Iowa Department of Management
Form 600

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
Maximum General Basic Tax Rate per $1,000 of Taxable Value:	3.5
General Basic Tax Dollars to be Generated in Excess of Maximum:	503,630

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, 2017 - June 30, 2018	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:
03/06/2017	10:00 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):	County Telephone Number:
www.claytoncountyia.gov	(563) 245-1106

Iowa Department of Management Form 630 (Publish)		Budget 2017/2018	Re-Est 2016/2017	Actual 2015/2016	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property*	1	8,566,006	8,686,445	7,986,144	3.57
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	604,291	531,728	607,967	
Net Current Property Taxes	4	7,961,715	8,154,717	7,378,177	
Delinquent Property Tax Revenue	5	1,012	1,285	2,085	
Penalties, Interest & Costs on Taxes	6	46,302	51,300	47,046	
Other County Taxes/TIF Tax Revenues	7	1,342,870	1,314,792	1,624,130	-9.07
Intergovernmental	8	6,340,639	5,545,692	6,491,961	
Licenses & Permits	9	32,025	33,950	39,935	
Charges for Service	10	454,770	448,145	475,375	
Use of Money & Property	11	155,111	165,101	157,563	
Miscellaneous	12	160,274	164,710	223,001	
Subtotal Revenues	13	16,494,718	15,879,692	16,439,273	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	1,700,000	1,700,000	1,700,000	
Proceeds of Fixed Asset Sales	16	11,000	11,000	2,701	
Total Revenues & Other Sources	17	18,205,718	17,590,692	18,141,974	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,015,450	2,966,489	2,835,074	3.13
Physical Health and Social Services	19	632,986	636,955	692,739	-4.41
Mental Health, ID & DD	20	722,349	628,037	916,319	-11.21
County Environment and Education	21	1,304,797	1,413,493	1,238,905	2.62
Roads & Transportation	22	6,223,999	6,608,416	5,542,615	5.97
Government Services to Residents	23	736,047	703,899	642,533	7.03
Administration	24	1,933,698	1,761,155	1,676,358	7.4
Nonprogram Current	25	1,000	1,500	1,393	-15.27
Debt Service	26	338,777	337,053	339,032	-0.04
Capital Projects	27	2,077,600	1,756,938	1,105,134	37.11
Subtotal Expenditures	28	16,986,703	16,813,935	14,990,102	
Other Financing Uses:					
Operating Transfers Out	29	1,700,000	1,700,000	1,700,000	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	18,686,703	18,513,935	16,690,102	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-480,985	-923,243	1,451,872	
Beginning Fund Balance - July 1,	33	6,865,939	7,789,182	6,337,310	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	4,317,050	2,729,078	3,755,506	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	2,067,904	4,136,861	4,033,676	
Total Ending Fund Balance - June 30,	40	6,384,954	6,865,939	7,789,182	

Proposed property taxation by type:		Proposed tax rates per $1,000 taxable valuation:	
Countywide Levies*:	6,236,231	Urban Areas:	6.27365
Rural Only Levies*:	2,329,775	Rural Areas:	9.6443
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	7,254		
Utility Replacmnt. Excise Tax:	137,390	Date:	04/03/2017

Explanation of any significant items in the budget:

