

FUND AND DEPARTMENT	FY13	FY14		FY15				FY16			
	ACTUAL	ACTUAL	% EXPENDED	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC											
01 Ambulance	3,031,000	3,230,458	95%	3,553,625	10%	323,167	3,615,676	3,702,724	3,702,724	87,048	2%
02 Attorney	2,488,511	2,621,262	95%	2,757,199	5%	135,937	2,911,696	3,054,986	3,054,986	143,290	5%
03 Auditor/Accounting	1,096,006	998,678	87%	1,143,914	15%	145,236	1,143,774	1,191,221	1,191,221	47,447	4%
04 Public Health	3,119,029	3,324,106	91%	3,397,778	2%	73,672	3,577,096	3,586,899	3,586,899	9,803	0%
05 Board of Supervisors	680,848	656,177	96%	690,733	5%	34,556	690,733	718,424	718,424	27,691	4%
06 Human Resources	309,150	322,720	98%	344,799	7%	22,079	344,799	359,512	359,512	14,713	4%
07 Information Services	1,044,398	1,054,557	90%	1,148,719	9%	94,162	1,148,719	1,166,491	1,166,491	17,772	2%
08 Sheriff	9,818,301	10,103,381	90%	11,332,536	12%	1,229,155	11,335,392	11,699,118	11,699,118	363,726	3%
10 Medical Examiner	691,349	748,684	98%	777,616	4%	28,932	777,616	852,636	852,636	75,020	10%
11 Recorder	609,588	615,917	95%	658,280	7%	42,363	658,280	664,795	664,795	6,515	1%
12 SEATS	2,322,406	2,327,990	95%	2,537,477	9%	209,487	2,537,477	2,696,415	2,696,415	158,938	6%
14 Treasurer	1,157,598	1,000,756	88%	1,162,580	16%	161,824	1,162,580	1,166,278	1,166,278	3,698	0%
15 Finance	0	240,400	89%	278,973	16%	38,573	278,973	298,242	298,242	19,269	7%
17 Physical Plant	1,096,691	1,168,195	94%	1,382,695	18%	214,500	1,386,695	1,404,940	1,404,940	18,245	1%
18 Central Services	608,895	558,517	82%	723,050	29%	164,533	728,593	737,428	737,428	8,835	1%
19 Planning & Zoning	802,572	808,106	85%	962,206	19%	154,100	962,206	987,664	987,664	25,458	3%
20 Block Grants	4,911,018	5,261,373	100%	4,951,073	-6%	-310,300	4,961,073	5,031,940	5,031,940	70,867	1%
24 Conservation	1,530,370	1,600,008	100%	1,785,095	12%	185,087	1,785,095	1,918,003	1,918,003	132,908	7%
25 County Farm	3,000	37,907	100%	79,500	110%	41,593	79,500	89,500	89,500	10,000	13%
31 EMS		5,200	61%	8,490	63%	3,290	8,490	8,490	8,490	0	0%
41 Institutional Accounts	283,875	175,552	72%	251,350	43%	75,798	251,350	224,975	224,975	-26,375	-10%
42 Targeted Case Management	0	2,744,536	90%	2,412,497	-12%	-332,039	2,412,497	2,684,625	2,684,625	272,128	11%
45 Human Services	1,223,398	1,289,694	90%	1,447,915	12%	158,221	1,449,837	1,421,429	1,421,429	-28,408	-2%
50 Veterans Affairs	122,472	119,853	68%	178,318	49%	58,465	178,318	183,040	183,040	4,722	3%
54 Juvenile Crime Prevention	203,982	211,483	89%	242,500	15%	31,017	255,000	242,500	242,500	-12,500	-5%
TOTAL	37,154,457	41,225,510		44,208,918		2,983,408	44,641,465	46,092,275	46,092,275	1,450,810	

GENERAL SUPPLEMENTAL											
21 Gen Suppl Bck Grnts	441,033	447,532	100%	453,658	1%	6,126	453,658	458,483	458,483	4,825	1%
22 Insurance	901,401	1,260,010	87%	1,053,500	-16%	-206,510	873,500	1,140,500	1,140,500	267,000	31%
27 Juvenile Justice	675,251	569,706	73%	783,436	38%	213,730	783,436	776,436	776,436	-7,000	-1%
28 Court Services/Attorney	111,251	90,566	52%	175,150	93%	84,584	230,150	223,850	223,850	-6,300	-3%
33 Auditor/Elections	1,072,776	712,027	91%	798,626	12%	86,599	798,626	835,701	835,701	37,075	5%
47 Court Services/Sheriff	27,589	40,732	92%	44,200	9%	3,468	44,200	44,200	44,200	0	0%
TOTAL	3,229,301	3,120,573		3,308,570		187,997	3,183,570	3,479,170	3,479,170	295,600	

