

**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:	3.82389
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	336.677

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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COUNTY NAME:	NOTICE OF PUBLIC HEARING – BUDGET ESTIMATE		CO NO:
Clayton	Fiscal Year July 1, 2018 - June 30, 2019		22

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

Meeting Date:	Meeting Time:	Meeting Location:
03/12/2018	1:30 PM	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):	County Telephone Number:			
www.claytoncountyia.gov	563-245-1106			
Iowa Department of Management Form 630 (Publish)	Budget 2018/2019	Re-Est 2017/2018	Actual 2016/2017	AVG Annual % CHG
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
Taxes Levied on Property*	1	8,408,223	8,566,006	8,688,379 -1.63
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	184,425
Less: Credits to Taxpayers	3	543,948	604,291	585,186
Net Current Property Taxes	4	7,864,275	7,961,715	7,918,768
Delinquent Property Tax Revenue	5	620	1,012	1,606
Penalties, Interest & Costs on Taxes	6	46,466	46,302	52,138
Other County Taxes/TIF Tax Revenues	7	1,476,887	1,342,870	1,493,296 -0.55
Intergovernmental	8	6,051,406	6,340,639	5,809,782
Licenses & Permits	9	29,900	32,025	38,690
Charges for Service	10	454,710	454,770	462,173
Use of Money & Property	11	154,837	155,111	163,494
Miscellaneous	12	183,980	160,274	318,092
<b>Subtotal Revenues</b>	13	16,263,081	16,494,718	16,258,039
Other Financing Sources:				
General Long-Term Debt Proceeds	14	0	0	0
Operating Transfers In	15	1,750,000	1,700,000	1,700,000
Proceeds of Fixed Asset Sales	16	10,500	11,000	112,302
<b>Total Revenues &amp; Other Sources</b>	17	18,023,581	18,205,718	18,070,341
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Operating:				
Public Safety and Legal Services	18	3,206,750	3,015,450	2,894,103 5.26
Physical Health and Social Services	19	525,087	632,986	506,751 1.79
Mental Health, ID & DD	20	651,218	687,061	718,763 -4.81
County Environment and Education	21	1,300,917	1,304,797	1,267,488 1.31
Roads & Transportation	22	6,836,053	6,223,999	7,296,920 -3.21
Government Services to Residents	23	742,596	736,047	661,106 5.98
Administration	24	1,816,077	1,933,698	1,688,019 3.72
Nonprogram Current	25	1,000	1,000	0 NEW
Debt Service	26	347,065	338,777	338,000 1.33
Capital Projects	27	1,755,000	2,077,600	1,315,409 15.51
<b>Subtotal Expenditures</b>	28	17,181,763	16,951,415	16,686,559
Other Financing Uses:				
Operating Transfers Out	29	1,750,000	1,700,000	1,700,000
Refunded Debt/Payments to Escrow	30	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	31	18,931,763	18,651,415	18,386,559
<b>Excess of Revenues &amp; Other Sources over (under) Expenditures &amp; Other Uses</b>	32	-908,182	-445,697	-316,218
Beginning Fund Balance - July 1,	33	7,027,267	7,472,964	7,789,182
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0
Fund Balance - Nonspendable	35	0	0	0
Fund Balance - Restricted	36	0	0	0
Fund Balance - Committed	37	0	0	0
Fund Balance - Assigned	38	0	0	0
Fund Balance - Unassigned	39	6,119,085	7,027,267	7,472,964
Total Ending Fund Balance - June 30,	40	6,119,085	7,027,267	7,472,964
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:		
Countywide Levies*:		5,972,970	Urban Areas:	5.81535
Rural Only Levies*:		2,435,253	Rural Areas:	9.186
Special District Levies*:		0	Any special district tax rates not included.	
TIF Tax Revenues:		6,792	Date:	02/28/18
Utility Replacmnt. Excise Tax:		126,200		

Explanation of any significant items in the budget:

Clayton County PROPOSED BUDGET SUMMARY

02/28/18

**REVENUES & OTHER FINANCING SOURCES**

	General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS		
						Budget	Re-estimated	Actual
						2018/2019	2017/2018	2016/2017
Taxes Leved on Property	1	5,020,815	3,045,134		342,274	8,408,223	8,566,006	8,688,379
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0			0	0	184,425
Less: Credits to Taxpayers	3	358,911	162,499		22,538	543,948	604,291	585,186
Net Current Property Taxes	4	4,661,904	2,882,635		319,736	7,864,275	7,961,715	7,918,768
Delinquent Property Tax Revenue	5	246	350		24	620	1,012	1,606
Penalties, Interest & Costs on Taxes	6	46,466				46,466	46,302	52,138
Other County Taxes/TIF Tax Revenues	7	236,768	1,234,472	0	5,647	0	1,342,870	1,493,296
Intergovernmental	8	675,819	5,349,353	0	26,234	0	6,051,406	6,340,639
Licenses & Permits	9	19,900	10,000			29,900	32,025	38,690
Charges for Service	10	442,710	12,000			454,710	454,770	462,173
Use of Money & Property	11	153,737	1,100			154,837	155,111	163,494
Miscellaneous	12	157,480	26,500			183,980	160,274	318,092
<b>Subtotal Revenues</b>	<b>13</b>	<b>6,395,030</b>	<b>9,516,410</b>		<b>0</b>	<b>351,641</b>	<b>0</b>	<b>16,263,081</b>
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	0			0	0	0
Operating Transfers In	15	0	1,750,000	0	0	1,750,000	1,700,000	1,700,000
Proceeds of Fixed Asset Sales	16	500	10,000			10,500	11,000	112,302
<b>Total Revenues &amp; Other Sources</b>	<b>17</b>	<b>6,395,530</b>	<b>11,276,410</b>		<b>0</b>	<b>351,641</b>	<b>0</b>	<b>18,023,581</b>

**EXPENDITURES & OTHER FINANCING USES**

Operating:	Public Safety and Legal Services	3,206,750	0					
Physical Health and Social Services	19	430,087	95,000			0	525,087	632,986
Mental Health, ID & DD	20	0	651,218			0	651,218	687,061
County Environment and Education	21	795,207	505,710			0	1,300,917	1,304,797
Roads & Transportation	22	0	6,836,053			0	6,836,053	6,223,999
Government Services to Residents	23	736,596	6,000			0	742,596	736,047
Administration	24	1,801,077	15,000			0	1,816,077	1,933,698
Nonprogram Current	25	1,000	0			0	1,000	1,000
Debt Service	26	0	0		347,065	0	347,065	338,777
Capital Projects	27	150,000	1,605,000	0		0	1,755,000	2,077,600
<b>Subtotal Expenditures</b>	<b>28</b>	<b>7,120,717</b>	<b>9,713,981</b>		<b>0</b>	<b>347,065</b>	<b>0</b>	<b>17,181,763</b>

Other Financing Uses:

Operating Transfers Out	29	0	1,750,000	0	0	1,750,000	1,700,000	1,700,000
Refunded Debt/Payments to Escrow	30	0	0			0	0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>31</b>	<b>7,120,717</b>	<b>11,463,981</b>		<b>0</b>	<b>347,065</b>	<b>0</b>	<b>18,931,763</b>

**Excess of Revenues & Other Sources  
over (under) Expenditures & Other Uses**

32	-725,187	-187,571	0	4,576	0	-908,182	-445,697	-316,218
Beginning Fund Balance - July 1,	33	2,817,208	4,147,042		63,017	0	7,027,267	7,472,964
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0			0	0	0
Fund Balance - Nonspendable	35	0	0			0	0	0
Fund Balance - Restricted	36	0	0			0	0	0
Fund Balance - Committed	37	0	0			0	0	0
Fund Balance - Assigned	38	0	0			0	0	0
Fund Balance - Unassigned	39	2,092,021	3,959,471	0	67,593	0	6,119,085	7,027,267
Total Ending Fund Balance - June 30,	40	2,092,021	3,959,471	0	67,593	0	6,119,085	7,472,964

Proposed tax rate per \$1,000 valuation for County purposes:

This line and the next line reserved for notes:

5.81535 urban areas; 9.186 rural areas; Any special district rates excluded.

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.

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

For the maximum amount of Mental Health and Disabilities Services Fund Levy Dollars please review your budget instruction documents. You may levy less than the maximum but not more.

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.

Certification of Mental Health and Disabilities Services Fund Levy Dollars:  
County MHDS Fund Levy Dollars (cannot exceed statutory max)

	(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
<b>A. Countywide Levies:</b>				618,816	
General Basic	1 3,974,853		3.82389		3,917,485
+ Cemetery (Pioneer - 331.424B)	2 2,000		0.00192		1,967
= Total for General Basic	3 3,976,853				3,919,452
<i>Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement</i>	4				0
General Supplemental	5 1,117,489		1.07505		1,101,363
<i>Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement</i>	6 80,000				78,844
County MHDS Fund (from certification above)	7 618,816		0.59531		609,881
Debt Service (from Form 703 col. I Countywide total)	8 347,065	1,087,359,024	0.31918	1,072,355,358	342,274
Voted Emergency Medical Services (Countywide)	9		0		0
Other (specify)	10		0		0
<b>Subtotal Countywide (A)</b>	11 6,060,223		5.81535		5,972,970
<b>B. All Rural Services Only Levies:</b>		734,042,327		722,487,515	
Rural Services Basic	12 2,474,200		3.37065		2,435,253
Rural Services Supplemental	13		0		0
Unified Law Enforcement	14		0		0
Other (specify)	15		0		0
Other (specify)	16		0		0
<b>Subtotal All Rural Services Only (B)</b>	17 2,474,200		3.37065		2,435,253
Subtotal Countywide/All Rural Services (A + B)	18 8,534,423		9.186		8,408,223
<b>C. Special District Levies:</b>					
Flood & Erosion	19 0		0		0
Voted Emergency Medical Services (partial county)	20 0		0		0
Other (specify)	21 0		0		0
Other (specify)	22 0		0		0
Other (specify)	23 0		0		0
Other (specify)	24 0		0		0
Other (specify)	25 0		0		0
Other (specify)	26 0		0		0
Township ES Levies (Summary from Form 638-RE)	27 0		0		0
<b>Subtotal Special Districts (C)</b>	28 0				0
<b>GRAND TOTAL (A + B + C)</b>	29 8,534,423				8,408,223