Iowa Department of Management
Form 634 - R

Clayton County PROPOSED BUDGET SUMMARY

04/03/2017

REVENUES & OTHER FINANCING SOURCES		General (A)	Special Revenue (B)	Capital Projects (C)	Debt Service (D)	Permanent (E)	TOTALS Budget 2017/2018 (F)	TOTALS Re-estimated 2016/2017 (G)	TOTALS Actual 2015/2016 (H)	
Taxes Levied on Property	1	5,326,046	2,906,183		333,777		8,566,006	8,686,445	7,986,144	1
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0				0	0	0	2
Less: Credits to Taxpayers	3	400,650	176,808		26,833		604,291	531,728	607,967	3
Net Current Property Taxes	4	4,925,396	2,729,375		306,944		7,961,715	8,154,717	7,378,177	4
Delinquent Property Tax Revenue	5	600	347		65		1,012	1,285	2,085	5
Penalties, Interest & Costs on Taxes	6	46,302					46,302	51,300	47,046	6
Other County Taxes/TIF Tax Revenues	7	242,602	1,094,744	0	5,524	0	1,342,870	1,314,792	1,624,130	7
Intergovernmental	8	992,917	5,317,240	0	30,482	0	6,340,639	5,545,692	6,491,961	8
Licenses & Permits	9	17,025	15,000				32,025	33,950	39,935	9
Charges for Service	10	442,770	12,000				454,770	448,145	475,375	10
Use of Money & Property	11	154,736	375				155,111	165,101	157,563	11
Miscellaneous	12	130,074	30,200				160,274	164,710	223,001	12
Subtotal Revenues	13	6,952,422	9,199,281	0	343,015	0	16,494,718	15,879,692	16,439,273	13
Other Financing Sources:										
General Long-Term Debt Proceeds	14	0	0				0	0	0	14
Operating Transfers In	15	0	1,700,000	0	0	0	1,700,000	1,700,000	1,700,000	15
Proceeds of Fixed Asset Sales	16	1,000	10,000				11,000	11,000	2,701	16
Total Revenues & Other Sources	17	6,953,422	10,909,281	0	343,015	0	18,205,718	17,590,692	18,141,974	17
EXPENDITURES & OTHER FINANCING USES										
Operating:										
Public Safety and Legal Services	18	3,015,450	0			0	3,015,450	2,966,489	2,835,074	18
Physical Health and Social Services	19	537,986	95,000			0	632,986	636,955	692,739	19
Mental Health, ID & DD	20	0	722,349			0	722,349	628,037	916,319	20
County Environment and Education	21	767,146	537,651			0	1,304,797	1,413,493	1,238,905	21
Roads & Transportation	22	0	6,223,999			0	6,223,999	6,608,416	5,542,615	22
Government Services to Residents	23	731,047	5,000			0	736,047	703,899	642,533	23
Administration	24	1,893,698	40,000			0	1,933,698	1,761,155	1,676,358	24
Nonprogram Current	25	1,000	0			0	1,000	1,500	1,393	25
Debt Service	26	0	0		338,777	0	338,777	337,053	339,032	26
Capital Projects	27	332,000	1,745,600	0		0	2,077,600	1,756,938	1,105,134	27
Subtotal Expenditures	28	7,278,327	9,369,599	0	338,777	0	16,986,703	16,813,935	14,990,102	28
Other Financing Uses:										
Operating Transfers Out	29	0	1,700,000	0	0	0	1,700,000	1,700,000	1,700,000	29
Refunded Debt/Payments to Escrow	30	0	0				0	0	0	30
Total Expenditures & Other Uses	31	7,278,327	11,069,599	0	338,777	0	18,686,703	18,513,935	16,690,102	31
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-324,905	-160,318	0	4,238	0	-480,985	-923,243	1,451,872	32
Beginning Fund Balance - July 1,	33	2,574,818	4,232,877	0	58,244		6,865,939	7,789,182	6,337,310	33
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0				0	0	0	34
Fund Balance - Nonspendable	35	0	0				0	0	0	35
Fund Balance - Restricted	36	146,721	4,107,847		62,482		4,317,050	2,729,078	3,755,506	36
Fund Balance - Committed	37	0	0				0	0	0	37
Fund Balance - Assigned	38	0	0				0	0	0	38
Fund Balance - Unassigned	39	2,103,192	-35,288	0	0	0	2,067,904	4,136,861	4,033,676	39
Total Ending Fund Balance - June 30,	40	2,249,913	4,072,559	0	62,482	0	6,384,954	6,865,939	7,789,182	40

Proposed tax rate per $1,000 valuation for County purposes: 6.27365 urban areas; 9.6443 rural areas; Any special district rates excluded.
This line and the next line reserved for notes:

Form 638 - R
(Sheet 2 of 2)

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2017 - June 30, 2018

Budget Basis: CASH

Iowa Department of Management
04/03/2017
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.

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

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.

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	834,208
3M Maximum County Services Fund Levy Dollars	834,208

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) 585,428

			(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
A. Countywide Levies:		1		1,007,260,610		991,737,255	
General Basic		2	4,029,042		4		3,966,949
+ Cemetery (Pioneer - 331.424B)		3	2,000		0.00199		1,974
= Total for General Basic		4	4,031,042				3,968,923
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement		5					0
General Supplemental		6	1,378,365		1.36843		1,357,123
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement		7	79,100				77,881
County MHDS Fund (from '4M' certification above)		8	585,428		0.58121		576,408
Debt Service (from Form 703 col. I Countywide total)		9	338,777	1,052,032,797	0.32202	1,036,509,442	333,777
Voted Emergency Medical Services (Countywide)		10			0		0
Other	(specify)	11			0		0
Subtotal Countywide (A)		12	6,333,612		6.27365		6,236,231
B. All Rural Services Only Levies:		13		703,064,390		691,194,640	
Rural Services Basic		14	2,369,784		3.37065		2,329,775
Rural Services Supplemental		16			0		0
Unified Law Enforcement		17			0		0
Other	(specify)	18			0		0
Other	(specify)	19			0		0
Subtotal All Rural Services Only (B)		20	2,369,784		3.37065		2,329,775
Subtotal Countywide/All Rural Services (A + B)		21	8,703,396		9.6443		8,566,006
C. Special District Levies:							
Flood & Erosion		22		0	0	0	0
Voted Emergency Medical Services (partial county)		23		0	0	0	0
Other	(specify)	24	0	0	0	0	0
Other	(specify)	25		0	0	0	0
Other	(specify)	26		0	0	0	0
Township ES Levies (Summary from Form 638-RE)		27	0	0		0	0
Subtotal Special Districts (C)		28	0				0
GRAND TOTAL (A + B + C)		29	8,703,396				8,566,006