46 MH-DS	7,686,478	5,624,214	81%	7,310,568	30%	1,686,354	7,977,498	5,168,279	5,168,279	-2,809,219	-35%
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RURAL BASIC											
23 Block Grants	792,537	920,727	93%	1,038,990	13%	118,263	1,038,990	969,782	969,782	-69,208	-7%
TOTAL	792,537	920,727		1,038,990		118,263	1,038,990	969,782	969,782	-69,208	

(Final)

	FY13		FY14		FY15				FY16			
			%	CERTIFIED	%	\$		REQUESTED	TENTATIVE	\$	%	
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE	
49 SECONDARY ROADS	10,303,869	10,885,991	96%	11,332,478	4%	446,487	11,332,478	10,372,465	10,372,465	-960,013	-8%	
SPECIAL REVENUE												
32 REAP	363,851	67,513	84%	55,000	-19%	-12,513	55,000	40,000	40,000	-15,000	-27%	
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	126,634	26,402	13%	200,000	658%	173,598	200,000	200,000	200,000	0	0%	
69 Prosecutor Forfeiture	3,089	5,746	52%	7,500	31%	1,754	7,500	7,500	7,500	0	0%	
82 Conservation Trust	57,860	58,264	51%	109,000	87%	50,736	835,765	341,000	341,000	-494,765	-59%	
83 Conservation Bond		152,286	49%	1,350,000	786%	1,197,714	1,350,000	1,700,000	1,700,000	350,000	26%	
87 Recorder's Records Management	72,909	16,780	37%	45,200	169%	28,420	45,200	45,200	45,200	0	0%	
TOTAL	624,343	326,991		1,766,700		1,439,709	2,493,465	2,333,700	2,333,700	-159,765		
CAPITAL PROJECTS												
40 Technology	694,163	900,314	81%	1,362,739	51%	462,425	1,438,045	1,062,242	1,062,242	-375,803	-26%	
44 Capital Expenditures	1,939,798	930,764	69%	2,488,998	167%	1,558,234	2,952,498	1,548,463	1,548,463	-1,404,035	-48%	
81 Energy Reinvestment Fund	0	0	0%	0	0%	0	50,000	25,000	25,000	-25,000	-50%	
85 Capital Projects	2,349,114	5,378,193	47%	9,250,000	72%	3,871,807	11,150,000	7,275,000	7,275,000	-3,875,000	-35%	
TOTAL	4,983,075	7,209,271		13,101,737		5,892,466	15,590,543	9,910,705	9,910,705	-5,679,838		
65 DEBT SERVICE	4,096,283	11,151,612	99%	15,628,359	40%	4,476,747	15,628,359	14,054,160	14,054,160	-1,574,199	-10%	
FUND TOTALS												
GENERAL BASIC	37,154,457	41,225,510		44,208,918		2,983,408	44,641,465	46,092,275	46,092,275	1,450,810	3%	
GENERAL SUPPLEMENTAL	3,229,301	3,120,573		3,308,570		187,997	3,183,570	3,479,170	3,479,170	295,600	9%	
MH-DS	7,686,478	5,624,214		7,310,568		1,686,354	7,977,498	5,168,279	5,168,279	-2,809,219	-35%	
RURAL BASIC	792,537	920,727		1,038,990		118,263	1,038,990	969,782	969,782	-69,208	-7%	
SECONDARY ROADS	10,303,869	10,885,991		11,332,478		446,487	11,332,478	10,372,465	10,372,465	-960,013	-8%	
SPECIAL REVENUE	624,343	326,991		1,766,700		1,439,709	2,493,465	2,333,700	2,333,700	-159,765	-6%	
CAPITAL PROJECTS	4,983,075	7,209,271		13,101,737		5,892,466	15,590,543	9,910,705	9,910,705	-5,679,838	-36%	
DEBT SERVICE	4,096,283	11,151,612		15,628,359		4,476,747	15,628,359	14,054,160	14,054,160	-1,574,199	-10%	
TOTAL	68,870,343	80,464,889		97,696,320		17,231,431	101,886,368	92,380,536	92,380,536	-9,505,832	-9%	

