

FY17 BUDGET WORKSHEET
EXPENDITURES

	FY14		FY15		FY16				FY17			
			%	CERTIFIED	%	\$		REQUESTED	TENTATIVE	\$	%	
FUND AND DEPARTMENT	ACTUAL	ACTUAL	EXPENDED	BUDGET	INCREASE	INCREASE	RE-ESTIMATE	BUDGET	BUDGET	DIFFERENCE	DIFFERENCE	
GENERAL BASIC												
01 Ambulance	3,230,458	3,383,917	95%	3,702,724	9%	318,807	3,791,372	3,813,040	3,813,040	21,668	1%	
02 Attorney	2,621,262	2,822,135	95%	3,054,986	8%	232,851	3,046,123	3,127,211	3,127,211	81,088	3%	
03 Auditor/Accounting	998,678	1,013,012	87%	1,191,221	18%	178,209	1,191,221	1,200,277	1,200,277	9,056	1%	
04 Public Health	3,324,106	3,436,112	91%	3,586,899	4%	150,787	3,838,251	3,974,406	3,974,406	136,155	4%	
05 Board of Supervisors	656,177	665,390	96%	718,424	8%	53,034	718,426	740,632	740,632	22,206	3%	
06 Human Resources	322,720	331,730	98%	359,512	8%	27,782	359,512	469,031	469,031	109,519	30%	
07 Information Services	1,054,557	1,113,380	90%	1,166,491	5%	53,111	1,166,491	1,272,012	1,272,012	105,521	9%	
08 Sheriff	10,103,381	10,300,335	90%	11,699,118	14%	1,398,783	11,720,118	11,634,267	11,634,267	-85,851	-1%	
10 Medical Examiner	748,684	757,204	98%	852,636	13%	95,432	852,636	895,706	895,706	43,070	5%	
11 Recorder	615,917	621,409	95%	664,795	7%	43,386	664,795	684,775	684,775	19,980	3%	
12 SEATS	2,327,990	2,402,893	95%	2,696,415	12%	293,522	2,759,015	3,030,812	3,030,812	271,797	10%	
14 Treasurer	1,000,756	935,905	88%	1,166,278	25%	230,373	1,166,278	1,245,603	1,245,603	79,325	7%	
15 Finance	240,400	279,271	89%	298,245	7%	18,974	298,245	310,542	310,542	12,297	4%	
17 Physical Plant	1,168,195	1,139,542	94%	1,404,940	23%	265,398	1,414,440	1,472,446	1,472,446	58,006	4%	
18 Central Services	558,518	565,191	82%	737,428	30%	172,237	737,428	742,455	742,455	5,027	1%	
19 Planning & Zoning	808,106	834,390	85%	987,664	18%	153,274	1,022,664	1,099,592	1,099,592	76,928	8%	
20 Block Grants	5,261,373	4,950,540	100%	5,031,940	2%	81,400	5,008,940	5,933,457	5,933,457	924,517	18%	
24 Conservation	1,600,008	1,712,133	100%	1,918,000	12%	205,867	1,952,500	2,003,370	2,003,370	50,870	3%	
25 County Farm	37,907	4,590	100%	89,500	1850%	84,910	189,500	269,500	269,500	80,000	42%	
31 EMS	5,200	19,273	61%	8,490	-56%	-10,783	25,656	25,000	25,000	-656	-3%	
41 Institutional Accounts	175,552	45,453	72%	224,975	395%	179,522	193,850	193,850	193,850	0	0%	
42 Targeted Case Management	2,744,536	2,051,582	90%	2,684,625	31%	633,043	2,446,925	2,282,265	2,282,265	-164,660	-7%	
45 Social Services	1,289,694	1,193,206	90%	1,421,429	19%	228,223	1,421,429	1,535,551	1,535,551	114,122	8%	
50 Veterans Affairs	119,853	126,560	68%	183,040	45%	56,480	183,040	185,351	185,351	2,311	1%	
54 Juvenile Crime Prevention	211,483	264,666	89%	242,500	-8%	-22,166	307,500	307,500	307,500	0	0%	
TOTAL	41,225,511	40,969,819		46,092,275		5,122,456	46,476,355	48,448,651	48,448,651	1,972,296		

GENERAL SUPPLEMENTAL											
21 Gen Suppl Bkck Grnts	447,532	453,658	100%	458,483	1%	4,825	458,483	461,938	461,938	3,455	1%
22 Insurance	1,260,010	732,285	87%	1,140,500	56%	408,215	1,190,500	1,452,500	1,452,500	262,000	22%
27 Juvenile Justice	569,706	568,101	73%	776,436	37%	208,335	776,436	722,865	722,865	-53,571	-7%
28 Court Services/Attorney	90,566	111,090	52%	223,850	102%	112,760	223,850	223,850	223,850	0	0%
33 Auditor/Elections	712,027	722,444	91%	835,701	16%	113,257	895,701	1,143,847	1,143,847	248,146	28%
47 Court Services/Sheriff	40,732	18,989	92%	44,200	133%	25,211	44,200	44,200	44,200	0	0%
TOTAL	3,120,573	2,606,567		3,479,170		872,603	3,589,170	4,049,200	4,049,200	460,030	