Compensation Schedule for FY:	2017/2018
Elected Official:	Annual Salary:
Attorney	65,650
Auditor	54,233
Recorder	55,567
Treasurer	55,567
Sheriff	70,700
Supervisors	30,300
Supervisor Vice Chair, if different	
Supervisor Chair, if different	30,800

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.
✓ Budget was approved by Resolution # 5-2017 11-2017
✓ This budget was certified on or before March 15 unless otherwise documented to the Department of Management.

Board Chairperson (Signature)

Jennifer Garms
County Auditor (signature)

Iowa Department of Management
Form 638 - RE

County Name: Clayton

County No: 22

04/03/2017

TOWNSHIP EMERGENCY SERVICES LEVIES

Fiscal Year July 1, 2017 - June 30, 2018

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

Iowa Department of Management
Form 634 - A

REVENUES DETAIL

County Name: Clayton | County No: 22
04/03/2017

		GENERAL FUND			SPECIAL REVENUE FUNDS					All	All		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)	Capital Projects (I)	Debt Service (J)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
TAXES LEVIED ON PROPERTY	1	3,968,923	1,357,123		576,408	2,329,775	0		0		333,777		8,566,006	8,686,445	7,986,144	1
LESS: UNCOLL. DEL. TAXES LEVY YEAR	2												0	0	0	2
LESS: CREDITS TO TAXPAYERS	3	309,534	91,116		50,372	126,436					26,833		604,291	531,728	607,967	3
=1000 NET CURRENT PROPERTY TAXES	*4	3,659,389	1,266,007		526,036	2,203,339	0		0		306,944		7,961,715	8,154,717	7,378,177	*4
1010 DELINQ. PROPERTY TAX REVENUE	*5	400	200		120	227					65		1,012	1,285	2,085	*5
11xx PENALTIES, INT, & COSTS ON TAXES	*6	46,302											46,302	51,300	47,046	*6
OTHER COUNTY TAXES/TIF REVENUES:																
12xx Other County Taxes	7	6,366	1,875		1,036	2,425					524		12,226	12,565	12,219	7
13xx Local Option Taxes	8	15,000				155,250		879,750					1,050,000	915,000	1,031,835	8
14xx Gambling Taxes	9	136,000											136,000	150,000	136,172	9
15xx TIF Tax Revenues	10								7,254				7,254	99,118	94,878	10
16xx Utility Replacement Taxes, 17xx	11	62,119	21,242		9,020	40,009	0		0		5,000		137,390	138,109	349,026	11
Subtotal (lines 7 - 11)	*12	219,485	23,117	0	10,056	197,684	0	879,750	7,254	0	5,524	0	1,342,870	1,314,792	1,624,130	*12
INTERGOVERNMENTAL REVENUE:																
20xx State Shared Revenues	13	2,567						4,492,433					4,495,000	4,072,400	4,663,695	13
21xx State Replacements Against Levied Taxes	14	309,534	91,116		50,372	126,436					26,833		604,291	531,728	607,967	14
22xx Other State Tax Replacements	15	39,917	15,383		6,995	10,104					3,649		76,048	56,364	107,234	15
23xx, 24xx State/Federal Pass-thru Revenues	16	63,234		295,000				608,000					966,234	678,486	598,223	16
25xx Contributions From Other Intergovernmental Units	17	11,373			3,000	3,100		1,200					18,673	21,857	44,806	17
26xx, 27xx State Grants and Entitlements	18	112,743	31,800						15,600				160,143	164,607	431,891	18
28xx Federal Grants and Entitlements	19	10,000											10,000	10,000	16,409	19
29xx Payments in Lieu of Taxes	20	10,250											10,250	10,250	21,736	20
Subtotal (lines 13 - 20)	*21	559,618	138,299	295,000	60,367	139,640	0	5,101,633	15,600	0	30,482	0	6,340,639	5,545,692	6,491,961	*21
3xxx LICENSES & PERMITS	*22	17,025						15,000					32,025	33,950	39,935	*22
4xxx, 5xxx CHARGES FOR SERVICE	*23	442,770				8,000			4,000				454,770	448,145	475,375	*23
6xxx USE OF MONEY & PROPERTY	*24	137,031		17,705					375				155,111	165,101	157,563	*24
8xxx MISCELLANEOUS	*25	99,274	800	30,000		1,000		29,200					160,274	164,710	223,001	*25
Total Revenues*	26	5,181,294	1,428,423	342,705	596,579	2,549,890	0	6,025,583	27,229	0	343,015	0	16,494,718	15,879,692	16,439,273	26
OTHER FINANCING SOURCES:																
OPERATING TRANSFERS IN:																
9000 From General Basic	27												0	0	0	27
9020 From Rural Services Basic	28							1,700,000					1,700,000	1,700,000	1,700,000	28
90xx From Other Budgetary Funds	29												0	0	0	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	1,700,000	30
91xx PROCEEDS\GEN LONG-TERM DEBT	31												0	0	0	31
92xx PROCEEDS\GEN FIXED ASSET SALES	32	1,000						10,000					11,000	11,000	2,701	32
Total Revenues and Other Sources	33	5,182,294	1,428,423	342,705	596,579	2,549,890	0	7,735,583	27,229	0	343,015	0	18,205,718	17,590,692	18,141,974	33
BEGINNING FUND BALANCE JULY 1,	34	1,663,804	774,998	136,016	196,249	828,669		3,067,199	140,760	0	58,244		6,865,939	7,789,182	6,337,310	34
TOTAL RESOURCES	35	6,846,098	2,203,421	478,721	792,828	3,378,559	0	10,802,782	167,989	0	401,259	0	25,071,657	25,379,874	24,479,284	35
Loss on Nonreplaced Credits Against Levied Taxes	36	0	0		0	0	0		0		0		0	0	0	36

