

**NOTICE OF PUBLIC HEARING**

**Clayton County**

**THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC  
PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS**

The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly.

Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	4.64717
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	1,071,345

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:  
Slow growth of the tax base compared to expenses to provide services.

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<b>COUNTY NAME:</b>	<b>NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE</b>	<b>CO NO:</b>
Clayton	Fiscal Year July 1, 2016 - June 30, 2017	22

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

<b>Meeting Date:</b>	<b>Meeting Time:</b>	<b>Meeting Location:</b>
02-29-2016	9:00 AM	Supervisors' Office, County Office Bldg, Elkader, IA

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request.

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Web Site (if available):	www.claytoncountyaia.gov	County Telephone Number:	563-245-1106
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Iowa Department of Management Form 630 (Publish)	Budget 2016/2017	Re-Est 2015/2016	Actual 2014/2015	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property*	1 8,686,445	8,194,959	7,925,932	4.69
Less: Uncollected Delinquent Taxes - Levy Year	2 0		0	
Less: Credits to Taxpayers	3 531,728	526,560	532,871	
Net Current Property Taxes	4 8,154,717	7,668,399	7,393,061	
Delinquent Property Tax Revenue	5 1,285	1,146	1,805	
Penalties, Interest & Costs on Taxes	6 51,300	54,000	51,775	
Other County Taxes/TIF Tax Revenues	7 1,314,792	1,255,673	1,606,123	-9.52
Intergovernmental	8 5,545,692	5,279,162	5,433,930	
Licenses & Permits	9 33,950	31,165	36,203	
Charges for Service	10 448,145	515,810	453,044	
Use of Money & Property	11 165,101	175,416	157,663	
Miscellaneous	12 164,710	224,660	189,616	
<b>Subtotal Revenues</b>	13 15,879,692	15,205,431	15,323,220	
Other Financing Sources:				
General Long-Term Debt Proceeds	14 0			
Operating Transfers In	15 1,700,000	1,700,000	1,674,178	
Proceeds of Fixed Asset Sales	16 11,000	11,000	12,500	
<b>Total Revenues &amp; Other Sources</b>	17 17,590,692	16,916,431	17,009,898	
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18 2,966,489	2,941,162	2,739,020	4.07
Physical Health and Social Services	19 636,955	773,119	694,596	-4.24
Mental Health, ID & DD	20 628,037	812,835	1,012,043	-21.22
County Environment and Education	21 1,413,493	1,295,555	1,233,087	7.07
Roads & Transportation	22 6,608,416	5,269,836	5,658,015	8.07
Government Services to Residents	23 703,899	705,401	653,233	3.81
Administration	24 1,761,155	1,887,550	1,601,284	4.87
Nonprogram Current	25 1,500	1,300	0	NEW
Debt Service	26 337,053	352,964	336,250	0.12
Capital Projects	27 1,756,938	1,681,873	1,568,384	5.84
<b>Subtotal Expenditures</b>	28 16,813,935	15,721,595	15,495,912	
Other Financing Uses:				
Operating Transfers Out	29 1,700,000	1,700,000	1,674,178	
Refunded Debt/Payments to Escrow	30 0			
<b>Total Expenditures &amp; Other Uses</b>	31 18,513,935	17,421,595	17,170,090	
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32 -923,243	-505,164	-160,192	
Beginning Fund Balance - July 1,	33 5,832,146	6,337,310	6,497,502	
Increase (Decrease) in Reserves (GAAP Budgeting)	34 0			
Fund Balance - Nonspendable	35 0			
Fund Balance - Restricted	36 2,729,078	3,755,506	4,901,890	
Fund Balance - Committed	37 0			
Fund Balance - Assigned	38 0			
Fund Balance - Unassigned	39 2,179,825	2,076,640	1,435,420	
<b>Total Ending Fund Balance - June 30,</b>	40 4,908,903	5,832,146	6,337,310	

Proposed property taxation by type:	Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:	6,477,169	Urban Areas:	7.02525
Rural Only Levies*:	2,209,276	Rural Areas:	10.3959
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	99,118	Date:	
Utility Replacmnt. Excise Tax:	138,109		

Explanation of any significant items in the budget:

**Clayton County PROPOSED BUDGET SUMMARY**

						TOTALS			
	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	Budget	Re-estimated	Actual	
						2016/2017 (F)	2015/2016 (G)	2014/2015 (H)	
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>									
Taxes Levied on Property	1	5,532,313	2,822,029	332,103		8,686,445	8,194,959	7,925,932	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0		0	2
Less: Credits to Taxpayers	3	341,967	168,190	21,571		531,728	526,560	532,871	3
Net Current Property Taxes	4	5,190,346	2,653,839	310,532		8,154,717	7,668,399	7,393,061	4
Delinquent Property Tax Revenue	5	1,000	220	65		1,285	1,146	1,805	5
Penalties, Interest & Costs on Taxes	6	51,300				51,300	54,000	51,775	6
Other County Taxes/TIF Tax Revenues	7	260,576	1,048,684	0	5,532	1,314,792	1,255,673	1,606,123	7
Intergovernmental	8	929,338	4,592,209	0	24,145	5,545,692	5,279,162	5,433,930	8
Licenses & Permits	9	18,950	15,000			33,950	31,165	36,203	9
Charges for Service	10	436,145	12,000			448,145	515,810	453,044	10
Use of Money & Property	11	164,776	325			165,101	175,416	157,663	11
Miscellaneous	12	127,210	37,500			164,710	224,660	189,616	12
<b>Subtotal Revenues</b>	13	7,179,641	8,359,777	0	340,274	15,879,692	15,205,431	15,323,220	13
Other Financing Sources:									
General Long-Term Debt Proceeds	14	0	0			0			14
Operating Transfers In	15	0	1,700,000	0	0	1,700,000	1,700,000	1,674,178	15
Proceeds of Fixed Asset Sales	16	1,000	10,000			11,000	11,000	12,500	16
<b>Total Revenues &amp; Other Sources</b>	17	7,180,641	10,069,777	0	340,274	17,590,692	16,916,431	17,009,898	17
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>									
Operating:									
Public Safety and Legal Services	18	2,966,489	0			2,966,489	2,941,162	2,739,020	18
Physical Health and Social Services	19	539,455	97,500			636,955	773,119	694,596	19
Mental Health, ID & DD	20	0	628,037			628,037	812,835	1,012,043	20
County Environment and Education	21	783,938	629,555			1,413,493	1,295,555	1,233,087	21
Roads & Transportation	22	0	6,608,416			6,608,416	5,269,836	5,658,015	22
Government Services to Residents	23	698,899	5,000			703,899	705,401	653,233	23
Administration	24	1,750,155	11,000			1,761,155	1,887,550	1,601,284	24
Nonprogram Current	25	1,500	0			1,500	1,300	0	25
Debt Service	26	0	0	337,053		337,053	352,964	336,250	26
Capital Projects	27	337,000	1,406,938	13,000		1,756,938	1,681,873	1,568,384	27
<b>Subtotal Expenditures</b>	28	7,077,436	9,386,446	13,000	337,053	16,813,935	15,721,595	15,495,912	28
Other Financing Uses:									
Operating Transfers Out	29	0	1,700,000	0	0	1,700,000	1,700,000	1,674,178	29
Refunded Debt/Payments to Escrow	30	0	0			0			30
<b>Total Expenditures &amp; Other Uses</b>	31	7,077,436	11,086,446	13,000	337,053	18,513,935	17,421,595	17,170,090	31
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	103,205	-1,016,669	-13,000	3,221	-923,243	-505,164	-160,192	32
Beginning Fund Balance - July 1,	33	2,076,640	3,695,434	21,588	38,484	5,832,146	6,337,310	6,497,502	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0			34
Fund Balance - Nonspendable	35	0	0			0			35
Fund Balance - Restricted	36	20	2,678,765	8,588	41,705	2,729,078	3,755,506	4,901,890	36
Fund Balance - Committed	37	0	0			0			37
Fund Balance - Assigned	38	0	0			0			38
Fund Balance - Unassigned	39	2,179,825	0	0	0	2,179,825	2,076,640	1,435,420	39
<b>Total Ending Fund Balance - June 30,</b>	40	2,179,845	2,678,765	8,588	41,705	4,908,903	5,832,146	6,337,310	40

Proposed tax rate per \$1,000 valuation for County purposes: 7.02525 Urban areas; 10.3959 Rural areas; Any special district rates excluded. \_\_\_\_\_  
This line and the next line reserved for notes: \_\_\_\_\_

**ADOPTION OF BUDGET & CERTIFICATION OF TAXES**

Fiscal Year July 1, 2016 - June 30, 2017

Iowa Department of Management

Budget Basis: CASH

County Name: Clayton  
County Number: 22  
Date Budget Adopted: \_\_\_\_\_

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Maximum County Mental Health and Disabilities Services Fund (Information Only):

1M Base Year Expenditures for Mental Health/Disabilities Services	868,795
2M County Population Expenditure Target Amount	836,478
3M Maximum County Services Fund Levy Dollars	836,478

3M is the lesser of 1M and 2M

Certification of Mental Health and Disabilities Services Fund Levy Dollars:  
4M County MHDS Fund Levy Dollars (cannot exceed 3M above)

