350,918	3,554,644	3,772,416	3,772,416	217,772	6%
14 Treasurer	1,134,448	1,229,188	91%		1,426,356	16%	197,168	1,426,356	1,493,697	1,493,697	67,341	5%
15 Finance	308,069	321,913	97%		341,332	6%	19,419	341,332	354,148	354,148	12,816	4%
17 Physical Plant	1,300,493	1,298,756	78%		1,710,705	32%	411,949	1,710,705	1,724,600	1,724,600	13,895	1%
18 Central Services	530,170	560,740	83%		1,938,175	246%	1,377,435	1,213,977	2,235,855	2,235,855	1,021,878	84%
19 Planning, Development, & Sustainability	968,295	948,510	91%		1,091,805	15%	143,295	1,090,236	1,155,199	1,155,199	64,963	6%
20 Block Grants	5,890,684	5,954,478	98%		6,355,217	7%	400,739	6,380,217	6,518,298	6,518,298	138,081	2%
24 Conservation	1,995,888	2,160,983	97%		2,521,920	17%	360,937	2,521,920	2,741,600	2,741,600	219,680	9%
25 County Historic Poor Farm	114,400	218,009	56%		396,150	82%	178,141	763,990	487,290	487,290	-276,700	-36%
26 BHUCC	0	49	0%		25,000	50920%	24,951	130,560	128,496	128,496	-2,064	-2%
41 Institutional Accounts	55,638	35,454	22%		135,300	282%	99,846	110,300	136,100	136,100	25,800	23%
42 Targeted Case Management	1,940,495	1,111,856	47%		788,250	-29%	-323,606	419,950	420,650	420,650	700	0%
45 Social Services	1,257,040	1,365,095	84%		1,798,594	32%	433,499	1,778,594	1,844,652	1,844,652	66,058	4%
50 Veterans Affairs	142,345	159,065	73%		201,637	27%	42,572	201,637	207,483	207,483	5,846	3%
54 Juvenile Crime Prevention	278,787	333,694	91%		357,500	7%	23,806	357,500	357,500	357,500	0	0%
<b>TOTAL</b>	<b>44,700,386</b>	<b>46,890,603</b>			<b>53,702,178</b>		<b>6,811,575</b>	<b>53,382,555</b>	<b>56,073,968</b>	<b>56,073,968</b>	<b>2,691,413</b>	

<b>GENERAL SUPPLEMENTAL</b>												
21 Gen Suppl Bkck Grnts	461,932	468,933	100%		469,022	0%	89	469,022	468,740	468,740	-282	0%
22 Insurance	952,175	951,706	68%		1,250,000	31%	298,294	1,250,000	1,130,000	1,130,000	-120,000	-10%
27 Juvenile Justice	559,489	578,912	83%		698,665	21%	119,753	798,665	784,215	784,215	-14,450	-2%
28 Court Services/Attorney	99,817	159,032	60%		223,850	41%	64,818	249,297	223,850	223,850	-25,447	-10%
33 Auditor/Elections	934,124	777,132	87%		986,477	27%	209,345	1,094,237	948,804	948,804	-145,433	-13%
47 Court Services/Sheriff	5,425	27,505	62%		44,200	61%	16,695	44,200	44,200	44,200	0	0%
<b>TOTAL</b>	<b>3,012,962</b>	<b>2,963,220</b>			<b>3,672,214</b>		<b>708,994</b>	<b>3,905,421</b>	<b>3,599,809</b>	<b>3,599,809</b>	<b>-305,612</b>	

<b>46 MH-DS</b>	5,415,403	4,643,430	75%		6,609,289	42%	1,965,859	5,276,897	7,448,336	7,448,336	2,171,439	41%
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<b>RURAL BASIC</b>												
23 Block Grants	969,836	1,127,035	97%		1,222,638	8%	95,603	1,217,504	1,295,792	1,295,792	78,288	6%
<b>TOTAL</b>	<b>969,836</b>	<b>1,127,035</b>			<b>1,222,638</b>		<b>95,603</b>	<b>1,217,504</b>	<b>1,295,792</b>	<b>1,295,792</b>	<b>78,288</b>	

EXPENDITURES	FY17	FY18		FY19				FY20			
			%	CERTIFIED	%	\$		REQUESTED	TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE
<b>49 SECONDARY ROADS</b>	12,706,216	13,379,396	93%	12,777,927	-4%	-601,469	14,276,427	12,911,012	<b>12,911,012</b>	-1,365,415	-10%

<b>SPECIAL REVENUE</b>											
32 REAP	69,495	13,434	6%	151,000	1024%	137,566	178,000	45,000	45,000	-133,000	-75%
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	31,168	18,173	9%	200,000	1001%	181,827	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture	4,290	4,082	54%	7,500	84%	3,418	7,500	7,500	7,500	0	0%
82 Conservation Trust	945,909	2,098,748	38%	258,878	-88%	-1,839,870	4,983,464	1,469,360	1,469,360	-3,514,104	-71%
87 Recorder's Records Management	4,233	17,125	24%	239,100	1296%	221,975	239,100	21,500	21,500	-217,600	-91%
<b>TOTAL</b>	<b>1,055,095</b>	<b>2,151,562</b>		<b>856,478</b>		<b>-1,295,084</b>	<b>5,608,064</b>	<b>1,743,360</b>	<b>1,743,360</b>	<b>-3,864,704</b>	