Compensation Schedule for FY:

Elected Official:	2018/2019	Number of Official County Newspapers:	3
Attorney	Annual Salary:		
Auditor	71,403	Names of Official County Newspapers:	
Recorder	56,679	1 Clayton County Register	
Treasurer	56,679	2 Gutenberg Press	
Sheriff	56,679	3 Monona Outlook	
Supervisors	72,114	4	
Supervisor Vice Chair, if different	30,906	5	
Supervisor Chair, if different	31,406	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.  
 Budget was approved by Resolution #  
 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, 2018 - June 30, 2019

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

	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	
	2018/2019	2017/2018	2016/2017	(L)	(M)	(N)									
TAXES LEVIED ON PROPERTY	1	3,919,452	1,101,363		609,881	2,435,253	0		0	342,274		8,408,223	8,566,006	8,688,379	
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2										0	0	0	184,425	
LESS: CREDITS TO TAXPAYERS	3	268,527	90,384		38,997	123,502					22,538	543,948	604,291	585,186	
=1000 NET CURRENT PROPERTY TAXES	*4	3,650,925	1,010,979		570,884	2,311,751	0		0	319,736		7,864,275	7,961,715	7,918,768	
1010 DELINQ. PROPERTY TAX REVENUE	*5	146	100		250	100					24	620	1,012	1,606	
11xx PENALTIES, INT, & COSTS ON TAXES	*6	46,466										46,466	46,302	52,138	
OTHER COUNTY TAXES/TIF REVENUES:															
12xx Other County Taxes	7	6,500	1,741		954	2,374					856	12,425	12,226	12,610	
13xx Local Option Taxes	8	25,000				176,470		1,000,000				1,201,470	1,050,000	970,751	
14xx Gambling Taxes	9	130,000										130,000	136,000	134,614	
15xx TIF Tax Revenues	10							6,792				6,792	7,254	15,651	
16xx Utility Replacement Taxes, 17xx	11	57,401	16,126		8,935	38,947	0		0	4,791		126,200	137,390	359,670	
Subtotal (lines 7 - 11)	*12	218,901	17,867	0	9,889	217,791	0	1,000,000	6,792	0	5,647	0	1,476,887	1,342,870	1,493,296
INTERGOVERNMENTAL REVENUE:															
20xx State Shared Revenues	13	2,567						4,583,675				4,586,242	4,495,000	4,745,782	
21xx State Replacements Against Levied Taxes	14	268,527	90,384		38,997	123,502				22,538		543,948	604,291	585,186	
22xx Other State Tax Replacements	15	46,295	15,828		6,879	10,479				3,696		83,177	76,048	94,155	
23xx, 24xx State/Federal Pass-thru Revenues	16	17,269		80,000				560,000				657,269	966,234	131,689	
25xx Contributions From Other Intergovernmental Units	17	9,800			6,021	2,800		2,500				21,121	18,673	39,948	
26xx, 27xx State Grants and Entitlements	18	102,849	21,800						14,500			139,149	160,143	195,926	
28xx Federal Grants and Entitlements	19	10,000										10,000	10,000	5,884	
29xx Payments in Lieu of Taxes	20	10,500										10,500	10,250	11,212	
Subtotal (lines 13 - 20)	*21	467,807	128,012	80,000	51,897	136,781	0	5,146,175	14,500	0	26,234	0	6,051,406	6,340,639	5,809,782
3xxx LICENSES & PERMITS	*22	19,900						10,000				29,900	32,025	38,690	
4xxx, 5xxx CHARGES FOR SERVICE	*23	442,710				8,000			4,000			454,710	454,770	462,173	
6xxx USE OF MONEY & PROPERTY	*24	136,032		17,705					1,100			154,837	155,111	163,494	
8xxx MISCELLANEOUS	*25	38,750	77,520	41,210		1,500		25,000				183,980	160,274	318,092	
Total Revenues*	26	5,021,637	1,234,478	138,915	632,920	2,675,923	0	6,181,175	26,392	0	351,641	0	16,263,081	16,494,718	16,258,039
OTHER FINANCING SOURCES:															
OPERATING TRANSFERS IN:															
9000 From General Basic	27											0	0	0	
9020 From Rural Services Basic	28							1,750,000				1,750,000	1,700,000	1,700,000	
90xx From Other Budgetary Funds	29											0	0	0	
Subtotal (lines 27 - 29)	30	0	0	0	0	0	0	1,750,000	0	0	0	1,750,000	1,700,000	1,700,000	
91xx PROCEEDS/GEN LONG-TERM DEBT	31											0	0	0	
92xx PROCEEDS/GEN FIXED ASSET SALES	32	500						10,000				10,500	11,000	112,302	
Total Revenues and Other Sources	33	5,022,137	1,234,478	138,915	632,920	2,675,923	0	7,941,175	26,392	0	351,641	0	18,023,581	18,205,718	18,070,341
BEGINNING FUND BALANCE JULY 1,	34	1,525,162	1,070,480	221,566	21,298	1,008,887	0	3,025,377	91,480	0	63,017	0	7,027,267	7,472,964	7,789,182
TOTAL RESOURCES	35	6,547,299	2,304,958	360,481	654,218	3,684,810	0	10,966,552	117,872	0	414,658	0	25,050,848	25,678,682	25,859,523
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0	0		0	0	0	