	(P) UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
			622,405		
<b>A. Countywide Levies:</b>					
General Basic	4,340,006	933,902,175	4.64717	919,415,010	4,272,678
+ Cemetery (Pioneer - 331.424B)	1,500		0.00161		1,480
= Total for General Basic	4,341,506				4,274,158
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement					0
General Supplemental	1,277,980		1.36843		1,258,155
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	85,000				83,685
County MHDS Fund (from '4M' certification above)	622,405		0.66646		612,753
Debt Service (from Form 703 col. I Countywide total)	337,053	986,741,676	0.34158	972,254,511	332,103
Voted Emergency Medical Services (Countywide)			0		0
Other (specify)			0		0
<b>Subtotal Countywide (A)</b>	6,578,944		7.02525		6,477,169
<b>B. All Rural Services Only Levies:</b>		666,224,443		655,445,185	
Rural Services Basic	2,245,610		3.37065		2,209,276
Rural Services Supplemental			0		0
Unified Law Enforcement			0		0
Other (specify)			0		0
Other (specify)			0		0
<b>Subtotal All Rural Services Only (B)</b>	2,245,610		3.37065		2,209,276
Subtotal Countywide/All Rural Services (A + B)	8,824,554		10.3959		8,686,445
<b>C. Special District Levies:</b>					
Flood & Erosion			0	0	0
Voted Emergency Medical Services (partial county)			0	0	0
Other (specify)	0		0	0	0
Other (specify)			0	0	0
Other (specify)			0	0	0
Township ES Levies (Summary from Form 638-RE)	0		0	0	0
<b>Subtotal Special Districts (C)</b>	0				0
<b>GRAND TOTAL (A + B + C)</b>	8,824,554				8,686,445

Compensation Schedule for FY:

Elected Official:	2016/2017
Attorney	Annual Salary:
Auditor	65,000
Recorder	53,000
Treasurer	55,000
Sheriff	70,000
Supervisors	30,000
Supervisor Vice Chair, if different	
Supervisor Chair, if different	30,500

Number of Official County Newspapers: 3

Names of Official County Newspapers:

1	Clayton County Register
2	Guttenberg Press
3	Monona Outlook
4	
5	
6	

**The County Auditor represents the following to be true:**

- The prescribed Budget Public Hearing Notice and Proposed Budget Estimate (Form 630) was lawfully published in all official newspapers, with said publication(s) being individually evidenced by verified and filed proof(s) of publication. If applicable, there was lawful publication of any rates exceeding statutory maximums.
- All budget hearing notices were published not less than 10 days, nor more than 20 days, prior to the budget hearing.
- Adopted property taxes do not exceed published amounts.
- Adopted expenditures do not exceed published amounts for any of the 10 individual expenditure classes, or in total.
- This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (signature) \_\_\_\_\_

County Auditor (signature) \_\_\_\_\_

**TOWNSHIP EMERGENCY SERVICES LEVIES**

Fiscal Year July 1, 2016 - June 30, 2017

TOWNSHIP NAME	RECORD KEY	(P) UTILITY Replacement AND PROPERTY TAX DOLLARS	(Q) VALUATION WITH GAS & ELEC UTILITIES	(R) LEVY RATE	(S) VALUATION WITHOUT GAS & ELEC UTILITIES	(T) PROPERTY TAXES LEVIED
	1			0		0
	2			0		0
	3			0		0
	4			0		0
	5			0		0
	6			0		0
	7			0		0
	8			0		0
	9			0		0
	10			0		0
	11			0		0
	12			0		0
	13			0		0
	14			0		0
	15			0		0
	16			0		0
	17			0		0
	18			0		0
	19			0		0
	20			0		0
	21			0		0
	22			0		0
	23			0		0
	24			0		0
	25			0		0
	26			0		0
	27			0		0
	28			0		0
	29			0		0
	30	0	0		0	0