<b>CAPITAL PROJECTS</b>											
40 Technology	1,065,507	2,038,705	86%	1,197,586	-41%	-841,119	1,351,586	1,388,868	1,388,868	37,282	3%
44 Capital Expenditures	1,460,873	1,075,914	86%	2,852,438	165%	1,776,524	2,650,938	2,130,553	2,130,553	-520,385	-20%
81 Energy Reinvestment Fund	36,343	165,424	54%	195,000	18%	29,576	195,000	214,000	214,000	19,000	10%
83 Conservation Bond	754,909	2,680,460	55%	2,862,477	7%	182,017	6,141,483	2,472,977	2,472,977	-3,668,506	-60%
85 Capital Projects	7,975,030	5,045,372	41%	5,500,000	9%	454,628	12,116,610	10,200,000	10,200,000	-1,916,610	-16%
<b>TOTAL</b>	<b>11,292,662</b>	<b>11,005,875</b>		<b>12,607,501</b>		<b>1,601,626</b>	<b>22,455,617</b>	<b>16,406,398</b>	<b>16,406,398</b>	<b>-6,049,219</b>	

<b>65 DEBT SERVICE</b>	16,601,304	18,391,524	100%	20,402,300	11%	<b>2,010,776</b>	20,402,300	21,534,985	<b>21,534,985</b>	1,132,685	6%
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<b>FUND TOTALS</b>											
GENERAL BASIC	44,700,386	46,890,603		53,702,178	15%	6,811,575	53,382,555	56,073,968	56,073,968	2,691,413	5%
GENERAL SUPPLEMENTAL	3,012,962	2,963,220		3,672,214	24%	708,994	3,905,421	3,599,809	3,599,809	-305,612	-8%
MH-DS	5,415,403	4,643,430		6,609,289	42%	1,965,859	5,276,897	7,448,336	7,448,336	2,171,439	41%
RURAL BASIC	969,836	1,127,035		1,222,638	8%	95,603	1,217,504	1,295,792	1,295,792	78,288	6%
SECONDARY ROADS	12,706,216	13,379,396		12,777,927	-4%	-601,469	14,276,427	12,911,012	12,911,012	-1,365,415	-10%
SPECIAL REVENUE	1,055,095	2,151,562		856,478	-60%	-1,295,084	5,608,064	1,743,360	1,743,360	-3,864,704	-69%
CAPITAL PROJECTS	11,292,662	11,005,875		12,607,501	15%	1,601,626	22,455,617	16,406,398	16,406,398	-6,049,219	-27%
DEBT SERVICE	16,601,304	18,391,524		20,402,300	11%	2,010,776	20,402,300	21,534,985	21,534,985	1,132,685	6%
<b>TOTAL</b>	<b>95,753,864</b>	<b>100,552,645</b>		<b>111,850,525</b>	<b>11%</b>	<b>11,297,880</b>	<b>126,524,785</b>	<b>121,013,660</b>	<b>121,013,660</b>	<b>-5,511,125</b>	<b>-4%</b>