46 MH-DS	5,624,214	4,059,366	81%	5,168,279	27%	1,108,913	6,058,539	6,207,109	6,207,109	148,570	2%
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RURAL BASIC											
23 Block Grants	920,727	911,524	93%	969,783	6%	58,259	1,114,784	993,587	993,587	-121,197	-11%
TOTAL	920,727	911,524		969,783		58,259	1,114,784	993,587	993,587	-121,197	

FUND AND DEPARTMENT	FY14	FY15		FY16				FY17		\$	%
	ACTUAL	ACTUAL	%	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	REQUESTED BUDGET	TENTATIVE BUDGET		
49 SECONDARY ROADS	10,885,991	11,726,620	96%	10,372,465	-12%	-1,354,155	10,372,465	11,674,531	11,674,531	1,302,066	13%
SPECIAL REVENUE											
32 REAP	67,513	44,258	84%	40,000	-10%	-4,258	60,000	76,600	76,600	16,600	28%
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	3,337	0%	0	-100%	-3,337	0	0	0	0	0%
64 Historical Preservation	0	1,569	0%	0	-100%	-1,569	0	0	0	0	0%
68 Law Enforcement Proceeds	26,402	28,117	13%	200,000	611%	171,883	200,000	200,000	200,000	0	0%
69 Prosecutor Forfeiture	5,746	2,431	52%	7,500	209%	5,069	7,500	7,500	7,500	0	0%
82 Conservation Trust	58,264	644,329	51%	341,000	-47%	-303,329	1,142,100	1,194,355	1,194,355	52,255	5%
83 Conservation Bond	152,286	1,127,582	49%	1,700,000	51%	572,418	2,096,530	1,550,000	1,550,000	-546,530	-26%
87 Recorder's Records Management	16,780	11,491	37%	45,200	293%	33,709	45,200	45,200	45,200	0	0%
TOTAL	326,991	1,863,114		2,333,700		470,586	3,551,330	3,073,655	3,073,655	-477,675	
CAPITAL PROJECTS											
40 Technology	900,314	1,092,233	81%	1,062,242	-3%	-29,991	1,417,442	1,028,008	1,028,008	-389,434	-27%
44 Capital Expenditures	930,764	1,756,891	69%	1,548,463	-12%	-208,428	2,927,461	2,198,742	2,198,742	-728,719	-25%
81 Energy Reinvestment Fund	0	42,924	0%	25,000	-42%	-17,924	50,000	50,000	50,000	0	0%
85 Capital Projects	5,378,193	8,567,850	47%	7,275,000	-15%	-1,292,850	8,462,750	8,100,000	8,100,000	-362,750	-4%
TOTAL	7,209,271	11,459,898		9,910,705		-1,549,193	12,857,653	11,376,750	11,376,750	-1,480,903	
65 DEBT SERVICE	11,151,612	15,577,205	99%	14,054,158	-10%	-1,523,047	14,054,160	16,645,450	16,645,450	2,591,290	18%
FUND TOTALS											
GENERAL BASIC	41,225,511	40,969,819		46,092,275		5,122,456	46,476,355	48,448,651	48,448,651	1,972,296	4%
GENERAL SUPPLEMENTAL	3,120,573	2,606,567		3,479,170		872,603	3,589,170	4,049,200	4,049,200	460,030	13%
MH-DS	5,624,214	4,059,366		5,168,279		1,108,913	6,058,539	6,207,109	6,207,109	148,570	2%
RURAL BASIC	920,727	911,524		969,783		58,259	1,114,784	993,587	993,587	-121,197	-11%
SECONDARY ROADS	10,885,991	11,726,620		10,372,465		-1,354,155	10,372,465	11,674,531	11,674,531	1,302,066	13%
SPECIAL REVENUE	326,991	1,863,114		2,333,700		470,586	3,551,330	3,073,655	3,073,655	-477,675	-13%
CAPITAL PROJECTS	7,209,271	11,459,898		9,910,705		-1,549,193	12,857,653	11,376,750	11,376,750	-1,480,903	-12%
DEBT SERVICE	11,151,612	15,577,205		14,054,158		-1,523,047	14,054,160	16,645,450	16,645,450	2,591,290	18%
TOTAL	80,464,890	89,174,113		92,380,535		3,206,422	98,074,456	102,468,933	102,468,933	4,394,477	4%