FUND AND DEPARTMENT	FY13	FY14		FY15				FY16		
	ACTUAL	ACTUAL	% RECV	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC										
01 Ambulance	2,184,803	2,528,827	118%	2,339,025	-8%	-189,802	2,376,867	2,435,059	58,192	2%
02 Attorney	323,237	262,394	226%	161,200	-39%	-101,194	313,837	338,837	25,000	8%
03 Auditor/Accounting	7,931	10,298	128%	7,900	-23%	-2,398	7,900	8,300	400	5%
04 Public Health	1,867,383	1,887,118	95%	1,773,691	-6%	-113,427	1,950,759	1,877,124	-73,635	-4%
05 Board of Supervisors	320	990	440%	225	-77%	-765	225	225	0	0%
06 Human Resources	0	0	0%	0	0%	0	0	0	0	0%
07 Information Services	41,727	48,044	85%	45,700	-5%	-2,344	45,700	45,700	0	0%
08 Sheriff	954,155	994,040	114%	872,997	-12%	-121,043	872,997	941,151	68,154	8%
10 Medical Examiner	201,301	232,112	115%	202,386	-13%	-29,726	202,386	209,484	7,098	4%
11 Recorder	1,187,819	951,251	90%	1,089,515	15%	138,264	1,089,515	1,039,515	-50,000	-5%
12 SEATS	1,556,623	1,827,552	107%	1,936,050	6%	108,498	1,936,050	1,976,424	40,374	2%
14 Treasurer	1,090,851	1,121,948	121%	1,041,345	-7%	-80,603	1,041,345	1,071,345	30,000	3%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	88,240	87,605	102%	85,700	-2%	-1,905	85,700	87,700	2,000	2%
18 Central Services	6,179,840	9,296,786	100%	13,215,897	42%	3,919,111	13,433,378	13,363,378	-70,000	-1%
19 Planning & Zoning	385,770	344,801	143%	275,680	-20%	-69,121	275,680	341,110	65,430	24%
20 Block Grants	25,120	10,000	100%	10,000	0%	0	10,000	10,000	0	0%
24 Conservation	80,304	166,741	115%	130,803	-22%	-35,938	132,534	133,853	1,319	1%
25 County Farm	39,500	40,105	111%	36,000	-10%	-4,105	36,000	37,700	1,700	5%
31 EMS	0	10,116	119%	8,490	-16%	-1,626	8,490	8,490	0	0%
41 Institutional Accounts	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	0	2,865,859	94%	2,412,497	-16%	-453,362	2,412,497	2,684,625	272,128	11%
45 Human Services	276,743	312,384	106%	297,000	-5%	-15,384	297,000	285,300	-11,700	-4%
50 Veterans Affairs	11,000	11,000	110%	12,000	9%	1,000	12,000	10,000	-2,000	-17%
54 Juvenile Crime Prevention	32,294	16,662	167%	14,000	-16%	-2,662	14,000	14,000	0	0%
98 Revenue/Expense Adjustment	0	0		1,400,000	0%	1,400,000	1,400,000	1,400,000	0	0%
TOTAL	16,534,961	23,026,633		27,368,101		4,341,468	27,954,860	28,319,320	364,460	

GENERAL SUPPLEMENTAL										
21 Block Grants	40,758	20,319	100%	1,136,958	5496%	1,116,639	1,136,958	1,325,881	188,923	17%
22 Insurance	432,417	184,378	46%	105,000	-43%	-79,378	105,000	105,000	0	0%
27 Juvenile Justice	0	0	0%	0	0%	0	0	0	0	0%
28 Court Services/Attorney	6,672	7,228	90%	4,550	-37%	-2,678	4,550	4,550	0	0%
33 Auditor/Elections	20,502	111,723	84%	1,550	-99%	-110,173	1,550	112,919	111,369	7185%
47 Court Services/Sheriff	0	505	100%	0	-100%	-505	0	0	0	0%
98 Revenue/Expense Adjustment	0	0		150,000	0%	150,000	150,000	150,000	0	0%
TOTAL	500,349	324,153		1,398,058		1,073,905	1,398,058	1,698,350	300,292	

46 MH-DS	2,806,559	3,162,052	100%	4,161,813	32%	999,761	4,161,813	2,561,150	-1,600,663	-38%
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RURAL BASIC FUND										
23 Block Grants	31,339	30,508	100%	24,509	-20%	-5,999	24,509	48,207	23,698	97%
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	31,339	30,508		34,509		4,001	34,509	58,207	23,698	

FUND AND DEPARTMENT	FY13	FY14		FY15				FY16		
	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
SECONDARY ROADS										
49 Secondary Roads	6,764,255	5,842,798	95%	4,780,745	-18%	-1,062,053	4,780,745	4,980,745	200,000	4%
98 Revenue/Expense Adjustment	0	0	0	0	0%	0	0	0	0	0%
TOTAL	6,764,255	5,842,798		4,780,745		-1,062,053	4,780,745	4,980,745	200,000	