FY20 TAX CALCULATION WORKSHEET  
REVENUES

REVENUES	FY18			FY19				FY20		
			%	CERTIFIED	%	\$		TENTATIVE	\$	%
FUND AND DEPARTMENT	ACTUAL	ACTUAL	RECVD	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	DIFFERENCE	DIFFERENCE
<b>GENERAL BASIC</b>										
01 Ambulance	3,000,832	2,952,025	99%	2,982,579	1%	30,554	2,982,579	3,051,842	69,263	2%
02 Attorney	351,035	442,392	107%	381,577	-14%	-60,815	381,577	513,405	131,828	35%
03 Auditor/Accounting	12,075	11,331	125%	47,370	318%	36,039	47,370	62,950	15,580	33%
04 Public Health	2,361,846	2,612,617	99%	2,326,745	-11%	-285,872	2,438,074	2,418,569	-19,505	-1%
05 Board of Supervisors	1,484	795	353%	500	-37%	-295	500	620	120	24%
06 Human Resources	3,000	3,000	100%	3,000	0%	0	3,000	3,000	0	0%
07 Information Services	54,942	48,305	56%	45,200	-6%	-3,105	100,000	45,200	-54,800	-55%
08 Sheriff	976,553	1,049,319	99%	1,002,879	-4%	-46,440	1,007,379	1,002,879	-4,500	0%
10 Medical Examiner	276,736	267,405	110%	257,800	-4%	-9,605	220,000	262,950	42,950	20%
11 Recorder	1,051,034	963,524	96%	1,027,000	7%	63,476	1,027,000	955,550	-71,450	-7%
12 SEATS/Fleet	2,258,632	2,370,387	111%	2,242,802	-5%	-127,585	2,242,802	2,269,442	26,640	1%
14 Treasurer	1,326,924	1,364,456	118%	1,199,195	-12%	-165,261	1,199,195	1,210,270	11,075	1%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	99,398	96,087	89%	107,700	12%	11,613	100,000	108,900	8,900	9%
18 Central Services	14,127,402	16,190,126	102%	18,423,181	14%	2,233,055	16,878,647	20,015,166	3,136,519	19%
19 Planning, Development, & Sustainability	332,302	368,286	98%	345,560	-6%	-22,726	345,560	345,560	0	0%
20 Block Grants	10,000	2,500	0%	0	-100%	-2,500	2,500	10,000	7,500	300%
24 Conservation	137,320	106,030	77%	173,003	63%	66,973	150,000	173,003	23,003	15%
25 County Historic Poor Farm	27,220	38,725	64%	22,000	-43%	-16,725	22,000	22,000	0	0%
26 BHUCC	0	0	0%	830,160	0%	830,160	65,000	50,000	-15,000	-23%
41 Institutional Accounts	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	2,301,992	1,209,971	53%	788,250	-35%	-421,721	419,950	420,650	700	0%
45 Social Services	303,474	303,894	96%	310,290	2%	6,396	310,290	283,940	-26,350	-8%
50 Veterans Affairs	16,225	18,550	186%	16,500	-11%	-2,050	22,900	16,500	-6,400	-28%
54 Juvenile Crime Prevention	15,119	25,857	95%	15,000	-42%	-10,857	24,913	15,000	-9,913	-40%
98 Revenue/Expense Adjustment	0	0	0%	1,000,000	0%	1,000,000	1,000,000	1,000,000	0	0%
<b>TOTAL</b>	<b>29,045,545</b>	<b>30,445,582</b>		<b>33,548,291</b>		<b>3,102,709</b>	<b>30,991,236</b>	<b>34,257,396</b>	<b>3,266,160</b>	

<b>GENERAL SUPPLEMENTAL</b>										
21 Block Grants	1,625,725	1,515,708	100%	1,291,922	-15%	-223,786	844,213	1,115,365	271,152	32%
22 Insurance	77,127	142,801	101%	85,000	-40%	-57,801	65,000	105,000	40,000	62%
27 Juvenile Justice	0	200	100%	2,500	0%	2,300	2,500	2,500	0	0%
28 Court Services/Attorney	5,938	6,662	148%	4,500	-32%	-2,162	4,500	4,500	0	0%
33 Auditor/Elections	54,907	108,104	84%	1,575	-99%	-106,529	52,710	131,575	78,865	150%
47 Court Services/Sheriff	0	0	0%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	35,000	0%	35,000	35,000	35,000	0	0%
<b>TOTAL</b>	<b>1,763,697</b>	<b>1,773,475</b>		<b>1,420,497</b>		<b>-352,978</b>	<b>1,003,923</b>	<b>1,393,940</b>	<b>390,017</b>	

<b>46 MH-DS</b>	997,436	856,061	100%	1,087,365	27%	231,304	863,329	902,124	38,795	4%
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<b>RURAL BASIC FUND</b>										
23 Block Grants	68,232	79,189	100%	45,879	-42%	-33,310	44,420	44,555	135	0%
98 Revenue/Expense Adjustment	0	0	0%	10,000	0%	10,000	10,000	10,000	0	0%
<b>TOTAL</b>	<b>68,232</b>	<b>79,189</b>		<b>55,879</b>		<b>-23,310</b>	<b>54,420</b>	<b>54,555</b>	<b>135</b>	

REVENUES	FY17	FY18		FY19				TENTATIVE	FY20	
FUND AND DEPARTMENT	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	BUDGET	\$ DIFFERENCE	% DIFFERENCE
<b>SECONDARY ROADS</b>										
49 Secondary Roads	6,262,974	6,698,588	100%	6,189,946	-8%	-508,642	6,601,946	6,189,946	-412,000	-6%
<b>TOTAL</b>	<b>6,262,974</b>	<b>6,698,588</b>		<b>6,189,946</b>		<b>-508,642</b>	<b>6,601,946</b>	<b>6,189,946</b>	<b>-412,000</b>	

<b>SPECIAL REVENUE</b>										
32 REAP	52,926	42,165	83%	38,271	-9%	-3,894	35,766	31,976	-3,790	-11%
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	10,568	557	0%	200,000	35807%	199,443	200,000	200,000	0	0%
69 Prosecutor Forfeiture	5,948	996	24%	3,200	221%	2,204	3,200	3,200	0	0%
82 Conservation Trust	274,316	750,883	19%	108,953	-85%	-641,930	4,806,408	1,267,591	-3,538,817	-74%
87 Recorder's Records Management	30,558	29,006	93%	105,350	263%	76,344	105,350	30,350	-75,000	-71%
<b>TOTAL</b>	<b>374,316</b>	<b>823,607</b>		<b>455,774</b>		<b>-367,833</b>	<b>5,150,724</b>	<b>1,533,117</b>	<b>-3,617,607</b>	

