

**2019 Budget Levy Worksheet**

Counties	Projected 2016 EAV	Actual 2016 EAV	Projected 2017 EAV	Actual 2017 EAV	Projected 2018 EAV	Actual 2018 EAV	Projected 2019 EAV							
Christian	\$75,202,607	\$73,878,592	\$77,906,663	\$75,605,845	\$78,372,921	\$76,024,629	\$78,988,662							
Shelby	\$31,228,295	\$31,270,160	\$33,239,347	\$32,808,280	\$34,625,634	\$35,462,845	\$38,702,954							
Montgomery	\$2,208,478	\$2,211,962	\$2,461,988	\$2,404,543	\$2,640,793	\$2,640,727	\$2,811,099							
<b>Total</b>	<b>\$108,639,380</b>	<b>\$107,360,714</b>	<b>\$113,607,998</b>	<b>\$110,818,668</b>	<b>\$115,639,348</b>	<b>\$114,128,201</b>	<b>\$120,502,715</b>							
% Inc./Dec.		4.41%	5.82%	3.22%	4.35%	2.99%	5.59%							
			<b>Est. 2017 EAV</b>		<b>Est. 2018 EAV</b>		<b>Est. 2019 EAV</b>							
			\$113,607,998		\$115,639,348		\$120,502,715							
<b>Fund/Name</b>	<b>Legal Limit</b>	<b>2016 Ext.</b>	<b>Projected 2016 Rate</b>	<b>2017 Ext.</b>	<b>Projected 2017 Rate</b>	<b>Recommended 2017 Levy</b>	<b>Diff. 17 Recommended &amp; Actual 17 Ext.</b>	<b>Recommended 2018 Levy</b>	<b>Projected 2018 Rate</b>	<b>2018 Ext.</b>	<b>Diff. 18 Recommended &amp; Actual 18 Ext.</b>	<b>Recommended 2019 Levy</b>	<b>Projected 2019 Rate</b>	<b>Diff. 19 Recommended &amp; 18 Ext.</b>
Education	2.55	\$2,737,698	2.55000	\$ 2,825,875.97	2.55000	\$2,897,004	\$71,128	\$2,948,803	2.55000	\$ 2,910,269.41	\$38,533.59	\$3,072,819	2.55000	\$162,549.59
Building	0.5	\$536,804	0.50000	\$ 554,093.34	0.50000	\$568,040	\$13,947	\$578,197	0.50000	\$ 570,641.06	\$7,555.94	\$602,514	0.50000	\$31,872.94
IMRF	As Needed	\$147,078	0.13540	\$ 180,538.80	0.1586	\$180,222	-\$317	\$184,344	0.1594	\$ 184,324.62	\$19.38	\$188,755	0.1566	\$4,430.38
Transportation	0.2	\$214,721	0.20000	\$ 221,637.33	0.20000	\$227,216	\$5,579	\$231,279	0.20000	\$ 228,256.42	\$3,022.58	\$241,005	0.20000	\$12,748.58
Working Cash	0.05	\$53,680	0.05000	\$ 55,409.34	0.05000	\$56,804	\$1,395	\$57,820	0.05000	\$ 57,064.10	\$755.90	\$60,251	0.05000	\$3,186.90
Life Safety	0.05	\$53,680	0.05000	\$ 55,409.34	0.05000	\$56,804	\$1,395	\$57,820	0.05000	\$ 57,064.10	\$755.90	\$60,251	0.05000	\$3,186.90
Special Ed.	0.04	\$42,944	0.04000	\$ 44,327.47	0.04000	\$45,443	\$1,116	\$46,256	0.04000	\$ 45,651.28	\$604.72	\$48,201	0.04000	\$2,549.72
Tort	As Needed	\$649,934	0.59830	\$ 667,391.25	0.5892	\$666,250	-\$1,141	\$680,739	0.5887	\$ 680,641.47	\$97.53	\$660,234	0.5479	-\$20,407.47
Social Security	As Needed	\$169,868	0.15640	\$ 208,530.63	0.1832	\$208,167	-\$364	\$267,300	0.2311	\$ 267,269.19	\$30.81	\$279,995	0.2324	\$12,725.81
Lease	0.05	\$53,680	0.05000	\$ 55,409.34	0.05000	\$56,804	\$1,395	\$57,820	0.05000	\$ 57,064.10	\$755.90	\$60,251	0.05000	\$3,186.90
Prior Yr Adj.		(\$10,593)		\$ 7.45			-\$7			\$ -				\$0.00