FUND AND DEPARTMENT	FY14	FY15		FY16				FY17		
	ACTUAL	ACTUAL	% RECV	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
GENERAL BASIC										
01 Ambulance	2,528,826	2,778,539	118%	2,435,059	-12%	-343,480	2,523,707	2,916,164	392,457	16%
02 Attorney	262,394	372,453	226%	338,837	-9%	-33,616	312,464	422,214	109,750	35%
03 Auditor/Accounting	10,298	10,933	128%	8,300	-24%	-2,633	8,300	10,050	1,750	21%
04 Public Health	1,887,118	2,131,966	95%	1,877,124	-12%	-254,842	1,877,124	2,178,730	301,606	16%
05 Board of Supervisors	990	568	440%	225	-60%	-343	225	225	0	0%
06 Human Resources	0	3,000	0%	0	0%	-3,000	0	0	0	0%
07 Information Services	48,044	42,917	85%	45,700	6%	2,783	45,700	45,700	0	0%
08 Sheriff	994,040	965,609	114%	941,151	-3%	-24,458	941,151	988,279	47,128	5%
10 Medical Examiner	232,111	233,384	115%	209,484	-10%	-23,900	209,484	232,984	23,500	11%
11 Recorder	951,251	936,858	90%	1,039,515	11%	102,657	1,039,515	979,715	-59,800	-6%
12 SEATS	1,827,552	1,728,039	107%	1,976,424	14%	248,385	1,976,424	2,016,798	40,374	2%
14 Treasurer	1,121,948	1,187,816	121%	1,071,345	-10%	-116,471	1,071,345	1,076,545	5,200	0%
15 Finance	0	0	0%	0	0%	0	0	0	0	0%
17 Physical Plant	87,605	85,481	102%	87,700	3%	2,219	87,700	107,700	20,000	23%
18 Central Services	9,296,786	13,783,073	100%	13,362,378	-3%	-420,695	13,362,378	14,030,913	668,535	5%
19 Planning & Zoning	344,801	349,342	143%	341,110	-2%	-8,232	341,110	396,110	55,000	16%
20 Block Grants	10,000	10,000	100%	10,000	0%	0	10,000	10,000	0	0%
24 Conservation	166,741	117,630	115%	133,853	14%	16,223	132,534	135,000	2,466	2%
25 County Farm	40,105	47,768	111%	37,700	-21%	-10,068	37,700	32,700	-5,000	-13%
31 EMS	10,116	4,000	119%	8,490	112%	4,490	25,656	25,000	-656	-3%
41 Institutional Accounts	0	0	0%	0	0%	0	0	0	0	0%
42 Targeted Case Management	2,865,859	2,226,055	94%	2,684,625	21%	458,570	2,000,000	2,339,765	339,765	17%
45 Social Services	312,384	282,007	106%	285,300	1%	3,293	254,000	299,112	45,112	18%
50 Veterans Affairs	11,000	10,000	110%	10,000	0%	0	13,700	10,000	-3,700	-27%
54 Juvenile Crime Prevention	16,662	3,500	167%	14,000	300%	10,500	2,000	24,000	22,000	1100%
98 Revenue/Expense Adjustment	0	0		1,400,000	0%	1,400,000	1,400,000	1,400,000	0	0%
TOTAL	23,026,631	27,310,938		28,318,320		1,007,382	27,672,217	29,677,704	2,005,487	

GENERAL SUPPLEMENTAL										
21 Block Grants	1,780,536	1,150,975	100%	1,325,881	15%	174,906	1,325,881	1,616,453	290,572	22%
22 Insurance	184,378	130,602	46%	105,000	-20%	-25,602	65,000	80,000	15,000	23%
27 Juvenile Justice	0	0	0%	0	0%	0	0	0	0	0%
28 Court Services/Attorney	7,228	7,745	90%	4,550	-41%	-3,195	4,550	4,550	0	0%
33 Auditor/Elections	111,723	5,643	84%	112,919	1901%	107,276	112,919	1,550	-111,369	-99%
47 Court Services/Sheriff	505	0	100%	0	0%	0	0	0	0	0%
98 Revenue/Expense Adjustment	0	0		150,000	0%	150,000	150,000	150,000	0	0%
TOTAL	2,084,370	1,294,965		1,698,350		403,385	1,658,350	1,852,553	194,203	

46 MH-DS	3,162,052	1,988,578	100%	2,561,150	29%	572,572	1,317,876	993,287	-324,589	-25%
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RURAL BASIC FUND										
23 Block Grants	31,324	54,645	100%	48,207	-12%	-6,438	48,207	42,825	-5,382	-11%
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	0	-10,000	-100%
TOTAL	31,324	54,645		58,207		3,562	58,207	42,825	-15,382	

FUND AND DEPARTMENT	FY14	FY15		FY16				FY17		
	ACTUAL	ACTUAL	% RECVD	CERTIFIED BUDGET	% INCREASE	\$ INCREASE	RE-ESTIMATE	TENTATIVE BUDGET	\$ DIFFERENCE	% DIFFERENCE
SECONDARY ROADS										
49 Secondary Roads	5,842,798	7,309,644	95%	4,980,745	-32%	-2,328,899	5,500,000	6,217,287	717,287	13%
98 Revenue/Expense Adjustment	0	0	0%	0	0%	0	0	0	0	0%
TOTAL	5,842,798	7,309,644		4,980,745		-2,328,899	5,500,000	6,217,287	717,287	