<b>CAPITAL PROJECTS</b>										
38 Rural Capital Projects	0	0	0%	0	0%	0	0	0	0	0%
40 Technology	38,997	38,755	85%	43,000	11%	4,245	43,000	43,000	0	0%
44 Capital Expenditures	5,736	17,465	113%	5,500	-69%	-11,965	30,000	15,500	-14,500	-48%
81 Energy Reinvestment Fund	130,494	300,389	100%	88,000	-71%	-212,389	88,000	0	-88,000	-100%
83 Conservation Bond	1,694,751	3,604,457	103%	2,862,500	-21%	-741,957	4,189,372	2,473,000	-1,716,372	-41%
85 Capital Projects	31,526	247,819	25%	1,508,000	509%	1,260,181	2,278,000	4,016,000	1,738,000	76%
<b>TOTAL</b>	<b>1,901,504</b>	<b>4,208,885</b>		<b>4,507,000</b>		<b>298,115</b>	<b>6,628,372</b>	<b>6,547,500</b>	<b>-80,872</b>	

<b>65 DEBT SERVICE</b>	<b>462,902</b>	<b>523,162</b>	<b>100%</b>	<b>508,416</b>	<b>-3%</b>	<b>-14,746</b>	<b>504,203</b>	<b>508,089</b>	<b>3,886</b>	<b>1%</b>
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<b>FUND TOTALS</b>										
GENERAL BASIC	29,045,545	30,445,582		33,548,291	10%	3,102,709	30,991,236	34,257,396	3,266,160	11%
GEN SUPPLEMENTAL	1,763,697	1,773,475		1,420,497	-20%	-352,978	1,003,923	1,393,940	390,017	39%
MH-DS	997,436	856,061		1,087,365	27%	231,304	863,329	902,124	38,795	4%
RURAL BASIC	68,232	79,189		55,879	-29%	-23,310	54,420	54,555	135	0%
SECONDARY ROADS	6,262,974	6,698,588		6,189,946	-8%	-508,642	6,601,946	6,189,946	-412,000	-6%
SPECIAL REVENUE	374,316	823,607		455,774	-45%	-367,833	5,150,724	1,533,117	-3,617,607	-70%
CAPITAL PROJECTS	1,901,504	4,208,885		4,507,000	7%	298,115	6,628,372	6,547,500	-80,872	-1%
DEBT SERVICE	462,902	523,162		508,416	-3%	-14,746	504,203	508,089	3,886	1%
<b>TOTAL</b>	<b>40,876,606</b>	<b>45,408,549</b>		<b>47,773,168</b>		<b>2,364,619</b>	<b>51,798,153</b>	<b>51,386,667</b>	<b>-411,486</b>	

**CALCULATION OF SECONDARY ROADS TRANSFER**  
Calculate FY20 Transfers

BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
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
FY15	6,367,938,433	1,420,456,878	7,356,029,478

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 per \$1,000	= Maximum Allowable Transfer		
Maximum and Minimum Transfer Amounts:					
.16875 per 1000 X Total Valuation of	8,431,982,633		<b>1,422,897</b>	at 100% transfer	
<b>Total Minimum Transfer from GB to SR</b>			1,422,897 x 75% =		<u>1,067,173</u>
			1,422,897 x 80% =		<u>1,138,318</u>
			1,422,897 X 90% =		<u>1,280,607</u>
					<b>355,724</b>
					<b>284,579</b>
					<b>142,290</b>
<u>RURAL BASIC FUND SHARE OF:</u>					
		Tax of \$3 3/8 cent per \$1,000	= Maximum Allowable Transfer		
Maximum and Minimum Transfer Amounts:					
3.00375 per /1000 X Rural Valuation of	1,735,613,576		<b>5,213,349</b>	at 100% transfer	
<b>Total Minimum Transfer from RB to SR</b>			5,213,349 x 75% transfer =		<u>3,910,012</u>
			5,213,349 x 95% transfer =		<u>4,952,682</u>
			5,213,349 x 97.5% transfer =		<u>5,083,016</u>
					<b>1,303,337</b>
					<b>260,667</b>
					<b>130,334</b>
<b>Total Minimum Transfer from GB and RB</b>					<u><b>4,977,185</b></u>
<b>Maximum Transfer from General Basic (0500 9110 XXXXX)</b>			<b>1,422,897</b>		
<b>Maximum Transfer from Rural Basic (0500 9130 XXXXX)</b>			<b>5,213,349</b>		
<b>Total Maximum Transfer from GB and RB</b>					<u><b>6,636,246</b></u>

(FINAL)