SPECIAL REVENUE										
32 REAP	85,639	52,039	60%	35,608	-32%	-16,431	35,608	50,361	14,753	41%
48 Road Construction Escrow	13,460	9,251	100%	0	-100%	-9,251	12,500	0	-12,500	-100%
56 Ambulance Special Revenue	7	6	100%	0	-100%	-6	0	0	0	0%
61 Courthouse Centenary	8	7	100%	0	-100%	-7	0	0	0	0%
64 Historical Preservation	0	0	0%	0	0%	0	0	0	0	0%
68 Law Enforcement Proceeds	28,928	36,253	18%	200,000	452%	163,747	200,000	200,000	0	0%
69 Prosecutor Forfeiture	10,219	17,751	1479%	1,200	-93%	-16,551	1,200	1,200	0	0%
82 Conservation Trust	29,175	27,854	5%	363,180	1204%	335,326	380,330	456,625	76,295	20%
83 Conservation Bond	0	0	0%	1,350,000	0%	1,350,000	1,350,000	1,700,000	350,000	26%
87 Recorder's Records Management	37,617	28,674	89%	35,320	23%	6,646	35,320	30,000	-5,320	-15%
90 Recorders Electronic Transaction	0	0	0%	0	0%	0	0	0	0	0%
TOTAL	205,053	171,835		1,985,308		1,813,473	2,014,958	2,438,186	423,228	

CAPITAL PROJECTS										
38 Rural Capital Projects	0	0	0%	0	0%	0	0	0	0	0%
40 Technology	42,641	39,871	100%	0	-100%	-39,871	0	0	0	0%
81 Energy Reinvestment Fund	0	0	0%	0	0%	0	0	0	0	0%
44 Capital Expenditures	1,424,284	72,237	141%	0	-100%	-72,237	0	0	0	0%
85 Capital Projects	253,215	1,329,087	145%	0	-100%	-1,329,087	0	0	0	0%
TOTAL	1,720,140	1,441,195		0		-1,441,195	0	0	0	

65 DEBT SERVICE	12,377	28,686	100%	273,756	854%	245,070	273,756	471,869	198,113	72%
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FUND TOTALS										
GENERAL BASIC	16,534,961	23,026,633		27,368,101			27,954,860	28,319,320	364,460	1%
GEN SUPPLEMENTAL	500,349	324,153		1,398,058			1,398,058	1,698,350	300,292	21%
MH-DS	2,806,559	3,162,052		4,161,813			4,161,813	2,561,150	-1,600,663	-38%
RURAL BASIC	31,339	30,508		34,509			34,509	58,207	23,698	69%
SECONDARY ROADS	6,764,255	5,842,798		4,780,745			4,780,745	4,980,745	200,000	4%
SPECIAL REVENUE	205,053	171,835		1,985,308			2,014,958	2,438,186	423,228	21%
CAPITAL PROJECTS	1,720,140	1,441,195		0			0	0	0	0%
DEBT SERVICE	12,377	28,686		273,756			273,756	471,869	198,113	72%
TOTAL	28,575,033	34,027,860		40,002,290		0	40,618,699	40,527,827	-90,872	

CALCULATION OF SECONDARY ROADS TRANSFER

Calculate FY16 Transfers

BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
FY16	6,544,202,001	1,480,470,517	7,541,326,156
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
FY12	5,629,711,225	1,271,367,464	6,388,607,678
FY11	5,417,234,748	1,213,528,814	6,149,843,493

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

GENERAL BASIC FUND SHARE OF:		Tax of 16 7/8 cents = Maximum Allowable	
		per \$1,000	Transfer
Maximum and Minimum Transfer Amounts:			
.16875 per 1000 X Total Valuation of	6,544,202,001	<u>1,104,334</u>	100%
Total Minimum Transfer from GB to SR		1,104,334 x75%=	<u>828,251</u>
		1,104,334 x80%	<u>883,467</u>
		1,104,334 X90%	<u>993,901</u>
RURAL BASIC FUND SHARE OF:		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	1,480,470,517	<u>4,446,963</u>	100%
Total Minimum Transfer from RB to SR		4,446,963 x75%=	<u>3,335,222</u>
		4,446,963 x 86.5%	<u>3,846,623</u>
		4,446,963 X 90%	<u>4,002,267</u>
		4,446,963 x95%	<u>4,224,615</u>
Total Minimum Transfer from GB and RB			<u><u>4,163,473</u></u>
Maximum Transfer from General Basic (0500 9110 XXXXX)		1,104,334	
Maximum Transfer from Rural Basic (0500 9130 XXXXX)		<u>4,446,963</u>	
Total Maximum Transfer from GB and RB		<u><u>5,551,297</u></u>	

(Final)