SPECIAL REVENUE										0
32 REAP	52,039	51,058	60%	50,361	-1%	-697	50,861	51,011	150	0%
48 Road Construction Escrow	9,251	12,500	100%	0	-100%	-12,500	0	0	0	0%
56 Ambulance Special Revenue	6	6	100%	0	-100%	-6	0	0	0	0%
61 Courthouse Centenary	7	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	36,253	36,346	18%	200,000	450%	163,654	200,000	200,000	0	0%
69 Prosecutor Forfeiture	17,751	9,893	1479%	1,200	-88%	-8,693	4,200	1,200	-3,000	-71%
82 Conservation Trust	27,854	416,154	5%	456,625	10%	40,471	1,158,214	709,714	-448,500	-39%
83 Conservation Bond	0	1,350,000	0%	1,700,000	26%	350,000	1,700,000	1,550,000	-150,000	-9%
87 Recorder's Records Management	28,674	27,483	89%	30,000	9%	2,517	30,000	29,220	-780	-3%
90 Recorders Electronic Transaction	0	0	0%	0	0%	0	0	0	0	0%
TOTAL	171,835	1,903,447		2,438,186		534,739	3,143,275	2,541,145	-602,130	

CAPITAL PROJECTS										
38 Rural Capital Projects	0	0	0%	0	0%	0	0	0	0	0%
40 Technology	39,871	37,797	100%	0	-100%	-37,797	33,000	40,000	7,000	21%
81 Energy Reinvestment Fund	0	34,249	0%	0	-100%	-34,249	28,190	125,000	96,810	343%
44 Capital Expenditures	72,237	6,833	141%	0	-100%	-6,833	2,500	3,000	500	20%
85 Capital Projects	1,329,087	15,014	145%	0	-100%	-15,014	4,000	4,000	0	0%
TOTAL	1,441,195	93,893		0		-93,893	67,690	172,000	104,310	

65 DEBT SERVICE	28,033	307,726	100%	471,869	53%	164,143	471,869	450,056	-21,813	-5%
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FUND TOTALS										
GENERAL BASIC	23,026,631	27,310,938		28,318,320			27,672,217	29,677,704	2,005,487	7%
GEN SUPPLEMENTAL	2,084,370	1,294,965		1,698,350			1,658,350	1,852,553	194,203	12%
MH-DS	3,162,052	1,988,578		2,561,150			1,317,876	993,287	-324,589	-25%
RURAL BASIC	31,324	54,645		58,207			58,207	42,825	-15,382	-26%
SECONDARY ROADS	5,842,798	7,309,644		4,980,745			5,500,000	6,217,287	717,287	13%
SPECIAL REVENUE	171,835	1,903,447		2,438,186			3,143,275	2,541,145	-602,130	-19%
CAPITAL PROJECTS	1,441,195	93,893		0			67,690	172,000	104,310	0%
DEBT SERVICE	28,033	307,726		471,869			471,869	450,056	-21,813	-5%
TOTAL	35,788,238	40,263,836		40,526,827		0	39,889,484	41,946,857	2,057,373	

CALCULATION OF SECONDARY ROADS TRANSFER

Calculate FY17 Transfers

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

BUDGET YEAR	TOTAL VALUATION	RURAL VALUATION	DEBT SERVICE
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
FY12	5,629,711,225	1,271,367,464	6,388,607,678

<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	7,043,217,201		<u>1,188,543</u>	100%	
Total Minimum Transfer from GB to SR			1,188,543 x75%=		<u>891,407</u>
			1,188,543 x80%		<u>950,834</u>
			1,188,543 X90%		<u>1,069,689</u>
					297,136
					237,709
					118,854
<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	1,589,675,124		<u>4,774,987</u>	100%	4,774,987
Total Minimum Transfer from RB to SR			4,774,987 x75%=		<u>3,581,240</u>
			4,774,987 x95%		<u>4,536,237</u>
			4,774,987 x95% + \$22,311		<u>4,558,723</u>
			4,774,987 x97.5%		<u>4,655,612</u>
					119,375
Total Minimum Transfer from GB and RB					<u>4,472,647</u>
Maximum Transfer from General Basic (0500 9110 XXXXX)				1,188,543	
Maximum Transfer from Rural Basic (0500 9130 XXXXX)				<u>4,774,987</u>	
Total Maximum Transfer from GB and RB					<u>5,963,530</u>

