

FUND AND DEPARTMENT	FY15	FY16		FY17				FY18			
	ACTUAL	ACTUAL	% EXPENDED	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC											
01 Ambulance	3,383,917	3,640,310	96%	3,813,040	5%	172,730	3,813,040	4,322,740	4,322,740	509,700	13%
02 Attorney	2,822,135	2,891,164	95%	3,127,211	8%	236,047	3,128,608	3,398,952	3,398,952	270,344	9%
03 Auditor/Accounting	1,013,012	1,087,999	92%	1,200,277	10%	112,278	1,209,811	1,281,234	1,281,234	71,423	6%
04 Public Health	3,436,112	3,619,953	91%	3,974,406	10%	354,453	4,001,290	4,059,629	4,059,629	58,339	1%
05 Board of Supervisors	665,390	684,504	95%	740,632	8%	56,128	766,377	817,857	817,857	51,480	7%
06 Human Resources	331,730	340,001	94%	469,031	38%	129,030	469,031	494,682	494,682	25,651	5%
07 Information Services	1,113,380	1,113,685	95%	1,272,012	14%	158,327	1,272,012	1,324,139	1,324,139	52,127	4%
08 Sheriff	10,300,335	10,380,972	89%	11,634,267	12%	1,253,295	11,648,068	11,753,497	11,753,497	105,429	1%
10 Medical Examiner	757,204	847,564	99%	895,706	6%	48,142	944,206	968,289	968,289	24,083	3%
11 Recorder	621,409	655,957	99%	684,775	4%	28,818	696,272	738,775	738,775	42,503	6%
12 SEATS	2,402,893	2,671,906	97%	3,030,812	13%	358,906	3,042,877	3,317,587	3,317,587	274,710	9%
14 Treasurer	935,905	1,050,548	90%	1,245,603	19%	195,055	1,260,708	1,349,100	1,349,100	88,392	7%
15 Finance	279,271	297,715	99%	310,542	4%	12,827	310,542	327,116	327,116	16,574	5%
17 Physical Plant	1,139,542	1,254,090	88%	1,472,446	17%	218,356	1,472,446	1,623,747	1,623,747	151,301	10%
18 Central Services	565,189	578,733	86%	742,455	28%	163,722	730,555	769,255	769,255	38,700	5%
19 Planning, Development, & Sustain	834,390	887,949	86%	1,099,592	24%	211,643	1,099,592	1,073,814	1,073,814	-25,778	-2%
20 Block Grants	4,950,539	4,989,447	100%	5,933,457	19%	944,010	6,033,457	6,096,543	6,096,543	63,086	1%
24 Conservation	1,712,133	1,788,425	93%	2,003,370	12%	214,945	2,003,370	2,206,856	2,206,856	203,486	10%
25 County Farm	4,589	104,914	55%	269,500	157%	164,586	269,500	271,090	271,090	1,590	1%
31 EMS	19,273	15,299	60%	25,000	63%	9,701	25,000	25,000	25,000	0	0%
41 Institutional Accounts	45,453	27,232	12%	193,850	612%	166,618	193,850	159,425	159,425	-34,425	-18%
42 Targeted Case Management	2,051,582	2,122,790	85%	2,282,265	8%	159,475	2,243,565	2,349,594	2,349,594	106,029	5%
45 Social Services	1,193,206	1,244,127	87%	1,535,551	23%	291,424	1,563,951	1,572,299	1,572,299	8,348	1%
50 Veterans Affairs	126,560	135,510	73%	185,351	37%	49,841	205,351	214,684	214,684	9,333	5%
54 Juvenile Crime Prevention	264,666	254,606	83%	307,500	21%	52,894	307,500	357,500	357,500	50,000	16%
TOTAL	40,969,815	42,685,400		48,448,651		5,763,251	48,710,979	50,873,404	50,873,404	2,162,425	

GENERAL SUPPLEMENTAL											
21 Gen Suppl Bck Grnts	453,658	458,483	100%	461,938	1%	3,455	461,938	468,933	468,933	6,995	2%
22 Insurance	732,285	915,229	80%	1,452,500	59%	537,271	1,452,500	1,401,500	1,401,500	-51,000	-4%
27 Juvenile Justice	568,101	509,203	66%	722,865	42%	213,662	722,865	695,365	695,365	-27,500	-4%
28 Court Services/Attorney	111,090	115,076	51%	223,850	95%	108,774	223,850	223,850	223,850	0	0%
33 Auditor/Elections	722,444	754,613	86%	1,143,847	52%	389,234	1,165,323	899,873	899,873	-265,450	-23%
47 Court Services/Sheriff	18,989	12,186	28%	44,200	263%	32,014	44,200	44,200	44,200	0	0%
TOTAL	2,606,567	2,764,790		4,049,200		1,284,410	4,070,676	3,733,721	3,733,721	-336,955	

46 MH-DS	4,059,366	5,560,102	93%	6,207,109	12%	647,007	6,207,109	6,207,724	6,207,724	615	0%
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RURAL BASIC											
23 Block Grants	911,524	1,087,236	98%	993,587	-9%	-93,649	1,000,165	1,172,821	1,172,821	172,656	17%
TOTAL	911,524	1,087,236		993,587		-93,649	1,000,165	1,172,821	1,172,821	172,656	