SERVICE AREA 1  
PUBLIC SAFETY AND LEGAL SERVICES

County Name: Clayton

County No: 22  
02/28/18

	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 2018/2019	Re-estimated 2017/2018	Actual 2016/2017
										(L)	(M)	(N)
<b>LAW ENFORCEMENT PROGRAM</b>												
1000 - Uniformed Patrol Services	1	1,108,643	246,880							1,355,523	1,264,363	1,222,884
1010 - Investigations	2	13,500		5,000						18,500	13,743	10,967
1020 - Unified Law Enforcement	3									0	0	0
1030 - Contract Law Enforcement	4									0	0	0
1040 - Law Enforcement Communications	5	312,500	119,999							432,499	408,975	381,379
1050 - Adult Correctional Services	6	427,649	121,463							549,112	497,031	461,526
1060 - Administration	7	307,300	103,941							411,241	397,725	393,173
Subtotal	8	2,169,592	592,283	5,000	0	0	0	0	0	2,766,875	2,581,837	2,469,929
<b>LEGAL SERVICES PROGRAM</b>												
1100 - Criminal Prosecution	9	186,345	49,114							235,459	218,133	211,812
1110 - Medical Examinations	10	35,000								35,000	30,000	39,027
1120 - Child Support Recovery	11									0	0	0
Subtotal	12	221,345	49,114	0	0	0	0	0	0	270,459	248,133	250,839
<b>EMERGENCY SERVICES</b>												
1200 - Ambulance Services	13									0	8,345	1,198
1210 - Emergency Management	14		80,000							80,000	79,100	85,000
1220 - Fire Protection and Rescue Services	15									0	0	0
1230 - E911 Service Board	16									0	0	0
Subtotal	17	0	80,000	0	0	0	0	0	0	80,000	87,445	86,198
<b>ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM</b>												
1400 - Physical Operations	18		3,650							3,650	3,600	5,068
1410 - Research & Other Assistance	19		50							50	100	0
1420 - Bailiff Services	20	60,779	10,387							71,166	79,085	69,970
Subtotal	21	60,779	14,087	0	0	0	0	0	0	74,866	82,785	75,038
<b>COURT PROCEEDINGS PROGRAM</b>												
1500 - Juries & Witnesses	22									0	0	0
1510 - (Reserved)	23											23
1520 - Detention Services	24									0	0	0
1530 - Court Costs	25									0	0	0
1540 - Service of Civil Papers	26		600							600	900	526
Subtotal	27	0	600	0	0	0	0	0	0	600	900	527
<b>JUVENILE JUSTICE ADMINISTRATION PROGRAM</b>												
1600 - Juvenile Victim Restitution	28									0	0	0
1610 - Juvenile Representation Services	29		2,050							2,050	2,550	029
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		11,900							11,900	11,800	12,094
Subtotal	31	0	13,950	0	0	0	0	0	0	13,950	14,350	12,094
<b>TOTAL - PUBLIC SAFETY &amp; LEGAL SERVICES</b>	32	2,451,716	750,034	5,000	0	0	0	0	0	3,206,750	3,015,450	2,894,103