REVENUES DETAIL

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual		
												2016/2017 (L)	2015/2016 (M)	2014/2015 (N)		
TAXES LEVIED ON PROPERTY	1	4,274,158	1,258,155		612,753	2,209,276	0		0		332,103		8,686,445	8,194,959	7,925,932	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2												0		0	2
LESS: CREDITS TO TAXPAYERS	3	264,197	77,770		56,057	112,133					21,571		531,728	526,560	532,871	3
=1000 NET CURRENT PROPERTY TAXES	*4	4,009,961	1,180,385		556,696	2,097,143	0		0		310,532		8,154,717	7,668,399	7,393,061	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	800	200		120	100					65		1,285	1,146	1,805	*5
11xx PENALTIES, INT., & COSTS ON TAXES	*6	51,300											51,300	54,000	51,775	*6
OTHER COUNTY TAXES/TIF REVENUES:																
12xx Other County Taxes	7	6,200	2,203		1,300	2,280					582		12,565	14,955	12,218	7
13xx Local Option Taxes	8	15,000							900,000				915,000	855,000	938,906	8
14xx Gambling Taxes	9	150,000											150,000	143,000	133,546	9
15xx TIF Tax Revenues	10								99,118				99,118	102,500	126,227	10
16xx Utility Replacement Excise Taxes	11	67,348	19,825		9,652	36,334	0		0		4,950		138,109	140,218	395,226	11
Subtotal (lines 7 - 11)	*12	238,548	22,028	0	10,952	38,614	0	0	999,118	0	5,532	0	1,314,792	1,255,673	1,606,123	*12
INTERGOVERNMENTAL REVENUE:																
20xx State Shared Revenues	13	2,200						4,070,200					4,072,400	3,662,178	3,882,061	13
21xx State Replacements Against Levied Taxes	14	264,197	77,770		56,057	112,133					21,571		531,728	526,560	532,871	14
22xx Other State Tax Replacements	15	32,340	9,315		6,710	5,425					2,574		56,364	56,395	56,003	15
23xx, 24xx State/Federal Pass-thru Revenues	16	63,486		295,000				320,000					678,486	366,521	227,341	16
25xx Contributions From Other Intergovernmental Units	17	15,773			2,984	3,100							21,857	114,027	140,890	17
26xx, 27xx State Grants and Entitlements	18	119,807	29,200								15,600		164,607	250,131	293,656	18
28xx Federal Grants and Entitlements	19	10,000											10,000	293,100	289,736	19
29xx Payments in Lieu of Taxes	20	10,250											10,250	10,250	11,372	20
Subtotal (lines 13 - 20)	*21	518,053	116,285	295,000	65,751	120,658	0	4,390,200	15,600	0	24,145	0	5,545,692	5,279,162	5,433,930	*21
3xxx LICENSES & PERMITS	*22	18,950						15,000					33,950	31,165	36,203	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	436,145				8,000			4,000				448,145	515,810	453,044	*23
6xxx USE OF MONEY & PROPERTY	*24	152,756		12,020					325				165,101	175,416	157,663	*24
8xxx MISCELLANEOUS	*25	88,810	1,400	37,000		1,000		36,500					164,710	224,660	189,616	*25
Total Revenues*	26	5,515,323	1,320,298	344,020	633,519	2,265,515	0	4,441,700	1,019,043	0	340,274	0	15,879,692	15,205,431	15,323,220	26
OTHER FINANCING SOURCES:																
OPERATING TRANSFERS IN:																
9000 From General Basic	27												0		74,123	27
9020 From Rural Services Basic	28							1,700,000					1,700,000	1,700,000	1,600,000	28
90xx From Other Budgetary Funds	29												0		55	29
Subtotal (lines 27 - 29)	30	0	0	0	0	0	0	1,700,000	0	0	0	0	1,700,000	1,700,000	1,674,178	30
91xx PROCEEDS/GEN LONG-TERM DEBT	31												0			31
92xx PROCEEDS/GEN FIXED ASSET SALES	32	1,000						10,000					11,000	11,000	12,500	32
Total Revenues and Other Sources	33	5,516,323	1,320,298	344,020	633,519	2,265,515	0	6,151,700	1,019,043	0	340,274	0	17,590,692	16,916,431	17,009,898	33
BEGINNING FUND BALANCE JULY 1,	34	1,593,523	483,117	0	291,490	272,356		1,505,371	1,626,217	21,588	38,484	0	5,832,146	6,337,310	6,497,502	34
TOTAL RESOURCES	35	7,109,846	1,803,415	344,020	925,009	2,537,871	0	7,657,071	2,645,260	21,588	378,758	0	23,422,838	23,253,741	23,507,400	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0	0	0	0	0		0	0	0	36

**SERVICE AREA 1  
PUBLIC SAFETY AND LEGAL SERVICES**

County Name: Clayton

County No: 22

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2016/2017 (L)	2015/2016 (M)	2014/2015 (N)		
<b>LAW ENFORCEMENT PROGRAM</b>														
1000 - Uniformed Patrol Services	1	1,100,583	118,102								1,218,685	1,243,920	1,169,888	1
1010 - Investigations	2	13,743	7,000								20,743	20,743	19,367	2
1020 - Unified Law Enforcement	3										0			3
1030 - Contract Law Enforcement	4										0			4
1040 - Law Enforcement Communications	5	365,958	45,417								411,375	515,549	410,414	5
1050 - Adult Correctional Services	6	434,956	46,659								481,615	462,457	456,135	6
1060 - Administration	7	351,567	46,271								397,838	331,421	315,527	7
Subtotal	8	2,266,807	256,449	7,000	0	0	0	0	0	0	2,530,256	2,574,090	2,371,331	8
<b>LEGAL SERVICES PROGRAM</b>														
1100 - Criminal Prosecution	9	188,385	24,078								212,463	205,226	196,981	9
1110 - Medical Examinations	10	30,000									30,000	30,000	29,501	10
1120 - Child Support Recovery	11										0			11
Subtotal	12	218,385	24,078	0	0	0	0	0	0	0	242,463	235,226	226,482	12
<b>EMERGENCY SERVICES</b>														
1200 - Ambulance Services	13	13,034									13,034	10,416	6,192	13
1210 - Emergency Management	14		85,000								85,000	74,400	72,683	14
1220 - Fire Protection and Rescue Services	15										0			15
1230 - E911 Service Board	16										0			16
Subtotal	17	13,034	85,000	0	0	0	0	0	0	0	98,034	84,816	78,875	17
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>														
1400 - Physical Operations	18		3,750								3,750	3,450	3,332	18
1410 - Research & Other Assistance	19		100								100	100	183	19
1420 - Bailiff Services	20	67,451	11,185								78,636	29,490	45,064	20
Subtotal	21	67,451	15,035	0	0	0	0	0	0	0	82,486	33,040	48,579	21
<b>COURT PROCEEDINGS PROGRAM</b>														
1500 - Juries & Witnesses	22										0			22
1510 - (Reserved)	23													23
1520 - Detention Services	24										0			24
1530 - Court Costs	25										0			25
1540 - Service of Civil Papers	26		900								900	900	687	26
Subtotal	27	0	900	0	0	0	0	0	0	0	900	900	687	27
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>														
1600 - Juvenile Victim Restitution	28										0			28
1610 - Juvenile Representation Services	29		2,550								2,550	2,790	1,869	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		9,800								9,800	10,300	11,197	30
Subtotal	31	0	12,350	0	0	0	0	0	0	0	12,350	13,090	13,066	31
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	2,565,677	393,812	7,000	0	0	0	0	0	0	2,966,489	2,941,162	2,739,020	32