FUND AND DEPARTMENT	FY15	FY16		FY17				FY18		\$	%
	ACTUAL	ACTUAL	% EXPENDED	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET		
49 SECONDARY ROADS	11,726,620	10,644,555	98%	11,674,531	10%	1,029,976	12,845,531	14,384,971	14,384,971	1,539,440	12%

SPECIAL REVENUE											
32 REAP	44,258	20,853	35%	76,600	267%	55,747	136,600	236,000	236,000	99,400	73%
48 Road Construction Escrow	0	0	0%	0	#DIV/0!	0	0	0	0	0	0%
56 Ambulance Special Revenue	0	0	0%	0	#DIV/0!	0	0	0	0	0	0%
61 Courthouse Centenary	3,337	0	0%	0	#DIV/0!	0	0	0	0	0	0%
64 Historical Preservation	1,569	0	0%	0	#DIV/0!	0	0	0	0	0	0%
68 Law Enforcement Proceeds	28,117	7,162	4%	200,000	2693%	192,838	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture	2,431	7,125	95%	7,500	5%	375	7,500	7,500	7,500	0	0%
82 Conservation Trust	644,329	1,060,950	93%	1,194,355	13%	133,405	2,993,747	1,701,600	1,701,600	-1,292,147	-43%
83 Conservation Bond	1,127,582	1,681,401	78%	1,550,000	-8%	-131,401	1,962,129	3,486,145	3,486,145	1,524,016	78%
87 Recorder's Records Management	11,491	9,205	20%	45,200	391%	35,995	45,200	70,500	70,500	25,300	56%
TOTAL	1,863,114	2,786,696		3,073,655		286,959	5,345,176	5,701,745	5,701,745	356,569	

CAPITAL PROJECTS											
40 Technology	1,092,233	1,416,308	87%	1,028,008	-27%	-388,300	1,193,508	2,360,189	2,360,189	1,166,681	98%
44 Capital Expenditures	1,756,891	2,451,892	85%	2,198,742	-10%	-253,150	2,576,702	1,058,189	1,058,189	-1,518,513	-59%
81 Energy Reinvestment Fund	42,924	12,140	49%	50,000	312%	37,860	50,000	309,000	309,000	259,000	518%
85 Capital Projects	8,567,850	2,931,328	39%	8,100,000	176%	5,168,672	13,969,500	6,200,000	6,200,000	-7,769,500	-56%
TOTAL	11,459,898	6,811,668		11,376,750		4,565,082	17,789,710	9,927,378	9,927,378	-7,862,332	

65 DEBT SERVICE	15,577,205	13,998,012	100%	16,645,450	19%	2,647,438	16,645,450	18,415,725	18,415,725	1,770,275	11%
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FUND TOTALS											
GENERAL BASIC	40,969,815	42,685,400		48,448,651	14%	5,763,251	48,710,979	50,873,404	50,873,404	2,162,425	4%
GENERAL SUPPLEMENTAL	2,606,567	2,764,790		4,049,200	46%	1,284,410	4,070,676	3,733,721	3,733,721	-336,955	-8%
MH-DS	4,059,366	5,560,102		6,207,109	12%	647,007	6,207,109	6,207,724	6,207,724	615	0%
RURAL BASIC	911,524	1,087,236		993,587	-9%	-93,649	1,000,165	1,172,821	1,172,821	172,656	17%
SECONDARY ROADS	11,726,620	10,644,555		11,674,531	10%	1,029,976	12,845,531	14,384,971	14,384,971	1,539,440	12%
SPECIAL REVENUE	1,863,114	2,786,696		3,073,655	10%	286,959	5,345,176	5,701,745	5,701,745	356,569	7%
CAPITAL PROJECTS	11,459,898	6,811,668		11,376,750	67%	4,565,082	17,789,710	9,927,378	9,927,378	-7,862,332	-44%
DEBT SERVICE	15,577,205	13,998,012		16,645,450	19%	2,647,438	16,645,450	18,415,725	18,415,725	1,770,275	11%
TOTAL	89,174,109	86,338,459		102,468,933	19%	16,130,474	112,614,796	110,417,489	110,417,489	-2,197,307	-2%