TRANSFERS

FUND	FY16 RE-ESTIMATE		FY17 BUDGET	
	TRANSFERS IN	TRANSFERS OUT	TRANSFERS IN	TRANSFERS OUT
GENERAL BASIC				
TO GENERAL SUPPLEMENTAL	0		0	0
TO SECONDARY ROADS	0	1,104,341	0	1,188,543
TO HISTORICAL PRESERVATION	0		0	0
TO TECHNOLOGY	0	1,056,242	0	1,017,552
TO CAPITAL EXPENDITURES	0	1,548,463	0	1,948,742
TO ENERGY REINVESTMENT		25,000		25,000
TO CAPITAL PROJECTS	0	7,025,000	0	6,100,000
TO CONSERVATION TRUST	0	111,459	0	135,000
FROM GENERAL SUPPLEMENTAL	5,725,900		2,532,900	
TOTAL	5,725,900	10,870,505	2,532,900	10,414,837
GENERAL SUPPLEMENTAL				
TO GENERAL BASIC	0	5,725,900		2,532,900
FROM GENERAL BASIC	0	0	0	
RURAL BASIC				
TO SECONDARY ROADS	0	4,224,615		4,558,723
SECONDARY ROADS				
FROM GENERAL BASIC	1,104,341	0	1,188,543	0
FROM RURAL BASIC	4,224,615	0	4,558,723	0
FROM ROAD CONSTRUCTION ESCROW		0	0	0
FROM RESERVOIR ROADS	0	0	0	0
TOTAL	5,328,956	0	5,747,266	0
ROAD CONSTRUCTION ESCROW				
TO CAPITAL PROJECTS	0	0		0
TECHNOLOGY				
FROM GENERAL BASIC	1,056,242	0	1,017,552	0
FROM CAPITAL EXPENDITURES	0	0	0	0
CAPITAL EXPENDITURES				
TO TECHNOLOGY	0	0		0
FROM GENERAL BASIC	1,548,463	0	1,948,742	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	7,025,000	0	6,100,000	0
Total	7,025,000			
RESERVOIR ROADS				
TO SECONDARY ROADS	0	0		0
CONSERVATION TRUST				
FROM GENERAL BASIC	111,459	0	135,000	0
ENERGY REINVESTMENT				
FROM GENERAL BASIC	25,000	0	25,000	0
GRAND TOTAL	20,821,020	20,821,020	17,506,460	17,506,460

FUND AND DEPARTMENT	EXPENSES	- REVENUES	TRANSFERS + OUT	TRANSFERS - IN	BALANCES (-/+)	TAX = ASKINGS	TAX LEVY	Prior Yr Levy	Increase 100,000
GENERAL BASIC									
01 Ambulance	3,813,040	2,916,164				896,876	0.13705		
02 Attorney	3,127,211	422,214				2,704,997	0.41334		
03 Auditor/Accounting	1,200,277	10,050				1,190,227	0.18187		
04 Public Health	3,974,406	2,178,730				1,795,676	0.27439		
05 Board of Supervisors	740,632	225				740,407	0.11314		
06 Human Resources	469,031	0				469,031	0.07167		
07 Information Services	1,272,012	45,700				1,226,312	0.18739		
08 Sheriff	11,634,267	988,279				10,645,988	1.62677		
10 Medical Examiner	895,706	232,984				662,722	0.09409		
11 Recorder	684,775	979,715				-294,940	-0.04188		
12 SEATS	3,030,812	2,016,798				1,014,014	0.14397		
14 Treasurer	1,245,603	1,076,545				169,058	0.02400		
15 Finance	310,542	0				310,542	0.04409		
17 Physical Plant	1,472,446	107,700				1,364,746	0.19377		
18 Central Services	742,455	14,030,913				-13,288,458	-1.88670		
19 Planning & Zoning	1,099,592	396,110				703,482	0.09988		
20 Block Grants	5,933,457	10,000				5,923,457	0.84102		
24 Conservation	2,003,370	135,000				1,868,370	0.26527		
25 County Farm	269,500	32,700				236,800	0.03362		
31 EMS	25,000	25,000				0	0.00000		
41 Institutional Accounts	193,850	0				193,850	0.02752		
42 Targeted Case Management	2,282,265	2,339,765				-57,500	-0.00816		
45 Human Services	1,535,551	299,112				1,236,439	0.17555		
50 Veterans Affairs	185,351	10,000				175,351	0.02490		
54 Juvenile Crime Prevention	307,500	24,000				283,500	0.04025		
98 Revenue/Expense Adjustment		1,400,000				-1,400,000	-0.19877		
Transfer to General Supplemental			0			0	0.00000		
Transfer To Secondary Roads			1,188,543			1,188,543	0.16875		
Transfer To Historical Preservation			0			0	0.00000		
Transfer To Technology			1,017,552			1,017,552	0.14447		
Transfer To Capital Expenditures			1,948,742			1,948,742	0.27668		
Transfer To Energy Reinvestment			25,000			25,000	0.00355		
Transfer To Capital Projects			6,100,000			6,100,000	0.86608		
Transfer To Conservation Trust			135,000			135,000	0.01917		
Transfer From General Supplemental				2,532,900		-2,532,900	-0.35962		
Beginning Balance					10,301,604	-10,301,604	-1.46263		
Ending Balance: Recommended					8,300,000		0.00000		
Ending Balance: Additional							0.00000		
Total Ending Balance					8,300,000	8,300,000	1.17844		
TOTAL GENERAL BASIC	48,448,651	29,677,704	10,414,837	2,532,900	-2,001,604	24,651,280	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	461,938	1,616,453				-1,154,515	-0.16392		
22 Insurance	1,452,500	80,000				1,372,500	0.19487		
27 Juvenile Justice	722,865	0				722,865	0.10263		
28 Court Services/Attorney	223,850	4,550				219,300	0.03114		
33 Auditor/Elections	1,143,847	1,550				1,142,297	0.16218		
47 Court Services/Sheriff	44,200	0				44,200	0.00628		
98 Revenue/Expense Adjustment		150,000				-150,000	-0.02130		
Transfer To General Basic			2,532,900			2,532,900	0.35962		
Transfer From General Basic				0		0	0.00000		
Beginning Balance					1,473,579	-1,473,579	-0.20922		
Ending Balance: Recommended					2,502,000		0.00000		
Ending Balance: Additional					0		0.00000		
Total Ending Balance					2,502,000	2,502,000	0.35524		
TOTAL GENERAL SUPPLEMENTAL	4,049,200	1,852,553	2,532,900	0	1,028,421	5,757,968	0.81752	1.14707	