SERVICE AREA 3  
PHYSICAL HEALTH & SOCIAL SERVICES

County Name: Clayton County No: 22  
02/28/18

	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
	2018/2019	2017/2018	2016/2017									
										(L)	(M)	(N)
<b>PHYSICAL HEALTH SERVICES PROGRAM</b>												
3000 - Personal & Family Health Services	1 115,662				95,000					210,662	215,398	212,729 1
3010 - Communicable Disease Prevention & Control Services	2 4,769									4,769	3,008	1,110 2
3020 - Sanitation	3 62,070	4,122								66,192	64,056	45,040 3
3040 - Health Administration	4 250									250	47,976	53,518 4
3050 - Support of Hospitals	5									0	0	0 5
Subtotal	6 182,751	4,122	0	0	95,000	0	0	0	0	281,873	330,438	312,397 6
<b>SERVICES TO POOR PROGRAM</b>												
3100 - Administration	7 9,856	980								10,836	10,723	7,231 7
3110 - General Welfare Services	8 44,220									44,220	66,880	20,745 8
3120 - Care in County Care Facility	9									0	18,000	24,000 9
Subtotal	10 54,076	980	0	0	0	0	0	0	0	55,056	95,603	51,976 10
<b>SERVICES TO MILITARY VETERANS PROGRAM</b>												
3200 - Administration	11 36,410	14,131								50,541	49,395	48,154 11
3210 - General Services to Veterans	12 41,717									41,717	47,350	27,915 12
Subtotal	13 78,127	14,131	0	0	0	0	0	0	0	92,258	96,745	76,069 13
<b>CHILDREN'S &amp; FAMILY SERVICES PROGRAM</b>												
3300 - Youth Guidance	14									0	0	0 14
3310 - Family Protective Services	15	8,700								8,700	17,700	2,078 15
3320 - Services for Disabled Children	16									0	0	0 16
Subtotal	17 0	8,700	0	0	0	0	0	0	0	8,700	17,700	2,078 17
<b>SERVICES TO OTHER ADULTS PROGRAM</b>												
3400 - Services to the Elderly	18									0	0	0 18
3410 - Other Social Services	19 21,500									21,500	21,500	19,000 19
3420 - Soc Serv Bus Operations	20									0	0	0 20
Subtotal	21 21,500	0	0	0	0	0	0	0	0	21,500	21,500	19,000 21
<b>CHEMICAL DEPENDENCY PROGRAM</b>												
3500 - Treatment Services	22 25,700									25,700	31,000	5,231 22
3510 - Preventive Services	23 40,000									40,000	40,000	40,000 23
Subtotal	24 0	65,700	0	0	0	0	0	0	0	65,700	71,000	45,231 24
<b>TOTAL-PHYSICAL HEALTH &amp; SOCIAL SERVICES</b>	25 336,454	93,633	0	0	95,000	0	0	0	0	525,087	632,986	506,751 25

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

County Name: **Clayton** County No: **22**  
02/28/18

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 2018/2019	Re-estimated 2017/2018	Actual 2016/2017
										(L)	(M)	(N)
<b>40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS</b>												
400X - Information & Education Services	1									0	0	01
402X - Coordination Services	2				6,021					6,021	100	2412
403X - Personal & Environmental Sprt	3									0	0	03
404X - Treatment Services	4									0	0	04
405X - Vocational & Day Services	5									0	0	05
406X - Lic/Certified Living Arrangements	6									0	0	06
407X - Inst/Hospital & Commit Services	7									0	0	07
Subtotal	8	0	0	0	6,021	0	0	0	0	6,021	100	2418
<b>42XX - INTELLECTUAL DISABILITY</b>												
420X - Information & Education Services	9									0	0	09
422X - Coordination Services	10									0	0	010
423X - Personal & Environmental Sprt	11									0	0	011
424X - Treatment Services	12									0	0	012
425X - Vocational & Day Services	13									0	0	13
426X - Lic/Certified Living Arrangements	14									0	0	014
427X - Inst/Hospital & Commit Services	15									0	0	015
Subtotal	16	0	0	0	0	0	0	0	0	0	0	016
<b>43XX - OTHER DEVELOPMENTAL DISABILITIES</b>												
430X - Information & Education Services	17									0	0	017
432X - Coordination Services	18									0	0	018
433X - Personal & Environmental Sprt	19									0	0	019
434X - Treatment Services	20									0	0	020
435X - Vocational & Day Services	21									0	0	021
436X - Lic/Certified Living Arrangements	22									0	0	022
437X - Inst/Hospital & Commit Services	23									0	0	023
Subtotal	24	0	0	0	0	0	0	0	0	0	0	024
<b>44XX - GENERAL ADMINISTRATION</b>												
4411 - Direct Administration	25									0	5,494	5,50025
4412 - Purchased Administration	26									0	0	026
4413 - Distrib to Regional Fiscal Agent	27				645,197					645,197	681,467	713,02227
Subtotal	28	0	0	0	645,197	0	0	0	0	645,197	686,961	718,52228
<b>45XX - COUNTY PRVD CASE MGMT</b>												
Subtotal	29									0	0	029
<b>46XX - COUNTY PRVD SERVICES</b>												
Subtotal	30									0	0	030
<b>47XX - BRAIN INJURY</b>												
470X - Information & Education Services	31									0	0	031
472X - Coordination Services	32									0	0	032
473X - Personal & Environmental Sprt	33									0	0	033
474X - Treatment Services	34									0	0	034
475X - Vocational & Day Services	35									0	0	035
476X - Lic/Certified Living Arrangements	36									0	0	036
477X - Inst/Hospital & Commit Services	37									0	0	037
Subtotal	38	0	0	0	0	0	0	0	0	0	0	038
<b>TOTAL - MENTAL HEALTH, ID &amp; DD</b>	39	0	0	0	651,218	0	0	0	0	651,218	687,061	718,76339