FUND AND DEPARTMENT	FY15	FY16		FY17				FY18		
	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC										
01 Ambulance	2,778,539	2,725,884	108%	2,916,164	7%	190,280	2,916,164	2,982,579	66,415	2%
02 Attorney	372,453	363,502	116%	422,214	16%	58,712	422,214	484,714	62,500	15%
03 Auditor/Accounting	10,933	15,969	192%	10,050	-37%	-5,919	10,050	9,100	-950	-9%
04 Public Health	2,131,966	2,227,190	99%	2,178,730	-2%	-48,460	2,205,614	2,138,445	-67,169	-3%
05 Board of Supervisors	568	420	187%	225	-46%	-195	225	225	0	0%
06 Human Resources	3,000	3,000	100%	0	-100%	-3,000	3,000	3,000	0	0%
07 Information Services	42,917	46,907	103%	45,700	-3%	-1,207	45,700	45,700	0	0%
08 Sheriff	965,609	978,563	104%	988,279	1%	9,716	988,279	1,008,350	20,071	2%
10 Medical Examiner	233,384	267,399	128%	232,984	-13%	-34,415	232,984	242,800	9,816	4%
11 Recorder	936,858	1,005,830	97%	979,715	-3%	-26,115	979,715	1,005,600	25,885	3%
12 SEATS	1,728,039	1,970,244	100%	2,016,798	2%	46,554	2,016,798	2,110,798	94,000	5%
14 Treasurer	1,187,816	1,265,481	118%	1,076,545	-15%	-188,936	1,076,545	1,159,195	82,650	8%
15 Finance	0	0	0%	0		0	0	0	0	0%
17 Physical Plant	85,481	108,993	124%	107,700	-1%	-1,293	107,700	107,700	0	0%
18 Central Services	13,750,649	14,140,400	98%	14,030,913	-1%	-109,487	14,030,913	15,357,924	1,327,011	9%
19 Planning, Development, & Sustain	349,342	388,555	114%	396,110	2%	7,555	396,110	375,560	-20,550	-5%
20 Block Grants	10,000	10,000	100%	10,000	0%	0	10,000	10,000	0	0%
24 Conservation	117,630	132,460	99%	135,000	2%	2,540	135,000	137,003	2,003	1%
25 County Farm	47,768	53,150	141%	32,700	-38%	-20,450	32,700	32,700	0	0%
31 EMS	4,000	25,656	100%	25,000	-3%	-656	25,000	25,000	0	0%
41 Institutional Accounts	0	0	0%	0		0	0	0	0	0%
42 Targeted Case Management	2,226,055	2,043,248	86%	2,282,265	12%	239,017	2,242,865	2,339,340	96,475	4%
45 Social Services	282,007	259,044	91%	299,112	15%	40,068	299,112	313,148	14,036	5%
50 Veterans Affairs	10,000	17,399	174%	10,000	-43%	-7,399	10,000	10,000	0	0%
54 Juvenile Crime Prevention	3,500	13,817	86%	24,000	74%	10,183	24,000	19,000	-5,000	-21%
98 Revenue/Expense Adjustment	0	0	0%	1,400,000	0%	1,400,000	1,100,000	1,000,000	-100,000	0%
TOTAL	27,278,514	28,063,111		29,620,204		1,557,093	29,310,688	30,917,881	1,607,193	

GENERAL SUPPLEMENTAL										
21 Block Grants	1,146,508	1,438,817	92%	1,616,453	12%	177,636	1,616,453	1,506,915	-109,538	-7%
22 Insurance	130,602	35,304	34%	80,000	127%	44,696	80,000	80,000	0	0%
27 Juvenile Justice	0	0	0%	0		0	0	0	0	0%
28 Court Services/Attorney	7,745	8,944	197%	4,550	-49%	-4,394	4,350	4,500	150	3%
33 Auditor/Elections	5,643	92,684	108%	1,550	-98%	-91,134	1,550	128,490	126,940	8190%
47 Court Services/Sheriff	0	0	0%	0		0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0	0%	150,000	0%	150,000	100,000	100,000	0	0%
TOTAL	1,290,498	1,575,749		1,852,553		276,804	1,802,353	1,819,905	17,552	

46 MH-DS	1,988,232	1,235,927	87%	993,287	-20%	-242,640	993,287	1,081,789	88,502	9%
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RURAL BASIC FUND										
23 Block Grants	46,327	77,997	101%	42,825	-45%	-35,172	42,825	45,432	2,607	6%
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	46,327	77,997		52,825		-25,172	52,825	55,432	2,607	

FY18 TAX CALCULATION WORKSHEET
REVENUES

FUND AND DEPARTMENT	FY15	FY16		FY17				FY18		
	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
SECONDARY ROADS										
49 Secondary Roads	7,309,644	6,219,830	125%	6,217,287	0%	-2,543	6,217,287	6,686,946	469,659	8%
98 Revenue/Expense Adjustment	0	0	0	0	0%	0	0	0	0	0%
TOTAL	7,309,644	6,219,830		6,217,287		-2,543	6,217,287	6,686,946	469,659	

SPECIAL REVENUE										
32 REAP	51,058	51,179	101%	51,011	0%	-168	51,011	51,011	0	0%
48 Road Construction Escrow	12,500	0	0%	0	#DIV/0!	0	0	0	0	0%
56 Ambulance Special Revenue	6	0	0%	0	#DIV/0!	0	0	0	0	0%
61 Courthouse Centenary	7	0	0%	0	#DIV/0!	0	0	0	0	0%
64 Historical Preservation	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	36,346	48,304	24%	200,000	314%	151,696	200,000	200,000	0	0%
69 Prosecutor Forfeiture	9,893	12,116	1010%	1,200	-90%	-10,916	1,200	4,200	3,000	250%
82 Conservation Trust	416,154	965,186	85%	1,834,714	90%	869,528	1,272,214	1,583,575	311,361	24%
83 Conservation Bond	1,350,000	1,700,000	1000%	1,550,000	-9%	-150,000	1,550,000	3,486,000	1,936,000	125%
87 Recorder's Records Management	27,483	28,882	96%	29,220	1%	338	29,220	31,180	1,960	7%
TOTAL	1,903,447	2,805,667		3,666,145		860,478	3,103,645	5,355,966	2,252,321	