Iowa Department of Management
Form 634 - B
(Sheet 1 of 8)

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES

County Name: Clayton

County No: 22
04/03/2017

		GENERAL FUND			SPECIAL REVENUE FUNDS						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)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
LAW ENFORCEMENT PROGRAM														
1000 - Uniformed Patrol Services	1	1,142,624	121,739								1,264,363	1,218,685	1,097,875	1
1010 - Investigations	2	13,743									13,743	20,743	11,168	2
1020 - Unified Law Enforcement	3										0	0	0	3
1030 - Contract Law Enforcement	4										0	0	0	4
1040 - Law Enforcement Communications	5	362,186	46,789								408,975	411,375	464,408	5
1050 - Adult Correctional Services	6	449,576	47,455								497,031	481,615	440,435	6
1060 - Administration	7	351,709	46,016								397,725	397,838	364,745	7
Subtotal	8	2,319,838	261,999	0	0	0	0	0	0	0	2,581,837	2,530,256	2,378,631	8
LEGAL SERVICES PROGRAM														
1100 - Criminal Prosecution	9	193,816	24,317								218,133	212,463	200,771	9
1110 - Medical Examinations	10	30,000									30,000	30,000	14,961	10
1120 - Child Support Recovery	11										0	0	0	11
Subtotal	12	223,816	24,317	0	0	0	0	0	0	0	248,133	242,463	215,732	12
EMERGENCY SERVICES														
1200 - Ambulance Services	13	8,345									8,345	13,034	17,608	13
1210 - Emergency Management	14		79,100								79,100	85,000	139,400	14
1220 - Fire Protection and Rescue Services	15										0	0	0	15
1230 - E911 Service Board	16										0	0	0	16
Subtotal	17	8,345	79,100	0	0	0	0	0	0	0	87,445	98,034	157,008	17
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM														
1400 - Physical Operations	18		3,600								3,600	3,750	3,489	18
1410 - Research & Other Assistance	19		100								100	100	0	19
1420 - Bailiff Services	20	67,838	11,247								79,085	78,636	70,844	20
Subtotal	21	67,838	14,947	0	0	0	0	0	0	0	82,785	82,486	74,333	21
COURT PROCEEDINGS PROGRAM														
1500 - Juries & Witnesses	22										0	0	0	22
1510 - (Reserved)	23													23
1520 - Detention Services	24										0	0	0	24
1530 - Court Costs	25										0	0	0	25
1540 - Service of Civil Papers	26		900								900	900	433	26
Subtotal	27	0	900	0	0	0	0	0	0	0	900	900	433	27
JUVENILE JUSTICE ADMINISTRATION PROGRAM														
1600 - Juvenile Victim Restitution	28										0	0	0	28
1610 - Juvenile Representation Services	29		2,550								2,550	2,550	577	29
1620 - Court-Appointed Attorneys & Court Costs for Juveniles	30		11,800								11,800	9,800	8,360	30
Subtotal	31	0	14,350	0	0	0	0	0	0	0	14,350	12,350	8,937	31
TOTAL - PUBLIC SAFETY & LEGAL SERVICES	32	2,619,837	395,613	0	0	0	0	0	0	0	3,015,450	2,966,489	2,835,074	32