SERVICE AREA 6  
COUNTY ENVIRONMENT AND EDUCATION

County Name: Clayton County No: 22  
02/28/18

	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	
										2018/2019	2017/2018	2016/2017	
										(L)	(M)	(N)	
<b>ENVIRONMENTAL QUALITY PROGRAM</b>													
6000 - Natural Resources Conservation	1				6,000					6,000	6,000	7,000	
6010 - Weed Eradication	2				95,800		3,443			99,243	103,688	100,188	
6020 - Solid Waste Disposal	3				208,323					208,323	204,093	183,230	
6030 - Environmental Restoration	4									0	0	0	
Subtotal	5	0	0	0	310,123	0	3,443	0	0	313,566	313,781	290,418	
<b>CONSERVATION &amp; RECREATION SERVICES PROGRAM</b>													
6100 - Administration	6	100,923	36,387							137,310	136,572	142,421	
6110 - Maintenance & Operations	7	425,313	101,620							526,933	541,663	526,906	
6120 - Recreation & Environmental Educ.	8									0	0	0	
Subtotal	9	526,236	138,007	0	0	0	0	0	0	664,243	678,235	669,327	
<b>ANIMAL CONTROL PROGRAM</b>													
6200 - Animal Shelter	10									0	0	0	
6210 - Animal Bounties & State Ariarist Expenses	11	200								200	250	0	
Subtotal	12	200	0	0	0	0	0	0	0	200	250	0	
<b>COUNTY DEVELOPMENT PROGRAM</b>													
6300 - Land Use & Building Controls	13	45,592	4,122							49,714	55,611	46,496	
6310 - Housing Rehabilitation & Develop.	14				6,000					6,000	6,500	6,500	
6320 - Economic Development	15	62,500			37,500					100,000	90,000	102,496	
Subtotal	16	108,092	4,122	0	43,500	0	0	0	0	155,714	152,111	155,492	
<b>EDUCATIONAL SERVICES PROGRAM</b>													
6400 - Libraries	17				148,644					148,644	142,370	134,911	
6410 - Historic Preservation	18	8,350								8,350	7,850	7,140	
6420 - Fair & 4-H Clubs	19	10,200								10,200	10,200	10,200	
6430 - Fairgrounds	20									0	0	0	
6440 - Memorial Halls	21									0	0	0	
6450 - Other Educational Services	22									0	0	0	
Subtotal	23	18,550	0	0	0	148,644	0	0	0	167,194	160,420	152,251	
<b>PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM</b>													
6500 - Property	24									0	0	0	
6510 - Buildings	25									0	0	0	
6520 - Equipment	26									0	0	0	
6530 - Public Facilities	27									0	0	0	
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	
<b>TOTAL - COUNTY ENVIRONMT. &amp; ED.</b>	29	653,078	142,129	0	0	502,267	0	3,443	0	0	1,300,917	1,304,797	1,267,488

**SERVICE AREA 7**  
**ROADS & TRANSPORTATION**

County Name: **Clayton** County No: **22**  
02/28/18

	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
										2018/2019	2017/2018	2016/2017
	(L)	(M)								(N)		
<b>SECONDARY ROADS ADMINISTRATION &amp; ENGINEERING PROGRAM</b>												
7000 - Administration	1						372,012			372,012	312,838	306,373
7010 - Engineering	2						334,215			334,215	258,248	341,374
Subtotal	3	0	0	0	0	0	706,227	0	0	706,227	571,086	647,747
<b>ROADWAY MAINTENANCE PROGRAM</b>												
7100 - Bridges & Culverts	4						96,977			96,977	101,017	86,978
7110 - Roads	5						3,072,193			3,072,193	2,871,685	3,085,478
7120 - Snow & Ice Control	6						534,779			534,779	484,725	427,309
7130 - Traffic Controls	7						141,211			141,211	130,415	194,912
7140 - Road Clearing	8						325,067			325,067	264,822	230,995
Subtotal	9	0	0	0	0	0	4,170,227	0	0	4,170,227	3,852,664	4,025,672
<b>GENERAL ROADWAY EXPENDITURES PROGRAM</b>												
7200 - New Equipment	10						482,878			482,878	484,254	1,156,527
7210 - Equipment Operations	11						1,304,727			1,304,727	1,164,136	1,154,615
7220 - Tools, Materials & Supplies	12						54,000			54,000	54,000	3,805
7230 - Real Estate & Buildings	13						117,994			117,994	97,859	308,554
Subtotal	14	0	0	0	0	0	1,959,599	0	0	1,959,599	1,800,249	2,623,501
<b>MASS TRANSIT PROGRAM</b>												
7300 - Air Transportation	15									0	0	0
7310 - Ground Transportation	16									0	0	0
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL - ROADS &amp; TRANSPORTATION</b>	18	0	0	0	0	0	6,836,053	0	0	6,836,053	6,223,999	7,296,920