CAPITAL PROJECTS										
38 Rural Capital Projects	0	0	0%	0	0%	0	0	0	0	0%
40 Technology	37,797	41,657	104%	40,000	-4%	-1,657	42,500	42,500	0	0%
81 Energy Reinvestment Fund	34,249	28,989	100%	125,000	331%	96,011	306,994	88,000	-218,994	-71%
44 Capital Expenditures	6,833	4,525	100%	3,000	-34%	-1,525	4,500	5,500	1,000	22%
85 Capital Projects	15,014	5,184	100%	4,000	-23%	-1,184	14,000	1,008,000	994,000	7100%
TOTAL	93,893	80,355		172,000		91,645	367,994	1,144,000	776,006	

65 DEBT SERVICE	258,893	487,456	97%	450,331	-8%	-37,125	450,331	477,696	27,365	6%
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FUND TOTALS										
GENERAL BASIC	27,278,514	28,063,111		29,620,204	6%	1,557,093	29,310,688	30,917,881	1,607,193	5%
GEN SUPPLEMENTAL	1,290,498	1,575,749		1,852,553	18%	276,804	1,802,353	1,819,905	17,552	1%
MH-DS	1,988,232	1,235,927		993,287	-20%	-242,640	993,287	1,081,789	88,502	9%
RURAL BASIC	46,327	77,997		52,825	-32%	-25,172	52,825	55,432	2,607	5%
SECONDARY ROADS	7,309,644	6,219,830		6,217,287	0%	-2,543	6,217,287	6,686,946	469,659	8%
SPECIAL REVENUE	1,903,447	2,805,667		3,666,145	31%	860,478	3,103,645	5,355,966	2,252,321	73%
CAPITAL PROJECTS	93,893	80,355		172,000	114%	91,645	367,994	1,144,000	776,006	211%
DEBT SERVICE	258,893	487,456		450,331	-8%	-37,125	450,331	477,696	27,365	6%
TOTAL	40,169,448	40,546,092		43,024,632		2,478,540	42,298,410	47,539,615	5,241,205	

CALCULATION OF SECONDARY ROADS TRANSFER
Calculate FY18 Transfers

BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
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
FY13	5,941,402,562	1,318,780,637	6,680,500,908

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		Max less minimum
Maximum and Minimum Transfer Amounts:					
.16875 per 1000 X Total Valuation of	7,376,701,554		1,244,818	100%	
Total Minimum Transfer from GB to SR			1,244,818 x 75% =	<u>933,614</u>	311,205
			1,244,818 x 80% =	<u>995,855</u>	248,964
			1,244,818 X 90% =	<u>1,120,337</u>	124,482
Total Minimum Transfer from GB to SR					
<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	1,647,523,569		4,948,749	100%	4,948,749
Total Minimum Transfer from RB to SR			4,948,749 x 75% =	<u>3,711,562</u>	1,237,187
			4,948,749 x 95% =	<u>4,701,311</u>	247,437
			4,948,749 x 95%+\$22,311 =	<u>4,723,622</u>	
			4,948,749 x 97.5% =	<u>4,825,030</u>	123,719
Total Minimum Transfer from GB and RB				<u><u>4,645,175</u></u>	
Maximum Transfer from General Basic (0500 9110 XXXXX)				1,244,818	
Maximum Transfer from Rural Basic (0500 9130 XXXXX)				<u>4,948,749</u>	
Total Maximum Transfer from GB and RB				<u><u>6,193,567</u></u>	

FUND	FY17 RE-ESTIMATE		FY18 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
GENERAL BASIC				
TO GENERAL SUPPLEMENTAL	0			
TO SECONDARY ROADS	0	1,188,543		1,244,818
TO HISTORICAL PRESERVATION	0			
TO TECHNOLOGY	0	1,017,552		2,202,889
TO CAPITAL EXPENDITURES	0	1,948,742		1,058,189
TO ENERGY REINVESTMENT		25,000		25,000
TO CAPITAL PROJECTS	0	6,100,000		5,200,000
TO CONSERVATION TRUST	0	1,369,232		137,003
FROM GENERAL SUPPLEMENTAL	2,532,900		3,605,500	
FROM CONSERVATION TRUST	562,500			
TOTAL	3,095,400	11,649,069	3,605,500	9,867,899
GENERAL SUPPLEMENTAL				
TO GENERAL BASIC	0	2,532,900		3,605,500
FROM GENERAL BASIC	0		0	
RURAL BASIC				
TO SECONDARY ROADS		4,558,723		4,948,749
SECONDARY ROADS				
FROM GENERAL BASIC	1,188,543		1,244,818	
FROM RURAL BASIC	4,558,723		4,948,749	
FROM ROAD CONSTRUCTION ESCROW	0		0	
FROM RESERVOIR ROADS	0		0	
TOTAL	5,747,266		6,193,567	0
ROAD CONSTRUCTION ESCROW				
TO CAPITAL PROJECTS				
TECHNOLOGY				
FROM GENERAL BASIC	1,017,552		2,202,889	
FROM CAPITAL EXPENDITURES			0	
CAPITAL EXPENDITURES				
TO CONSERVATION TRUST		681,956		
FROM GENERAL BASIC	1,948,742		1,058,189	
FROM CAPITAL PROJECTS	0		0	
CAPITAL PROJECTS				
TO CAPITAL EXPENDITURES				
FROM ROAD CONSTRUCTION ESCROW	0		0	
FROM GENERAL BASIC	6,100,000		5,200,000	
TOTAL	6,100,000		5,200,000	
RESERVOIR ROADS				
TO SECONDARY ROADS				
CONSERVATION TRUST				
TO GENERAL BASIC		562,500		
FROM CAPITAL EXPENDITURES	681,956			
FROM GENERAL BASIC	1,369,232		137,003	
TOTAL	2,051,188		137,003	
ENERGY REINVESTMENT				
FROM GENERAL BASIC	25,000		25,000	
GRAND TOTAL	19,985,148	19,985,148	18,422,148	18,422,148