**SERVICE AREA 3  
PHYSICAL HEALTH & SOCIAL SERVICES**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)		
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>														
3000 - Personal & Family Health Services	1	121,773							95,000		216,773	204,706	123,350	1
3010 - Communicable Disease Prevention & Control Services	2	3,008									3,008	3,008	1,253	2
3020 - Sanitation	3	61,150	3,814								64,964	64,406	45,373	3
3040 - Health Administration	4	48,228									48,228	48,605	94,499	4
3050 - Support of Hospitals	5										0			5
Subtotal	6	234,159	3,814	0	0	0	0	0	95,000	0	332,973	320,725	264,475	6
<b>SERVICES TO POOR PROGRAM</b>														
3100 - Administration	7	10,464	303								10,767	10,804	7,103	7
3110 - General Welfare Services	8	59,880									59,880	59,880	22,793	8
3120 - Care in County Care Facility	9		24,000								24,000	172,500	230,000	9
Subtotal	10	70,344	24,303	0	0	0	0	0	0	0	94,647	243,184	259,896	10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>														
3200 - Administration	11	42,399	4,986								47,385	47,760	45,422	11
3210 - General Services to Veterans	12	49,500									49,500	49,500	44,361	12
Subtotal	13	91,899	4,986	0	0	0	0	0	0	0	96,885	97,260	89,783	13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>														
3300 - Youth Guidance	14										0			14
3310 - Family Protective Services	15		24,450								24,450	24,450	4,685	15
3320 - Services for Disabled Children	16										0			16
Subtotal	17	0	24,450	0	0	0	0	0	0	0	24,450	24,450	4,685	17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>														
3400 - Services to the Elderly	18										0			18
3410 - Other Social Services	19	15,000							2,500		17,500	17,500	17,000	19
3420 - Soc Serv Bus Operations	20										0			20
Subtotal	21	15,000	0	0	0	0	0	0	2,500	0	17,500	17,500	17,000	21
<b>CHEMICAL DEPENDENCY PROGRAM</b>														
3500 - Treatment Services	22		30,500								30,500	30,000	18,757	22
3510 - Preventive Services	23		40,000								40,000	40,000	40,000	23
Subtotal	24	0	70,500	0	0	0	0	0	0	0	70,500	70,000	58,757	24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25	411,402	128,053	0	0	0	0	0	97,500	0	636,955	773,119	694,596	25



**SERVICE AREA 4**  
**MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES**

County Name: Clayton County No: 22

SERVICES TO PERSONS WITH:	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)	
	<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>												
	400X - Information & Education Services	1										0	1
402X - Coordination Services	2									0	2		
403X - Personal & Environmental Sprt	3									0	3		
404X - Treatment Services	4									0	4		
405X - Vocational & Day Services	5									0	5		
406X - Lic/Certified Living Arrangements	6									0	6		
407X - Inst/Hospital & Commit Services	7									0	7		
Subtotal	8	0	0	0	0	0	0	0	0	0	0		
<b>41XX - CHRONIC MENTAL ILLNESS</b>													
410X - Information & Education Services	9									0	9		
412X - Coordination Services	10									0	29		
413X - Personal & Environmental Sprt	11									0	11		
414X - Treatment Services	12									0	12		
415X - Vocational & Day Services	13									0	13		
416X - Lic/Certified Living Arrangements	14									0	14		
417X - Inst/Hospital & Commit Services	15									0	10,259		
Subtotal	16	0	0	0	0	0	0	0	0	10,259	6,599		
<b>42XX - INTELLECTUAL DISABILITY</b>													
420X - Information & Education Services	17									0	17		
422X - Coordination Services	18									0	18		
423X - Personal & Environmental Sprt	19									0	19		
424X - Treatment Services	20									0	20		
425X - Vocational & Day Services	21									0	21		
426X - Lic/Certified Living Arrangements	22									0	22		
427X - Inst/Hospital & Commit Services	23									0	23		
Subtotal	24	0	0	0	0	0	0	0	0	0	0		
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>													
430X - Information & Education Services	25									0	25		
432X - Coordination Services	26									0	26		
433X - Personal & Environmental Sprt	27									0	27		
434X - Treatment Services	28									0	28		
435X - Vocational & Day Services	29									0	29		
436X - Lic/Certified Living Arrangements	30									0	30		
437X - Inst/Hospital & Commit Services	31									0	31		
Subtotal	32	0	0	0	0	0	0	0	0	0	0		
<b>44XX - GENERAL ADMINISTRATION</b>													
4411 - Direct Administration	33			5,632						5,632	5,595		
4412 - Purchased Administration	34									0			
4413 - Distrib to Regional Fiscal Agent	35			622,405						622,405	796,981		
Subtotal	36	0	0	628,037	0	0	0	0	0	628,037	802,576		
<b>45XX - COUNTY PRVD CASE MGMT</b>													
Subtotal	37									0	37		
<b>46XX - COUNTY PRVD SERVICES</b>													
Subtotal	38									0	38		
<b>47XX - BRAIN INJURY</b>													
470X - Information & Education Services	39									0	39		
472X - Coordination Services	40									0	40		
473X - Personal & Environmental Sprt	41									0	41		
474X - Treatment Services	42									0	42		
475X - Vocational & Day Services	43									0	43		
476X - Lic/Certified Living Arrangements	44									0	44		
477X - Inst/Hospital & Commit Services	45									0	45		
Subtotal	46	0	0	0	0	0	0	0	0	0	0		
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	47	0	0	628,037	0	0	0	0	0	628,037	812,835		