MH-DS									
46 MH-DS	6,207,109	993,287				5,213,822	0.74026		
Beginning Balance					3,047,835	-3,047,835	-0.43273		
Ending Balance: Recommended					1,803,943		0.00000		
Ending Balance: Additional					-831,535		0.00000		
Total Ending Balance					972,408	972,408	0.13806		
TOTAL MH-DS	6,207,109	993,287	0	0	-2,075,427	3,138,395	0.44559	0.47957	

RURAL BASIC									
23 Block Grants	993,587	42,825				950,762	0.59809		
55 Weed Eradication						0	0.00000		
98 Revenue/Expense Adjustment		0				0	0.00000		
Transfer To Secondary Roads			4,558,723			4,558,723	2.86771		
Beginning Balance					315,683	-315,683	-0.19858		
Ending Balance: Recommended					231,410		0.00000		
Ending Balance: Additional					89,990		0.00000		
Total Ending Balance					321,400	321,400	0.20218		
TOTAL RURAL BASIC	993,587	42,825	4,558,723	0	5,717	5,515,202	3.46939	3.46939	

DEBT SERVICE									
65 Debt Service	16,645,450	450,056				16,195,394	2.01378		
Beginning Balance					86,292	-86,292	-0.01145		
Ending Balance: Recommended					42,150		0.00000		
Ending Balance: Additional					0	0	0.00000		
Total Ending Balance					42,150	42,150	0.00631		
TOTAL DEBT SERVICE	16,645,450	450,056	0	0	-44,142	16,151,252	2.00829	1.77673	

FY17 BUDGET WORKSHEET
BEGINNING FUND BALANCES

FUND	FY16						FY17	
	BEGINNING BALANCE	ESTIMATED + REVENUES	ESTIMATED + TRANSFERS IN	TAXES + LEVIED	ESTIMATED - EXPENSES	ESTIMATED - TRANSFERS OUT	BEGINNING = BALANCE	\$ CHANGE
GENERAL								
GENERAL BASIC	11,345,471	27,672,217	5,725,900	22,904,876	46,476,355	10,870,505	10,301,604	-1,043,867
GENERAL SUPPLEMENTAL	1,623,579	1,658,350	0	7,506,720	3,589,170	5,725,900	1,473,579	-150,000
TOTAL	12,969,050	29,330,567	5,725,900	30,411,596	50,065,525	16,596,405	11,775,183	-1,193,867
MH-DS	4,650,103	1,317,876	0	3,138,395	6,058,539		3,047,835	-1,602,268
RURAL BASIC	460,538	58,207	0	5,136,337	1,114,784	4,224,615	315,683	-144,855
SECONDARY ROADS	3,464,319	5,500,000	5,328,956	0	10,372,465		3,920,810	456,491
SPECIAL REVENUE								
REAP	340,680	50,861	0	0	60,000		331,541	-9,139
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	37,059	200,000	0	0	200,000		37,059	0
PROSECUTOR FORFEITURE	40,847	4,200	0	0	7,500		37,547	-3,300
CONSERVATION TRUST	248,846	1,158,214	111,459	0	1,142,100		376,419	127,573
CONSERVATION BOND	396,544	1,700,000	0	0	2,096,530		14	-396,530
RECORDER'S RECORDS MGMT	93,416	30,000	0	0	45,200		78,216	-15,200
RECORDER ELECTRONIC TRANS	0	0	0	0	0		0	0
TOTAL	1,163,052	3,143,275	111,459	0	3,551,330	0	866,456	-296,596
CAPITAL PROJECTS								
RURAL CAPITAL PROJECTS	0	0	0	0	0		0	0
TECHNOLOGY	1,899,178	33,000	1,056,242	0	1,417,442		1,570,978	-328,200
CAPITAL EXPENDITURES	3,788,895	2,500	1,548,463	0	2,927,461	0	2,412,397	-1,376,498
ENERGY REINVESTMENT	41,325	28,190	25,000	0	50,000	0	44,515	3,190
CAPITAL PROJECTS	5,252,919	4,000	7,025,000	0	8,462,750	0	3,819,169	-1,433,750
TOTAL	10,982,317	67,690	9,654,705	0	12,857,653	0	7,847,059	-3,135,258
DEBT SERVICE	277,294	471,869	0	13,391,289	14,054,160		86,292	-191,002
TOTAL	33,966,673	39,889,484	20,821,020	52,077,617	98,074,456	20,821,020	27,859,318	-6,107,355