TRANSFERS

FUND	FY15 RE-ESTIMATE		FY16 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
GENERAL BASIC				
TO GENERAL SUPPLEMENTAL	0	0	0	0
TO SECONDARY ROADS	0	968,590	0	1,104,334
TO HISTORICAL PRESERVATION	0	0	0	0
TO TECHNOLOGY	0	1,000,490	0	1,056,242
TO CAPITAL EXPENDITURES	0	2,179,404	0	1,548,463
TO ENERGY REINVESTMENT		50,000		25,000
TO CAPITAL PROJECTS	0	3,605,000	0	7,025,000
TO CONSERVATION TRUST	0	116,184	0	117,000
FROM GENERAL SUPPLEMENTAL	2,414,900		5,726,050	
TOTAL	2,414,900	7,919,668	5,726,050	10,876,039
GENERAL SUPPLEMENTAL				
TO GENERAL BASIC	0	2,414,900		5,726,050
FROM GENERAL BASIC	0	0	0	
RURAL BASIC				
TO SECONDARY ROADS	0	3,840,028		4,224,615
SECONDARY ROADS				
FROM GENERAL BASIC	968,590	0	1,104,334	0
FROM RURAL BASIC	3,840,028	0	4,224,615	0
FROM ROAD CONSTRUCTION ESCROW		0	0	0
FROM RESERVOIR ROADS	0	0	0	0
TOTAL	4,808,618	0	5,328,949	0
ROAD CONSTRUCTION ESCROW				
TO CAPITAL PROJECTS	0	0		0
TECHNOLOGY				
FROM GENERAL BASIC	1,000,490	0	1,056,242	0
FROM CAPITAL EXPENDITURES	0	0	0	0
CAPITAL EXPENDITURES				
TO TECHNOLOGY	0	0		0
FROM GENERAL BASIC	2,179,404	0	1,548,463	0
FROM CAPITAL PROJECTS	0	0	0	0
CAPITAL PROJECTS				
TO CAPITAL EXPENDITURES	0	0		0
FROM ROAD CONSTRUCTION ESCROW	0	0	0	0
FROM GENERAL BASIC	3,605,000	0	7,025,000	0
Total	3,605,000			
RESERVOIR ROADS				
TO SECONDARY ROADS	0	0		0
CONSERVATION TRUST				
FROM GENERAL BASIC	116,184	0	117,000	0
ENERGY REINVESTMENT				
FROM GENERAL BASIC	50,000	0	25,000	0
GRAND TOTAL	14,174,596	14,174,596	20,826,704	20,826,704

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy
GENERAL BASIC								
01 Ambulance	3,702,724	2,435,059				1,267,665	0.19371	
02 Attorney	3,054,986	338,837				2,716,149	0.41505	
03 Auditor/Accounting	1,191,221	8,300				1,182,921	0.18076	
04 Public Health	3,586,899	1,877,124				1,709,775	0.26127	
05 Board of Supervisors	718,424	225				718,199	0.10975	
06 Human Resources	359,512	0				359,512	0.05494	
07 Information Services	1,166,491	45,700				1,120,791	0.17126	
08 Sheriff	11,699,118	941,151				10,757,967	1.64389	
10 Medical Examiner	852,636	209,484				643,152	0.09828	
11 Recorder	664,795	1,039,515				-374,720	-0.05726	
12 SEATS	2,696,415	1,976,424				719,991	0.11002	
14 Treasurer	1,166,278	1,071,345				94,933	0.01451	
15 Finance	298,242	0				298,242	0.04557	
17 Physical Plant	1,404,940	87,700				1,317,240	0.20128	
18 Central Services	737,428	13,363,378				-12,625,950	-1.92933	
19 Planning & Zoning	987,664	341,110				646,554	0.09880	
20 Block Grants	5,031,940	10,000				5,021,940	0.76739	
24 Conservation	1,918,003	133,853				1,784,150	0.27263	
25 County Farm	89,500	37,700				51,800	0.00792	
31 EMS	8,490	8,490				0	0.00000	
41 Institutional Accounts	224,975	0				224,975	0.03438	
42 Targeted Case Management	2,684,625	2,684,625				0	0.00000	
45 Human Services	1,421,429	285,300				1,136,129	0.17361	
50 Veterans Affairs	183,040	10,000				173,040	0.02644	
54 Juvenile Crime Prevention	242,500	14,000				228,500	0.03492	
98 Revenue/Expense Adjustment		1,400,000				-1,400,000	-0.21393	
Transfer to General Supplemental			0			0	0.00000	
Transfer To Secondary Roads			1,104,334			1,104,334	0.16875	
Transfer To Historical Preservation			0			0	0.00000	
Transfer To Technology			1,056,242			1,056,242	0.16140	
Transfer To Capital Expenditures			1,548,463			1,548,463	0.23662	
Transfer To Energy Reinvestment			25,000			25,000	0.00382	
Transfer To Capital Projects			7,025,000			7,025,000	1.07347	
Transfer To Conservation Trust			117,000			117,000	0.01788	
Transfer From General Supplemental				5,726,050		-5,726,050	-0.87498	
Beginning Balance					8,343,437	-8,343,437	-1.27494	
Ending Balance: Recommended					8,325,212		0.00000	
Ending Balance: Additional					0		0.00000	
Total Ending Balance					8,325,212	8,325,212	1.27215	
TOTAL GENERAL BASIC	46,092,275	28,319,320	10,876,039	5,726,050	-18,225	22,904,719	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	458,483	1,325,881				-867,398	-0.13254	
22 Insurance	1,140,500	105,000				1,035,500	0.15823	
27 Juvenile Justice	776,436	0				776,436	0.11864	
28 Court Services/Attorney	223,850	4,550				219,300	0.03351	
33 Auditor/Elections	835,701	112,919				722,782	0.11045	
47 Court Services/Sheriff	44,200	0				44,200	0.00675	
98 Revenue/Expense Adjustment		150,000				-150,000	-0.02292	
Transfer To General Basic			5,726,050			5,726,050	0.87498	
Transfer From General Basic				0		0	0.00000	
Beginning Balance					1,154,134	-1,154,134	-0.17636	
Ending Balance: Recommended					1,154,134		0.00000	
Ending Balance: Additional					0		0.00000	
Total Ending Balance					1,154,134	1,154,134	0.17636	
TOTAL GENERAL SUPPLEMENTAL	3,479,170	1,698,350	5,726,050	0	0	7,506,870	1.14710	0.68976