**SERVICE AREA 6**  
**COUNTY ENVIRONMENT AND EDUCATION**

County Name: Clayton County No: 22

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2016/2017 (L)	2015/2016 (M)	2014/2015 (N)		
<b>ENVIRONMENTAL QUALITY PROGRAM</b>														
6000 - Natural Resources Conservation	1							7,000		7,000	6,800	6,800	1	
6010 - Weed Eradication	2				102,400		2,899			105,299	106,240	97,582	2	
6020 - Solid Waste Disposal	3				208,908					208,908	207,464	176,020	3	
6030 - Environmental Restoration	4									0			4	
Subtotal	5	0	0	0	311,308	0	2,899	7,000	0	321,207	320,504	280,402	5	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>														
6100 - Administration	6	119,954	14,500							134,454	139,688	122,183	6	
6110 - Maintenance & Operations	7	519,763	42,050							561,813	469,456	452,971	7	
6120 - Recreation & Environmental Educ.	8									0			8	
Subtotal	9	639,717	56,550	0	0	0	0	0	0	696,267	609,144	575,154	9	
<b>ANIMAL CONTROL PROGRAM</b>														
6200 - Animal Shelter	10	300								300			10	
6210 - Animal Bounties & State Apiarist Expenses	11									0	290	214	11	
Subtotal	12	300	0	0	0	0	0	0	0	300	290	214	12	
<b>COUNTY DEVELOPMENT PROGRAM</b>														
6300 - Land Use & Building Controls	13	51,007	3,814							54,821	47,845	37,872	13	
6310 - Housing Rehabilitation & Develop.	14							6,500		6,500	5,000	5,000	14	
6320 - Economic Development	15	15,000						166,937		181,937	172,250	197,670	15	
Subtotal	16	66,007	3,814	0	0	0	0	173,437	0	243,258	225,095	240,542	16	
<b>EDUCATIONAL SERVICES PROGRAM</b>														
6400 - Libraries	17				134,911					134,911	124,078	120,525	17	
6410 - Historic Preservation	18	7,350								7,350	6,244	6,050	18	
6420 - Fair & 4-H Clubs	19	10,200								10,200	10,200	10,200	19	
6430 - Fairgrounds	20									0			20	
6440 - Memorial Halls	21									0			21	
6450 - Other Educational Services	22									0			22	
Subtotal	23	17,550	0	0	134,911	0	0	0	0	152,461	140,522	136,775	23	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>														
6500 - Property	24									0			24	
6510 - Buildings	25									0			25	
6520 - Equipment	26									0			26	
6530 - Public Facilities	27									0			27	
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	28	
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	723,574	60,364	0	0	446,219	0	2,899	180,437	0	1,413,493	1,295,555	1,233,087	29