(Final)

FUND	BEGINNING BALANCE	+ REVENUES	TRANSFERS + IN	TAX + ASKING	- EXPENSES	TRANSFERS - OUT	ENDING = BALANCE	\$ CHANGE	BALANCE/ EXPENSES
GENERAL									
GENERAL BASIC	10,301,604	29,677,704	2,532,900	24,651,280	48,448,651	10,414,837	8,300,000	-2,001,604	17%
GENERAL SUPPLEMENTAL	1,473,579	1,852,553	0	5,757,968	4,049,200	2,532,900	2,502,000	1,028,421	62%
TOTAL	11,775,183	31,530,257	2,532,900	30,409,248	52,497,851	12,947,737	10,802,000	-973,183	21%
MH-DS	3,047,835	993,287	0	3,138,395	6,207,109	0	972,408	-2,075,427	16%
RURAL BASIC	315,683	42,825	0	5,515,202	993,587	4,558,723	321,400	5,717	32%
SECONDARY ROADS	3,920,810	6,217,287	5,747,266	0	11,674,531	0	4,210,832	290,022	36%
SPECIAL REVENUE									
REAP	331,541	51,011	0	0	76,600	0	305,952	-25,589	399%
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	37,059	200,000	0	0	200,000	0	37,059	0	19%
PROSECUTOR FORFEITURE	37,547	1,200	0	0	7,500	0	31,247	-6,300	417%
CONSERVATION TRUST	376,419	709,714	135,000	0	1,194,355	0	26,778	-349,641	2%
CONSERVATION BOND	14	1,550,000	0	0	1,550,000	0	14	0	0%
RECORDER'S RECORDS MGMT	78,216	29,220	0	0	45,200	0	62,236	-15,980	138%
RECORDERS ELECTRONIC TRANS	0	0	0	0	0	0	0	0	0%
TOTAL	866,456	2,541,145	135,000		3,073,655	0	468,946	-397,510	15%
CAPITAL PROJECTS									
RURAL CAPITAL PROJECTS	0	0	0	0	0	0	0	0	0%
TECHNOLOGY	1,570,978	40,000	1,017,552	0	1,028,008	0	1,600,522	29,544	156%
CAPITAL EXPENDITURES	2,412,397	3,000	1,948,742	0	2,198,742	0	2,165,397	-247,000	98%
ENERGY REINVESTMENT	44,515	125,000	25,000	0	50,000	0	144,515	100,000	289%
CAPITAL PROJECTS	3,819,169	4,000	6,100,000	0	8,100,000	0	1,823,169	-1,996,000	23%
TOTAL	7,847,059	172,000	9,091,294		11,376,750	0	5,733,603	-2,113,456	50%
DEBT SERVICE	86,292	450,056	0	16,151,252	16,645,450	0	42,150	-44,142	0%
TOTAL	27,859,318	41,946,857	17,506,460	55,214,097	102,468,933	17,506,460	22,551,339	-5,307,979	22%

TAX CALCULATION

	TAXABLE VALUATIONS			DEBT SERVICE ONLY			EQUALIZATION ORDERS		
	FY16	FY17	% CHANGE	FY16	FY17	% CHANGE	FY16	FY17	
COUNTYWIDE	6,544,242,886	7,043,217,201	7.6246%	7,537,032,197	8,042,302,645	6.7038%	AGLAND		
RURAL	1,480,470,517	1,589,675,124	7.3763%	1,480,470,517	1,589,675,124	7.3763%	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						
	FY16	FY16	FY17	FY17	% CHANGE	\$ CHANGE
	ASKINGS	LEVY	ASKINGS	LEVY	ASKINGS	LEVY
GENERAL BASIC	22,904,876	3.50000	24,651,280	3.50000	7.62%	0.00000
GENERAL SUPPLEMENTAL	7,506,720	1.14707	5,757,968	0.81752	-23.3%	-0.32955
MH-DS	3,138,395	0.47957	3,138,395	0.44559	0.0%	-0.03398
DEBT SERVICE	13,391,289	1.77673	16,151,252	2.00829	20.6%	0.23156
TOTAL COUNTYWIDE	46,941,280	6.90337	49,698,895	6.77140	5.9%	-0.13197
RURAL BASIC	5,136,337	3.46939	5,515,202	3.46939	7.4%	0.00000
TOTAL RURAL	52,077,617	10.37276	55,214,097	10.24079	6.0%	-0.13197