MH-DS								
46 MH-DS	5,168,279	2,561,150				2,607,129	0.39839	
Beginning Balance					2,909,564	-2,909,564	-0.44460	
Ending Balance: Recommended					2,823,856		0.00000	
Ending Balance: Additional					616,974		0.00000	
Total Ending Balance					3,440,830	3,440,830	0.52578	
TOTAL MH-DS	5,168,279	2,561,150	0	0	531,266	3,138,395	0.47957	0.49284

RURAL BASIC								
23 Block Grants	969,782	48,207				921,575	0.62249	
55 Weed Eradication						0	0.00000	
98 Revenue/Expense Adjustment		10,000				-10,000	-0.00675	
Transfer To Secondary Roads			4,224,615			4,224,615	2.85356	
Beginning Balance					321,253	-321,253	-0.21699	
Ending Balance: Recommended					231,410		0.00000	
Ending Balance: Additional					89,990		0.00000	
Total Ending Balance					321,400	321,400	0.21709	
TOTAL RURAL BASIC	969,782	58,207	4,224,615	0	147	5,136,337	3.46939	3.40746

DEBT SERVICE								
65 Debt Service	14,054,160	471,869				13,582,291	1.80105	
Beginning Balance					241,002	-241,002	-0.03276	
Ending Balance: Recommended					50,000		0.00000	
Ending Balance: Additional					0	0	0.00000	
Total Ending Balance					50,000	50,000	0.00783	
TOTAL DEBT SERVICE	14,054,160	471,869	0	0	-191,002	13,391,289	1.77572	2.05908

FY16 BUDGET WORKSHEET
BEGINNING FUND BALANCES

FUND	FY15						FY16	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
GENERAL								
GENERAL BASIC	8,247,009	27,954,860	2,414,900	22,287,801	44,641,465	7,919,668	8,343,437	96,428
GENERAL SUPPLEMENTAL	962,194	1,398,058	0	4,392,352	3,183,570	2,414,900	1,154,134	191,940
TOTAL	9,209,203	29,352,918	2,414,900	26,680,153	47,825,035	10,334,568	9,497,571	288,368
MH-DS	3,586,854	4,161,813	0	3,138,395	7,977,498		2,909,564	-677,290
RURAL BASIC	325,801	34,509	0	4,839,961	1,038,990	3,840,028	321,253	-4,548
SECONDARY ROADS	3,030,388	4,780,745	4,808,618	0	11,332,478		1,287,273	-1,743,115
SPECIAL REVENUE								
REAP	333,876	35,608	0	0	55,000		314,484	-19,392
ROAD CONSTRUCTION ESCROW	35,445	12,500	0	0	0	0	47,945	12,500
AMBULANCE SPECIAL REVENUE	3,091	0	0	0	0		3,091	0
COURTHOUSE CENTENARY	3,330	0	0	0	0		3,330	0
HISTORICAL PRESERVATION	1,569	0	0	0	0		1,569	0
LAW ENFORCEMENT PROCEEDS	28,829	200,000	0	0	200,000		28,829	0
PROSECUTOR FORFEITURE	33,384	1,200	0	0	7,500		27,084	-6,300
CONSERVATION TRUST	360,832	380,330	116,184	0	835,765		21,581	-339,251
CONSERVATION BOND	174,125	1,350,000	0	0	1,350,000		174,125	0
RECORDER'S RECORDS MGMT	77,422	35,320	0	0	45,200		67,542	-9,880
RECORDER ELECTRONIC TRANS	0	0	0	0	0		0	0
TOTAL	1,051,903	2,014,958	116,184	0	2,493,465	0	689,580	-362,323
CAPITAL PROJECTS								
RURAL CAPITAL PROJECTS	0	0	0	0	0		0	0
TECHNOLOGY	1,953,213	0	1,000,490	0	1,438,045		1,515,658	-437,555
CAPITAL EXPENDITURES	3,359,745	0	2,179,404	0	2,952,498	0	2,586,651	-773,094
ENERGY REINVESTMENT	0	0	50,000	0	50,000	0	0	0
CAPITAL PROJECTS	10,201,963	0	3,605,000	0	11,150,000	0	2,656,963	-7,545,000
TOTAL	15,514,921	0	6,834,894	0	15,590,543	0	6,759,272	-8,755,649
DEBT SERVICE	448,923	273,756	0	15,146,682	15,628,359		241,002	-207,921
TOTAL	33,167,993	40,618,699	14,174,596	49,805,191	101,886,368	14,174,596	21,705,515	-11,462,478