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SERVICE AREA 3
PHYSICAL HEALTH & SOCIAL SERVICES

County Name: Clayton
County No: 22
04/03/2017

		GENERAL FUND			SPECIAL REVENUE FUNDS						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)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
PHYSICAL HEALTH SERVICES PROGRAM														
3000 - Personal & Family Health Services	1	120,398				95,000					215,398	216,773	220,172	1
3010 - Communicable Disease Prevention & Control Services	2	3,008									3,008	3,008	4,710	2
3020 - Sanitation	3	60,205	3,851								64,056	64,964	44,151	3
3040 - Health Administration	4	47,976									47,976	48,228	42,990	4
3050 - Support of Hospitals	5										0	0	0	5
Subtotal	6	231,587	3,851	0	0	95,000	0	0	0	0	330,438	332,973	312,023	6
SERVICES TO POOR PROGRAM														
3100 - Administration	7	10,417	306								10,723	10,767	6,579	7
3110 - General Welfare Services	8	66,880									66,880	59,880	17,831	8
3120 - Care in County Care Facility	9		18,000								18,000	24,000	191,667	9
Subtotal	10	77,297	18,306	0	0	0	0	0	0	0	95,603	94,647	216,077	10
SERVICES TO MILITARY VETERANS PROGRAM														
3200 - Administration	11	44,467	4,928								49,395	47,385	46,201	11
3210 - General Services to Veterans	12	47,350									47,350	49,500	24,887	12
Subtotal	13	91,817	4,928	0	0	0	0	0	0	0	96,745	96,885	71,088	13
CHILDREN'S & FAMILY SERVICES PROGRAM														
3300 - Youth Guidance	14										0	0	0	14
3310 - Family Protective Services	15		17,700								17,700	24,450	4,362	15
3320 - Services for Disabled Children	16										0	0	0	16
Subtotal	17	0	17,700	0	0	0	0	0	0	0	17,700	24,450	4,362	17
SERVICES TO OTHER ADULTS PROGRAM														
3400 - Services to the Elderly	18										0	0	0	18
3410 - Other Social Services	19	21,500									21,500	17,500	17,000	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	17,500	17,000	21
CHEMICAL DEPENDENCY PROGRAM														
3500 - Treatment Services	22		31,000								31,000	30,500	32,189	22
3510 - Preventive Services	23		40,000								40,000	40,000	40,000	23
Subtotal	24	0	71,000	0	0	0	0	0	0	0	71,000	70,500	72,189	24
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	25	422,201	115,785	0	0	95,000	0	0	0	0	632,986	636,955	692,739	25

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SERVICE AREA 4
MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES

County Name: Clayton | County No: 22
04/03/2017

SERVICES TO PERSONS WITH:		GENERAL FUND			SPECIAL REVENUE FUNDS						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)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
40XX - MENTAL HEALTH PROBLEMS/ MENTAL ILLNESS														
400X - Information & Education Services	1										0	0	0	1
402X - Coordination Services	2				100						100	0	247	2
403X - Personal & Environmental Sprt	3										0	0	0	3
404X - Treatment Services	4										0	0	0	4
405X - Vocational & Day Services	5										0	0	0	5
406X - Lic/Certified Living Arrangements	6										0	0	0	6
407X - Inst/Hospital & Commit Services	7										0	0	0	7
Subtotal	8	0	0	0	100	0	0	0	0	0	100	0	247	8
42XX - INTELLECTUAL DISABILITY														
420X - Information & Education Services	9										0	0	0	9
422X - Coordination Services	10										0	0	0	10
423X - Personal & Environmental Sprt	11										0	0	0	11
424X - Treatment Services	12										0	0	0	12
425X - Vocational & Day Services	13										0	0	0	13
426X - Lic/Certified Living Arrangements	14										0	0	0	14
427X - Inst/Hospital & Commit Services	15										0	0	0	15
Subtotal	16	0	0	0	0	0	0	0	0	0	0	0	0	16
43XX - OTHER DEVELOPMENTAL DISABILITIES														
430X - Information & Education Services	17										0	0	0	17
432X - Coordination Services	18										0	0	0	18
433X - Personal & Environmental Sprt	19										0	0	0	19
434X - Treatment Services	20										0	0	0	20
435X - Vocational & Day Services	21										0	0	0	21
436X - Lic/Certified Living Arrangements	22										0	0	0	22
437X - Inst/Hospital & Commit Services	23										0	0	0	23
Subtotal	24	0	0	0	0	0	0	0	0	0	0	0	0	24
44XX - GENERAL ADMINISTRATION														
4411 - Direct Administration	25				5,494						5,494	5,632	5,272	25
4412 - Purchased Administration	26										0	0	0	26
4413 - Distrib to Regional Fiscal Agent	27				716,755						716,755	622,405	910,800	27
Subtotal	28	0	0	0	722,249	0	0	0	0	0	722,249	628,037	916,072	28
45XX - COUNTY PRVD CASE MGMT														
Subtotal	29										0	0	0	29
46XX - COUNTY PRVD SERVICES														
Subtotal	30										0	0	0	30
47XX - BRAIN INJURY														
470X - Information & Education Services	31										0	0	0	31
472X - Coordination Services	32										0	0	0	32
473X - Personal & Environmental Sprt	33										0	0	0	33
474X - Treatment Services	34										0	0	0	34
475X - Vocational & Day Services	35										0	0	0	35
476X - Lic/Certified Living Arrangements	36										0	0	0	36
477X - Inst/Hospital & Commit Services	37										0	0	0	37
Subtotal	38	0	0	0	0	0	0	0	0	0	0	0	0	38
TOTAL - MENTAL HEALTH, ID & DD	39	0	0	0	722,349	0	0	0	0	0	722,349	628,037	916,319	39