Subtotal		\$4,649,496	4.33010	\$ 4,868,630.26	4.37100	\$4,962,754	\$94,124	\$5,110,378	4.4192	\$ 5,058,245.75	\$52,132.25	\$5,274,276	4.3769	\$ 216,030.25
Debt Service	As Needed	\$ 606,689.52	0.6395	\$ 634,362.79	0.6120	\$633,047	\$26,357	\$688,638	0.5955	\$ 688,539.14		\$689,607	0.5723	\$1,068
Totals:		\$5,256,185	4.9696	\$ 5,502,993.05	4.9830	\$5,595,801	\$120,481	\$5,799,016	5.0147	\$ 5,746,784.89		\$5,963,883	4.9492	\$217,098
		TH Resident Rate:	4.5100	TH Resident Rate:	4.3301			TH Resident Rate:	4.5878					
<b>2018 Extensions:</b>				<b>Truth in Taxation Amount:</b>						<b>Estimated TIF Increment Loss:</b>				
Christian	\$3,828,304			\$5,058,246	X	105%	\$5,311,158			TIF Taxes	Negotiated 25%	Est. Rev. Loss		
Shelby	\$1,785,523								2011	\$45,693	\$11,423	\$11,755		
Montgomery	\$132,958								2012	\$49,755	\$11,713	\$12,613		
Subtotal:	\$5,746,785								2013	\$54,986	\$12,438	\$13,939		
Bonds									2014	\$57,639	\$14,410	\$14,611		
Total	\$5,746,785								2015	\$85,467	\$21,367	\$21,666		
				<b>Total Increase:</b>	\$252,912	% Increase:	5.00%		2016	\$88,780	\$22,195	\$22,506		
				<b>Actual Increase:</b>	\$216,030	% Increase:	4.27%		2017	\$93,245	\$23,311	\$23,638		
				<b>Total Increase:</b>	\$217,098	<b>Total % Increase:</b>	3.78%		2018	\$90,615	\$22,654	\$22,971		
									2019	\$90,615	\$22,654	\$22,971		
									Totals:	\$656,795	\$162,165	\$166,669		
									**Note: Christian County could not provide us with an estimate of 2019 TIF taxes, on 11/4/19 they advised us to use the 2018 TIF figures above.					
<b>Data From 2018 District Extension Summaries (June 2019)</b>														
<b>Fund/Name</b>	<b>Christian</b>	<b>Shelby</b>	<b>Montgomery</b>	<b>Total</b>										
Education	\$ 1,938,628.09	\$ 904,302.78	\$ 67,338.54	\$ 2,910,269.41										
School Bonds	\$ 458,725.01	\$ 213,887.11	\$ 15,927.02	\$ 688,539.14										
Building	\$ 380,123.15	\$ 177,314.27	\$ 13,203.64	\$ 570,641.06										
Retirement	\$ 122,802.58	\$ 57,258.32	\$ 4,263.72	\$ 184,324.62										
Transportation	\$ 152,049.26	\$ 70,925.71	\$ 5,281.45	\$ 228,256.42										
Working Cash	\$ 38,012.31	\$ 17,731.43	\$ 1,320.36	\$ 57,064.10										
Fire & Safety	\$ 38,012.31	\$ 17,731.43	\$ 1,320.36	\$ 57,064.10										
Spec Ed	\$ 30,409.85	\$ 14,185.14	\$ 1,056.29	\$ 45,651.28										
Insurance	\$ 453,464.11	\$ 211,433.08	\$ 15,744.28	\$ 680,641.47										
Social Sec.	\$ 178,064.89	\$ 83,022.09	\$ 6,182.21	\$ 267,269.19										
Lease	\$ 38,012.31	\$ 17,731.43	\$ 1,320.36	\$ 57,064.10										
Subtotal	\$ 3,828,303.87	\$ 1,785,522.79	\$ 132,958.23	\$ 5,746,784.89										
Prior Year Adj	\$ -	\$ -	\$ -	\$ -										
Total	\$ 3,828,303.87	\$ 1,785,522.79	\$ 132,958.23	\$ 5,746,784.89										
<b>Fund/Name</b>	<b>Christian</b>	<b>Montgomery</b>	<b>Total</b>											
Gen Obli Bond	\$ 458,725.01	\$ 213,887.11	\$ 688,529.09											