## TRANSFERS

FUND	FY19 RE-ESTIMATE		FY20 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
<b>GENERAL BASIC</b>				
TO GENERAL SUPPLEMENTAL				
TO SECONDARY ROADS		1,369,148		1,422,897
TO HISTORICAL PRESERVATION				
TO TECHNOLOGY		1,397,786		1,623,368
TO CAPITAL EXPENDITURES		2,852,438		2,130,553
TO ENERGY REINVESTMENT		25,000		25,000
TO CAPITAL PROJECTS		4,000,000		6,100,000
TO CONSERVATION TRUST		106,030		253,378
FROM GENERAL SUPPLEMENTAL	500,000		485,590	
FROM CONSERVATION TRUST				
<b>TOTAL</b>	<b>500,000</b>	<b>9,750,402</b>	<b>485,590</b>	<b>11,555,196</b>
<b>GENERAL SUPPLEMENTAL</b>				
TO GENERAL BASIC		500,000		485,590
FROM GENERAL BASIC	0		0	
<b>RURAL BASIC</b>				
TO SECONDARY ROADS		5,042,336		5,213,349
<b>SECONDARY ROADS</b>				
FROM GENERAL BASIC	1,369,148		1,422,897	
FROM RURAL BASIC	5,042,336		5,213,349	
FROM ROAD CONSTRUCTION ESCROW			0	
FROM RESERVOIR ROADS			0	
<b>TOTAL</b>	<b>6,411,484</b>		<b>6,636,246</b>	<b>0</b>
<b>ROAD CONSTRUCTION ESCROW</b>				
TO CAPITAL PROJECTS				
<b>TECHNOLOGY</b>				
FROM GENERAL BASIC	1,397,786		1,623,368	
FROM CAPITAL EXPENDITURES			0	
<b>CAPITAL EXPENDITURES</b>				
TO CONSERVATION TRUST				
FROM GENERAL BASIC	2,852,438		2,130,553	
FROM CAPITAL PROJECTS			0	
<b>CAPITAL PROJECTS</b>				
TO CAPITAL EXPENDITURES				
FROM ROAD CONSTRUCTION ESCROW			0	
FROM GENERAL BASIC	4,000,000		6,100,000	
<b>TOTAL</b>	<b>4,000,000</b>		<b>6,100,000</b>	
<b>RESERVOIR ROADS</b>				
TO SECONDARY ROADS				
<b>CONSERVATION TRUST</b>				
TO GENERAL BASIC				
FROM CAPITAL EXPENDITURES				
FROM GENERAL BASIC	106,030		253,378	
<b>TOTAL</b>	<b>106,030</b>		<b>253,378</b>	
<b>ENERGY REINVESTMENT</b>				
FROM GENERAL BASIC	25,000		25,000	
<b>GRAND TOTAL</b>	<b>15,292,738</b>	<b>15,292,738</b>	<b>17,254,135</b>	<b>17,254,135</b>

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
<b>GENERAL BASIC</b>								
01 Ambulance	4,804,916	3,051,842				1,753,074	0.20791	
02 Attorney	4,036,287	513,405				3,522,882	0.41780	
03 Auditor/Accounting	1,317,592	62,950				1,254,642	0.14880	
04 Public Health	4,605,407	2,418,569				2,186,838	0.25935	
05 Board of Supervisors	1,115,169	620				1,114,549	0.13218	
06 Human Resources	568,137	3,000				565,137	0.06702	
07 Information Services	1,518,454	45,200				1,473,254	0.17472	
08 Sheriff	12,589,069	1,002,879				11,586,190	1.37408	
10 Medical Examiner	1,134,153	262,950				871,203	0.10332	
11 Recorder	806,800	955,550				-148,750	-0.01764	
12 SEATS/Fleet	3,772,416	2,269,442				1,502,974	0.17825	
14 Treasurer	1,493,697	1,210,270				283,427	0.03361	
15 Finance	354,148	0				354,148	0.04200	
17 Physical Plant	1,724,600	108,900				1,615,700	0.19162	
18 Central Services	2,235,855	20,015,166				-17,779,311	-2.10856	
19 Planning, Development & Sustainabil	1,155,199	345,560				809,639	0.09602	
20 Block Grants	6,518,298	10,000				6,508,298	0.77186	
24 Conservation	2,741,600	173,003				2,568,597	0.30463	
25 County Historic Poor Farm	487,290	22,000				465,290	0.05518	
26 BHUCC	128,496	50,000				78,496	0.00931	
41 Institutional Accounts	136,100	0				136,100	0.01614	
42 Targeted Case Management	420,650	420,650				0	0.00000	
45 Human Services	1,844,652	283,940				1,560,712	0.18509	
50 Veterans Affairs	207,483	16,500				190,983	0.02265	
54 Juvenile Crime Prevention	357,500	15,000				342,500	0.04062	
98 Revenue/Expense Adjustment	0	1,000,000				-1,000,000	-0.11860	
Transfer to General Supplemental			0			0	0.00000	
Transfer To Secondary Roads			1,422,897			1,422,897	0.16875	
Transfer To Historical Preservation			0			0	0.00000	
Transfer To Technology			1,623,368			1,623,368	0.19253	
Transfer To Capital Expenditures			2,130,553			2,130,553	0.25268	
Transfer To Energy Reinvestment			25,000			25,000	0.00296	
Transfer To Capital Projects			6,100,000			6,100,000	0.72344	
Transfer To Conservation Trust			253,378			253,378	0.03005	
Transfer From General Supplemental				485,590		-485,590	-0.05759	
Beginning Balance					14,616,903	-14,616,903	-1.73351	
Ending Balance: Recommended					11,242,679		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					11,242,679	11,242,679	1.33334	
<b>TOTAL GENERAL BASIC</b>	<b>56,073,968</b>	<b>34,257,396</b>	<b>11,555,196</b>	<b>485,590</b>	<b>-3,374,224</b>	<b>29,511,954</b>	<b>3.50000</b>	<b>3.50000</b>