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SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION

County Name: Clayton   County No: 22
04/03/2017

		GENERAL FUND			SPECIAL REVENUE FUNDS						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)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
ENVIRONMENTAL QUALITY PROGRAM														
6000 - Natural Resources Conservation	1					6,000					6,000	7,000	6,800	1
6010 - Weed Eradication	2					100,900		2,788			103,688	105,299	98,479	2
6020 - Solid Waste Disposal	3					204,093					204,093	208,908	179,302	3
6030 - Environmental Restoration	4										0	0	0	4
Subtotal	5	0	0	0	0	310,993	0	2,788	0	0	313,781	321,207	284,581	5
CONSERVATION & RECREATION SERVICES PROGRAM														
6100 - Administration	6	121,955	14,617								136,572	134,454	135,900	6
6110 - Maintenance & Operations	7	499,192	42,471								541,663	561,813	465,149	7
6120 - Recreation & Environmental Educ.	8										0	0	0	8
Subtotal	9	621,147	57,088	0	0	0	0	0	0	0	678,235	696,267	601,049	9
ANIMAL CONTROL PROGRAM														
6200 - Animal Shelter	10										0	300	0	10
6210 - Animal Bounties & State Apiarist Expenses	11	250									250	0	54	11
Subtotal	12	250	0	0	0	0	0	0	0	0	250	300	54	12
COUNTY DEVELOPMENT PROGRAM														
6300 - Land Use & Building Controls	13	51,760	3,851								55,611	54,821	38,662	13
6310 - Housing Rehabilitation & Develop.	14					6,500					6,500	6,500	5,000	14
6320 - Economic Development	15	15,000				75,000					90,000	181,937	169,507	15
Subtotal	16	66,760	3,851	0	0	81,500	0	0	0	0	152,111	243,258	213,169	16
EDUCATIONAL SERVICES PROGRAM														
6400 - Libraries	17					142,370					142,370	134,911	124,078	17
6410 - Historic Preservation	18	7,850									7,850	7,350	5,774	18
6420 - Fair & 4-H Clubs	19	10,200									10,200	10,200	10,200	19
6430 - Fairgrounds	20										0	0	0	20
6440 - Memorial Halls	21										0	0	0	21
6450 - Other Educational Services	22										0	0	0	22
Subtotal	23	18,050	0	0	0	142,370	0	0	0	0	160,420	152,461	140,052	23
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM														
6500 - Property	24										0	0	0	24
6510 - Buildings	25										0	0	0	25
6520 - Equipment	26										0	0	0	26
6530 - Public Facilities	27										0	0	0	27
Subtotal	28	0	0	0	0	0	0	0	0	0	0	0	0	28
TOTAL - COUNTY ENVRONMT. & ED.	29	706,207	60,939	0	0	534,863	0	2,788	0	0	1,304,797	1,413,493	1,238,905	29

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SERVICE AREA 7
ROADS & TRANSPORTATION

County Name: Clayton | County No: 22
04/03/2017

		GENERAL FUND			SPECIAL REVENUE FUNDS						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)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM														
7000 - Administration	1							312,838			312,838	299,698	308,786	1
7010 - Engineering	2							258,248			258,248	288,890	319,540	2
Subtotal	3	0	0	0	0	0	0	571,086	0	0	571,086	588,588	628,326	3
ROADWAY MAINTENANCE PROGRAM														
7100 - Bridges & Culverts	4							101,017			101,017	113,640	127,256	4
7110 - Roads	5							2,871,685			2,871,685	2,965,439	2,187,984	5
7120 - Snow & Ice Control	6							484,725			484,725	463,650	324,040	6
7130 - Traffic Controls	7							130,415			130,415	189,761	326,136	7
7140 - Road Clearing	8							264,822			264,822	262,034	220,745	8
Subtotal	9	0	0	0	0	0	0	3,852,664	0	0	3,852,664	3,994,524	3,186,161	9
GENERAL ROADWAY EXPENDITURES PROGRAM														
7200 - New Equipment	10							484,254			484,254	584,254	529,561	10
7210 - Equipment Operations	11							1,164,136			1,164,136	1,165,798	1,063,452	11
7220 - Tools, Materials & Supplies	12							54,000			54,000	54,500	77,624	12
7230 - Real Estate & Buildings	13							97,859			97,859	220,752	57,491	13
Subtotal	14	0	0	0	0	0	0	1,800,249	0	0	1,800,249	2,025,304	1,728,128	14
MASS TRANSIT PROGRAM														
7300 - Air Transportation	15										0	0	0	15
7310 - Ground Transportation	16										0	0	0	16
Subtotal	17	0	0	0	0	0	0	0	0	0	0	0	0	17
TOTAL - ROADS & TRANSPORTATION	18	0	0	0	0	0	0	6,223,999	0	0	6,223,999	6,608,416	5,542,615	18