**SERVICE AREA 7  
ROADS & TRANSPORTATION**

County Name: Clayton County No: 22

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS			
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual	
										2016/2017 (L)	2015/2016 (M)	2014/2015 (N)	
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>													
7000 - Administration	1						299,698			299,698	293,291	287,622	1
7010 - Engineering	2						288,890			288,890	305,979	258,720	2
Subtotal	3	0	0	0	0	0	588,588	0	0	588,588	599,270	546,342	3
<b>ROADWAY MAINTENANCE PROGRAM</b>													
7100 - Bridges & Culverts	4						113,640			113,640	138,363	127,136	4
7110 - Roads	5						2,965,439			2,965,439	1,926,212	2,307,239	5
7120 - Snow & Ice Control	6						463,650			463,650	512,504	376,130	6
7130 - Traffic Controls	7						189,761			189,761	156,638	221,693	7
7140 - Road Clearing	8						262,034			262,034	206,370	321,551	8
Subtotal	9	0	0	0	0	0	3,994,524	0	0	3,994,524	2,940,087	3,353,749	9
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>													
7200 - New Equipment	10						584,254			584,254	284,376	386,331	10
7210 - Equipment Operations	11						1,165,798			1,165,798	1,297,759	1,183,632	11
7220 - Tools, Materials & Supplies	12						54,500			54,500	36,000	65,499	12
7230 - Real Estate & Buildings	13						220,752			220,752	112,344	122,462	13
Subtotal	14	0	0	0	0	0	2,025,304	0	0	2,025,304	1,730,479	1,757,924	14
<b>MASS TRANSIT PROGRAM</b>													
7300 - Air Transportation	15									0			15
7310 - Ground Transportation	16									0			16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	17
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	0	6,608,416	0	0	6,608,416	5,269,836	5,658,015	18

**SERVICE AREA 8**  
**GOVERNMENT SERVICES TO RESIDENTS**

County Name: Clayton County No: 22

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget 2016/2017 (L)	Re-estimated 2015/2016 (M)	Actual 2014/2015 (N)		
	<b>REPRESENTATION SERVICES PROGRAM</b>													
8000 - Elections Administration	1		129,763								129,763	143,502	133,535	1
8010 - Local Elections	2		4,998								4,998	14,900	5,000	2
8020 - Township Officials	3	4,600	405								5,005	5,005	4,138	3
Subtotal	4	4,600	135,166	0	0	0	0	0	0	0	139,766	163,407	142,673	4
<b>STATE ADMINISTRATIVE SERVICES</b>														
8100 - Motor Vehicle Registrations & Licensing	5	178,485	20,678								199,163	230,846	217,901	5
8101 - Drivers License Services	6	108,990	14,227								123,217	77,528	70,853	6
8110 - Recording of Public Documents	7	212,585	24,168					5,000			241,753	233,620	221,806	7
Subtotal	8	500,060	59,073	0	0	0	0	5,000	0	0	564,133	541,994	510,560	8
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	9	504,660	194,239	0	0	0	0	5,000	0	0	703,899	705,401	653,233	9

**SERVICE AREA 9  
ADMINISTRATION**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)		Budget	Re-estimated	Actual		
										2016/2017 (L)	2015/2016 (M)	2014/2015 (N)		
<b>POLICY &amp; ADMINISTRATION PROGRAM</b>														
9000 - General County Management	1	140,007	15,006								155,013	148,941	143,104	1
9010 - Administrative Management Services	2	171,092	22,236								193,328	193,003	196,505	2
9020 - Treasury Management Services	3	149,390	16,872								166,262	157,065	146,544	3
9030 - Other Policy & Administration	4	136,215						11,000			147,215	341,850	226,730	4
Subtotal	5	596,704	54,114	0	0	0	0	0	11,000	0	661,818	840,859	712,883	5
<b>CENTRAL SERVICES PROGRAM</b>														
9100 - General Services	6	399,054	14,478								413,532	371,895	377,362	6
9110 - Information Technology Services	7	315,569	13,556								329,125	358,466	224,127	7
9120 - GIS Systems	8										0			8
Subtotal	9	714,623	28,034	0	0	0	0	0	0	0	742,657	730,361	601,489	9
<b>RISK MANAGEMENT SERVICES PROGRAM</b>														
9200 - Tort Liability	10		75,000								75,000	53,300	55,153	10
9210 - Safety of Workplace	11	111,000	165,000								276,000	257,350	230,579	11
9220 - Fidelity of Public Officers	12		1,180								1,180	1,180	1,180	12
9230 - Unemployment Compensation	13		4,500								4,500	4,500		13
Subtotal	14	111,000	245,680	0	0	0	0	0	0	0	356,680	316,330	286,912	14
<b>TOTAL - ADMINISTRATION</b>	15	1,422,327	327,828	0	0	0	0	0	11,000	0	1,761,155	1,887,550	1,601,284	15

SERVICE AREA 0

CountyName:

Clayton

County No: 22

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	All Permanent (K)	TOTALS				
	General Basic (A)	General Supplemental (B)	General Other (C)	County MHDS Fund (D)	Rural Services Basic (E)	Rural Services Supplemental (F)	Secondary Roads (G)	Other (H)				Budget	Re-estimated	Actual		
												2016/2017 (L)	2015/2016 (M)	2014/2015 (N)		
<b>NONPROGRAM CURRENT EXPENDITURES</b>																
0010 - County Farm Operations	1	1,500										1,500	1,300			1
0020 - Interest on Short-Term Debt	2											0				2
0030 - Other Nonprogram Current	3											0				3
0040 - Other County Enterprises	4											0				4
TOTAL - NONPROGRAM CURRENT	5	1,500	0	0	0	0	0	0			0	1,500	1,300	0	0	5
<b>LONG-TERM DEBT SERVICE</b>																
0100 - Principal	6											291,000	286,000	281,000		6
0110 - Interest	7											46,053	66,964	55,250		7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0			337,053	337,053	352,964	336,250		8
<b>CAPITAL PROJECTS</b>																
0200 - Roadway Construction	9						336,938	980,000				1,316,938	1,177,500	1,015,283		9
0210 - Conservation Land Acquisition/Dev	10			337,000								427,000	206,373	93,486		10
0220 - Other Capital Projects	11									13,000		13,000	298,000	459,615		11
TOTAL - CAPITAL PROJECTS	12	0	0	337,000	0	0	336,938	1,070,000	13,000		0	1,756,938	1,681,873	1,568,384		12
<b>EXPENDITURES SUMMARY</b>																
- Total Public Safety and Legal Services	13	2,565,677	393,812	7,000	0	0	0	0				0	2,966,489	2,941,162	2,739,020	13
- Total Physical Health and Social Services	14	411,402	128,053	0	0	0	0	97,500				0	636,955	773,119	694,596	14
- Total Mental Health, ID & DD	15	0	0	0	628,037	0	0	0				0	628,037	812,835	1,012,043	15
- Total County Environment and Education	16	723,574	60,364	0	0	446,219	0	2,899	180,437			0	1,413,493	1,295,555	1,233,087	16
- Total Roads & Transportation	17	0	0	0	0	0	0	6,608,416	0			0	6,608,416	5,269,836	5,658,015	17
- Total Governmental Services to Residents	18	504,660	194,239	0	0	0	0	0	5,000			0	703,899	705,401	653,233	18
- Total Administration	19	1,422,327	327,828	0	0	0	0	0	11,000			0	1,761,155	1,887,550	1,601,284	19
- Total Nonprogram Current Expenditures	20	1,500	0	0	0	0	0	0	0			0	1,500	1,300	0	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		337,053	337,053	352,964	336,250		21
- Total Capital Projects	22	0	0	337,000	0	0	336,938	1,070,000	13,000			1,756,938	1,681,873	1,568,384		22
TOTAL - ALL EXPENDITURES (lines13-24)	23	5,629,140	1,104,296	344,000	628,037	446,219	0	6,948,253	1,363,937	13,000	337,053	16,813,935	15,721,595	15,495,912		23
<b>OTHER BUDGETARY FINANCING USES</b>																
<b>OPERATING TRANSFERS OUT</b>																
- To General Supplemental	24															24
- To Rural Services Supplemental	25															25
- To Secondary Roads	26					1,700,000						1,700,000	1,700,000	1,600,000		26
- To Other Budgetary Funds	27														74,178	27
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	0	1,700,000	0	0	0	0	0	1,700,000	1,700,000	1,674,178		28
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	29															29
Increase (Decrease) In Reserves (GAAP Budgets)	30															30
Fund Balance - Nonspendable	31															31
Fund Balance - Restricted	32			20	296,972	391,652		708,818	1,281,323	8,588	41,705	2,729,078	3,755,506	4,901,890		32
Fund Balance - Committed	33															33
Fund Balance - Assigned	34															34
Fund Balance - Unassigned	35	1,480,706	699,119	0	0	0	0	0	0	0	0	2,179,825	2,076,640	1,435,420		35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	1,480,706	699,119	20	296,972	391,652	0	708,818	1,281,323	8,588	41,705	4,908,903	5,832,146	6,337,310		36
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	37	7,109,846	1,803,415	344,020	925,009	2,537,871	0	7,657,071	2,645,260	21,588	378,758	23,422,838	23,253,741	23,507,400		37

**LONG TERM DEBT SCHEDULE**  
**GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS**

**This area, lines 1 through 20, is for Countywide Debt Service**

FY 2016/2017

Project Name  (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due	Interest Due	Bond Registration Due	Total Obligation Due	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
			2016/2017	2016/2017	2016/2017	2016/2017		
			(D)	+(E)	+(F)	=(G)	-(H)	=(I)
1 Scenic Acres Sewer Lagoon Repair	327,000	5-13-09	11,000	5,370	500	16,870		16,870
2 Jail Debt Refinancing	2,295,000	10-06-10	230,000	21,795	500	252,295		252,295
3 Co Office Building Restoration	895,000	02-07-12	50,000	17,388	500	67,888		67,888
4						0		0
5						0		0
6						0		0
7						0		0
8						0		0
9						0		0
10						0		0
11						0		0
12						0		0
13						0		0
14						0		0
15						0		0
16						0		0
17						0		0
18						0		0
19						0		0
20						0		0
<b>TOTALS FOR COUNTYWIDE DEBT SERVICE:</b>			291,000	44,553	1,500	337,053	0	337,053
<b>This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service</b>								
21						0		0
22						0		0
23						0		0
24						0		0
25						0		0
<b>TOTALS FOR PARTIAL COUNTY DEBT SERVICE:</b>			0	0	0	0	0	0