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
GENERAL									
GENERAL BASIC	8,343,437	28,319,320	5,726,050	22,904,719	46,092,275	10,876,039	8,325,212	-18,225	18%
GENERAL SUPPLEMENTAL	1,154,134	1,698,350	0	7,506,870	3,479,170	5,726,050	1,154,134	0	33%
TOTAL	9,497,571	30,017,670	5,726,050	30,411,589	49,571,445	16,602,089	9,479,346	-18,225	19%
MH-DS	2,909,564	2,561,150	0	3,138,395	5,168,279	0	3,440,830	531,266	67%
RURAL BASIC	321,253	58,207	0	5,136,337	969,782	4,224,615	321,400	147	33%
SECONDARY ROADS	1,287,273	4,980,745	5,328,949	0	10,372,465	0	1,224,502	-62,771	12%
SPECIAL REVENUE									
REAP	314,484	50,361	0	0	40,000	0	324,845	10,361	812%
ROAD CONSTRUCTION ESCROW	47,945	0	0	0	0	0	47,945	0	0%
AMBULANCE SPECIAL REVENUE	3,091	0	0	0	0	0	3,091	0	#DIV/0!
COURTHOUSE CENTENARY	3,330	0	0	0	0	0	3,330	0	0%
HISTORICAL PRESERVATION	1,569	0	0	0	0	0	1,569	0	0%
LAW ENFORCEMENT PROCEEDS	28,829	200,000	0	0	200,000	0	28,829	0	14%
PROSECUTOR FORFEITURE	27,084	1,200	0	0	7,500	0	20,784	-6,300	277%
CONSERVATION TRUST	21,581	456,625	117,000	0	341,000	0	254,206	232,625	75%
CONSERVATION BOND	174,125	1,700,000	0	0	1,700,000	0	174,125	0	0%
RECORDER'S RECORDS MGMT	67,542	30,000	0	0	45,200	0	52,342	-15,200	116%
RECORDERS ELECTRONIC TRANS	0	0	0	0	0	0	0	0	0%
TOTAL	689,580	2,438,186	117,000		2,333,700	0	911,066	221,486	39%
CAPITAL PROJECTS									
RURAL CAPITAL PROJECTS	0	0	0	0	0	0	0	0	0%
TECHNOLOGY	1,515,658	0	1,056,242	0	1,062,242	0	1,509,658	-6,000	142%
CAPITAL EXPENDITURES	2,586,651	0	1,548,463	0	1,548,463	0	2,586,651	0	167%
ENERGY REINVESTMENT	0	0	25,000	0	25,000	0	0	0	0%
CAPITAL PROJECTS	2,656,963	0	7,025,000	0	7,275,000	0	2,406,963	-250,000	33%
TOTAL	6,759,272	0	9,654,705		9,910,705	0	6,503,272	-256,000	66%
DEBT SERVICE	241,002	471,869	0	13,391,289	14,054,160	0	50,000	-191,002	0%
TOTAL	21,705,515	40,527,827	20,826,704	52,077,610	92,380,536	20,826,704	21,930,416	224,901	24%

	TAXABLE VALUATIONS			DEBT SERVICE ONLY			EQUALIZATION ORDERS		
	FY15	FY16	% CHANGE	FY15	FY16	% CHANGE	FY15	FY16	
COUNTYWIDE	6,367,938,433	6,544,202,001	2.7680%	7,356,029,478	7,541,326,156	2.5190%			AGLAND
RURAL	1,420,402,585	1,480,470,517	4.2289%	1,420,402,585	1,480,470,517	4.2289%			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%