100%

for SF504

X
X
X
X
X

100%

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy	Increase 100,000
GENERAL BASIC									
01 Ambulance	4,322,740	2,982,579				1,340,161	0.19028		
02 Attorney	3,398,952	484,714				2,914,238	0.41377		
03 Auditor/Accounting	1,281,234	9,100				1,272,134	0.18062		
04 Public Health	4,059,629	2,138,445				1,921,184	0.27277		
05 Board of Supervisors	817,857	225				817,632	0.11609		
06 Human Resources	494,682	3,000				491,682	0.06981		
07 Information Services	1,324,139	45,700				1,278,439	0.18151		
08 Sheriff	11,753,497	1,008,350				10,745,147	1.52560		
10 Medical Examiner	968,289	242,800				725,489	0.09835		
11 Recorder	738,775	1,005,600				-266,825	-0.03617		
12 SEATS	3,317,587	2,110,798				1,206,789	0.16359		
14 Treasurer	1,349,100	1,159,195				189,905	0.02574		
15 Finance	327,116	0				327,116	0.04434		
17 Physical Plant	1,623,747	107,700				1,516,047	0.20552		
18 Central Services	769,255	15,357,924				-14,588,669	-1.97767		
19 Planning & Zoning	1,073,814	375,560				698,254	0.09466		
20 Block Grants	6,096,543	10,000				6,086,543	0.82510		
24 Conservation	2,206,856	137,003				2,069,853	0.28059		
25 County Farm	271,090	32,700				238,390	0.03232		
31 EMS	25,000	25,000				0	0.00000		
41 Institutional Accounts	159,425	0				159,425	0.02161		
42 Targeted Case Management	2,349,594	2,339,340				10,254	0.00139		
45 Human Services	1,572,299	313,148				1,259,151	0.17069		
50 Veterans Affairs	214,684	10,000				204,684	0.02775		
54 Juvenile Crime Prevention	357,500	19,000				338,500	0.04589		
98 Revenue/Expense Adjustment	0	1,000,000				-1,000,000	-0.13556		
Transfer to General Supplemental			0			0	0.00000		
Transfer To Secondary Roads			1,244,818			1,244,818	0.16875		
Transfer To Historical Preservation			0			0	0.00000		
Transfer To Technology			2,202,889			2,202,889	0.29863		
Transfer To Capital Expenditures			1,058,189			1,058,189	0.14345		
Transfer To Energy Reinvestment			25,000			25,000	0.00339		
Transfer To Capital Projects			5,200,000			5,200,000	0.70492		
Transfer To Conservation Trust			137,003			137,003	0.01857		
Transfer From General Supplemental				3,605,500		-3,605,500	-0.48877		
Beginning Balance					10,978,477	-10,978,477	-1.48826		
Ending Balance: Recommended					10,579,040		0.00000		
Ending Balance: Additional							0.00000		
Total Ending Balance					10,579,040	10,579,040	1.43412		
TOTAL GENERAL BASIC	50,873,404	30,917,881	9,867,899	3,605,500	-399,437	25,818,485	3.50000	3.50000	

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy	Increase 100,000
GENERAL SUPPLEMENTAL									
21 Block Grants	468,933	1,506,915				-1,037,982	-0.14071		
22 Insurance	1,401,500	80,000				1,321,500	0.17915		
27 Juvenile Justice	695,365	0				695,365	0.09427		
28 Court Services/Attorney	223,850	4,500				219,350	0.02974		
33 Auditor/Elections	899,873	128,490				771,383	0.10457		
47 Court Services/Sheriff	44,200	0				44,200	0.00599		
98 Revenue/Expense Adjustment	0	100,000				-100,000	-0.01356		
Transfer To General Basic			3,605,500			3,605,500	0.48877		
Transfer From General Basic				0		0	0.00000		
Beginning Balance					3,161,840	-3,161,840	-0.42863		
Ending Balance: Recommended					1,600,000		0.00000		
Ending Balance: Additional							0.00000		
Total Ending Balance					1,600,000	1,600,000	0.21690		
TOTAL GENERAL SUPPLEMENTAL	3,733,721	1,819,905	3,605,500	0	-1,561,840	3,957,476	0.53648	0.81752	