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
<b>GENERAL SUPPLEMENTAL</b>								
21 Block Grants	468,740	1,115,365				-646,625	-0.07669	
22 Insurance	1,130,000	105,000				1,025,000	0.12156	
27 Juvenile Justice	784,215	2,500				781,715	0.09271	
28 Court Services/Attorney	223,850	4,500				219,350	0.02601	
33 Auditor/Elections	948,804	131,575				817,229	0.09692	
47 Court Services/Sheriff	44,200	0				44,200	0.00524	
98 Revenue/Expense Adjustment	0	35,000				-35,000	-0.00415	
Transfer To General Basic			485,590			485,590	0.05759	
Transfer From General Basic				0		0	0.00000	
Beginning Balance					1,658,998	-1,658,998	-0.19675	
Ending Balance: Recommended					800,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					800,000	800,000	0.09488	
<b>TOTAL GENERAL SUPPLEMENTAL</b>	<b>3,599,809</b>	<b>1,393,940</b>	<b>485,590</b>	<b>0</b>	<b>-858,998</b>	<b>1,832,461</b>	<b>0.21732</b>	<b>0.21176</b>

<b>MH-DS</b>								
46 MH-DS	7,448,336	902,124				6,546,212	0.77636	
Beginning Balance					3,685,292	-3,685,292	-0.43706	
Ending Balance: Recommended					1,489,667		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					1,489,667	1,489,667	0.17667	
<b>TOTAL MH-DS</b>	<b>7,448,336</b>	<b>902,124</b>	<b>0</b>	<b>0</b>	<b>-2,195,625</b>	<b>4,350,587</b>	<b>0.51596</b>	<b>0.58222</b>

<b>RURAL BASIC</b>								
23 Block Grants	1,295,792	44,555				1,251,237	0.72092	
98 Revenue/Expense Adjustment		10,000				-10,000	-0.00576	
Transfer To Secondary Roads			5,213,349			5,213,349	3.00375	
Beginning Balance					463,601	-463,601	-0.26711	
Ending Balance: Recommended					400,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					400,000	400,000	0.23047	
<b>TOTAL RURAL BASIC</b>	<b>1,295,792</b>	<b>54,555</b>	<b>5,213,349</b>	<b>0</b>	<b>-63,601</b>	<b>6,390,985</b>	<b>3.68226</b>	<b>3.66661</b>

<b>DEBT SERVICE</b>								
65 Debt Service	21,534,985	508,089				21,026,896	2.26466	
Beginning Balance					297,859	-297,859	-0.03208	
Ending Balance: Recommended					250,000		0.00000	
Ending Balance: Additional							0.00000	
Total Ending Balance					250,000	250,000	0.02693	
<b>TOTAL DEBT SERVICE</b>	<b>21,534,985</b>	<b>508,089</b>	<b>0</b>	<b>0</b>	<b>-47,859</b>	<b>20,979,037</b>	<b>2.25950</b>	<b>2.24196</b>



FUND	FY19						FY20	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
<b>GENERAL</b>								
GENERAL BASIC	17,861,450	30,991,236	500,000	28,397,174	53,382,555	9,750,402	14,616,903	-3,244,547
GENERAL SUPPLEMENTAL	3,342,357	1,003,923	0	1,718,139	3,905,421	500,000	1,658,998	-1,683,359
<b>TOTAL</b>	<b>21,203,807</b>	<b>31,995,159</b>	<b>500,000</b>	<b>30,115,313</b>	<b>57,287,976</b>	<b>10,250,402</b>	<b>16,275,901</b>	<b>-4,927,906</b>
MH-DS	3,375,003	863,329	0	4,723,857	5,276,897		3,685,292	310,289
RURAL BASIC	513,948	54,420	0	6,155,073	1,217,504	5,042,336	463,601	-50,347
SECONDARY ROADS	3,185,265	6,601,946	6,411,484	0	14,276,427		1,922,268	-1,262,997
<b>SPECIAL REVENUE</b>								
REAP	383,110	35,766	0	0	178,000		240,876	-142,234
ROAD CONSTRUCTION ESCROW	5,661	0	0	0	0	0	5,661	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	39,977	200,000	0	0	200,000		39,977	0
PROSECUTOR FORFEITURE	44,411	3,200	0	0	7,500		40,111	-4,300
CONSERVATION TRUST	71,026	4,806,408	106,030	0	4,983,464	0	0	-71,026
RECORDER'S RECORDS MGMT	151,286	105,350	0	0	239,100		17,536	-133,750
<b>TOTAL</b>	<b>695,471</b>	<b>5,150,724</b>	<b>106,030</b>	<b>0</b>	<b>5,608,064</b>	<b>0</b>	<b>344,161</b>	<b>-351,310</b>
<b>CAPITAL PROJECTS</b>								
RURAL CAPITAL PROJECTS	0	0	0	0	0		0	0
TECHNOLOGY	1,774,502	43,000	1,397,786	0	1,351,586		1,863,702	89,200
CAPITAL EXPENDITURES	2,701,046	30,000	2,852,438	0	2,650,938	0	2,932,546	231,500
ENERGY REINVESTMENT	337,291	88,000	25,000	0	195,000	0	255,291	-82,000
CONSERVATION BOND	2,278,983	4,189,372	0	0	6,141,483	0	326,872	-1,952,111
CAPITAL PROJECTS	7,710,190	2,278,000	4,000,000	0	12,116,610	0	1,871,580	-5,838,610
<b>TOTAL</b>	<b>14,802,012</b>	<b>6,628,372</b>	<b>8,275,224</b>	<b>0</b>	<b>22,455,617</b>	<b>0</b>	<b>7,249,991</b>	<b>-7,552,021</b>
DEBT SERVICE	308,739	504,203	0	19,887,217	20,402,300		297,859	-10,880
<b>TOTAL</b>	<b>44,084,245</b>	<b>51,798,153</b>	<b>15,292,738</b>	<b>60,881,460</b>	<b>126,524,785</b>	<b>15,292,738</b>	<b>30,239,073</b>	<b>-13,845,172</b>