TAX ASKINGS AND LEVIES						
	FY15	FY15	FY16	FY16	% CHANGE	\$ CHANGE
	ASKINGS	LEVY	ASKINGS	LEVY	ASKINGS	LEVY
GENERAL BASIC	22,287,801	3.50000	22,904,719	3.50000	2.77%	0.00000
GENERAL SUPPLEMENTAL	4,392,352	0.68976	7,506,870	1.14710	70.9%	0.45734
MH-DS	3,138,395	0.49284	3,138,395	0.47957	0.0%	-0.01327
DEBT SERVICE	15,146,682	2.05908	13,391,289	1.77572	-11.6%	-0.28336
TOTAL COUNTYWIDE	44,965,230	6.74169	46,941,273	6.90239	4.4%	0.16070
RURAL BASIC	4,839,961	3.40746	5,136,337	3.46939	6.1%	0.06194
TOTAL RURAL	49,805,191	10.14915	52,077,610	10.37179	4.6%	0.22264

ROLLBACKS			
	FY15	FY16	% CHANGE
AGRICULTURAL (EXCL. AG DWELLING)	43.3997%	44.7021%	3.0009%
RESIDENTIAL (INCL. AG DWELLING)	54.4002%	55.6907%	2.3722%
COMMERCIAL	95.0000%	90.0000%	-5.2632%
INDUSTRIAL	95.0000%	90.0000%	-5.2632%
RAILROAD	95.0000%	90.0000%	-5.2632%
UTILITY	100.0000%	100.0000%	0.0000%

(Final)

TAX BILL COMPARISON

CLASSIFICATION	FY15		FY16								
	TAX BILL	ACTUAL VALUATION	ASSESSOR REVALUATION	EQUALI-ZATION	ACTUAL VALUATION	x ROLLBACK	= TAXABLE VALUATION	x LEVY/1000	= TAX BILL	\$ CHANGE	% CHANGE
AGLAND											
RURAL	440.47	100,020	-0.0200%	0%	100,000	44.7021%	44,702	10.37179	463.64	23.17	5.3%
IOWA CITY	292.59	163,185	-38.7200%	0%	100,000	44.7021%	44,702	6.90239	308.55	15.96	5.5%
OTHER CITIES	292.59	100,020	-0.0200%	0%	100,000	44.7021%	44,702	6.90239	308.55	15.96	5.5%
AGBUILDING											
RURAL	440.47	100,020	-0.0200%	0%	100,000	44.7021%	44,702	10.37179	463.64	23.17	5.3%
IOWA CITY	292.59	163,185	-38.7200%	0%	100,000	44.7021%	44,702	6.90239	308.55	15.96	5.5%
OTHER CITIES	292.59	100,020	-0.0200%	0%	100,000	44.7021%	44,702	6.90239	308.55	15.96	5.5%
AG DWELLING											
RURAL	552.12	100,170	-0.1700%	0%	100,000	55.6907%	55,691	10.37179	577.61	25.50	4.6%
IOWA CITY	366.75	100,000	0.0000%	0%	100,000	55.6907%	55,691	6.90239	384.40	17.65	4.8%
OTHER CITIES	366.75	97,847	2.2000%	0%	100,000	55.6907%	55,691	6.90239	384.40	17.65	4.8%
RESIDENTIAL											
RURAL	552.12	96,993	3.1000%	0%	100,000	55.6907%	55,691	10.37179	577.61	25.50	4.6%
IOWA CITY	366.75	100,000	0.0000%	0%	100,000	55.6907%	55,691	6.90239	384.40	17.65	4.8%
OTHER CITIES	366.75	99,265	0.7400%	0%	100,000	55.6907%	55,691	6.90239	384.40	17.65	4.8%
COMMERCIAL											
RURAL	964.17	99,890	0.1100%	0%	100,000	90.0000%	90,000	10.37179	933.46	-30.71	-3.2%
IOWA CITY	640.46	99,910	0.0900%	0%	100,000	90.0000%	90,000	6.90239	621.22	-19.25	-3.0%
OTHER CITIES	640.46	99,890	0.1100%	0%	100,000	90.0000%	90,000	6.90239	621.22	-19.25	-3.0%
INDUSTRIAL											
RURAL	964.17	100,980	-0.9700%	0%	100,000	90.0000%	90,000	10.37179	933.46	-30.71	-3.2%
IOWA CITY	640.46	100,097	-0.0970%	0%	100,000	90.0000%	90,000	6.90239	621.22	-19.25	-3.0%
OTHER CITIES	640.46	100,980	-0.9700%	0%	100,000	90.0000%	90,000	6.90239	621.22	-19.25	-3.0%
UTILITIES											
RURAL	1,014.91	100,000	0.0000%	0%	100,000	100.0000%	100,000	10.37179	1,037.18	22.26	2.2%
IOWA CITY	674.17	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.90239	690.24	16.07	2.4%
OTHER CITIES	674.17	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.90239	690.24	16.07	2.4%