ROLLBACKS			
	FY16	FY17	% CHANGE
AGRICULTURAL (EXCL. AG DWELLING)	44.7021%	46.1068%	3.1424%
RESIDENTIAL (INCL. AG DWELLING)	55.7335%	55.6259%	-0.1931%
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	90.0000%	86.2500%	-4.1667%

LEVY INCREASE TAX \$ INCREASE>>> <<<(INPUT)

\$100K VAL. TAX BILL			
General Basic	0.01420	\$	1.42
General Supplemental	0.01420	\$	1.42
MH/DS	0.01420	\$	1.42
Debt Service	0.01243	\$	1.24
Rural Basic	0.06291	\$	6.29

(Final)

TAX BILL COMPARISON

CLASSIFICATION	FY16		FY17									FY16	FY16-FY17 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	% CHANGE
AGLAND														
RURAL	429.97	92,730	7.8400%	0%	100,000	46.1068%	46,107	10.24079	472.17	42.20	9.8%	463.68	8.49	1.8%
IOWA CITY	281.10	91,091	9.7800%	0%	100,000	46.1068%	46,107	6.77140	312.21	31.10	11.1%	308.60	3.61	1.2%
OTHER CITIES	286.16	92,730	7.8400%	0%	100,000	46.1068%	46,107	6.77140	312.21	26.05	9.1%	308.60	3.61	1.2%
AGBUILDING														
RURAL	429.97	92,730	7.8400%	0%	100,000	46.1068%	46,107	10.24079	472.17	42.20	9.8%	463.68	8.49	1.8%
IOWA CITY	281.10	91,091	9.7800%	0%	100,000	46.1068%	46,107	6.77140	312.21	31.10	11.1%	308.60	3.61	1.2%
OTHER CITIES	286.16	92,730	7.8400%	0%	100,000	46.1068%	46,107	6.77140	312.21	26.05	9.1%	308.60	3.61	1.2%
AG DWELLING														
RURAL	542.27	93,800	6.6100%	0%	100,000	55.6259%	55,626	10.24079	569.65	27.39	5.1%	577.67	-8.02	-1.4%
IOWA CITY	367.79	95,593	4.6100%	0%	100,000	55.6259%	55,626	6.77140	376.67	8.87	2.4%	384.45	-7.78	-2.1%
OTHER CITIES	327.59	85,143	17.4500%	0%	100,000	55.6259%	55,626	6.77140	376.67	49.08	15.0%	384.45	-7.78	-2.1%
RESIDENTIAL														
RURAL	548.49	94,877	5.4000%	0%	100,000	55.6259%	55,626	10.24079	569.65	21.16	3.9%	577.67	-8.02	-1.4%
IOWA CITY	368.64	95,813	4.3700%	0%	100,000	55.6259%	55,626	6.77140	376.67	8.03	2.2%	384.45	-7.78	-2.1%
OTHER CITIES	362.66	94,260	6.0900%	0%	100,000	55.6259%	55,626	6.77140	376.67	14.00	3.9%	384.45	-7.78	-2.1%
COMMERCIAL														
RURAL	918.21	98,357	1.6700%	0%	100,000	90.0000%	90,000	10.24079	921.67	3.46	0.4%	933.55	-11.88	-1.3%
IOWA CITY	575.81	92,678	7.9000%	0%	100,000	90.0000%	90,000	6.77140	609.43	33.61	5.8%	621.30	-11.87	-1.9%
OTHER CITIES	611.10	98,357	1.6700%	0%	100,000	90.0000%	90,000	6.77140	609.43	-1.67	-0.3%	621.30	-11.87	-1.9%
INDUSTRIAL														
RURAL	875.67	93,800	6.6100%	0%	100,000	90.0000%	90,000	10.24079	921.67	46.00	5.3%	933.55	-11.88	-1.3%
IOWA CITY	598.04	96,256	3.8900%	0%	100,000	90.0000%	90,000	6.77140	609.43	11.39	1.9%	621.30	-11.87	-1.9%
OTHER CITIES	582.78	93,800	6.6100%	0%	100,000	90.0000%	90,000	6.77140	609.43	26.64	4.6%	621.30	-11.87	-1.9%
UTILITIES														
RURAL	1,037.28	100,000	0.0000%	0%	100,000	100.0000%	100,000	10.24079	1,024.08	-13.20	-1.3%	1,037.28	-13.20	-1.3%
IOWA CITY	690.34	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.77140	677.14	-13.20	-1.9%	690.34	-13.20	-1.9%
OTHER CITIES	690.34	100,000	0.0000%	0%	100,000	100.0000%	100,000	6.77140	677.14	-13.20	-1.9%	690.34	-13.20	-1.9%