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
<b>GENERAL</b>									
GENERAL BASIC	14,616,903	34,257,396	485,590	29,511,954	56,073,968	11,555,196	11,242,679	-3,374,224	20%
GENERAL SUPPLEMENTAL	1,658,998	1,393,940	0	1,832,461	3,599,809	485,590	800,000	-858,998	22%
<b>TOTAL</b>	<b>16,275,901</b>	<b>35,651,336</b>	<b>485,590</b>	<b>31,344,415</b>	<b>59,673,777</b>	<b>12,040,786</b>	<b>12,042,679</b>	<b>-4,233,222</b>	<b>20%</b>
MH-DS	3,685,292	902,124	0	4,350,587	7,448,336	0	1,489,667	-2,195,625	20%
RURAL BASIC	463,601	54,555	0	6,390,985	1,295,792	5,213,349	400,000	-63,601	31%
SECONDARY ROADS	1,922,268	6,189,946	6,636,246	0	12,911,012	0	1,837,448	-84,820	14%
<b>SPECIAL REVENUE</b>									
REAP	240,876	31,976	0	0	45,000	0	227,852	-13,024	506%
ROAD CONSTRUCTION ESCROW	5,661	0	0	0	0	0	5,661	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!
LAW ENFORCEMENT PROCEEDS	39,977	200,000	0	0	200,000	0	39,977	0	20%
PROSECUTOR FORFEITURE	40,111	3,200	0	0	7,500	0	35,811	-4,300	477%
CONSERVATION TRUST	0	1,267,591	253,378	0	1,469,360	0	51,609	51,609	4%
RECORDER'S RECORDS MGMT	17,536	30,350	0	0	21,500	0	26,386	8,850	123%
<b>TOTAL</b>	<b>344,161</b>	<b>1,533,117</b>	<b>253,378</b>	<b>0</b>	<b>1,743,360</b>	<b>0</b>	<b>387,296</b>	<b>43,135</b>	<b>22%</b>
<b>CAPITAL PROJECTS</b>									
RURAL CAPITAL PROJECTS	0	0	0	0	0	0	0	0	#DIV/0!
TECHNOLOGY	1,863,702	43,000	1,623,368	0	1,388,868	0	2,141,202	277,500	154%
CAPITAL EXPENDITURES	2,932,546	15,500	2,130,553	0	2,130,553	0	2,948,046	15,500	138%
ENERGY REINVESTMENT	255,291	0	25,000	0	214,000	0	66,291	-189,000	31%
CONSERVATION BOND	326,872	2,473,000	0	0	2,472,977	0	326,895	23	13%
CAPITAL PROJECTS	1,871,580	4,016,000	6,100,000	0	10,200,000	0	1,787,580	-84,000	18%
<b>TOTAL</b>	<b>7,249,991</b>	<b>6,547,500</b>	<b>9,878,921</b>		<b>16,406,398</b>	<b>0</b>	<b>7,270,014</b>	<b>20,023</b>	<b>44%</b>
DEBT SERVICE	297,859	508,089	0	20,979,037	21,534,985	0	250,000	-47,859	1%
<b>TOTAL</b>	<b>30,239,073</b>	<b>51,386,667</b>	<b>17,254,135</b>	<b>63,065,024</b>	<b>121,013,660</b>	<b>17,254,135</b>	<b>23,677,104</b>	<b>-6,561,969</b>	<b>20%</b>

COMPARISON TO PREVIOUS YEAR								
	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	
<b>TOTAL</b>								
NEXT YEAR BUDGET	30,239,073	51,386,667	17,254,135	63,065,024	121,013,660	17,254,135	23,677,104	
CURRENT YEAR CERTIFIED BUDGET	44,084,245	51,798,153	15,292,738	60,881,460	126,524,785	15,292,738	30,239,073	
\$ CHANGE	-13,845,172	-411,486	1,961,397	2,183,564	-5,511,125	1,961,397	(6,561,969)	
% CHANGE	-31.4%	-0.8%	12.8%	3.6%	-4.4%	12.8%	(0)	