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

County Name: **Clayton** County No: **22**  
02/28/18

REPRESENTATION SERVICES PROGRAM	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	
	2018/2019	2017/2018	2016/2017										
	(L)	(M)	(N)										
8000 - Elections Administration	1		184,790							184,790	132,687	111,510	1
8010 - Local Elections	2		21,900							21,900	24,600	7,817	2
8020 - Township Officials	3	4,600	405							5,005	5,005	4,233	3
Subtotal	4	4,600	207,095	0	0	0	0	0	0	211,695	162,292	123,560	4
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	5	116,888	37,419							154,307	201,609	184,605	5
8101 - Drivers License Services	6	85,570	35,869							121,439	125,674	121,048	6
8110 - Recording of Public Documents	7	190,218	58,937					6,000		255,155	246,472	231,893	7
Subtotal	8	392,676	132,225	0	0	0	0	6,000	0	530,901	573,755	537,546	8
<b>TOTAL - GOVT. SVCS. TO RESIDENTS</b>	<b>9</b>	<b>397,276</b>	<b>339,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>742,596</b>	<b>736,047</b>	<b>661,106</b>	<b>9</b>

**SERVICE AREA 9  
ADMINISTRATION**

County Name: Clayton

County No: 22  
02/28/18

POLICY & ADMINISTRATION PROGRAM	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
										2018/2019	2017/2018	2016/2017
										(L)	(M)	(N)
9000 - General County Management	1	128,868	43,392							172,260	158,692	156,839
9010 - Administrative Management Services	2	156,499	57,387							213,886	201,821	176,094
9020 - Treasury Management Services	3	133,007	39,841							172,848	169,361	156,479
9030 - Other Policy & Administration	4	70,725	76,720		15,000					162,445	150,529	119,400
Subtotal	5	489,099	217,340	0	0	15,000	0	0	0	721,439	680,403	608,812
CENTRAL SERVICES PROGRAM												
9100 - General Services	6	407,764	37,152							444,916	503,909	373,708
9110 - Information Technology Services	7	306,464	36,578							343,042	331,206	333,685
9120 - GIS Systems	8									0	0	0
Subtotal	9	714,228	73,730	0	0	0	0	0	0	787,958	835,115	707,393
RISK MANAGEMENT SERVICES PROGRAM												
9200 - Tort Liability	10		73,500							73,500	75,000	68,139
9210 - Safety of Workplace	11	112,500	115,000							227,500	337,500	302,495
9220 - Fidelity of Public Officers	12		1,180							1,180	1,180	1,180
9230 - Unemployment Compensation	13		4,500							4,500	4,500	0
Subtotal	14	112,500	194,180	0	0	0	0	0	0	306,680	418,180	371,814
<b>TOTAL - ADMINISTRATION</b>	<b>15</b>	<b>1,315,827</b>	<b>485,250</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,816,077</b>	<b>1,933,698</b>	<b>1,688,019</b>

**SERVICE AREA 0**  
**NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES**

CountyName:

Clayton

County No: 22  
02/28/18

**NONPROGRAM CURRENT EXPENDITURES**

	GENERAL FUND			SPECIAL REVENUE FUNDS					All Capital Projects (I)	All Debt Service (J)	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		
											2018/2019	2017/2018	2016/2017		
											(L)	(M)	(N)		
0010 - County Farm Operations	1	1,000										1,000	1,000	0 1	
0020 - Interest on Short-Term Debt	2											0	0	0 2	
0030 - Other Nonprogram Current	3											0	0	0 3	
0040 - Other County Enterprises	4											0	0	0 4	
<b>TOTAL - NONPROGRAM CURRENT</b>	<b>5</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0 5</b>		
<b>LONG-TERM DEBT SERVICE</b>															
0100 - Principal	6											312,000	312,000	297,000 291,000 6	
0110 - Interest	7											35,065	35,065	41,777 47,000 7	
<b>TOTAL - LONG-TERM DEBT SERVICE</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>347,065</b>	<b>347,065</b>	<b>338,777 338,000 8</b>		
<b>CAPITAL PROJECTS</b>															
0200 - Roadway Construction	9														
0210 - Conservation Land Acquisition/Dev	10			150,000											
0220 - Other Capital Projects	11														
<b>TOTAL - CAPITAL PROJECTS</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,561,000</b>	<b>44,000</b>	<b>0</b>	<b>0</b>	<b>1,755,000</b>	<b>2,077,600</b>	<b>1,315,409 12</b>	
<b>EXPENDITURES SUMMARY</b>															
- Total Public Safety and Legal Services	13	2,451,716	750,034	5,000	0	0	0	0	0			0	3,206,750	3,015,450 2,894,103 13	
- Total Physical Health and Social Services	14	336,454	93,633	0	0	95,000	0	0	0			0	525,087	632,986 506,751 14	
- Total Mental Health, ID & DD	15	0	0	0	651,218	0	0	0	0			0	651,218	687,061 718,763 15	
- Total County Environment and Education	16	653,078	142,129	0	0	502,267	0	3,443	0			0	1,300,917	1,304,797 1,267,488 16	
- Total Roads & Transportation	17	0	0	0	0	0	0	6,836,053	0			0	6,836,053	6,223,999 7,296,920 17	
- Total Governmental Services to Residents	18	397,276	339,320	0	0	0	0	0	0			0	742,596	736,047 661,106 18	
- Total Administration	19	1,315,827	485,250	0	0	15,000	0	0	0			0	1,816,077	1,933,698 1,688,019 19	
- Total Nonprogram Current Expenditures	20	1,000	0	0	0	0	0	0	0			0	1,000	1,000 0 20	
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0			347,065	0	347,065 338,777 338,000 21	
- Total Capital Projects	22	0	0	150,000	0	0	0	1,561,000	44,000	0		0	1,755,000	2,077,600 1,315,409 22	
<b>TOTAL - ALL EXPENDITURES (lines13-24)</b>	<b>23</b>	<b>5,155,351</b>	<b>1,810,366</b>	<b>155,000</b>	<b>651,218</b>	<b>612,267</b>	<b>0</b>	<b>8,400,496</b>	<b>50,000</b>	<b>0</b>	<b>347,065</b>	<b>0</b>	<b>17,181,763</b>	<b>16,951,415</b>	<b>16,686,559 23</b>
<b>OTHER BUDGETARY FINANCING USES</b>															
<b>OPERATING TRANSFERS OUT</b>															
- To General Supplemental	24												0	0	0 24
- To Rural Services Supplemental	25							1,750,000					0	0	0 25
- To Secondary Roads	26												1,750,000	1,700,000	1,700,000 26
- To Other Budgetary Funds	27												0	0	0 27
<b>TOTAL OPERATING TRANSFERS OUT</b>	<b>28</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,750,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,750,000</b>	<b>1,700,000</b>	<b>1,700,000 28</b>
<b>REFUNDED DEBT/PAYMENTS TO ESCROW</b>	<b>29</b>												0	0	0 29
Increase (Decrease) In Reserves (GAAP Budgets)	30												0	0	0 30
Fund Balance - Nonspendable	31												0	0	0 31
Fund Balance - Restricted	32												0	0	0 32
Fund Balance - Committed	33												0	0	0 33
Fund Balance - Assigned	34												0	0	0 34
Fund Balance - Unassigned	35	1,391,948	494,592	205,481	3,000	1,322,543	0	2,566,056	67,872	0	67,593	0	6,119,085	7,027,267	7,472,964 35
<b>TOTAL ENDING FUND BALANCE - JUNE 30,</b>	<b>36</b>	<b>1,391,948</b>	<b>494,592</b>	<b>205,481</b>	<b>3,000</b>	<b>1,322,543</b>	<b>0</b>	<b>2,566,056</b>	<b>67,872</b>	<b>0</b>	<b>67,593</b>	<b>0</b>	<b>6,119,085</b>	<b>7,027,267</b>	<b>7,472,964 36</b>
<b>TOTAL REQUIREMENTS (23+28+29-30+36)</b>	<b>37</b>	<b>6,547,299</b>	<b>2,304,958</b>	<b>360,481</b>	<b>654,218</b>	<b>3,684,810</b>	<b>0</b>	<b>10,966,552</b>	<b>117,872</b>	<b>0</b>	<b>414,658</b>	<b>0</b>	<b>25,050,848</b>	<b>25,678,682</b>	<b>25,859,523 37</b>

**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**

Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due 2018/2019 (D)	Interest Due 2018/2019 +(E)	Bond Registration Due 2018/2019 +(F)	Total Obligation Due 2018/2019 =(G)	FY 2018/2019	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes =(I)
			2018/2019 (D)	2018/2019 +(E)	2018/2019 +(F)	2018/2019 =(G)			
1 Scenic Acres Sewer Lagoon Repair	327,000	05/13/09	12,000	4,680	500	17,180			17,180
2 Jail Debt Refinancing	2,295,000	10/06/10	245,000	12,255	2,000	259,255			259,255
3 Co Office Building Restoration	895,000	02/07/12	55,000	15,130	500	70,630			70,630
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>			312,000	32,065	3,000	347,065	0		347,065
<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