MH-DS									
46 MH-DS	6,207,724	1,081,789				5,125,935	0.69488		
Beginning Balance					1,384,643	-1,384,643	-0.18770		
Ending Balance: Recommended					1,241,545		0.00000		
Ending Balance: Additional							0.00000		
Total Ending Balance					1,241,545	1,241,545	0.16831		
TOTAL MH-DS	6,207,724	1,081,789	0	0	-143,098	4,982,837	0.67548	0.44559	

RURAL BASIC									
23 Block Grants	1,172,821	45,432				1,127,389	0.68429		
55 Weed Eradication						0	0.00000		
98 Revenue/Expense Adjustment		10,000				-10,000	-0.00607		
Transfer To Secondary Roads			4,948,749			4,948,749	3.00375		
Beginning Balance					370,436	-370,436	-0.22484		
Ending Balance: Recommended					400,000		0.00000		
Ending Balance: Additional							0.00000		
Total Ending Balance					400,000	400,000	0.24279		
TOTAL RURAL BASIC	1,172,821	55,432	4,948,749	0	29,564	6,095,702	3.69992	3.46939	

DEBT SERVICE									
65 Debt Service	18,415,725	477,696				17,938,029	2.13109		
Beginning Balance					129,406	-129,406	-0.01609		
Ending Balance: Recommended					200,000		0.00000		
Ending Balance: Additional							0.00000		
Total Ending Balance					200,000	200,000	0.02876		
TOTAL DEBT SERVICE	18,415,725	477,696	0	0	70,594	18,008,623	2.13947	2.00829	

FY18 TAX CALCULATION WORKSHEET
BEGINNING FUND BALANCES

FUND	FY17						FY18	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
GENERAL								
GENERAL BASIC	14,281,157	29,310,688	3,095,400	24,651,280	48,710,979	11,649,069	10,978,477	-3,302,680
GENERAL SUPPLEMENTAL	2,205,095	1,802,353	0	5,757,968	4,070,676	2,532,900	3,161,840	956,745
TOTAL	16,486,252	31,113,041	3,095,400	30,409,248	52,781,655	14,181,969	14,140,317	-2,345,935
MH-DS	3,460,070	993,287	0	3,138,395	6,207,109		1,384,643	-2,075,427
RURAL BASIC	361,297	52,825	0	5,515,202	1,000,165	4,558,723	370,436	9,139
SECONDARY ROADS	4,368,482	6,217,287	5,747,266	0	12,845,531		3,487,504	-880,978
SPECIAL REVENUE								
REAP	371,009	51,011	0	0	136,600		285,420	-85,589
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	78,207	200,000	0	0	200,000		78,207	0
PROSECUTOR FORFEITURE	45,839	1,200	0	0	7,500		39,539	-6,300
CONSERVATION TRUST	264,521	1,272,214	2,051,188	0	2,993,747	562,500	31,676	-232,845
CONSERVATION BOND	415,143	1,550,000	0	0	1,962,129		3,014	-412,129
RECORDER'S RECORDS MGMT	113,097	29,220	0	0	45,200		97,117	-15,980
TOTAL	1,293,476	3,103,645	2,051,188	0	5,345,176	562,500	540,633	-752,843
CAPITAL PROJECTS								
RURAL CAPITAL PROJECTS	0	0	0	0	0		0	0
TECHNOLOGY	1,580,833	42,500	1,017,552	0	1,193,508		1,447,377	-133,456
CAPITAL EXPENDITURES	2,890,153	4,500	1,948,742	0	2,576,702	681,956	1,584,737	-1,305,416
ENERGY REINVESTMENT	83,175	306,994	25,000	0	50,000	0	365,169	281,994
CAPITAL PROJECTS	9,352,836	14,000	6,100,000	0	13,969,500	0	1,497,336	-7,855,500
TOTAL	13,906,997	367,994	9,091,294	0	17,789,710	681,956	4,894,619	-9,012,378
DEBT SERVICE	173,273	450,331	0	16,151,252	16,645,450		129,406	-43,867
TOTAL	40,049,847	42,298,410	19,985,148	55,214,097	112,614,796	19,985,148	24,947,558	-15,102,289