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SERVICE AREA 8
GOVERNMENT SERVICES TO RESIDENTS

County Name: Clayton | County No: 22
04/03/2017

		GENERAL FUND			SPECIAL REVENUE FUNDS						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)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
REPRESENTATION SERVICES PROGRAM														
8000 - Elections Administration	1		132,687								132,687	129,763	103,936	1
8010 - Local Elections	2		24,600								24,600	4,998	20,807	2
8020 - Township Officials	3	4,600	405								5,005	5,005	4,629	3
Subtotal	4	4,600	157,692	0	0	0	0	0	0	0	162,292	139,766	129,372	4
STATE ADMINISTRATIVE SERVICES														
8100 - Motor Vehicle Registrations & Licensing	5	180,862	20,747								201,609	199,163	194,880	5
8101 - Drivers License Services	6	111,209	14,465								125,674	123,217	97,456	6
8110 - Recording of Public Documents	7	216,772	24,700						5,000		246,472	241,753	220,825	7
Subtotal	8	508,843	59,912	0	0	0	0	0	5,000	0	573,755	564,133	513,161	8
TOTAL - GOVT. SVCS. TO RESIDENTS	9	513,443	217,604	0	0	0	0	0	5,000	0	736,047	703,899	642,533	9

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SERVICE AREA 9
ADMINISTRATION

County Name: Clayton | County No: 22
04/03/2017

		GENERAL FUND			SPECIAL REVENUE FUNDS						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)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
POLICY & ADMINISTRATION PROGRAM														
9000 - General County Management	1	143,538	15,154								158,692	155,013	150,143	1
9010 - Administrative Management Services	2	179,252	22,569								201,821	193,328	196,799	2
9020 - Treasury Management Services	3	152,317	17,044								169,361	166,262	145,350	3
9030 - Other Policy & Administration	4	135,529				15,000					150,529	147,215	172,470	4
Subtotal	5	610,636	54,767	0	0	15,000	0	0	0	0	680,403	661,818	664,762	5
CENTRAL SERVICES PROGRAM														
9100 - General Services	6	464,463	14,446			25,000					503,909	413,532	298,853	6
9110 - Information Technology Services	7	317,515	13,691								331,206	329,125	363,863	7
9120 - GIS Systems	8										0	0	0	8
Subtotal	9	781,978	28,137	0	0	25,000	0	0	0	0	835,115	742,657	662,716	9
RISK MANAGEMENT SERVICES PROGRAM														
9200 - Tort Liability	10		75,000								75,000	75,000	63,157	10
9210 - Safety of Workplace	11	111,000	226,500								337,500	276,000	284,543	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	0	13
Subtotal	14	111,000	307,180	0	0	0	0	0	0	0	418,180	356,680	348,880	14
TOTAL - ADMINISTRATION	15	1,503,614	390,084	0	0	40,000	0	0	0	0	1,933,698	1,761,155	1,676,358	15

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SERVICE AREA 0
NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES

CountyName: Clayton | County No: 22 | 04/03/2017

		GENERAL FUND			SPECIAL REVENUE FUNDS					All	All		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)	Capital Projects (I)	Debt Service (J)	All Permanent (K)	Budget 2017/2018 (L)	Re-estimated 2016/2017 (M)	Actual 2015/2016 (N)	
NONPROGRAM CURRENT EXPENDITURES																
0010 - County Farm Operations	1	1,000											1,000	1,500	1,393	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
TOTAL - NONPROGRAM CURRENT	5	1,000	0	0	0	0	0	0	0			0	1,000	1,500	1,393	5
LONG-TERM DEBT SERVICE																
0100 - Principal	6										297,000		297,000	291,000	286,000	6
0110 - Interest	7										41,777		41,777	46,053	53,032	7
TOTAL - LONG-TERM DEBT SERVICE	8	0	0	0	0	0	0	0	0		338,777	0	338,777	337,053	339,032	8
CAPITAL PROJECTS																
0200 - Roadway Construction	9							1,655,600					1,655,600	1,316,938	859,895	9
0210 - Conservation Land Acquisition/Dev	10			332,000					90,000				422,000	427,000	232,264	10
0220 - Other Capital Projects	11												0	13,000	12,975	11
TOTAL - CAPITAL PROJECTS	12	0	0	332,000	0	0	0	1,655,600	90,000	0		0	2,077,600	1,756,938	1,105,134	12
EXPENDITURES SUMMARY																
- Total Public Safety and Legal Services	13	2,619,837	395,613	0	0	0	0	0	0			0	3,015,450	2,966,489	2,835,074	13
- Total Physical Health and Social Services	14	422,201	115,785	0	0	95,000	0	0	0			0	632,986	636,955	692,739	14
- Total Mental Health, ID & DD	15	0	0	0	722,349	0	0	0	0			0	722,349	628,037	916,319	15
- Total County Environment and Education	16	706,207	60,939	0	0	534,863	0	2,788	0			0	1,304,797	1,413,493	1,238,905	16
- Total Roads & Transportation	17	0	0	0	0	0	0	6,223,999	0			0	6,223,999	6,608,416	5,542,615	17
- Total Governmental Services to Residents	18	513,443	217,604	0	0	0	0	0	5,000			0	736,047	703,899	642,533	18
- Total Administration	19	1,503,614	390,084	0	0	40,000	0	0	0			0	1,933,698	1,761,155	1,676,358	19
- Total Nonprogram Current Expenditures	20	1,000	0	0	0	0	0	0	0			0	1,000	1,500	1,393	20
- Total Long-Term Debt Service	21	0	0	0	0	0	0	0	0		338,777	0	338,777	337,053	339,032	21
- Total Capital Projects	22	0	0	332,000	0	0	0	1,655,600	90,000	0		0	2,077,600	1,756,938	1,105,134	22
TOTAL - ALL EXPENDITURES (lines13-24)	23	5,766,302	1,180,025	332,000	722,349	669,863	0	7,882,387	95,000	0	338,777	0	16,986,703	16,813,935	14,990,102	23
OTHER BUDGETARY FINANCING USES																
OPERATING TRANSFERS OUT																
- To General Supplemental	24												0	0	0	24
- To Rural Services Supplemental	25												0	0	0	25
- To Secondary Roads	26					1,700,000							1,700,000	1,700,000	1,640,119	26
- To Other Budgetary Funds	27												0	0	59,881	27
TOTAL OPERATING TRANSFERS OUT	28	0	0	0	0	1,700,000	0	0	0	0	0	0	1,700,000	1,700,000	1,700,000	28
REFUNDED DEBT/PAYMENTS TO ESCROW	29												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			146,721	105,767	1,008,696		2,920,395	72,989		62,482		4,317,050	2,729,078	3,755,506	32
Fund Balance - Committed	33												0	0	0	33
Fund Balance - Assigned	34												0	0	0	34
Fund Balance - Unassigned	35	1,079,796	1,023,396	0	-35,288	0	0	0	0	0	0	0	2,067,904	4,136,861	4,033,676	35
TOTAL ENDING FUND BALANCE - JUNE 30,	36	1,079,796	1,023,396	146,721	70,479	1,008,696	0	2,920,395	72,989	0	62,482	0	6,384,954	6,865,939	7,789,182	36
TOTAL REQUIREMENTS (23+28+29-30+36)	37	6,846,098	2,203,421	478,721	792,828	3,378,559	0	10,802,782	167,989	0	401,259	0	25,071,657	25,379,874	24,479,284	37

Iowa Department of Management
Form 703

County Number: 22
County Name: Clayton
04/03/2017

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 2017/2018

	Project Name (A)	Amount of Issue (B)	Date Certified To County Auditor (format: XX/XX/XX) (C)	Principal Due 2017/2018 (D)	Interest Due 2017/2018 +(E)	Bond Registration Due 2017/2018 +(F)	Total Obligation Due 2017/2018 =(G)	Amount Paid by Other Funds & Debt Service Fund Balance -(H)	Current Year Utility Replacement & Debt Service Taxes =(I)
1	Scenic Acres Sewer Lagoon Repair	327,000	05/13/09	12,000	5,040	500	17,540		17,540
2	Jail Debt Refinancing	2,295,000	10/06/10	235,000	17,425	2,000	254,425		254,425
3	Co Office Building Restoration	895,000	02/07/12	50,000	16,312	500	66,812		66,812
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
	TOTALS FOR COUNTYWIDE DEBT SERVICE:			297,000	38,777	3,000	338,777	0	338,777

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

21							0		0
22							0		0
23							0		0
24							0		0
25							0		0
	TOTALS FOR PARTIAL COUNTY DEBT SERVICE:			0	0	0	0	0	0