Ending Fund Balance: **18,919,507** GB + GS + Tech + CE + CP  
 Per policy, ending fund balance at 30% of tax asking: **18,919,507**  
(0)



FY20 TAX CALCULATION WORKSHEET  
TAX BILL COMPARISON

TAX BILL COMPARISON  CLASSIFICATION	FY19		FY20									FY19	FY19-FY20	
	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
<b>AGLAND</b>														
RURAL	557.35	100,331	-0.3300%	0%	100,000	56.1324%	56,132	10.17505	571.15	13.80	2.5%	555.51	15.64	2.7%
IOWA CITY	940.21	264,201	-62.1500%	0%	100,000	56.1324%	56,132	6.49279	364.46	-575.75	-61.2%	355.87	8.59	2.4%
OTHER CITIES	357.05	100,331	-0.3300%	0%	100,000	56.1324%	56,132	6.49279	364.46	7.41	2.1%	355.87	8.59	2.4%
<b>AGBUILDING</b>														
RURAL	557.35	100,331	-0.3300%	0%	100,000	56.1324%	56,132	10.17505	571.15	13.80	2.5%	555.51	15.64	2.7%
IOWA CITY	940.21	264,201	-62.1500%	0%	100,000	56.1324%	56,132	6.49279	364.46	-575.75	-61.2%	355.87	8.59	2.4%
OTHER CITIES	357.05	100,331	-0.3300%	0%	100,000	56.1324%	56,132	6.49279	364.46	7.41	2.1%	355.87	8.59	2.4%
<b>AG DWELLING</b>														
RURAL	567.59	100,020	-0.0200%	0%	100,000	56.9180%	56,918	10.17505	579.14	11.56	2.0%	567.48	11.67	2.0%
IOWA CITY	363.53	100,000	0.0000%	0%	100,000	56.9180%	56,918	6.49279	369.56	6.02	1.7%	363.54	6.02	1.6%
OTHER CITIES	363.53	100,000	0.0000%	0%	100,000	56.9180%	56,918	6.49279	369.56	6.02	1.7%	363.54	6.02	1.6%
<b>RESIDENTIAL</b>														
RURAL	566.68	99,860	0.1400%	0%	100,000	56.9180%	56,918	10.17505	579.14	12.46	2.2%	567.48	11.67	2.0%
IOWA CITY	361.40	99,413	0.5900%	0%	100,000	56.9180%	56,918	6.49279	369.56	8.15	2.3%	363.54	6.02	1.6%
OTHER CITIES	363.72	100,050	-0.0500%	0%	100,000	56.9180%	56,918	6.49279	369.56	5.84	1.6%	363.54	6.02	1.6%
<b>COMMERCIAL</b>														
RURAL	924.33	100,664	-0.6600%	0%	100,000	90.0000%	90,000	10.17505	915.75	-8.58	-0.9%	918.23	-2.48	-0.3%
IOWA CITY	591.55	100,563	-0.5600%	0%	100,000	90.0000%	90,000	6.49279	584.35	-7.20	-1.2%	588.24	-3.88	-0.7%
OTHER CITIES	592.14	100,664	-0.6600%	0%	100,000	90.0000%	90,000	6.49279	584.35	-7.79	-1.3%	588.24	-3.88	-0.7%
<b>INDUSTRIAL</b>														
RURAL	894.00	97,362	2.7100%	0%	100,000	90.0000%	90,000	10.17505	915.75	21.75	2.4%	918.23	-2.48	-0.3%
IOWA CITY	587.65	99,900	0.1000%	0%	100,000	90.0000%	90,000	6.49279	584.35	-3.30	-0.6%	588.24	-3.88	-0.7%
OTHER CITIES	572.71	97,362	2.7100%	0%	100,000	90.0000%	90,000	6.49279	584.35	11.64	2.0%	588.24	-3.88	-0.7%
<b>UTILITIES</b>														
RURAL	1,020.26	100,000	0.0000%	0%	100,000	100.0000%	100,000	10.17505	1,017.51	-2.75	-0.3%	1,020.26	-2.75	-0.3%
IOWA CITY	653.59	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.49279	649.28	-4.31	-0.7%	653.60	-4.32	-0.7%
OTHER CITIES	653.59	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.49279	649.28	-4.31	-0.7%	653.60	-4.32	-0.7%
<b>MULTIRESIDENTIAL</b>														
RURAL	807.81	100,543	-0.5400%	0.00%	100,000	75.0000%	75,000	10.17505	763.13	-44.68	-5.5%	803.45	-40.32	-5.3%
IOWA CITY	512.35	99,542	0.4600%	0.00%	100,000	75.0000%	75,000	6.49279	486.96	-25.39	-5.0%	514.71	-27.75	-5.7%
OTHER CITIES	517.50	100,543	-0.5400%	0.00%	100,000	75.0000%	75,000	6.49279	486.96	-30.54	-5.9%	514.71	-27.75	-5.7%