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
GENERAL									
GENERAL BASIC	10,978,477	30,917,881	3,605,500	25,818,485	50,873,404	9,867,899	10,579,040	-399,437	21%
GENERAL SUPPLEMENTAL	3,161,840	1,819,905	0	3,957,476	3,733,721	3,605,500	1,600,000	-1,561,840	43%
TOTAL	14,140,317	32,737,786	3,605,500	29,775,961	54,607,125	13,473,399	12,179,040	-1,961,277	22%
MH-DS	1,384,643	1,081,789	0	4,982,837	6,207,724	0	1,241,545	-143,098	20%
RURAL BASIC	370,436	55,432	0	6,095,702	1,172,821	4,948,749	400,000	29,564	34%
SECONDARY ROADS	3,487,504	6,686,946	6,193,567	0	14,384,971	0	1,983,046	-1,504,458	14%
SPECIAL REVENUE									
REAP	285,420	51,011	0	0	236,000	0	100,431	-184,989	43%
ROAD CONSTRUCTION ESCROW	5,660	0	0	0	0	0	5,660	0	0%
AMBULANCE SPECIAL REVENUE	0	0	0	0	0	0	0	0	0%
COURTHOUSE CENTENARY	0	0	0	0	0	0	0	0	0%
HISTORICAL PRESERVATION	0	0	0	0	0	0	0	0	0%
LAW ENFORCEMENT PROCEEDS	78,207	200,000	0	0	200,000	0	78,207	0	39%
PROSECUTOR FORFEITURE	39,539	4,200	0	0	7,500	0	36,239	-3,300	483%
CONSERVATION TRUST	31,676	1,583,575	137,003	0	1,701,600	0	50,654	18,978	3%
CONSERVATION BOND	3,014	3,486,000	0	0	3,486,145	0	2,869	-145	0%
RECORDER'S RECORDS MGMT	97,117	31,180	0	0	70,500	0	57,797	-39,320	82%
TOTAL	540,633	5,355,966	137,003	0	5,701,745	0	331,857	-208,776	6%
CAPITAL PROJECTS									
RURAL CAPITAL PROJECTS	0	0	0	0	0	0	0	0	0%
TECHNOLOGY	1,447,377	42,500	2,202,889	0	2,360,189	0	1,332,577	-114,800	56%
CAPITAL EXPENDITURES	1,584,737	5,500	1,058,189	0	1,058,189	0	1,590,237	5,500	150%
ENERGY REINVESTMENT	365,169	88,000	25,000	0	309,000	0	169,169	-196,000	55%
CAPITAL PROJECTS	1,497,336	1,008,000	5,200,000	0	6,200,000	0	1,505,336	8,000	24%
TOTAL	4,894,619	1,144,000	8,486,078		9,927,378	0	4,597,319	-297,300	46%
DEBT SERVICE	129,406	477,696	0	18,008,623	18,415,725	0	200,000	70,594	0%
TOTAL	24,947,558	47,539,615	18,422,148	58,863,123	110,417,489	18,422,148	20,932,807	-4,014,751	19%

COMPARISON TO PREVIOUS YEAR								
	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	
TOTAL								
NEXT YEAR BUDGET	24,947,558	47,539,615	18,422,148	58,863,123	110,417,489	18,422,148	20,932,807	
CURRENT YEAR CERTIFIED BUDGET	40,049,847	42,298,410	19,985,148	55,214,097	112,614,796	19,985,148	24,947,558	
\$ CHANGE	-15,102,289	5,241,205	-1,563,000	3,649,026	-2,197,307	-1,563,000	-4,014,751	
% CHANGE	-37.7%	12.4%	-7.8%	6.6%	-2.0%	-7.8%	-16.1%	

Ending Fund Balance: **16,607,190** GB + GS + Tech + CE + CP
 Per policy, ending fund balance at 30% of tax asking: **17,658,937**
-1,051,747

	TAXABLE VALUATIONS			DEBT SERVICE ONLY			EQUALIZATION ORDERS	
	FY17	FY18	% CHANGE	FY17	FY18	% CHANGE	FY17	FY18
COUNTYWIDE	7,043,217,201	7,376,701,554	4.7348%	8,042,302,645	8,417,314,468	4.6630%		
RURAL	1,589,675,124	1,647,523,569	3.6390%	1,589,675,124	1,647,523,569	3.6390%		
TAX ASKINGS AND LEVIES								
	FY17 TAX ASKINGS	FY17 TAX LEVY	FY18 TAX ASKINGS	FY18 TAX LEVY	% CHANGE ASKINGS	\$ CHANGE LEVY		
GENERAL BASIC	24,651,280	3.50000	25,818,485	3.50000	4.73%	0.00000		
GENERAL SUPPLEMENTAL	5,757,968	0.81752	3,957,476	0.53648	-31.3%	-0.28104		
MH-DS	3,138,395	0.44559	4,982,837	0.67548	58.8%	0.22989		
DEBT SERVICE	16,151,252	2.00829	18,008,623	2.13947	11.5%	0.13118		
TOTAL COUNTYWIDE	49,698,895	6.77140	52,767,421	6.85144	6.2%	0.08004		
RURAL BASIC	5,515,202	3.46939	6,095,702	3.69992	10.5%	0.23053		
TOTAL RURAL	55,214,097	10.24079	58,863,123	10.55136	6.6%	0.31057		
ROLLBACKS								
	FY17	FY18	% CHANGE					
AGRICULTURAL (EXCL. AG DWELLING)	46.1068%	47.4996%	3.0208%					
RESIDENTIAL (INCL. AG DWELLING)	55.6259%	56.9391%	2.3608%					
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	86.2500%	82.5000%	-4.3478%					
EQUALIZATION ORDERS								
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%	0.00%						
OTHER CITIES	0.00%	0.00%						

FY19 Growth: 4.8% growth

gb, gs, mh	33,834,106	35,458,143	1,624,037
ds	18,543,920	19,434,028	890,108
rb	6,095,702	6,388,296	292,594
			2,806,739

FY20 Growth: 4.8% growth

gb, gs, mh	35,458,143	37,160,134	1,701,991
ds	19,434,028	20,366,861	932,833
rb	6,388,296	6,694,934	306,638
			2,941,462

FY21 Growth: 4.8% growth

gb, gs, mh	37,160,134	38,943,820	1,783,686
ds	20,366,861	21,344,470	977,609
rb	6,694,934	7,016,291	321,357
			3,082,653

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

\$100K VAL. TAX BILL

General Basic	0.01356	\$	1.36
General Supplemental	0.01356	\$	1.36
MH/DS	0.01356	\$	1.36
Debt Service	0.01188	\$	1.19
Rural Basic	0.06070	\$	6.07

FY18 TAX CALCULATION WORKSHEET
TAX BILL COMPARISON

CLASSIFICATION	FY17		FY18									FY17	FY17-FY18 CHANGE	%
	TAX BILL	ACTUAL VALUATION	ASSESSOR REVALUATION	EQUALI-ZATION	ACTUAL VALUATION	x ROLLBACK	= TAXABLE VALUATION	x LEVY/1000	= TAX BILL	\$ CHANGE	% CHANGE	ACTUAL TAX BILL	IN TAX BILL ON \$100,000 VALUE	
AGLAND														
RURAL	471.75	99,910	0.0900%	0%	100,000	47.4996%	47,500	10.55136	501.19	29.44	6.2%	472.17	29.02	5.8%
IOWA CITY	833.00	266,809	-62.5200%	0%	100,000	47.4996%	47,500	6.85144	325.44	-507.56	-60.9%	312.21	13.23	4.1%
OTHER CITIES	311.93	99,910	0.0900%	0%	100,000	47.4996%	47,500	6.85144	325.44	13.51	4.3%	312.21	13.23	4.1%
AGBUILDING														
RURAL	471.75	99,910	0.0900%	0%	100,000	47.4996%	47,500	10.55136	501.19	29.44	6.2%	472.17	29.02	5.8%
IOWA CITY	312.21	100,000	0.0000%	0%	100,000	47.4996%	47,500	6.85144	325.44	13.23	4.2%	312.21	13.23	4.1%
OTHER CITIES	311.93	99,910	0.0900%	0%	100,000	47.4996%	47,500	6.85144	325.44	13.51	4.3%	312.21	13.23	4.1%
AG DWELLING														
RURAL	569.03	99,890	0.1100%	0%	100,000	56.9391%	56,939	10.55136	600.79	31.76	5.6%	569.65	31.14	5.2%
IOWA CITY	376.67	100,000	0.0000%	0%	100,000	56.9391%	56,939	6.85144	390.12	13.45	3.6%	376.67	13.45	3.4%
OTHER CITIES	376.63	99,990	0.0100%	0%	100,000	56.9391%	56,939	6.85144	390.12	13.49	3.6%	376.67	13.45	3.4%
RESIDENTIAL														
RURAL	565.75	99,315	0.6900%	0%	100,000	56.9391%	56,939	10.55136	600.79	35.04	6.2%	569.65	31.14	5.2%
IOWA CITY	374.94	99,542	0.4600%	0%	100,000	56.9391%	56,939	6.85144	390.12	15.17	4.0%	376.67	13.45	3.4%
OTHER CITIES	374.49	99,423	0.5800%	0%	100,000	56.9391%	56,939	6.85144	390.12	15.62	4.2%	376.67	13.45	3.4%
COMMERCIAL														
RURAL	922.32	100,070	-0.0700%	0%	100,000	90.0000%	90,000	10.55136	949.62	27.31	3.0%	921.67	27.95	2.9%
IOWA CITY	606.27	99,483	0.5200%	0%	100,000	90.0000%	90,000	6.85144	616.63	10.36	1.7%	609.43	7.20	1.2%
OTHER CITIES	609.85	100,070	-0.0700%	0%	100,000	90.0000%	90,000	6.85144	616.63	6.78	1.1%	609.43	7.20	1.2%
INDUSTRIAL														
RURAL	936.37	101,595	-1.5700%	0%	100,000	90.0000%	90,000	10.55136	949.62	13.25	1.4%	921.67	27.95	2.9%
IOWA CITY	623.45	102,302	-2.2500%	0%	100,000	90.0000%	90,000	6.85144	616.63	-6.82	-1.1%	609.43	7.20	1.2%
OTHER CITIES	619.15	101,595	-1.5700%	0%	100,000	90.0000%	90,000	6.85144	616.63	-2.52	-0.4%	609.43	7.20	1.2%
UTILITIES														
RURAL	1,024.08	100,000	0.0000%	0%	100,000	100.0000%	100,000	10.55136	1,055.14	31.06	3.0%	1,037.28	17.86	1.7%
IOWA CITY	677.14	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.85144	685.14	8.00	1.2%	690.34	-5.20	-0.8%
OTHER CITIES	677.14	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.85144	685.14	8.00	1.2%	690.34	-5.20	-0.8%
MULTIRESIDENTIAL														
RURAL	1,022.85	99,880	0.1200%	0.00%	100,000	82.5000%	82,500	10.55136	870.49	-152.36	-14.9%			
IOWA CITY	676.53	99,910	0.0900%	0.00%	100,000	82.5000%	82,500	6.85144	565.24	-111.29	-16.4%			
OTHER CITIES	676.33	99,880	0.1200%	0.00%	100,000	82.5000%	82,500	6.85144	565.24	-111.08	-16.4%			